2021

GNI Inventory - SK

ESA 2010

STATISTICAL
OFFICE
OF THE SLOVAK
REPUBLIC

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Abbreviations

ADS	Administrative data sources
ASL	Average service life
BEC	Classification by Main Economic Categories
BoP	Balance of Payments
BPM6	Balance of Payments and International Investment Position Manual (6th Edition)
CIF	Cost, insurance and freight
CFC	Consumption of Fixed Capital
CMLI	Compulsory Motor Liability Insurance
COFOG	Classification of the Functions of Government
COICOP	Classification of Individual Consumption by Purpose
CoP	Code of Practice
COPC	Current Operating Performance Concept
CPA	Statistical Classification of Products by Activity
CPI	Consumer Price Index
DDS	Complementary pension management company
DG	Director General
DSS	Pension Management Company
ECB	European Central Bank
EKRK	Economic Classification of the Budgetary Classification
EDP	Excessive Deficit Procedure
EDP AP	Excessive Deficit Procedure - Action points
EGR	European Group Register
EFTPOS	Electronic funds transfer at point of sale
EKRK	Economic Classification of the Budgetary Classification
EMCDDA	European Monitoring Centre for Drugs and Drug Addiction
EMP	Number of employees in persons
ES CoP	European Statistics Code of Practice
ESA	The European System of National and Regional Accounts

ESM	European Stability Mechanism
ESS	European Statistical System
ESS	European Statistical System
ET	Excessive Tax Refund
EU	European Union
FA SR	Financial Administration of the SR
FATS	Foreign Affiliates' Trade in Services
FC	Final consumption
FD SR	Financial Directorate of the SR
FDI	Foreign Direct Investment
FCH	Final consumption of household
FIFO	First in First out
FISIM	Financial Intermediation Services Indirectly Measured
FM	Frascati Manual
FOB	Free on board
FTE	Full time equivalent
FTS	Foreign Trade Statistics
GDP	Gross Domestic Product
GFC	Gross Formation of Capital
GFCF	Gross Fixed Capital Formation
GFS	Government Finance Statistics
GGH	Global Group Head
GNI	Gross National Income
GSBPM	General Statistical Business Process Model
HBS	Household Budget Survey
HERP	Harmonized European Revision Policy
HFCE	Household final consumption expenditure
IA	Internal audits

IC	Intermediate consumption
ICA	Intra-community acquisition
ICO	Identification number of units
IFP	Institute for Financial Policy of Ministry of Finance
IKF	Identification code of the questionnaire
IMF	International Monetary Fund
IOTs	Input-output tables
IS	Information system
IS VS	Information system of the public administration
ISC	Intra-community supply
ISCO	Statistical Classification of Occupations
ISIS	Integrated statistical information system
ITRS	International Transactions Reporting System
KATP	Categories of organizations by number of employees
KAU	Kind of Activity Unit
LEID	Legal Entity Identifier
LFS	Labor Force Sample Survey
LMP	Last month prevalence
LTP	Lifetime prevalence
LYP	Last year prevalence
MFSR	Ministry of Finance of the SR
MGDD	Manual on Government Deficit and Debt
MH	Managed households
MNEs	Multinational enterprises
MOSS	Mini-One-Stop-Shop
MT	Missing trader
MTIC	Missing trader with cross-border involment
NA	National Accounts

NACE	Statistical Classification of Economic Activities
NAKA	National Crime Agency
NARKS	National Association of Real Estate Agencies of SR
NBS	National Bank of Slovakia
NCZI	National Health Information Centre
NFC	Non-financial corporations
NMCD	National Drugs Monitoring Centre
NOE	Non-observed economy
NPISH	Non-profit institutions serving households
NUTS	Nomenclature of territorial units for statistics
OECD	Organisation for Economic Cooperation and Development
OSS	One-Stop-Shop
PIM	Perpetual Inventory Method
PPI	Producer Price Index
PPP	Public private partnerships
R&D	Research and Development
RAS	Automatic procedure used for S.U.T balancing
RIE	Reinvested Earnings
RoW	Rest of the World
RT	Retail trade
SBR	Statistical Business Register
SDMX	Statistical Data and Metadata Exchange
SILC	Statistics on Income and Living Conditions
SITC	Standard International Classification of Trade
SODB	Population and Housing Census
SOSR	The Statistical Office of the Slovak Republic
SOZA	Slovak Performing and Mechanical Rights Society
SPE	Special Purpose Entities
SPV	Special Purpose Vehicles

SRF	Single Resolution Fund
SUTs	Supply and Use tables
SZBD	Slovak Association of Housing Cooperatives
TAMPEP	European Network for HIV/STI Prevention and Health Promotion among Migrant Sex Workers
TF	Task Force
TSR	Transaction specific reservation
TR	Transversal reservation
UCM	User cost method
UN	United Nations
UPSVaR	Central Office of Labour, Social Affairs and Family
URSO	The Regulatory Office for Network Industries
VAT	Value Added Tax
WT	Wholesale Trade

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Chapter 1

Overview of the system of accounts

Legal framework, organisational structure, revision policy, compilation of national accounts, balancing, exhaustiveness, transition from GDP to GNI, classifications and data sources

CHAPTER 1 OVERVIEW OF THE SYSTEM OF ACCOUNTS

1.1 Introduction

1.1 The gross domestic product (GDP) represents the final production of goods and services, which was generated in the national economy during the given time period (usually quarter or year). It represents the key figure for the purposes of macroeconomic analysis, by which the entire economic performance is evaluated, characterises the value of the production performance (income or consumption) of society in the given economic territory. The GDP growth rate expresses the extent of economic development (or decrease) at the nominal value or after recalculation into constant prices its real value. As far as the content is concerned, it is:

- the sum of value added of institutional sectors (production approach),
- the sum of final domestic use of goods and services (expenditure approach),
- sum of total income in economy (income approach).

The basic method for the GDP compilation in the SR is the production method, mainly due to the availability of data sources, the income method is to be considered as residual.

1.2 The economic territory of the Slovak Republic covers the geographical area defined by the boundaries of the Slovak Republic. The economic territory also includes a national airspace and territorial enclaves abroad (e.g. embassies). The economic territory does not include foreign territorial enclaves located in the geographical area of the Slovak Republic (e.g. foreign embassies).

1.3 For the description of sources and methods of the GDP compilation and consequently of national income in this document, the reference year 2021 is used, for which the latest benchmark revision in 2024 took place. The up-to-date year 2025 is used only for the initial information on the organisational structure and rules.

1.4 The Statistical Office of the Slovak Republic (hereinafter SOSR) is the central government body of the Slovak Republic for the state statistics domain. Its position is regulated by the Law No. 575/2001 Coll. on the organisation of the activities of government and the central government bodies as amended. The SOSR performs its activities according to the Law No. 540/2001 Coll. on state statistics as amended and the tasks declared by other generally binding legal rules, fully in compliance with the equivalent legal standards of the European Union. At the same time, it ensures the comparability of statistical information and carries out the obligations resulting from the international agreements in the area of state statistics, by which the Slovak Republic is bound.

1.5 In accordance with above-mentioned legal framework the SOSR provides:

- a legal framework for the usage of data, which are according to specific legislation obtained and stored by ministries and other central government bodies, local municipalities and statutory institutions; at the same time, the SOSR determines their rights and duties in terms of their mutual data provision,

- a broader access to the obtained and processed statistical information by bodies, organisations and citizens and its submission to UN, OECD, Eurostat and other international institutions,
- a framework for the implementation of EU rules in the area of state statistics and for the compliance with the legal standards of EU in the statistical domain,
- a framework for the methodological concordance of the legal substance of statistical surveys with the legal standards being used when compiling the questionnaires falling under the competence of other government bodies,
- a precise determination of basic principles of state statistics, e.g. independence, impartiality, cost effectiveness, objectiveness, openness and the protection of confidential data,
- a definition of data sources for state statistics, while, at the same time, it determines the reporting duty and the rights of reporting units in relation to the SOSR and defines the way how to use the data from administrative sources,
- a thorough protection of the individual data provision,
- a harmonisation of concepts and terminology used within the legal standards of the Slovak Republic with the terminology of EU in the field of state statistics in relation to the strict criteria for the comparability of statistical information.

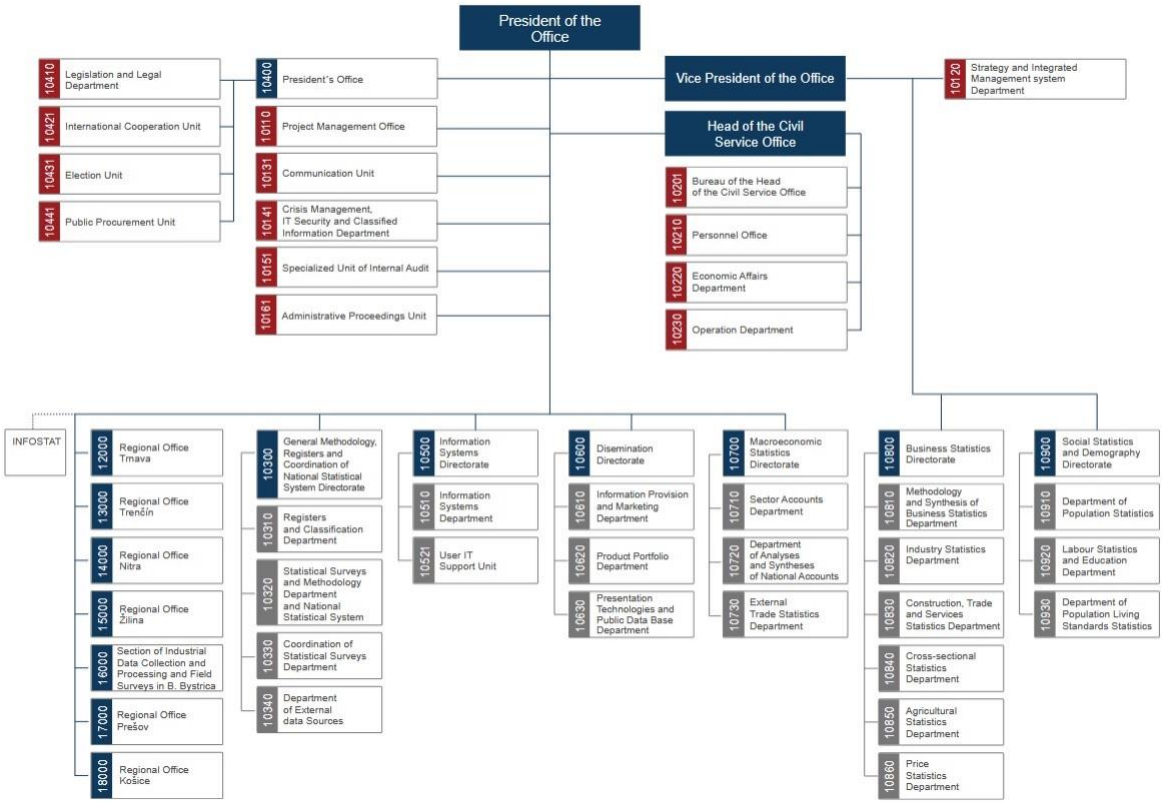
1.6 Special laws are valid for the performance of statistical surveys of population for the population and housing census and for the protection of personal data. The Programme of State Statistical Surveys (hereinafter the Programme) is released by a special decree, which is compiled by the SOSR in cooperation with ministries and government institutions for a three-year time period. In the years, when the new Programme is not compiled, the SOSR can, based on its own decision or based on the requirements of other ministries or government organisations, publish changes and complements to the Programme by the means of a decree.

1.7 The Programme specifically presents the scope of statistical surveys carried out by the SOSR, surveys being performed by other central government bodies and the use of administrative data sources for the purposes of the state statistics. The Programme is compiled in order to:

- carry out only those surveys, which are important and necessary from the societal point of view,
- carry out the statistical surveys in an efficient way, without duplicity and by an effective use of administrative data,
- ensure the achievement of high quality and comparable data.

1.8 The current (valid for 2021) internal organisational structure of the SOSR is presented by the following figure:

Table 1.1 Internal organisational structure of the SOSR



1.9 The range of powers, responsibility, operation and mutual links of the organisational units of the SOSR are determined by the current (2025) Rules of Organisation of the SOSR.

1.10 **Functional units under the direct responsibility of the President** ensure the administrative activities supporting the work of the President and Vice-President. They perform and coordinate the legislative (range of powers for the SR) and juridical activities of the SOSR. They pursue the activities related to the performance of the internal control and audit within the SOSR. They are responsible for the external communication with media and in cooperation with the Communication Board for the internal communication within the SOSR. They carry out tasks related to the creation, maintenance and development of the integrated quality management system. They coordinate the preparation, elaboration and updating of the strategic development of the SOSR. They cover also the connection to the integrated management system of the European Statistical System (ESS). They ensure the international co-operation in the field of statistics, in particular within the ESS, coordinate the process of preparation and adoption of the EU statistical legislation, monitor the implementation of the European Commission grants and coordinate the professional assistance in the statistical domains to third countries. They are responsible for contacts and development of bilateral and multilateral international cooperation, especially with Eurostat and other EU institutions, national statistical institutes and international statistical organisations.

1.11 **Functional units under the direct responsibility of the Secretary General of the Service Office** ensure the fulfilment of tasks resulting from the implementation of civil relationships and labour management relations in compliance with the relevant national laws. They are engaged in the formation of financial sources, incurrence of SOSR´s expenditures

and perform the book-keeping, closing account, statistics and the financial control. They are responsible for the working environment, purchases for employees and for the government equity under the administration of the SOSR.

1.12 **General Methodology, Registers and Coordination of National Statistical System Directorate** ensures the formation, administration and utilisation of integration tools – statistical registers and classifications in terms of the requirements of external and internal customers as well as the relevant legislation (EU and the SR). It proposes effective methods for the performance of statistical surveys in compliance with the requests of the internal customers and the relevant legislation of the EU and the SR with the focus on the decrease of the respondent burden and the costs on surveys, while maintaining and increasing the quality of statistical outputs. From the methodological standpoint, it manages the seasonal analysis of the time series and the protection of confidential data. It compiles the Programme and ensures its publishing in a form of a legislative decree. The Directorate coordinates the preparation of statistical surveys and the data collection within the subsystems of the integrated statistical information system (ISIS) – PRIPRAVA, METIS and ZBER. It coordinates the uniform methodology of indicators and the implementation of statistical classifications and code lists within the national statistical system. It participates in searching and accessing the administrative data sources (ADS) for the statistical use. At national level, it coordinates the preparation of the European Statistical Program (ESS) and ensures that the list of other national bodies for the development, production and dissemination of European Statistics. At the same time, it coordinates the creation and implementation of the methodological framework and the quality framework of state statistics, and provides planning, organization and summary evaluation of methodological audits in accordance with the ISO 9001 standard models.

1.13 **Information Systems Directorate** ensures the systemic maintenance, reliable, secure and continuous operation of the information system (IS) of the SOSR as a part of the information system of the public administration (IS VS) of the SR. It provides the internal and external customers with complex services in the field of state statistics and the voting and referendum results processing, and a register and identifier of legal entities and entrepreneurs. It elaborates, updates and performs the concept of the information system of the SOSR and the IS register, as well as the identifier of legal persons and businesses. The development and operation of information systems is managed by the relevant legislation of the EU and the SR, as well as by the recommended international standards. At the same time, it provides the advisory and consulting services for the IT area.

1.14 **Dissemination Directorate** proposes a marketing strategy and works out the marketing plan. It coordinates the marketing activities of the SOSR. It elaborates the concept of complex statistical products and ensures their creation and dissemination in compliance with the requests of the external customer. In addition, it coordinates and performs the generation and submission of planned statistical products in accordance with the commitment of the SR resulting from the membership in international organisations. It controls and pursues the generation and dissemination of operational standard and non-standard statistical products. At the same time, it ensures the activities related to the updating and the development of the webpage and the public database of the SOSR. It provides consultancy and advisory service related to products rendered to the customers.

1.15 **Macroeconomic Statistics Directorate** is responsible for the generation and dissemination of selected statistical products and provides advices and consultations for the area of national accounts, foreign trade statistics, requirements of external and internal

customers, as well as of the relevant legislation of EU and the SR. From the methodological standpoint, it controls the implementation of the EU regulations in the field of national and regional accounts and the foreign trade statistics, ensures the transformation of data from the business book-keeping systems into the system of national accounts, compiles and balances the national accounts. It carries out the activities related to the communication with the users and activities connected to the methodological preparation of relevant statistical surveys, verification, and analysis and balancing of results of the statistical surveys in order to achieve the required quality and consistency of final statistical products. The Directorate cooperates with the General Methodology, Registers and Coordination of National Statistical System Directorate in searching and investigating the administrative data sources. In line with the development within the ESS framework, it is responsible for the conceptual development of national accounts methodology according to the European System of National and Regional Accounts and, at the same time, it ensures the conceptual elaboration of the external trade statistics.

1.16 **Business Statistics Directorate** ensures performing of statistical activities related to the methodological preparation and implementation of statistical surveys in the field of business statistics. It coordinates the creation of statistical surveys, methodological guidelines and explanations related to the reporting, proposes control links and algorithms within the design process, applies international standards in the field of methodology, and cooperates in the preparation of the Programme of State Statistical Surveys and in the creation of classifications and registers. Within the framework of international cooperation, it ensures the fulfilment of international and bilateral contracts, organizes international meetings and seminars in the Slovak Republic and applies the content of the agreed cooperation within the scope of the directorate. It analyses and provides statistics on the business environment, directs and solves relevant professional problems in relation to Regional Offices of the SOSR. In line with the development within the ESS framework, it is responsible for the conceptual development of the methodology for business statistics of non-financial and financial sectors and the price statistics.

1.17 **Social Statistics and Demography Directorate** is responsible for the generation and dissemination of selected statistical products, and provides advices and consultations for the area of demography, social statistics and labour market statistics in compliance with the requirements of external and internal users and the relevant legislation of EU and the SR. It performs activities related to the communication with users and the methodological preparation of the relevant statistical surveys. In addition, it carries out the activities related to the verification, analysis and balancing of the results of statistical surveys, in order to achieve the required quality and consistency of the final statistical products. The Directorate cooperates with the General Methodology, Registers and Coordination of National Statistical System Directorate in searching and investigating the administrative data sources. In line with the development within the ESS framework, it is responsible for the conceptual development of the methodology for demography, social statistics and the labour market statistics.

1.18 In addition to the headquarters located in Bratislava, the tasks of state statistics are carried out also by eight Regional Offices of the SOSR residing in Trnava, Nitra, Trenčín, Žilina and Banská Bystrica, where the Directorate of Industrial Data Collection and Processing and Field Surveys is located, and in Prešov and Košice. These regional offices are specialised in order to increase quality of the obtained and processed information, as well as to achieve effective incurrence of costs. Within the above mentioned specialisation:

- **Regional Office Trnava** is responsible for the urban and municipal statistics for the entire SR and, within the framework of specialisation, it performs the tasks in the field of regional, demography and foreign trade statistics, performs the tasks within the specialisation in the fields of regional, demography and foreign trade statistics
- **Regional Office Trenčín** performs the tasks within the specialisation in the fields of price statistics and the statistics on facilities providing social services,
- **Regional Office Nitra** ensures the tasks in the field of agricultural statistics, forestry, fishery and statistics of environment, internal trade, finance and non-market services,
- **Regional Office Žilina** performs the tasks within the specialisation in the fields transport and postal services, information and communication, science, technology and innovation, information society and processing of data from administrative data sources for morbidity and injury,
- **Directorate of Industrial Data Collection and Processing and Field Surveys in Banská Bystrica** ensures the tasks within the specialisation in the field of manufacturing and the tasks determined for the collection and processing of data within the field surveys.
- **Regional Office Prešov** ensures activities within the framework of the determined specialisation for tourism, selected market services and energy,
- **Regional Office Košice** performs activities within the specialisation framework in the field of statistics on construction, housing construction and labour and wages, ensures gender euality statistics.

1.19 SOSR is the founder of INFOSTAT – Institute of Informatics and Statistics (hereinafter INFOSTAT), a subsidised organisation, which, based on the annual contract, performs the research and development tasks for the benefit of the SOSR.

1.20 **Macroeconomic Statistics Directorate** is managed by the Director General (DG) in accordance with the relevant standards of the quality management system; at the same time, the DG decides on the approach appropriate for ensuring of all activities, which are to be carried out under the competence of this Directorate, broken down into particular departments and units.

1.21 ***Sector Accounts Department*** consists of 19 employees, including the director and three heads of units (state of play as of September 2025). This department is responsible for the generation and dissemination of selected statistical products and provides advices and consultations in the area of national accounts in the sectoral breakdown, in accordance with the system of national accounts and in line with the requirements of the internal and external users and the relevant legislation of EU and the SR. It performs activities related to the communication with users and the methodological preparation of the statistical surveys, while at the same time, it ensures the application of the national accounts methodology in the relevant statistics. The department compiles and balances the industrial and regional accounts for all institutional sectors of the SR, including the balancing of particular indicators, performs the price calculations into previous year's prices and the chained linked volumes; in addition, it pursues estimations and calculations of figures, which are not covered by information databases. It is responsible for the elaboration of records for the general government deficit and debt notifications and for the own resources of the EU budget. It pursues the conceptual development of the European System of National and Regional Accounts under the conditions of the SR and cooperates with the General Methodology, Registers and Coordination of

National Statistical System Directorate in the investigation and revealing of administrative data sources. It provides information and data from the system of national accounts according to the time table for the publication system of the SOSR and renders the methodological and consultancy services to users for the area of national accounts. This department is further broken down into:

- unit of sector accounts for general government,
- unit of sector accounts for corporations and rest of the world (RoW),
- unit of sector accounts for households and non-profit institutions.

1.22 ***Department of Analyses and Syntheses of National Accounts*** consists of 8 employees including 1 director (state of play as of September 2025). The department ensures the creation and dissemination of selected statistical products and provides advisory and consultation activities for the area of national accounts in accordance with the system of national accounts and in line with the requirements of the internal and external users and the relevant legislation of EU and the SR. It performs activities related to the communication with users and the methodological preparation of the statistical surveys, while at the same time it ensures the application of the national accounts methodology in the relevant statistics. The department compiles and balances the industrial and regional accounts, flash estimates of GDP, weighted average VAT rate, works out the commodity-industrial Supply and Use tables (SUTs) and the symmetric input-output tables (IOTs) according to the updated national accounts methodology. It carries out the recalculations into the previous year´s prices and the chained linked volumes. It pursues the conceptual development of the European System of National and Regional accounts under the conditions of the SR and cooperates with the General Methodology Registers and Coordination of National Statistical System Directorate in the investigation and revealing of administrative data sources. It provides information and data from the system of national accounts according to the time table for the publication system of the SOSR and renders the methodological and consultancy services to users for the area of national accounts. The department is not further broken down into units.

1.23 ***External Trade Statistics Department*** consists of 12 employees including 1 director and two heads of units (state of play as of September 2025). The department compiles and publishes data on external trade statistics (trade with third countries EXTRASTAT and trade with member states INTRASTAT). It ensures the cooperation with the Tax and Customs Directorate of the Financial Administration of the SR and provides them with the methodological guidance for the submission of data for the external trade statistics. It ensures the elaboration, updating and publishing of the essential methodological papers and is responsible for the external trade statistics and its reconciliation with the valid EU legislation. It compiles, maintains and updates the register of external trade units. It ensures annually the set up for reporting unit's thresholds, their publishing in the SOSR´s decree, as well as their submission to Eurostat. It performs the analysing, publishing and provision of data to the ministries, international organisations and to broad professional and lay public. It disseminates the monthly and annual data by the means of monthly updated webpage. It works out and updates the "Manual for Reporting Units for Intrastat" serving for the reporting units. On request, it guides the reporting units while implementing the methodology by the means of phone consultations, electronic mail or personal meetings. It provides methodological guidance to the Regional Office in Trnava dealing with the data processing. It elaborates the basic documents for the Eurostat projects including the tenders. It contributes to the development of the statistical information system in the area of foreign trade statistics. The department is internally broken down into:

- foreign trade statistics methodology and register unit,
- foreign trade statistics analyses and dissemination unit.

1.24 Supervision and control systems are part of the quality management system implemented and maintained, and continuously improved in all processes of the Statistical Office of the Slovak Republic.

1.25 The process of national accounts compilation, and of the GDP being the key indicator is governed by the Directive SME 2/2015 on value-forming processes – National Accounts and Macroeconomic Statistics, Business Statistics, Social Statistics and Demography. This Directive implements the requirements on the performance of the statistical value-forming process in compliance with the requirements of the quality management, as well as of the General Statistical Business Process Model (GSBPM) and the requirements of the European Statistics Code of Practice (ES CoP).

1.26 The value-forming process on the performing of statistical products in the field of national accounts, according to SME 2/2015, consists of eight sub-processes presented step-by step in the divisions I.-VIII., while the:

- division I. represents the specification of customers´ needs and the forms of its performance, including the subject-matter specification of the statistical outcome, characteristics of the outcome, identification of its feasibility and the project intent for the generation of outcome or for pursuance approach being used,
- divisions II. and III. cover the proposal and development of the required statistical outcome, starting with the proposal of all components necessary for defining the statistical outcome until the generation of the entire operational environment for the process start-up (data collection),
- divisions IV. up to VI. are dealing with the performance of the statistical outcome itself, starting with the collection of all required information, through its consequent validation and transformation to the statistical outcome, up to the analysis of the generated statistical outcome and the preparation for its publishing and rendering,
- division VII. covers management of the publishing and submitting of the statistical outcome; it includes activities related to the completion and publishing of static and dynamic outcomes by the means of different distribution channels,
- division VIII. is devoted to the quality assessment of the statistical outcome and the relevant sub-processes.

The owner of the value-forming process in the field of national accounts, the DG of the Macroeconomic Statistics Directorate, performs this process in cooperation with other owners of the value-forming and supporting processes.

1.27 For the purposes of the potential risk mitigation in the context of data sources, the agreements with the main administrative data providers are being made (State Treasury, DataCentre and National Bank of Slovakia). The agreements are updated each year while the delivered data should contain all legislative changes, which influence administrative data sources used within the process of national accounts compilation. The annual updating is related to the content, as well as to the form and timeliness of mutually submitted information.

Data are provided usually in several batches with the indication of data quality (complete, erroneous...).

1.28 The managerial supervision over the data collection and the compilation of statistical data is regularly verified by the means of internal audits (IA) according to the plan determined in advance. Table 1.2 shows the dates of IAs performed in the years 2017-2021.

Table 1.2 Internal audits of value-forming processes

Value-forming processes		2019	2020	2021	2022	2023	2024
Macro-economic statistics				26 May			5 June
Business statistics				2 June			22 May
Regional offices	BB		19 May			10 May	
	KE		28 May			18 May	
	NR		13 May				29 May
	PO		27 May			17 May	
	TN	11 April			11 May		15 May
	TT		6 June		6 April		
	ZA	20 June					

1.29 The SOSR is the holder of the management quality system certificate according to ISO 9001:2015, which was received in November 2006. In regular periods, it undergoes the external audits – annual supervisory and every third year recertification one. The Bureau Veritas Certification Agency carried out the recertification audits in 2009, 2012, 2015, 2018, 2021 and 2025 confirmed the validity of certificate for the SOSR.

1.2 The revision policy and the timetable for revising and finalising the estimates; major revisions since the last version of the GNI Inventory

1.30 The revision policy is an important tool for increasing the quality of statistical data. For the purposes of this provision, each change of the statistical value of indicators stored in relevant databases and of statistical data being published is considered as revision. The reason for revision lies in changes in the valid legislation, methodological definitions and approaches, classifications and codes, implementation of new statistical-mathematical methods, availability of updated figures as well as in the concrete mistakes in the source and calculated data. The aim of revisions is to achieve or maintain the consistence in the content of statistical data.

1.31 The Code of Practice (CoP) for European statistics determines the principle 8 for the revision policy by saying that „Revisions follow standard, well-established and transparent procedures“. Thus, revisions should be performed in compliance with the stated rules and their basic characteristics, i.e. conception, purpose, efficiency, transparency and periodicity. The unified, tabular and transparent system of adjustments should be reached as a result.

1.32 Basic rules and general procedures applied in terms of revisions are governed by the Directive on revisions of the SOSR and the Decision of the President of the SOSR, by which a revision calendar has been issued (updated each year). The revision policy of the SOSR was first published in 2015, compliance with the harmonized European revision policy was subsequently ensured by the internal Directive SME-1/2020 and its updating in the following year by the Directive SME-2/2021. The biggest difference compared to the previous directive

is the introduction of the so-called *spring revision* of national accounts data in order to get as close as possible to the Harmonized European Revision Policy (HERP).

1.33 The data publishing is governed by a valid legislation (Act of Law No. 540/2001 on State Statistics as amended) and internal legal rules (ROZ-5/2017 decision of the President of the SOSR, by which the Principles of publishing and provision of statistical data are issued).

1.34 For the years 2019-2021, the Statistical Office of the Slovak Republic carried out regular revisions of data in the system of national accounts. Adjustments were made in individual items of the national accounts with an impact on gross domestic product and gross national income (GDP/GNI) mainly related to standard incorporation of revision adjustments in relevant transactions, and the changes in sources and methods.

1.35 In accordance with the Harmonized European Revision Policy for Macroeconomic Statistics and the National Revision Policy, the Statistical Office of the Slovak Republic carried out in 2024 a major benchmark revision of data in the system of national accounts for the whole time series since 1995.

1.36 After the end of the GNI verification cycle 2019-2024, the European Commission did placed two transversal reservations to the Slovak Republic. The reservations are as follows:

- Electricity production by households
- Treatment of traders who are VAT registered but not resident in the country

1.37 The estimate of Slovak GNI compared to the GNI questionnaire from 2022 for 2019, 2020 and 2021 was adjusted only for routine (current) revisions changes based on updated information from statistical and administrative data sources.

1.38 In the year 2024 the Statistical Office of the Slovak Republic (SOSR) conducted a large benchmark revision in the whole system of the national accounts. Compared to the GNI Questionnaire 2023, the results and solutions of action points from GNI verification cycle and other adjustments aimed at increasing the quality of national accounts were updated. These adjustments are especially related to new studies, changes of source data, etc. Besides, the Slovak GNI estimates for 2020, 2021 and 2022 were adjusted due to the revisions caused by routine (current) revisions based on updated information from both, the statistical and administrative data sources. The overall impact of the revision on GNI is presented in Table 2.23. Overview of the revision changes performed since the last version of GNI Inventory–SK is described in more detail within the chapter 2 under the description of Revisions no. 4 to 5 (see chapter 2.2.2). They are identical with the description in the relevant Quality Reports and at the same time with the information published on the website of the SOSR during the annual publication of annual data.

1.3 Outline of the production approach

1.39 The production approach is the basic method for the compilation of annual national accounts and for the quantification of GDP in the Slovak Republic. The structure of the national system of annual accounts consists of summary accounts, sector accounts and the system of SUTs and IOTs. The basic components of the sectoral accounts' structure are institutional

sectors, types of transactions and the sequence of accounts. The economic entities in the SR, institutional units and establishments are statistical units providing the information on flows with goods and services as well as on income, expenditure and financial flows and stocks.

1.40 The Statistical Business Register (SBR) is the basic register used for the compilation of national accounts. Data on internal units of enterprises - local units and establishment (activity) units are also entered into the SBR.

1.41 In terms of the Slovak statistical practise, the establishments represents the local kind-of-activity unit of the **sector of non-financial corporations**. The statistical information on this unit is obtained by the annual structural survey in the annual statistical questionnaire for production branches Roc 1-01 for organisations with 20 employees and more, and for organisations with 0-19 employees achieving turnover over 5 mill. Eur. Data for small organisations with the number of employees 0–19 are obtained by sample surveys.

1.42 Both, the output and intermediate consumption in the **sector of financial corporations,** are calculated based on data consisting of the combination of statistical and administrative data sources.

1.43 Entities that have an institutional sector code S.13 at the beginning of the year, at the time of preparation of the set of reporting units relevant for statistical surveys, are covered by Act No. 523/2004 Coll. on budgetary rules of Public Administration and Act No. 583/2004 Coll. on budgetary rules of local self-government. Based on the provisions of these laws, the entity is obliged to enter the budget process and submit administrative statements to the system of the State Treasury or the DataCenter. These detailed budget statements then represent the administrative source of information used to compile national accounts for the **sector of general government**.

1.44 For the calculation of output and intermediate consumption in the **sector of households,** the microdata Database Roč 3 created on the basis of several administrative data sources is used. The database covers the whole group of self-employed persons belonging to the sector S.14.

1.45 The main data sources for the calculation of production and intermediate consumption in the **sector of non-profit institutions serving households** are statistical data sources, which are further adjusted and completed.

1.46 In state statistical questionnaires, the transition from business accounting to the national accounts concepts is directly ensured by the references to the relevant accounts of business accounting in the methodological explanatory notes on the particular items of the questionnaire. Thus, the reporting unit obtains the precise definition of indicators in compliance with the national accounts methodology. The individual items in questionnaires for the intermediate consumption and output are compiled in line with the ESA 2010 methodology; individual adjustments are further explained in the chapter 3.

1.47 Within the process of compilation, the grossing-ups and imputations are the first steps being made in relevant sectors with aim to complete all available source’s information. Then the conceptual adjustments are being performed for the sake of ESA 2010 methodology

implementation. Next steps in the process of compilation represent the adjustments for exhaustiveness (using the N1-N7 taxonomy), in more detail described in Chapter 7, and final balancing, in more details described in Chapter 6.

1.48 In year 2021, the most important conceptual adjustments of output consisted of adjustment related to costs on sold goods. In case of taxes on products except VAT and import taxes, the biggest adjustment was related to scheme on green energy support. When assuring adjustments on exhaustiveness the biggest item is adjustment N6 - Misreporting by the producer, which is considered mainly for S.14 and relates to undervaluation of production as well as overvaluation of intermediate consumption. Regarding the benchmark revision the significant impacts had the revision on N6 and improvement of PIM calculation.

1.49 Final balancing within production approach was in 2021 done, however mostly due to balancing of revised estimation of N6 and some other methodological changes within the benchmark revision.

1.4 Outline of the income approach

1.50 The income approach is not considered as an independent method. The net operating surplus and mixed income as balancing items are the results of the compilation of annual sectoral accounts and, thus, their value is influenced by the value added being calculated by the production approach. Both direct and indirect estimation methods are used to calculate the components of GDP by the income method.

1.51 The determination of institutional units and sectors, classifications used and main data sources are the same as within the compilation of GDP by production approach. The GDP compiled by an income approach is based on the annual statistical surveys and administrative data sources, or on their possible combination.

1.52 Within the process of compilation on compensation of employees, the grossing-ups and imputations are the first steps being made in relevant sectors with aim to complete all available sources information. Then the conceptual adjustments are being performed for the sake of ESA 2010 methodology implementation. Next steps in the process of compilation represent the adjustments for exhaustiveness (using the N1-N7 taxonomy), in more detail described in Chapter 7.

1.53 In year 2021, the most relevant conceptual adjustment was recorded under item D.1 – Compensation of employees in the sector S.14 and was related to estimate of services provided by domestic personnel. When assuring adjustments on exhaustiveness the biggest item is adjustment N6 - Misreporting by the producer, which was reflected through valued added into operating surplus and mixed income. Within item Compensation of Employees main adjustment related to undervaluation in S.14.

1.54 Other taxes on production and imports consist of all taxes, which the enterprises pay due to their production activity independently from the volume or the value of produced or sold goods and services. The administrative statements are the source of information on all kinds of payments and taxes.

1.55 Other subsidies on production represent subsidies, i.e. current transfers to domestic institutions, which are intended for the elimination of unfavourable results of economy or for the support of business-making. The main data sources are the economic classification of the budgetary classification (EKRK) and the State Closing Account.

1.56 The consumption of fixed capital is calculated using the Perpetual Inventory Method (PIM) in each sector on the basis of tangible and intangible fixed assets expressed at replacement prices. It is derived indirectly as a difference between the successive values of net stock (re-valued to the reference period) after deduction of GFCF and the other changes in the volume of assets. The net stock of assets is computed as a sum of all past cohorts of investment re-valued by the price indices to the reference period and multiplied by the depreciation rates of the combined age-price / retirement function. This convex cohort function combines the log-normal retirement distribution and a linear depreciation function. The conceptual adjustments within the calculation of GDP (research and development, small tools, reclassification etc.) are taken into account by the PIM model.

1.5 Outline of the expenditure approach

1.57 The calculation of particular components of the expenditure approach is based on data from statistical surveys, administrative data sources and other alternative data sources. The statistical surveys and administrative sources are basically the same as in terms of the production approach. Alternative sources are represented by data sources, which are accessible for the SOSR from the webpages of the relevant organisations (e.g. annual economy reports) or from specific sources agreed directly by the SOSR with the data providers.

1.58 When estimating the particular items of final household consumption, more data sources are used, which are mutually combined and completed. The main method for the calculation of FCH is the concept of retail trade statistics, which is based on the data from several statistical surveys. Data for the calculation of final consumption are recorded in purchaser´s prices. Goods and services retained for own consumption are valued at basic prices. The purchased fixed assets (tangible and intangible) are, according to the valid accounting rules, valued at acquisition prices including costs on the acquisition. The assets acquired during the observed time period are valued at replacement prices. Similarly, the tangible and intangible assets, being donated or the assets acquired by leasing, are valued at the replacement prices too. The own-produced assets for the own final use are valued at production costs increased by the profit margin. Stocks of material and goods for resale being stored are valued at the acquisition price, which consists of the acquisition price at purchase and the costs related to the acquisition of stocks (transport, insurance, custom duties etc.). Figures on inventories are adjusted by holding gains and losses on inventories. Both, the imports and exports of goods, are valued at FOB prices.

1.59 Statistical surveys, by which the data for expenditure GDP components are surveyed, are constructed in the same way as for other methods used for the compilation of accounts. Estimates of particular expenditure components of GDP, except for the final consumption of households, are mainly figured out by a direct method, which is based on the direct data from statistical surveys, administrative and/or alternative data sources. When compiling the final consumption of households (FCH), the combined estimation approach (direct and indirect) is used.

1.60 Within the process of compilation, the grossing-ups and imputations are the first steps being made in relevant sectors with aim to complete all available source's information. Then, the conceptual adjustments are being performed for the sake of ESA 2010 methodology implementation. Next steps in the process of compilation represent the adjustments for exhaustiveness (using the N1-N7 taxonomy), in more detail described in Chapter 7, and final balancing, in more detail described in Chapter 6.

1.61 In year 2021, the most relevant conceptual adjustment was recorded under export and import of goods due to trading of non-resident units registered only for the VAT purposes in the SR. When assuring adjustments on exhaustiveness the biggest item is adjustment N6 - Misreporting by the producer as the result of partial N6 allocation (linked to undervaluation of P.1 in S.14) into item Final Consumption of Households. Balancing within expenditure approach was caused mainly due to methodological changes in benchmark revision.

1.6 The balancing or integration procedure and validation of estimates

1.62 Theoretically, all three GDP calculation methods should give the same result. For the balancing of resources and uses, both, the production and expenditure, methods have been used. The income method is not used, because the gross operating surplus and mixed income are the residual items and their verification is not based on the direct data sources. The main instrument for balancing GDP are sector accounts.

1.63 The balancing works are focused on the balancing of particular items of non-financial and financial accounts. In the first step, the identity of transactions is ensured. Verification of individual transactions is performed by checking the counterparts. Within the inter-sectoral flows (interests, dividends), the matrix of transactions is compiled. The budgetary identity and the identity of transactions are to be achieved by the horizontal and vertical balancing of particular data. When compiling the definitive version of sectoral accounts, the information obtained from SUTs is used.

1.64 When balancing, both, the quality and type of data source in individual sectors, are decisive. Statistical discrepancies are solved by the adjustment of data, which are less reliable, trustful and less precise within the given system of accounts. The final balancing within the sector (subsector) rests in the achievement of the budgetary identity (i.e. the sum of flows in the column "sources" is equal to the sum of flows in the column "use") by two estimates of B.9 (non-financial accounts, financial accounts). The identity between data, which are derived from two sources, is sought.

1.65 The balancing process is iterative, from the first achievement of partial information until taking into account all available information, which is ensured by mutual internal and external consultations (MFSR, NBS,...) in order to obtain a reconciled balanced system. Balancing between the particular components is not possible without a preceding discussion with the concrete compilers of the relevant indicators, which are subject to balancing. The responsibility for the final decision on the termination of balancing procedure is on the shoulders of the Director General of the Macroeconomic Statistics Directorate. Among the main procedure ensuring the verification of GDP is comparison of data obtained from the annual statistical questionnaires with data from statistical questionnaires required for the compilation of quarterly accounts of selected indicators of the production and expenditure approach (such as output,

intermediate consumption, GFCF, wages, etc.). Other methods used for the verification of GDP is described within the chapter 6.3.

1.66 The supply and use tables are one of the tools for confirming the commodity balance of annual national accounts. Their compilation is based on sector accounts, which form the framework of the aggregates of the production, expenditure and income method. The supply table (production matrix and import vector) is compiled at basic prices, the use table (intermediate consumption matrix, household final consumption matrix, government final consumption and final consumption of non- profit institutions serving households vector, fixed capital formation and export vectors) is compiled at purchaser's prices. Balancing takes place in the SNA-NT system, which enables selective work with data and also allows basic prices and producer's prices to be calculated simultaneously. The tables are balanced in the national concept, i.e. the purchases of residents are added to the vector of imports, exports and the FCH matrix and the purchases of non-residents are deducted.

1.7 Overview of the allowances for exhaustiveness

1.67 Within the compilation of annual sectoral accounts, the adjustments for the exhaustiveness purposes are made too. The adjustments are related to all three GDP estimation methods, and are performed for all institutional sectors of economy.

1.68 The non-observed economy (NOE) is according to the ESA 2010 methodology and the Eurostat recommendations classified into the seven types of non-exhaustiveness N1-N7:

- N1 Producer should have registered (underground producer)
- N2 Illegal producer that fails to register
- N3 Producer is not obliged to register
- N4 Registered units not covered by the statistical survey
- N5 Registered entrepreneurs not included in statistics
- N6 Misreporting by the producer
- N7 Statistical deficiencies in data

1.69 The estimation of GDP by production approach is the most elaborated method in the national accounts of the SR, not only from the data sources point of view, but also from the estimates of exhaustiveness´ standpoint. The grossing-up in order to achieve exhaustiveness of accounts is performed in all institutional sectors for individual elements N1-N7, mainly in non-financial corporations and the sector of households. Both, the methods of estimation and individual adjustments undertaken, are analysed and compared within all three approaches of GDP compilation in order to ensure consistency of treatment from the view-point of sources/uses (supply/demand).

1.8 The transition from GDP to GNI

1.70 The calculation of Gross National Income (GNI) is based on the GDP data decreased by the primary income paid by resident units to non-resident units and increased by primary income received by resident units from abroad. Primary income paid to RoW covers compensation of employees, property income and taxes on production and import paid to EU institutions. On the other hand, the primary income received from abroad covers compensation

of employees, property income and subsidies received from the EU institutions. Besides the statistical and administrative data sources, the key source of information is the current account of the Balance of Payments (BoP), therefore the cooperation with NBS is an integral part of this process.

1.71 Compensation of employees is compiled by the SOSR and NBS considers these data when constructing the BoP. The basic source for the calculation of resident employees working abroad is the statistical survey on the number of working residents abroad for the period until 1 year broken down by selected countries, which is part of the Labour Force Survey. The main data sources for the calculation of D.11 at the resource side are the administrative data of UPSVAR (Central Office of Labour, Social Affairs and Family) on the number of working non-residents in Slovakia until 1 year.

1.72 Both, the data on payments from traditional own resources (custom duties and agricultural payments) paid to EU institutions and data on subsidies received from EU institutions are obtained from the State closing account presented by the MFSR.

1.73 Data on interest, dividends, and reinvested earnings from foreign direct investments are taken from the BoP (RIE need to be further adjusted for ESA 2010 accounts), other investment income is estimated.

1.9 Main classifications used

1.74 The classifications used in the system of national accounts are prevailingly consistent with the internationally valid classifications. All standardised classifications are officially declared in the Collection of Laws and published by the means of relevant Decrees of the SOSR. The following classifications belong here:

- Statistical classification of economic activities SK NACE Rev. 2 (2-digit level),
- Statistical classification of products by activities (CPA) (299 products),
- Statistical classification of government expenditures SK COFOG (3-digit level),
- Classification of individual consumption by purpose COICOP (3-digit level).

1.75 For the classification of units into the Statistical Business Register, the nomenclatures (code-lists) are used, which are created and updated by the SOSR. The code-list related to the classification of organisations by the legal form is one of the mostly used nomenclatures.

1.76 The sector of general government uses the budgetary classification released by the Ministry of Finance of the SR. The budgetary classification contains the organisational classification, classification by types and the economic classification. The economic classification sorts out the homogeneous types of revenues and expenditures into main categories, categories, items and sub-items. At the same time, it declares which expenditures are financed from the current expenditures and which from the capital ones.

1.77 For publication purposes and within the framework of the ESA 2010 Transmission programme, the aggregation of classifications are used, e.g. A*3, A*10, A*21, A*38, A*64 for economic activities and P*3, P*10, P*21, P*38, P*64 for products.

1.10 Main data sources used

1.78 Compilation of national accounts is based on statistical surveys, which are organised by the SOSR, furthermore on the administrative data sources (ministries, NBS and other government units) as well as on alternative data sources. In addition to the above mentioned data sources, also data from the population and housing census and farm census are used. These surveys are carried out usually according to Acts of Law adopted specifically for these purposes.

Table 1.3 Short overview table with the main statistical surveys and administrative data sources

Main statistical surveys and administrative data sources	GDP approach			Transition from GDP to GNI
	Production	Income	Expenditure	
Statistical surveys				
Annual business surveys	x	x	x	
Quarterly business surveys	x	x	x	
Foreign trade statistics			x	
Statistical surveys on employment		x		
Statistical surveys on sales in retail trade and individual types of services			x	
Household Budget Survey			x	
Administrative data sources				
Financial statements on revenues, expenditures and financial operations			x	x
Balance sheets			x	
Profit and Loss accounts	x	x		
Final accounts of the general government			x	x
Declarations for physical persons income tax (PIT)	x		x	
Balance of Payments			x	x
Statistics on working non-residents by UPSVaR				x

1.79 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. The Programme contains all important and necessary surveys, including the surveys carried out by ministries and other central government bodies.

2021

GNI Inventory - SK

ESA 2010

Chapter 2

The revision policy and the timetable for revising and finalising the estimates

Revision policy, major revisions since the last version of the GNI Inventory-SK

CHAPTER 2 THE REVISION POLICY AND THE TIMETABLE FOR REVISING AND FINALISING THE ESTIMATES, MAJOR REVISIONS SINCE THE LAST VERSION OF GNI INVENTORY - SK

2.1 The revisions policy and the timetable for revising and finalising the estimates

2.1.1 Revision policy

2.1 The Statistical Office of the SR is the central government body for state statistics. The mission of the SOSR is to provide objective and high quality statistical products and services in order to contribute to the increase of information and intellectual capital of the users; thus, to contribute to the decrease of risks in their decision making and to support the assurance of the sustainable development of Slovakia. The main condition for the fulfilment of this mission is the production of statistical data of the highest quality. The revision policy is an important tool for increasing the quality of statistical data.

2.2 For the purposes of this provision, each change of the statistical value of indicators stored in relevant databases and of statistical data being published is considered as revision. **The reason for revision lies in changes in the valid legislation, methodological definitions and approaches, classifications and codes, implementation of new statistical-mathematical methods, availability of updated figures as well as in the concrete mistakes in the source and calculated data.** The aim of revisions is to achieve or maintain the consistence in the content of statistical data. The need to establish clear revision rules is further reinforced by the requirements of Eurostat, which supports the continuous improvement of the quality of national statistics in order to maximize the international comparability and consistency of national statistics.

2.3 The Code of Practice for European statistics determines the principle 8 for the revision policy by saying that „Revisions follow standard, well-established and transparent procedures“. Thus, revisions should be performed in compliance with the stated rules and their basic characteristics, i.e. conception, purpose, efficiency, transparency and periodicity. The unified and transparent system of adjustments should be reached as a result.

2.4 Basic rules and general procedures applied in terms of revisions are governed by the Directive on revisions of the SOSR and the Decision of the President of the SOSR, by which a revision calendar has been issued (updated each year). The revision policy of the SOSR was first published in 2015, compliance with the Harmonized European Revision Policy was subsequently ensured by the internal Directive SME-1/2020 and it’s updating in the following year by the Directive SME-2/2021, which is still valid today.

2.5 The data publishing is governed by a valid legislation (Act of Law No. 540/2001 on State Statistics as amended) and internal legal rule (Directive SME-7/2023 Publication, provision and external communication of statistical information).

2.6 The published data might have the following quality degrees:

- **Flash estimate** – estimate of the given indicator based on the available information or the extrapolation of trend,

- **Improved estimate** – figure being obtained based on the results of the short-term reporting and the use of available administrative data sources,
- **Preliminary estimate** – figure being compiled from the verified and revised data sources used for the compilation of the improved estimate **or figure, which is available in the time of the 1st publishing.** It can be compiled in the lower range of indicators,
- **Semi-definitive estimate** – figure revised based on the improved statistical questionnaires and administrative data, as well as on complementary information,
- **Definitive figure** – figure that has been compiled from the verified revised reports, administrative sources and data obtained based on the improved statistical-mathematical methods and on the complementary information. The definite figure changes only in the case of ad-hoc and major revisions, i.e. such a figure is unchanged over time.

2.7 **From the subject-matter standpoint,** the following issues can be considered as reasons for revision:

- Incorporation of better-quality data based on a more complex data source, including replacement of imputations by collected data,
- Improvement of data due to the updating of seasonal factors and the change in the base period,
- Improvement on the basis of an updated methodology (in concepts, definitions and classification) and changes in statistical methods,
- Corrections made in source data and calculations.

2.8 **From the timing point of view,** the revisions are broken down into:

- ***Routine revisions*** are revisions without any essential modifications of methodology. Usually, some important corrections of data, including new values obtained from new data sources, are in question. They are carried out periodically in the precisely determined dates, for the updating of monthly and quarterly data, until the next closest data publishing,
- ***Annual revisions*** are revisions, which are made provided all the monthly and quarterly data and the more detailed results from annual surveys are available,
- ***Ad-hoc and major revisions*** are revisions of definitive data due to important methodological changes resulting from the revisions of methodologies, changes in statistical and mathematical methods, calculations or data corrections. A special revision may result in the break in data comparability in time (e.g. due to change in definition).

2.9 **Revisions are made according to the calendar of revisions,** which is determined for particular statistics in days (d) and months (m) from the reference period (t) or in years (r) before or after the current reference period (t).

2.10 For marking the dates of revision, the following abbreviations are used:

- **t+d** (t+45 days, t+70 days, etc.) means the reference period plus the number of days from the reference period,
- **t+m** (t+4 months, t+9 months, etc.) means the reference period plus the number of months from the reference period,

- t±r (t+1year, t-2 years, etc.) means the current reference period plus the number of years following the current reference period or minus the number of years preceding the current reference period.

2.11 The announcement of revision with the date of publishing of revised data precedes the release of the revised data. The announcement is published at the SOSR ´s web page minimally two days prior to the publishing of revised data. **Information on the routine and annual revisions is part of methodological explanations of relevant monthly, quarterly and annual publications and the particular databases of the SOSR, if the revisions are related to the data in databases.**

2.12 The revised data are usually complemented by information on the origin, importance and evaluation of revisions, which is published on the webpage at the time of the release of revised data.

2.13 The time table for revision of annual and quarterly national accounts data is carried out in compliance with the Annex B of the Regulation of European Parliament and the Council No. 549/2013 as of 21 May 2013 on the European System of National and Regional Accounts in the European Union (ESA2010).

2.14 The aim of revision of national accounts is to achieve the consistency in the data transmitted under the ESA2010 Transmission Programme in accordance with the Harmonized European Revision Policy.

- Annual accounts are revised for the first time based on the precision of data obtained gradually from the administrative data sources and from the processing of annual statistical questionnaires. The adjustments resulting from the removal of balancing inequality solved within the framework of SUTs and the corrections based on the revised calculations are incorporated. In the course of this process, the methodological changes resulting from new regulations or directives or results of the spring EDP notification of the general government sector are step-by-step implemented at t+4 months of the current year. The routine revision included a step-by-step refinement of the data for year t-1, marked as "estimate" (sum of quarterly data), years t-2 and t-3 considered "semi-definitive" and year t-4 in the "definitive" version.
- The second revision of the annual national accounts includes a refinement of the results of the autumn EDP notification, which is reflected in selected tables of the TP ESA2010.

2.15 The scope of revision changes of annual accounts is made in tables TP ESA2010 broken down by domains.

Table 2.1 Annual Accounts TP ESA2010 by domains

Domain [1]	TP ESA2010 Tables	Date of transmission of revised tables
NA_MAIN (Main aggregates)	1, 3, 5	April and September
	20	December
	22	September
NA_SEC (Sectoral accounts and general government sector)	6, 7, 8	April and September
	2, 9	March and September
	11	November
	26	December
NA_REG (Regional accounts)	10, 13	December
NA_SU (SUT)	15, 16, 17, 18, 19	December
NA_PENS (Pension funding services)	29	December
GNI data[2]	GNI questionnaire	September

1) Transmission Tables ESA2010 classified by domains in the SDMX structure
2) The questionnaire is not part of the transmission programme ESA2010

- **Regional accounts** are revised usually according to the programme of their quality improvement and follow the revision of annual accounts resulting from the „semi-definitive“ version of annual accounts.
- **Supply and Use Tables (SUTs)** serve for balancing of the entire system of national accounts within the framework of 4-digit code of SK NACE Rev.2 and CPA2008 classifications; at the same time, they are to be considered as a base for the definitive annual version of sectoral accounts and conversion of annual national accounts into constant prices. SUTs are compiled always at t+36 months after the end of the reference year; including the revision data. The symmetric IOT is compiled once per five years.
- **Notification tables of the government deficit and debt (EDP)** are, in line with the Article 3 of the Council Regulation No. 479/2009 as of 25 May 2009 on the application of the Protocol on the Excessive Deficit Procedure as amended, which forms the Annex to the Treaty of the European Community, compiled and treated as follows:

1. Spring notification of the government deficit and debt contains data for the time period t-1 year up to t-4 years and the estimate for the year t. Data are submitted in t+3 months. Data for year t-1 represent an estimate of the year and data for t-2 years and t-3 years are semi-definitive. Data for t-4 years are definitive. The exceptions are major revisions or specifically treated items according to the Eurostat guidance.

2. Autumn notification of the government deficit and debt contains data for the time period t-1 year up to t-4 years. Data for year t-1 represent an improved estimate, the data for t-2 years and t-3 years are semi-definitive and for t-4 years are definitive. They are submitted in t+9 months and are consistent with annual accounts for t-1 year, with “semi-definitive” versions of annual accounts for t-2, t-3 years, and with “definitive” version for t-4 years.

- **Pension entitlements in the social security system of the Slovak Republic** are compiled in accordance with TP ESA2010 at a periodicity of 3 years, when the data are revised in accordance with the annual data.

- **Quarterly accounts** are revised regularly in line with the revision changes to the annual national accounts with the three-month delay. This means that **the first** revision of the quarterly accounts assumes a refinement of the data as for the annual national accounts based on more accurate data from administrative sources, the processing of annual statistical reports and the spring EDP notification of the general government sector at t+5 months of the current year. Quarterly data for the 4th quarter and the sum of quarters for the given year are at the same time presented as the estimate of the annual account (t-1 year).
- **The second** revision of the quarterly accounts is carried out at t + 10 months of the current year in accordance with the revision changes to the annual national accounts, which include the refinement of the results of the autumn EDP notification.

2.16 The scope of revision changes of quarterly accounts is made in the TP ESA2010 tables broken down by domains.

Table 2.2 Quarterly accounts TP ESA2010 by domains

Domain [1)]	TP ESA2010 Tables	Date of transmission of revised tables
NA_MAIN (Main Aggregates)	1	April and September
NA_SEC (Sectoral accounts and general government sector)	801	April and September
	25, 27, 28	March and September

1) Transmission tables ESA2010 classified by domains in the SDMX structure

2.1.2 Timetable for revising and finalising estimates

2.17 Timetable for revising and finalising estimates in particular domains of national accounts is updated on yearly basis and is available at the SOSR´s website. The latest update is from year 2025.

Table 2.3 The released calendar of national accounts revisions in 2025

Statistics	Date of revision	Revised period	Form of released revised data
Quarterly accounts	17.04.2025	1.Q.2021 - 4.Q.2024	databases STATdat and DATAcube
	20.10.2025	1.Q.2021 - 2.Q2025	databases STATdat and DATAcube
Annual accounts	17.04.2025	2021 – 2023	databases STATdat and DATAcube
	20.10.2025	2021 - 2024	databases STATdat and DATAcube
Regional accounts *	31.01.2025	2020 - 2022	database DATAcube
EDP notification	17.04.2025	2021 – 2023	Eurostat, databases STATdat and DATAcube
	20.10.2025	2021 – 2024	Eurostat, databases STATdat and DATAcube

GNI data	20.10.2025	2018 – 2024	Eurostat, database DATAcube

*revision status as of 31.12.2024

2.1.2.1 Overview of revisions of the reference year 2021

2.18 The annual account for 2021 was compiled for the first time in 2022. The first estimate of selected indicators was based on preliminary estimates of quarterly data in spring 2022, the complete preliminary annual account was available in autumn 2022. In accordance with the revision policy, the SOSR has since performed 5 revisions for the annual account of 2021. A time overview of the performed revisions of the annual account 2021 is given in the following table.

Table 2.4 Overview of revisions of annual account 2021

Quality degrees	Trans-mission programme deadlines	Trans-mission programme deadlines	Main sources used and basis for calculation
First estimate of selected indicators of annual account (sum of quarters of year 2021)	t+2m	08.03.2022	Transmission tables T01 based on quarterly estimates - GDP and main aggregates, employment, by non-financial accounts for selected institutional sectors.
Preliminary annual account as of 30.09.2022	t+9m	21.10.2022	Complete sequence of accounts (financial and non-financial), compiled according to annual procedures and methods based on a combination of quarterly and annual data sources.
Semi-definitive data as of 31.12.2022	*t+12m*		*No new data sources are available to improve and correct any possible errors*
Spring revision 2023	t+16m	28.04.2023	Link to the spring release of the general government deficit and debt. Implementation of new information and refinement of source data.
Autumn revision 2023	t+22m	20.10.2023	Link to the autumn release of the general government deficit and debt. Implementation of new information and complete annual source data.
Spring revision 2024	t+28m	19.4.2024	Link to the spring release of the general government deficit and debt. Implementation of improvements and corrections of possible errors.
Autumn revision 2024	t+34m	18.10.2024	Link to the autumn release of the general government deficit and debt. Major benchmark revision.
Definitive data as of 31.12.2024	*t+36m*		*No new data sources are available to improve and correct any possible errors.*
Spring revision 2025	t+40m	17.04.2025	Link to the spring release of the general government deficit and debt.

			Implementation of improvements and corrections of possible errors.

2.19 In the next part of chapter 2, we describe the revision changes for the reference year 2021 from the compilation of the preliminary annual account in 2022 through the consideration of the major benchmark revision to the spring revision in 2025 (present status).

2.20 In the following table, all changes are presented at current prices by three compilation methods of GDP and by GNI transaction:

Table 2.5 Overview of revision results by using the 2021 data in current prices **in mil. €**

Transaction / sector			Compilation of preliminary annual account	*Revision changes*	*Revision changes*	Revision changes	*Revision changes*	*Revision changes*	Revision changes	*Revision changes*	Present status of annual account
Revision status			**30.9.2022**	*spring 2023*	*autumn 2023*	**2023 total**	*spring 2024*	*autumn 2024*	**2024 total**	*spring 2025*	**17.4.2025**
GDP production approach											
P1	Output	**S1**	***220 502.7***	***2 780.9***	***1.6***	**2 782.5**	***-208.7***	***310.3***	**101.5**	**-8.6**	**223 378.1**
		S11	167 814.8	*1 236.4*	*9.2*	1 245.6	*-254.2*	*-915.6*	-1 169.8	7.0	167 897.6
		S12	4 977.9	*155.3*		155.3	*145.9*	*179.1*	325.0	-15.7	5 442.6
		S13	20 243.6	*-6.9*	*-7.6*	-14.5	*5.0*	*447.3*	452.3		20 681.4
		S14	26 126.7	*1 308.7*		1 308.7	*-102.9*	*708.5*	605.6		28 041.0
		S15	1 339.6	*87.4*		87.4	*-2.6*	*-109.0*	-111.6	0.0	1 315.4
P2	Intermediate consumption	**S1**	***132 748.2***	***1 071.5***	***0.0***	**1 071.5**	***-197.6***	***-1 405.2***	**-1 602.8**	**17.8**	**132 234.8**
		S11	118 935.3	*519.4*	*8.4*	527.8	*89.8*	*-324.8*	-235.0	-20.4	119 207.7
		S12	2 618.4	*28.3*		28.3	*9.5*	*-7.7*	1.8	25.9	2 674.4
		S13	5 747.4	*-12.7*	*-8.4*	-21.1	*4.5*	*-14.0*	-9.5		5 716.8
		S14	4 821.7	*469.5*		469.5	*-300.8*	*-936.1*	-1 236.9	12.3	4 066.5
		S15	625.5	*67.1*		67.1	*-0.5*	*-122.7*	-123.2	0.0	569.4
B1g	Value added	**S1**	**87 754.5**	***1 709.4***	***1.6***	**1 711.0**	***-11.2***	***1 715.5***	**1 704.3**	**-26.5**	**91 143.3**
		S11	48 879.5	*717.0*	*0.8*	717.8	*-343.9*	*-590.8*	-934.8	27.4	48 689.9
		S12	2 359.6	*127.0*		127.0	*136.4*	*186.8*	323.2	-41.6	2 768.1
		S13	14 496.2	*5.8*	*0.8*	6.6	*0.6*	*461.2*	461.8		14 964.6
		S14	21 305.0	*839.2*		839.2	*197.9*	*1 644.6*	1 842.6	-12.3	23 974.6
		S15	714.1	*20.4*		20.4	*-2.1*	*13.7*	11.5		746.0
D21-D31	Net taxes on products	**S1**	**10 768.5**	***91.1***	***-69.3***	**21.8**	***0.0***	***0.0***	**0.0**	**0.0**	**10 790.3**
D211	VAT	S1	7 494.1								7 494.1
D212	Taxes on imports	S1	116.5	*91.1*	*-69.3*	21.8		*0.0*	0.0		138.3
D214	Taxes on products	S1	3 559.0								3 559.0
D31 (-)	Subsidies on products	S1	-401.1								-401.1
GDP by production approach			**98 523.0**	***1 800.5***	***-67.7***	**1 732.7**	***-11.2***	***1 715.5***	**1 704.3**	**-26.5**	**101 933.5**
GDP expenditure approach											
P3	Final consumption	S13 S14 S15	77 555.7	*587.1*	*1.6*	588.7	*-22.9*	*1 082.0*	1 059.2	-26.5	79 177.1

P3 (S14)	FCH	S14	55 411.1	*631.0*		631.0	*-29.7*	*589.6*	559.9	-26.5	56 575.6
P3 (S15)	FCNPISH	S15	967.4	*-45.9*		-45.9	*-2.3*	*99.5*	97.1	0.0	1 018.6
P3 (S13)	FCG	S13	21 177.2	*2.0*	*1.6*	3.6	*9.1*	*393.0*	402.1		21 583.0
P5	GCF	S1	21 188.7	*1 002.7*		1 002.7	*11.7*	*1 017.8*	1 029.5		23 220.9
P51	GFCF	S1	18 664.4	*590.2*		590.2	*11.9*	*702.4*	714.3		19 968.9
P52+53	CHI and valuables	S1	2 524.3	*412.5*		412.5	*-0.2*	*315.4*	315.2		3 252.0
P3+P5	Domestic demand	S1	98 744.5	*1 589.8*	*1.6*	1 591.4	*-11.2*	*2 099.8*	2 088.7	-26.5	102 398.0
P6	Export of g. and s.	S2	92 415.9	*236.7*	*-366.8*	-130.1		*192.9*	192.9		92 478.7
P7	Import of g. and s.	S2	92 637.4	*26.0*	*-297.5*	-271.5		*577.3*	577.3		92 943.2
B11	Balance of g. and s.	S2	-221.5	*210.7*	*-69.3*	141.4		*-384.4*	-384.4		-464.5
GDP by expenditure approach			**98 523.0**	**1 800.5**	**-67.7**	**1 732.7**	**-11.2**	**1 715.5**	**1 704.3**	**-26.5**	**101 933.5**

GDP income approach

D1	Compensation of employees	**S1**	**43 219.1**	***166.0***	***0.0***	**166.0**	***-0.1***	***72.3***	**72.2**	**-1.4**	**43 455.9**
		S11	25 926.2	*168.4*	*-0.8*	167.7	*1.8*	*270.0*	271.8	-1.4	26 364.2
		S12	1 152.8	*-16.6*		-16.6					1 136.1
		S13	11 346.0	*7.6*	*0.8*	8.4	*0.0*	*54.2*	54.2		11 408.6
		S14	4 132.3	*-13.7*		-13.7		*-257.3*	-257.3		3 861.4
		S15	661.8	*20.2*		20.2	*-1.9*	*5.5*	3.5		685.6
B2n	Net operating surplus	**S1**	**20 217.5**	***542.8***	***1.6***	**544.3**	***-209.5***	***-3 043.6***	**-3 253.1**	**-12.8**	**17 496.0**
		S11	14 637.2	*445.1*	*1.6*	446.7	*-345.8*	*-2 562.8*	-2 908.7	28.8	12 204.0
		S12	711.8	*243.3*		243.3	*136.4*	*169.8*	306.2	-41.6	1 219.7
		S14	4 868.5	*-145.7*		-145.7		*-650.6*	-650.6		4 072.2
B3n	Net mixed income	**S1**	**7 791.9**	***994.4***	***0.0***	**994.4**	***197.9***	***2 517.4***	**2 715.3**	**-12.3**	**11 489.4**
		S14	7 791.9	*994.4*		994.4	*197.9*	*2 517.4*	2 715.3	-12.3	11 489.4
P.51c	Consumption of fixed capital	**S1**	**17 210.8**	***6.2***	***0.0***	**6.2**	***0.5***	***2 166.6***	**2 167.1**	**0.0**	**19 384.1**
		S11	9 353.7	*6.6*	*-0.1*	6.6	*0.3*	*1 697.7*	1 697.9		11 058.2
		S12	339.1	*-2.9*		-2.9		*16.9*	16.9		353.2
		S13	2 998.6	*-1.8*	*0.1*	-1.7	*0.3*	*411.0*	411.3		3 408.2
		S14	4 472.1	*4.1*		4.1		*35.1*	35.1		4 511.4
		S15	47.1	*0.1*		0.1	*-0.2*	*5.9*	5.8		53.0
D2	Taxes on production and import	**S1**	**12 196.6**	***91.1***	***-69.3***	**21.8**	***0.0***	***0.0***	**0.0**	**0.0**	**12 218.4**
D21	Taxes on products	S1	11 169.6	*91.1*	*-69.3*	21.8		*0.0*	0.0		11 191.4
D29	Other taxes on production	S1	1 027.0	*0.0*	*0.0*	0.0	*0.0*	*0.0*	0.0		1 027.0
		S11	539.2	*96.8*	*0.0*	96.9	*-0.2*	*1.7*	1.5		637.5
		S12	155.9	*-96.8*		-96.8					59.1
		S13	151.6		*0.0*	0.0	*0.2*	*-3.9*	-3.7		147.8
		S14	175.1								175.1
		S15	5.2				*0.0*	*2.3*	2.2		7.5
D3 (-)	Subsidies	**S1**	**-2 112.9**	***0.0***	***0.0***	**0.0**	***0.0***	***2.7***	**2.7**	**0.0**	**-2 110.2**
D31 (-)	Subsidies on products	S1	-401.1								-401.1
D39 (-)	Other subsidies on production	S1	-1 711.8					*2.7*	2.7		-1 709.1
		S11	-1 576.8					*2.7*	2.7		-1 574.1
		S12	0.0								0.0
		S14	-134.9								-134.9
GDP by income approach			**98 523.0**	***1 800.5***	***-67.7***	**1 732.7**	***-11.2***	***1 715.5***	**1 704.3**	**-26.5**	**101 933.5**

GNI (ESA2010)

D1	Compensations of employees received from the rest of the world	S2	1 807.0							1.5	1 808.5
D1	Compensations of employees paid to the rest of the world	S2	275.3				*77.4*		77.4	17.7	370.3
D2	Taxes on product, imports paid to the institutions of the EU	S2	140.1	*91.1*	*-69.3*	21.8					161.9
D3 (-)	Subsidies received from the institutions of the EU	S2	-743.7					*2.7*	2.7		-741.0
D4	Property income received from the rest of the world	S2	1 184.4	*160.8*	*195.3*	356.0	*-8.2*	*-74.2*	-82.4		1 458.0
D4	Property income paid to the rest of the world	S2	4 545.1	*35.5*	*1 895.0*	1 930.5	*-3.5*	*-52.1*	-55.6	0.0	6 420.1
Gross national income			**97 297.6**	***1 834.6***	***-1 698.2***	**136.5**	***-93.3***	***1 690.7***	**1 597.4**	**-42.7**	**98 988.8**

2.1.2.2 Description of significant revision changes in the reference year 2021

2.21 The complete preliminary annual account for 2021 was first compiled as **of September 30, 2022**. After incorporating of all revision changes and taking into account updated data sources, the volume of GDP increased by 1 400.5 mil. Euro at current prices compared to the quarterly estimate for 2021. Since complete annual source data were not yet available for 2021, sources of quarterly estimates (sum of quarters) and their year-on-year development were also used. Due to the base effect from the previous period, the level of GDP in current prices increased, but the year-on-year development did not change and remained at the same level as before the revision. These changes are presented in more detail in the attached Table 2.6.

Table 2.6 Changes between quarterly and preliminary annual estimate for 2021

Production approach

Current prices	**P1**	**P2**	**B1g**	**D21-D31**	**GDP**
in mil. Euro	363.3	-819.1	1 182.5	218.0	1 400.5
Constant chained prices	**P1**	**P2**	**B1g**	**D21-D31**	**GDP**
Year-to-year development (ROMR)	0.0	0.2	-0.3	2.1	0.0

Expenditure approach

Current prices	**P3**	**P3(S14)**	**P3(S15)**	**P3(S13)**	**P51**	**P52+53**	**P6**	**P7**	**B11**
in mil. Euro	591.7	336.4	-1.2	256.4	93.8	314.6	1 257.8	857.3	400.4
Constant chained prices	**P3**	**P3(S14)**	**P3(S15)**	**P3(S13)**	**P51**	**P52+53**	**P6**	**P7**	**B11**
Year-on-year development (ROMR)	0.9	0.5	-0.2	2.3	-0.4	x	0.4	-0.9	x

Explanatory notes:
P1 (output), P2 (intermediate consumption), B1g (value added), D21-D31 (net taxes on products)
P3 (final consumption), S14 (households), S15 (non-profit institutions), S13 (government),
P51 (gross fixed capital formation), P52+53 (changes in inventories and valuables),
P6 (export of goods and services), P7 (import of goods and services), B11 (external balance of goods and services)
ROMR (year-on-year index – the same period of previous year)

2.22 **In 2023**, two revisions of data were carried out, corresponding to the spring and autumn notifications of the general government deficit and debt. The data presented in the GNI questionnaire for 2023 include the status of the spring and autumn revisions together.

2.23 As part of the routine revision, the year 2021 was changed mainly by the incorporation of more precise data from statistical surveys and administrative data sources. Taxes on products were changed by amount of 21.774 mil. Euro due to more precise data from administrative data sources. In addition, output was affected by the incorporation of updated and more precise data from business statistics and administrative data sources in the amount of 2 782.504 mil. Euro and intermediate consumption in the amount of 1 071.538 mil. Euro. The total impact on GDP due to the routine revision is 1 732.740 mil. Euro.

2.24 Output was updated by the amount of 857.457 mil. Euro due to correction of reported data for one reporting unit, by amount of -1.580 mil. Euro, due to reclassification of units between institutional sectors. After taking into account more updated and more precise data from statistical surveys and administrative data sources mainly for sector of non-financial corporations and sector of households, the output was adjusted by 1 219.575 mil. Euro. This change affected other conceptual and exhaustiveness adjustments entering output in amount of 719.284 mil. Euro. Due to incorporation of other more precise data the output was changed by -12.232 mil. Euro.

2.25 Intermediate consumption was updated by the amount of 507.160 mil. Euro due to correction of reported data for one reporting unit. Due to more updated and more precise data from statistical surveys and administrative data sources mainly for sector of non-financial corporations and sector of households, the intermediate consumption was adjusted by 471.268 mil. Euro. There were also other changes in conceptual and exhaustiveness adjustments in amount of 93.110 mil. Euro.

2.26 Household final consumption was adjusted by amount of 207.482 mil. Euro due to revision of imputed rents, by amount of 288.778 mil. Euro due to incorporation of new data for health and due to more precise data entering various conceptual and exhaustiveness adjustment in amount of 134.743 mil. Euro.

2.27 NPISH final consumption was adjusted by amount of -45.937 mil. Euro as a results of more precise administrative data.

2.28 General government final consumption was adjusted by amount of 1.580 mil. Euro, where the main change is caused by reclassification of units and by amount of 2.043 mil. Euro due to more precise data.

2.29 Gross fixed capital formation was adjusted by amount of 590.218 mil. Euro due to more precise data from statistical surveys and administrative data sources.

2.30 Change in inventories was adjusted by amount of 379.543 mil. Euro due to more precise data from statistical surveys and administrative data sources.

2.31 Acquisitions less disposals of valuables was adjusted by amount of 32.930 mil. Euro due to more precise data from statistical surveys and administrative data sources.

2.32 Export of goods and services was revised by -130.103 mil. Euro due to more precise data from administrative data sources. The import of goods and services was revised by -271.463 mil. Euro due to more precise data from administrative data sources.

2.33 Compensation of employees was adjusted by amount of 165.964 mil. Euro due to more precise data from statistical surveys and administrative data sources.

2.34 Taxes on production and imports were adjusted by amount of 21.774 mil. Euro mostly due to more precise administrative data.

2.35 The total change in item D.4 was in the amount of 1 574.507 mil. Euro. This value consists of adjusted data for interest, dividends, withdrawals from the income of quasi-corporations, reinvested earnings and other property income. The revised values presented in the table below were obtained from the National Bank of Slovakia (Balance of Payments Department).

Table 2.7 Change in property income 2021 **in mil. €**

Code	Item	Payment	Resources
		2021	2021
D.41	Interests	21.746	34.693
D.421	Dividends	95.995	498.288
D.422	Withdrawals from the income of quasi-corporations	2.615	2.362
D.43	Reinvested earnings from FDI	96.663	1 380.975
D.44	Other property income	139.006	14.214
	Change of D.4 total	**356.025**	**1 930.532**

2.36 There were no changes in other revisions in 2023 due to changes in methodology and resources.

2.37 **In 2024**, two revisions of data were again carried out, corresponding to the spring and autumn notifications of the general government deficit and debt. In accordance with the Harmonized European Revision Policy for Macroeconomic Statistics and the National Revision Policy, the Statistical Office of the Slovak Republic also carried out in autumn 2024 a **major benchmark revision** of data in the system of national accounts for whole time series since 1995. The aim of the major revision was to incorporate information from updated data sources and methodological refinements of the compilation of specific national accounts indicators. The data presented in the GNI questionnaire for 2024 include the status of the spring and autumn revisions.

2.38 As part of the routine revision, 2021 was changed mainly by the incorporation of more precise data from statistical surveys and administrative data sources **in the spring revision**.

2.39 Output was affected by the incorporation of updated and more precise data from business statistics and administrative data sources in the amount of -208.743 mil. Euro and intermediate consumption in the amount of -197.569 mil. Euro. The total impact on GDP due to the routine revision is -11.174 mil. Euro.

2.40 Output was updated by the amount of -106.897 mil. Euro due to updated and more precise data from statistical surveys and administrative data sources and by amount of 1.075 mil. Euro due to reclassification of units between institutional sectors. The output was also updated by revision of construction output for own final use by the amount of -102.921 mil. Euro.

2.41 Intermediate consumption was updated by the amount of -307.124 mil. Euro due to the revision of construction output for own final use and by the amount of 109.555 mil. Euro due to revision of other conceptual adjustments.

2.42 Household final consumption was adjusted by amount of -29.698 mil. Euro due to revision of various conceptual adjustments.

2.43 NPISH final consumption was adjusted by amount of -2.329 mil. Euro as a results of reclassification of units.

2.44 General government final consumption was adjusted by amount of 2.055 mil. Euro, where the main change is caused by reclassification of units and by amount of 7.084 mil. Euro after taking into account more precise data.

2.45 Gross fixed capital formation was adjusted by amount of 6.159 mil. Euro due to revision of various conceptual adjustments and by the amount of 5.728 due to reclassification of units.

2.46 Changes in inventories was adjusted by amount of -0.173 mil. Euro due to revision of various conceptual adjustments.

2.47 Compensation of employees was adjusted by amount of -0.093 mil. Euro due to more precise data from statistical surveys and administrative data sources.

2.48 Compensation of employees paid to the rest of the world was adjusted by amount of 77.405 mil Euro due to more precise data for cross-border commuters.

2.49 The total change in item D.4 was in the amount of -4.697 mil. Euro due to revision of allocation of non-life insurance from S.12.

Table 2.8 Change in property income 2021 **in mil. €**

Code	Item	Payment	Resources
		2021	2021
D.41	Interests	0.0	0.0
D.421	Dividends	0.0	0.0
D.422	Withdrawals from the income of quasi-corporations	0.0	0.0
D.43	Reinvested earnings from FDI	0.0	0.0
D.44	Other property income	-8.229	-3.532
	Change of D.4 total	**-8.229**	**-3.532**

2.50 Apart from adjustments due to routine changes stated above the Statistical Office of the Slovak Republic made in 2024 benchmark revision with the significant impact on the whole system of national accounts. This benchmark revision can be divided into two main parts **in the autumn revision**. Adjustments due to action points from GNI verification cycle and other adjustments improving the quality of the national accounts.

2.51 List of all action points with an impact on GDP or GNI is provided in the following table 2.9.

Table 2.9 List of Action points

Number of AP	Name of AP
AP A1.2	Allocation of insurance
AP A2	Revision in estimating of prostitution (N2)
AP A3	Recording of pension funding
AP A4.1	Revision of holding gains and losses in S.14
AP A4.2	Mark-up of finished goods
AP B16	EAFRD

2.52 After incorporation of the results of all action points the overall impact on output was in amount of 143.540 mil. Euro and on intermediate consumption in amount of 134.692 mil. Euro. The taxes from products and subsidies on product were not adjusted. The overall impact on GDP was 8.848 mil. Euro.

2.53 The highest impact on output was caused by incorporation of in the action point AP A3 in amount of 177.985 mil. Euro. The highest impact on intermediate consumption was caused by incorporation of the action point AP A3 in amount of 177.985 mil. Euro.

2.54 The highest impact on final consumption was caused by incorporation of AP A1.2 in amount of 91.835 mil. Euro. The highest impacts on gross fixed capital formation was caused by incorporation of AP A4.1 and AP A4.2. However, the impact for all APs together is small. The impacts on import of goods was caused by incorporation of AP A1.2.

2.55 Subsidies and subsidies received from the institutions of the EU were adjusted due to the incorporation of results of the work on action point AP B16.

2.56 A summary of all changes to action points with an impact on GDP or GNI is provided in summary table 2.11.

2.57 List of all other adjustments improving the quality of NA with an impact on GDP or GNI is provided in the following table 2.10.

Table 2.10 List of other adjustments

Number of BR	Name of BR
BR 1	Updating of services from BoP
BR 2	Second hand car estimation
BR 3	VUSZ
BR 4	Revision of D.41
BR 5	D.45 for rest of the world
BR 6	Revision in estimating of adjustments for drugs (N2)
BR 7	Updating of dwelling services
BR 8	Eximbanka
BR 9	Hospital debt relief
BR 10	Jaguar
BR 11	Reclassification of MAS

BR 12	Revision of N1
BR 13	Revision of N3
BR 14	Revision of N6
BR 15	Revision of N7
BR 16	Revision of D.2 in S.13
BR 17	Incorporating of OSS to NA
BR 18	P.11 vs D.632
BR 19	Revision of sold goods in S.13
BR 20	Peugeot
BR 21	Prisoners
BR 22	New calculation of S.15
BR 23	CFC by PIM
BR 24	Revision of holding gains/losses in S.12
BR 25	Revision of data for hazard
BR 26	Revision of goods for processing

2.58 After incorporation of all other adjustments on improvement of quality of national accounts the overall impact on output was in amount of 166.734 mil. Euro and on intermediate consumption in amount of -1 539.893 mil. Euro. The taxes from products were adjusted by the amount of -0.010 mil. Euro. The overall impact on GDP was 1 706.617 mil. Euro.

2.59 The highest impact on output was caused by incorporation of the adjustment BR 7 in amount of -801.492 mil. Euro and BR 14 in amount of 769.983 mil. Euro. The highest impact on intermediate consumption was caused by incorporation of BR 12 in amount 145.835 mil. Euro and BR 14 in amount of -739.291 mil. Euro.

2.60 The highest impact on final consumption was caused by incorporation of BR 2 in amount of 467.742 mil. Euro and BR 7 in amount of -894.034 mil. Euro. The highest impacts on gross fixed capital formation was caused by incorporation of BR 14 in amount of 695.886 mil. Euro. The highest impacts on Export of goods and services was caused by incorporation of BR 10 in amount of 291.000 mil. Euro and BR 20 in amount of -44.816 mil. Euro. The highest impacts on Import of goods and services was caused by incorporation of BR 2 in amount of 527.478 mil. Euro and BR 20 in amount of -217.797 mil. Euro.

2.61 The impact on Compensation of employees was caused by incorporation of BR 3 in amount of 49.792 mil. Euro. Revision of Taxes on production and import was negligible.

2.62 In Property income paid to the rest of the world, the highest impact was caused by incorporation of BR 4 in amount of -49.000 mil. Euro. In Property income received from the rest of the world, the highest impact was caused by incorporation of BR 1 in amount of -49.030 mil. Euro.

2.63 A summary of all changes to other adjustments improving the quality of NA, including balance sheet adjustment with an impact on GDP or GNI, is provided in summary table 2.11.

2.64 While working on all adjustments (action points + other adjustment) SOSR tried to find for each case the balancing counterpart within GDP methods. However, there were some adjustments where we were not able to find counterparts. Therefore, the decision was to balance these items as aggregate at the end of compilation of NA. While balancing process,

the decision was to balance all in Changes in inventories. The reason is the fact that this item is usual item for balancing.

Table 2.11 Revision changes of GDP and GNI for 2021 in benchmark revision **in mil. €**

GNI QUESTIONNAIRE 2024	code ESA 2010	All revision changes total	Of which		
			Action point summary	Other adjustment summary	Balancing
PRODUCTION APPROACH					
Output of goods and services (at basic prices)	P1	310.3	143.5	166.7	
Intermediate consumption (at purchasers' prices)	P2	-1 405.2	134.7	-1 539.9	
Gross value added (at basic prices)	B1G	1 715.5	8.8	1 706.6	
Taxes on products	D21	0.0	0.0	0.0	
Subsidies on products	D31				
EXPENDITURE APPROACH					
Total final consumption expenditure	P3	1 082.0	-98.9	1 180.9	
Household final consumption expenditure	P3	589.6	-93.1	682.7	
NPISH final consumption expenditure	P3	99.5	-0.1	99.5	
General government final consumption expenditure	P3	393.0	-5.7	398.7	
Gross capital formation	P5	1 017.8	-17.5	***750.8***	***284.5***
Gross fixed capital formation	P51g	702.4	0.0	702.4	
Changes in inventories	P52	315.4	-17.5	***48.4***	***284.5***
Acquisitions less disposals of valuables	P53				
Exports of goods and services	P6	192.9	-3.4	196.3	
Imports of goods and services	P7	577.3	-128.6	705.9	
INCOME APPROACH					
Compensation of employees	D1	72.3	0.0	***75.4***	***-3.0***
Gross operating surplus and mixed income	B2G+ B3G	1 640.4	6.1	***1 631.3***	***3.0***
Taxes on production and imports	D2	0.0	0.0	0.0	
Subsidies	D3	-2.7	-2.7	0.0	
Gross domestic product (ESA2010)	B1*G	1 715.5	8.8	1 706.6	
Compensations of employees received from the rest of the world	D1				
Compensations of employees paid to the rest of the world	D1				
Taxes on product, ,imports paid to the institutions of the EU	D2				
Subsidies received from the institutions of the EU	D3	-2.7	-2.7	0.0	
Property income received from the rest of the world	D4	-74.2	0.0	-74.2	
Property income paid to the rest of the world	D4	-52.1	0.0	-52.1	
Gross national income (ESA2010)	B5*G	1 690.7	6.1	1 684.5	

2.65 Only one routine data revision has been carried out so far **in 2025**, corresponding to the spring notification of the general government deficit and debt. As part of the spring routine revision, 2021 was changed mainly by the incorporation of more precise data from statistical surveys and administrative data sources.

2.66 Output was affected by the incorporation of updated and more precise data from statistical and administrative data sources in the amount of -8.640 mil. Euro and intermediate

consumption in the amount of 17.827 mil. Euro. The total impact on GDP due to the routine revision was -26.467 mil. Euro.

2.67 Household final consumption was adjusted by amount of -26.461 mil. Euro due to revision of allocation of life and non-life insurance.

2.68 NPISH final consumption was adjusted by amount of -0.006 mil. Euro due to revision of non-life insurance allocation.

2.69 Compensation of employees was adjusted by amount of -1.449 mil. Euro due to more precise data from statistical surveys and administrative data sources.

2.70 Compensation of employees received from the rest of the world was adjusted by amount of 1.452 mil. Euro and compensation of employees paid to the rest of the world was adjusted by amount of 17.689 mil Euro due to more precise data.

2.71 The total change in item D.4 was in the amount of 0.006 mil. Euro due to revision of allocation of non-life insurance.

Table 2.12 Change in property income 2021 **in mil. €**

Code	Item	Payment	Resources
		2021	2021
D.41	Interests	0.0	0.0
D.421	Dividends	0.0	0.0
D.422	Withdrawals from the income of quasi-corporations	0.0	0.0
D.43	Reinvested earnings from FDI	0.0	0.0
D.44	Other property income	0.0	0.6
	Change of D.4 total	**0.0**	**0.6**

2.72 There were no changes in other revisions in 2025 due to changes in methodology and resources.

2.2 Major revisions since the last version of the GNI Inventory-SK

2.2.1 Overview of national account revisions

2.73 From the point of view of the overall history of national accounts revisions, two major revisions were significant. The first revision included the implementation of the ESA 95 methodology (SNA 93) in the time series from 1995 and the second revision, carried out in 2014, implemented Regulation of the European Parliament and of the Council no. 549/2013 on the European system of national and regional accounts (ESA 2010).

2.74 In addition to these two major revisions directly related to the implementation of the regulations on the ESA methodology, the SOSR made several other ad-hoc methodological changes. These changes were the result of the implementation of other EU regulations and Eurostat recommendations. The list of these historical revisions was described in detail in the previous version of GNI Inventory-SK from 2021.

2.75 The previous version of GNI Inventory-SK included a description of the revisions that took place between 2016 and 2021. The reference year for compiling the previous version of GNI Inventory-SK was 2018.

2.76 The current version of GNI Inventory-SK describes the revisions that took place between 2022 and 2024 and in spring 2025. The reference year for compiling the current version of GNI Inventory-SK is 2021.

2.77 An overview of the revisions of the national accounts of the previous and current versions of GNI-Inventory-SK is available in the following Table 2.13.

Table 2.13 Overview of national account revisions

Version of GNI Inventory-SK	Scope of the annual account revision	Methodology	Date of publication of annual data with revision	Date of publication of quarterly data with revision	Notes	Additional information
previous	2003-2012, semi-definitive 2013-2014, preliminary 2015	ESA 2010	14.10. - 21.10.2016	10.11. - 18.11.2016	Constant prices calculated by chain-linking volumes 2010=100	supplemented data in constant prices since 1995
previous	semi-definitive 2014-2015, preliminary 2016	ESA 2010	6.10. - 18.10.2017	6.11. - 14.11.2017	Constant prices calculated by chain-linking volumes 2010=100	
previous	semi-definitive 2015-2016, preliminary 2017	ESA 2010	8.10. - 19.10.2018	7.11. - 13.11.2018	Constant prices calculated by chain-linking volumes 2010=100	
previous	1995-2015, semi-definitive 2016-2017, preliminary 2018	ESA 2010	8.10. - 18.10.2019	28.10. - 31.10.2019	Constant prices calculated by chain-linking volumes **2015=100**	action points and benchmark revision since 1995
previous	2016, semi-definitive 2017-2018, preliminary 2019	ESA 2010	30.4. - 7.5.2020	30.4. - 7.5.2020	Constant prices calculated by chain-linking volumes 2015=100	new revision policy (2 times a year)
previous	2010-2016, semi-definitive 2017-2018, preliminary 2019	ESA 2010	30.10.2020	30.10.2020	Constant prices calculated by chain-linking volumes 2015=100	
previous	2017, semi-definitive 2018-2019, preliminary 2020	ESA 2010	30.4.2021	30.4.2021	Constant prices calculated by chain-linking volumes 2015=100	
previous	2010-2017, semi-definitive 2018-2019, preliminary 2020	ESA 2010	21.10.2021	29.10.2021	Constant prices calculated by chain-linking volumes 2015=100	
current	2010-2018, semi-definitive 2019-2020, preliminary 2021	ESA 2010	21.10.2022	28.10.2022	Constant prices calculated by chain-linking volumes 2015=100	Revision no.01
current	2019, semi-definitive 2020-2021, preliminary 2022	ESA 2010	28.4.2023	28.4.2023	Constant prices calculated by chain-linking volumes 2015=100	Revision no.02
current	2019, semi-definitive 2020-2021, preliminary 2022	ESA 2010	20.10.2023	27.10.2023	Constant prices calculated by chain-linking volumes 2015=100	Revision no.03

current	2020, semi-definitive 2021-2022, preliminary 2023	ESA 2010	19.4.2024	19.4.2023	Constant prices calculated by chain-linking volumes 2015=100	Revision no.04
current	1995-2020, semi-definitive 2021-2022, preliminary 2023	ESA 2010	18.10.2024	18.10.2024	Constant prices calculated by chain-linking volumes **2020=100**	Revision no.05; action points and benchmark revision since 1995
current	2021, semi-definitive 2022-2023, preliminary 2024	ESA 2010	17.4.2025	17.4.2025	Constant prices calculated by chain-linking volumes 2020=100	Revision no.06

2.2.2 Description of revision changes in annual accounts since the last version of GNI Inventory-SK

2.78 Revision changes that are relevant since the last version of GNI Inventory-SK are under the descriptions Revision no. 01 to 06. They are identical with the description in the relevant Quality Reports and at the same time with the information published on the website of the SOSR during the publication of annual data.

Revision no. 01 - carried out in 2022
Revision of annual accounts 2010 – 2020; drawing up a preliminary annual account 2021; publication of the revision of the national accounts on the website: 21.10.2022; GNI quality report 2022.

2.79 In 2022, the Statistical Office of the Slovak Republic carried out a regular routine revision of data in the system of national accounts. The revision adjustments of individual transactions and indicators in the time series 2018 – 2020, including the preliminary annual account for 2021, took into account new information and more accurate source data and related in particular to:

- updating data from statistical and administrative sources and routine revision changes;
- implementation of methodological changes in the context of the results of the autumn EDP notification of the General Government Sector;
- incorporating of current data from the balance of payments statistics on exports and imports of services.

2.80 In addition, the time series since 2010 has incorporated the solutions to the last three transversal reservations that the European Commission granted to all EU countries, including the Slovak Republic, after the completion of the 2016-2019 GNI verification cycle. These are transversal reservations: number II concerning margins on trading financial assets, number IV concerning reinvested earnings on foreign direct investment, and number V concerning recording of daily allowances.

2.81 When analysing the revisions in recent years, we have recorded significant change (more than 1% of GNI) in 2020 caused by the incorporation of the annual statistical and administrative sources. Due to the pandemic Covid-19 situation, the reporting obligation within the administrative data sources was postponed; therefore the relevant information was not available at the time of compiling GNI 2021 reporting. Thus, the change is bigger than usual, showing the lower decrease of GVA as it was estimated from quarterly data sources. In

addition, incorporation of transversal reservations into the system of national accounts also contributed to this revision changes. The main change in sources affected the data for non-financial corporations. After the revision, the economic decline in constant prices for 2020 was therefore milder.

2.82 Compared to the autumn revision in 2021, the overall impact of the revision in individual years ranged from +0.3% to +1.4% in both nominal and real GDP terms. These changes had an impact on GDP in the time series 2010-2021. The impact of these changes is presented in Table 2.14.

2.83 Given that the conversion to constant prices by chaining volumes is carried out for the reference year 2015, when revising the relevant indicators in current prices, the conversion to constant prices was projected to the entire time series since 1995.

Table 2.14 Revision changes in GDP

Current prices in mil. Euro	GDP before revision	GDP after revision	Revision change	Share of revision change in GDP in %
2010	68 492.1	68 764.9	272.8	0.4
2011	71 477.1	71 785.8	308.8	0.4
2012	73 360.8	73 649.3	288.4	0.4
2013	74 217.3	74 492.8	275.5	0.4
2014	76 092.7	76 354.5	261.8	0.3
2015	79 888.1	80 126.0	237.9	0.3
2016	81 014.3	81 265.2	250.9	0.3
2017	84 442.9	84 669.9	227.0	0.3
2018	89 430.0	89 874.7	444.7	0.5
2019	94 048.0	94 437.5	389.5	0.4
2020	92 079.3	93 413.8	1 334.5	1.4
2021	97 122.5	98 523.0	1 400.5	1.4

Note: In 2021, the sum of quarterly estimates is shown as "GDP before revision"

2.84 The estimate of Gross National Income (GNI) was revised compared to the 2021 GNI questionnaire due to changes in methods and resources and due to a routine revision for the year 2018, 2019 and 2020. In addition, the estimate of Slovak GNI in the time series 2010-2020 was influenced by the revision of the data in the context of resolving GNI reservations placed to Slovak Republic by the European Commission as a result of the GNI verification cycle 2016-2019. The European Commission already lifted all six transaction specific reservations and solutions of five transversal reservations were submitted for verification to Eurostat during the years 2021 and 2022. In the system of national accounts of the Slovak Republic, the results of two transversal reservations were incorporated in 2021, and results of three transversal reservations were incorporated in 2022. The overall impact of the revision on GNI is presented in Table 2.15.

Table 2.15 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2020

in % GNI from the 2021 questionnaire	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total revision changes of GNI	0.4	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-0.3	1.4
Of which:											

Total revision changes based on reservations	0.4	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.2
Total revision changes in sources and methods (without the implementation of ESA 2010)									0.0	0.0	0.0
Total routine revision changes									-0.1	-0.6	1.2

2.85 Table 2.16, given below, provides the total impact of the implementation of ESA 2010 methodology on the GNI estimates. Transition items from ESA95 to ESA 2010 have been adjusted for the reinvested earnings due to the R&D, software and originals. The impact in the table is not visible, due to negligible adjustments.

Table 2.16 Impact of the implementation of ESA 2010 on GNI (ESA 95) for the years 2010-2013

in % ESA 95 GNI from the 2022 questionnaire	2010	2011	2012	2013
Overall impact of the implementation of ESA 2010	2.2	1.9	1.8	2.0

Revision no. 02 - carried out in spring 2023
Revision of annual accounts 2019 – 2021; drawing up a preliminary annual account 2022; publication of the revision of the national accounts on the website: 28.4.2023.

2.86 In accordance with the national revision policy, the Statistical Office of the SR carried out the first (spring) revision of annual national accounts in 2023. The revision adjustments of individual transactions and indicators in the time series 2019 – 2021, including the preliminary annual account for 2022, took into account new information and more accurate source data and related in particular to:

- updating data from statistical and administrative sources and routine revision changes;
- implementation of methodological changes in the context of the results of the spring EDP notification of the General Government Sector;
- incorporating of current data from the balance of payments statistics on exports and imports of services.

2.87 Compared to the autumn revision in 2022, the overall impact of the revision in individual years ranged from -0.01% to +1.83% of GDP in both nominal and real terms. The impact of these changes on GDP is presented in Table 2.17.

Table 2.17 Revision changes in GDP

Current prices in mil. Euro	GDP before revision	GDP after revision	Revision change	Share of revision change in GDP in %
2019	94 437.5	94 428.3	-9.2	-0.01
2020	93 413.8	93 441.9	28.1	0.03
2021	98 523.0	100 323.5	1 800.5	1.83
2022	107 730.1	109 651.9	1 921.8	1,78

Note: In 2022, the sum of quarterly estimates is shown as "GDP before revision"

Revision no. 03 - carried out in autumn 2023
Revision of annual accounts 2019 – 2022; publication of the revision of the national accounts on the website: 20.10.2023.

In accordance with the national revision policy, the Statistical Office of the SR carried out the second (autumn) revision of annual national accounts in 2023. In comparison with spring revision 2023, changes of individual transactions and indicators in time series 2019-2022 took into account new information and updated data sources and were related in particular to:

- updating data from statistical and administrative sources and routine revision changes;
- implementation of methodological changes in the context of the results of the autumn EDP notification of the General Government Sector;
- incorporating current data from the balance of payments statistics on exports and imports of services.

2.88 Compared to the spring revision in 2023, the overall impact of the revision in individual years ranged from -0.07% to -0.01% of GDP in nominal terms and from -0.07% to +0.01% of GDP in real terms. The impact of these changes on GDP is presented in Table 2.18.

Table 2.18 Revision changes in GDP

Current prices in mil. Euro	GDP before revision	GDP after revision	Revision change	Share of revision change in GDP in %
2019	94 428.3	94 429.7	1.5	0.00
2020	93 441.9	93 444.1	2.2	0.00
2021	100 323.5	100 255.7	-67.7	-0.07
2022	109 651.9	109 645.2	-6.7	-0.01

Revision no. 02 + 03 together - carried out in 2023
Revision of annual accounts 2019 – 2021, including a revision of the first estimate of 2022; GNI quality report 2023.

2.89 Compared to the GNI questionnaire in 2022, the estimate of Slovak GNI in the time series 2010-2022 was not influenced by the revision of the data in the context of resolving GNI reservations placed to Slovak Republic by the European Commission as a result of the GNI verification cycle 2016-2019. The European Commission already lifted all six transaction specific reservations and out of six transversal reservations five of them were lifted. In the system of national accounts of the Slovak Republic, no other changes regarding the reservations were done in 2023.

2.90 The estimate of Slovak GNI compared to the GNI questionnaire from 2022 for 2019, 2020 and 2021 was adjusted only for routine (current) revisions changes based on updated information from statistical and administrative data sources. The main change was the replacement of quarterly data (based on surveys) by data from annual statistical surveys in 2021. The overall impact of the revision on GNI is presented in Table 2.19.

Table 2.19 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2021

in % GNI from the 2022 questionnaire	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total revision changes of GNI Of which:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1
Total revision changes based on reservations												
Total revision changes in sources and methods (without the implementation of ESA 2010)												
Total routine revision changes										0.0	0.4	0.1

2.91 When analysing the revisions in recent years, the Statistical Office of the Slovak Republic (SOSR) has not recorded significant change (more than 1% of GNI). However, in 2021 there was higher change in GDP primarily caused by the incorporation of the annual statistical and administrative data sources. The main change in data sources affected the data for non-financial corporations. To be sure of this impact, comprehensive comparison and analyses were done. There was also higher change in GNI caused by incorporation of revised data from BoP for property income in 2021.

2.92 Table 2.20 presents the overall impact of the implementation of the ESA 2010 methodology on GNI estimation.

Table 2.20 Impact of the implementation of ESA 2010 on GNI (ESA 95) for the years 2010-2013

in % GNI (ESA 95) from the 2022 questionnaire	2010	2011	2012	2013
Overall impact of the implementation of ESA 2010	2.2	1.9	1.8	2.0

Revision no. 04 - carried out in spring 2024
Revision of annual accounts 2020 – 2022; drawing up a preliminary annual account 2023; publication of the revision of the national accounts on the website: 19.4.2024.

2.93 In accordance with the national revision policy, the Statistical Office of the SR carried out the first (spring) revision of annual national accounts in 2024. The revision adjustments of individual transactions and indicators in the time series 2020 – 2022, including the preliminary annual account for 2023, took into account new information and more accurate source data and related in particular to:

- updating data obtained from the statistical surveys and administrative data sources including conceptual adjustment's based on the update data;
- implementation of methodological changes in line with the results from spring EDP notification of the General Government Sector;
- incorporating of updated data for taxes less subsidies on product.

2.94 Compared to the autumn 2023 revision, the overall impact of the revision in individual years ranged from -0.01% to +0.54% of GDP in current prices and +0.55% in constant prices by chaining volumes. The impact of these changes on GDP is presented in Table 2.21.

Table 2.21 Revision changes in GDP

Current prices in mil. Euro	GDP before revision	GDP after revision	Revision change	Share of revision change in GDP in %
2020	93 444.1	93 449.7	5.6	0.01
2021	100 255.7	100 244.5	-11.2	-0.01
2022	109 645.2	109 762.0	116.8	0.11
2023	122 156.2	122 812.8	656.6	0.54

Note: In 2023, the sum of quarterly estimates is shown as "GDP before revision"

Revision no. 05 - carried out in autumn 2024
Benchmark revision of annual accounts 1995 – 2023; publication of the revision of the national accounts on the website: 18.10.2024.

2.95 In accordance with the national revision policy, the Statistical Office of the SR carried out the second (autumn) revision of annual national accounts in 2024. This was a major benchmark revision of the entire time series. Such a revision is carried out in a harmonized manner across all EU member states. The revisions to individual transactions and indicators in the time series 1995–2023 took into account new information, studies conducted, recommendations from the European Commission and precise source data. The Statistical Office made 32 methodological adjustments, most of which impacted GDP.

2.96 The most significant effects were observed in adjustments for exhaustiveness (shadow economy), which included refined estimates for underestimated output and overestimated intermediate consumption, estimates for agricultural production for own final use, purchases without receipts, drug consumption, prostitution, and tips. These adjustments had an impact ranging from -0.4% to +1.38% on GDP.

2.97 Another significant adjustment was in estimates for housing services, where data from the 2021 Census of Houses and Flats and a new study by Infostat concerning rental prices were incorporated. This adjustment had an impact ranging from -1.08% to -0.12% on GDP.

2.98 The revision of the consumption of fixed capital calculated using the permanent inventory method (PIM) also had a notable impact on GDP. This revision stemmed from Eurostat's requirements to implement the recommendations of the relevant working group. The adjustment had an impact on GDP ranging from 0.13% to 0.45%.

2.99 Compared to the spring 2024 revision, the overall effect of the revisions in individual years ranged from -0.65% to +1.71% on GDP in both current prices and constant prices calculated through chain-linking of volumes. The impact of these changes on GDP is presented in Table 2.22.

2.100 In addition to the revisions mentioned above, the constant prices of chain-linked volumes were also affected by a change in the base year from 2015 to 2020, which led to more significant changes in volumes.

Table 2.22 Revision changes in GDP

Current prices in mil. Euro	GDP before revision	GDP after revision	Revision change	Share of revision change in GDP in %
1995	19 767.7	20 027.7	260.0	1.32
1996	22 032.9	22 248.1	215.2	0.98
1997	24 456.1	24 578.5	122.3	0.50
1998	26 688.3	26 795.7	107.5	0.40
1999	28 583.5	28 614.1	30.6	0.11
2000	31 661.1	31 632.0	-29.1	-0.09
2001	34 365.5	34 307.3	-58.2	-0.17
2002	37 329.5	37 272.2	-57.3	-0.15
2003	41 479.5	41 210.9	-268.6	-0.65
2004	46 175.2	45 996.8	-178.4	-0.39
2005	50 485.7	50 275.9	-209.8	-0.42
2006	56 361.4	56 349.1	-12.4	-0.02
2007	63 163.4	63 180.7	17.3	0.03
2008	68 590.5	68 556.6	-33.9	-0.05
2009	64 095.5	64 055.1	-40.4	-0.06
2010	68 764.9	68 726.7	-38.2	-0.06
2011	71 785.8	71 629.5	-156.3	-0.22
2012	73 649.3	73 727.6	78.4	0.11
2013	74 492.8	74 642.7	149.9	0.20
2014	76 354.5	76 562.3	207.8	0.27
2015	80 126.0	80 376.3	250.3	0.31
2016	81 265.2	81 621.6	356.4	0.44
2017	84 669.9	84 960.4	290.5	0.34
2018	89 874.7	90 275.9	401.2	0.45
2019	94 429.7	94 547.5	117.8	0.12
2020	93 449.7	94 320.6	870.9	0.93
2021	100 244.5	101 960.0	1 715.5	1.71
2022	109 762.0	110 088.6	326.5	0.30
2023	122 812.8	122 918.9	106.1	0.09

Revision no. 04 + 05 together - carried out in 2024
Revision of annual accounts 1995 – 2022, including a revision of the first estimate of 2023; GNI quality report 2024.

2.101 The estimate of Slovak GNI in the time series 2010-2022 was not influenced by the revision of the data in the context of resolving GNI reservations placed to the Slovak Republic by the European Commission as a result of the GNI verification cycle 2016-2019, same as it was in 2023.

2.102 In the year 2024 the Statistical Office of the Slovak Republic (SOSR) conducted a large benchmark revision in the whole system of the national accounts. Compared to the GNI Questionnaire 2023, the results and solutions of action points from GNI verification cycle and other adjustments aimed at increasing the quality of national accounts were updated. These adjustments are especially related to new studies, changes of source data, etc. Besides, the Slovak GNI estimates for 2020, 2021 and 2022 were adjusted due to the revisions caused by routine (current) revisions based on updated information from both, the statistical and

administrative data sources. The overall impact of the revision on GNI is presented in Table 2.23.

Table 2.23 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2022

in % GNI from the 2023 questionnaire	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total revision changes of GNI Of which:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1	0.9	1.6	-1.0
Total revision changes based on reservations													
Total revision changes in sources and methods (without the implementation of ESA 2010)									0.4	0.1	0.9	1.7	-1.1
Total routine revision changes											0.0	-0.1	0.1

2.103 Table 2.22 shows also the impacts of the changes in methods and sources for older years than 2018. The reason is that the benchmark revision was done in whole time series due to consistency and comparability of GDP and GNI.

2.104 When analysing the revisions in recent years, the Statistical Office of the Slovak Republic has recorded significant change (more than 1% of GNI) in 2021 and 2022. The high revision in 2021 was caused by revision of N6 (BR 14) and by revision of data for hazard (BR 25). Year 2022 was affected mostly by incorporation of revised dwelling services (BR 7) and revised data from BoP (BR 1).

2.105 Other changes improving the quality of national accounts had a considerable impact on GNI as well, where highest impacts have revision of N6, dwelling services and revision of estimating of CFC using PIM.

2.106 Within the benchmark revision some studies were carried out with the aim to improve the quality of GNI.

2.107 Within the production approach the change of exhaustiveness estimates was focused on a new drug and prostitution. Another significant change is the integration of the results of a survey aimed at undervalued and overvalued production/intermediate consumption that was carried out among auditors on the basis of cooperation with the Slovak Chamber of Auditors. The underestimated and overestimated production/intermediate consumption was also revised in sector S.14, where the recommendations from Exhaustiveness subgroup of GNIG were incorporated. The new research study was carried out for estimating of N1 and N7.

2.108 The substantial modification of calculation of consumption of fixed capital using the PIM was conducted as well.

2.109 Within the expenditure approach there were changes in dwelling services calculation based also on new Infostat research study.

2.110 All results of the work on Action Points A were implemented within the benchmark revision. The detailed information and calculation of adjustments can be found in the GNI Quality Report 2024 in Annex 1 Work on Action Points.

2.111 The SOSR has introduced within the benchmark revision also other adjustments with aim to improve the quality of the system of national accounts so called “BR” points. The detailed information and calculation of other adjustments can be found in the GNI Quality Report 2024 in Annex 2 Other adjustments.

2.112 For estimating of national account for 2023 the quarterly data and its development was used instead of data from annual data sources. These annual data sources were incorporated within the spring revision in 2025 in line with the SOSR revision policy.

2.113 The following table 2.24 presents the overall impact of the implementation of the ESA 2010 methodology on GNI estimation.

Table 2.24 Impact of the implementation of ESA 2010 on GNI (ESA 95) for the years 2010-2013

in % GNI (ESA 95) from the 2022 questionnaire	2010	2011	2012	2013
Overall impact of the implementation of ESA 2010	2.2	1.9	1.8	2.0

Revision no. 06 - carried out in spring 2025
Revision of annual accounts 2021 – 2023; drawing up a preliminary annual account 2024; publication of the revision of the national accounts on the website: 17.4.2025.

2.114 In accordance with the national revision policy, the Statistical Office of the SR carried out the first (spring) revision of annual national accounts in 2025. The revision adjustments of individual transactions and indicators in the time series 2021 – 2023, including the preliminary annual account for 2024, took into account new information and more accurate source data and related in particular to:

- updating data obtained from the statistical surveys and administrative data sources including conceptual adjustment’s based on the update data;
- implementation of methodological changes in line with the results from spring EDP notification of the General Government Sector;
- incorporating of updated data for taxes less subsidies on product.

2.115 Compared to the autumn 2024 revision, the overall impact of the revision in individual years ranged from -0.04% to +0.78% of GDP in both nominal and real terms. The impact of these changes on GDP is presented in Table 2.25.

Table 2.25 Revision changes in GDP

Current prices in mil. Euro	GDP before revision	GDP after revision	Revision change	Share of revision change in GDP in %
2021	101 960.0	101 933.5	-26.5	-0.03
2022	110 088.6	110 046.4	-42.1	-0.04
2023	122 918.9	123 833.2	914.3	0.74
2024	129 971.5	130 985.1	1 013.7	0.78

Note: In 2024, the sum of quarterly estimates is shown as "GDP before revision"

2.3 Planned actions for improvements

2.116 The plan is to adopt a new national revision policy, what means that revision of national account would be done only once a year in September, which is the transmission deadline according to ESA 2010. Until now the revision took place twice a year, however the latest reference year was compiled based on sum of quarterly data and the precise annual data were incorporated only in spring next revision T-2. According to new revision policy the first annual estimate for latest reference year will be at disposal earlier in September T-1.

2.117 Improvements are planned as follows:

- solve the transversal reservation on production of electricity by households and on treatment of non-resident VAT traders
- incorporate the potential EDP and GNI action points
- update benchmark studies or surveys done at least once in 5 years
- deal with IFRS 17 accounting standards
- improve of estimation of number of prostitution within N2
- improve of estimation of smuggling of alcohol and cigarettes within N2
- prepare for implementation of new NACE Rev.2 and CPA
- prepare for implementation of new ESA
- prepare for implementation of non-SNA changes within the new ESA TP
- prepare for implementation of distributive accounts of households into the production

2021

GNI Inventory - SK

ESA 2010

Chapter 3

The production approach

Reference framework, borderline cases, valuation, exhaustiveness, taxes and subsidies on products

CHAPTER 3 THE PRODUCTION APPROACH

3.0 GDP according to the production approach

3.1 Production approach is the main method for the compilation of annual national accounts. Table 3.1 presents the output, intermediate consumption and value added for 2021 by the SK NACE sections and table 3.2 shows the value added for 2021 by institutional sectors as well as by the SK NACE sections. After the inclusion of net taxes on products, the GDP at market prices will be achieved.

Table 3.1 Output, intermediate consumption and value added by SK NACE sections **in thd. €**

	P.1	P.2	B.1g
A	4 533 642	2 624 221	1 909 421
B	378 181	221 167	157 014
C	83 697 718	66 752 300	16 945 418
D	11 108 888	9 151 292	1 957 596
E	1 760 339	830 791	929 548
F	16 987 505	9 031 050	7 956 455
G	19 297 864	9 669 423	9 628 441
H	13 077 704	7 440 649	5 637 055
I	2 207 577	854 273	1 353 304
J	8 412 481	3 760 114	4 652 367
K	5 618 463	2 701 164	2 917 299
L	13 295 481	3 260 971	10 034 510
_L	*9 196 906*	*1 229 988*	*7 966 918*
M	10 315 004	4 756 840	5 558 164
N	6 243 473	3 171 556	3 071 917
O	10 268 587	3 067 612	7 200 975
P	4 578 721	844 493	3 734 228
Q	6 600 494	2 190 841	4 409 653
R	3 454 981	1 351 620	2 103 361
S	1 494 650	554 430	940 220
T	46 310	-	46 310
U	-	-	-
Total	**223 378 063**	**132 234 807**	**91 143 256**
D.21	-	-	**11 191 412**
D.31	-	-	**-401 123**
GDP	-	-	**101 933 545**

Table 3.2 Value added by SK NACE sections and institutional sectors **in thd. €**

	S.11	S.12	S.13	S.14	S.15	S.1
A	949 360	-	7 939	952 122	-	**1 909 421**
B	152 195	-	-	4 819	-	**157 014**
C	15 174 728	-	810	1 769 880	-	**16 945 418**
D	1 940 928	-	166	16 502	-	**1 957 596**
E	652 650	-	249 755	27 143	-	**929 548**
F	3 082 803	-	2 350	4 871 302	-	**7 956 455**
G	7 084 739	-	-171	2 543 873	-	**9 628 441**
H	3 527 113	-	1 461 488	648 454	-	**5 637 055**
I	680 687	-	20 005	652 256	356	**1 353 304**
J	3 970 138	-	134 601	547 628	-	**4 652 367**
K	-	2 688 152	15 233	213 914	-	**2 917 299**
L	1 802 162	-	19 579	8 197 929	14 840	**10 034 510**
_L	*174 898*	-	-	*7 792 020*	-	***7 966 918***

M	3 644 852	-	263 865	1 645 048	4 399	**5 558 164**
N	2 328 822	-	29 787	713 308	-	**3 071 917**
O	-	79 638	7 120 509	828	-	**7 200 975**
P	149 400	-	3 139 578	125 703	319 547	**3 734 228**
Q	1 698 791	-	2 112 725	433 142	164 995	**4 409 653**
R	1 608 842	-	355 119	121 023	18 377	**2 103 361**
S	241 704	343	31 284	443 374	223 515	**940 220**
T	-	-	-	46 310	-	**46 310**
U	-	-	-	-	-	**-**
Total	**48 689 914**	**2 768 133**	**14 964 622**	**23 974 558**	**746 029**	**91 143 256**
D.21	-	-	-	-	-	**11 191 412**
D.31	-	-	-	-	-	**-401 123**
GDP	-	-	-	-	-	**101 933 545**

Table 3.3 Output by SK NACE sections and institutional sectors **in thd. €**

	S.11	S.12	S.13	S.14	S.15	S.1
A	3 263 806	-	11 952	1 257 884	-	**4 533 642**
B	373 174	-	-	5 007	-	**378 181**
C	81 610 980	-	1 270	2 085 468	-	**83 697 718**
D	11 091 425	-	314	17 149	-	**11 108 888**
E	1 379 218	-	348 746	32 375	-	**1 760 339**
F	10 661 113	-	3 074	6 323 318	-	**16 987 505**
G	16 569 842	-	40 019	2 688 003	-	**19 297 864**
H	10 162 545	-	2 170 429	744 730	-	**13 077 704**
I	1 483 956	-	28 879	693 586	1 156	**2 207 577**
J	7 559 190	-	274 509	578 782	-	**8 412 481**
K	-	5 330 857	32 462	255 144	-	**5 618 463**
L	3 659 263	-	29 649	9 532 299	74 270	**13 295 481**
_L	184 769	-	-	*9 012 137*	-	***9 196 906***
M	8 214 582	-	340 297	1 725 302	34 823	**10 315 004**
N	5 445 494	-	39 464	758 515	-	**6 243 473**
O	-	106 286	10 161 116	1 185	-	**10 268 587**
P	358 302	-	3 708 585	136 875	374 959	**4 578 721**
Q	2 765 629	-	2 990 411	525 181	319 273	**6 600 494**
R	2 805 724	-	453 804	141 645	53 808	**3 454 981**
S	493 393	5 430	46 423	492 289	457 115	**1 494 650**
T	-	-	-	46 310	-	**46 310**
U	-	-	-	-	-	**-**
Total	**167 897 636**	**5 442 573**	**20 681 403**	**28 041 047**	**1 315 404**	**223 378 063**

Table 3.4 Intermediate consumption by SK NACE sections and institutional sectors **in thd. €**

	S.11	S.12	S.13	S.14	S.15	S.1
A	2 314 446	-	4 013	305 762	-	**2 624 221**
B	220 979	-	-	188	-	**221 167**
C	66 436 252	-	460	315 588	-	**66 752 300**
D	9 150 497	-	148	647	-	**9 151 292**
E	726 568	-	98 991	5 232	-	**830 791**
F	7 578 310	-	724	1 452 016	-	**9 031 050**
G	9 485 103	-	40 190	144 130	-	**9 669 423**
H	6 635 432	-	708 941	96 276	-	**7 440 649**
I	803 269	-	8 874	41 330	800	**854 273**
J	3 589 052	-	139 908	31 154	-	**3 760 114**
K	-	2 642 705	17 229	41 230	-	**2 701 164**
L	1 857 101	-	10 070	1 334 370	59 430	**3 260 971**
_L	9 871	-	-	*1 220 117*	-	***1 229 988***
M	4 569 730	-	76 432	80 254	30 424	**4 756 840**

N	3 116 672	-	9 677	45 207	-	**3 171 556**
O	-	26 648	3 040 607	357	-	**3 067 612**
P	208 902	-	569 007	11 172	55 412	**844 493**
Q	1 066 838	-	877 686	92 039	154 278	**2 190 841**
R	1 196 882	-	98 685	20 622	35 431	**1 351 620**
S	251 689	5 087	15 139	48 915	233 600	**554 430**
T	-	-	-	-	-	**-**
U	-	-	-	-	-	**-**
Total	**119 207 722**	**2 674 440**	**5 716 781**	**4 066 489**	**569 375**	**132 234 807**

3.1 Reference framework

3.2 The estimation of GDP according to the production method is performed separately for each institutional sector. Each year, the GDP estimate is compiled twice, in spring and autumn. The compilation of the GDP estimate consists of several stages. First, the data collected from statistical surveys and administrative sources are processed. After that, conceptual and completeness adjustments are estimated. After compiling the GDP estimate, the GDP is being balanced. The production approach is compile within the Sector Accounts Department. Every institutional sector is compiled individually with the various employees responsible for each of them (for some institutional sectors multiple people share responsibility). The sequence of accounts compiled by institutional sectors are subsequently summarised by Department of Analyses and Syntheses of National Accounts.

3.3 The basic sources for compiling output and intermediate consumption are statistical surveys and administrative data sources, annual reports and ad hoc information, which are obtained on request. Sources request from reporting units both market output and other types of output, ie the production of goods and services produced for own final use and for non-market output. However, sources can be broken down according to which reporting units are being requested. In this case, we can separate market producers and non-market producers. Producers of goods and services for own final use are then requested within these sources.

Registers

3.4 The basic legal and methodological framework for statistical business registers administered by the Statistical Office of the Slovak Republic consists of EU Council Regulations 2152/2019, 696/93 and methodological recommendations issued by Eurostat. In the legal framework of the Slovak Republic, the area of state statistics, including statistical business registers as well as national accounts, is regulated by the Act on State Statistics 540/2001 Coll., as amended.

3.5 Pursuant to Act No. 540/2001 Coll. on State Statistics adopted by the Parliament of the Slovak Republic, the Statistical Office of the Slovak Republic administers statistical business registers (SBR), in which statistical units specified in the Article 2 point 3 of the Regulation 2152/2019 are covered. Each statistical unit registered in the statistical business register has its own unique identification number called ICO (company identification number). This number serves as a unique identifier of the registered entity. According to Act No. 272/2015 Coll., every legal entity (every legal person and every natural person - entrepreneur) is obliged to use the company identification number in contact with all state authorities and institutions. The company identification number is also the main tool for collecting data from administrative sources on legal persons and natural persons - entrepreneurs.

3.6 All activities related to the administration of statistical business registers are performed at the Department of Registers and Classifications of the Statistical Office of the Slovak Republic.

3.7 **The Statistical Business Register** (hereinafter referred to as the SBR) records all legal units to which an identification number (ICO) is assigned according to special legislation. Enterprises are divided into legal persons and natural persons - entrepreneurs (self-employed tradesmen, freelancers and self-employed farmers). Each legal unit corresponds to a single record in the SBR (duplication of units is excluded), which consists of identification, classification and location characteristics. Unambiguous identification of units in the SBR is ensured by means of the company identification number (ICO). The basic principles related to the technological site of the SBR update follow the legal system of mandatory registration of legal units. State administration bodies, local government and interest self-administration authorities (professional chambers) are responsible for the initial registration of legal units and their entry in the **Single Public Register**, which is a single unique legal source for the SBR. State administration bodies, local government and interest self-administration authorities are obliged to enter in the Single Public Register information concerning the establishment, any change or termination of legal units. This obligation results from Act No. 272/2015 Coll.

3.8 The statistical business register is the basic register used for the compilation of national accounts. Data on internal units of enterprises - local units and establishments - are also entered into the SBR.

3.9 **The Single Public Register** (hereinafter referred to as the SPR) is a public information system in which data on legal persons and natural persons - entrepreneurs authorized to perform economic activities in the territory of the Slovak Republic according to the relevant legislation are entered. The respective authorities of state administration, local government and interest self-administration are responsible for entering data into the Single Public Register. The administrator of the information system of the Single Public Register is the Statistical Office of the Slovak Republic.

The following must be entered in the Single Public Register:

- Enterprises (market producers) - such as commercial companies (joint stock companies, public trading companies, limited partnerships, limited liability companies), cooperatives, organizational units of foreign legal persons and other legal entities provided for by a special law. The Ministry of Justice is responsible for their entry in the Single Public Register.
- Entrepreneurs – natural persons who perform activities under the Trade Licensing Act. (Tradesmen). The Ministry of the Interior is responsible for their entry in the Single Public Register.
- Entrepreneurs – natural persons who perform activities according to special legal regulations (freelancers - lawyers, doctors, etc.). The interest self-administration authorities are responsible for their entry in the Single Public Register.
- Entrepreneurs - natural persons who perform activities according to special legal regulations (self-employed farmers). Self-government bodies - municipalities are responsible for their entry in the Single Public Register.
- Non-profit legal persons - associations, non-profit organizations, foundations, schools, hospitals, government and state institutions. The relevant ministries and other state administration and local self-government authorities are responsible for their entry in the Single Public Register.

3.10 All new or changed data on legal units - legal persons and natural persons - entrepreneurs are sent electronically from the Single Public Register on a daily basis and entered in the SBR, where duplication is impossible because these entities are identified in both registers by the same unique identifier (ICO).

3.11 The Single Public Register is one of the main sources of data for updating the SBR. In addition to this source, data from the Social Insurance Agency (number of employees), the Financial Administration (data from tax returns) and data from statistical surveys are used to update SBR.

3.12 The **non-financial corporations sector (S.11)** includes all market-oriented legal entities (enterprises), i.e. domestic enterprises and organizational units of foreign legal persons, developing activities for profit in all areas of activity (agriculture, forestry, industry, construction, trade, hospitality and accommodation, transport, post and telecommunications, selected market services, science and research) and non-profit legal entities for which costs of 50% or more are covered by revenues.

3.13 **Sub-sector of public non-financial corporations S.11001** covers all non-financial corporations which are under the control of government. Those are mainly the government enterprises and businesses with the prevailing participation of the government (business companies), which are market producers. **Sub-sector of national private non-financial corporations S.11002** comprises the non-financial corporations, which are not controlled by the government; mainly the business companies, associations of entrepreneurs etc. **Sub-sector of foreign controlled non-financial corporations S.11003** consists of all non-financial corporations, which are controlled by non-resident units.

3.14 As far as the S.11 is concerned, the data are obtained by an exhaustive statistical survey Roč 1-01 for enterprises with 20 and more employees and for enterprises with 0-19 employees achieving the turnover over 5 mill. €. At the level of establishment units, the data are achieved by the means of the Zav questionnaire and at the level of enterprise by the Fin questionnaire. For enterprises with 0 – 19 employees, the data are ensured by the Roč 2-01 survey based on a sample frame.

3.15 A special list of establishments is kept in register of establishments, which is purposefully created to define a subset of enterprises. Unambiguous identification of the establishment units is ensured by means of the company identification number and the three-digit serial number of the establishment units.

3.16 In 2021, there were 8 169 active establishments for S.11, which had submitted the establishment´s questionnaire, of which there were 189 establishments for the S.11001; the S.11002 comprises 5 159 establishments and S.11003 covers 2 821 establishments.

Table 3.5 Number of establishments, which have submitted the Roč 1-01 questionnaire and subsectors S.11001, S.11002, S.11003 by sections of SK NACE

SK NACE	S.11	S.11001	S.11002	S.11003
A	477	20	411	46
B	30	16	1	13
C	2356	6	1351	999
D	117	39	33	45
E	107	38	42	27
F	642	5	538	99
G	1812	1	1114	697
H	564	13	351	200
I	306	2	271	33
J	325	-	158	167
L	225	19	110	96
M	429	11	240	178
N	485	7	333	145
P	25	1	20	4
Q	173	1	129	43
R	61	8	37	16
S	35	2	20	13
Total	**8 169**	**189**	**5 159**	**2 821**

3.17 If the breakdown by legal form is concerned (a code-list is presented in Chapter 9), the majority of establishments, which had submitted the questionnaire Zav were under the legal forms of 112 Joint-stock company – 6 412 establishments and 121 Limited liability company - 1 197 establishments. The legal form 205 Cooperative was represented by 336 establishments. For a more detailed breakdown see table 3.6.

Table 3.6 Number of establishments, which compiled the Roč 1-01 questionnaire for S.11 and subsectors S.11001, S.11002, S.11003 by legal form

Legal form	S.11	S.11001	S.11002	S.11003
102	-	-	-	-
110	-	-	-	-
111	3	-	1	2
112	6 412	83	4 069	2 260
113	50	-	16	34
119	5	-	5	-
120	19	2	16	1
121	1 197	65	732	400
123	7	-	5	2
125	1	-	1	-
205	336	-	327	9
272	1	-	1	-
301	22	22	-	-
382	1	1	-	-
421	113	-	-	113
751	2	1	1	-
Total	**8 169**	**174**	**5 174**	**2 821**

3.18 For completeness´ sake we present in table 3.7 an overview of the number of reporting units for enterprises and establishment units which were processed in the observation period.

Table 3.7 Overview of the number of reporting units in Roč 1-01 – by legal form*

Legal form	Overview of the number of RU for enterprises				Overview of the number of RU for establishment units			
	S.11	S.11001	S.11002	S.11003	S.11	S.11001	S.11002	S.11003
102	-	-	-	-	-	-	-	-
110	-	-	-	-	-	-	-	-
111	3	-	1	2	3	-	1	2
112	6 394	83	4 063	2 248	6 412	83	4 069	2 260
113	50	-	16	34	50	-	16	34
119	5	-	5	-	5	-	5	-
120	19	2	16	1	19	2	16	1
121	1 182	64	723	395	1 197	65	732	400
123	7	-	5	2	7	-	5	2
125	1	1	-	-	1	-	1	-
205	336	-	327	9	336		327	9
272	1	-	1	-	1	-	1	-
301	11	11	-	-	22	22	-	-
382	1	1	-	-	1	1	-	-
421	113	-	-	113	113	-	-	113
751	2	1	1	-	2	1	1	-
Total	**8 125**	**163**	**5 158**	**2 804**	**8 169**	**174**	**5 174**	**2 821**

* A code-list of legal forms is presented in Chapter 9

3.19 Data for small enterprises with the number of employees 0 – 19 are obtained by a sample survey by using the statistical survey Roč 2-01. 15 797 reporting units were contacted for the sample statistical survey. A total of 8 945 reports were submitted from the reporting units contacted - see tables 3.8 and 3.9.

Table 3.8 Number of addressed and submitted reports Roč 2-01 for S.11 broken down by SK NACE sections

	Overview of the number of addressed reporting units				Overview of the number of filled-in questionnaires			
SK NACE	S.11	S.11001	S.11002	S.11003	S.11	S.11001	S.11002	S.11003
A	1 733	16	1 659	58	930	16	882	32
B	56	1	48	7	34	1	28	5
C	2 700	5	2 443	252	1 657	5	1 507	145
D	51	6	35	10	44	5	31	8
E	119	6	94	19	80	5	62	13
F	1 382	1	1 305	76	718	-	686	32
G	2 385	1	2 004	380	1 540	1	1 295	244
H	770	-	669	101	434	-	390	44
I	329	2	317	10	197	1	189	7
J	1 616	9	1 447	160	1 095	9	980	106
L	606	2	530	74	362	2	319	41
M	1 944	1	1 720	223	1 072	-	963	109
N	1 257	2	1 120	135	566	2	507	57

P	127	-	123	4	72	-	70	2
Q	252	1	240	11	136	1	127	8
R	201	1	184	16	85	-	76	9
S	269	-	248	21	105	-	95	10
Total	**15 797**	**54**	**14 186**	**1 557**	**9 127**	**48**	**8 207**	**872**

Table 3.9 Number of addressed and submitted reports Roč 2-01 for S.11 broken down by legal form *

	Overview of the number of addressed reporting units				Overview of the number of filled-in questionnaires			
Legal form	**S.11**	**S.11001**	**S.11002**	**S.11003**	**S.11**	**S.11001**	**S.11002**	**S.11003**
111	21	-	19	2	13	-	12	1
112	14 353	53	12 923	1 377	8 324	47	7 516	761
113	57	-	19	38	33	-	11	22
119	3	-	3	-	2	-	2	-
120	11	1	10	-	8	1	7	-
121	375	-	326	49	245	-	213	32
122	3	-	1	2	2	-	-	2
123	8	-	2	6	6	-	2	4
125	20	-	16	4	10	-	8	2
205	142	-	140	2	96	-	94	2
271	4	-	4	-	1	-	1	-
272	715	-	715	-	339	-	339	-
331	1	-	1	-	-	-	-	-
421	77	-	-	77	46	-	-	46
701	7	-	7	-	2	-	2	-
Total	**15 797**	**54**	**14 186**	**1 557**	**9 127**	**48**	**8 207**	**872**

* A code-list of legal forms is presented in Chapter 9

3.20 **Sector of financial corporations S.12** covers units, which are dealing with the financial intermediation and/or auxiliary financial activities and which are furthermore classified into sub-sectors S.121-S.129 in line with the ESA 2010 methodology. The data for units included into the SBR are subject of processing and compilation of national accounts for the sector of financial corporations S.12. This register is compared with the register of National Bank of Slovakia (hereinafter NBS), which performs the supervision over the banking system, market of securities, financial intermediation and consultancy, insurance, and pension schemes. Within the supervision over the financial market, NBS carries out also the supervision over the stock exchange of securities, central depository of securities, emitents of securities, Guarantee Investment Fund, Deposits Protection Fund, collective investment, traders with securities.

3.21 In the case of institutional sector S.12, we obtain data for the compilation of accounts from annual and quarterly comprehensive statistical surveys and from administrative data sources (see Chapter 10).

3.22 The annual statistical surveys are the Annual Report on Finance and Non-Bank Financial Institutions Pen 5-01 and the Annual Report on Insurance Poi 5-01. They cover all units regardless of size category.

3.23 Data from quarterly statistical surveys are also used, namely: Quarterly Statement in Finance Pen 3-04, Quarterly Statement in Non-Bank Financial Institutions Pin 3-04 and Quarterly Statement in Insurance Poi 3-04.

3.24 In order to minimize the burden on reporting units, administrative data sources are also used, which contain more detailed data than in statistical surveys. These are mainly data taken over from the NBS and the Ministry of Finance of the Slovak Republic on the basis of framework agreements with the SOSR.

3.25 Sub-sector ***National Bank of Slovakia S.121*** is formed by the Central Bank of Slovakia. It was established on 1 January 1993 based on Law of the NR SR No. 566/1992 Coll. on the National Bank of Slovakia as an independent central bank of Slovakia. Since 1 January 2009, which is the day of the introduction of the Euro currency in the Slovak Republic, the NBS has been part of the Eurosystem. Eurosystem is formed by the European Central Bank (ECB) and 19 national central banks of those countries, which have introduced the Euro currency. In co-operation with the ECB and other central banks of the Eurozone countries, the primary aim of NBS is to maintain the price stability in the Eurozone. NBS performs the supervision over the particular banks and affiliates of foreign banks.

3.26 Subsector ***Deposit taking corporations except the central bank S.122*** covers institutions defined by the Law on banking No. 483/2001 Coll. as of 5 October 2001, which entered into force on 1 January 2002, i.e. commercial banks, savings banks, post banks, institutions of electronic currency mainly involved into the financial intermediation etc. The resident affiliates of the non-resident credit institutions belong here too. The aggregated bank data comprise data also for these affiliates. The affiliates of resident credit institutions abroad are excluded from the Slovak economy and are considered as notional resident units in the territory where they are located.

3.27 The commercial banks are, according to the Law on banks, legal persons resident in the territory of the SR established as joint stock companies, which are considered as credit institutions taking deposits and providing loans while, at the same time, they should be granted by a bank permit. Another legal form of bank is forbidden. In addition to the basic tasks, the commercial banks can perform also other activities, provided that these activities are declared in their banking permit.

3.28 Subsector ***MMF (Money market funds) (S.123)*** consists of all financial corporations and quasi-corporations other than those which are classified in the sub-sectors of central banks and credit institutions and which are mainly involved in the financial intermediation. The subject of their undertaking is the emission of shares or allotment certificates of investment funds as close compensations for deposits of institutional units and own-account investment mainly into shares, equity shares, money funds, short-term and long-term securities and/or deposits. Here belong the investment funds including the investment trusts, shares funds and other schemes of collective investment, the shares of which, or allotment certificates, are close compensations for deposits.

3.29 Sub-sector ***Non-MMF investment funds (S.124)*** consists of all schemes of collective investment except those which are classified into the money market funds and which are prevailingly involved in financial intermediation. The subject of their undertaking is the emission of shares or allotment certificates of investment funds, which are not the close compensations

for deposits and for own-account investment mainly into financial assets other than short-term financial assets and into non-financial assets usually the real estate.

3.30 Sub-sector ***other financial intermediaries except insurance corporations and pension funds (S.125)*** consists of all financial corporations and quasi-corporations, which are mainly involved into financial intermediation based on commitments taken from institutional units in forms other than currency, deposits or shares of investment funds or in relation to the insurance, pension and standardised guarantee schemes. Mainly the financial intermediaries, which are involved into the long-term financing, belong here. The sub-sector S.125 comprises:

- the securities and derivate dealers,
- the financial corporations providing loans (here belong the financial intermediaries who perform the financial leasing, hire purchase and render the consumer or commercial credits and factoring),
- the specialised financial corporations.

3.31 Sub-sector ***Financial auxiliaries (S.126)*** consists of all financial corporations and quasi-corporations which are involved mainly in activities closely connected to the financial intermediation which, however, are not financial intermediators per se. Here belong:

- insurance dealers, professional assessment and damage insurance commissioners, insurance and pension consultants,
- credit brokers, securities brokers, investment advisors,
- BCP in Bratislava, Central depositary, Commodity stock-exchange,
- management companies managing the collective investment funds, pension funds and complementary pension funds,
- securities dealers,
- other corporations dealing with the financial auxiliary activities.

3.32 We also include in subsector S.126 a certain (private) part of the private health insurance companies Union and Dôvera.

3.33 Subsector ***Captive financial institutions and money lenders (S.127*)** consists of all financial corporations and quasi-corporations, which are not involved in the financial intermediation and do not provide any financial auxiliary services, while the majority of their assets or liabilities is not the subject of transactions at open markets. Mainly the units with the prevailing economic activity “holding company”, which hold the shares in the basic equity of the group of daughter corporations allowing them to control these corporations are in question. Their main activity is the ownership of the group without rendering whatsoever services to enterprises, in which they have their own equity shares, i.e. they neither control nor manage other units.

3.34 Subsector ***Insurance corporations (S.128)*** covers corporations rendering services of life and non-life insurance. Some of the insurance corporations provide also reinsurance services, however, for national insurers only. The reinsurance services are ordered by the Slovak insurance corporations mainly in foreign companies, thus, the majority of transactions related to reinsurance are cross-border transactions.

3.35 According to the legal form, the insurance corporations are considered as joint stock companies or legal entities outside the territory of the SR (insurance corporations or reinsurance companies from other EU member states performing actvities in the SR). As they fall under the direct supervision of NBS, they should submit a report to NBS corresponding to a true and faithful picture of their financial situation so that they are in compliance with the valid accounting standards and rules. At the same time, they are obliged to keep their book-keeping according to regulation (Act of Law 431/2002 Coll. on accounting as amended)

3.36 The subsector ***Pension funds (S.129)*** consists of units which are created and maintained by the pension management companies in the territory of the SR. They do not have any legal personality, however, as they keep their full set accounts, they are considered as institutional units. They are supervised by the NBS. The pension funds as the social security schemes provide the pension allowances as well as the social allowances in case of death or injury.

3.37 Currently, there are two separate pension systems, i.e. the II. and the III. pillar. The old-age pension scheme represents the capitalization, a so-called II. pillar of the pension system, which is contributory defined. A complementary pension saving scheme, a so-called III. pillar of the pension scheme, is a voluntary and contributory defined pension scheme.

3.38 Sector S.12 also includes non-profit institutions whose activities do not relate to households but to market producers. These are mainly business or professional associations serving the S.12 sector.

Table 3.10 Overview of the number of addressed units which have submitted the statistical surveys broken down by SK NACE and ESA 2010 subsectors

SK NACE	S.12	S.121	S.122	S.123	S.124	S.125	S.126	S.127	S.128	S.129
64	457	1	28	2	10	385	-	31	-	-
65	38	-	-	-	-	-	-	-	29	9
66	528	-	-	-	-	-	528	-	-	-
Total	**1 023**	**1**	**28**	**2**	**10**	**385**	**528**	**31**	**29**	**9**

Table 3.11 Overview about the number of units, which have submitted the statistical surveys PEN 5-01 and POI 5-01, broken down by SK NACE and ESA 2010 subsectors

SK NACE	S.12	S.121	S.122	S.123	S.124	S.125	S.126	S.127	S.128	S.129
64	366	1	26	2	11	305	-	21	-	-
65	37	-	-	-	-	-	-	-	28	9
66	415	-	-	-	-	-	413	-	2	-
Total	**818**	**1**	**26**	**2**	**10**	**305**	**413**	**21**	**30**	**9**

Table 3.12 Overview of the number of units, which have submitted statistical surveys PEN 5-01 and POI 5-01, broken down by legal form and ESA 2010 subsectors

Legal form*)	S.12	S.121	S.122	S.123	S.124	S.125	S.126	S.127	S.128	S.129
112	763	-	-	-	-	301	449	13	-	-
113	2	-	-	-	-	1	-	1	-	-
121	178	-	12	2	10	60	59	14	12	9
123	6	-	-	-	-	3	-	3	-	-
125	8	-	-	-	-	4	4	-	-	-

205	7	-	-	-	-	7	-	-	-	-
311	1	1	-	-	-	-	-	-	-	-
312	-	-	-	-	-	-	-	-	-	-
381	-	-	-	-	-	-	-	-	-	-
421	56	-	16	-	-	9	14	-	17	-
751	2	-	-	-	-	-	2	-	-	-
Total	**1 023**	**1**	**28**	**2**	**10**	**385**	**528**	**31**	**29**	**9**

*) A code-list of legal forms is presented in Chapter 9

3.39 According to the ESA 2010 methodology, the **sector of general government S.13** covers all institutional units which are other non-market producers, the output of which is intended for individual or collective consumption and is financed mainly by obligatory payments performed by units belonging to other sectors, and/or all institutional units dealing mainly with the redistribution of national income and wealth.

3.40 Also in case of the sector of general government, the SBR plays a key role when compiling the national accounts. As already mentioned above, for each entity there is a record in the register with the precise specification of its institutional sector parameter, as well as other parameters related to the ownership, legal form, turnover, number of employees etc.

3.41 Entities, which have been assigned by the code of institutional sector S.13 at the beginning of the year when the file of reporting units is being compiled, are as a rule covered by the Law No. 523/2004 Coll. on budgetary rules for general government and the Law No. 584/2004 Coll. on budgetary rules for local government. Based on the provisions of these laws, the entity is obliged to enter the budgeting process and to submit the administrative statements to the State Treasury system or to DataCentre. These detailed budgetary statements consequently represent the administrative data source of information, which is used for the compilation of national accounts.

3.42 The ***sub-sector central government (S.1311)*** covers all administrative state departments and other central government bodies, the competence of which covers the entire economic territory, except for the social security funds management. Also those non-profit institutions, which are controlled and financed mainly by the central government and whose competence covers the entire Slovak territory, belong here. In 2021, the budgetary and subsidised organisations managed by the central government, public universities, state purpose funds and other units controlled by the central government belonged here.

3.43 There is no subsector of state government (S.1312) in Slovakia.

3.44 ***Subsector local government (S.1313)*** covers those types of government bodies, the competence of which extends to the local economic territory only, except for the local social security funds´ bodies. Here belong also the non-profit institutions, which are controlled and financed mainly by the local government bodies and whose competence is restricted only to the economic territory of the local government bodies. In question are: municipalities and budgetary and subsidised organisations controlled by them, interest associations of legal persons, non-profit institutions providing the public beneficial services, including The Local Action Groups (LAG) reclassified from sector S.15 to S13 as part of the Benchmark revision 2024. This subsector covers the majority of units of sector S.13.

3.45 The subsector ***Social security funds (S.1314)*** consists of all central and local institutional units, the main activity of which is the provision of social benefits and which comply with the following criteria:

- certain population groups are by the Law obliged to participate in the system of social security or to pay the contributions,
- government is responsible for the management of the institution in terms of the declaration of subsidies and benefits independently from their role as a supervision body or the employer.

3.46 In 2021, Všeobecná zdravotná poisťovňa, a.s. and Sociálna poisťovňa belonged here. Both institutions are public. In addition to the public Všeobecná ZP, there were also two private health-care insurance companies operating in the territory of the Slovak Republic in 2021: Union zdravotná poisťovňa, a.s. and Dôvera zdravotná poisťovňa, a.s.

3.47 In line with the Eurostat recommendation[1], the private health-care insurance companies were classified into the sector S.12 – sector of financial corporations and the transactions related to the system of public health-care insurance companies have been rerouted to the sector of general government.

3.48 If the breakdown of units according to SK NACE classifications is concerned, prevailingly the sections O - Public administration and defence, social security and P - Education are in question. A more detailed information is presented in the table 3.13.

Table 3.13 Overview of the number of reporting units by SK NACE sections

SK NACE	S.1311	S.1313	S.1314	S.13
A	6	15	-	21
B	4	1	-	5
C	31	33	-	64
D	-	2	-	2
E	2	79	-	81
F	5	48	-	53
G	22	10	-	32
H	12	27	-	39
I	7	46	-	53
J	13	20	-	33
K	13	-	-	13
L	12	46	-	58
M	85	23	-	108
N	8	95	-	103
O	277	2 941	2	3 220
P	337	2 577	-	2 914
Q	160	389	-	549
R	43	322	-	365
S	14	610	-	624

1 Recommendation of Eurostat related to the similar case in the Czech Republic: ESTAT/C-3/MHF/LA /VK/dmD (2008) 30172. The adjustments have been carried out in national accounts backwards in the whole time series from 1995.

T	-	-	-	-
U	-	-	-	-
Total	**1 051**	**7 284**	**2**	**8 337**

3.49 In 2021, the units belonging to the sector of general government had several legal forms, while the mostly presented ones were the following: 321 budgetary organisations, 801 municipalities and 331 subsidised organisations. Other legal forms were presented only marginally; more detailed data are shown in table 3.14.

Table 3.14 Overview of the number of reporting units by legal form

Legal form*	S.1311	S.1313	S.1314	S.13
112	12	237	-	**249**
117	5	14	-	**19**
118	-	6	-	**6**
119	2	34	-	**36**
120	21	139		**160**
121	39	28	1	**68**
301	80	6	-	**86**
312	1	-	-	**1**
321	685	2 662	-	**3 347**
331	141	693	-	**834**
343	-	2	-	**2**
381	9	-	-	**9**
382	33	-	1	**34**
383	5	-	-	**5**
501	12	-	-	**12**
701	-	112	-	**112**
751	6	413	-	**419**
801	-	2 926	-	**2 926**
803	-	8	-	**8**
804	-	4	-	**4**
Total	**1 051**	**7 284**	**2**	**8 337**

* A code-list of legal forms is presented in Chapter 9

3.50 **Sector of households S.14** covers natural persons – entrepreneurs, who are undertaking business on the basis of a trade license (undertaking under the conditions set out in the Act of Law No. 455/1991 Coll. on sole trading as amended) and persons who are undertaking business on the basis of another licence according to specific regulations. This includes sole traders, freelance occupations and self-employed farmers.

3.51 In 2021, there were 355 454 physical self-employed persons - registered in the SBR broken down by SK NACE sections and legal form as it is presented in table 3.15.

Table 3.15 Overview of number of reporting units by SK NACE sections and legal form

SK NACE	Number of units	Legal form		
		101	103	105
A	14 750	11 255	3 491	4
B	74	72	-	2
C	53 852	53 836	-	16
D	262	3	-	259
E	528	528	-	-
F	92 954	92 952	-	2
G	54 141	54 103	-	38
H	12 207	10 788	-	1419
I	9 928	9 928	-	-
J	14 374	14 373	-	1
K	9 195	346	-	8 849
L	1 694	1 682	-	12
M	43 682	36 198	-	7 484
N	18 763	18 711	-	52
O	-	-	-	-
P	4 640	4 638	-	2
Q	3 155	530	-	2 625
R	3 982	2 131	-	1851
S	17 273	17 273	-	-
Total	**355 454**	**329 347**	**3 491**	**22 616**

*) A code-list of legal forms is presented in Chapter 9

3.52 The highest number of reporting units in the household sector is classified under legal form 101 (craftsman), approximately 92.74%. Legal form 101 also includes units with combined activity legal form 107 and 109 (the code list of the legal form is given in Chapter 9).

Table 3.16 Overview of the number of reporting units with the combined activity under the legal form 101

SK NACE	Legal form 101	
	of which:	
	107	109
A	2 072	118
B	-	2
C	477	521
D	1	4
E	9	3
F	410	670
G	828	4 264
H	73	1 770
I	160	238
J	29	242
K	1	2 285
L	28	129
M	158	3 271

N	82	1473
O	-	-
P	16	308
Q	1	286
R	13	376
S	43	353
Total	**4 401**	**16 313**

3.53 **The sector non-profit institutions serving households S.15** includes institutional units that are non-profit in nature and are separate legal entities providing non-market services to households. These units are among the private non-market producers. As of 31 December 2021, 64 810 non-profit institutions were registered in the statistical business register (listed in table 3.17).

Table 3.17 Non-profit institutions in the SBR in 2018 by legal form and SK NACE sections

Legal form*	I	L	M	P	Q	R	S	Total
117	-	-	-	-	428	-	16	444
118	-	-	-	21	265	7	118	411
119	33	-	1	717	26	6	34	817
120	2	3	14	171	475	15	599	1 279
141	-	-	-	-	-	1	2 084	2 085
271	-	10 748	-	-	-	-	18	10 766
273	-	-	-	-	-	-	236	236
382	1	-	-	-	-	-	5	6
701	5	2	5	31	19	12 510	32 125	44 697
711	-	-	-	-	-	-	60	60
721	1	-	-	-	11	-	3 075	3087
741	-	-	-	-	-	-	1	1
751	1	-	5	1	-	2	817	826
911	-	-	-	-	-	6	-	6
921	-	-	-	-	-	-	89	89
Total	**43**	**10 753**	**25**	**941**	**1 224**	**12 547**	**39 277**	**64 810**

* A code-list of legal forms is presented in Chapter 9

3.54 In SBR, there are no thresholds used for small businesses.

SBR update

3.55 The statistical business register is updated centrally on a daily basis based on data obtained automatically in electronic form from the Single Public Register. Data on the number of employees are updated quarterly, with data sourced from the Social Insurance Agency and statistical surveys. Once a year, the SBR is updated based on data from the Financial Directorate of the Slovak Republic.

3.56 The aim of the central update is to prepare the best possible initial state of the register and then, according to pre-defined criteria, select units for statistical surveys to be conducted

in the following year. All economically active legal units registered in the SBR on January 1st of the calendar year **form the basis of selection for** the creation of sets of reporting units.

3.57 Sets of reporting units are groups of statistical units for which statistical surveys are conducted. Statistical units are selected from the SBR according to basic and additional selection criteria and become reporting units for individual types of statistical surveys. The basic selection criteria include the following items: activity status of the statistical unit, type of statistical unit, type of main economic activity, size class by number of employees, size category by turnover or revenues and institutional subsectors ESA 2010. In addition to these characteristics, other items from the SBR may also be used as necessary, such as type of ownership, region of residence, etc. If a new entity is created during a given reference year by merging or splitting an existing statistical unit, such cases are taken into account on an ongoing basis in the SBR as well as in the reporting unit sets. The same method applies in the case of the creation of a new unit significant in terms of the number of employees or the size of production.

3.58 Estimates for producers who are not required to register are included in the national accounts through exhaustiveness adjustments, more details are given in Chapter 7.

3.59 Estimates for producers who do not intentionally register and illegal producers are included in national accounts through exhaustiveness adjustments N1 and N2, more details are given in Chapter 7.

Non-corporate enterprises (quasi-corporations)

3.60 Non-corporate enterprises (quasi-corporations) are units which behave as corporations, but in fact are not, and are also registered in the Single Public Register. They are required to keep double-entry bookkeeping and do not have a limited partnership. In national accounts they are classified in institutional sector S.11 and are surveyed by statistical survey Roč 1-01 and Roč 2-01 according to SBR, in which all institutional units are divided by institutional sector, industries in which they operate, number of employees and other parameters.

3.61 Some physical persons - entrepreneurs are classified in SPR as non-corporate enterprises. All non-corporate enterprises are recorded in national accounts **in sector S.11.**

Non-profit and non-market producers

3.62 As mentioned in paragraph 3.5 (at the beginning), all reporting units are registered in the SBR. This means that the SBR also covers reporting units such as non-profit institutions serving both households and businesses, as well as non-market entities.

3.63 The NPISH sector includes institutional units that are non-profit in nature and are independent legal entities providing non-market services to households. These units are among the private non-market producers.

3.64 The basic criterion for classifying units into the NPISH sector is the provision of household services on a non-profit basis. The units concerned are legal entities and private non-market producers, ie they have not been set up for profit / business and are not controlled by the

government. Their activities are financed mainly by membership and voluntary contributions from households, as well as from donations and contributions from non-financial and financial companies, the government or from abroad.

3.65 To distinguish between market and non-market activity, the 50% criterion is used to calculate the ratio of sales to production costs. If this ratio exceeds 50% in the last (3-4) years, the justification for including such a unit in S.15 shall be reassessed. In addition, the nature of the non-profit institution in question is examined, in case the institution attends on enterprises, such an entity is classified in sectors S.11 and S.12, in case of a non-market non-profit institution the entity is classified in sector S.13 and the output is considered non-market.

3.66 This verification of the unit's classification into institutional sectors in terms of the qualitative and quantitative criteria of ESA 2010 is carried out every year.

3.67 The 50% criterion also applies to entities classified in the public non-financial and financial corporations sector S.11001, S.12001 and the general government sector S.13.

SPE

3.68 In the ESA 2010 methodology, there is a concept of so-called “special purpose vehicle” (SPV) or “special purpose entity” (SPE). The above information concerning the functioning and updating of the SBR and other administrative registers managed by other institutions is generally valid and does not contain a special category of SPE.

3.69 Units that meet the characteristics of the SPE as defined in the ESA and other Eurostat methodological guidelines and decisions are identified on an ad hoc basis pursuant to additional information on the operation of the unit. The Statistical Office of the Slovak Republic will capture the unit at its establishment, while in the case of a non-standard entity, the registry administrator shall consult its sector classification with the sector accounts department. So far, the following SPEs have been identified: Slovenská konsolidačná agentúra a.s. (Slovak Consolidation Agency Ltd.), Slovenská inkasná s.r.o. (Slovak Collection LLC), Veriteľ a.s. (Creditor Ltd.) and Slovenská reštrukturalizačná s.r.o. (Slovak Restructuring LLC); Slovak Investment Holding.

3.70 The nature of the activities of units considered to be SPEs differs from standard entities by the existence of special legislation or a special focus of activities that do not fit into the business concept.

3.71 The output of these entities is calculated by default as the sum of their costs, as in the case of other entities classified in the general government sector. These entities submit the same statements as the rest of the entities classified in S.13.

Organizational units (Branches)

3.72 The Statistical Office of the Slovak Republic carries out statistical surveys for the purpose of fulfilling the tasks and obligations that arise for the field of state statistics from Act No. 540/2001 Coll. on State Statistics as amended. Section 2(b) of Act No. 540/2001 Coll. stipulates that the reporting unit is anyone who is required to provide data for the state statistical surveys under this Act, i.e. the organizational units of foreign legal entities are also addressed by the statistical survey. These entities are identifiable in the register according to the legal form 421 - organizational unit of a foreign legal entity, a legal entity with its registered office outside the territory of the Slovak Republic. These entities enter into the calculation of national accounts. On the contrary, resident organizational units abroad do not enter into the calculation of national accounts of the Slovak Republic. At present, no data exchanges with other countries take place within the national accounts, but the Department of Registers exchanges data with other EU member states for the purposes of creating the European Register of Enterprise Groups.

MNEs

3.73 To identify units belonging to MNEs, we use data on ownerships of resident units obtained annually from private source - Dun & Bradstreet company, from statistical survey (OFATS) and from annual reports of resident legal units. After analysing this data and performing logical checks, we identify resident and non-resident legal units in EGR IS to receive LEID number. After sending relationships to the EGR and creating preliminary frame, we correct inconsistencies and mutually agree data with other partnering countries within the EGR annual exchange cycle. The results of these cycles are incorporated in the EGR. Regarding the profiling, we perform it according to the Eurostat methodology on profiling and operational rules for the implementation of the CR No 696/93 on statistical units in NSIs. The objects of manual profiling are large MNEs registered in EGR, whose GGH is resident in Slovakia. Profiling results we specify in communication with our colleagues from business statistics and relevant NSIs. Agreed data are recorded in Eurostat IPT tool and results from profiling are also incorporated in the EGR.

Local units / plants

3.74 The register of local units records the local units in which the enterprise carries out an economic activity and where one or more persons work at least part-time at the same time. A local unit is also considered to be any legal enterprise-like unit, which is the registered office of the enterprise, even if no employee works in it. The register of local units is created as a satellite register with a direct link to the statistical business register. Its administration is provided at the central and regional level. Each local unit is assigned its own identifier in the register, independent of the identification number of the parent company. The following basic data are registered in individual registry entries:

- identification number - identifier (different from the company ID)
- title
- address
- date of entry in the register, date of deregistration
- activity codes indicating the main activity
- link to the company
- size class

3.75 The register of establishments is a special list of plant (operating) units, created for a purposefully defined subset of companies. One company may have several entries in the plant register. Unambiguous identification of the plant units is ensured by means of the company identification number and the three-digit serial number of the plant unit. The local operating unit is the plant unit (Establishment unit). This plant unit is not a separate legal unit. The plant unit performs mostly homogeneous activities in one place and maintains its own information system. It needs to have at least data on output, intermediate consumption, compensation of employees, inventories, fixed capital, number of employees.

3.76 In establishments, the company performs economic activity. The operating unit is the establishments. The unit performs mostly homogeneous activities[2] in one place and maintains its own information system to be able to describe and analyse its production-consumption relations. Plant units are defined only for the non-financial corporations sector and its subsectors.

3.77 Statistical information on establishments is obtained by the annual structural survey in the annual statistical questionnaire of production branches Roč 1-01. The forms contain separate parts for determining the indicators for the financial part (Fin) and the establishments part (Zav). The plant section also contains information according to the classification of output. The survey in the basic structure has been provided since 1992 and is gradually being refined and updated depending on the implementation of the new methodology. The questionnaires are the basis for the compilation of non-financial accounts by industry and for the compilation of supply and use tables. Together with data and information from the enterprise part of the Fin questionnaire they represent the basis for compiling current accounts for the non-financial corporations sector.

Main data sources

3.78 The basic statistical survey for S.11 serving for the compilation of accounts is the Annual questionnaire on business statistics Roč 1-01. By using this questionnaire the following is obtained: indicators charactering the enterprises and its establishment units in the area of formation and distribution of sources, financial management, employment and the specification of economic activity. The questionnaire is submitted by private and public enterprises with the number of employees being 20 and more and by enterprises with the annual turnover being 5 million € and more, which are registered in the SBR.

3.79 In the statistical survey Roč 1-01 for establishments, the indicators in module 177 were defined for the calculation of gross turnover type of output.

177 module	**GROSS TURNOVER** (in €)		I. r.	In the observed year
			a	1
Revenues from sales of goods and services, including public catering (a. 601 and 602)			1	
Sale and delivery of goods and services to other establishment units within the enterprise including internal sales			2	
Revenues from goods sold (a. 604)		Wholesale trade	3	
		Retail trade	4	

[2] From the point of view of the definitions of the SK NACE classification

Costs on the sold goods (a. 504)	Wholesale trade	5	
	Retail trade	6	
Capitalization (accounting group 62)		7	
of which capitalization of fixed assets		8	
Change in stocks of work in progress, semifinished goods, goods and animals (accounting group 61)		9	
Gross turnover of the establishment unit (r. 1 until 4 - 5 - 6 + 7 ± 9)		10	

Gross turnover represents the output of own products, goods and services (commercial and non-commercial) produced by domestic production units in a given period, including output that does not enter the market.
R.1 - Revenues from own products and from the sale of services and revenues from the contract (accounts 601, 602 and 606, including public catering) shall be stated. The value of consumed food, beverages and tobacco is not deducted in public catering (performed as a main or secondary activity).
R.2 - Revenues from sales (transfers) from sister company units within their own company in sales, resp. transfer prices. This also includes all output of selected products (seeds and seedlings, fertilizers, hatching eggs, feed and litter, fish, wax, coal consumed for the production of briquettes, lignite consumed for the production of lignite briquettes, coke and coke dust, natural gas, refinery products and other petrochemical products (including gas), electricity consumed in power plants and their ancillary establishments, electricity consumed for the production of electricity, electricity losses during transmission, pig iron), which are statistically or accountingly recorded and are within the plant unit which itself produced, consumed (except for the activation value of the material, which is given in r. 7).
R.3-4 - The turnover of the business unit from the sale of goods and the income from real estate for sale (accounts 604 and 607), broken down into wholesale and retail activity, are reported. Revenues from the sale (transfer) of business goods sold within the company to other sister business units, recorded in the account of revenues from the sale of goods in internal accounting, are also reported here. Public and company catering is not considered a business activity in this survey (to be stated in r. 1).
R.5-6 - The costs that make up the cost of goods sold and real estate sold (accounts 504 and 507) are broken down into wholesale and retail trade. The data in these lines are specified in modules 185 (in column 5) and 186 (in column 5) according to the types of goods according to Annex no. 1. Where a business unit trades in goods produced in another business unit of the same enterprise, the value of the business goods purchased from those sister business units kept in accounts in the internal accounts shall also be indicated here.
Sales and supply activities
If a company performs sales and supply activities for other units within the company without mutual invoicing (delivery) of products, materials or raw materials, then this activity is considered as an intra-organizational trade intermediation service.
If a company provides sales or supply activities for (for) other units within the company and mutual deliveries are consistently carried out by taking full responsibility, then the sales and supply plant reports the value of intra-organizational purchased "goods" in 5 of the module 177. The sale (transfer) to other plant units will be reported in 3 of module 177 together with sales to external customers. Plant unit - the manufacturer reports the intra-company inter-plant sales of its products to the sales plant unit in 2 of module 177 and specifies it in table. 4 modul 182. Inventories of products or materials are shown in the relevant inventory line of the plant that keeps them in the accounts.
R.7 - Activation of materials and goods, intra-organizational services (eg intra-organizational transport), intangible and tangible fixed assets (account group 62 - Capitalization) shall be reported.
R.8 - Activation of intangible and tangible fixed assets (account group 623 – Capitalization of intangible fixed assets, account group 624 - Capitalization of tangible fixed assets) shall be reported.
R.9 - Indicate the change in intra-organizational stocks (work in progress, semi-finished goods, products and animals - account group 61). The indicator can take a negative value. It is calculated by the mathematical procedure (+/-) when calculating the gross turnover.

3.80 For the calculation of intermediate consumption of establishments units, the following indicators in Module 178 of the statistical survey Roč 1-01 have been delimited. Intermediate consumption and additional indicator.

178 module	**INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS** (in €)	l. r.	In the observed year
		a	1
Consumption of purchased material and energy (a. 501 - 503)		1	
Services purchased (from accounting group 51)		2	
Consumption of material, energy and services purchased or taken from other establishment units of enterprise including internal sales		3	
Shortages and losses on inventories (from a. 549 and 582, SO from a. 548)		4	
Other costs included in intermediate consumption		5	
Intermediate consumption in total (r. 1 - 5)		6	

R.1 - Consumption of materials purchased from external suppliers shall be reported under accounts 501, 502 and 503. It includes in particular consumption of raw materials and supplies, including consumption of food, beverages and tobacco in public catering, and consumption of energy and fuels for both energy and propulsion purposes and technology (default raw material for production), and only for the part that was purchased from external suppliers.
R.2 - The services purchased during the relevant period are recorded in the account. gr. 51 (repairs and maintenance, travel, entertainment and other services).
R.3 - The consumption of products and services purchased, resp. taken over from other business units within the enterprise, including intra-organizational turnover in the valuation used in accounting.
R.**4** - Shortages and losses related to the material (if they exceed the set standards) are reported before deducting the received (from account 549 and PO from accounts 549 and 572).
R.5 - Other operating expenses paid to organizations and households from account class 5 shall be shown. These are items that were not charged to accounts 501, 502, 503 and account. gr. 51 and have the material nature of material costs or service costs, e.g. flat rate for feeding service dogs, flat rates paid to employees to cover the costs of washing, ironing, cleaning and repairing work clothes, procurement of work clothes and protective equipment, office supplies, costs of consumption during inspection activities, equipment and handling allowances for employees sent abroad, costs associated with the resettlement of residents during construction, etc.
R.6 - The intermediate consumption of the plant unit, which represents the value of all raw materials, materials, energy and services consumed during the reference year by the plant unit in the production process as inputs, shall be reported. It is calculated as the sum of items reported in r. 1 to 5.

3.81 The annual report on business statistics in small enterprises Roč 2-01 obtains data on indicators characterizing the small business making activities in the area of formation and distribution of sources, financial management, employment and the specification of economic activity. The questionnaire is submitted by enterprises with the number of employees 0-19, which are maintained in the SBR.

3.82 For calculation of the turnover-type output, the following indicators in the Module 177a of the statistical questionnaire Roč 2-01 have been determined.

177a module	**GROSS TURNOVER** (in €)		l. r.	In the observed year
			a	1
Revenues from sales of goods and services			1	
Revenues from sold goods		Wholesale trade	2	
		Retail trade	3	
Costs on the sold goods		Wholesale trade	4	
		Retail trade	5	
Capitalization			6	
of which capitalization of fixed assets			7	
Change in intra-organisational stocks			8	

R.1 - Revenues from own products and from the sale of services and revenues from the contract accounts 601, 602 and 606 (including catering) shall be shown. The value of consumed food, beverages and tobacco is not deducted in public catering (performed as a main or secondary activity).
R.2-3 - The revenue of the reporting agent from the sale of goods and the income from real estate for sale recorded in accounts 604 and 607, broken down into wholesale and retail activity, shall be reported. Public and company catering is not considered a business activity in this survey (to be stated in r. 1).
R.4-5 - The costs that make up the cost of goods sold and real estate sold (accounts 504 and 507) are broken down into wholesale and retail trade.
R.6 - The capitalization of materials and goods, internal organizational services (for example in-house transport), intangible fixed assets and tangible fixed assets (account group 62 - Capitalization) shall be reported.
R.7 - Activation of intangible and tangible fixed assets (account group 623 – Capitalization of intangible fixed assets, account group 624 - Capitalization of tangible fixed assets) shall be reported.
R.8 - Change in intra-organizational stocks (work in progress, semi-finished products, products and animals) account group 61. The indicator may become negative.

3.83 For the calculation of intermediate consumption, the following indicators in the Module 178a of the statistical questionnaire Roč 2-01 have been delimited.

178a module	INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS (in €)	l. r.	In the observed year
		a	1
	Consumption of material and energy	1	
	Consumption of services	2	
	Other costs included in intermediate consumption	3	
	Shortages and losses on inventories	4	

R.1 - Consumption of material purchased from external suppliers shall be reported under accounts 501, 502 and 503. It includes in particular consumption of raw materials and supplies, including consumption of food, beverages and tobacco in public catering, and consumption of energy and fuels for both energy and propulsion purposes and technology (default raw material for production), and only for the part that was purchased from external suppliers.
R.2 - Services purchased during the relevant period from account group 51 (repairs and maintenance, travel, entertainment expenses and other services) are reported.
R.3 - Other operating costs paid to organizations and households from the accounts shall be indicated. Class 5 are items that were not charged to accounts 501, 502, 503 and account. sk. 51 and have the material nature of material costs or service costs, e.g. flat rate for feeding service dogs, flat rates paid to employees to cover the costs of washing, ironing, cleaning and repairing work clothes, procurement of work clothes and protective equipment, office supplies, costs of consumption during inspection activities, equipment and handling allowances for employees sent abroad, costs associated with the resettlement of residents during construction, etc.
R.4 - Shortages and losses to inventories related to the material (if they exceed the set standards) are reported before deducting the received receipts (from account 549 and PO from accounts 549 and 572).

3.84 The data from accounting statements Profit and Loss Úč POD 2-01 and Úč MUJ 2-01, which are compared with the statistical surveys Roč 1-01 and Roč 2-01, are used as independent data sources. Data from the statistical survey for the compilation of quarterly accounts, i.e. Quarterly questionnaire of business statistics Prod 3-04 (20 and more employees) and the Quarterly questionnaire on business statistics in small enterprises Prod 13-04 (up to 19 employees), are used as additional independent data sources. The structure of the survey by size categories is identical with the description of surveys Roč 1-01 and Roč 2-01. The data by sections and divisions of SK NACE are subject of comparison.

3.85 Statistical surveys for the acquisition of data on enterprises are carried out regularly every year, as well as quarterly and monthly statistical surveys. As the data for large enterprises in sector S.11 are exhaustively obtained, all sectors are covered. In the case of small units for sector S.11, the sample consists of a representative sample of all sectors. To ensure comparability and create possible analyses, administrative data are also obtained, which are provided to the Statistical Office of the Slovak Republic on a regular basis on the basis of mutual cooperation agreements. Ad hoc surveys have been conducted in the past (eg the 1999 Asset Survey), but now reporting is being optimized rather than expanded due to financial constraints.

3.86 In addition, these data sources are supplemented by data for non-profit institutions serving non-financial corporations. These are combined data from statistical (NSNO) and administrative sources (Úč NO) and also administrative data from the profit and loss statement Úč Nuj.

S12

3.87 The basic statistical surveys for S.12 for the compilation of accounts are the Annual questionnaire in banking and non-banking financial institutions Pen 5-01 and the Annual questionnaire in insurance Poi 5-01. In addition, in sector S.12, other statistical surveys are used (Quarterly Statement in Finance Pen 3-04, Quarterly Statement in Non-Bank Financial Institutions Pin 3-04 and Quarterly Statement in Insurance Poi 3-04) and also administrative data sources are used, which are provided to the Statistical Office of the Slovak Republic regularly on the basis of mutual cooperation agreements. Ad hoc surveys are not carried out.

3.88 For the Central Bank of Slovakia - NBS (S.121) we obtain data such as “General operating expenses”, the value of which is also its output, and “Purchased services” within administrative sources, the value of which is part of its intermediate consumption. Another administrative source of data within subsector S.121 is the "Profit and Loss Statement of the National Bank of Slovakia", from which we take the data "Fee and commission income", the value of which is also the market output of the central bank and also "Fee and commission expenses", whose value enters into the calculation of its intermediate consumption.

3.89 Administrative data sources are also used within subsector S.122 (corporations receiving deposits other than the central bank), specifically the statement "Bil 2-12 - Profit and Loss Statement", from which we take the data "Income from fees and commissions", the value of which is part of the output of subsector S.122. Other data that we draw from the given source are "Fees and commissions" as well as "Other administrative costs". The values of both indicators enter into the calculation of intermediate consumption of this subsector.

3.90 The main sources for the compilation of accounts in subsectors S.123 –S.127 are the statistical surveys Pen 5-01 and Poi 5-01, in particular modules 558b Financial indicators and 587 Supplementary financial indicators.

3.91 The primary source for the compilation of the accounts for subsectors S.128 and S.129 is the annual statistical survey Poi 5-01, in particular modules 558b Financial indicators, 587 Supplementary financial indicators and 11 Premiums written and claims paid. Part of the data is mistaken for more precise definitive data from administrative sources, specifically from the audited financial statements. These are VÚ-P 1-04 (Statement of selected data from the individual financial statements of insurance companies), Dds (VZS) 39-02 (Statement of income and expenses of a supplementary pension company) and Dfo (VVN) 43-02 (Statement of income and expenses of a supplementary pension company) fund), Dss (VZS) 16-02 (Income and expense statement of the pension management company) and Dof (VVN) 32-02 (Income and expense statement of the pension fund).

3.92 The sources for compiling accounts for private health insurance companies are administrative sources - the administrative source of the Ministry of Finance and Ministry of Health VZP 12 (Overview of revenues, expenditures and financial operations of the health insurance company) and the administrative sources of health insurance companies (Health Insurance Company Data).

3.93 In addition, these data sources are supplemented by missing data for non-profit institutions serving financial corporations. These are combined data from statistical (NSNO) and administrative data sources (Úč NO).

S13

3.94 The main data source for the calculation of output and intermediate consumption in the sector of general government are the administrative data sources, obtained from the Profit and Loss statement FIN1-12 submitted on a quarterly basis according to the regulation of the MFSR. This type of statement contains cash data on revenues and expenditures, broken down by the economic classification of the budgetary classification (hereinafter EKRK; a more detailed information is presented in Chapter 9). In compliance with the ESA 2010 methodology, a transformation bridge has been constructed, which is updated annually. The part related to the output and intermediate consumption is shown in table 3.18.

Table 3.18 Breakdown of economic classification codes of the budget classification entering P.1 for S.13

ESA 2010	EKRK	EKRK_DESCRIPTION	operator*	Notes
D11 PAY	610000	Wages, salaries, service incomes and other personal payments	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	611000	Basic tariff salary, personal, basic, functional salary including compensations	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	612000	Bonuses	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	612001	Personal surcharge/	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	612002	Other surcharges except personal surcharges	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	613000	Compensation for work emergency, work emergency and compensation, remuneration for work emergency	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	614000	Remunerations	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	615000	Other personal compensations	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	616000	Extra pay and additional pay	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631000	Travel expenses	0.33	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631001	National	0.33	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631002	Foreign	0.33	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631002	Foreign	0.67	S.1311 - 12_UKPZP, S.1313 - S.1314 -

	631003	In case of temporary reallocation and inception of the labour relation	0.33	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631004	Travel expenses to employees according to special legislation	0.33	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637006	Redemptions	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637007	Compensations for travelling	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637009	Redemptions of wages and salaries	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637013	Wages in kind	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637014	Catering	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637026	Other remunerations	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	637027	Compensations outside the Remunerations for work performed outside the employment relationship	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
D1211 PAY	625002	Contributions on old-age insurance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	625004	Contributions on invalidity insurance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	627000	Contributions to supplementary pension insurance companies	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	628002	Contributions on pension benefits	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	628004	Contributions on disability pension benefits	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	628005	On retirement allowance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	629000	Contributions to old age pension saving	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

D1212 PAY	621000	Insurance premiums payable to the General Health Insurance Company	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	623000	Insurance premiums payable to other health insurance companies	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	625000	Insurance premiums payable to the Social Insurance Company	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	625001	insurance premiums on sickness	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	625003	accident insurance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	625005	unemployment insurance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	625006	for guarantee insurance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	625007	insurance for reserve solidarity fund	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	628000	Insurance premiums payable to special accounts	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	628001	on sickness insurance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	628003	on accident insurance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
D1222 PAY	637016	Allocation to the social fund	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	642012	Transfer for severance pays to employees	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	642013	Transfer for retirement benefits	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	642015	For sickness benefit	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 4_S13,

	642017	Benefits in respect of accidents at work and occupational diseases	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 4_S13,
	642035	Transfer to cover financial matters for the armed forces and corps	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
D29 PAY	637023	Stamps	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637035	Taxes	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_DMD_C, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
P2	630000	Goods and services	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631000	Travel expenses	0.67	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631001	National	0.67	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631002	Foreign	0.33	S.1311 - 12_UKPZP, S.1313 - S.1314 -

	631002	Foreign	0.67	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631003	In case of temporary reallocation and inception of the labour relation	0.67	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	631004	Travel expenses to employees according to special legislation	0.67	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	632000	Energy, water and communications	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	632001	Energy	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	632002	Water and drainage charges	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	632003	Postal services	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	632004	Communication infrastructure	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	632005	Telecommunications services	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633000	Material	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633001	Interior equipment	0.97	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633002	Computers, computing networks/ hardware	0.8	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633003	Telecommunication technique	0.92	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633004	Operational machines/facilities, devices and equipment	0.9	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633005	Special machines/facilities, devices and equipment	0.9	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	633006	General material	0.97	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633007	General material	0.9	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633008	Blood and blood products	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633009	Books, magazines, newspaper, textbooks, teaching aids and compensatory aids	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633010	Work wear, footwear and work tools	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633011	Food	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633012	Personal consumption of the child	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633013	Software	0.65	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK,12_DEUS, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13,12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	633013	Software	1	S.1311 - 12_LETZA, 12_UKPD, 12_ASPNB
	633015	Fuels as a source of energy	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633016	Representative	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633017	Intervention stocks	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633018	Licenses	0.9	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633019	Communication infrastructure	0.8	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	633200	Others	0.79	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	634000	Transport costs	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	634001	Fuel, lubricants, oils and special fluids	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	634002	Service, maintenance, repairs and related expenses	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	634004	Shipping and vehicle rental	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	634005	Cards, stamps, fees	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	634006	Work wear, footwear and work tools	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635000	Routine and standard maintenance	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635001	Interior equipment	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635002	Computers, computing networks/ hardware	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13,

				83_S13, 84_DP, S.1314 - 3, 4_S13,
	635003	Telecommunication technique	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635004	Operational machines, devices and equipment	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635005	Special machines, devices and equipment	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635006	Buildings, objects and their parts	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635007	Work wear, footwear and work tools	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635008	Books, teaching aids and compensatory aids	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635009	Software	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	635010	Communication infrastructure	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	635200	Others	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636000	Rent for rent	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636001	Buildings, objects and their parts	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_DMD_C, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636002	Office machines, appliances and equipment	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636003	Special machines, devices and equipment	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636004	Transport means	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636005	From the lease agreement with the right to purchase the leased item	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	636006	Information technology	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636007	Software	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	636008	Communication infrastructure	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637000	Services	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637001	Trainings, courses, seminars, meetings, conferences, symposia	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637002	Auditions and competitions	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637003	Promotion and advertising	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637004	General services	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	637005	Special services	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637008	Reimbursement of economic mobilization costs and intervention stocks	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637010	For research and development tasks	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637011	Studies, expertise's, assessments	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637012	Fees and levies	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_DMD_C, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UKPZP, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637017	Provision	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_LETZA, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637019	Register of renewed land registers	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637020	Financial settlement	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	637021	Refunds	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637022	Special funds	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637028	Withdrawal from purchase contracts	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637029	Shortages and losses	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637030	Prepayments	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637032	Erroneous payments	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637036	Representation expenses	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPKM, 7_FNPU, 7_FNPV, 7_FOV, 7_GFI, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	637040	Information and communication technology services	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_DMD, 12_EB, 12_EOSA, 12_H1311, 12_INVEAST, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UKPD, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

	637200	Others	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	645000	Liquidation costs of state enterprises and joint stock companies	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	646000	Costs associated with liability for privatized assets and transferred assets	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	653001	Handling fees	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	653002	Provisions	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,
	653004	Premiums for securing financial operations	1	S.1311 - 6, 9, 11, 12_AVF, 12_DANUB, 12_EB, 12_EOSA, 12_H1311, 12_JAVYS, 12_MHI1, 12_MHI2, 12_NDS, 12_OST, 12_RPRKS, 12_RRZ, 12_RTS, 12_SKA, 12_SNSLP, 12_SR, 12_TASR, 12_UDVA, 12_UDZS, 12_UPN, 12_ZSR, 12_ZSSK, 21, 22_S13, 23_MRU, 23_SD, 23_SFA, 7_EF, 7_FNPU, 7_FNPV, 7_FOV, 7_NJF, 7_RF, 7_SFRB, S.1313 - 101, 102_S13, 12_DEUS, 12_H1313, 81, 82_S13, 83_S13, 84_DP, S.1314 - 3, 4_S13,

* The operator determines the share of the value of the Economic Classification item that enters the relevant ESA 2010 transaction (example value 1 determines that the given item enters the given ESA transaction in its entirety

Table 3.19 Explanation of the transfer bridge

	Component names
101	The budget of higher territorial unit and RO established by it
102	Budget of the contributory organization VÚC
102_S13	Budget of the contributory org. of higher territorial unit (S.13)
11	Public university budget
12	Budget of other public administration subjects registered in SBR SOSR (clients of ŠP)
12_AVF	AVF – The Slovak Audiovisual Fund
12_DANUB	Danubiana Meulensteen Art Museum, n. o.
12_DEUS	DataCentre of Electronization of Territorial Self-Government of Slovakia (DEUS)
12_DMD	DMD Group a.s.
12_DMD_C	DMD Capital s.r.o.
12_EB	Export - Import Bank of the Slovak Republic (ICO: 35722959)

12_EOSA	Emergency Oil Stocks Agency (ICO: 45741662)
12_H1311	Public hospitals classified in S.1311
12_H1313	Public hospitals classified in S.1313
12_JAVYS	Nuclear and Decommissioning Company, a.s.
12_LETZA	Airport company Žilina, a.s.
12_MHI1	MH invest s.r.o.
12_MHI2	MH invest II s.r.o.
12_NCDCP	The National Central Securities Depository, a. s.
12_NDS	National Motorway Company, a.s. (ICO: 35919001)
12_OST	Other subjects classified in S.1311
12_RPRKS	The Resolution Council
12_RRZ	Council for Budget Responsibility
12_RTS	Radio and Television of Slovakia
12_RTVS	RTVS, s.r.o.
12_SIH	Slovak investment Holding a.s.
12_SIH_NDF_I	Slovak investment Holding - NDF I
12_SIH_NDF_II	Slovak investment Holding - NDF II
12_SIH_SAM	Slovak investment Holding - Slovak Asset Management (SAM)
12_SIH_VFF	Slovak investment Holding - Venture to Future Fund, a.s. (VFF)
12_SKA	Slovenská konsolidačná, a.s.
12_SNSLP	Slovak National Centre for Human Rights
12_SR	Slovenská reštrukturalizačná, s. r. o.
12_SRO	Slovak radio
12_STV	Slovak television
12_TASR	TASR – The News Agency of the Slovak Republic
12_UDVA	Auditing Oversight Authority
12_UDZS	Health Care Surveillance Authority
12_UKPD	Office of the Children's Commissioner
12_UKPZP	Office of The State Commissioner for Persons with Disabilities
12_UPN	National Memory Institute
12_ZSR	Railways of the Slovak Republic
12_ZSSK	Železničná spoločnosť Slovensko, a.s.
13	Budget of other public administration subjects registered in SBR SOSR (non-clients of ŠP)
21	Revenue and expenditure of budgetary organizations. - including state administration
22	Contributory organizations - the budget of the state contributory organization
22_S13	Contributory organizations - budget of contributory organization (S.13)
23_MRU	State financial assets, including extra-budgetary accounts (MRÚ)
23_NF	Government financial assets, including extra-budgetary accounts (NF)
23_PPA	Government financial assets, including extra-budgetary accounts (PPA)
23_SD	National debt
23_SFA	Government financial assets, including off-budget accounts (SFA)
3	Social insurance budget
4	Health insurance budget
4_S13	Health insurance companies belonging to S.13
5	Budget of the National Labor Office
6	MH Manažment a.s. (until 2015 the budget of the National Property Fund of the Slovak Republic)
7	State Special Purpose Fund budget
7_EF	Funds - Environmental Fund
7_FNPKM	Fund for the Support of the Culture of National Minorities
7_FNPU	Art Support Fund
7_FNPV	Funds - Education Support Fund
7_FOV	Deposit Protection Fund
7_GFI	Investment guarantee fund
7_NJF	Funds - National Nuclear Fund
7_RF	Funds - Recycling fund
7_SFRB	Funds - State Housing Development Fund
81	The budget of the municipality and the budgetary organizations established by it
82	The budget of the contributory organization of the municipality
82_S13	Budget of the municipality's contributory organization (S.13)

83	Budget DK 83
83_S13	Budget of the non-profit organization of the municipality (S.13)
84	Budget DK 84
84_DP	Public transport companies classified in S.1313
84_OST	Other subjects classified in S.1313
9	Budget of the Slovak Land Fund

3.95 In case of units, which were reclassified into the sector of general government based on the qualitative criteria and which did not submit the questionnaire on cash income and expenditures FIN1-12, we have used the data from Profit and Loss statement Úč POD 2-01 and balance sheet UC POD 1-01 for the calculation of output and intermediate consumption.

3.96 In line with the Eurostat recommendations: *Eurostat Guidance on accounting rules for EDP - Classification of payments for the use of roads, (13 March, 2008),* the revenues of the National Highway Company from the sales of highway stickers and toll are to be classified as market output P.11.

3.97 The payments of health insurance agencies (public insurance corporations as well as payments from the public health insurance system being managed by the private health insurance companies) to the health facilities for the provision of health care outside the general government sector are also considered market output. Funds disbursed within the sector are considered current transfers in the general government sector.[3]

3.98 The main data source for the calculation of output and intermediate consumption in the sub-sector of social security funds are administrative data sources obtained from the Income and expenditure statement (FIN1-12). Additional information is achieved from the administrative data source, i.e. from the quarterly statement on selected data on assets and liabilities of the government entity (FIN 2-04) and annual Profit and Loss statement (UC POI 4-01, UC S2-01), balance sheet (UC POI 3-01, UC SP 1-01) for health insurance companies and Social insurance company. The data source for the private health insurance agencies is represented by the statement from the MF SR: Information on the level of income and expenditures by health insurance companies.

3.99 The intermediate consumption of social security funds covers also the amount of financial means, which the private health insurance companies (Union ZP, Ltd. a Dôvera ZP, Ltd.) can leave and use for their overheads according to the Act of Law 581/2004 Coll.

3.100 The compilation of national accounts for sector S.13 is therefore based on administrative resources available on a monthly and quarterly basis. The data are obtained exhaustively, meaning that all sectors and size groups of reporting agents are covered.

S14

3.101 For the calculation of output and intermediate consumption in the sector of household, the Database Roč 3 is used. It is compiled at the Statistical Office of the Slovak Republic from data obtained from the statement of income and expenditure of ÚČ FO 1-01, statement of assets and liabilities of ÚČ FO 2-01, from tax returns to income tax, balance sheet Úč POD 1-

[3] EDP mission june 2021

01, profit and loss account Úč POD 2-01, balance sheet Úč Muj 1-01, profit and loss account Úč Muj 2-01 and data from the Social Insurance Agency. The compiled microdata database is calculated for the entire population according to the organization's register. The database covers the whole group of self-employed persons belonging to sector S.14.

3.102 This database is the main source of data for the calculation of market output in the household sector with the following items: Revenues (sales) for own products and services, Revenues for Goods - Wholesale, Revenues for Goods - Retail, Expenditures on Sold Goods - Wholesale, Expenditures on Sold Goods - retail trade (in addition to work in progress, products, animals)

3.103 The source for the calculation of intermediate consumption of S.14 is the Database Roč 3 with the following items: Consumption of material and energy and Consumption of services. In addition, the NSNO statistical report is used to calculate intermediate consumption.

S15

3.104 When compiling the non-financial annual sectoral accounts for S.15, the statistical data source NSNO 1-01 (Annual questionnaire of non-profit organizations) is used. The sample survey is divided according to economic activity, legal form and size category. Additions for units not covered by the survey, which are also active, are based on the data obtained for the units that completed the relevant questionnaire in the sample.

3.105 According to the two-digit sections of SK NACE, the data for S.15 are divided into 15 divisions (56, 68, 70-72, 74, 85-88, 90-94).

3.2 The borderline cases

3.106 Borderline cases in the national accounts are handled through methodological adjustments. Despite the fact that business accounting in the Slovak Republic is in many cases directly linked to the ESA 2010 methodology, there are cases in which methodological (conceptual) adjustments need to be made when compiling the accounts.

The own-account production

3.107 In general, the own-account production is adjusted for margin in order to ensure valuation at basic prices.

- Own-account gross fixed capital formation

3.108 Own-account production for for 2021 is captured in the national accounts by statistical surveys Roč 1-01 and Roč 2-01, where since 2019 reporting units have been reporting the capitalization of fixed assets (in module 177 row 8 in Roč 1-01 and in module 177a on row 7 in Roč 2-01).

3.109 As for own-account production in the financial corporations sector, it does not enter the accounts as it is negligible. See table 3.20.

Table 3.20 **in thd. €**

	P.12	Impact on GDP
2019	3 834	0.004
2020	588	0.0006
2021	1 006	0.0009

- Geological survey

3.110 The output of geological surveys in-house is recorded in the national accounts with the statistical surveys Roč 1-01 and Roč 2-01 through reporting units with the main activity focused on mining. Under capitalization (modules 177 and 177 Gross turnover) and since 2019 these units report capitalization of fixed assets, in addition they also report data on acquisition of fixed assets on their own (modules 516 and 516a Acquisition of fixed assets). It is not specifically singled out.

- Machine tools manufactured by engineering companies

3.111 The output of machine tools produced by own-account engineering companies is recorded in the national accounts, similarly to the geological survey, recorded in the statistical reports Roč 1-01 and Roč 2-01 through the item capitalization of the item expenditure on acquisition of fixed assets on own-account. It is not specifically singled out.

- Construction or reconstruction of dwellings by households and communal construction carried out by groups of households

3.112 The national accounts of the Slovak Republic are adjusted for construction own-account output. The adjustment occurs both on the output and intermediate consumption side. See Chapter 7 for more information.

- Entertainment, literary and artistic originals

3.113 National accounts regulate in-house production of original films and radio and television content. In the sector S.13, this concerns in-house production in the public television STVR and in the S.11 sector, other commercial televisions (TV Markíza, TV JOJ..). The documents of the Statistical Office of the Slovak Republic do not contain detailed information on the production of originals, therefore we use the published annual reports. There are information on the funds spent on the production of originals in the given budget period. The calculated values entering the production at own expense are given in the following table. More information on the calculation of originals is given in Chapter 5.10.

Table 3.21 **in thd. €**

	S.11	S.13	Total
P.12	64 425	29 853	94 278
P.5111	64 425	29 853	94 278

- Software

3.114 Development of own-account software is surveyed by statistical reporting within the module 516 Acquisition of fixed assets. However, this information is not exhaustive and therefore own-account software production is also estimated on the basis of employee data according to individual ISCO categories. Data on the number of employees and gross average wage are available. However, the division into institutional sectors is missing. For the division into individual institutional sectors, we used the information on own-account software acquisitions from statistical surveys for individual institutional sectors and obtained a percentage to divide the number of employees to the institutional sectors.

Table 3.22 Description of the method of estimating the software created in-house

Row/formula	Indicator
1	Number of employees (persons)
2	Average. hours worked per year (hrs.)
3	Adjustment coefficient – up to 50 %
4=1*2*3/1000	**Total hours worked per year (thd. hrs.)**
4a	Deduction of hours due to sickness (1/52) + holiday (4/52)
4b=4-4a	**Actual hours worked per year (thd. hrs.)**
5	Average gross hourly wage (in Eur)
6=4b*5	**Total labour costs for own software development (in thd. Eur)**
7 = % of costs * 6	Costs (intermediate consumption, depreciation write-off) (in thd. Eur)
8	**Total costs (in thd. Eur)**
9 = mark up % * 8	Mark-up (in thd. Eur)
10 = 8+9	**Total costs for own-account software production including the mark-up (in thd. Eur)**
11	Own-account software currently recorded in NA (in thd. Eur)
12=10-11	**Total costs of own-account software production including the margin which is needed to add to current NA data for software (in thd. Eur)**

3.115 **Rows 1, 2 and 5** - data on the number of employees, average hours worked and gross average monthly and hourly wages from the sample survey in the field of earnings statistics Structure of earnings in the Slovak Republic. Data are available at the 4-digit level of ISCO job categories. We have considered only 3 categories of professions that should be involved in the development and design of software and database systems:

2512 - Software developers
2514 - Application programmers
2521 - Database designers and administrators

3.116 **Row 3** - In line with the recommendations, we also used an adjustment factor to estimate the time spent developing own-account software. We assume that in the conditions of the Slovak Republic this factor is probably lower than the recommended value of 50%. As a value may be the ratio of the value of produced own-account software to the total acquisition of software.

3.117 **Row 4** – is the calculation row, where we get the total hours worked per year.

3.118 **Row 4a** – In order to get the hours actually worked per year, it is necessary to adjust the total hours worked for the period of illness and holidays. It is assumed that employees are on average sick for 1 week out of 52 weeks in a year and spend 4 weeks out of 52 on vacation.

3.119 **Row 4b** – is the computation row, where we get the actually worked hours.

3.120 **Row 6** – Total labour costs for own-account software development is the result of multiplying the actually worked hours by the average gross hourly wage.

3.121 **Row 7** - represents other costs, such as material and production costs and depreciation (CFC). This value has been calculated using the percentage of costs used for the total own-account software costs shown in row 6. This percentage was calculated according to the following formula:

(P.2 + P.51c + D.29 + D.39) / D.1

where,

P.2 Intermediate consumption,
P.51c Consumption of fixed capital,
D.29 Other taxes on production,
D.39 (-) Other subsidies on production,
D.1 Compensation of employees.

We have applied this formula for data for S.1 in the SK NACE 62 industry. Since we assume that the costs are the same in other SK NACE industries and institutional sectors, we have used the same percentage.

3.122 **Row 8** - represents the total cost of producing own-account software, i.e. labour costs and other costs.

3.123 **Row 9** - represents the margin, which has been calculated as a % mark-up for the net operating surplus on total costs (row 8). Mark-up is calculated only for market sectors. We have calculated this mark-up using the formula:

(B.2n + B.3n) / (P.2 + D.1 + P.51c + D.29 + (-D.39))

where,

B.2n Net operating surplus,
B.3n Net mixed income,
P.2 Intermediate consumption,
D.1 Remuneration of employees,
P.51c Consumption of fixed capital,
D.29 Other taxes on production,
D.39 (-) Other subsidies on production.

3.124 **Row 10** – is computational and represents the total costs including mark-up.

3.125 **Row 11** – represents the value of the own account software, which is already included in the NA data. To avoid double recording, this amount has been deducted from the total own-

account software that should be capitalized in assets, calculated according to the new approach (row 12).

3.126 **Row 12** – represents the new total value of the software on own account calculated under the new approach.

3.127 The national accounts will take this value and incorporate it into both GFCF and own-account production. At the same time, we do not assume an own-account software production in sector S.15 and we assume that self-employed persons in sector S.14 develop software for companies.

Table 3.23 Own-account software calculation

Row/formula	Indicator	S.1	S.11	S.12	S.13	S.14	S.15
1	Number of employees (persons)	9 488	9 117	174	198	-	-
2	Average hours worked per year (hrs.)	2 017	2 017	2 017	2 017	-	-
3	Adjustment coefficient – up to 50 %	0.2	0.2	0.2	0.2	-	-
4=1*2*3/1000	**Total hours worked per year (thd. hrs.)**	**3 828**	**3 678**	**70**	**80**	-	-
4a	Deduction of hours due to sickness (1/52) + holiday (4/52)	368	354	7	8	-	-
4b	**Actual hours worked per year (thd .hrs.)**	3 460	3 324	63	72	-	-
5	Average gross hourly wage (in Eur)	14,92	14,92	14,92	14,92	-	-
6=4b*5	**Total labor costs for own software development (in thd. Eur)**	**51 622**	**49 599**	**944**	**1079**	-	-
7 = % of costs * 6	Costs (intermediate consumption, SFK) (in thd. Eur)	80 259	77 114	1 468	1 677	-	-
8	**Total costs (in thd. Eur)**	**131 881**	**126 713**	**2 412**	**2 756**	-	-
9 = mark up % * 8	Mark-up (in thd.Eur)	15 223	14 939	284	0	-	-
10 = 8+9	Total costs on production of own-account software including the mark-up (in thd. Eur)	**147 104**	**141 652**	**2 696**	**2 756**	-	-
11	The own-account software currently recorded in NA (in thd. Eur)	28 051	26 953	514	584	-	-
12=10-11	**Total costs on production of own-account software including the margin which is needed to add to current NA data for software (in thd. Eur)**	**119 053**	**114 699**	**2 182**	**2 172**	-	-

- Research and development

3.128 National accounts adjust output and intermediate consumption by the values of science and research estimated from Frascati data. The value of P.12 was calculated by deducting the revenues of science and research from the total output of research and development. Information on sales is available on the basis of a statistical survey, which takes into account both the main and secondary activities. P.2 represents the difference between the calculated GFCF and P.12. For non-market sectors, the recording of conceptual adjustments is the same as for market sectors. P.12 in S.13 belonging to science and research, is calculated by deducting the amount of market sales (P.11) of units classified as producers of research and development from the total value of research and development estimated from Frascati data. More information on science and research estimation is provided in Chapters 3.19 and 5.10.

Table 3.24 Recording of R&D in NA in thd. €

GDP Method	Item	S.11	S.13	S.14	S.15	S.1
Expenditure approach	GFCF	415 458	436 896	126	721	853 201
Output approach	P.12	166 252	405 030	-	-	571 282
	P.2	-249 206	-31 866	-126	-721	-281 919
	B.1g	415 458	436 896	126	721	853 201
Income approach	B.2g	415 458	436 896	126	721	853 201

Production, storage and processing of agricultural products by households for their own final use

3.129 Agricultural production for own final use includes:

- production produced by households as consumers of products produced in their gardens (gardeners, crofters)
- production produced by self-employed farmers who consume part of their production in the household to which they belong
- production of forest fruits for own use

3.130 More information on the estimation of individual items of agricultural production for own final use is provided in Chapter 7.

Table 3.25 Agricultural production for own final use in national accounts

in thd. €

	2021
P.1	188 592
P.2	52 714
B.1g	135 878

Housing services provided by homeowners

3.131 Within national accounts, output and intermediate consumption are adjusted for the production of housing services. This is imputed output for dwellings in co-operative ownership included in sector S.11 and input to owner-occupied dwellings is entered in sector S.14. More detailed information is given in Chapter 3.18.

Output of households as employers of in-house staff

3.132 The market output of households as employers of in-house staff was approximated by a compensation of employees as in-house staff. The estimate of the number of such employees was calculated based on the EU SILC 2021 survey, which identified households where there was a person without a relationship to any member of that household. The number of such households, reduced to one third, was used as an estimate of the number of persons, as we assume that persons in these households may only be tenants, without an employment relationship to the household.

3.133 Other estimated variables needed are wages and income in-kind. Data on the average gross monthly wage was taken from the sample survey on the structure of wages in the Slovak Republic according to the ISCO classification in order to determine a salary for in-house staff. As an approximation the wages for ISCO category “9112 Cleaners, helpers in offices, hotels“ was used (the ISCO category “9111 Domestic cleaners and helpers“ was not reported). The value for income in kind was calculated as a share of total income in kind per employee taken from the statistical survey Roč 1-01.

3.134 Based on the variables above, the estimate of wages and salaries (D.11) was computed as described in the table below. The employers´ social contributions (D.12) were estimated based on the share of compulsory statutory insurance contributions in wages taken from the statistical survey Roč 2-01.

Table 3.26 Calculation of in-house staff wages

Calculation of in-house staff wages	Row	2021
Estimated number of persons as in-house staff	r1	3 700
Average gross monthly wage in €	r2	728
Monthly income in-kind in €	r3	55
Total monthly salary in €	r4=r2+r3	783
Share of D.12 to D.11	r5	0.33
Annual gross salary in €	r6=r4*12	9 399
D.11 for in-house staff in thd. €	r7=r6*r1	34 777
D.12 for in-house staff in thd. €	r8=r7*r5	11 533
D.1 for in-house staff in thd. €	**r9=r7+r8**	46 310

Table 3.27 Recording of in-house staff in national accounts **in thd. €**

	P.11	D.11	D.12	P.3
Production approach	46 310			
Income approach		34 777	11 533	
Expenditure approach				46 310

Output of volunteer activities that result in products

3.135 The output of volunteer activities represents work activities performed by volunteers without a contract. We estimate this output based on the number of hours worked in the sector of non-profit organizations serving households (statistical survey NSNO 1-01) and in the case of the public administration sector on the number of volunteers from the websites of municipalities in individual regions of the Slovak Republic. In both cases these are very negligible estimates and at the same time in S.13 we did not identify the product part of the volunteering activities.

3.136 As estimates for volunteering activities are very negligible over time, we have decided not to make further adjustments to national accounts. One of the reasons is the fact, that from the estimate in sector S.15 we are not able to separate the product part of volunteering activities. But given that the nature of volunteering activities in the Slovak Republic is more service-oriented, the estimate would be very low.

Table 3.28 Estimated output of volunteer activities in S.15

Year 2021	S.15
Number of volunteers	88 305
Number of hours worked by volunteers per year	6 708 717
Value for worked hours (in €)	24 020 593
Value for worked hours (in thd. €)	**24 021**
GDP	**101 933 545**
Impact on GDP	**0.0236**

Table 3.29 Estimated output of volunteer activities in S.13

Year 2018	S.13
Number of volunteers	9 922
Number of hours worked by volunteers per year	49 471
Value for worked hours (in €)	152 869
Value for worked hours (in thd. €)	**153**
GDP	**101 933 545**
Impact on GDP	**0.00015**

Products used for income in-kind

3.137 Income in-kind is recorded in national accounts in output for own final use, remuneration and final consumption of households. A detailed description of the calculation and recording of income in kind in the national accounts is given in Chapter 7.

Barter trade of products

3.138 The products that are the subject of barter trade are recorded in the statistical survey Roč 1-01 and Roč 2-01 in module 177. The statistical survey is also asked in terms of revenues for revenues from handover / exchange of goods, which are kept within the framework of internal accounting.

Products delivered by one local KAU to another within the same institutional unit

3.139 The value of products delivered by one local KAU to another within the same institutional unit, to be used as intermediate inputs or for final use, is determined by statistical surveys Roč 1-01 and Roč 2-01 in module 177 for each local unit separately.

Products included in inventories of finished goods and work in progress

3.140 The change in stocks of finished products and animals as well as work in progress is ascertained directly from the statistical survey Roč 1-01 and Roč 2-01a of administrative sources Uč Fo 2-01, Uč Pod 1-01, Uč Muj 1-01. In case of work in progress as well as finished goods, output is adjusted by the profit margin to reflect the concept of basic prices. In addition, the national accounts of the N7 completeness adjustments are adjusted for standing timber, more information on standing timber is provided in Chapter 7.

Own-account production of energy by households

3.141 Own-account production of energy by households has not been estimated yet, therefore it is not incorporated in national accounts at the moment.

Intermediate consumption – inclusion

Operational leasing

3.142 The costs of using leased fixed assets, such as renting a cement-mixer or some other equipment that the company does not have but needs in the production process, are recorded in intermediate consumption as part of other costs included in intermediate consumption in the Roč 1-01 and Roč 2-01. A detailed description of recording the lease is given in Chapter 3.4.

Fixed assets included in intermediate consumption

3.143 Although these instruments meet the capitalization criterion of more than one year, they are usually cheap. Given that the accounting rules in the Slovak Republic consider fixed assets with fixed assets with a precisely defined acquisition price for tangible (2 400 €) and intangible (1 700 €) assets, we must ensure compliance with the capitalization criterion according to the ESA. For this reason, a module - “Part of the intermediate consumption” was introduced in the statements for corporations, where all marginal items are recorded, which according to the accounting rules of the Slovak Republic are recorded in corporate accounting as intermediate consumption, but according to ESA should be classified as GFCF. As an entry border for the transfer of products from intermediate consumption to GFCF, the acquisition value is 100 €. This means that products with an acquisition value of less than 100 € are included in intermediate consumption and fixed assets with a value of more than 100 € are reclassified to gross fixed capital formation. At the same time, this ensured that the so-called cheap tools were kept in intermediate consumption.

Contributions and fees paid to non-profit institutions

3.144 Contributions and fees paid to non-profit institutions serving enterprises become part of the producers' intermediate consumption in the market, as these contributions and fees are considered as payments for services.

Products and services received from another local unit

3.145 Products and services received from another local unit within the institutional unit are determined by the Roč 1-01 and Roč 2-01 plant reports for each local unit separately.

Payments for non-life insurance services

3.146 Payments for non-life insurance services are allocated to intermediate consumption of the respective institutional sectors. Payments for life insurance services are not part of intermediate consumption. For more information, see Chapter 3.17.

FISIM purchased by resident producers

3.147 The total value of FISIM produced by financial corporations S.12 is allocated to intermediate consumption of the respective institutional sectors. More information on FISIM calculation and allocation can be found in Chapter 3.17.

Research & Development

3.148 The incorporation of estimates for research and development in the national accounts is described in more detail in Chapter 3.2 above. We obtain information for research and development on the basis of a survey according to the Frascati manual that means it is adjusted for subcontracting services.

Products and services used as inputs to ancillary activities

3.149 Products and services used as inputs to ancillary activities are treated as costs that are included in the calculation of sector accounts as intermediate consumption. Data are available from the statistical surveys Roč 1-01 and Roč 2-01 in the intermediate consumption module. Information on products and services obtained from other local (plant) units within one institutional unit is recorded directly in the surveys Roč 1-01 and Roč 2-01 within the intermediate consumption module.

Employee expenses reimbursed by the employer

3.150 Employee expenditures reimbursed by the employer, necessary for production, are part of intermediate consumption and are determined by the module on intermediate consumption under other costs included in intermediate consumption

Expenditure by households on goods and services used as intermediate inputs into own-account production of energy

3.151 As there is currently no estimate of own-account production of energy by households, intermediate consumption is not adjusted by the relevant expenditure by households on goods and services used as intermediate inputs into own-account production of energy.

Intermediate consumption – exclusion

Transactions treated as GFCF

3.152 Asset acquisition data are obtained from a statistical survey as well as administrative data sources, in which we distinguish between different types of assets. It is therefore possible to compile expenses separately for acquisition of tangible assets (dwellings, machinery and equipment, transport equipment...) and intangible assets (software, other intangible assets…). In addition to the acquisition of new and used assets, the GFCF also includes major repairs and reconstructions of buildings. The methodology of compiling and incorporating R&D is given in Chapter 5.10. In accordance with the ESA 2010 methodology, expenditures on military equipment are part of GFCF. Expenditures on military installations can be identified from administrative documents submitted by public administration subjects. This is a statement of

revenue and expenditure (Fin 1-12), in which all revenue and expenditure are identified on the basis of the economic classification of the budget classification and by purpose (COFOG classification). Expenditures can be identified by the subject to which they relate (eg the Ministry of Defense of the Slovak Republic).

3.153 Special items for weapon systems included in expenditure (according to ESA 2010 in P.2) are now considered expenditure on military equipment and are recorded as GFCF with a consequent impact on consumption of fixed capital P.51c (calculated using the PIM method). The information in the special questionnaire (available since 2006) was used only for the purpose of comparing the data obtained from the statement of revenue and expenditure.

3.154 The information from the research study was used to record weapon systems in ESA 2010, supplemented by our analyses carried out during the implementation of ESA 2010 and a questionnaire developed in connection with the EDP.

Purchase of non-produced assets

3.155 The purchase of non-produced assets (NP) is not part of intermediate consumption or GFCF, but it is monitored in the annual survey Roč 1-01. Payments for the use of agricultural and non-agricultural land, estate, public spaces (not buildings), licenses, leases, contracts, etc. are not part of intermediate consumption. We obtain data on these payments from statistical surveys.

Expenditures of employers to be recorded as wages and salaries in kind

3.156 Employers' expenditure treated as wages and salaries in kind is recorded only in wages. They do not enter into the calculation of intermediate consumption, a good example are, for example, clothes, which enter into intermediate consumption only if they are used exclusively in the workplace. We have such cases covered by statistical reporting.

Consumption of collective services

3.157 Intermediate consumption of market producers or producers for own final use does not include the consumption of collective services, which are recorded as collective consumption expenditure of the general government sector.

Output of local units

3.158 The output of individual local units produced and consumed within the same local unit is not included in either output or intermediate consumption.

Payments for government licenses and fees

3.159 Payments for government licenses and fees are recorded as other taxes on production D.29. We obtain information from the survey Roč 1-01, from the module Taxes, fees and subsidies, within which there is an item other taxes and fees related to the activities of the establishment unit.

Payments for licenses to use natural resources

3.160 Payments for licenses to use natural resources (e.g. land) are recorded as rent D.45. We obtain information from statistical surveys.

Decommissioning of large assets

3.161 As part of the implementation of the ESA2010 methodology, one of the changes was the application of new qualitative criteria within the sectoral reclassification of units. As part of the reclassification of institutional units, the Statistical Office of the Slovak Republic found that one reporting unit operates in the field of electricity generation from nuclear power plant units and for the processing, loading and disposal of nuclear waste generated during electricity generation. Following the completion of the operational phase of the nuclear units, the reporting unit began the process of decommissioning the nuclear power plants, which it has accounted for in the balance sheet. The decommissioning process had to start due to the international commitment of the Slovak Republic to close the nuclear power plant, which was related to the accession to the EU in 2004. The said reporting unit stopped electricity production in 2011 and focused on nuclear waste and decommissioning.

3.162 This unit receives significant investment grants from the National Nuclear Fund (NNF) as well as other international organizations in order to continue decommissioning. This unit is obliged to prepare decommissioning projects with detailed tasks for each year. Costs are eligible for reimbursement.

3.163 The Statistical Office of the Slovak Republic has decided that revenues from public administration authorities should be treated as investment grants and not with market production, because the funds received cannot be linked to the production process of the said unit. Investment grants are fully linked to decommissioning and should serve as a good GFCF equivalent in terms of decommissioning. In order for capital to be consumed, it must first be invested. Therefore, the Statistical Office of the Slovak Republic imputed capital formation and capital production on its own account in the same amount. Decommissioning costs were recorded in national accounts items such as gross capital formation and output. The value of consumption of fixed capital is equal to gross capital formation.

Employers' business travel allowances

3.164 The guidelines on the recording of daily allowances (document NAWG/2021/CN 1125) distinguish between narrow and broad type of per diem. The narrow type daily allowances are those designed to cover basic costs that would otherwise be bought by the employee on their own account (e.g. for food) while the broad type of per diems encompass also other items like hotel costs or flight costs.

3.165 The agreed interpretation on the recording of per diems is that:

- All narrow type daily allowances have the characteristics of remuneration for work and should therefore be recorded as wages and salaries (D.11) for their full amount.

- Other per diems (broad per diems except the narrow part) have the characteristics of payments made to the employee in order to cover expenses in the course of duties. They should be recorded as P.2, at least up to the value of the actual expenditure incurred.

3.166 According to the accounting practice in Slovakia, any allowances for business travelling of employees are charged in accounting class 512 – travel costs, which enter into intermediate consumption (P.2) in national accounts. This broad type of per diems encompasses also a narrow type (daily allowances for meals). To be consistent with the guidelines the SO SR estimates the amount of narrow type per diems for individual institutional sectors and these values are deducted from intermediate consumption so that only other (broad) type per diems remain included in P.2. The estimates for narrow daily allowances are treated as a conceptual adjustment for P.2 in the process table.

On the other hand the narrow type daily allowances are already recorded in wages and salaries in kind (within the item “Reimbursement of meals on business trips” taken from statistical surveys in enterprises) so the guidelines are followed and no additional adjustment in D.11 is needed. The values of narrow per diems (allowances for meals) were estimated for sectors using a ratios from the income in kind taken from the statistical questionnaires in enterprises or administrative sources. The calculation is described in more detail in Chapter 4.2.

Taxes and subsidies on products

3.167 Information on the method of calculating tax revenues is provided in Chapters 3.28 and 3.29. In the case of the general government sector, revenue and expenditure are identified on the basis of the revenue and expenditure account (Fin 1-12). In this statement, all revenue and expenditure are identified on the basis of the economic classification of the budget classification and by purpose (COFOG classification). This detailed information makes it possible to identify items belonging to intermediate consumption and taxes according to the ESA 2010 definitions.

3.3 Valuation

Valuation of output at basic prices

3.168 All flows and stocks recorded in the annual sectoral accounts are expressed in monetary terms at current prices. Flows are recorded on accrual basis.

- **Market output**

3.169 Market output (P.11) is valued in accordance with the ESA2010 methodology, because we have information on sales obtained from statistical surveys. This is the revenue that manufacturers receive from buyers per unit of product or service. In order to ensure compliance with the ESA2010 methodology, output is increased by subsidies on products through a conceptual adjustment. Revenue from the sale of products is recorded at the time of sale of the products and not at the time of their actual production. Output is therefore adjusted for holding gains / losses.

- **Output for own final use**

3.170 Output for own final use (P.12) is determined or calculated at the cost of production. To ensure valuation at basic prices, the profit margin is therefore adjusted to include the net operating surplus. The following formula was used to calculate the mark-up.

Mark-up = (B.2n + B.3n) / (P.2 + D.1 + D.29 + (- D.39) + P.51c)

This formula is not used for government sector S.13. Mark-up in this case is set to zero, because units in this institutional sector do not generate operating surplus.

3.171 The data needed for this calculation are available from the statistical surveys Roč 1-01 and Roč 2-01 for sector S.11 and Pen 5-01 and Poi 5-01 for sector S.12. The calculation of the mark-up for sector S.14 is not done separately, the mark-up calculated for sector S.11 is used, assuming that it is the same profitability.

3.172 At the same time, the margin is estimated for each conceptual adjustment entering output for its own final use, such as software capitalization, research and development.

- **Work in progress, finished goods**

3.173 Work in progress as well as finished goods are recorded according to the accounting of the Slovak Republic within inventories from own production and is recorded in accounting group 12 - Inventories from own production, that means these are inventories that are produced by entity by its own activity. Inventories of own production, resp. inventories created by own activities are according to the Accounting Act 431/2002 Coll. valued at their own costs, which means direct and indirect costs incurred for production or other activities.

3.174 Data on work in progress and finished goods are available from statistical surveys, they are calculated by the operating surplus of work in progress and finished goods in sectors S.11 and S.14. We used the same formula to calculate the mark-up as when calculating the mark-up for capitalization. All relevant fixed assets (AN11) are covered in the estimated work in progress.

- **Non-market producers / non-market output**

3.175 The valuation of non-market output is based on the values reported in the financial statements. Data in the financial statements of central government and local government organizations are recorded on an accrual basis. Non-market subjects report the values of expenditures, which are transformed into the ESA 2010 concept via a transfer bridge. The values are further adjusted for receivables and payables from balance sheets for the purpose of accrual correct transaction reporting. Output is calculated as the sum of expenditure at current prices in a given accounting period and consumption of fixed capital calculated by the PIM method. Output S.13 is therefore also at basic prices. The formula used for calculation of non-market output is: P.13 = P.1-(P.11+P.12). The same calculation formula is valid also for non-market output of S.15.

Intermediate consumption

3.176 Intermediate consumption P.2 is measured at purchasers' prices at the time when products and services enter the production process. As in the case of production, there may be a certain time lag between the time of production and its sale, as well as between the purchase of materials or similar supplies and their actual entry into the production process. Therefore, an adjustment for the value of holding gains / losses is also made here. The decrease in inventories of purchased material is part of the surveyed data as material consumption.

Table 3.29 Overview of valuation

	S.11		S.12		S.13			S.14		S.15		
	BP	PP	BP	PP	BP	PP	SoE	BP	PP	BP	PP	SoE
Gross output (P.1)	x		x		x			x		x		
- market (P.11)	x		x		x			x		x		
- for own final use (P.12)	x		x		x			x				
- other non-market (P.13)							x					x
Intermediate consumption (P.2)		x		x		x			x		x	

*BP=basic prices, PP= purchasers' prices, SoE=sum of expenditures

Valuation within MNE

3.177 No valuation adjustments are currently made within the MNE.

Accrual recording of taxes and subsidies

3.178 With regard to taxes, cash receipts are divided into the periods to which those receipts relate to. The cash income deferral method is used to record accrued tax values. Subsidies are recorded in cash.

3.4 Transition business accounting and administrative concepts to ESA 2010 national accounting concepts

3.179 In statistical surveys 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 cases where the organisation's account does not comply with the requirement set out in the statement, the organization is required to discard data. This is the way how data are explored also in case they become from the administrative data source. The above mentioned description is valid for S.11, S.15 and part of S.12 (non-banking entities and auxiliary financial institutions). The items for the calculation of the output of banks and insurance corporations and for the compilation of intermediate consumption of banks are taken over directly from accounting and banking questionnaires without any further changes. For S.13, transfer bridges are used to translate the codes of the revenue and expenditure subheadings of the economic classification of the budgetary classification into the transaction codes of the system of national accounts in S.13.

3.180 Due to the need to move to the concept of national accounts, it is necessary to adjust these data by the following conceptual adjustments:

- **Expenses on goods sold**

3.181 The expenses on goods sold enters output as a conceptual adjustment, while the value is directly recorded in statistical and administrative reports.

- **Inventory holding gains / losses**

3.182 Output and intermediate consumption data obtained from the above statistical surveys are adjusted for the calculated volume of holding gains and losses according to the ESA 2010 recommended method from the quarterly stocks of the respective stocks (see Chapter 5.11).

- **Software and databases**

3.183 Output in individual sectors is adjusted by the capitalization of software and databases. The calculation of the value for capitalized software and databases is based on the EC recommendation. The estimation procedure is described in more detail in Chapter 3.2.

- **Originals of entertainment, literary and artistic works**

3.184 National accounts adjust output by originals for films and television and radio, produced in-house. The overall method for estimating originals is given in Chapter 5.10.

- **Research & Development**

3.185 The main source of data for the calculation of output for Research and Development is the statistical survey VV 6-01, which is based on the Frascati Manual (FM). More information on the methodology for calculating estimates and incorporation into national accounts is provided in Chapters 3.2 and 5.10.

- **Volume of goods sent abroad for processing**

3.186 Only the volume of processing revenues (or added value from processing) is included in the output. The statistical survey for large enterprises Roč 1-01 collects information on whether the enterprise provided inward processing or processing under contract, as well as on the volumes of goods that have undergone processing in the Slovak Republic, broken down according to the statistical classification of CPA products. The purpose is to obtain data on inward processing under customs legislation (data to be provided for non-member countries) and data on processing under contract according to Commission Regulation (EC) 1982/2004 (data to be provided for Member States). Statistical survey Roč 1-01 showed approx. 9100 reporting units, of which 101 stated that they were doing inward processing and at the same time filled in the necessary modules.

3.187 Data for small enterprises are also available in the statistical survey Roč 2-01, but as they are a negligible volume, they are not taken into account in the calculation. In 2021 it was 60 thd. €.

3.188 Data for outward processing are taken from the FTS (foreign trade statistics), which are recorded in the import item in the expenditure approach of compiling GDP. In the production approach, these data are part of the intermediate consumption indicator.

3.189 Codes 4-1 and 5-1 are available from the FTS database for all units whose operations for the purpose of processing goods are without transfer of ownership. All units that have completed this type of trade are included in the outward processing data in the NA.

- **Operating surplus margin**

3.190 This conceptual adjustment is made due to the transition of output created for own final use to basic prices. The adjustment is made for capitalized capitalization, work in progress and finished goods.

- **Leasing**
- **Financial leasing**

3.191 Financial leasing in the conditions of the Slovak Republic is a type of leasing, where its purpose is a long-term lease, when after the end of the lease period, the lessee's leased item is usually repurchased. The lease term for financial leasing usually coincides with the economic life of the lease.

3.192 The legal owner of the asset is the lessor and the economic owner is the lessee. The lessor transfers to the lessee the risks arising from the ownership by requiring him to take care of the leased asset to the extent that it ensures that its value after termination is at the agreed level, ie the economic owner is obliged to perform all necessary repairs and maintenance of the leased asset.

3.193 The accounting procedures regulate financial leasing as the acquisition of tangible fixed assets on the basis of a lease agreement with an agreed right to purchase the leased item for agreed payments during the agreed lease term of these assets.

3.194 On the date of the transfer of the asset, the asset is shown on the lessee's balance sheet in the relevant asset acquisition accounting group and at the lessor's income. On the due date of the agreed payments, the lessor charges interests and the lessee pays interests. The loan is therefore recorded as the lessor's asset and the lessee's liability. Payments are accounted for as interest payments and principal repayments on the loan. No financial leasing adjustments are made in the national accounts.

- **Operational leasing**

3.195 Operational leasing in the conditions of the Slovak Republic is a type of leasing, where its purpose is a short-term lease, where after the end of the lease period, the lessee returns

the property to the lessor. The lease term for an operational lease is shorter than the economic life of the lease. The lessor usually **provides** service and maintenance of the property, bears most of the risks and benefits associated with owning the leased asset. The asset is owned by the lessor throughout the contractual relationship and, as a rule, even after its termination.

3.196 Payments for assets under operational leases are referred to as rental, as they are also based on the lease agreement, and the rental is accounted for as a payment for the service, in the Slovak Republic as a payment for other services. Payments for operational leases with the lessee are charged to other services in account 518, which is part of intermediate consumption.

3.197 Within the national accounts, it is necessary to make adjustments for operational lease revenues due to the fact that according to the accounting of the Slovak Republic, part of these revenues can also be charged to other revenues that do not fall within our revenue survey. Therefore, the issue of operating lease income has been introduced in the reporting. This issue was introduced into the statistical surveys for sectors S.11 and S.12 for the first time for the reference year 2018. Based on the obtained data, it was found that most reporting units account for operational lease revenues directly into revenues, which (they are part of the output calculation algorithm) are included in our survey. However, it is necessary to make an adjustment for reporting unit, which accounts for income from operating leases in other income and they do not enter our output. We compare data on revenues from operational leasing with data on revenues from the sale of services. We assume that revenues from operational leases should be higher than revenues from the sale of services, because if this is not the case, we assume that these revenues are already part of revenues from the sale of services. This assumption was confirmed by an analysis of individual units and their administrative resources in 2018. Therefore, the difference between higher values for operational leasing and lower values for sales represents the adjustment of production in S11. However, this assumption does not apply to S.12, where all operational lease revenues that are higher than revenues from the sale of services are taken into account. In sector S.12 reporting units fill in statistical surveys Pen 5-01, which tracks operating lease revenues every year.

3.198 In sector S.11 reporting units fill in module 405/405a in statistical surveys Roč 1-01 and Roč 2-01, which tracks operating lease revenues. This module is completed by reporting units every 4 years (next was for the reference year 2022). As part of the processing for 2021, an estimate of operating lease revenues was applied, which was based on the calculation of a coefficient determined as the share of operating lease revenues and total revenues for the last available reporting year (2018). The coefficient determined in this way was subsequently applied to total revenues in the reports Roč 1-01 and Roč 2-01.

Table 3.30 Value of operational leasing income **in thd. €**

Revenues from operational leasing	2021
S.11	19 900
S.12	9 685
Total	**29 585**

- **Subsidies on products**

3.199 In the case of subsidies on products, the output is adjusted only for green energy. No other type of subsidies fulfilling characteristic D.31 was identified in the reference year 2021. More information is given in Chapter 3.28.

- **In-house staff**

3.200 In the household sector, the output is adjusted for estimates by in-house staff. More information is given in chapter 3.2.

- **Output of housing services**

3.201 Within national accounts, output and intermediate consumption are adjusted for the output of housing services. This is imputed output for dwellings in co-operative ownership included in sector S.11 and input to owner-occupied dwellings is entered in sector S.14. More detailed information is given in Chapter 3.18.

- **Margins for trading in financial assets**

3.202 The biggest producers of margins in the conditions of Slovakia are banks, i.e subsector S.122. Commercial banks cover in each year 85-95% of the margin output, the rest is made up of subjects classified in subsectors S.123-127.

3.203 The main data source for calculating output in the S.122 subsector is an administrative data source, namely the Profit and Loss Statement – Bil(NBS) 02-12, which is taken from the NBS and which is also used to compile other transactions in the S.122 sector. To calculate the total margin created by subsector S.122, all types of trading in financial assets such as securities, shares, shares of investment funds and foreign currencies were taken into account. A detailed calculation of P.1 output by individual items is presented in table below.

Table 3.31 Calculation of output (total margin) in S.122 **in thd. €**

2021	Output of margins in S.122	
+	Profit or loss related to derecognition of financial assets and liabilities not measured at fair value through economic result	11 332
-	of which: rom revaluation of debt securities to fair value	19 403
-	of which: rom revaluation of equity securities to fair value	-13 189
+	Profit or loss on financial assets and liabilities held for trading	20 260
-	of which: rom revaluation of debt securities to fair value	-908
-	of which: rom revaluation of equity securities to fair value	2 457
+	Profit or loss from non-trading financial assets compulsorily measured at fair value through economic result	-10 409
-	of which: rom revaluation of debt securities to fair value	-
-	of which: rom revaluation of equity securities to fair value	-12 838
+	Profit or loss from financial assets and liabilities measured at fair value through economic result	94
-	of which: rom revaluation of debt securities to fair value	228
+	Profit or loss from exchange differences	76 273

+	Profit or loss from hedge accounting	153
	P.1 = Output of margins in S.122	**102 550**

3.204 The output is adjusted for revaluation value separately for each asset, as these values are not supposed to be part of the output according to the ESA2010 methodology. Since this value of output includes the margin from trading on behalf of clients as well as in one's own name, it is necessary to remove the margin created in one's own name. From the available data, however, it is not possible to determine separately what share is represented by trading on behalf of clients and in one's own name. We calculate the margin output on behalf of clients according to tables below. Income from fees and commissions and received fees and commissions in relation to clients are obtained from the Profit and Loss Statement - Bill (NBS) 02-12.

Table 3.32 Calculation of the share of trading on behalf of clients

2021	Share of trading on behalf of clients	
A	Revenues from fees and commissions	866 542
B	of which: fees and commissions received in relation to clients	668 460
	B/A share (in %)	77.14

Table 3.33 Output of margins in S.122 on behalf of clients **in thd. €**

2021	Output of margins in S.122 on behalf of clients	
A	Output of margins in S.122	102 550
B	Share of trading on behalf of clients (in %)	77.14
	Output of margins in S.122 on behalf of clients (A*B/100)	79 108

3.205 In addition to banks in subsector S.122, other smaller entities included in subsectors S.125-S.127 are also producers of margins. Entities whose output consists of fees and commissions received and therefore we consider them intermediaries, are not included. On the contrary, those whose output is made up of revenues and costs from securities and foreign currency trading are included. The main source is the annual statistical survey Pen 5-01 - Annual statement in monetary and non-banking financial institutions. Output of margins in sectors S.125-S.127 in year 2021 is 2 283 thd. Eur.

- **Fixed assets included in intermediate consumption**

3.206 According to the ESA 2010 methodology, the limit for inclusion in intangible and tangible fixed assets is a usable life of more than one year, in contrast to the applicable legal standards in the Slovak Republic, which set a limit of 1 700 € and a usable life of more than one year for tangible assets and 2 400 € for intangible assets as well as usable lives of more than one year.

3.207 We ensure compliance with the ESA 2010 methodology by allocating items from intermediate consumption to capital. Since small, usually cheap tools (such as screwdrivers, hammers, etc.) do not belong to the GFCF, we have set a limit of 100 € for reassignment. We transfer all expenses for the acquisition of fixed assets between 100 € and 1 700 € resp. 2 400 € from intermediate consumption to GFCF. More information is given in Chapter 5.10.

- **Fees for insurance services**

3.208 Fees for insurance services broken down into life insurance, non-life insurance and reinsurance, their calculation and allocation to intermediate consumption of sectors, final consumption of households and exports are described in more detail in Chapter 3.17.

- **Output and allocation of FISIM**

3.209 Intermediate consumption of individual sectors is adjusted by the allocation of FISIM. More information on the calculation of the FISIM allocation is provided in Chapter 3.17.

- **Big repairs and reconstructions**

3.210 Information on big repairs and reconstruction performed by construction companies is available directly from the source data. National accounts are adjusted for big repairs and reconstructions produced at own expense. The adjustment is made within the N3 calculation for construction output for own final use, more details are given in Chapter 7.

Table 3.34 Conceptual adjustments of output (part 1) **in thd. €**

P.1	Holding gains/losses of inventories	Revenues from operational leasing	Goods sent abroad for processing	Subsidies on products	Costs on sold goods	Reclassification of units	In-house staff	Mark-up for own-account production	Mark-up for work-in-progress	Mark-up for finished goods
A	118 382	361	-	-	626 619	10	-	3 175	3 372	2 145
B	1 442	79	-	-	7 818	-	-	29	35	39
C	536 087	11 483	162 147	-	4 951 684	-75	-	2 343	16 725	14 681
D	32 094	1 685	-	-158 031	3 575 121	8 434	-	2 236	85	183
E	1 968	173	-	-	253 560	47 467	-	411	89	17
F	110 326	730	-	-	1 210 355	-247	-	285	5 471	5 438
G	584 096	1 606	-	-	48 474 418	-22	-	253	1 943	1 330
H	7 228	1 055	-	-	756 131	650	-	216	145	66
I	9 543	76	-	-	415 727	5	-	2	708	336
J	25 203	842	-	-	903 210	99	-	4 303	608	475
K	2 341	9 685	-	-	43 811	-	-	-	-	-
L	33 107	167	-	-	817 207	-60	-	5 088	6 523	4 033
_L	-	-	-	-	-	-	-	-	-	-
M	61 281	642	-	-	2 232 298	17	-	429	4 721	4 171
N	26 525	401	-	-	2 497 712	37	-	38	1 766	665
O	173	-	-	-	5 647	-8 064	-	-	-	-
P	3 432	16	-	-	217 737	-41	-	6	46	41
Q	144	231	-	-	143 103	63	-	-	2	15
R	1 812	342	-	-	51 033	1 622	-	238	30	6
S	1 738	11	-	-	115 781	8 445	-	-	13	9
T	-	-	-	-	-	-	46 310	-	-	-
U	-	-	-	-	-	-	-	-	-	-
Total	**1 556 922**	**29 585**	**162 147**	**-158 031**	**67 298 972**	**58 340**	**46 310**	**19 052**	**42 282**	**33 650**

Table 3.35 Conceptual adjustments of output (part 2) **in thd. €**

P.1	Capitalization of R&D	Software capitalization	Capitalization of originals	Car registration fee	Allocation of FISIM	Allocation of fees for insurance services	Margins on trading financial assets	Total
A	236	-	-	-	-	-	-	**-735 702**
B	20	689	-	-	-	-	-	**-8 369**
C	85 757	4 278	-	-	-	-	-	**-5 190 432**
D	81	5 866	-	-	-	-	-	**-3 746 676**
E	58	-	-	-	-	-	-	**-207 313**
F	410	-	-	-	-	-	-	**-1 308 594**
G	3 019	-	-	-	-	-	-	**-49 050 385**
H	-7	399	-	-	-	-	-	**-760 835**
I	9	-	-	-	29	1	1	**-424 103**
J	44 620	76 247	64 425	-	-	-	-	**-736 794**
K	-	2 182	-	-	-	-	-	**-34 285**
L	95	-	-	-	2 133	73	8	**-832 254**
L	-	-	-	-	-	-	-	**-**
M	15 927	12 441	-	-	1 092	37	4	**-2 254 098**
N	2 135	444	-	-	-	-	-	**-2 518 751**
O	-340	-	-	-2 725	64 158	20 377	-	**67 586**
P	-16 359	-	-	-	1 989	68	8	**-235 395**
Q	80	-	-	-	5 538	190	21	**-137 107**
R	-1 916	14 335	-	-	1 272	44	5	**-36 867**
S	-160	-	-	-	8 386	287	33	**-100 495**
T	-	-	-	-	-	-	-	**46 310**
U	-	-	-	-	-	-	-	**-**
Total	**133 665**	**116 881**	**64 425**	**-2 725**	**84 597**	**21 077**	**80**	**-68 204 559**

Table 3.36 Conceptual adjustments of intermediate consumption **in thd. €**

P.2	Holding gains/losses of inventories	Allocation of fees for insurance services	Allocation of FISIM	Fixed assets included in IC	Capitalization of R&D	Reclassification of units	Daily allowances	Margins on trading financial assets	Allocation of non-market output of the NBS	Costs on sold goods	Total
A	100 921	5 550	9 990	15 077	384	614	3 805	382	-	-	**98 191**
B	500	673	1 385	814	29	1	275	2	-	-	**1 443**
C	528 666	182 252	368 331	99 627	128 558	1 501	22 330	1 534	-	-	**831 769**
D	64 774	25 336	53 571	2 568	122	8 023	786	137	-	-	**148 365**
E	2 588	1 886	3 537	4 066	86	-28 525	1 097	17	-	-	**-25 746**
F	141 218	17 176	31 047	51 461	614	1 793	33 151	1 804	-	-	**107 812**
G	47 538	20 216	39 448	80 644	4 525	1 760	10 419	333	-	-	**13 707**
H	13 420	15 322	27 187	17 978	110	270	96 069	101	-	222	**-58 079**
I	11 222	1 957	3 666	17 284	13	400	1 336	73	-	-	**-1 315**
J	9 460	8 038	15 503	26 614	66 884	195	4 190	74	-	-	**-64 418**
K	261	162 602	15 041	9 310	-	206	5 199	72 739	94 195	-	**330 535**
L	2 807	15 393	6 897	5 895	142	63	1 250	1 467	-	-	**19 340**
L	-	73 973	290 533	-	-	-	-	-	-	-	**364 506**
M	13 984	6 954	18 724	27 774	51 654	786	7 095	164	-	-	**-45 911**
N	13 936	4 134	8 038	14 985	3 202	226	10 636	76	-	-	**-2 413**
O	-	20 489	64 252	-	340	-8 046	-	-	-	5 647	**70 708**
P	1 699	453	2 635	1 462	21 635	70	453	50	-	3 507	**-22 150**
Q	6 346	2 628	10 210	13 080	591	228	798	175	-	114 403	**-109 285**
R	2 938	8 020	3 739	2 928	1 916	41	174	80	-	86	**9 714**
S	2 755	886	9 581	3 159	1 114	2 327	891	153	-	-	**10 538**
T	-	-	-	-	-	-	-	-	-	-	**-**
U	-	-	-	-	-	-	-	-	-	-	**-**
Total	**965 033**	**573 938**	**983 315**	**394 726**	**281 919**	**-18 067**	**199 954**	**79 361**	**94 195**	**123 865**	**1 677 311**

3.5 The roles of direct and indirect estimation methods and of benchmarks and extrapolations

3.211 The production approach of estimating GDP is largely based on statistical and administrative sources, ie direct data sources. Within statistical reporting, each reporting unit reports separately and, in addition to the basic questionnaire, it also answers a specific range of questions directly related to the sector in which it carries out its predominant economic activity. Therefore, if a subject also engages in an ancillary activity, the data will not be recorded twice because the revenues from the ancillary activity will be included in its principal activity. Data sources for the production method for each institutional sector are available on a regular basis each year (annual statistical surveys and from administrative sources).

Table 3.37 Overview of estimation methods

NACE Section	Surveys and Censuses	Administrative records	Combined data	Dwelling stratification method	Extrapolation and models
A	X	X	X		X
B	X	X	X		
C	X	X	X		X
D	X	X	X		X
E	X	X	X		X
F	X	X	X		X
G	X	X	X		X
H	X	X	X		X
I	X	X	X		X
J	X	X	X		X
K	X	X			X
L	X	X	X		X
L				X	X
M	X	X	X		X
N	X	X	X		X
O	X	X			X
P	X	X	X		X
Q	X	X	X		X
R	X	X	X		X
S	X	X	X		X
T					

3.212 However, not all the adjustments needed for the transition from business accounting to the concept of national accounts can be obtained from direct sources. Therefore, national accounts also have indirect estimation methods in place.

3.213 Indirect estimation methods are applied to:

- Software capitalization,
- Capitalization of Research and Development,

- Original entertaining, literary and artistic works,
- Consumption of Fixed Capital,
- Imputed rentals,
- Revenues from operational leasing in S.11 and S.12,
- Exhaustiveness adjustments N1, N2, N3, N6 a N7,

3.214 The calculation of software capitalization and science and research capitalization is based on the GNIC recommendations, where the cost method is used, more information is given in Chapters 3.2 and 5.10.

The method of estimating output and GFCF for entertaining, literary and artistic works is given in Chapter 5.10.

Consumption of fixed capital is based on the PIM method, which is described in Chapter 4.

Imputed rentals are described in more detail in Chapter 3.18.

Revenues from operational leasing in sectors S.11 and S.12 are described in Chapter 3.4.

A detailed description of the exhaustiveness adjustments is given in Chapter 7.

3.6 The main approaches taken with respect to exhaustiveness

3.215 Exhaustiveness adjustments are divided into 7 categories: N1 - intentionally unregistered producers, N2 - illegal economy, N3 - producers without obligation to register, N4 - updating of the statistical register, N5 - registered units not subject to statistical survey, N6 - producers intentionally distorting the reported data and N7 - other statistical incompleteness. The detailed description of exhaustiveness adjustments is presented in Chapter 7.

3.216 Intentionally unregistered producers (N1) are mostly small producers whose turnover exceeds the limit set for registration. They avoid registration in order to avoid paying taxes and social security contributions.

3.217 In the national accounts, 4 adjustments are made for the illegal economy (N2), namely

- prostitution
- drug production and trade with drugs
- smuggling of tobacco products
- alcohol smuggling

3.218 Producers without obligation to register (N3) include two activities that are added to the national accounts:

- own-account agricultural production
- own-account construction production

3.219 We do not make adjustments for units not included in the statistical surveys from the point of view of updating the statistical register (N4). The register of organizations is continuously updated and compared with other available registers (Social Insurance Agency, DataCenter, etc.).

3.220 The category of registered units not subject to statistical survey (N5) represents an adjustment for those reporting agents that did not enter the survey, but entered the survey that is not primarily used by the Statistical Office.

3.221 The reason for the deliberate distortion of the reported data (N6) is to reduce the tax base and the basis for social security contributions as much as possible, while making an adjustment for undervalued production and overvalued intermediate consumption.

3.222 Other statistical incompleteness (N7) concerns income in kind, tips and increase of standing timber, by which national accounts are adjusted.

Table 3.38 An overview of exhaustiveness adjustments of the value-added economy **in thd. €**

NACE	N1	N2	N3	N4	N5	N6	N7
A	79 039	44 276	135 878	-	1 431	644 427	112 006
B	-	-	-	-	17	6 469	197
C	143 139	7 038	-	-	2 379	1 312 108	28 736
D	-	-	-	-	374	55 189	4 005
E	-	-	-	-	6	30 430	435
F	75 195	-	1 226 707	-	3 887	4 099 106	3 224
G	10 889	201 659	-	-	2 493	2 598 964	4 691
H	-	-	-	-	1 101	706 594	13 693
I	-	-	-	-	591	834 346	52 830
J	-	-	-	-	6 407	535 746	2 104
K	-	-	-	-	16 298	127 784	3 628
L	35 109	-	-	-	89 137	449 597	3 740
_L	-	-	-	-	-	-	-
M	-	-	-	-	22 164	1 534 510	1 982
N	7 801	-	-	-	2 164	795 737	1 090
O	-	-	-	-	563	116	91 920
P	14 135	-	-	-	1 657	93 621	128
Q	14 144	-	-	-	83 791	241 419	738
R	-	-	-	-	21 539	106 003	895
S	14 733	125 451	-	-	13 404	210 473	24 470
T	-	-	-	-	-	-	-
U	-	-	-	-	-	-	-
Total	**394 184**	**378 424**	**1 362 585**	**-**	**269 403**	**14 382 639**	**350 512**

3.7 Agriculture, forestry and fishing (NACE Rev.2 Section A)

3.223

3.224 Section A consists of divisions 01 Crop and animal production, hunting and related service activities, 02 Forestry and lodging and 03 Fishing and aquaculture.

Table 3.39 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section A	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
01	3 335 657	2 133 790	1 201 867	62.9	1.3	1.2	1.2
02	1 190 645	487 003	703 642	36.9	0.8	0.7	0.7
03	7 340	3 428	3 912	0.2	0.0	0.0	0.0
Total (A)	**4 533 642**	**2 624 221**	**1 909 421**	**100.0**	**2.1**	**1.9**	**1.9**

3.225 The value added for divisions 01, 02 and 03 is the sum of values added for the given sectors. In case of agriculture and forestry, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation. If fishing is concerned, the sector of non-financial corporations, and the sector of households enter the calculation.

Table 3.40 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.11	S.13	S.14	Section A
P.1	3 263 806	11 952	1 257 884	**4 533 642**
P.2	2 314 446	4 013	305 762	**2 624 221**
B.1g	949 360	7 939	952 122	**1 909 421**
Share of sectors in GVA, %	49.7	0.4	49.9	**100.0**

Table 3.40a Share of the individual sectors in the total value added of the individual divisions

in thd. €

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 01	**3 335 657**	**2 133 790**	**1 201 867**	**100.0**
S.11	2 414 782	1 856 431	558 351	46.5
S.13	2 790	555	2 235	0.2
S.14	918 085	276 804	641 281	53.4
NACE 02	**1 190 645**	**487 003**	**703 642**	**100.0**
S.11	843 178	454 691	388 487	55.2
S.13	9 162	3 458	5 704	0.8
S.14	338 305	28 854	309 451	44.0
NACE 03	**7 340**	**3 428**	**3 912**	**100.0**
S.11	5 846	3 324	2 522	64.5
S.13	-	-	-	-
S.14	1 494	104	1 390	35.5
Total (A)	**4 533 642**	**2 624 221**	**1 909 421**	**100.0**
S.11	**3 263 806**	**2 314 446**	**949 360**	49.7
S.13	**11 952**	**4 013**	**7 939**	0.4

S.14	**1 257 884**	**305 762**	**952 122**	49.9

3.226 The set of units contains all establishment units, subsidised organisations and school economies in the sector of general government as well as the private self-employed farmers and small growers and breeders, which carry out activities belonging to this section. Main sources for the calculation of output and intermediate consumption for this section are described in Chapter 3.1. The adjustment approach for exhaustiveness purposes is described in more details in Chapter 7.

Output

3.227 The total output in S.11 for the division 01 represents the sum of outputs of agricultural activities and the inseparable non-agricultural activities (secondary output). It is mainly the production of plant products and the production of animal products. In addition, hunting also falls into this section. The output is recorded as being produced continuously over the entire period of production.

Table 3.41 Sectoral breakdown of output **in thd. €**

	01	02	03	Total A
S.11	2 414 782	843 178	5 846	**3 263 806**
S.13	2 790	9 162	-	**11 952**
S.14	918 085	338 305	1 494	**1 257 884**
Total (A)	**3 335 657**	**1 190 645**	**7 340**	**4 533 642**

3.228 The secondary output represents the processing of own agricultural products, agro-tourism, sports and rural tourism, services performed within the maintenance and preserving of the country and other activities.

3.229 The output in the division 02 represents the amount of timber harvesting within the revenues from sales of own goods. In addition, it is the production for own final use, e.g. fire wood, wooden fences against game, seeds of forest plants, seeds for the forest recovery etc.

3.230 Due to the fact that national accounts are compiled on the basis of survey data according to the predominant activity, duplicate values of production and intermediate consumption are excluded.

3.231 The output obtained from the statistical questionnaires is furthermore adjusted by the estimate of undervalued output, holding gains and losses on inventories and the change in the export of goods. In forestry, the output is adjusted by the increase of standing timber.

3.232 The economic accounts of agriculture are compared with the data in the national accounts. However, they do not correspond due to conceptual adjustments and exhaustiveness adjustments.

3.233 The illegal activities – drugs are currently recorded in agriculture in division 01. The more detail information on calculation and recording of drugs in NA is described in chapter 7, under 7.1.3.2 “Illegal activities”.

3.234 In the **sector of non-financial corporations** the output of section A represents 1.9 % of the total output of the non-financial corporations sector. The calculation of output of S.11 and its adjustments are shown in Tables 3.42 and 3.43.

Table 3.42 Calculation of output in S.11 **in thd. €**

		01	02	03	Total A
Revenues from sales of own goods and services		2 207 669	597 100	4 682	**2 809 451**
Sale and delivery of goods and services to other Est. units	+	99 027	28 412	-	**127 439**
Revenues from goods in WT	+	320 548	213 731	4 475	**538 754**
Revenues from goods in RT	+	124 345	41 231	1 010	**166 586**
Capitalization of fixed assets	+	44 806	2 779	-	**47 585**
Change in intra-organisational stocks	+	-40 952	-1 063	-505	**-42 520**
Output (Roč 1-01+Roč 2-01)	=	**2 755 443**	**882 190**	**9 662**	**3 647 295**

Table 3.43 Adjustments of output in S.11 **in thd.€**

			01	02	03	Total A
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**2 755 443**	**882 190**	**9 662**	**3 647 295**
Conceptual adjustments	Holding gains/losses on inventories	-	95 082	11 868	107	**107 057**
	Revenues from operational leasing	+	267	65	29	**361**
	Goods sent abroad for processing	+	-	-	-	**-**
	Subsidies on products	+	-	-	-	**-**
	Costs on sold goods	-	368 184	154 997	4 118	**527 299**
	Reclassification of reporting units (Market output)	+	-	320	-	**320**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	**-**
	Mark-up for own-account production	+	2 990	185	-	**3 175**
	Mark-up for work-in-progress	+	3 105	239	-	**3 344**
	Mark-up for finished goods	+	1 825	134	-	**1 959**
	Capitalization of R&D	+	248	-	-	**248**
	Software capitalization	+	-	-	-	**-**
	Capitalization of originals	+	-	-	-	**-**
	Conceptual adjustments total		**-454 831**	**-165 922**	**-4 196**	**-624 949**
Exhaustiveness	N6 - Undervalued output	+	114 339	21 987	307	**136 633**
	N7 - Standing timber	+	-	110 700	-	**110 700**
	N7 - Tips	+	-	-	-	**-**
	N7 - Income in kind	+	651	156	75	**882**
	Total Exhaustiveness		**114 990**	**132 843**	**382**	**248 215**
Balancing			**-820**	**-5 933**	**-2**	**-6 755**
Total	**Output - total**		**2 414 782**	**843 178**	**5 846**	**3 263 806**
	of which: market		2 361 808	839 841	5 846	**2 355 873**
	own-account production		52 974	3 337	-	**56 311**

3.235 In the **sector of general government,** the output of section A represented 0.1 % of the total output of the sector of general government. The output in the sector S.13 is calculated as the sum of costs of non-market producers classified in the sector of general government. Transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of the non-market and market output. The calculation of output in S.13 is presented in Table 3.44.

Table 3.44 Calculation of output in S.13 **in thd. €**

	ESA			01	02	03	Total A
Administrative sources	D11PAY	Fin 1-12	+	1 200	2 483	-	**3 683**
	D12PAY	Fin 1-12	+	597	925	-	**1 522**
	D29PAY	Fin 1-12	+	7	178	-	**185**

	P2	Fin 1-12	+	555	3 625	-	**4 180**
CFC(PIM)	P51C1	Calculation of P51C	+	431	2 273	-	**2 704**
Conceptual adjustments	D1PAY	Reclassification of units	+	-	-114	-	**-114**
	D29PAY	Reclassification of units	+	-	-40	-	**-40**
	P2	Capitalization of R&D expenditure	+	-	-12	-	**-12**
	P51C1	Reclassification of units	+		-1		**-1**
	P2	Reclassification of units	+	-	-155	-	**-155**
Total				**2 790**	**9 162**	**-**	**11 952**

3.236 The output of the sector of households S.14 is the sum of output of self-employed farmers (P.11) and the output of agricultural goods for own final use (P.12). The output in agriculture, forestry and fishing represents 4.5 % of the total output of the sector of households. Calculation of output in S.14 and its adjustments are presented in Tables 3.45, 3.46.

Table 3.45 Calculation of output in S.14 **in thd. €**

		01	02	03	Total A
Revenues from sales of own goods and services		263 455	173 172	912	**437 539**
Revenues from goods in WT	+	36 602	25 251	295	**62 148**
Revenues from goods in RT	+	36 280	25 706	212	**62 198**
Change in intra-organisational stocks	+	3 277	705	-17	**3 965**
Output (Database Roč 3)	=	**339 614**	**224 834**	**1 402**	**565 850**

Table 3.46 Adjustments of output in S.14 **in thd.€**

			01	02	03	Total A
Resources	**Output (Database Roč 3)**		**339 614**	**224 834**	**1 402**	**565 850**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	10 978	342	5	**11325**
	Expenditures on sold goods	-	58 296	40 527	497	**99 320**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	27	1	-	**28**
	Mark-up for finished goods	+	184	2	-	**186**
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-69 063**	**-40 866**	**-502**	**-110 431**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	299 271	-	-	299 271
	N2 - Drugs	+	52755	-	-	52755
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	108 042	80550	-	**188 592**
	N5 - Registered units not subject to statistical survey	+	3 812	680	-	**4 492**
	N6 - Undervalued output	+	189 851	77 342	620	**267 813**
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	317	106	1	**424**
	Total Exhaustiveness		**654 048**	**158 678**	**621**	**813 347**
Balancing			**-6 514**	**-4 341**	**-27**	**-10 882**
Total	**Output - total**		**918 085**	**338 305**	**1 494**	**1 257 884**

Intermediate consumption

3.237 Intermediate consumption in agriculture, forestry and fishing is the sum of intermediate consumption of these divisions in particular sectors. It is expressed in purchaser's prices.

Table 3.47 Intermediate consumption by sectors **in thd. €**

	01	02	03	Total A
S.11	1 585 327	430 289	6 839	**2 022 455**
S.13	981	6204	-	**7 185**
S.14	250 365	52 594	183	**303 142**
Total (A)	**1 836 673**	**489 087**	**7 022**	**2 332 782**

3.238 The intermediate consumption in the **sector of non-financial corporations** formed 70.9 % of output in S.11 in section A. Calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.48, 3.49.

Table 3.48 Calculation of intermediate consumption in S.11 **in thd. €**

		01	02	03	Total A
Consumption of purchased material and energy		1 085 850	90 491	2 296	**1 178 637**
Services purchased	+	624 636	343 502	1 149	**969 287**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	99 027	28 412	-	**127 439**
Shortages and losses on inventories	+	1 180	100	-	**1 280**
Operator payments for participating in lotteries and prize games	+	-	-	-	**-**
Other costs included in intermediate consumption	+	2 554	1 558	6	**4 118**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**1 813 247**	**464 063**	**3 451**	**2 280 761**

Table 3.49 Adjustments of intermediate consumption in S.11 **in thd. €**

			01	02	03	Total A
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**1 831 247**	**464 063**	**3 451**	**2 298 761**
Combined sources	**Intermediate consumption (NSNO, Úč FO)**	+	**448**	**113**	**1**	**562**
Conceptual adjustments	Holding gains/losses on inventories	+	95 928	2 091	56	**98 075**
	Allocation of fees for insurance services	+	3 217	737	4	**3 958**
	Allocation of FISIM	+	5 439	1 432	12	**6 883**
	Fixed assets included in intermediate consumption	-	4 188	1 568	20	**5 776**
	Research and development	-	372	-	-	**372**
	Reclassification of reporting units	+	-	155	-	**155**
	Daily allowances	-	776	190	-	**966**
	Margins for trading in financial assets	+	16	4	-	**20**
	Conceptual adjustments - total		**99 264**	**2 661**	**52**	**101 977**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	53 621	9 417	116	**63 154**
	Total Exhaustiveness		**-53 621**	**-9 417**	**-116**	**-63 154**
Balancing			**-20 907**	**-2 729**	**-64**	**-23 700**
Total	**Intermediate consumption - total**		**1 856 431**	**454 691**	**3 324**	**2 314 446**

3.239 The amount of intermediate consumption of the sector of general government represented 33.6 % of the total output of the sector of general government in section A. Calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.50.

Table 3.50 Calculation of intermediate consumption in v S.13 **in thd. €**

			01	02	03	Total A
Administrative sources	Fin 1-12	+	555	3 625	-	**4 180**
Conceptual adjustments	Capitalization of R&D expenditure	+	-	-12	-	**-12**
	Reclassification of units	+	-	-155	-	**-155**

Total		=	**555**	**3 458**	**-**	**4 013**

3.240 The intermediate consumption in the sector of households has represented 24.3 % of output of S.14 in the section A. The calculation of intermediate consumption in S.14 and its adjustments are to be found in Tables 3.51, 3.52.

Table 3.51 Calculation of intermediate consumption in S.14 **in thd. €**

		01	02	03	Total A
Consumption of material and energy (Database Roč 3)		120 142	33 808	239	**154 189**
Consumption of services (Database Roč 3)	+	84 467	70 337	334	**155 138**
Intermediate consumption	=	**204 609**	**104 145**	**573**	**309 327**

Table 3.52 Adjustments of intermediate consumption in S.14 **in thd. €**

			01	02	03	Total A
Resources	**Intermediate consumption**		**204 609**	**104 145**	**573**	**309 327**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	2 605	241	-	**2 846**
	Allocation of FISIM	+	1 986	1 113	8	**3 107**
	Allocation of fees for insurance services	+	1 016	571	5	**1 592**
	Fixed assets included in intermediate consumption	-	8 834	467	-	**9 301**
	Capitalization of R&D	-	-	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	393	220	1	**614**
	Margins on trading financial assets	+	322	40	-	**362**
	Daily allowances	-	2 399	440	-	**2 839**
	Conceptual adjustments - total		**-4 911**	**1 278**	**14**	**-3 619**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	220 232	-	-	**220 232**
	N2 - Drugs	+	8 479	-	-	**8 479**
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	52 714	-	-	**52 714**
	N5 - Registered units not subject to statistical survey	+	2 683	378	-	**3 061**
	N6 - Overvalued intermediate consumption	-	112 832	63 562	433	**176 827**
	Total Exhaustiveness		**171 276**	**-63 184**	**-433**	**107 659**
Balancing			**-94 170**	**-13 385**	**-50**	**-107 605**
Total	**Intermediate consumption - total**		**276 804**	**28 854**	**104**	**305 762**

3.8 Mining and quarrying (NACE Rev. 2 Section B)

3.241 Section B consists of divisions 05 Mining of coal and lignite, 06 Extraction of crude petroleum and natural gas, 07 Mining of metal ores, 08 Other mining and quarrying a 09 Mining support service activities.

Table 3.53 Output, Intermediate consumption and Gross value added by NACE divisions **in thd. €**

Section B	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
05	85 738	41 725	44 013	28.0	0.0	0.0	0.0

06	-	-	-	0.0	0.0	0.0	0.0
07	18 303	5 426	12 877	8.2	0.0	0.0	0.0
08	273 300	173 222	100 078	63.7	0.1	0.1	0.1
09	840	794	46	0.0	0.0	0.0	0.0
Total (B)	**378 181**	**221 167**	**157 014**	**100.0**	**0.2**	**0.2**	**0.2**

3.242 The calculation of aggregates of value added for divisions consists of their sum for particular sectors. In case of section B, the non-financial sector and the sector of households enter the calculation.

Table 3.54 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors **in thd. €**

	S.11	S.14	Section B
P.1	373 174	5 007	**378 181**
P.2	220 979	188	**221 167**
B.1g	152 195	4 819	**157 014**
Share of sectors in GVA, %	96.9	3.1	**100.0**

Table 3.54a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 05	**85 738**	**41 725**	**44 013**	**100.0**
S.11	85 738	41 725	44 013	100.0
S.14	-	-	-	-
NACE 07	**18 303**	**5 426**	**12 877**	**100.0**
S.11	18 284	5 418	12 866	99.9
S.14	19	8	11	0.1
NACE 08	**273 300**	**173 222**	**100 078**	**100.0**
S.11	268 484	173 050	95 434	95.4
S.14	4 816	172	4 644	4.6
NACE 09	**840**	**794**	**46**	**100.0**
S.11	668	786	-118	-
S.14	172	8	164	-
Total (B)	**378 181**	**221 167**	**157 014**	**100.0**
S.11	**373 174**	**220 979**	**152 195**	96.9
S.14	**5 007**	**188**	**4 819**	3.1

3.243 Section B covers all establishment units of S.11, which are dealing with the mining of minerals, existing in the nature as solid substances (coal and ore), liquids (oil), or gases (natural gas). Their activity is done by mining or quarrying by the means of drilling. This section covers also those units, which are dealing with additional operations intended for the preparation of raw materials for the market. If the division 08 is concerned, the activities related

to the decoration and construction stone and operation of gravel and sand pits are performed also by units belonging to the S.14 sector.

3.244 Main sources for the calculation of output and intermediate consumption for the section B are described in the Chapter 3.1. The adjustment approach for exhaustiveness purposes is described in more details in Chapter 7.

3.245 Expenditures for the exploration of geological deposits are part of the GFCF mining centres, they are not quantified separately.

Output

3.246 Output of the section B is the sum of outputs of the following divisions in particular sectors: 05, 06, 07, 08 and 09. It is expressed in basic prices.

Table 3.55 Sectoral breakdown of output **in thd. €**

	05	06	07	08	09	Total B
S.11	85 738	-	18 284	268 484	668	**373 174**
S.14	-	-	19	4 816	172	**5 007**
Total (B)	**85 738**	**-**	**18 303**	**273 300**	**840**	**378 181**

3.247 In the **sector of non-financial corporations,** the output of section B represents 0.2 % of the total output of S.11. The calculation of output of S.11 and its adjustments are presented in Tables 3.56 and 3.57.

Table 3.56 Calculation of output in S.11 **in thd. €**

		05	06	07	08	09	Total B
Revenues from sales of own goods and services		85 338	-	18 519	264 403	2 850	**371 110**
Sale and delivery of goods and services to other Est. units	+	-	-	-	-	-	**-**
Revenues from goods in WT	+	307	-	-	4 902	118	**5 327**
Revenues from goods in RT	+	663	-	41	5 245	-	**5 949**
Capitalization of fixed assets	+	50	-	-	174	-	**224**
Change in intra-organisational stocks	+	-135	-	248	-939	898	**72**
Output (Roč 1-01+Roč 2-01)	=	**86 223**	**0**	**18 808**	**273 785**	**3 866**	**382 682**

Table 3.57 Adjustments of output in S.11 **in thd.€**

			05	06	07	08	09	Total B
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**86 223**	**-**	**18 808**	**273 785**	**3 866**	**382 682**
Conceptual adjustments	Holding gains/losses on inventories	-	-125	-	474	974	119	**1 442**
	Revenues from operational leasing	+	24	-	3	31	21	**79**
	Goods sent abroad for processing	+	-	-	-	-	-	**-**
	Subsidies on products	+	-	-	-	-	-	**-**
	Costs on sold goods	-	690	-	52	6 684	21	**7 447**
	Reclassification of reporting units (Market output)	-	-	-	-	-	-	**-**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	-	-	**-**
	Mark-up for own-account production	+	3	-	-	12	14	**29**
	Mark-up for work-in-progress	+	10	-	-	25	-	**35**

	Mark-up for finished goods	+	13	-	1	25	-	**39**
	Capitalization of R&D	+	-	-	-	20	-	**20**
	Software capitalization	+	-	-	-	-	-	**-**
	Capitalization of originals	+	-	-	-	-	-	**-**
	Conceptual adjustments total		**-515**	**-**	**-522**	**-7545**	**-105**	**-8 687**
Exhaustiveness	N6 - Undervalued output	+	-	-	-	2 263	-3 148	**-885**
	N7 - Standing timber	+	-	-	-	-	-	**-**
	N7 - Tips	+	-	-	-	-	-	**-**
	N7 - Income in kind	+	60	-	5	76	55	**196**
	Total exhaustiveness		**60**	**-**	**5**	**2 339**	**-3 093**	**-689**
Balancing			**-30**	**-**	**-7**	**-95**	**-**	**-132**
Total	**Output - total**		**85 738**	**-**	**18 284**	**268 484**	**668**	**373 174**
	of which: market		85 662	-	18 283	268 228	654	**373 051**
	own-account production		76	0	1	256	14	**347**

3.248 In the **sector of households,** the output of the section B represents 0.018 % of the total output of S.14 and is related to the division 08 Activities related to decoration and building stone and operation of gravel and sand pits. Calculation of output in S.14 and its adjustments are shown in Tables 3.58, 3.59.

Table 3.58 Calculation of output in S.14 **in thd. €**

		05	06	07	08	09	Total B
Revenues from sales of own goods and services		-	-	-	1 407	39	**1 446**
Revenues from goods in WT	+	-	-	-	41	1	**42**
Revenues from goods in RT	+	-	-	-	95	3	**98**
Change in intra-organisational stocks	+	-	-	-	5	-	**5**
Output (Database Roč 3)	=	-	-	-	**1 548**	**43**	**1 591**

Table 3.59 Adjustments of output in S.14 **in thd. €**

			05	06	07	08	09	Total B
Resources	**Output (Database Roč 3)**		-	-	-	**1 548**	**43**	**1 591**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	-	-	-	-
	Expenditures on sold goods	-	-	-	-	361	10	**371**
	In-house staff	+	-	-	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-	-	-	-
	Mark-up for finished goods	+	-	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-	-
	Conceptual adjustments - total		-	-	-	**-361**	**-10**	**-371**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	-	-	19	27	4	**50**
	N6 - Undervalued output	+	-	-	-	3 631	136	**3 767**
	N7 - Tips	+	-	-	-	-	-	-
	N7 - Income in kind	+	-	-	-	1	-	**1**
	Total Exhaustiveness		-	-	19	**3 659**	**140**	**3 818**
Balancing			**-**	**-**	**-**	**-30**	**-1**	**-31**
Total	**Output - total**		-	-	**19**	**4 816**	**172**	**5 007**

Intermediate consumption

3.249 Intermediate consumption in section B is the sum of intermediate consumption in particular sectors. It is expressed in purchaser´s prices.

Table 3.60 Intermediate consumption by sectors **in thd. €**

	05	06	07	08	09	Total B
S.11	41 725	-	5 418	173 050	786	**220 979**
S.14	-	-	8	172	8	**188**
Total (B)	**41 725**	**-**	**5 426**	**173 222**	**794**	**221 167**

3.250 The intermediate consumption of the **sector of non-financial corporations** has represented 59.2 % of output of S.11 in the section B. Calculation of intermediate consumption in S.11 and its adjustment is presented in Tables 3.61 and 3.62.

Table 3.61 Calculation of intermediate consumption in S.11 **in thd. €**

		05	06	07	08	09	Total B
Consumption of purchased material and energy		26 339	-	3 124	89 668	356	**119 487**
Services purchased	+	15 390	-	2 054	83 979	1 602	**103 025**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	274	1	**275**
Shortages and losses on inventories	+	1	-	-	331	-	**332**
Operator payments for participating in lotteries and prize games	+	-	-	-	-	-	**-**
Other costs included in intermediate consumption	+	-	-	-	8	-	**8**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**41 730**	**-**	**5 178**	**174 260**	**1 959**	**223 127**

Table 3.62 Adjustment of intermediate consumption in S.11 **in thd. €**

			05	06	07	08	09	Total B
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**41 730**	**-**	**5 178**	**174 260**	**1 959**	**223 127**
Combined sources	**Intermediate consumption (NSNO, Úč FO)**		**10**	**-**	**1**	**43**	**-**	**54**
Conceptual adjustments	Holding gains/losses on inventories	+	-28	-	188	154	185	**499**
	Allocation of fees for insurance services	+	120	-	14	390	148	**672**
	Allocation of FISIM	+	244	-	29	835	273	**1 381**
	Fixed assets included in intermediate consumption	-	281	-	-	339	387	**1 007**
	Research and development	-	-	-	-	29	-	**29**
	Reclassification of reporting units	+	-	-	-	-	-	**-**
	Daily allowances	-	138	-	-	62	75	**275**
	Margins for trading in financial assets	+	-	-	-	2	-	**2**
	Conceptual adjustments - total		**-83**	**-**	**231**	**951**	**144**	**1 243**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	-	-	-	2 042	1 309	**3 351**
	Total Exhaustiveness		**-**	**-**	**-**	**-2 042**	**-1 309**	**-3 351**
Balancing			**68**	**-**	**8**	**-162**	**-8**	**-94**
Total	**Intermediate consumption - total**		**41 725**	**-**	**5 418**	**173 050**	**786**	**220 979**

3.251 The amount of intermediate consumption in the **sector of households** represented 3.8 % of the output of S.14 in the section B. The calculation of intermediate consumption in S.14 and its adjustment is presented in Tables 3.63, 3.64.

Table 3.63 Calculation of intermediate consumption in S.14 **in thd. €**

		05	06	07	08	09	Total B
Consumption of material and energy (Database Roč 3)		-	-	-	163	4	**167**
Consumption of services (Database Roč 3)	+	-	-	-	295	7	**302**
Intermediate consumption	=	-	-	-	**458**	**11**	**469**

Table 3.64 Adjustment of intermediate consumption in S.14 **in thd. €**

			05	06	07	08	09	Total B
Resources	**Intermediate consumption**		-	-	-	**458**	**11**	**469**
Extrapolation	Imputed rentals	+	-	-	-	-	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	+	-	-	-	1	-	**1**
	Allocation of FISIM	+	-	-	-	4	-	**4**
	Allocation of fees for insurance services	+	-	-	-	1	-	**1**
	Fixed assets included in intermediate consumption	-	-	-	-	-	-	**-**
	Capitalization of R&D	-	-	-	-	-	-	**-**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	-	-	-	1	-	**1**
	Margins on trading financial assets	+	-	-	-	-	-	**-**
	Daily allowances	-	-	-	-	-	-	**-**
	Conceptual adjustments - total		-	-	-	**7**	-	**7**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	**-**
	N2 - Drugs	+	-	-	-	-	-	**-**
	N2 - Prostitution	+	-	-	-	-	-	**-**
	N2 - Smuggling	+	-	-	-	-	-	**-**
	N3 - Own-account construction output	+	-	-	-	-	-	**-**
	N3 - Own-account agricultural output	+	-	-	-	-	-	**-**
	N5 - Registered units not subject to statistical survey	+	-	-	13	17	3	**33**
	N6 - Overvalued intermediate consumption	-	-	-	2	231	3	**236**
	Total Exhaustiveness		-	-	**11**	**-214**	**0**	**-203**
Balancing			**-**	**-**	**-3**	**-79**	**-3**	**-85**
Total	**Intermediate consumption - total**		-	-	**8**	**172**	**8**	**188**

3.9 Manufacturing (NACE Rev. 2 Section C)

3.252 There are 24 divisions in this section (codes SKNACE 10-33).

Table 3.65 Output, Intermediate consumption and Gross value added by NACE divisions **in thd €**

Section C	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
10	3 860 707	2 791 640	1 069 067	6.3	1.2	1.0	1.1
11	683 843	492 713	191 130	1.1	0.2	0.2	0.2
12	-	-	-	0.0	0.0	0.0	0.0
13	366 379	200 439	165 940	1.0	0.2	0.2	0.2
14	417 799	207 496	210 303	1.2	0.2	0.2	0.2
15	560 512	396 233	164 279	1.0	0.2	0.2	0.2
16	1 714 998	1 156 921	558 077	3.3	0.6	0.5	0.6

17	1 473 577	1 211 376	262 201	1.5	0.3	0.3	0.3
18	381 749	240 510	141 239	0.8	0.2	0.1	0.1
19	3 924 373	3 539 921	384 452	2.3	0.4	0.4	0.4
20	1 956 318	1 600 004	356 314	2.1	0.4	0.3	0.4
21	192 063	104 867	87 196	0.5	0.1	0.1	0.1
22	4 495 341	3 182 242	1 313 099	7.7	1.4	1.3	1.3
23	2 211 219	1 514 407	696 812	4.1	0.8	0.7	0.7
24	6 908 167	5 482 668	1 425 499	8.4	1.6	1.4	1.4
25	6 666 707	4 526 552	2 140 155	12.6	2.3	2.1	2.2
26	4 067 753	3 629 385	438 368	2.6	0.5	0.4	0.4
27	4 376 091	3 355 775	1 020 316	6.0	1.1	1.0	1.0
28	5 985 142	4 368 757	1 616 385	9.5	1.8	1.6	1.6
29	30 080 872	26 607 051	3 473 821	20.5	3.8	3.4	3.5
30	570 743	408 289	162 454	1.0	0.2	0.2	0.2
31	901 928	663 676	238 252	1.4	0.3	0.2	0.2
32	637 439	360 469	276 970	1.6	0.3	0.3	0.3
33	1 263 998	710 909	553 089	3.3	0.6	0.5	0.6
Total (C)	**83 697 718**	**66 752 300**	**16 945 418**	**100.0**	**18.6**	**16.6**	**17.1**

3.253 Calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of the section C, the sector of non-financial corporations and partially the sector of general government and households enter the calculation.

Table 3.66 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors **in thd. €**

	S.11	S.13	S.14	Section C
P.1	81 610 980	1 270	2 085 468	**83 697 718**
P.2	66 436 252	460	315 588	**66 752 300**
B.1g	15 174 728	810	1 769 880	**16 945 418**
Share of sectors in GVA, %	89.6	0.0	10.4	**100.0**

Table 3.66a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 10	**3 860 707**	**2 791 640**	**1 069 067**	**100.0**
S.11	3 593 373	2 720 890	872 483	81.6
S.13	-	-	-	-
S.14	267 334	70 750	196 584	18.4
NACE 11	**683 843**	**492 713**	**191 130**	**100.0**
S.11	661 601	488 276	173 325	90.7
S.13	4	1	3	0.0
S.14	22 238	4 436	17 802	9.3
NACE 13	**366 379**	**200 439**	**165 940**	**100.0**
S.11	346 504	200 194	146 310	88.2
S.13	-	-	-	-

S.14	19 875	245	19 630	11.8
NACE 14	**417 799**	**207 496**	**210 303**	**100.0**
S.11	320 118	190 350	129 768	61.7
S.13	-	-	-	-
S.14	97 681	17 146	80 535	38.3
NACE 15	**560 512**	**396 233**	**164 279**	**100.0**
S.11	547 509	393 143	154 366	94.0
S.13	-	-	-	-
S.14	13 003	3 090	9 913	6.0
NACE 16	**1 714 998**	**1 156 921**	**558 077**	**100.0**
S.11	1 433 460	1 106 646	326 814	58.6
S.13	-	-	-	-
S.14	281 538	50 275	231 263	41.4
NACE 17	**1 473 577**	**1 211 376**	**262 201**	**100.0**
S.11	1 466 338	1 210 022	256 316	97.8
S.13	-	-	-	-
S.14	7 239	1 354	5 885	2.2
NACE 18	**381 749**	**240 510**	**141 239**	**100.0**
S.11	355 581	237 596	117 985	83.5
S.13	1 264	458	806	0.6
S.14	24 904	2 456	22 448	15.9
NACE 19	**3 924 373**	**3 539 921**	**384 452**	**100.0**
S.11	3 924 071	3 539 915	384 156	99.9
S.13	-	-	-	-
S.14	302	6	296	0.1
NACE 20	**1 956 318**	**1 600 004**	**356 314**	**100.0**
S.11	1 941 639	1 599 379	342 260	96.1
S.13	-	-	-	-
S.14	14 679	625	14 054	3.9
NACE 21	**192 063**	**104 867**	**87 196**	**100.0**
S.11	191 681	104 816	86 865	99.6
S.13	-	-	-	-
S.14	382	51	331	0.4
NACE 22	**4 495 341**	**3 182 242**	**1 313 099**	**100.0**
S.11	4 441 678	3 170 138	1 271 540	96.8
S.13	-	-	-	-
S.14	53 663	12 104	41 559	3.2
NACE 23	2 211 219	1 514 407	696 812	100.0
S.11	2 142 371	1 501 582	640 789	92.0
S.13	2	1	1	0.0
S.14	68 846	12 824	56 022	8.0

NACE 24	6 908 167	5 482 668	1 425 499	100.0
S.11	6 890 697	5 480 219	1 410 478	98.9
S.13	-	-	-	-
S.14	17 470	2 449	15 021	1.1
NACE 25	6 666 707	4 526 552	2 140 155	100.0
S.11	5 914 116	4 461 696	1 452 420	67.9
S.13	-	-	-	-
S.14	752 591	64 856	687 735	32.1
NACE 26	4 067 753	3 629 385	438 368	100.0
S.11	4 046 066	3 628 841	417 225	95.2
S.13	-	-	-	-
S.14	21 687	544	21 143	4.8
NACE 27	4 376 091	3 355 775	1 020 316	100.0
S.11	4 346 468	3 351 832	994 636	97.5
S.13	-	-	-	-
S.14	29 623	3 943	25 680	2.5
NACE 28	5 985 142	4 368 757	1 616 385	100.0
S.11	5 941 312	4 364 616	1 576 696	97.5
S.13	-	-	-	-
S.14	43 830	4 141	39 689	2.5
NACE 29	30 080 872	26 607 051	3 473 821	100.0
S.11	30 070 114	26 605 933	3 464 181	99.7
S.13	-	-	-	-
S.14	10 758	1 118	9 640	0.3
NACE 30	570 743	408 289	162 454	100.0
S.11	569 159	408 093	161 066	99.1
S.13	-	-	-	-
S.14	1 584	196	1 388	0.9
NACE 31	901 928	663 676	238 252	100.0
S.11	856 071	651 012	205 059	86.1
S.13	-	-	-	-
S.14	45 857	12 664	33 193	13.9
NACE 32	637 439	360 469	276 970	100.0
S.11	483 060	322 899	160 161	57.8
S.13	-	-	-	-
S.14	154 379	37 570	116 809	42.2
NACE 33	1 263 998	710 909	553 089	100.0
S.11	1 127 993	698 164	429 829	77.7
S.13	-	-	-	-
S.14	136 005	12 745	123 260	22.3
Total (C)	83 697 718	66 752 300	16 945 418	100.0

S.11	81 610 980	66 436 252	15 174 728	89.6
S.13	1 270	460	810	0.0
S.14	2 085 468	315 588	1 769 880	10.4

3.254 The section C covers all establishment units of the sector of non-financial corporations, which are part of manufacturing. This section includes also subsidised and budgetary organisations and units controlled by municipalities belonging into the sector of general government (production and distribution of scientific publications, etc.). The main sources for the calculation of output and intermediate consumption for the section C Manufacturing are presented in the Chapter 3.1.

Output

3.255 Output of the section C is the sum of outputs of divisions 10 – 33 in particular sectors. It is expressed in basic prices.

Table 3.67 Sectoral breakdown of output **in thd. €**

	S.11	S.13	S.14	Total (C)
10	3 593 373	-	267 334	**3 860 707**
11	661 601	4	22 238	**683 843**
12	-	-	-	**-**
13	346 504	-	19 875	**366 379**
14	320 118	-	97 681	**417 799**
15	547 509	-	13 003	**560 512**
16	1 433 460	-	281 538	**1 714 998**
17	1 466 338	-	7 239	**1 473 577**
18	355 581	1 264	24 904	**381 749**
19	3 924 071	-	302	**3 924 373**
20	1 941 639	-	14 679	**1 956 318**
21	191 681	-	382	**192 063**
22	4 441 678	-	53 663	**4 495 341**
23	2 142 371	2	68 846	**2 211 219**
24	6 890 697	-	17 470	**6 908 167**
25	5 914 116	-	752 591	**6 666 707**
26	4 046 066	-	21 687	**4 067 753**
27	4 346 468	-	29 623	**4 376 091**
28	5 941 312	-	43 830	**5 985 142**
29	30 070 114	-	10 758	**30 080 872**
30	569 159	-	1 584	**570 743**
31	856 071	-	45 857	**901 928**
32	483 060	-	154 379	**637 439**
33	1 127 993	-	136 005	**1 263 998**
Total C	**81 610 980**	**1 270**	**2 085 468**	**83 697 718**

3.256 In the **sector of non-financial corporations**, the output of section C represented 48.6 % of the total production of S.11. Calculation of output in the sector S.11 and its adjustments are presented in Tables 3.68, 3.69 and 3.70.

Table 3.68 Calculation of output in S.11 **in thd. €**

	Revenues from sales of own goods and services	Sale and delivery of goods and services to other Est. Units	Revenues from goods in WT	Revenues from goods in RT	Capitalization of fixed assets	Change in intra-organisational stocks	**Output (Roč 1-01+Roč 2-01)**
		+	+	+	+	+	=
10	3 366 243	-	707 202	233 131	613	21 467	**4 328 656**
11	582 309	-	175 340	5 255	1 166	8 672	**772 742**
12	-	-	-	-	-	-	**-**
13	310 912	-	35 731	35 748	15	-2 707	**379 699**
14	278 210	-	39 387	52 306	-	-1 525	**368 378**
15	527 421	-	17 523	1 414	-	10 077	**556 435**
16	1 335 411	-	202 952	109 606	48	15 612	**1 663 629**
17	1 431 178	-	119 922	3 521	1 918	19 539	**1 576 078**
18	337 451	-	6 110	33 564	88	733	**377 946**
19	3 884 544	-	54 415	167 911	1 332	115 510	**4 223 712**
20	1 889 675	267	218 850	38 485	1 043	36 657	**2 184 977**
21	182 647	-	3 799	6 009	342	3 583	**196 380**
22	4 345 211	-	451 540	17 875	492	36 806	**4 851 924**
23	2 064 985	866	259 937	22 435	549	891	**2 349 663**
24	6 711 816	-	141 567	26 250	3 360	356 357	**7 239 350**
25	5 770 354	-	372 263	66 603	4 486	44 981	**6 258 687**
26	3 955 685	-	132 246	8 540	5 004	36 612	**4 138 087**
27	4 220 698	-	231 300	11 318	2 865	34 648	**4 500 829**
28	5 774 939	-	356 247	28 094	3 618	51 675	**6 214 573**
29	29 769 038	-	828 248	83 165	4 344	93 496	**30 778 291**
30	539 137	-	50 285	1 350	1 558	11 343	**603 673**
31	816 598	18 657	58 545	28 794	4	8 339	**930 937**
32	461 954	-	27 607	50 391	847	5 857	**546 656**
33	1 074 040	-	145 498	48 211	1 408	2 494	**1 271 651**
Total C	**79 630 456**	**19 790**	**4 636 514**	**1 079 976**	**35 100**	**911 117**	**86 312 953**

Table 3.69 Adjustments of output in S.11 (part 1) **in thd. €**

	Statistical surveys	**Conceptual adjustments**												
	Output (Roč 1-01 + Roč 2-01)	Holding gains/losses on inventories	Revenues from operational leasing	Goods sent abroad for processing	Subsidies on products	Costs on sold goods	Reclassification of reporting units (Market output)	Reclassification of reporting units (Self-produced output)	Mark-up for work-in-progress	Mark up for finished goods	Mark-up for own-account production	Capitalization of R&D	Software capitalization	**Conceptual adjustments total**
		-	+	+	+	-	+	+	+	+	+	+	+	
10	**4 328 656**	13 764	399	-	-	742 003	185	-	637	383	41	836	-	**-753 286**
11	**772 742**	2 763	79	-	-	113 490	-	-	715	436	78	15	-	**-114 930**
12	**-**	-	-	-	-	-	-	-	-	-	-	-	-	**-**
13	**379 699**	230	43	15 122	-	51 014	-	-	119	70	1	123	-	**-35 766**

14	**368 378**	4 064	28	10 080	-	57 188	-	-	150	81	-	87	-	**-50 826**
15	**556 435**	- 716	78	4 306	-	15 472	-	-	376	171	-	-	-	**-9 825**
16	**1 663 629**	14 664	136	-	-	230 865	561	-	384	220	3	1 764	-	**-242 461**
17	**1 576 078**	14 251	217	-	-	99 188	-	-	247	241	128	-	-	**-112 606**
18	**377 946**	- 694	35	2 559	-	28 500	-	-	72	51	6	-	-	**-25 083**
19	**4 223 712**	129 041	613	-	-	173 018	-	-	-	2	89	593	609	**-300 153**
20	**2 184 977**	37 095	281	-	-	217 370	-	-	420	334	70	1 820	110	**-251 430**
21	**196 380**	548	28	-	-	6 170	-	-	145	115	23	944	-	**-5 463**
22	**4 851 924**	10 230	645	2 649	-	428 336	-	-	951	735	33	9 447	-	**-424 106**
23	**2 349 663**	6 239	300	-	-	211 028	-	-	398	253	37	1 383	-	**-214 896**
24	**7 239 350**	235 625	1 046	23 765	-	155 604	-	-	963	1 856	224	1 637	3 112	**-358 626**
25	**6 258 687**	35 301	672	6 689	-	370 508	-	-	2 711	1 780	299	4 993	-	**-388 665**
26	**4 138 087**	4 123	639	12 410	-	110 291	-	-	510	465	334	2 091	444	**-97 521**
27	**4 500 829**	17 515	579	40 261	-	198 039	46	-	1156	957	191	9 094	-	**-163 270**
28	**6 214 573**	- 3 313	796	15 507	-	331 754	-	-	3 603	2 874	241	17 771	-	**-287 649**
29	**30 778 291**	- 4 634	4 485	16 376	-	768 042	-	-	1 836	2 440	290	23 696	-	**-714 285**
30	**603 673**	556	83	8 244	-	47 083	-	-	389	416	104	2 478	-	**-35 925**
31	**930 937**	11 725	121	-	-	67 746	-	-	330	279	-	20	-	**-78 721**
32	**546 656**	1 605	62	-	-	66 302	-	-	174	178	57	1378	-	**-66 058**
33	**1 271 651**	2 621	118	4 179	-	160 359	-	-	433	308	94	5 587	3	**-152 258**
Total C	**86 312 953**	**532 603**	**11 483**	**162 147**	**-**	**4 649 370**	**792**	**-**	**16 719**	**14 645**	**2 343**	**85 757**	**4 278**	**-4 883 809**

Table 3.70 Adjustments of output in S.11 (part 2) **in thd. €**

	Exhaustiveness					Balancing	Total		
	N6 - Undervalued output	N7 - Standing timber	N7 - Tips	N7 - Income in kind	**Total exhaustiveness**	**Balancing**	**Output - total**	of which: market	own-account production
	+	+	+	+					
10	18 343	-	-	921	**19 264**	**-1 261**	**3 593 373**	4 334 127	2 510
11	3 835	-	-	185	**4 020**	**-231**	**661 601**	772 912	2 410
12	-	-	-	-	**-**	**-**	**-**	-	-
13	2 587	-	-	100	**2 687**	**-115**	**346 505**	397 306	328
14	2 608	-	-	67	**2 675**	**-109**	**320 118**	377 097	318
15	900	-	-	189	**1 089**	**-190**	**547 509**	562 624	547
16	12 473	-	-	320	**12 793**	**-501**	**1 433 460**	1 662 407	2 419
17	2 869	-	-	516	**3 385**	**-519**	**1 466 338**	1 563 511	2 534
18	2 755	-	-	86	**2 841**	**-122**	**355 582**	383 987	217
19	480	-	-	1456	**1 936**	**-1 424**	**3 924 071**	4 095 888	2 625
20	8 120	-	-	663	**8 783**	**-691**	**1 941 639**	2 155 903	3 797
21	766	-	-	66	**832**	**-67**	**191 682**	196 350	1 569
22	13 859	-	-	1556	**15 415**	**-1 555**	**4 441 678**	4 859 911	11 658
23	7 637	-	-	719	**8 356**	**-751**	**2 142 372**	2 351 531	2 620
24	9 986	-	-	2477	**12 463**	**-2 490**	**6 890 697**	7 037 639	11 152
25	44 543	-	-	1613	**46 156**	**-2 062**	**5 914 116**	6 272 417	14 269
26	5 389	-	-	1525	**6 914**	**-1 414**	**4 046 066**	4 148 923	8 848
27	9 031	-	-	1389	**10 420**	**-1 511**	**4 346 468**	4 531 755	14 263
28	14 538	-	-	1915	**16 453**	**-2 066**	**5 941 311**	6 247 024	28 107
29	5 779	-	-	10 879	**16 658**	**-10 553**	**30 070 111**	30 816 100	32 606
30	1 405	-	-	202	**1 607**	**-196**	**569 159**	611 493	4 945
31	3 867	-	-	291	**4 158**	**-304**	**856 070**	923 487	633
32	2 483	-	-	148	**2 631**	**-168**	**483 061**	546 897	2 634
33	8 709	-	-	280	**8 989**	**-389**	**1 127 993**	1 280 908	7 833
Total C	**182 962**	**-**	**-**	**27 563**	**210 525**	**-28 689**	**81 610 980**	**86 130 197**	**158 842**

3.257 In the sector of general government, the output of section C represented 0.01% of total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.71.

Table 3.71 Calculation of output in S.13 **in thd. €**

				10	11	16	18	23	27	Total C
Administrative sources	D11PAY	Fin 1-12	+	95	-	117	470	-	-	**682**
	D12PAY	Fin 1-12	+	-	-	-	165	-	-	**165**
	D29PAY	Fin 1-12	+	-	-	3	-16	-	-12	**-25**
	P2	Fin 1-12	+	85	1	492	458	-	88	**1 124**
CFC(PIM)	P51C1	Calculation of P51C	+	1	3	-	187	-	-	**191**
Conceptual adjustments	D11PAY	Reclassification of units	+	-95	-	-117	-	-	-	**-212**
	D12PAY	Reclassification of units	+	-	-	-	-	-	-	**-**
	D29PAY	Reclassification of units	+	-	-	-3	-	-	12	9
	P51C1	Reclassification of units	+	-1	-	-	-	1	-	-
	P2	Reclassification of units	+	-85	-	-492	-	1	-88	**-664**
Total			**=**	**-**	**4**	**-**	**1264**	**2**	**-**	**1 270**

3.258 In the **sector of households**, the output of section C represented 7.4 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are presented in Tables 3.72 and 3.73 and 3.74.

Table 3.72 Calculation of output in S.14 **in thd. €**

	Revenues from sales of own goods and services	Revenues from goods in WT	Revenues from goods in RT	Change in intra-organisational stocks	**Output (Database Roč 3)**
		+	+	+	=
10	96 936	17 359	26 045	210	**140 550**
11	7 067	309	495	262	**8 133**
12	-	-	-	-	**-**
13	8 833	2092	5 098	-515	**15 508**
14	26 360	6 589	16 584	-89	**49 444**
15	3 001	2 069	1587	129	**6 786**
16	186 968	41 963	35 820	545	**265 296**
17	4 557	1 295	229	56	**6 137**
18	14 345	1	4 746	-426	**18 666**
19	25	6	4	-	**35**
20	2 127	151	43	16	**2 337**
21	43	122	94	-6	**253**
22	30 418	17 592	4 100	282	**52 392**
23	40 013	14 543	2 490	-339	**56 707**
24	9 877	111	42	113	**10 143**
25	506 965	72 800	76 863	1 004	**657 632**
26	7 852	2 947	513	-41	**11 271**
27	16 223	3 437	5 032	52	**24 744**
28	26 010	2 035	1 913	-89	**29 869**
29	3 747	3	2543	104	**6 397**
30	854	566	435	-150	**1 705**
31	38 755	4 855	5 620	149	**49 379**
32	33 562	3 440	21 061	444	**58 507**

33	90 561	2 192	22 942	41	**115 736**
Total C	**1 155 099**	**196 477**	**234 299**	**3 484**	**1 587 627**

Table 3.73 Adjustments of output in S.14 (part 1) **in thd. €**

	Resources	Extrapolation	Conceptual adjustments						
	Output (Database Roč 3)	Imputed rentals	Holding gains/losses on inventories	Expenditures on sold goods	In-house staff	Mark-up for work-in-progress and semi-finished goods	Mark-up for finished goods	Subsidies on products	**Conceptual adjustments - total**
		+	-	-	+	+	+	+	
10	**140 550**	-	249	38 471	-	-	3	-	**-38 717**
11	**8 133**	-	135	1 220	-	2	13	-	**-1 340**
12	-	-	-	-	-	-	-	-	**-**
13	**15 508**	-	114	4 140	-	-	-	-	**-4 254**
14	**49 444**	-	478	13 570	-	-	5	-	**-14 043**
15	**6 786**	-	26	1 535	-	-	-	-	**-1 561**
16	**265 296**	-	742	56 370		2	4	-	**-57 106**
17	**6 137**	-	9	1 860	-	-	-	-	**-1 869**
18	**18 666**	-	58	2 994	-	-	-	-	**-3 052**
19	**35**	-	-	6	-	-	-	-	**-6**
20	**2 337**	-	3	208	-	-	-	-	**-211**
21	**253**	-	1	83	-	-	-	-	**-84**
22	**52 392**	-	124	15 099	-	-	-	-	**-15 223**
23	**56 707**	-	226	11 065	-	1	2	-	**-11 288**
24	**10 143**	-	5	1 344	-	-	-	-	**-1 349**
25	**657 632**	-	646	96 015	-	1	2	-	**-96 658**
26	**11 271**	-	12	1 737	-	-	-	-	**-1 749**
27	**24 744**	-	33	7 186	-	-	-	-	**-7 219**
28	**29 869**	-	30	6 783	-	-	-	-	**-6 813**
29	**6 397**	-	4	1416	-	-	-	-	**-1 420**
30	**1 705**	-	5	660	-	-	-	-	**-665**
31	**49 379**	-	156	9 954		-	2	-	**-10 108**
32	**58 507**	-	288	14 371	-	-	3	-	**-14 656**
33	**115 736**	-	140	16 227	-	-	2	-	**-16 365**
Total C	**1 587 627**	**-**	**3 484**	**302 314**	**-**	**6**	**36**	**-**	**-305 756**

Table 3.74 Adjustments of output in S.14 (part 2) **in thd. €**

Exhaustiveness											Balancing	Total
N1 - Intentionally unregistered manufacturers	N2 - Drugs	N2 - Prostitution	N2 - Smuggling	N3 - Own-account construction output	N3 - Own-account agricultural output	N5 - Registered units not subject to statistical survey	N6 - Undervalued output	N7 - Tips	N7 – Income in kind	**Total Exhaustiveness**	**Balancing**	**Output - total**
+	+	+	+	+	+	+	+	+	+			
146 626	-	-	-	-	-	554	20 920	-	119	**168 219**	**-2 718**	**267 334**
8 978	-	-	-	-	-	575	6 038	-	6	**15 597**	**-152**	**22 238**
-	-	-	-	-	-	-	-	-	-	-	**-**	**-**
-	-	-	-	-	-	96	8 818	-	17	**8 931**	**-310**	**19 875**
45 577	-	-	-	-	-	107	17 493	-	62	**63 239**	**-959**	**97 681**
5 938	-	-	-	-	-	16	1 943	-	10	**7 907**	**-129**	**13 003**

-	-	-	-	-	-	113	78 222	-	140	**78 475**	**-5 127**	**281 538**
-	-	-	-	-	-	18	3 068	-	3	**3 089**	**-118**	**7 239**
-	-	-	-	-	-	1 595	8 041	-	24	**9 660**	**-370**	**24 904**
-	-	-	-	-	-	-	274	-	-	**274**	**-1**	**302**
-	7 040	-	-	-	-	1	5 438	-	119	**12 598**	**-45**	**14 679**
-	-	-	-	-	-	-	218	-	-	**218**	**-5**	**382**
-	-	-	-	-	-	175	17 306	-	22	**17 503**	**-1 009**	**53 663**
-	-	-	-	-	-	231	24 266	-	35	**24 532**	**-1 105**	**68 846**
-	-	-	-	-	-	44	8 821	-	5	**8 870**	**-194**	**17 470**
-	-	-	-	-	-	1 399	202 530	-	405	**204 334**	**-12 717**	**752 591**
-	-	-	-	-	-	11	12 367	-	6	**12 384**	**-219**	**21 687**
-	-	-	-	-	-	9	12 554	-	13	**12 576**	**-478**	**29 623**
-	-	-	-	-	-	30	21 307	-	17	**21 354**	**-580**	**43 830**
-	-	-	-	-	-	39	5 861	-	3	**5 903**	**-122**	**10 758**
-	-	-	-	-	-	101	478	-	1	**580**	**-36**	**1 584**
-	-	-	-	-	-	69	7 440	-	30	**7 539**	**-953**	**45 857**
93 352	-	-	-	-	-	307	17 932	-	61	**111 652**	**-1 124**	**154 379**
-	-	-	-	-	-	402	38 398	-	75	**38 875**	**-2 241**	**136 005**
300 471	**7 040**	-	-	-	-	**5 892**	**519 733**	-	**1 173**	**834 309**	**-30 712**	**2 085 468**

Intermediate consumption

3.259 Intermediate consumption in section C is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´ s prices.

Table 3.75 Intermediate consumption by sectors **in thd. €**

	S.11	S.13	S.14	Total (C)
10	2 720 890	-	70 750	**2 791 640**
11	488 276	1	4 436	**492 713**
12	-	-	-	**-**
13	200 194	-	245	**200 439**
14	190 350	-	17 146	**207 496**
15	393 143	-	3 090	**396 233**
16	1 106 646	-	50 275	**1 156 921**
17	1 210 022	-	1 354	**1 211 376**
18	237 596	458	2 456	**240 510**
19	3 539 915	-	6	**3 539 921**
20	1 599 379	-	625	**1 600 004**
21	104 816	-	51	**104 867**
22	3 170 138	-	12 104	**3 182 242**
23	1 501 582	1	12 824	**1 514 407**
24	5 480 219	-	2 449	**5 482 668**
25	4 461 696	-	64 856	**4 526 552**
26	3 628 841	-	544	**3 629 385**
27	3 351 832	-	3 943	**3 355 775**
28	4 364 616	-	4 141	**4 368 757**
29	26 605 933	-	1 118	**26 607 051**
30	408 093	-	196	**408 289**
31	651 012	-	12 664	**663 676**
32	322 899	-	37 570	**360 469**
33	698 164	-	12 745	**710 909**
Total C	**66 436 252**	**460**	**315 588**	**66 752 300**

3.260 The intermediate consumption in the **non-financial sector** represented 81.4 % of the output of S.11 in the section C. The calculation of intermediate consumption of S.11 by divisions and its adjustments are shown in Tables 3.76 and 3.77 and 3.78.

Table 3.76 Calculation of intermediate consumption in S.11 **in thd. €**

	Consumption of purchased material and energy	Purchased services	Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	Shortages and losses on inventories	Other costs included in intermediate consumption	**Intermediate consumption (Roč 1-01+Roč 2-01)**
		+	+	+	+	=
10	2 182 161	521 493	-	3 794	978	**2 708 426**
11	322 369	165 190	-	1 103	147	**488 809**
12	-	-	-	-	-	**-**
13	140 589	60 617	-	554	667	**202 427**
14	105 982	84 080	-	22	8	**190 092**
15	262 346	130 375	-	67	-	**392 788**
16	836 599	260 596	-	376	491	**1 098 062**
17	954 082	226 669	-	145	861	**1 181 757**
18	155 389	86 624	-	29	76	**242 118**
19	3 106 794	333 250	-	3	109	**3 440 156**
20	1 360 608	188 443	267	564	241	**1 550 123**
21	82 336	23 719	-	328	-	**106 383**
22	2 480 401	677 451	-	3 604	4 835	**3 166 291**
23	1 056 396	435 040	866	2 874	1 518	**1 496 694**
24	4 568 657	611 508	-	1 431	98	**5 181 694**
25	3 115 275	1 338 313	-	3 044	2 178	**4 458 810**
26	3 334 459	244 227	-	3 062	67	**3 581 815**
27	2 761 443	560 167	-	7 086	545	**3 329 241**
28	3 514 030	865 739	-	5 515	718	**4 386 002**
29	24 135 173	2 248 218	-	12 627	2 061	**26 398 079**
30	341 790	67 929	-	372	205	**410 296**
31	515 625	105 198	18 657	484	382	**640 346**
32	247 565	77 192	-	244	23	**325 024**
33	290 069	424 194	-	215	107	**714 585**
Total C	**55 870 138**	**9 736 232**	**19 790**	**47 543**	**16 315**	**65 690 018**

Table 3.77 Adjustments of intermediate consumption in S.11(part 1) **in thd. €**

	Statistical surveys	Combined sources	Conceptual adjustments								
	Intermediate consumption (Roč 1-01 + Roč 2-01)	**Intermediate consumption (NSNO, Úč FO)**	Holding gains/losses on inventories	Allocation of fees for insurance services	Allocation of FISIM	Fixed assets included in intermediate consumption	Research and development	Reclassification of reporting units	Daily allowances	Margins for trading in financial assets	**Conceptual adjustments - total**
		+	+	+	+	-	-	+	-	+	
10	**2 708 426**	**662**	15 498	7 171	14 427	4 772	1 252	85	1 008	38	**30 187**
11	**488 809**	**119**	1703	1 259	2 454	1 707	23	-	371	6	**3 321**
12	**-**	**-**	-	-	-	-	-	-	-	-	**-**

13	**202 427**	**49**	72	458	1 011	939	184	-	96	2	**324**
14	**190 092**	**46**	3 494	353	590	1 023	131	-	290	2	**2 995**
15	**392 788**	**96**	-1 829	1 079	2 234	609	-	-	202	6	**679**
16	**1 098 062**	**268**	22 024	1 883	3 856	2 967	2 645	492	270	14	**22 387**
17	**1 181 757**	**289**	19 893	3 300	6 693	302	-	-	188	16	**29 412**
18	**242 118**	**59**	-2 471	461	966	626	-	-	54	4	**-1 720**
19	**3 440 156**	**841**	64 967	9 810	20 125	7	889	-	75	51	**93 982**
20	**1 550 123**	**379**	47 284	4 210	8 622	652	2 728	-	227	22	**56 531**
21	**106 383**	**26**	254	301	581	660	1 414	-	81	2	**-1 017**
22	**3 166 291**	**774**	8 139	8 518	17 718	4 451	14 160	-	959	46	**14 851**
23	**1 496 694**	**366**	4 759	3 940	7 943	2 469	2 074	-1	838	22	**11 282**
24	**5 181 694**	**1 266**	266 073	14 684	29 287	5 815	2 454	-	505	75	**301 343**
25	**4 458 810**	**1 090**	43 064	9 800	19 814	12 446	7 485	-	3 709	57	**49 095**
26	**3 581 815**	**875**	19 485	9 870	21 937	1 008	3 134	-	548	57	**46 659**
27	**3 329 241**	**814**	24 257	8 847	17 253	8 440	13 631	88	1 284	44	**27 134**
28	**4 386 002**	**1 072**	- 7 055	11 890	22 448	9 915	26 639	-	2 414	59	**-11 626**
29	**26 398 079**	**6 451**	-16 545	75 357	152 533	8 382	35 519	-	2 477	394	**165 361**
30	**410 296**	**100**	253	1 154	2 377	1 036	3 715	-	175	6	**-1 136**
31	**640 346**	**157**	10 204	1 691	3 433	1 119	29	-	160	10	**14 030**
32	**325 024**	**79**	563	782	1 614	416	2 066	-	261	4	**220**
33	**714 585**	**175**	1 823	1 561	2 859	2 704	8 375	-	2 770	8	**-7 598**
Total C	**65 690 018**	**16 053**	**525 909**	**178 379**	**360 775**	**72 465**	**128 547**	**664**	**18 962**	**945**	**846 696**

Table 3.78 Adjustments of intermediate consumption in S.11 (part 2)

in thd. €

Exhaustiveness		Balancing	Total
N6 – Overvalued intermediate consumption	**Total Exhaustiveness**	**Balancing**	**Intermediate consumption - total**
-			
19 811	**-19 811**	**1 426**	**2 720 890**
4 134	**-4 134**	**161**	**488 276**
-	**-**	**-**	**-**
2 346	**-2 346**	**-260**	**200 194**
2 340	**-2 340**	**-443**	**190 350**
704	**-704**	**284**	**393 143**
13 423	**-13 423**	**-648**	**1 106 646**
2 856	**-2 856**	**1 420**	**1 210 022**
2 592	**-2 592**	**-269**	**237 596**
646	**-646**	**5 582**	**3 539 915**
9 277	**-9 277**	**1 623**	**1 599 379**
588	**-588**	**12**	**104 816**
14 384	**-14 384**	**2 606**	**3 170 138**
7 757	**-7 757**	**997**	**1 501 582**
11 617	**-11 617**	**7 533**	**5 480 219**
45 834	**-45 834**	**-1 465**	**4 461 696**
5 138	**-5 138**	**4 630**	**3 628 841**
8 732	**-8 732**	**3 375**	**3 351 832**
15 127	**-15 127**	**4 295**	**4 364 616**
6 129	**-6 129**	**42 171**	**26 605 933**
1 617	**-1 617**	**450**	**408 093**
3 718	**-3 718**	**197**	**651 012**
2 341	**-2 341**	**-83**	**322 899**

8 086	**-8 086**	**-912**	**698 164**
189 197	**-189 197**	**72 682**	**66 436 252**

3.261 The amount of intermediate consumption of the **sector of general government** represented 36.2 % of the total output of the sector of general government in section C. The intermediate consumption calculation and its adjustment is shown in Table 3.79.

Table 3.79 Calculation of intermediate consumption in S.13 **in thd. €**

			10	11	16	18	23	27	Total C
Administrative sources	Fin 1-12	+	85	1	492	458	-	88	**1 124**
Conceptual adjustments	Reclassification of units	+	-85	-	-492	-	1	-88	**-664**
Total		**=**	**-**	**1**	**-**	**458**	**1**	**-**	**460**

3.262 The amount of intermediate consumption in the **sector of households** represented 15.1 % of output of S.14 in the section C. The calculation of intermediate consumption and its adjustments are presented in Tables 3.80 and 3.81 and 3.82.

Table 3.80 Calculation of intermediate consumption in S.14

in thd. €

	Consumption of material and energy (Database Roč3)	Consumption of services Database Roč3)	Intermediate consumption
		+	=
10	39 169	15 563	**54 732**
11	2 267	1 196	**3 463**
12	-	-	**-**
13	2635	2 500	**5 135**
14	8 506	10 072	**18 578**
15	1 520	1 475	**2 995**
16	83 359	45 950	**129 309**
17	2 288	564	**2 852**
18	4 509	3 924	**8 433**
19	6	5	**11**
20	561	636	**1 197**
21	99	28	**127**
22	18674	7 207	**25 881**
23	22 645	8 420	**31 065**
24	1 245	3 803	**5 048**
25	132 199	150 071	**282 270**
26	1 551	2 718	**4 269**
27	5 376	3 901	**9 277**
28	8 720	5 371	**14 091**
29	1 862	588	**2 450**
30	363	287	**650**
31	19984	5 807	**25 791**
32	11 313	10 620	**21 933**
33	29 638	25 194	**54 832**
Total C	**398 489**	**305 900**	**704 389**

Table 3.81 Adjustments of intermediate consumption in S.14 (part 1) **in thd. €**

	Resources	Extrap olation	Conceptual adjustments								
	Intermediate consumption	Imputed rentals	Holding gains/losses on inventories	Allocation of FISIM	Allocation of fees for insurance services	Fixed assets included in intermediate consumption	Capitalization of R&D	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	Margins on trading financial assets	Daily allowances	**Conceptual adjustments - total**
		+	+	+	+	-	-	+	+	-	
10	**54 732**	-	238	689	354	339	-	136	107	695	**490**
11	**3 463**	-	22	38	19	36	-	8	9	48	**12**
12	-	-	-	-	-	-	-	-	-	-	-
13	**5 135**	-	1	92	48	6	-	18	2	15	**140**
14	**18 578**	-	180	289	148	248	-	58	38	259	**206**
15	**2 995**	-	-6	46	24	-	-	9	9	38	**44**
16	**129 309**	-	1523	1 205	617	1 700	-	238	78	436	**1 525**
17	**2 852**	-	57	27	14	-	-	5	5	18	**90**
18	**8 433**	-	-25	136	70	147	-	27	5	43	**23**
19	**11**	-	-	-	-	-	-	-	-	-	**-**
20	**1 197**	-	15	13	7	19	11	3	66	-	**74**
21	**127**	-	-	2	1	-	-	-	-	-	**3**
22	**25 881**	-	45	308	158	206	-	61	21	137	**250**
23	**31 065**	-	94	316	161	116	-	62	26	167	**376**
24	**5 048**	-	11	47	25	-	-	10	5	23	**75**
25	**282 270**	-	285	2 900	1 485	10 595	-	575	102	771	**-6 019**
26	**4 269**	-	5	53	27	1 341	-	12	-	-	**-1 244**
27	**9 277**	-	24	97	50	130	-	19	7	45	**22**
28	**14 091**	-	-36	146	75	1 229	-	30	9	52	**-1 057**
29	**2 450**	-	-2	18	10	10	-	4	-	-	**20**
30	**650**	-	-	17	10	144	-	4	-	-	**-113**
31	**25 791**	-	224	281	144	172	-	56	26	150	**409**
32	**21 933**	-	14	278	142	880	-	56	43	287	**-634**
33	**54 832**	-	88	558	286	9 844	-	110	31	184	**-8 955**
Total C	**704 389**	-	**2 757**	**7 556**	**3 875**	**27 162**	**11**	**1 501**	**589**	**3 368**	**-14 263**

Table 3.82 Adjustments of intermediate consumption in S.14 (part 2) **in thd. €**

Exhaustiveness										
N1 - Intentionally unregistered manufacturers	N2 - Drugs	N2 - Prostitution	N2 - Smuggling	N3 - Own-account construction output	N3 - Own-account agricultural output	N5 - Registered units not subject to statistical survey	N6 – Overvalued intermediate consumption	**Total Exhaustiveness**	**Balancing**	**Intermediate consumption - total**
+	+	+	+	+	+	+	-			
78 779	-	-	-	-	-	431	40 969	**38 241**	-22 713	**70 750**
4 675	-	-	-	-	-	147	2 313	**2 509**	-1 548	**4 436**
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	53	4919	**-4866**	-164	**245**

23 544	-	-	-	-	-	54	16 762	**6 836**	-8 474	**17 146**
3 472	-	-	-	-	-	9	1 944	**1 537**	-1 486	**3 090**
-	-	-	-	-	-	59	57 953	**-57 894**	-22 665	**50 275**
-	-	-	-	-	-	11	997	**-986**	-602	**1 354**
-	-	-	-	-	-	906	5 777	**-4 871**	-1 129	**2 456**
-	-	-	-	-	-	-	2	**-2**	-3	**6**
-	2	-	-	-	-	1	11959	**-11 956**	11 310	**625**
-	-	-	-	-	-	-	56	**-56**	-23	**51**
-	-	-	-	-	-	92	8 741	**-8 649**	-5 378	**12 104**
-	-	-	-	-	-	178	13 042	**-12 864**	-5 753	**12 824**
-	-	-	-	-	-	20	1606	**-1586**	-1088	**2 449**
-	-	-	-	-	-	903	181 567	**-180 664**	-30 731	**64 856**
-	-	-	-	-	-	5	2 205	**-2 200**	-281	**544**
-	-	-	-	-	-	2	3 593	**-3 591**	-1 765	**3 943**
-	-	-	-	-	-	17	7 000	**-6 983**	-1 910	**4 141**
-	-	-	-	-	-	19	872	**-853**	-499	**1 118**
-	-	-	-	-	-	86	338	**-252**	-89	**196**
-	-	-	-	-	-	44	7 965	**-7 921**	-5 615	**12 664**
46 862	-	-	-	-	-	197	22 257	**24 802**	-8 531	**37 570**
-	-	-	-	-	-	279	27 379	**-27 100**	-6 032	**12 745**
157 332	**2**	-	-	-	-	**3 513**	**420 216**	**-259 369**	**-115 169**	**315 588**

3.263 This sector is adjusted for exhaustiveness, namely N1, N2 (illegal drug production), N5, N6 and N7. The adjustment procedure to ensure the completeness of the data is described in more detail in Chapter 7.

3.10 Electricity, gas, steam and air conditioning supply (NACE Rev. 2 Section D)

Table 3.83 Output, Intermediate consumption and Gross value added by NACE divisions **in thd. €**

Section D	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
35	11 108 888	9 151 292	1 957 596	100.0	2.1	1.9	2.0
Total (D)	**11 108 888**	**9 151 292**	**1 957 596**	**100.0**	**2.1**	**1.9**	**2.0**

3.264 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In terms of section D, the sector of non-financial corporations, sector of general government and the sector of households are in question.

Table 3.84 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors **in thd. €**

	S.11	S.13	S.14	Section D
P.1	11 091 425	314	17 149	**11 108 888**
P.2	9 150 497	148	647	**9 151 292**
B.1g	1 940 928	166	16 502	**1 957 596**
Share of sectors in GVA, %	99.1	0.0	0.8	**100.0**

Table 3.84a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 35	**11 108 888**	**9 151 292**	**1 957 596**	**100.0**
S.11	11 091 425	9 150 497	1 940 928	99.1
S.13	314	148	166	0.0
S.14	17 149	647	16 502	0.8

3.265 Section D covers in the division 35 units, which are dealing with the production and distribution of electricity, gas and water. The main sources for the calculation of output and intermediate consumption for section D are presented in Chapter 3.1. The adjustment procedure for the exhaustiveness purposes is in more details described in Chapter 7.

Output

3.266 Output of section D is the sum of outputs of division 35 in particular sectors. It is expressed in basic prices.

Table 3.85 Sectoral breakdown of output **in thd. €**

	35	Total D
S.11	11 091 425	**11 091 425**
S.13	314	**314**
S.14	17 149	**17 149**
Total (D)	**11 108 888**	**11 108 888**

3.267 In the **sector of non-financial corporations**, the output of section D represented 6.6 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.86 and 3.87.

Table 3.86 Calculation of output in S.11 **in thd. €**

		35	Total D
Revenues from sales of own goods and services		10 997 612	**10 997 612**
Sale and delivery of goods and services to other Est. units	+	-	**-**
Revenues from goods in WT	+	2 920 220	**2 920 220**
Revenues from goods in RT	+	807 673	**807 673**
Capitalization of fixed assets	+	33 511	**33 511**
Change in intra-organisational stocks	+	57 797	**57 797**
Output (Roč 1-01+Roč 2-01)	=	**14 816 813**	**14 816 813**

Table 3.87 Adjustments of output in S.11 **in thd. €**

			35	Total D
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**14 816 813**	**14 816 813**
Conceptual adjustments	Holding gains/losses on inventories	-	32 083	**32 083**
	Revenues from operational leasing	+	1 685	**1 685**

	Goods sent abroad for processing	+	-	**-**
	Subsidies on products	+	-156 343	**-156 343**
	Costs on sold goods	-	3 574 718	**3 574 718**
	Reclassification of reporting units (Market output)	+	8 524	**8 524**
	Reclassification of reporting units (Self-produced output)	+	-	**-**
	Mark-up for own-account production	+	2 236	**2 236**
	Mark-up for work-in-progress	+	85	**85**
	Mark-up for finished goods	+	183	**183**
	Capitalization of R&D	+	81	**81**
	Software capitalization	+	5 866	**5 866**
	Capitalization of originals	+	-	**-**
	Conceptual adjustments total		**-3 744 484**	**-3 744 484**
Exhaustiveness	N6 - Undervalued output	+	19 032	**19 032**
	N7 - Standing timber	+	-	**-**
	N7 - Tips	+	-	**-**
	N7 - Income in kind	+	4 004	**4 004**
	Total exhaustiveness		**23 036**	**23 036**
Balancing		+	**-3 940**	**-3 940**
Total	**Output - total**		**11 091 425**	**11 091 425**
	of which: market		11 049 463	**11 049 463**
	own-account production		41 962	**41 962**

3.268 In the **sector of general government**, the output of section D represented 0.002% of total output of the sector of general government. The output of sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.88.

Table 3.88 Calculation of output S.13 **in thd. €**

				35	Total
Administrative sources	D11PAY	Fin 1-12	+	172	**172**
	D12PAY	Fin 1-12	+	64	**64**
	D29PAY	Fin 1-12	+	14	**14**
	P2	Fin 1-12	+	148	**148**
CFC(PIM)	P51C1	Calculation of P51C	+	6	**6**
Conceptual adjustments	D1PAY	Reclassification of units	+	-90	**-90**
Total			**=**	**314**	**314**

3.269 In the **sector of households** the output of section D represented 0.06 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are presented in Tables 3.89 and 3.90.

Table 3.89 Calculation of output in S.14 **in thd. €**

		35	Total D
Revenues from sales of own goods and services		2 177	**2 177**
Revenues from goods in WT	+	218	**218**
Revenues from goods in RT	+	268	**268**
Change in intra-organisational stocks	+	11	**11**
Output (Database Roč 3)	=	**2 674**	**2 674**

Table 3.90 Adjustments of output in S.14 **in thd. €**

			35	Total D
Resources	**Output (Database Roč 3)**		2 674	**2 674**
Extrapolation	Imputed rentals	+	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	-	11	**11**
	Expenditures on sold goods	-	403	**403**
	In house staff	+	-	**-**
	Mark-up for work-in-progress and semi-finished goods	+	-	**-**
	Mark-up for finished goods		-	**-**
	Subsidies on products	+	-1 688	**-1 688**
	Conceptual adjustments - total		**-2 102**	**-2 102**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	**-**
	N2 - Drugs	+	-	**-**
	N2 - Prostitution	+	-	**-**
	N2 - Smuggling	+	-	**-**
	N3 - Own-account construction output	+	-	**-**
	N3 - Own-account agricultural output	+	-	**-**
	N5 - Registered units not subject to statistical survey	+	732	**732**
	N6 - Undervalued output	+	15 896	**15 896**
	N7 - Income in kind	+	-	**-**
	N7 - Tips	+	1	**1**
	Total Exhaustiveness		**16 629**	**16 629**
Balancing			**-52**	**-52**
Total	**Output - total**		**17 149**	**17 149**

Intermediate consumption

3.270 Intermediate consumption in section D is the sum of intermediate consumptions in relevant sectors. It is expressed in purchaser´s prices.

Table 3.91 Intermediate consumption by sectors **in thd. €**

	35	Total D
S.11	9 150 497	**9 150 497**
S.13	148	**148**
S.14	647	**647**
Total (D)	**9 151 292**	**9 151 292**

3.271 Intermediate consumption in the **sector of non-financial corporations** represented 82.5 % of output of S.11 in section D. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.92 and 3.93.

Table 3.92 Calculation of intermediate consumption in S.11 **in thd. €**

		35	Total D
Consumption of purchased material and energy		7 202 163	**7 202 163**
Services purchased	+	1 804 032	**1 804 032**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	**-**
Shortages and losses on inventories	+	26	**26**
Operator payments for participating in lotteries and prize games	+	-	**-**
Other costs included in intermediate consumption	+	830	**830**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**9 007 051**	**9 007 051**

Table 3.93 Adjustments of intermediate consumption in S.11 **in thd. €**

			35	Total D
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**9 007 051**	**9 007 051**
Combined surveys	**Intermediate consumption (NSNO, Úč FO)**	+	**2 201**	**2 201**
Conceptual adjustments	Holding gains/losses on inventories	+	**64 774**	**64 774**
	Allocation of fees for insurance services	+	25 334	**25 334**
	Allocation of FISIM	+	53 566	**53 566**
	Fixed assets included in intermediate consumption	-	2 568	**2 568**
	Research and development	-	122	**122**
	Reclassification of reporting units	+	8022	**8 022**
	Daily allowances	-	786	**786**
	Margins for trading in financial assets	+	137	**137**
	Conceptual adjustments - total		**148 357**	**148 357**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	20 051	**20 051**
	Total exhaustiveness		**-20 051**	**-20 051**
Balancing			**12 939**	**12 939**
Total	**Intermediate consumption - total**		**9 150 497**	**9 150 497**

3.272 The amount of intermediate consumption of **sector of general government** represented 47.1 % of the total output of the sector of general government in section D. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.94.

Table 3.94 Calculation of intermediate consumption in S.13 **in thd. €**

			35	Total
Administrative sources	Fin 1-12	+	148	**148**
Total		**=**	**148**	**148**

3.273 The amount of intermediate consumption in the **sector of households** represented 3.8 % of output of S.14 in section D. The calculation of intermediate consumption in S.14 by divisions and its adjustments are shown in Tables 3.95 and 3.96.

Table 3.95 Calculation of intermediate consumption in S.14 **in thd. €**

		35	Total D
Consumption of material and energy (Database Roč 3)		52	**52**
Consumption of services (Database Roč 3)	+	719	**719**
Intermediate consumption	=	**771**	**771**

Table 3.96 Adjustments of intermediate consumption in S.14 **in thd. €**

			35	Total D
Resources	**Intermediate consumption**		**771**	**771**
Extrapolation	Imputed rentals	+	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	+	-	**-**
	Allocation of FISIM	+	5	**5**
	Allocation of fees for insurance services	+	2	**2**
	Fixed assets included in intermediate consumption	-	-	**-**
	Capitalization of R&D	-	-	**-**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	1	**1**
	Margins on trading financial assets	+	-	**-**
	Daily allowances	-	-	**-**
	Conceptual adjustments - total		**8**	**8**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	**-**

	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 - Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	358	**358**
	N6 - Overvalued intermediate consumption	-	210	**210**
	Total Exhaustiveness		**148**	**148**
Balancing			**-280**	**-280**
Total	**Intermediate consumption - total**		**647**	**647**

3.11 Water supply; sewerage, waste management and remediation activities (NACE Rev. 2 Section E)

3.274 The value added of the section E is the sum of values added in the following divisions of SK NACE 36 Water collection, treatment and supply, 37 Sewerage, 38 Waste collection, treatment and disposal activities; materials recovery, and 39 Remediation activities and other waste management services.

Table 3.97 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section E	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
36	644 743	236 931	407 812	43.9	0.4	0.4	0.4
37	39 854	23 165	16 689	1.8	0.0	0.0	0.0
38	1 063 774	564 931	498 843	53.7	0.5	0.5	0.5
39	11 968	5 764	6 204	0.7	0.0	0.0	0.0
Total (E)	**1 760 339**	**830 791**	**929 548**	**100.0**	**1.0**	**0.9**	**0.9**

3.275 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In terms of section E, the non-financial corporations sector, sector of general government and sector of households are in question.

Table 3.98 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors **in thd. €**

	S.11	S.13	S.14	Section E
P.1	1 379 218	348 746	32 375	**1 760 339**
P.2	726 568	98 991	5 232	**830 791**
B.1g	652 650	249 755	27 143	**929 548**
Share of sectors in GVA, %	70,2	26,9	2,9	**100**

Table 3.98a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 36	**644 743**	**236 931**	**407 812**	**100.0**
S.11	505 299	209 498	295 801	72.5

S.13	139 001	27 405	111 596	27.4
S.14	443	28	415	0.1
NACE 37	**39 854**	**23 165**	**16 689**	**100.0**
S.11	36 306	22 613	13 693	82.0
S.13	-	-	-	-
S.14	3 548	552	2 996	18.0
NACE 38	**1 063 774**	**564 931**	**498 843**	**100.0**
S.11	829 498	489 734	339 764	68.1
S.13	206 616	70 599	136 017	27.3
S.14	27 660	4 598	23 062	4.6
NACE 39	**11 968**	**5 764**	**6 204**	**100.0**
S.11	8 115	4 723	3 392	54.7
S.13	3 129	987	2 142	34.5
S.14	724	54	670	10.8
Total (E)	**1 760 339**	**830 791**	**929 548**	**100.0**
S.11	**1 379 218**	**726 568**	**652 650**	70.2
S.13	**348 746**	**98 991**	**249 755**	26.9
S.14	**32 375**	**5 232**	**27 143**	2.9

3.276 Section E covers all units, whose main activity is the water supply, sewerage, and waste management. This section covers also subsidised and budgetary organisations and units controlled by municipalities from the sector of general government (public service enterprises and technical services of cities involved in the production in these sectors). The register records in this section also units dealing with the activities of water supply, sewerage and waste management of the sector of households. The main data sources for the calculation of output and intermediate consumption for the section E are described in the Chapter 3.1. The adjustment procedure for exhaustiveness purposes is in more details described in Chapter 7.

Output

3.277 Output in the section E is the sum of outputs of SK NACE divisions 36, 37, 38 and 39 in particular sectors. It is expressed in basic prices.

Table 3.99 Sectoral breakdown of output **in thd. €**

	36	37	38	39	Total E
S.11	505 299	36 306	829 498	8 115	**1 379 218**
S.13	139 001	-	206 616	3 129	**348 746**
S.14	443	3 548	27 660	724	**32 375**
Total (E)	**644 743**	**39 854**	**1 063 774**	**11 968**	**1 760 339**

3.278 In the **sector of non-financial corporations**, the output of section E represented 0.8 % of total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are shown in Tables 3.100 and 3.101.

Table 3.100 Calculation of output in S.11 **in thd. €**

		36	37	38	39	Total E
Revenues from sales of own goods and services		551 480	35 881	765 311	8 035	**1 360 707**
Sale and delivery of goods and services to other Est. units	+	39 078	-	-	-	**39 078**
Revenues from goods in WT	+	12	343	227 401	6	**227 762**
Revenues from goods in RT	+	-	1	60 466	-	**60 467**
Capitalization of fixed assets	+	6 007	-	156	-	**6 163**
Change in intra-organisational stocks	+	88	-	220	-	**308**
Output (Roč 1-01+Roč 2-01)	=	**596 665**	**36 225**	**1 053 554**	**8 041**	**1 694 485**

Table 3.101 Adjustment of output in S.11 **in thd. €**

			36	37	38	39	Total E
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**596 665**	**36 225**	**1 053 554**	**8 041**	**1 694 485**
Conceptual adjustments	Holding gains/losses on inventories	-	16	3	1697	41	**1 757**
	Revenues from operational leasing	+	85	-	88	-	**173**
	Goods sent abroad for processing	+	-	-	-	-	**-**
	Subsidies on products	+	-	-	-	-	**-**
	Costs on sold goods	-	11	209	228 924	-	**229 144**
	Reclassification of reporting units (Market output)	-	88 201	-	562	-	**88 763**
	Reclassification of reporting units (Self-produced output)	-	3740	-	-	-	**3 740**
	Mark-up for own-account production	+	401	-	10	-	**411**
	Mark-up for work-in-progress	+	-	-	87	2	**89**
	Mark-up for finished goods	+	-	-	16	-	**16**
	Capitalization of R&D	+	33	-	25	-	**58**
	Software capitalization	+	-	-	-	-	**-**
	Capitalization of originals	+	-	-	-	-	**-**
	Conceptual adjustments total		**-91 449**	**-212**	**-230 957**	**-39**	**-322 657**
Exhaustiveness	N6 - Undervalued output	+	84	300	6 977	115	**7 476**
	N7 - Standing timber	+	-	-	-	-	**-**
	N7 - Tips	+	-	-	-	-	**-**
	N7 - Income in kind	+	207	5	212	1	**425**
	Total exhaustiveness		**291**	**305**	**7189**	**116**	**7 901**
Balancing			**-208**	**-12**	**-288**	**-3**	**-511**
Total	**Output - total**		**505 299**	**36 306**	**829 498**	**8 115**	**1 379 218**
	of which: market		502 598	36 306	829 204	8 113	**1 376 221**
	own-account production		2 701	-	294	2	**2 997**

3.279 In the **sector of general government**, the output of section E represented 1.7 % of total output of the sector of general government. The output of the sector S.13 is calculated as a sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.102.

Table 3.102 Calculation of output in S.13 **in thd. €**

				36	38	39	Total E
Administrative sources	D11PAY	Fin 1-12	+	-	46 274	898	**47 172**
	D11PAY	Balance sheet - liabilities	+	-	-65	-	**-65**
	D12PAY	Fin 1-12	+	-	18 966	318	**19 284**
	D12PAY	Balance sheet - liabilities	+	-	116	-	**116**
	D29PAY	Fin 1-12	+	-	10 504	158	**10 662**
	P2	Fin 1-12	+	-	70 380	987	**71 367**

	P2	Balance sheet - receivables/liabilities	+	-	4 349	-	**4 349**
	P2	Reclassification of expenditures on financial transaction (DK12_JAVYS)	+	-	-4 321	-	**-4 321**
CFC(PIM)	P51C1	Calculation of P51C	+	-	59 444	768	**60 212**
Conceptual adjustments	D1PAY	Reclassification of SVP	+	65 388		-	**65 388**
	D1PAY	Reclassification of units	+	-85	-18	-	**-103**
	D1PAY	Reclassification of units	+	-	362	-	**362**
	D29PAY	Reclassification of SVP	+	794		-	**794**
	D29PAY	Reclassification of units	+		200	-	**200**
	P2	Reclassification of SVP	+	27 405		-	**27 405**
	P2	Reclassification of units	+	-	281	-	**281**
	P2	Reclassification of units	+	-	-90	-	**-90**
	P51C1	Reclassification of units	+	45 499	234	-	**45 733**
Total			**=**	**139 001**	**206 616**	**3 129**	**348 746**

3.280 In the **sector of households,** the output of the section E represented 0.1 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.103 and 3.104.

Table 3.103 Calculation of output in S.14 **in thd. €**

		36	37	38	39	Total E
Revenues from sales of own goods and services		134	2 609	14 157	368	**17 268**
Revenues from goods in WT	+	108	7	15 846	204	**16 165**
Revenues from goods in RT	+	58	4	12 206	111	**12 379**
Change in intra-organisational stocks	+	-	-	100	-1	**99**
Output (Database Roč 3)	=	**300**	**2 620**	**42 309**	**682**	**45 911**

Table 3.104 Adjustments of output in S.14 **in thd. €**

			36	37	38	39	Total E
Resources	**Output (Database Roč 3)**		**300**	**2 620**	**42 309**	**682**	**45 911**
Extrapolation	Imputed rentals	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	211	-	**211**
	Expenditures on sold goods	-	130	114	23 956	216	**24 416**
	In-house staff	+	-	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-	-	-
	Mark-up for finished goods	+	-	-	1	-	**1**
	Subsidies on products	+	-	-	-	-	-
	Conceptual adjustments - total		**-130**	**-114**	**-24 166**	**-216**	**-24 626**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-
	N3 - Own construction output	+	-	-	-	-	-
	N3 - Own agricultural output	+	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	4	-	18	-	**22**
	N6 - Undervalued output	+	275	1 092	10 307	271	**11 945**
	N7 - Tips	+	-	-	-	-	-
	N7 - Income in kind	+	-	1	9	-	**10**
	Total exhaustiveness		**279**	**1 093**	**10 334**	**271**	**11 977**
Balancing			**-6**	**-51**	**-817**	**-13**	**-887**
Total	**Output - total**		**443**	**3 548**	**27 660**	**724**	**32 375**

Intermediate consumption

3.281 Intermediate consumption in section E is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.105 Intermediate consumption by sectors **in thd. €**

	36	37	38	39	Total E
S.11	209 498	22 613	489 734	4 723	**726 568**
S.13	27 405	-	70 599	987	**98 991**
S.14	28	552	4 598	54	**5 232**
Total (E)	**236 931**	**23 165**	**564 931**	**5 764**	**830 791**

3.282 The intermediate consumption in the **non-financial corporations sector** represented 52.7 % of output of S.11 in section E. The calculation of intermediate consumption in S.11 and its adjustments are presented in Tables 3.106 and 3.107.

Table 3.106 Calculation of intermediate consumption in S.11 **in thd. €**

		36	37	38	39	Total E
Consumption of purchased material and energy		94 646	7 982	257 379	931	**360 938**
Services purchased	+	125 523	14 959	235 868	3 916	**380 266**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	39 078	-	-	-	**39 078**
Shortages and losses on inventories	+	-	-	172	-	**172**
Operator payments for participating in lotteries and prize games	+	-	-	-	-	**-**
Other costs included in intermediate consumption	+	5 946	-	949	-	**6 895**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**265 193**	**22 941**	**494 368**	**4 847**	**787 349**

Table 3.107 Adjustments of intermediate consumption in S.11 **in thd. €**

			36	37	38	39	Total E
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**265 193**	**22 941**	**494 368**	**4 847**	**787 349**
Combined surveys	**Intermediate consumption (NSNO, Úč FO)**	+	**65**	**6**	**121**	**1**	**193**
Conceptual adjustments	Holding gains/losses on inventories	+	230	16	2258	6	**2 510**
	Allocation of fees for insurance services	+	740	16	1069	2	**1 827**
	Allocation of FISIM	+	1 437	32	1 942	9	**3 420**
	Fixed assets included in intermediate consumption	-	1 570	6	2 268	16	**3 860**
	Research and development	-	49	-	37	-	**86**
	Reclassification of reporting units	-	55 934	-	211	-	**56 145**
	Daily allowances	-	876	14	159	7	**1 056**
	Margins for trading in financial assets	+	4	-	6	-	**10**
	Conceptual adjustments - total		**-56 018**	**44**	**2 600**	**-6**	**-53 380**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	81	202	6 802	96	**7 181**
	Total Exhaustiveness		**-81**	**-202**	**-6802**	**-96**	**-7 181**
Balancing			**339**	**-176**	**-553**	**-23**	**-413**
Total	**Intermediate consumption - total**		**209 498**	**22 613**	**489 734**	**4 723**	**726 568**

3.283 The amount of intermediate consumption of **sector of general government** represented 28.4 % of the total output of the sector of general government in section E. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.108.

Table 3.108 Calculation of intermediate consumption in S.13 **in thd. €**

			36	38	39	Total E
Administrative sources	Fin 1-12	+	-	70 380	987	**71 367**
	Balance sheet - receivables/liabilities	+	-	4349	-	**4 349**
	Reclassification of expenditures on financial transaction (DK12_JAVYS)	+	-	-4 321	-	**-4 321**
Conceptual adjustments	Reclassification of SVP	+	27 405	-	-	**27 405**
	Reclassification of units	+	-	191	-	**191**
Total		**=**	**27 405**	**70 599**	**987**	**98 991**

3.284 The amount of intermediate consumption in the **sector of households** represented 16.2 % of output of S.14 in section E. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.109 and 3.110.

Table 3.109 Calculation of intermediate consumption S.14 **in thd. €**

		36	37	38	39	Total E
Consumption of material and energy (Database Roč 3)		27	562	5 847	46	**6 482**
Consumption of services (Database Roč 3)	+	18	681	4 105	49	**4 853**
Intermediate consumption	=	**45**	**1 243**	**9 952**	**95**	**11 335**

Table 3.110 Adjustments of intermediate consumption in S.14 **in thd. €**

			36	37	38	39	Total E
Resources	**Intermediate consumption**		**45**	**1 243**	**9 952**	**95**	**11 335**
Extrapolation	Imputed rentals	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-	1	77	-	**78**
	Allocation of FISIM	+	1	11	104	1	**117**
	Allocation of fees for insurance services	+	-	6	53	-	**59**
	Fixed assets included in intermediate consumption	-	-	16	190	-	**206**
	Capitalization of R&D	-	-	-	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	-	3	21	-	24
	Margins on trading financial assets	+	-	-	7	-	7
	Daily allowances	-	-	-	41	-	41
	Conceptual adjustments - total		**1**	**5**	**31**	**1**	**38**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	3	-	13	-	**16**
	N6 - Overvalued intermediate consumption	-	9	449	3 352	18	**3 828**
	Total Exhaustiveness		**-6**	**-449**	**-3 339**	**-18**	**-3 812**
Balancing			**-12**	**-247**	**-2 046**	**-24**	**-2 329**
Total	**Intermediate consumption - total**		**28**	**552**	**4 598**	**54**	**5 232**

3.12 Construction (NACE Rev. 2 Section F)

3.285 The section F Construction consists of three divisions 41 Construction of buildings, 42 Civil engineering and 43 Specialised construction activities.

Table 3.111 Output, Intermediate consumption and Gross value added by NACE divisions **in thd. €**

Section F	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
41	7 275 467	4 211 270	3 064 197	38.5	3.4	3.0	3.1
42	2 785 317	1 979 514	805 803	10.1	0.9	0.8	0.8
43	6 926 721	2 840 266	4 086 455	51.4	4.5	4.0	4.1
Total (F)	**16 987 505**	**9 031 050**	**7 956 455**	**100.0**	**8.7**	**7.8**	**8.0**

3.286 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section F, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 3.112 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors **in thd. €**

	S.11	S.13	S.14	Section F
P.1	10 661 113	3 074	6 323 318	**16 987 505**
P.2	7 578 310	724	1 452 016	**9 031 050**
B.1g	3 082 803	2 350	4 871 302	**7 956 455**
Share of sectors in GVA, %	38.7	0.0	61.2	**100.0**

Table 3.112a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 41	**7 275 467**	**4 211 270**	**3 064 197**	**100.0**
S.11	3 983 587	3 013 042	970 545	31.7
S.13	1 558	410	1 148	0.0
S.14	3 290 322	1 197 818	2 092 504	68.3
NACE 42	**2 785 317**	**1 979 514**	**805 803**	**100.0**
S.11	2 684 183	1 974 016	710 167	88.1
S.13	78	25	53	0.0
S.14	101 056	5 473	95 583	11.9
NACE 43	**6 926 721**	**2 840 266**	**4 086 455**	**100.0**
S.11	3 993 343	2 591 252	1 402 091	34.3
S.13	1 438	289	1 149	0.0
S.14	2 931 940	248 725	2 683 215	65.7
Total (F)	**16 987 505**	**9 031 050**	**7 956 455**	**100.0**
S.11	**10 661 113**	**7 578 310**	**3 082 803**	38.7

S.13	**3 074**	**724**	**2 350**	0.0
S.14	**6 323 318**	**1 452 016**	**4 871 302**	61.2

3.287 In the sector of non-financial corporations, the enterprises dealing with the building of houses, highways and network engineering prevail. The subsidised organisations with construction as the main activity, units providing services to educational institutions or the municipal firms and facilities of the corresponding code of activity are classified into the sector of general government and firms with the construction output are included into the sector of households. The main sources for the calculation of output and intermediate consumption for section F are presented in Chapter 3.1. The information on the construction of new residential and non-residential buildings, as well as on engineering networks and repairs, reconstructions or modernisation of apartments is available from the Roč 1-01 survey (part on Construction). In addition, the annual statistical survey covers also questions on the export of services abroad by requesting the quantification of sales for such services. The entity which carries out the construction work abroad for the time period being less than one year is considered as resident and thus its output is considered as national.

Output

3.288 The output of construction section is the sum of outputs of divisions 41, 42 and 43 in relevant sectors. It is expressed in basic prices.

Table 3.113 Sectoral breakdown of output **in thd. €**

	41	42	43	Total F
S.11	3 983 587	2 684 183	3 993 343	**10 661 113**
S.13	1 558	78	1 438	**3 074**
S.14	3 290 322	101 056	2 931 940	**6 323 318**
Total (F)	**7 275 467**	**2 785 317**	**6 926 721**	**16 987 505**

3.289 In the **sector of non-financial corporations,** the output of section F represented 6.3 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are shown in Tables 3.114 and 3.115.

Table 3.114 Calculation of output in S.11 **in thd. €**

		41	42	43	Total F
Revenues from sales of own goods and services		3 517 754	2 435 704	3 469 474	**9 422 932**
Sale and delivery of goods and services to other Est. units	+	-	92 238	-	**92 238**
Revenues from goods in WT	+	497 928	33 667	256 068	**787 663**
Revenues from goods in RT	+	177 029	8 777	187 815	**373 621**
Capitalization of fixed assets	+	1 592	1 995	689	**4 276**
Change in intra-organisational stocks	+	34 172	6 761	1 683	**42 616**
Output (Roč 1-01+Roč 2-01)	=	**4 228 475**	**2 579 142**	**3 915 729**	**10 723 346**

Table 3.115 Adjustments of output in S.11 **in thd. €**

			41	42	43	Total F
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**4 228 475**	**2 579 142**	**3 915 729**	**10 723 346**
Conceptual adjustments	Holding gains/losses on inventories	-	85 130	13 903	8 525	**107 558**
	Revenues from operational leasing	+	218	319	193	**730**

	Goods sent abroad for processing	+	-	-	-	-
	Subsidies on products	+	-	-	-	-
	Costs on sold goods	-	565 487	34 149	341 525	**941 161**
	Reclassification of reporting units (Market output)	+	85	-	564	**649**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	-
	Mark-up for own-account production	+	106	133	46	**285**
	Mark-up for work-in-progress	+	4 169	527	766	**5 462**
	Mark-up for finished goods	+	4 437	373	610	**5 420**
	Capitalization of R&D	+	365	-	45	**410**
	Software capitalization	+	-	-	-	-
	Capitalization of originals	+	-	-	-	-
	Conceptual adjustments total		**-641 237**	**-46 700**	**-347 826**	**-1 035 763**
Exhaustiveness	N6 - Undervalued output	+	397 119	151 887	426 227	**975 233**
	N7 - Standing timber	+	-	-	-	-
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	510	747	459	**1 716**
	Total exhaustiveness		**397 629**	**152 634**	**426 686**	**976 949**
Balancing			**-1 280**	**-893**	**-1 246**	**-3 419**
Total	**Output - total**		**3 983 587**	**2 684 183**	**3 993 343**	**10 661 113**
	of which: market		3 972 918	2 683 150	3 991 876	**10 647 944**
	own-account production		10 669	3 028	2 156	**15 853**

3.290 In the **sector of general government**, the output of section F represented 0.01% of total output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.116.

Table 3.116 Calculation of output in S.13 **in thd. €**

				41	42	43	Total F
Administrative sources	D11PAY	Fin 1-12	+	461	37	855	**1 353**
	D12PAY	Fin 1-12	+	125	13	265	**403**
	D29PAY	Fin 1-12	+	72	-	4	**76**
	P2	Fin 1-12	+	520	25	559	**1 104**
CFC(PIM)	P51C1	Calculation of P51C1	+	631	3	400	**1 034**
Conceptual adjustments	D1PAY	Reclassification of units	+	-141	-	-357	**-498**
	D29PAY	Reclassification of units	+	-	-	-3	**-3**
	P2	Reclassification of units	+	-110	-	-270	**-380**
	P51C1	Reclassification of units	+	-	-	-15	**-15**
Total			**=**	**1 558**	**78**	**1 438**	**3 074**

3.291 In the **sector of households,** the output of section F represented 22.6 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.117 and 3.118.

Table 3.117 Calculation of output in S.14 **in thd. €**

		41	42	43	Total F
Revenues from sales of own goods and services		173 617	19 357	1 434 710	**1 627 684**
Revenues from goods in WT	+	35 641	399	185 868	**221 908**
Revenues from goods in RT	+	10 379	596	117 680	**128 655**
Change in intra-organisational stocks	+	26	235	1 447	**1 708**

Output (Database Roč 3)	=	**219 663**	**20 587**	**1 739 705**	**1 979 955**

Table 3.118 Adjustments of output in S.14 **in thd. €**

			41	42	43	Total F
Resources	**Output (Database Roč 3)**		219 663	20 587	1 739 705	**1 979 955**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	1 005	172	1 591	**2 768**
	Expenditures on sold goods	-	34 167	732	234 295	**269 194**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	9	-	-	**9**
	Mark-up for finished goods	+	-	5	13	**18**
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-35 163**	**-899**	**-235 873**	**-271 935**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	109 445	-	79 355	**188 800**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	2 286 824	-	-	**2 286 824**
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	396	91	8 967	**9 454**
	N6 - Undervalued output	+	712 503	81 659	1 372 862	**2 167 024**
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	908	12	588	**1 508**
	Total Exhaustiveness		**3 110 076**	**81 762**	**1 461 772**	**4 653 610**
Balancing			**-4 254**	**-394**	**-33 664**	**-38 312**
Total	**Output - total**		**3 290 322**	**101 056**	**2 931 940**	**6 323 318**

Intermediate consumption

3.292 Intermediate consumption in divisions 41, 42 and 43 is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.119 Intermediate consumption by sectors **in thd. €**

	41	42	43	Total F
S.11	3 013 042	1 974 016	2 591 252	**7 578 310**
S.13	410	25	289	**724**
S.14	1 197 818	5 473	248 725	**1 452 016**
Total (F)	**4 211 270**	**1 979 514**	**2 840 266**	**9 031 050**

3.293 The intermediate consumption of the **sector of non-financial corporations** represented 71.1 % of output of S.11 in section F. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.120 and 3.121.

Table 3.120 Calculation of intermediate consumption in S.11 **in thd. €**

		41	42	43	Total F
Consumption of purchased material and energy		891 271	540 476	1 153 447	**2 585 194**
Services purchased	+	2 171 621	1 383 453	1 624 190	**5 179 264**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	92 238	-	**92 238**
Shortages and losses on inventories	+	134	399	186	**719**
Operator payments for participating in lotteries and prize games	+	-	-	7	**7**

Other costs included in intermediate consumption	+	2 234	335	2 046	**4 615**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**3 065 260**	**2 016 901**	**2 779 876**	**7 862 037**

Table 3.121 Adjustments of intermediate consumption in S.11 **in thd. €**

			41	42	43	Total F
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**3 065 260**	**2 016 901**	**2 779 876**	**7 862 037**
Combined surveys	**Intermediate consumption (NSNO, Uč FO)**	+	**749**	**493**	**679**	**1 921**
Conceptual adjustments	Holding gains/losses on inventories	+	125 604	9 665	4 387	**139 656**
	Allocation of fees for insurance services	+	4 396	5 289	2 850	**12 535**
	Allocation of FISIM	+	7 264	9 255	5 469	**21 988**
	Fixed assets included in intermediate consumption	-	8 225	2 058	9 803	**20 086**
	Research and development	-	547	-	67	**614**
	Reclassification of reporting units	+	110	-	271	**381**
	Daily allowances	-	4 552	6 702	11 600	**22 854**
	Margins for trading in financial assets	+	32	24	32	**88**
	Conceptual adjustments - total		**124 082**	**15 473**	**-8 461**	**131 094**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	168 437	57 696	170 502	**396 635**
	Total Exhaustiveness		**-168 437**	**-57 696**	**-170 502**	**-396 635**
Balancing			**-8 612**	**-1 155**	**-10 340**	**-20 107**
Total	**Intermediate consumption - total**		**3 013 042**	**1 974 016**	**2 591 252**	**7 578 310**

3.294 The amount of intermediate consumption of **sector of general government** represented 23.6 % of the total output of the sector of general government in section F. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.122.

Table 3.122 Calculation of intermediate consumption in S.13 **in thd. €**

			41	42	43	Total F
Administrative sources	Fin 1-12	+	520	25	559	**1 104**
Conceptual adjustments	Reclassification of units	+	-110	-	-270	**-380**
Total		**=**	**410**	**25**	**289**	**724**

3.295 The amount of intermediate consumption in **sector of households** represented 23.0 % of output of S.14 in section F. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.123, 3.124.

Table 3.123 Calculation of intermediate consumption in S.14 **in thd. €**

		41	42	43	Total F
Consumption of material and energy (Database Roč 3)		59 333	6 766	356 667	**422 766**
Consumption of services (Database Roč 3)	+	58 217	6 039	481 768	**546 024**
Intermediate consumption	=	**117 550**	**12 805**	**838 435**	**968 790**

Table 3.124 Adjustments of intermediate consumption in S.14 **in thd. €**

			41	42	43	Total F
Resources	**Intermediate consumption**		**117 550**	**12 805**	**838 435**	**968 790**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	625	142	795	**1 562**
	Allocation of FISIM	+	1 178	137	7 744	**9 059**
	Allocation of fees for insurance services	+	604	71	3 966	**4 641**
	Fixed assets included in intermediate consumption	-	300	63	31 012	**31 375**

	Capitalization of R&D	-	-	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	232	27	1 533	**1 792**
	Margins on trading financial assets	+	1 417	5	294	**1 716**
	Daily allowances	-	7 032	49	3 216	**10 297**
	Conceptual adjustments - total		**-3 276**	**270**	**-19 896**	**-22 902**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	69 366	-	44 239	**113 605**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	1 060 117	-	-	**1 060 117**
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	262	52	5 253	**5 567**
	N6 - Overvalued intermediate consumption	-	44 628	5 207	510 379	**560 214**
	Total Exhaustiveness		**1 085 117**	**-5 155**	**-460 887**	**619 075**
Balancing			**-1 573**	**-2 447**	**-108 927**	**-112 947**
Total	**Intermediate consumption - total**		**1 197 818**	**5 473**	**248 725**	**1 452 016**

3.296 The national accounts for the compilation of construction data are based on direct sources, which are either exhaustive (large enterprises) or calculated (small enterprises), where all sales should be included. Surveys used for compiling of construction data collect information on:

- Number of employees
- Number of working proprietors (self-employed)
- Gross output
- Gross wages and salaries
- Intermediate consumption
- Subcontracting (revenues)
- Foreign trade in construction

The data for construction for small enterprises are based on sample survey Roč 2-01, where the selection of units is based also on size class of businesses in terms of the number of employees, where also the smallest producer units are taken into account. By grossing-up procedure the auxiliary variables like gross wages are used. The surveyed data are compared with administrative sources.

All recommendations regarding register are applied, including the one on threshold for units in register, where we can stated the in SBR there is no threshold, so all units are included in SBR.

The same as for register is valid for LFS data, where aggregate LFS estimates of employment are compared with register employment, the same comparison is done also for construction. However, no corrections to value added are done within the under-recording of register employment.

3.297 Data for NACE F Construction are compared in the national accounts when compiling them on data from sectoral construction statistics obtained by the enterprise method. Current price indices relative to the previous year are used for comparison. Production is compared from national accounts and construction output by own employees is compared for sector statistics.

3.298 The values of employment and D.11 Wages and salaries from both sources are also compared. The average wage in the construction section and labor productivity are also checked. As part of the internal control of national accounts data, B.1g / P.1 shares, B.1g shares in GDP and employment shares in total employment are checked in a time series. In constant prices, the development of the deflators of the previous year's constant prices and chain prices in the time series is monitored.

3.299 In the SUT balance sheet, intermediate consumption indices at current prices CPA 23 (building materials) are used to verify the growth/decline in construction output in a given year. This comparison does not lead to any adjustment for under-coverage. It serves only for additional verification of the increase/decrease in construction output. It is performed on a 2-digit CPA23 without using structural data.

3.300 In business statistics, the total construction output is determined on a monthly basis Stav 1-12, within which subcontracting is also determined. The calculation of the estimate for construction output in NA includes data from the annual structural survey (Roč 1-01, Roč 2-01) broken down by NACE Rev.2 divisions, which are compared with monthly data from business statistics. This comparison shows that production in NA includes total construction output, including subcontracting. Therefore, we do not see room to calculate the missing profits of subcontractors.

3.301 Estimates based on price and quantity indicators are not applied, we do not have sufficiently specified information on building permits. There is only a number of issued building permits, which are directly ascertained by the quarterly reporting Stav 3-04.

3.302 Estimates for repairs and improvements to household dwellings are based on family accounts as overhaul expenditure. For the validation of NACE 43 production, a comparison of the HFC index at current prices COICOP 04.3 with the previous period is used.

3.303 Export-related data for the construction sector are obtained through source data. This means that the surveys also include specific questions on export. Reporting units report data also for activities carried out abroad, for which they incur tax and levy obligations in Slovakia. This means the reporting unit has to perform this activity for a period of less than 12 consecutive months. If the reporting unit performs this activity for a longer period of time, their data is not included in the survey. This applies to all statistical surveys. In addition, the statistical survey Roč 1-01, which also includes specific information on the construction industry and which represents the main source of national accounts, also contains a precise definition of resident/non-resident according to ESA2010.

3.304 The final estimate of the value of construction output also includes the value of construction output abroad for less than one year.

3.305 Data on construction are compared with estimates of foreign trade in construction.

3.13 Wholesale and retail trade; repair of motor vehicles and motorcycles (NACE Rev. 2 Section G)

3.306 Section G consists of 45 Wholesale and retail trade and repair of motor vehicles and motorcycles, 46 Wholesale trade, except of motor vehicles and motorcycles and 47 Retail trade, except of motor vehicles and motorcycles.

Table 3.125 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section G	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
45	1 997 352	981 071	1 016 281	10.6	1.1	1.0	1.0
46	9 247 764	4 828 821	4 418 943	45.9	4.8	4.3	4.5
47	8 052 748	3 859 531	4 193 217	43.6	4.6	4.1	4.2
Total (G)	**19 297 864**	**9 669 423**	**9 628 441**	**100.0**	**10.6**	**9.4**	**9.7**

3.307 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section G, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 3.126 Gross value added by sectors **in thd. €**

	S.11	S.13	S.14	Section G
P.1	16 569 842	40 019	2 688 003	**19 297 864**
P.2	9 485 103	40 190	144 130	**9 669 423**
B.1g	7 084 739	-171	2 543 873	**9 628 441**
Share of sectors in GVA, %	73.6	0.0	26.4	**100.0**

Table 3.126a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 45	**1 997 352**	**981 071**	**1 016 281**	**100.0**
S.11	1 693 615	939 769	753 846	74.2
S.13	-	-	-	-
S.14	303 737	41 302	262 435	25.8
NACE 46	**9 247 764**	**4 828 821**	**4 418 943**	**100.0**
S.11	8 224 039	4 758 661	3 465 378	78.4
S.13	40 019	40 190	-171	0.0
S.14	983 706	29 970	953 736	21.6
NACE 47	**8 052 748**	**3 859 531**	**4 193 217**	**100.0**
S.11	6 652 188	3 786 673	2 865 515	68.3
S.13	-	-	-	-
S.14	1 400 560	72 858	1 327 702	31.7
Total (G)	**19 297 864**	**9 669 423**	**9 628 441**	**100.0**

S.11	**16 569 842**	**9 485 103**	**7 084 739**	73.6
S.13	**40 019**	**40 190**	**-171**	0.0
S.14	**2 688 003**	**144 130**	**2 543 873**	26.4

3.308 Section G is specific by a huge number of units, which are classified in register into the non-financial sector, sector of general government and the sector of households. In the sector of non-financial corporations, the industry 45 covers sellers of cars of various marks. The industry 46 consists of units providing wholesale activity prevailingly falling into the size category of 0-19 employees. The industry 47 keeps the units with retail trade activities, while mainly the retail chains are in question, supermarkets, retail shops, pharmacies, petrol stations, consignments, internet sales, good automats etc. The main sources for the calculation of output and intermediate consumption for section G are presented in the Chapter 3.1. The adjustments for the exhaustiveness purposes are described in Chapter 7.

Output

3.309 The output of section G is the sum of outputs of divisions 45, 46 and 47 in the relevant sectors. It is expressed in basic prices.

Table 3.127 Sectoral breakdown of output **in thd. €**

	45	46	47	Total G
S.11	1 693 615	8 224 039	6 652 188	**16 569 842**
S.13	-	40 019	-	**40 019**
S.14	303 737	983 706	1 400 560	**2 688 003**
Total (G)	**1 997 352**	**9 247 764**	**8 052 748**	**19 297 864**

3.310 In the **sector of non-financial corporations,** the output of section G represented 9.9 % of the total output of the sector of non-financial corporations. The units dealing with wholesale activity frequently show also the values for retail trade and vice versa, the retail trade shops are dealing also with the wholesale activity. The calculation of output in S.11 and its adjustments are shown in Tables 3.128 and 3.129.

Table 3.128 Calculation of output in S.11 **in thd. €**

		45	46	47	Total G
Revenues from sales of own goods and services		1 033 574	3 141 294	1 774 205	**5 949 072**
Sale and delivery of goods and services to other Est. units	+	-	-	-	**-**
Revenues from goods in WT	+	3 000 838	29 999 094	2 108 557	**35 108 489**
Revenues from goods in RT	+	3 083 927	1 764 205	16 585 452	**21 433 584**
Capitalization of fixed assets	+	674	2 325	795	**3 794**
Change in intra-organisational stocks	+	2 001	12 113	13 674	**27 788**
Output (Roč 1-01+Roč 2-01)	=	**7 121 014**	**34 919 031**	**20 482 683**	**62 522 728**

Table 3.129 Adjustments of output in S.11 **in thd. €**

			45	46	47	Total G
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**7 121 014**	**34 919 031**	**20 482 683**	**62 522 728**
Conceptual adjustments	Holding gains/losses on inventories	-	60 334	290 129	189 677	**540 140**
	Revenues from operational leasing	+	178	777	651	**1 606**
	Goods sent abroad for processing	+	**-**	**-**	**-**	**-**

	Subsidies on products	+	-	-	-	-
	Costs on sold goods	-	5 446 493	26 775 101	13 828 212	**46 049 806**
	Reclassification of reporting units (Market output)	+	-	34	-	**34**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	-
	Mark-up for own-account production	+	45	155	53	**253**
	Mark-up for work-in-progress	+	129	837	951	**1 917**
	Mark-up for finished goods	+	79	395	851	**1 325**
	Capitalization of R&D	+	202	2 658	159	**3 019**
	Software capitalization	+	-	-	-	-
	Capitalization of originals	+	-	-	-	-
	Conceptual adjustments total		**-5 506 194**	**-27 060 374**	**-14 015 224**	**-46 581 792**
Exhaustiveness	N6 - Undervalued output	+	78 952	366 383	185 507	**630 842**
	N7 - Standing timber	+	-	-	-	-
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	429	1 850	1 550	**3 829**
	Total exhaustiveness		**79 381**	**368 233**	**187 057**	**634 671**
Balancing			**-586**	**-2 851**	**-2 328**	**-5 765**
Total	**Output - total**		**1 693 615**	**8 224 039**	**6 652 188**	**16 569 842**
	of which: market		1 692 486	8 217 668	6 649 379	**16 559 533**
	own-account production		1 129	6 370	2 809	**10 308**

3.311 In the **sector of general government**, the output of section G represented 0.2 % of total output of the sector of general government. The output of the sector S.13 calculated as a sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.130.

Table 3.130 Calculation of output in S.13 **in thd. €**

				46	Total G
Administrative sources	D11PAY	Fin 1-12	+	382	**382**
	D12PAY	Fin 1-12	+	113	**113**
	D29PAY	Fin 1-12	+	-676	**-676**
	P2	Fin 1-12	+	40 125	**40125**
	P2	Balance sheet - liabilities	+	78	**78**
CFC(PIM)	P51C1	Calculation of P51C	+	53	**53**
Conceptual adjustments	D1PAY	Reclassification of units	+	-43	**-43**
	P2	Reclassification of units	+	-13	**-13**
Total			**=**	**40 019**	**40 019**

3.312 In the **sector of households**, the output of section G represented 9.6 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.131, 3.132.

Table 3.131 Calculation of output in S.14 **in thd. €**

		45	46	47	Total G
Revenues from sales of own goods and services		118 271	296 926	357 509	**772 706**
Revenues from goods in WT	+	45 040	789 456	465 693	**1 300 189**
Revenues from goods in RT	+	117 105	146 512	1 362 225	**1 625 842**
Change in intra-organisational stocks	+	2 170	8 809	12 491	**23 470**
Output (Database Roč 3)	=	**282 586**	**1 241 703**	**2 197 918**	**3 722 207**

Table 3.132 Adjustments of output in S.14 **in thd. €**

			45	46	47	Total G
Resources	**Output (Database Roč 3)**		**282 586**	**1 241 703**	**2 197 918**	**3 722 207**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	4 029	12 081	27 846	**43 956**
	Expenditures on sold goods	-	132 874	791 321	1 500 417	**2 424 612**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	1	4	21	**26**
	Mark-up for finished goods	+	3	1	1	**5**
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-136 899**	**-803 397**	**-1 528 241**	**-2 468 537**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	27 580	-	-	**27 580**
	N2 - Drugs	+	-	-	196 122	**196 122**
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	33 558	-	**33 558**
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	1073	2 138	6 008	**9 219**
	N6 - Undervalued output	+	134 739	533 261	570 624	**1 238 624**
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	89	320	453	**862**
	Total Exhaustiveness		**163 481**	**569 277**	**773 207**	**1 505 965**
Balancing			**-5 431**	**-23 877**	**-42 324**	**-71 632**
Total	**Output - total**		**303 737**	**983 706**	**1 400 560**	**2 688 003**

Intermediate consumption

3.313 Intermediate consumption in section G is the sum of intermediate consumptions of these divisions in particular sectors. It is expressed in purchaser´s prices.

Table 3.133 Intermediate consumption by sectors **in thd. €**

	45	46	47	Total G
S.11	939 769	4 758 661	3 786 673	**9 485 103**
S.13	-	40 190	-	**40 190**
S.14	41 302	29 970	72 858	**144 130**
Total (G)	**981 071**	**4 828 821**	**3 859 531**	**9 669 423**

3.314 The intermediate consumption of **the sector of non-financial corporations** represented 57.2 % of output of S.11 in section G. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.134 and 3.135.

Table 3.134 Calculation of intermediate consumption S.11 **in thd. €**

		45	46	47	Total G
Consumption of purchased material and energy		466 244	1 466 143	871 702	**2 804 089**
Services purchased	+	496 245	2 908 350	2 479 491	**5 884 086**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	-
Shortages and losses on inventories	+	2 769	13 657	13 228	**29 654**
Operator payments for participating in lotteries and prize games	+	-	-	-	-
Other costs included in intermediate consumption	+	7 118	5 170	1 402	**13 690**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**972 376**	**4 393 320**	**3 365 823**	**8 731 519**

Table 3.135 Adjustments of intermediate consumption in S.11 **in thd. €**

			45	46	47	Total G
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**972 376**	**4 893 320**	**3 865 823**	**9 731 519**
Combined surveys	**Intermediate consumption (NSNO, Úč FO)**	+	**238**	**1 074**	**823**	**2 135**
Conceptual adjustments	Holding gains/losses on inventories	+	8 084	27 873	7 375	**43 332**
	Allocation of fees for insurance services	+	1 822	8 239	5 605	**15 666**
	Allocation of FISIM	+	3 622	16 061	10 879	**30 562**
	Fixed assets included in intermediate consumption	-	8 503	23 687	16 350	**48 540**
	Research and development	-	303	3 984	238	**4 525**
	Reclassification of reporting units	+	-	13	-	**13**
	Daily allowances	-	1 225	5 439	2 622	**9 286**
	Margins for trading in financial assets	+	14	59	42	**115**
	Conceptual adjustments - total		**3 511**	**19 135**	**4 691**	**27 337**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	35 183	149 303	82 559	**267 045**
	Total Exhaustiveness		**-35 183**	**-149 303**	**-82 559**	**-267 045**
Balancing			**-1 173**	**-5 565**	**-2 105**	**-8 843**
Total	**Intermediate consumption - total**		**939 769**	**4 758 661**	**3 786 673**	**9 485 103**

3.315 The amount of intermediate consumption of **sector of general government** represented 100.4 % of the total output of the sector of general government in section G. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.136.

Table 3.136 Calculation of intermediate consumption in S.13

in thd. €

			46	Total G
Administrative source	Fin 1-12	+	40 125	**40 125**
	Balance sheet - liabilities	+	78	**78**
Conceptual adjustments	Reclassification of units	+	-13	**-13**
Total		**=**	**40 190**	**40 190**

3.316 The amount of intermediate consumption in **sector of households** represented 5.4 % of output of S.14 in section G. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.137, 3.138.

Table 3.137 Calculation of intermediate consumption in S.14 **in thd. €**

		45	46	47	Total G
Consumption of material and energy (Database Roč 3)		55 812	83 190	115 369	**254 371**
Consumption of services (Database Roč 3)	+	33 479	137 472	208 432	**379 383**
Intermediate consumption	=	**89 291**	**220 662**	**323 801**	**633 754**

Table 3.138 Adjustments of intermediate consumption in S.14 **in thd. €**

			45	46	47	Total G
Resources	**Intermediate consumption**		**89 291**	**220 662**	**323 801**	**633 754**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	839	1 913	1 454	**4 206**
	Allocation of FISIM	+	947	3 105	4 834	**8 886**
	Allocation of fees for insurance services	+	484	1 591	2 475	**4 550**
	Fixed assets included in intermediate consumption	-	1 929	11 338	18 837	**32 104**
	Capitalization of R&D	-	-	-	-	**-**

	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	188	615	957	**1760**
	Margins on trading financial assets	+	69	45	104	**218**
	Daily allowances	-	344	262	527	**1133**
	Conceptual adjustments - total		**254**	**-4 331**	**-9 540**	**-13 617**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	16 691	-	-	**16 691**
	N2 - Drugs	+	-	-	3 264	**3 264**
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	24 757	-	**24 757**
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	902	1 222	4 602	**6 726**
	N6 - Overvalued intermediate consumption	-	49 180	197 064	216 209	**462 453**
	Total Exhaustiveness		**-31 587**	**-171 085**	**-208 343**	**-411 015**
Balancing			**-16 656**	**-15 276**	**-33 060**	**-64 992**
Total	**Intermediate consumption - total**		**41 302**	**29 970**	**72 858**	**144 130**

3.317 The calculation of output in section G is based on statistical and administrative data. The value of holding gains and losses is not included in the trading margin. The value of profits and losses is adjusted for output.

3.318 Ad-hoc trade margin surveys were not carried out. However, sales for both wholesale and retail broken down into commodities covered by the Roč 1-01 and Roč 2-01 statistical surveys are at disposal. As in the surveys the reporting units respond on the basis of the main economic activity, double counting does not occur.

3.319 Regarding the recommendations of CPNB 205 all recommendations on register are fulfilled. Sample survey covers all sizes of business in terms of the number of employees. Statistical surveys are compared to administrative sources. National Accounts make adjustment for underreporting of income, hidden labour, VAT fraud, income in kind and tips.

3.320 Verification of the accuracy of the estimates is necessary and therefore the data from the statistical surveys are compared annually with the administrative data after the audit, which are used to validate the sources. Employment data according to the NA are balanced quarterly with data from the Labor Force Sample Survey (LFS), adjusted to the domestic concept of the NA. The number of registered and unregistered employees in the trade sectors is also compared and analysed and compared with the NA aggregates.

3.321 The following checks are performed regularly:

- Share of value added in total GDP
- Share of employment in total employment
- The ratio of self-employment to total employment
- The ratio of value added to output
- Ratio of trading margin to turnover in distribution trade
- Retail turnover included in the HFCE calculation is compared with the turnover reported in the output indicator
- the values of output and intermediate consumption for small enterprises are checked and compared in time series. If some discrepancy occur, the reason is investigated.

3.322 The verification of the calculation of trade margin in SUT consists in the fact that the calculation of the volume of trade margin by the side of use must be close to the volume of production of commercial services by the side of supply in a given year. These volumes are also checked in the backward time series.

3.323 Further control is based on a comparison of production statistics indicators, mainly on sales for own services and goods, number of employees and wages and salaries.

3.324 Retail sales data enter directly into the calculation of HFCE. However, they are adjusted for the part of revenues that was realized by business entities and represents their intermediate consumption (for more details, see Chapter 5.7). The retail turnover included in the HFCE calculation is compared with the turnover reported in the output indicator.

3.325 Business activities of non-commercial / non-market entities are estimated on the basis of direct resources of NSNO, resp. extrapolated to non-selected entities. This part of production is considered to be market output and is classified in the industry into which it is classified on the basis of predominant activity.

3.326 Motor vehicle repairs are estimated on the basis of direct sources.

3.14 Transportation and storage (NACE Rev. 2 Section H)

3.327 Section H consists of divisions 49 Land transport and transport via pipelines, 50 Water transport, 51 Air transport 52 Warehousing and support activities for transportation and 53 Postal and courier services.

Table 3.139 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section H	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
49	6 661 633	3 542 090	3 119 543	55.3	3.4	3.1	3.2
50	43 280	27 621	15 659	0.3	0.0	0.0	0.0
51	99 753	73 461	26 292	0.5	0.0	0.0	0.0
52	5 381 895	3 288 508	2 093 387	37.1	2.3	2.1	2.1
53	891 143	508 969	382 174	6.8	0.4	0.4	0.4
Total (H)	**13 077 704**	**7 440 649**	**5 637 055**	**100.0**	**6.2**	**5.5**	**5.7**

3.328 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section H, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 3.140 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.11	S.13	S.14	Section H
P.1	10 162 545	2 170 429	744 730	**13 077 704**
P.2	6 635 432	708 941	96 276	**7 440 649**
B.1g	3 527 113	1 461 488	648 454	**5 637 055**
Share of sectors in GVA, %	62.6	25.9	11.5	**100.0**

Table 3.140a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 49	**6 661 633**	**3 542 090**	**3 119 543**	**100.0**
S.11	5 372 920	3 177 283	2 195 637	70.4
S.13	737 245	283 020	454 225	14.6
S.14	551 468	81 787	469 681	15.1
NACE 50	**43 280**	**27 621**	**15 659**	**100.0**
S.11	41 336	27 580	13 756	87.8
S.13	-	-	-	-
S.14	1 944	41	1 903	12.2
NACE 51	**99 753**	**73 461**	**26 292**	**100.0**
S.11	96 461	73 367	23 094	87.8
S.13	-	-	-	-
S.14	3 292	94	3 198	12.2
NACE 52	**5 381 895**	**3 288 508**	**2 093 387**	**100.0**
S.11	3 818 652	2 856 493	962 159	46.0
S.13	1 433 184	425 921	1 007 263	48.1
S.14	130 059	6 094	123 965	5.9
NACE 53	**891 143**	**508 969**	**382 174**	**100.0**
S.11	833 176	500 709	332 467	87.0
S.13	-	-	-	-
S.14	57 967	8 260	49 707	13.0
Total (H)	**13 077 704**	**7 440 649**	**5 637 055**	**100.0**
S.11	**10 162 545**	**6 635 432**	**3 527 113**	62.6
S.13	**2 170 429**	**708 941**	**1 461 488**	25.9
S.14	**744 730**	**96 276**	**648 454**	11.5

3.329 The section H Transportation and storage covers establishment units belonging into S.11, the main activity of which is related to transport and related activities. The highest number of units is represented by road transporters of goods. However, the registers include also dispatch firms, telecommunication operators, post, air companies, shipping companies and bigger travel agencies. The budgetary organisations from sector S.13, which are dealing with the construction and administration of infrastructure, belong here too. The road transporters belong to the sector of households and are classified under the legal form 101 physical person – entrepreneur not registered in the SPR. The main data sources for the calculation of output and intermediate consumption for the section H are presented in the Chapter 3.1. The adjustment procedure for the purposes of exhaustiveness is described in more details in Chapter 7.

Output

3.330 The output of sector H is the sum of outputs for divisions 49, 50, 51, 52 and 53 in particular sectors. It is expressed in basic prices.

Table 3.141 Sectoral breakdown of output **in thd. €**

	49	50	51	52	53	Total H
S.11	5 372 920	41 336	96 461	3 818 652	833 176	**10 162 545**
S.13	737 245	-	-	1 433 184	-	**2 170 429**
S.14	551 468	1 944	3 292	130 059	57 967	**744 730**
Total (H)	**6 661 633**	**43 280**	**99 753**	**5 381 895**	**891 143**	**13 077 704**

3.331 In the **sector of non-financial corporations**, the output in section H represented 6.1 % of the total out of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.142 and 3.143.

Table 3.142 Calculation of output in S.11 **in thd. €**

		49	50	51	52	53	Total H
Revenues from sales of own goods and services		5 238 439	41 651	95 229	3 759 649	823 756	**9 958 724**
Sale and delivery of goods and services to other Est. units	+	-	-	-	-	-	**-**
Revenues from goods in WT	+	417 792	6	416	102 438	7 667	**528 319**
Revenues from goods in RT	+	164 121	2 797	13	87 999	15 165	**270 095**
Capitalization of fixed assets	+	2 814	-	-	250	382	**3 446**
Change in intra-organisational stocks	+	-345	-	-	-1 911	6	**-2 250**
Output (Roč 1-01+Roč 2-01)	=	**5 822 821**	**44 454**	**95 658**	**3 948 425**	**846 976**	**10 758 334**

Table 3.143 Adjustments of output in S.11 **in thd. €**

			49	50	51	52	53	Total H
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**5 822 821**	**44 454**	**95 658**	**3 948 425**	**846 976**	**10 758 334**
Conceptual adjustments	Holding gains/losses on inventories	-	4 153	822	33	1345	383	**6 736**
	Revenues from operational leasing	+	546	5	15	377	112	**1 055**
	Goods sent abroad for processing	+	-	-	-	-	-	**-**
	Subsidies on products	+	-	-	-	-	-	**-**
	Costs on sold goods	-	511 428	2 564	489	171 656	16 877	**703 014**
	Reclassification of reporting units (Market output)	+	-	-	-	-6	-	**-6**
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	-	**-**
	Mark-up for own-account production	+	188	-	-	3	25	**216**
	Mark-up for work-in-progress	+	72	2	-	67	2	**143**
	Mark-up for finished goods	+	25	-	-	40	1	**66**
	Capitalization of R&D	+	41	-	-	-	-	**41**
	Software capitalization	+	399	-	-	689	-	**1 088**
	Capitalization of originals	+	-	-	-	-	-	**-**
	Conceptual adjustments total		**-514 310**	**-3 379**	**-507**	**-171 831**	**-17 120**	**-707 147**
Exhaustiveness	N6 - Undervalued output	+	60 706	265	1 311	42 480	3 339	**108 101**
	N7 - Standing timber	+	-	-	-	-		**-**
	N7 - Tips	+	4 265	-	-	-	-	**4 265**
	N7 - Income in kind	+	1298	11	32	904	271	**2 516**
	Total exhaustiveness		**66 269**	**276**	**1 343**	**43 384**	**3 610**	**114 882**
Balancing			**-1 860**	**-15**	**-33**	**-1 326**	**-290**	**-3 524**

Total	**Output - total**		**5 372 920**	**41 336**	**96 461**	**3 818 652**	**833 176**	**10 162 545**
	of which: market		5 369 381	41 334	96 461	3 817 603	832 766	**10 157 545**
	own-account production		3 539	2	-	1 049	410	**5 000**

3.332 In the **sector of general government,** the output of section H represented 10.5 % of total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.144.

Table 3.144 Calculation of output in S.13 **in thd. €**

				49	52	Total H
Administrative sources	D11PAY	Fin 1-12	+	164 243	282 990	**447 233**
	D11PAY	Balance sheet - liabilities	+	370	2012	**2 382**
	D12PAY	Fin 1-12	+	68 250	109 071	**177 321**
	D12PAY	Balance sheet - receivables	+	3 163	-46	**3 117**
	D12PAY	Balance sheet - liabilities	+	336	1 760	**2 096**
	D29PAY	Fin 1-12	+	18 082	15 099	**33 181**
	P2	Fin 1-12	+	308 330	390 940	**699 270**
	P2	Balance sheet - receivables	+	353	-303	**50**
	P2	Balance sheet - liabilities	+	-25 483	35 289	**9 806**
CFC(PIM)	P51C	Calculation of P51C	+	199 781	595 806	**795 587**
Conceptual adjustments	D1PAY	Reclassification of units	+	-	483	**483**
	P2	Reclassification of units	+	-	85	**85**
	P2	Capitalization of R&D expenditure	+	-48	-	**-48**
	P2	Costs on sold goods	+	-132	-90	**-222**
	D29PAY	Reclassification of units	+	-	7	**7**
	P51C	Reclassification of units	+		81	**81**
Total			**=**	**737 245**	**1 433 103**	**2 170 429**

3.333 In the sector of households, the output of section H represented 2.7 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.145 and 3.146.

Table 3.145 Calculation of output in S.14 **in thd. €**

		49	50	51	52	53	Total H
Revenues from sales of own goods and services		298 731	264	312	55 630	36 301	**391 238**
Revenues from goods in WT	+	43 439	58	63	5 770	1643	**50 973**
Revenues from goods in RT	+	8 585	22	24	5 172	282	**14 085**
Change in intra-organisational stocks	+	416	-	-	-85	8	**339**
Output (Database Roč 3)	=	**351 171**	**344**	**399**	**66 487**	**38 234**	**456 635**

Table 3.146 Adjustments of output in S.14 **in thd. €**

			49	50	51	52	53	Total H
Resources	**Output (Database Roč 3)**		**351 171**	**344**	**399**	**66 487**	**38 234**	**456 635**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	450	-	-	40	2	**492**
	Expenditures on sold goods	-	37 475	48	48	10 524	4 800	**52 895**
	In-house staff	+	-	-	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	2	-	-	-	-	**2**
	Mark-up for finished goods	+	-	-	-	-	-	**-**

	Subsidies on products	+	-	-	-	-	-	-
	Conceptual adjustments - total		**-37 923**	**-48**	**-48**	**-10 564**	**-4 802**	**-53 385**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	1 087	18	41	1 450	2 355	**4 951**
	N6 - Undervalued output	+	237 030	1 637	2 908	73 964	22 915	**338 454**
	N7 - Tips	+	6 849	-	-	-	-	**6 849**
	N7 - Income in kind	+	47	-	-	11	5	**63**
	Total Exhaustiveness		**245 013**	**1 655**	**2 949**	**75 425**	**25 275**	**350 317**
Balancing			**-6 793**	**-7**	**-8**	**-1 289**	**-740**	**-8 837**
Total	**Output - total**		**551 468**	**1 944**	**3 292**	**130 059**	**57 967**	**744 730**

Intermediate consumption

3.334 Intermediate consumption in section H is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.147 Intermediate consumption by sectors **in thd. €**

	49	50	51	52	53	Total H
S.11	3 177 283	27 580	73 367	2 856 493	500 709	**6 635 432**
S.13	283 020	-	-	425 921	-	**708 941**
S.14	81 787	41	94	6 094	8 260	**96 276**
Total (H)	**3 542 090**	**27 621**	**73 461**	**3 288 508**	**508 969**	**7 440 649**

3.335 The intermediate consumption of the **sector of non-financial corporations** represented 65.3 % of output of S.11 in section H. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.148 and 3.149.

Table 3.148 Calculation of intermediate consumption in S.11 **in thd. €**

		49	50	51	52	53	Total H
Consumption of purchased material and energy		1 212 370	10 956	14 478	192 268	38 799	**1 468 871**
Services purchased	+	2 112 779	16 643	60 022	2 707 446	463 474	**5 360 364**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	-	-	**-**
Shortages and losses on inventories	+	1 262	-	-	918	165	**2 345**
Operator payments for participating in lotteries and prize games	+	-	-	-	-	-	**-**
Other costs included in intermediate consumption	+	2 578	-	-	3 150	-50	**5 678**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**3 328 989**	**27 599**	**74 500**	**2 903 782**	**502 388**	**6 837 258**

Table 3.149 Adjustments of intermediate consumption in S.11 **in thd. €**

			49	50	51	52	53	Total H
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**3 328 989**	**27 599**	**74 500**	**2 903 782**	**502 388**	**6 837 258**
Combined surveys	**Intermediate consumption (NSNO, Úč FO)**	+	**814**	**7**	**18**	**710**	**123**	**1 672**

Conceptual adjustments	Holding gains/losses on inventories	+	7 596	424	596	4174	418	**13 208**
	Allocation of fees for insurance services	+	6 445	49	130	6 804	1198	**14 626**
	Allocation of FISIM	+	11 853	101	395	10 927	2 550	**25 826**
	Fixed assets included in intermediate consumption	-	13 490	8	103	2 667	313	**16 581**
	Research and development	-	62	-	-	-	-	**62**
	Reclassification of reporting units	+	-	-	-	-85	-	**-85**
	Daily allowances	-	85 605	196	569	7 987	1247	**95 604**
	Margins for trading in financial assets	+	40	-	2	30	8	**80**
	Conceptual adjustments - total		**-73 223**	**370**	**451**	**11 196**	**2 614**	**-58 592**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	81 146	414	1635	62 000	4 997	**150 192**
	Total Exhaustiveness		**-81 146**	**-414**	**-1 635**	**-62 000**	**-4 997**	**-150 192**
Balancing			**1 849**	**18**	**33**	**2 805**	**581**	**5 286**
Total	**Intermediate consumption - total**		**3 177 283**	**27 580**	**73 367**	**2 856 493**	**500 709**	**6 635 432**

3.336 The amount of intermediate consumption of **sector of general government** represented 32.7 % of the total output of the sector of general government in section H. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.150.

Table 3.150 Calculation of intermediate consumption in S.13 **in thd. €**

			49	52	Total
Administrative sources	Fin 1-12	+	308 330	390 940	**699 270**
	Balance sheet - receivables	+	353	-303	**50**
	Balance sheet - liabilities	+	-25 483	35 289	**9 806**
Conceptual adjustments	Capitalization of R&D expenditure	+	-48	-	**-48**
	Reclassification of units	+	-	85	**85**
	Allocation of FISIM	+	-132	-90	**-222**
Total		**=**	**283 020**	**425 921**	**708 941**

3.337 The amount of intermediate consumption in sector of households represented 12.98 % of output of S.14 in section H. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.151 and 3.152.

Table 3.151 Calculation of intermediate consumption in S.14 **in thd. €**

		49	50	51	52	53	Total H
Consumption of material and energy (Database Roč 3)		101 966	67	67	6 716	2 390	**111 206**
Consumption of services (Database Roč 3)	+	99 617	92	81	18 763	15 105	**133 658**
Intermediate consumption	=	**201 583**	**159**	**148**	**25 479**	**17 495**	**244 864**

Table 3.152 Adjustments of intermediate consumption in S.14 **in thd. €**

			49	50	51	52	53	Total H
Resources	**Intermediate consumption**		**201 583**	**159**	**148**	**25 479**	**17 495**	**244 864**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	200	-	-	8	4	**212**
	Allocation of FISIM	+	959	2	1	291	108	**1 361**
	Allocation of fees for insurance services	+	491	1	-	148	56	**696**
	Fixed assets included in intermediate consumption	-	669	-	-	478	57	**1 204**
	Capitalization of R&D	-	-	-	-	-	-	**-**

	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	190	-	-	58	22	**270**
	Margins on trading financial assets	+	14	-	-	5	2	**21**
	Daily allowances	-	424	-	-	41	-	**465**
	Conceptual adjustments - total		**761**	**3**	**1**	**-9**	**135**	**891**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	**-**
	N2 - Drugs	+	-	-	-	-	-	**-**
	N2 - Prostitution	+	-	-	-	-	-	**-**
	N2 - Smuggling	+	-	-	-	-	-	**-**
	N3 - Own-account construction output	+	-	-	-	-	-	**-**
	N3 - Own-account agricultural output	+	-	-	-	-	-	**-**
	N5 - Registered units not subject to statistical survey	+	637	15	16	1221	1 961	**3 850**
	N6 - Overvalued intermediate consumption	-	84 323	117	30	17 727	7 650	**109 847**
	Total Exhaustiveness		**-83 686**	**-102**	**-14**	**-16 506**	**-5 689**	**-105 997**
Balancing			**-36 871**	**-19**	**-41**	**-2 870**	**-3 681**	**-43 482**
Total	**Intermediate consumption - total**		**81 787**	**41**	**94**	**6 094**	**8 260**	**96 276**

3.15 Accommodation and food service activities (NACE Rev. 2 Section I)

3.338 Section I consists of divisions 55 Accommodation and 56 Restaurant and food service activities.

Table 3.153 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section I	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
55	618 552	227 022	391 530	28.9	0.4	0.4	0.4
56	1 589 025	627 251	961 774	71.1	1.1	0.9	1.0
Total (I)	**2 207 577**	**854 273**	**1 353 304**	**100.0**	**1.5**	**1.3**	**1.4**

3.339 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section I, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 3.154 Gross value added by sectors **in thd. €**

	S.11	S.13	S.14	S.15	Section I
P.1	1 483 956	28 879	693 586	1 156	**2 207 577**
P.2	803 269	8 874	41 330	800	**854 273**
B.1g	680 687	20 005	652 256	356	**1 353 304**
Share of sectors in GVA, %	50.3	1.5	48.2	0.0	**100.0**

Table 3.154a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 55	**618 552**	**227 022**	**391 530**	**100.0**

S.11	429 844	214 798	215 046	54.9
S.13	21 186	6 166	15 020	3.8
S.14	167 522	6 058	161 464	41.2
S.15	-	-	-	-
NACE 56	**1 589 025**	**627 251**	**961 774**	**100.0**
S.11	1 054 112	588 471	465 641	48.4
S.13	7 693	2 708	4 985	0.5
S.14	526 064	35 272	490 792	51.0
S.15	1 156	800	356	0.0
Total (I)	**2 207 577**	**854 273**	**1 353 304**	**100.0**
S.11	**1 483 956**	**803 269**	**680 687**	50.3
S.13	**28 879**	**8 874**	**20 005**	1.5
S.14	**693 586**	**41 330**	**652 256**	48.2
S.15	**1 156**	**800**	**356**	0.0

3.340 The section I covers those reporting units from the sector of non-financial corporations, which are dealing with the operation of hotels, restaurants, catering and dining halls for students. The majority of units belong into the category of 0-19 employees. In the sector of households, prevailingly the units merged under the legal form 101 physical person – entrepreneur are in question. In sector S.13, the budgetary organisations, subsidised organisations running special facilities of particular institutions classified in the sector S.13 are in question. The sector NPISH covers school and boarding school canteens, food distribution centres. The main data sources for the calculation of output and intermediate consumption for section I are presented in Chapter 3.1. The adjustment procedure for the purposes of exhaustiveness is described in more details in Chapter 7.

Output

3.341 The output of sector I is the sum of outputs for divisions 55 and 56 in particular sectors. It is expressed in basic prices.

Table 3.155 Sectoral breakdown of output **in thd. €**

	55	56	Total I
S.11	429 844	1 054 112	**1 483 956**
S.13	21 186	7 693	**28 879**
S.14	167 522	526 064	**693 586**
S.15	-	1 156	**1 156**
Total (I)	**618 552**	**1 589 025**	**2 207 577**

3.342 In the sector of **non-financial corporations**, the output in section I represented 0.9 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.156 and 3.157.

Table 3.156 Calculation of output in S.11 **in thd. €**

		55	56	Total I
Revenues from sales of own goods and services		322 970	774 012	**1 096 982**

Sale and delivery of goods and services to other Est. units	+	-	-	**-**
Revenues from goods in WT	+	1 053	135 090	**136 143**
Revenues from goods in RT	+	42 409	226 177	**268 586**
Capitalization of fixed assets	+	23	-	**23**
Change in intra-organisational stocks	+	94	44	**138**
Output (Roč 1-01+Roč 2-01)	**=**	**366 549**	**1 135 323**	**1 501 872**

Table 3.157 Adjustments of output in S.11 **in thd. €**

			55	56	Total I
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**366 549**	**1 135 323**	**1 501 872**
Conceptual adjustments	Holding gains/losses on inventories	-	997	7 602	**8 599**
	Revenues from operational leasing	+	30	46	**76**
	Goods sent abroad for processing	+	**-**	**-**	**-**
	Subsidies on products	+	**-**	**-**	**-**
	Costs on sold goods	-	11 860	256 371	**268 231**
	Reclassification of reporting units (Market output)	+	-	-13	**-13**
	Reclassification of reporting units (Self-produced output)	+	-	-	**-**
	Mark-up for own-account production	+	2	-	**2**
	Mark-up for work-in-progress	+	27	680	**707**
	Mark-up for finished goods	+	36	298	**334**
	Capitalization of R&D	+	-	9	**9**
	Software capitalization	+	-	-	**-**
	Capitalization of originals	+	-	-	**-**
	Conceptual adjustments total		**-12 762**	**-262 953**	**-275 715**
Exhaustiveness	N6 - Undervalued output	+	66 907	151 951	**218 858**
	N7 - Standing timber	+	-	-	**-**
	N7 - Tips	+	9 208	29 988	**39 196**
	N7 - Income in kind	+	67	110	**177**
	Total exhaustiveness		**76 182**	**182 049**	**258 231**
Balancing			**-125**	**-307**	**-432**
Total	**Output - total**		**429 844**	**1 054 112**	**1 483 956**
	of which: market		429 756	1 053 125	**1 482 881**
	own-account production		88	987	**1 075**

3.343 In the **sector of general government**, the output of section I represented 0.1 % of total output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.158.

Table 3.158 Calculation of output in S.13 **in thd. €**

				55	56	Total I
Administrative sources	D11PAY	Fin 1-12	+	8 311	3 595	**11 906**
	D12PAY	Fin 1-12	+	3 005	1 244	**4 249**
	D29PAY	Fin 1-12	+	471	36	**507**
	P2	Fin 1-12	+	6 166	2 703	**8 869**
CFC(PIM)	P51C1	Calculation of P51C1	+	3 233	97	**3 330**
Conceptual adjustments	P2	Reclassification of units	+	-	5	**5**
	P51C1	Reclassification of units	+	-	13	**13**
Total			**=**	**21 186**	**7 693**	**28 879**

3.344 In the **sector of households**, the output of section I represented 2.5 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.159 and 3.160.

Table 3.159 Calculation of output in S.14 **in thd. €**

		55	56	Total I
Revenues from sales of own goods and services		31 288	156 170	**187 458**
Revenues from goods in WT	+	431	24 831	**25 262**
Revenues from goods in RT	+	6 353	114 965	**121 318**
Change in intra-organisational stocks	+	177	1782	**1 959**
Output (Database Roč 3)	=	**38 249**	**297 748**	**335 997**

Table 3.160 Adjustments of output in S.14 **in thd. €**

			55	56	Total I
Resources	**Output (Database Roč 3)**		**38 249**	**297 748**	**335 997**
Extrapolation	Imputed rentals	+	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	104	842	**946**
	Expenditures on sold goods	-	10 197	137 299	**147 496**
	In-house staff	+	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	-	1	**1**
	Mark-up for finished goods	+	2	-	**2**
	Subsidies on products	+	-	-	-
	Conceptual adjustments - total		**-10 299**	**-138 140**	**-148 439**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-
	N2 - Drugs	+	-	-	-
	N2 - Prostitution	+	-	-	-
	N2 - Smuggling	+	-	-	-
	N3 - Own-account construction output	+	-	-	-
	N3 - Own-account agricultural output	+	-	-	-
	N5 - Registered units not subject to statistical survey	+	664	1132	**1 796**
	N6 - Undervalued output	+	138 588	358 656	**497 244**
	N7 - Tips	+	1 042	12 237	**13 279**
	N7 - Income in kind	+	15	163	**178**
	Total Exhaustiveness		**140 309**	**372 188**	**512 497**
Balancing			**-737**	**-5 732**	**-6 469**
Total	**Output - total**		**167 522**	**526 064**	**693 586**

3.345 In the **sector of non-profit institutions serving households,** the output in section I represented 0.1 % of the total output of the NPISH sector. The calculation of output in S.15 is presented in Table 3.161.

Table 3.161 Calculation of output in S.15 **in thd. €**

				55	56	Total I
Statistical surveys	Intermediate consumption			-	800	**800**
	Compensation of employees		+	-	340	**340**
	Other taxes on production		+	-	9	**9**
Extrapolation	Consumption of fixed capital		+	-	7	**7**
Total	**Output**		**=**	**-**	**1 156**	**1 156**
Of which:	Other non-market			-	628	**628**
	market			-	528	**528**
	Of which:	Conceptual adjustments	Holding gains/losses	-	-	**-**

			on inventories			

Intermediate consumption

3.346 Intermediate consumption in section I is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.162 Intermediate consumption by sectors **in thd. €**

	55	56	Total I
S.11	214 798	588 471	**803 269**
S.13	6 166	2 708	**8 874**
S.14	6 058	35 272	**41 330**
S.15	-	800	**800**
Total (I)	**227 022**	**627 251**	**854 273**

3.347 The intermediate consumption of the **sector of non-financial corporations** represented 54.1 % of output of S.11 in divisions 55 and 56. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.163 and 3.164.

Table 3.163 Calculation of intermediate consumption in S.11 **in thd. €**

		55	56	Total I
Consumption of purchased material and energy		88 887	393 904	**482 791**
Services purchased	+	145 763	247 100	**392 863**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	**-**
Shortages and losses on inventories	+	152	366	**518**
Operator payments for participating in lotteries and prize games	+	7	2	**9**
Other costs included in intermediate consumption	+	40	633	**673**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**234 849**	**642 005**	**876 854**

Table 3.164 Adjustments of intermediate consumption in S.11 **in thd. €**

			55	56	Total I
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**234 849**	**642 005**	**876 854**
Combined surveys	**Intermediate consumption (NSNO, Úč FO)**		**57**	**157**	**214**
Conceptual adjustments	Holding gains/losses on inventories	+	1 702	9 004	**10 706**
	Allocation of fees for insurance services	+	289	636	**925**
	Allocation of FISIM	+	588	1 034	**1 622**
	Fixed assets included in intermediate consumption	-	2 449	13 421	**15 870**
	Research and development	-	-	13	**13**
	Reclassification of reporting units	+	-	-5	**-5**
	Daily allowances	-	215	171	**386**
	Margins for trading in financial assets	+	2	8	**10**
	Conceptual adjustments - total		**-83**	**-2 928**	**-3 011**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	18 336	46 896	**65 232**
	Total Exhaustiveness		**-18 336**	**-46 896**	**-65 232**
Balancing			**-1 689**	**-3 867**	**-5 556**
Total	**Intermediate consumption - total**		**214 798**	**588 471**	**803 269**

3.348 The amount of intermediate consumption of **sector of general government** represented 30.7 % of the total output of the sector of general government in section I. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.165.

Table 3.165 Calculation of intermediate consumption in S.13 **in thd. €**

			55	56	Total I
Administrative sources	Fin 1-12	+	6 166	2 703	**8 869**
Conceptual adjustments	Reclassification of units	+	-	5	**5**
Total		**=**	**6 166**	**2 708**	**8 874**

3.349 The amount of intermediate consumption in the **sector of households** represented 6.0 % of output of S.14 in section I. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.166 and 3.167.

Table 3.166 Calculation of intermediate consumption in S.14 **in thd. €**

		55	56	Total I
Consumption of material and energy (Database Roč 3)		7 133	48 123	**55 256**
Consumption of services (Database Roč 3)	+	8 780	45 998	**54 778**
Intermediate consumption	=	**15 913**	**94 121**	**110 034**

Table 3.167 Adjustments of intermediate consumption in S.14 **in thd. €**

			55	56	Total I
Resources	**Intermediate consumption**		**15 913**	**94 121**	**110 034**
Extrapolation	Imputed rentals	+	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	60	454	**514**
	Allocation of FISIM	+	271	1 744	**2 015**
	Allocation of fees for insurance services	+	139	892	**1 031**
	Fixed assets included in intermediate consumption	-	464	950	**1 414**
	Capitalization of R&D	-	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	54	346	**400**
	Margins on trading financial assets	+	5	57	**62**
	Daily allowances	-	122	828	**950**
	Conceptual adjustments - total		**-57**	**1 715**	**1 658**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-
	N2 - Drugs	+	-	-	-
	N2 - Prostitution	+	-	-	-
	N2 - Smuggling	+	-	-	-
	N3 - Own-account construction output	+	-	-	-
	N3 - Own-account agricultural output	+	-	-	-
	N5 - Registered units not subject to statistical survey	+	356	849	**1 205**
	N6 - Overvalued intermediate consumption	-	7 435	45 577	**53 012**
	Total Exhaustiveness		**-7 079**	**-44 728**	**-51 807**
Balancing			**-2 719**	**-15 836**	**-18 555**
Total	**Intermediate consumption - total**		**6 058**	**35 272**	**41 330**

3.350 The amount of intermediate consumption in the **NPISH sector** represented 69.2 % of output of S.15 in section I. The calculation of intermediate consumption in S.15 and its adjustments are shown in Table 3.168.

Table 3.168 Calculation of intermediate consumption in S.15 **in thd. €**

			55	56	Total I
Statistical surveys	NSNO	+	-	767	**767**
	Resources total		-	**767**	**767**
Conceptual adjustments	Allocation of fees for insurance services	+	-	1	**1**
	Margins on trading financial assets	+	-	1	**1**
	Allocation of FISIM	+	-	29	**29**
	Capitalization of R&D	-	-	-	**-**
	Holding gains/losses on inventories	+	-	2	**2**
	Conceptual adjustments - total		-	**33**	**33**
Total	**Intermediate consumption**	**=**	-	**800**	**800**

3.351 Data for NACE I Accommodation and food service activities in the NA are compared to data from sectoral statistics on trade and food services. The indices of own-account output growth in the NA are mainly compared with the revenues from own-account output of sectoral statistics. The indices for the average wage from both sources are also compared. An important benchmark in this category is the HFCE index, which is based on retail turnover with household budget survey (COICOP 11). The internal control of NA data controls the B.1g / P.1 shares, B.1g shares in GDP and employment shares in total employment in a time series. The development of the deflators of the previous year's constant prices and chain prices in the time series is also monitored.

3.352 The value of the output of hotel services, restaurants and cafes also includes the value of food and beverages consumed in hotels, restaurants and cafés. This value enters there through the revenue from the provision of these products. At the same time, this value is also included in intermediate consumption.

3.353 Imports and exports of hotel and restaurant services are part of imports and exports of balance of payments and national accounts services.

3.354 All common recommendations of CPNB 205 are fulfilled in way as it is under NACE G. The prices collected directly in lodging houses are broken down by type of accommodation (e.g. hotel, pension, hostels, auto camping).

3.355 The SOSR conducts statistical survey in selected households in order to fulfil the requirements of the Regulation (EU) no 692/2011 of the European Parliament and of the Council of 6 July 2011 concerning European statistics on tourism and repealing Council Directive 95/57/EC and Methodological Manual for Tourism Statistics. This data source is used in Tourism satellite accounts compilation.

3.356 Verification of NACE 55 output is carried out annually on the basis of quantitative method, where the number of overnight stays base on survey CR1-12 is multiplied by unit price of accommodation by individual categories.

3.16 Information and communication (NACE Rev. 2 Section J)

3.357 Section J consists of divisions 58 Publishing activities, 59 Motion Picture, video and television programme production, sound recording and music publishing activities, 60

Programming and broadcasting activities, 61 Telecommunications, 62 Computer programming, consultancy and related activities and 63 Information service activities.

Table 3.169 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section J	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
58	387 759	183 100	204 659	4.4	0.2	0.2	0.2
59	362 701	189 037	173 664	3.7	0.2	0.2	0.2
60	297 331	179 216	118 115	2.5	0.1	0.1	0.1
61	2 027 482	845 304	1 182 178	25.4	1.3	1.2	1.2
62	4 319 511	1 916 136	2 403 375	51.7	2.6	2.4	2.4
63	1 017 697	447 321	570 376	12.3	0.6	0.6	0.6
Total (J)	**8 412 481**	**3 760 114**	**4 652 367**	**100.0**	**5.1**	**4.6**	**4.7**

3.358 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section J, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 3.170 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.11	S.13	S.14	Section J
P.1	7 559 190	274 509	578 782	**8 412 481**
P.2	3 589 052	139 908	31 154	**3 760 114**
B.1g	3 970 138	134 601	547 628	**4 652 367**
Share of sectors in GVA, %	85.3	2.9	11.8	**100.0**

Table 3.170a Share of the individual sectors in the total value added of the individual divisions

in thd. €

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 58	**387 759**	**183 100**	**204 659**	**100.0**
S.11	324 816	179 991	144 825	70.8
S.13	1 250	461	789	0.4
S.14	61 693	2 648	59 045	28.9
NACE 59	**362 701**	**189 037**	**173 664**	**100.0**
S.11	310 064	185 694	124 370	71.6
S.13	-	-	-	-
S.14	52 637	3 343	49 294	28.4
NACE 60	**297 331**	**179 216**	**118 115**	**100.0**
S.11	153 191	97 397	55 794	47.2
S.13	142 781	81 584	61 197	51.8
S.14	1359	235	1 124	1.0
NACE 61	**2 027 482**	**845 304**	**1 182 178**	**100.0**

S.11	2 017 768	845 101	1 172 667	99.2
S.13	2	2	0	0.0
S.14	9 712	201	9 511	0.8
NACE 62	**4 319 511**	**1 916 136**	**2 403 375**	**100.0**
S.11	3 977 514	1 899 697	2 077 817	86.5
S.13	6 272	904	5 368	0.2
S.14	335 725	15 535	320 190	13.3
NACE 63	**1 017 697**	**447 321**	**570 376**	**100.0**
S.11	775 837	381 172	394 665	69.2
S.13	124 204	56 957	67 247	11.8
S.14	117 656	9 192	108 464	19.0
Total (J)	**8 412 481**	**3 760 114**	**4 652 367**	**100.0**
S.11	**7 559 190**	**3 589 052**	**3 970 138**	85.3
S.13	**274 509**	**139 908**	**134 601**	2.9
S.14	**578 782**	**31 154**	**547 628**	11.8

3.359 Section J Information and communication covers establishment units for sector S.11, main activity of which is related to the above mentioned services. For the sector S.13, the register contains mainly budgetary organisations, the main activity of which is related to information, communication and mass media services. In the sector of households, majority of units under the legal form 101 physical person – entrepreneur is in question. The main sources for the calculation of output and intermediate consumption for section J are presented in Chapter 3.1. The adjustment procedure for the purposes of exhaustiveness is described in more details in Chapter 7.

Output

3.360 The output of section J is the sum of outputs for divisions 58, 59, 60, 61, 62 and 63 in particular sectors. It is expressed in basic prices.

Table 3.171 Sectoral breakdown of output **in thd. €**

	58	59	60	61	62	63	Total J
S.11	324 816	310 064	153 191	2 017 768	3 977 514	775 837	**7 559 190**
S.13	1 250	-	142 781	2	6 272	124 204	**274 509**
S.14	61 693	52 637	1359	9 712	335 725	117 656	**578 782**
Total (J)	**387 759**	**362 701**	**297 331**	**2 027 482**	**4 319 511**	**1 017 697**	**8 412 481**

3.361 In the **sector of non-financial corporations**, the output in section J represented 4.5 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.172 and 3.173.

Table 3.172 Calculation of output in S.11 **in thd. €**

		58	59	60	61	62	63	Total J
Revenues from sales of own goods and services		298 316	236 946	150 991	1 987 007	3 654 699	711 998	**7 039 957**

Sale and delivery of goods and services to other Est. units	+	-	-	-	-	2 754	-	**2 754**
Revenues from goods in WT	+	36 533	5 646	-	19 219	380 856	12 087	**454 341**
Revenues from goods in RT	+	25 887	1 600	198	241 455	222 011	61 554	**552 705**
Capitalization of fixed assets	+	826	1 767	-	18 642	37 187	6 075	**64 497**
Change in intra-organisational stocks	+	2 314	-	-	968	4 055	990	**8 327**
Output (Roč 1-01+Roč 2-01)	=	**363 876**	**245 959**	**151 189**	**2 267 291**	**4 301 562**	**792 704**	**8 122 581**

Table 3.173 Adjustments of output in S.11 **in thd. €**

			58	59	60	61	62	63	Total J
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**363 876**	**245 959**	**151 189**	**2 267 291**	**4 301 562**	**792 704**	**8 122 581**
Conceptual adjustments	Holding gains/losses on inventories	-	5 831	540	3	4 549	10 870	3 030	**24 823**
	Revenues from operational leasing	+	28	20	23	300	404	67	**842**
	Goods sent abroad for processing	+	-	-	-	-	-	-	**-**
	Subsidies on products	+	-	-	-	-	-	-	**-**
	Costs on sold goods	-	41 932	5 673	39	261 376	478 212	47 129	**834 361**
	Reclassification of reporting units (Market output)	+	-76	-	456	-	-	-	**380**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	-	-	-	**-**
	Mark-up for own-account production	+	55	118	-	1 244	2 481	405	**4 303**
	Mark-up for work-in-progress	+	22	11	-	29	491	55	**608**
	Mark-up for finished goods	+	16	3	-	37	302	113	**471**
	Capitalization of R&D	+	899	-	-	651	41 555	1515	**44 620**
	Software capitalization	+	-	-	-	6 893	55 903	13 451	**76 247**
	Capitalization of originals	+		64 425					**64 425**
	Conceptual adjustments total		**-46 819**	**58 364**	**437**	**-256 771**	**-387 946**	**-34 553**	**-667 288**
Exhaustiveness	N6 - Undervalued output	+	7 805	5 784	1 568	7 225	76 505	17 787	**116 674**
	N7 - Standing timber	+	-	-	-	-	-	-	**-**
	N7 - Tips	+	-	-	-	-	-	-	**-**
	N7 - Income in kind	+	66	41	50	722	949	158	**1 986**
	Total exhaustiveness		**7 871**	**5 825**	**1 618**	**7 947**	**77 454**	**17 945**	**118 660**
Balancing			**-112**	**-84**	**-53**	**-699**	**-13 556**	**-259**	**-14 763**
Total	**Output - total**		**324 816**	**310 064**	**153 191**	**2 017 768**	**3 977 514**	**775 837**	**7 559 190**
	of which: market		322 998	243 740	153 191	1 990 272	3 839 595	754 223	**7 304 019**
	own-account production		1 818	66 324	-	27 496	137 919	21 614	**255 171**

3.362 In the **sector of general government**, the output of section J represented 1.3 % of total output of the sector of general government. The output of the sector S.13 calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.174.

Table 3.174 Calculation of output in S.13 **in thd. €**

				58	59	60	61	62	63	Total J
Administrative sources	D11PAY	Fin 1-12	+	500	-	34 405	-	3 866	13 044	**51 815**
	D11PAY	Balance sheet - liabilities	+	-	-	-276	-	-	-2	**-278**
	D12PAY	Fin 1-12	+	150	-	10 421	-	1347	4 648	**16 566**
	D12PAY	Balance sheet - liabilities	+	-	-	-107	-	-	-	**-107**
	D29PAY	Fin 1-12	+	2	-	793	-	49	715	**1 559**
	P2	Fin 1-12	+	416	-	80 596	-	904	56 990	**138 906**
	P2	Balance sheet - liabilities	+	-	-	1 182	-	-	-33	**1 149**

CFC(PIM)	P51C1	Calculation of P51C	+	10	-	16 222	-	106	48 842	**65 180**
Conceptual adjustments	D1PAY	Reclassification of units	+	126	-	-	-	-	-	**126**
	D1PAY	Reclassification of units	+	-	-	-249	-	-	-	**-249**
	D29PAY	Reclassification of units	+	-	-	-6	-	-	-	**-6**
	P51C1	Reclassification of units	+	1	-	-6	-	-	-	**-5**
	P2	Reclassification of units	+	45	-	-	2	-	-	**47**
	P2	Reclassification of units	+	-	-	-194	-	-	-	**-194**
Total			**=**	**1 250**	**0**	**142 781**	**2**	**6 272**	**124 204**	**274 509**

3.363 In the **sector of households**, the output of section J represented 2.1 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.175 and 3.176.

Table 3.175 Calculation of output in S.14 **in thd. €**

		58	59	60	61	62	63	Total J
Revenues from sales of own goods and services		30 518	22 378	-	698	119 722	53 568	**226 884**
Revenues from goods in WT	+	5 878	2 825	-	38	13 657	4 050	**26 448**
Revenues from goods in RT	+	6 341	336	-	109	46 453	17 783	**71 022**
Change in intra-organisational stocks	+	-41	25	-	4	151	-69	**70**
Output (Database Roč 3)	=	**42 696**	**25 564**	-	**849**	**179 983**	**75 332**	**324 424**

Table 3.176 Adjustments of output in S.14 **in thd. €**

			58	59	60	61	62	63	Total J
Resources	**Output (Database Roč 3)**		**42 696**	**25 564**	-	**849**	**179 983**	**75 332**	**324 424**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	198	13	-	1	97	71	**380**
	Expenditures on sold goods	-	9 603	1 053	-	156	44 702	13 335	**68 849**
	In-house staff	+	-	-	-	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods		-	-	-	-	-	-	-
	Mark-up for finished goods	+	4	-	-	-	-	-	4
	Subsidies on products	+	-	-	-	-	-	-	-
	Conceptual adjustments - total		**-9 797**	**-1 066**	-	**-157**	**-44 799**	**-13 406**	**-69 225**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	1 132	3 303	678	130	7 493	943	**13 679**
	N6 - Undervalued output	+	28 469	25 321	681	8 906	196 477	56 214	**316 068**
	N7 - Tips	+	-	-	-	-	-	-	-
	N7 - Income in kind	+	21	10	-	-	54	33	**118**
	Total Exhaustiveness		**29 622**	**28 634**	**1 359**	**9 036**	**204 024**	**57 190**	**329 865**
Balancing			**-828**	**-495**	**-**	**-16**	**-3 483**	**-1 460**	**-6 282**
Total	**Output - total**		**61 693**	**52 637**	**1 359**	**9 712**	**335 725**	**117 656**	**578 782**

Intermediate consumption

3.364 Intermediate consumption in section J is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.177 Intermediate consumption by sectors **in thd. €**

	58	59	60	61	62	63	Total J
S.11	179 991	185 694	97 397	845 101	1 899 697	381 172	**3 589 052**
S.13	461	-	81 584	2	904	56 957	**139 908**
S.14	2 648	3 343	235	201	15 535	9 192	**31 154**
Total (J)	**183 100**	**189 037**	**179 216**	**845 304**	**1 916 136**	**447 321**	**3 760 114**

3.365 The intermediate consumption of the **sector of non-financial corporations** represented 47.5 % of output of S.11 in section J. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.178 and 3.179.

Table 3.178 Calculation of intermediate consumption in S.11 **in thd. €**

		58	59	60	61	62	63	Total J
Consumption of purchased material and energy		29 499	12 859	2 041	69 688	142 144	28 706	**284 937**
Services purchased	+	156 669	178 527	95 371	770 589	1 844 889	363 263	**3 409 308**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	-	2 754	-	**2 754**
Shortages and losses on inventories	+	59	-	-	1 449	383	23	**1 914**
Other costs included in intermediate consumption	+	21	181	-	51	884	877	**2 014**
Payments for participation in lotteries and game	+	85	111	-	-	-	-	**196**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**186 333**	**191 678**	**97 412**	**841 777**	**1 991 054**	**392 869**	**3 701 123**

Table 3.179 Adjustments of intermediate consumption S.11 **in thd. €**

			58	59	60	61	62	63	Total J
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**186 333**	**191 678**	**97 412**	**841 777**	**1 991 054**	**392 869**	**3 701 123**
Combined surveys	**Intermediate consumption (NSNO, Uč FO)**		**46**	**47**	**24**	**206**	**487**	**96**	**906**
Conceptual adjustments	Holding gains/losses on inventories	+	536	93	62	2 837	5 644	163	**9 335**
	Allocation of fees for insurance services	+	287	267	262	2 251	3 923	604	**7 594**
	Allocation of FISIM	+	533	423	537	4 749	7 088	1 305	**14 635**
	Fixed assets included in intermediate consumption	-	2 374	3 114	129	2 803	9 825	2 550	**20 795**
	Research and development	-	1 348	-	-	976	62 289	2 271	**66 884**
	Reclassification of reporting units	+	-45	24	194	-2	-	-	**171**
	Daily allowances	-	111	50	-	514	2 940	366	**3 981**
	Margins for trading in financial assets	+	2	2	2	12	24	6	**48**
	Conceptual adjustments - total		**-2 520**	**-2 355**	**928**	**5 554**	**-58 375**	**-3 109**	**-59 877**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	3 803	3 654	1 073	3 518	33 517	8 513	**54 078**
	Total Exhaustiveness		**-3 803**	**-3 654**	**-1 073**	**-3 518**	**-33 517**	**-8 513**	**-54 078**
Balancing			**-65**	**-22**	**106**	**1 082**	**48**	**-171**	**978**

Total	**Intermediate consumption - total**		**179 991**	**185 694**	**97 397**	**845 101**	**1 899 697**	**381 172**	**3 589 052**

3.366 The amount of intermediate consumption of the **sector of general government** represented 51.0 % of the total output of the sector of general government in section J. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.180.

Table 3.180 Calculation of intermediate consumption in S.13 **in thd. €**

			58	59	60	61	62	63	Total J
Administrative sources	Fin 1-12	+	416	-	80 596	-	904	56 990	**138 906**
	Balance sheet - liabilities	+	-	-	1 182	-	-	-33	**1 149**
Conceptual adjustments	Reclassification of units from S.13	+	-	-	-194	-	-	-	**-194**
	Reclassification of units to S.13	+	45	-	-	2	-	-	**47**
Total		**=**	**461**	**-**	**81 584**	**2**	**904**	**56 957**	**139 908**

3.367 The amount of intermediate consumption in the **sector of households** represented 5.4 % of output of S.14 in section J. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.181 and 3.182.

Table 3.181 Calculation of intermediate consumption in S.14 **in thd. €**

		58	59	60	61	62	63	Total J
Consumption of material and energy (Database Roč 3)		5 287	2 591	-	240	7 450	4 779	**20 347**
Consumption of services (Database Roč 3)	+	10 285	7 004	-	235	34 070	19 452	**71 046**
Intermediate consumption	=	**15 572**	**9 595**	-	**475**	**41 520**	**24 231**	**91 393**

Table 3.182 Adjustments of intermediate consumption in S.14 **in thd. €**

			58	59	60	61	62	63	Total J
Resources	**Intermediate consumption**		**15 572**	**9 595**	-	**475**	**41 520**	**24 231**	**91 393**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	83	16	-	3	16	7	**125**
	Allocation of FISIM	+	205	88	-	4	328	243	**868**
	Allocation of fees for insurance services	+	106	45	-	1	167	125	**444**
	Fixed assets included in intermediate consumption	-	748	56	-	53	4 790	172	**5 819**
	Capitalization of R&D	-	-	-	-	-	-	-	**0**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	40	17	-	1	65	48	**171**
	Margins on trading financial assets	+	5	-	-	-	12	9	**26**
	Daily allowances	-	21	-	-	-	101	87	**209**
	Conceptual adjustments - total		**-330**	**110**	-	**-44**	**-4 303**	**173**	**-4 394**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-	-

	N5 - Registered units not subject to statistical survey	+	634	1 884	409	81	3 767	497	**7 272**
	N6 - Overvalued intermediate consumption	-	11 926	6 726	76	220	18 418	11 560	**48 926**
	Total Exhaustiveness		**-11 292**	**-4 842**	**333**	**-139**	**-14 651**	**-11 063**	**-41 654**
Balancing			**-1 302**	**-1 520**	**-98**	**-91**	**-7 031**	**-4 149**	**-14 191**
Total	**Intermediate consumption - total**		**2 648**	**3 343**	**235**	**201**	**15 535**	**9 192**	**31 154**

3.368 This section modifies software production based on the software recommendation (GNIG / 026A). More information are given in Chapters 3.2 and 5.10.

One-Stop-Shop (OSS)

3.369 From July 1, 2021 MOSS was transformed into OSS. As OSS works similarly to MOSS, the currently valid VAT accounting rules for MOSS are applied also for OSS.

3.370 Data on OSS are obtained on a quarterly basis from the Financial Administration of the Slovak Republic. The data is broken down separately by the goods and services. The data on services had to be adjusted by the original MOSS data, which were included in the national accounts' imports since 2015. Exports were not adjusted, as these values are already included in the source data.

3.371 The SOSR had available data for Q3 2021 and beyond. The SOSR estimates OSS imports for the whole year 2021, despite having data available for half of this year. The reasons are the missing data for half a year and only the gradual start-up of the OSS system

3.372 These estimates are balanced in the final consumption of households, as the SOSR does not have any breakdown of imported goods and services. However, it is assumed that the final consumers are mainly households.

Table 3.183 Import adjustments and HFCE **in thd. €**

ESA 2010	2021
P.71	499 936
P.72	195 120
P.31	695 056

3.17 Financial and insurance activities (NACE Rev. 2 Section K)

3.373 Section K consists of divisions 64 Financial service activities, except insurance and pension funding, 65 Insurance, reinsurance and pension funding, except compulsory social security and 66 Activities auxiliary to financial services and insurance activities.

Table 3.184 Output, Intermediate consumption and Gross value added by NACE divisions **in thd. €**

Section K	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
64	3 084 724	1 094 781	1 989 943	68,2	2.2	2.0	2.0
65	1 643 915	1 125 276	518 639	17,8	0.6	0.5	0.5

66	889 824	481 107	408 717	14,0	0.4	0.4	0.4
Total (K)	**5 618 463**	**2 701 164**	**2 917 299**	**100,0**	**3.2**	**2.9**	**2.9**

3.374 The calculation of aggregates of value added consists of their sums for particular sectors. In case of section K, the sector of financial corporations and the sector of households enter the calculation.

Table 3.185 Gross value added by sectors **in thd. €**

	S.12	S.13	S.14	Section K
P.1	5 330 857	32 462	255 144	**5 618 463**
P.2	2 642 705	17 229	41 230	**2 701 164**
B.1g	2 688 152	15 233	213 914	**2 917 299**
Share of sectors in GVA, %	92.1	0.5	7.3	**100.0**

Table 3.185a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 64	**3 084 724**	**1 094 781**	**1 989 943**	**100.0**
S.12	3 044 789	1 076 031	1 968 758	98.9
S.13	22 559	13 989	8 570	0.4
S.14	17 376	4 761	12 615	0.6
NACE 65	**1 643 915**	**1 125 276**	**518 639**	**100.0**
S.12	1 640 515	1 124 081	516 434	99.6
S.13	-	-	-	-
S.14	3 400	1 195	2 205	0.4
NACE 66	**889 824**	**481 107**	**408 717**	**100.0**
S.12	645 553	442 593	202 960	49.7
S.13	9 903	3 240	6 663	1.6
S.14	234 368	35 274	199 094	48.7
Total (K)	**5 618 463**	**2 701 164**	**2 917 299**	**100.0**
S.12	**5 330 857**	**2 642 705**	**2 688 152**	92.1
S.13	**32 462**	**17 229**	**15 233**	0.5
S.14	**255 144**	**41 230**	**213 914**	7.3

3.375 Section K covers units belonging to the sector of financial corporations (see Chapter 3.1). In the sector of households, majority of units under the legal form 101 physical person – entrepreneur and under 105 – free lancers is in question. The main sources for the calculation of output and intermediate consumption for section K are presented in Chapter 3.1. The output and intermediate consumption of the sector of financial corporations is compiled by a combination of statistical and administrative data sources.

Output

3.376 The output of section K is the sum of outputs for divisions 64, 65, 66 in particular subsectors.

Table 3.186 Sectoral breakdown of output **in thd. €**

	64	65	66	Total K
S.12	3 044 789	1 640 515	645 553	**5 330 857**
S.13	22 559	-	9 903	**32 462**
S.14	17 376	3 400	234 368	**255 144**
Total (K)	**3 084 724**	**1 643 915**	**889 824**	**5 618 463**

3.377 The output of the sector of financial corporations is calculated as a sum of outputs of particular divisions for all institutional sub-sectors of S.12. The calculation of output in S.12 is presented in Table 3.187.

Table 3.187 Output in S.12 **in thd. €**

	64	65	66	Total K
S.121	97 263	-	**-**	**97 263**
S.122	2 332 745	-	**-**	**2 332 745**
S.123	12	-	**-**	**12**
S.124	149 437	-	**-**	**149 437**
S.125	463 062	-	**-**	**463 062**
S.126 Banking	-	-	211 290	**211 290**
S.126 Insurance	-	177 981	434 263	**612 244**
S.127	2 270	-	**-**	**2 270**
S.128	-	1 284 549	-	**1 284 549**
S.129	-	177 985	-	**177 985**
Total for S.12	**3 044 789**	**1 640 515**	**645 553**	**5 330 857**

3.378 The calculation of output for particular institutional sub-sectors of S.12, including relevant allocation are presented in the tables below.

Calculation of output in S.121

3.379 The output of sub-sector S.121 represented a 1.79 % share in the total output of S.12.

Table 3.188 Calculation and adjustments of output in subsector S.121 **in thd. €**

			64
Resources	General operating costs of the NBS (VZaS NBS)	+	97 122
Conceptual adjustments	Own-account software	+	69
	Holding gains/losses on inventories	-	4
Exhaustiveness	N7 Income in kind	+	76
Total	**Output S.121**	**=**	**97 263**

3.380 The output of S.121 is the only subsector, which is calculated by the cost approach and which consists of the general operating costs of the Central Bank. All other payments and commissions, being invoiced to third parties, are deducted from this sum. The value of non-

market output is formed by the difference between the total output of the NBS and its market output. It is consumed by subsectors S.122 and S.125 and its value is broken down into intermediate consumption according to the value added of these subsectors. The calculation of NBS output also includes conceptual adjustments – own-account software, holding gains/losses on inventories and exhaustiveness of N7 - income in kind. NBS is not treated as the FISIM producer, thus, it does not enter the calculation algorithm for FISIM.

Table 3.189 Allocation of non-market output of the NBS **in thd. €**

	S.122	S.125	Total
Value added of subsectors	1 508 706	327 835	1 836 541
The share of value added in %	*82.15*	*17.1*	100
Allocation of non-market output of the NBS	78 264	15 931	94 195

Calculation of output in S.122

3.381 The subsector S.122 is formed by all commercial banks and affiliates of the foreign banks in the territory of Slovakia. The output of S.122 represented 42.86% of the total output of S.12.

Table 3.190 Calculation and adjustment of output in subsector S.122 **in thd. €**

			64
Resources	Fees and commissions received (Bil 2-12)	+	866 542
	Trading in financial assets and liabilities on behalf of clients (Bil 2-12)	+	79 108
Extrapolation and Models	FISIM	+	1 383 626
Conceptual adjustments	Own-account software	+	1 642
	Holding gains/losses on inventories	-	4
Exhaustiveness	N7 Income in kind	+	1 831
Total	**Output S.122**	**=**	**2 332 745**

3.382 The output of S.122 is formed by the value of received payments and commissions and FISIM (financial intermediation services indirectly measured) and also trading in assets and liabilities on behalf of clients, where the data source is the profit and loss statement Bil 2-12.

3.383 The calculation of the total output of subsector S.122 also includes conceptual adjustments (Own-account software, Holding gains/losses on inventories) and exhaustiveness N7 - Income in kind.

3.384 The values of payments and commissions received represents the directly invoiced payments for services, which the bank reports against the client. The surface mail and administrative payments related to the maintenance of accounts, transfer of financial means, money exchange, or one-shot payments for the establishment of account and payments for the provision of financial services as well as for the consultancy activity related to financial intermediation are in question.

Calculation of FISIM

3.385 Total value of FISIM is equal to the FISIM on deposits and FISIM on loans calculated for all institutional sectors, which consume services of financial intermediation generating FISIM.

3.386 Both, the sub-sector S.122 (Commercial banks with the licence granted by the NBS) and the sub-sector S.125 (financial institutions dealing with financial intermediation, e.g. non-banking institutions providing the consumer´s loans, leasing companies and other companies dealing with hire purchase), are considered as FISIM generators.

3.387 FISIM is allocated to users as costs. Thus, part of interest payments to financial intermediators has to be reclassified to payments for services and allocated to financial intermediaries as output. The relevant value is recorded as the consumption of users. The GDP and GNI are influenced by the part of FISIM allocated into final consumption within households, government and NPISH, export and import.

3.388 The NBS S.121, money market investment funds S.123, investment funds other than of money market S.124, other auxiliary financial institutions S.126, captive financial institutions and money lenders S.127, insurance corporations S.128 and pension funds S.129 are not considered as generators of FISIM and therefore they do not enter the FISIM calculation.

3.389 FISIM in sub-sectors S.122 and S.125 is calculated separately according to particular user´s sectors, while the same value of the reference rate for both sub-sectors enters the calculation.

FISIM = FISIM(L) + FISIM(D)

*FISIM(L) = Ri(L) – L*Ri*

*FISIM(D) = D*Ri – Ri(D),*

Where

FISIM = total FISIM for S.122+S.125
FISIM(L) = FISIM on loans,
FISIM(D) = FISIM on deposits.
Ri = internal reference interest rate within S.122 and S.125 sub-sectors
L = average annual value of loans being provided
D = average annual value of deposits received
Ri(L) = actual interest received from loans
Ri(D) = actual interest paid from deposits

3.390 For the calculation of FISIM for the sub-sector S.122 and S.125, the data from administrative sources of NBS are used. These are stocks of loans and deposits broken down by institutional sector and the related interest on revenues and costs. Interest on deposits and loans for subsector S.122 is available directly from the NBS administrative source (statement V13-04), broken down by all institutional sectors. Interest information in subsector S. 125 is taken from the annual statistical survey (statement Pen 5-01), but not exhaustively. The data are available only from the point of view of user sectors S.11, S.14 and S.2. For the other sectors, interest is estimated on the basis of the structure of the stock of loans granted (sector

S.125) as the ratio of the stocks of individual user sectors to the total stock of loans multiplied by the total value of interest from the survey.

3.391 Non-performing loans and interest accruing on them are also included in the FISIM calculation. The value of this interest is included in NBS sources, however it is not possible to specifically allocate them.

3.392 The internal reference interest rate is calculated as a ratio of:

- interest received from loans plus interest on deposits within the subsectors S.122 and S.125 and mutually
- stocks of loans within the subsectors S.122 and S.125 and mutually (less interest from securities).

3.393 Based on the Law on banks (Law No. 483/2001Coll. as of 5 October 2001 on banks including amendments) it is valid that without a ***bank permit*** nobody can receive deposits unless there is no other special rule and provide the interest on deposits or other payments which are treated as tax expenditures according to special rule. Under the conditions of the SR, this is allowed only to commercial banks, which are classified in the sub-sector S.122 (FISIM on loans and deposits). If the sub-sector S.125 is concerned, it can provide only loans (FISIM on loans).

Table 3.191 The description of FISIM calculation on loans for sub-sector S.122 **in thd. €**

	Calculation of FISIM on loans			
IRR = 0.688814159	Average stocks of loans	Interest from loans	Interest calculated using the IRR	FISIM on loans
S.11	19 825 287	509 103	136 559	372 544
S.124 + S.126	135 396	2 031	933	1 098
S.128	205	251	1	250
S.13	1 551 522	14 071	10 687	3 384
S.15	828 553	16 185	5 707	10 478
S.14 (dwelling loans)	37 604 883	575 355	270 564	304 791
S.14 (self-employers)	397 057	19 295	2 735	16 560
S.14 (final consumers)	5 244 015	294 204	24 585	269 619
S.1	65 586 918	1 430 495	451 772	978 724

Table 3.192 The description of FISIM calculation on deposits for sub-sector S.122 **in thd. €**

	Calculation of FISIM on deposits			
IRR = 0.688814159	Average stocks on deposits	Interest from deposits	Interest calculated using the IRR	FISIM on deposits
S.11	14 698 826	8 727	101 248	92 521
S.124 + S.126	1 358 475	643	9 357	8 714
S.128	645 546	448	4 447	3 999
S.13	2 336 686	284	16 095	15 811
S.15	1 584 734	975	10 916	9 941
S.14 (self-employers)	1 176 176	308	8 102	7 794
S.14 (final consumers)	42 380 350	72 300	291 922	219 622
S.1	64 180 793	83 685	442 086	358 402

Table 3.193 The description of FISIM calculation on loans for sub-sector S.125 **in thd. €**

	Calculation of FISIM on loans			
IRR = 0.688814159	Average stocks of loans	Interest from loans	Interest calculated using the IRR	FISIM on loans
S.11	3 847 142	52 740	26 500	26 240
S.124 + S.126	58 596	442	404	38
S.128	7	1	0	1
S.13	175 684	1 231	1 210	21
S.15	457	23	3	20
S.14 (self-employers)	121 073	5 500	834	4 666
S.14 (final consumers)	780 496	77 993	5 376	72 617
S.1	4 983 455	137 929	34 327	103 603

3.394 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

3.395 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.

Table 3.194 Export/Import FISIM broken down by institutional sectors for S.122 **in thd. €**

	S.12
Export total	**46 500**
Export on loans	25 450
Export on deposits	21 050

	S.11	S.13	S.14	S.1
Import total	**37 264**	**28 100**	**1 736**	**67 100**
Import on loans	29 527	22 363	1 510	**53 400**
Import on deposits	7 737	5 737	226	**13 700**

Table 3.195 Export/Import FISIM broken down by institutional sectors for S.125 **in thd. €**

	S.12
Export total	**19 167**
Export on loans	19 167
Export on deposits	-

	S.11	S.13	S.14	S.1
Import total	**22 238**	**16 842**	**1 137**	**40 217**
Import on loans	22 238	16 842	1 137	**40 217**
Import on deposits	-	-	-	-

3.396 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.

3.397 The stocks of rendered interest and received deposits within the resident/non-resident sub-sectors S.122 and S.125 and mutually as well as the related interest flows have an influence on the production of FISIM by the internal/external reference interest rate only.

Allocation of FISIM

3.398 For the purposes of own resources, the GNI calculation has been covering the total impact of the FISIM allocation.

Table 3.196 Allocation of FISIM in the subsector S.122 on the uses side **in thd. €**

	Uses						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**46 500**						46 500
Import							
Output, FISIM in S.12							
Intermediate consumption	**913 249**	502 329	14 061	47 295	329 145	20 419	
Adjustment of interests related to allocation of FISIM	**-624 722**	-402 071	378 104	-25 747	-592 480	-10 478	27 950
Final household consumption	**490 977**				490 977		

Table 3.197 Allocation of FISIM in the subsector S.122 on the resources side **in thd. €**

	Resources						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export							
Import	**67 100**						67 100
Output, FISIM in S.12	**1 383 626**		1 383 626				
Intermediate consumption							
Adjustment of interests related to allocation of FISIM	**-624 722**	100 258	-991 461	21 548	227 642	9 941	7 350
Final household consumption							

Table 3.198 Allocation of FISIM in the subsector S.125 on the uses side **in thd. €**

	Uses						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**19 167**						19 167
Import							
Output, FISIM in S.12							
Intermediate consumption	**70 066**	48 478	39	16 863	4 666	20	
Adjustment of interests related to allocation of FISIM	**-122 770**	-48 478	-39	-16 863	-78 420	-20	21 050
Final household consumption	**73 754**				73 754		

Table 3.199 Allocation of FISIM in the sub-sector S.125 on the resources side **in thd. €**

	Resources						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export							
Import	**40 217**						40 217
Output, FISIM in S.12	**122 770**		122 770				
Intermediate consumption							
Adjustment of interests related to allocation of FISIM	**-122 770**		-122 770				
Final household consumption							

Table 3.200 Allocation of FISIM in subsectors S.122 and S.125 total - uses **in thd. €**

	Uses						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**65 667**						65 667
Import							
Output, FISIM in S.12							
Intermediate consumption	**983 315**	550 807	14 100	64 158	333 811	20 439	
Adjustment of interests related to allocation of FISIM	**-747 492**	-450 549	378 065	-42 610	-670 900	-10 498	49 000
Final household consumption	**564 731**				564 731		

Table 3.201 Allocation of FISIM in subsectors S.122 and S.125 total - resources **in thd. €**

	Resources						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export							
Import	**107 317**						107 317
Output, FISIM in S.12	**1 506 396**		1 506 396				
Intermediate consumption							
Adjustment of interests related to allocation of FISIM	**-747 492**	100 258	-1 114 231	21 548	227 642	9 941	7 350
Final household consumption							

3.399 The value of import of FISIM services is allocated into intermediate consumption of user´s sectors S.11 and S.13 and into final consumption of households S.14. Information on these flows from the S.122 subsector´s point of view is available from NBS, except for the data on the sector of households, which are estimated by an expert estimate.

3.400 The total value for import of FISIM for S.125 is estimated based on the share of import and export of FISIM services in the sub-sector of commercial banks, which is then applied on the value of export of FISIM in S.125. The allocation of import of FISIM in the sub-sector S.125 is estimated based on the structure taken over from the allocation of FISIM in S.122.

3.401 Adjustment of interest in the ROW sector S.2 is usually carried out on both sides, the use and the resource sides, in the direct relation to the allocation of FISIM services separately for export and import.

3.402 Imports and exports of FISIM services are not affected by ESM or IMF loans. Loans from international banks enter FISIM imports.

3.403 Allocation of FISIM on loans for the sector of households is separately calculated for self-employers - allocation into intermediate consumption and for households as owners of dwellings - allocation into intermediate consumption and for other population (other loans for households) as final consumers - allocation into final consumption. FISIM on loans allocated into intermediate consumption for households as owners of dwellings includes imputed dwellings and rented dwellings.

3.404 Allocation of FISIM on deposits for the sector of households is separately calculated for self-employers - allocation into intermediate consumption and for other population as final consumers - allocation into final consumption.

3.405 Administrative sources of NBS for banks include data on loans to households which are broken down into dwelling loans, loans to households as owners of unincorporated enterprises and other loans to households. The data on deposits of households are broken down into deposits of households as owners of unincorporated enterprises and of deposits of other households.

Table 3.202 Impact of FISIM allocation on GDP in the production approach **in thd. €**

A	Output (P.1)	1 590 993
B	Intermediate consumption (P.2)	983 315
	Value added (B.1g)	607 678
	Product taxes (D.21)	0
	Subsidies on products (D.31) (-)	0
C	GDP = A-B	607 678
D	GDP 2021	101 933 545
	Impact of FISIM allocation on GDP in % = C/D*100	0.6

Table 3.203 Impact of FISIM allocation on GDP in the expenditure approach **in thd. €**

A	Final consumption expenditure (P.3)	649 328
	FCE of households (P.3 for S.14)	564 731
	FCE of non-profit institutions (P.3 for S.15)	20 439
	FCE od general government (P.3 for S.13)	64 158
B	Gross capital formation (P.5g)	0
C	Balance of exports and imports (B.11)	-41 650
	Exports of goods and services (P.6)	65 667
	Imports of goods and services (P.7)	107 317
D	GDP = A+B+C	607 678
E	GDP 2021	101 933 545
	Impact of FISIM allocation on GDP in % = D/E*100	0.6

Table 3.204 Impact of FISIM allocation on GNI **in thd. €**

A	GDP	607 678
B	Interests received from abroad (D.41)	49 000
C	Interests paid abroad (D.41)	7 350
D	GNI = A+B-C	649 328
E	GNI 2021	98 988 759
	Impact of FISIM allocation on GNI in % = D/E*100	0.7

Calculation of output in S.123, S.124, S.125, S.126, S.127

3.406 Output in sub-sectors of investment funds of money market and other markets except the money market S.123 and S.124 represented 2,75 % of the total output of S.12. The output in subsectors of financial intermediation, other auxiliary and captive financial institutions S.125, 126 and S.127 represented 23,68 % of the total output of S.12.

Table 3.205 Calculation of output in subsector S.123 **in thd. €**

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	12
Total	**Output S.123**	**=**	**12**

Table 3.206 Calculation of output in subsector S.124 **in thd. €**

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	149 437
Total	**Output S.124**	**=**	**149 437**

Table 3.207 Calculation and adjustments of output in subsector S.125 **in thd. €**

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	331 841
	Trading in financial assets and liabilities on behalf of clients (Bil 2-12)	+	-1 056
Extrapolation and Models	FISIM	+	122 770
Conceptual adjustments	Revenues from operational leasing	+	9 685
	Own-account software	+	469
	Holding gains/losses on inventories	-	2 219
Exhaustiveness	N6 - Undervalued output	+	1 216
	N7 Income in kind	+	356
Total	**Output S.125**	**=**	**463 062**

Table 3.208 Calculation and adjustments of output in subsector S.126 PEN **in thd. €**

			66
Resources	Output of non-banking subjects (Pen 5-01)	+	206 538
	Trading in financial assets and liabilities on behalf of clients (Bil 2-12)	+	4 139
Conceptual adjustments	Own-account software	+	-
	Holding gains/losses on inventories	-	22
Exhaustiveness	N6 - Undervalued output	+	469
	N7 Income in kind	+	166
Total	**Output S.126 PEN**	**=**	**211 290**

Table 3.209 Calculation and adjustments of output in subsector S.126 POI **in thd. €**

			65	66	Total
Resources	Fees received (Poi 5-01)		-	432 561	**432 561**
	Fees for services in DSS pension schemes - II.pillar	+	130 045	-	**130 045**
	Fees for services in DDS pension schemes - III.pillar	+	47 940	-	**47 940**
Conceptual adjustments	Holding gains/losses on inventories	-	4	19	**23**
Exhaustiveness	N6 - Overvalued intermediate consumption	+	-	1 721	**1 721**
Total	**Output S.126 POI**	**+**	**177 981**	**434 263**	**612 244**

Table 3.210 Calculation and adjustments of output in subsector S.127 **in thd. €**

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	3 062
	Trading in financial assets and liabilities on behalf of clients (Bil 2-12)	+	-800
Conceptual adjustments	Own-account software	+	2
	Holding gains/losses on inventories	-	0
Exhaustiveness	N6 - Undervalued output	+	4
	N7 - Income in kind	+	2
Total	**Output S.127**	**=**	**2 270**

3.407 The following are included in the calculation of output: revenues from sold goods, change in internal inventories, capitalized production, income from financial leasing, foreign currency trading, costs of goods sold, revenues and costs of selling securities on behalf of clients adjusted for revaluation. To calculate the value of securities trading on behalf of clients, the coefficient from the subsector S.122 is used to calculate this indicator in the output.

3.408 In the case of subsector S.125, the calculation of output also includes revenues from operational leasing and FISIM. Conceptual adjustments (Own-account software and Holding gains/losses on inventories) and exhaustiveness adjustments (N6 - Undervalued output and N7 – Income in kind) are also entering the output.

3.409 The output in subsector S.126 POI consists of the output of financial auxiliaries in insurance and the output of pension funds management companies. The output of financial auxiliaries in insurance is calculated as the sum of the fees received for the services provided. Data are available from the annual statistical survey Poi 5-01. The output of pension management companies is taken over from administrative sources - audited financial statements for pension schemes, see also Calculation of output in S.129. Conceptual adjustments (Holding gains/losses on inventories) and exhaustiveness adjustments (N6 - Undervalued output) are also entering the output.

Calculation of output in S.128

3.410 The output of insurance corporations is calculated separately for life insurance, non-life insurance and reinsurance services of life insurance and non-life insurance. The calculation of output includes an exhaustiveness adjustment N7 - Income in kind. The main source of data for the calculation of output in subsector S.128 are the audited financial statements for the insurance companies. The output of subsector S.128 represented 23,60% of the output of S.12. The compilation of reinsurance output and imports is carried out using data sources of the resident insurers ceding the reinsurance services. Currently only proportional reinsurance services exist in Slovakia, that means that only reinsurance commissions are included in the reinsurance services.

Table 3.211 Calculation and adjustments of output in subsector S.128 **in thd. €**

			65
Resources	Output of non-life insurance		735 163
	Output of life insurance	+	546 447
	Output of reinsurance of non-life insurance	+	1 169
	Output of reinsurance of life insurance	+	618
Exhaustiveness	N7 Income in kind	+	1 152
Total	**Output S.128**	=	**1 284 549**

Table 3.212 Output of non-life insurance

in thd. €

Premiums earned	=	1 346 395
Premiums written	=	1 388 060
Change in the reserve for future premiums	-	15 967
Change in the reserve for insurance bonuses and reductions	-	53
Compulsory motor liability insurance charges	-	25 645
Premium supplements	+	21 064
Adjusted claims incurred	-	632 296
Claims paid	=	498 908
Change in reserve for insurance claims	+	51 340
Change in the reserves for claims outstanding	+	-
Claims related costs	-	-7 333
Other technical reserves	-	241
Adjustment for catastrophic losses	+	74 956
Output of non-life insurance	**=**	**735 163**

Table 3.213 Output of life insurance

in thd. €

Premiums earned	=	1 124 337
Premiums written	=	1 127 681
Change in the reserve for future premiums	-	1 374
Change in the reserve for insurance bonuses and reductions	-	1 970
Premium supplements	+	217 995
Benefits due	-	740 377
Benefits paid	=	716 734
Change in reserve for insurance claims	+	19 506
Change in the reserve for the settlement of outstanding risks	+	-
Benefits related costs	-	-4 136
Other technical reserves	-	-1
Increase of the reserve for life insurance	-	55 508
Output of life insurance	**=**	**546 447**

Table 3.214 Output of reinsurance

in thd. €

		Non-life	Life	Total
Premiums earned by reinsurer	=	192 218	53 495	242 492
Share of reinsurer in the premiums written	=	267 462	71 373	334 395
Commission received from reinsurer	-	72 836	17 878	89 556
Share of reinsurer in the change in the reserve for future insurance claims	-	1 859	-66	1 733
Share of reinsurer in the change of reserve on the premium bonuses and maluses gross	-	549	66	615
Adjusted claims incurred of reinsurer	-	112 830	8 559	119 615
Share of reinsurer in costs on insurance claims gross	=	94 304	6 868	100 403
Adjustment of costs due to natural disasters		13 364	-	13 542
Share of reinsurer in the change of reserve on the insurance claims	+	5 162	1 691	5 671
Share of reinsurer in the change of reserve on the settlement of outstanding risks	+	-	-	-
Share of reinsurer in the change of other reserves	+	-	-	-
Share of reinsurer in premium supplements	+	5 258	446	5 704
Share of reinsurer in the increase of the life-insurance reserve	-	-	-	-
Payments for reinsurance services in total	**=**	**84 646**	**45 382**	**130 028**

Table 3.215 Output of reinsurance – domestic and foreign **in thd. €**

		Non-life insurance	Life insurance	Total
A	Share of domestic reinsurers from Poi 5-01 (in %)			1.4
B	Total reinsurance fees	84 646	45 382	130 028
C	Output of domestic reinsurers (C=A/100*B)	1 169	618	1 787
D	Output of foreign reinsurers (D=B-C)	83 477	44 764	128 241

3.411 **Premiums written** are given by the value of written premiums adjusted for changes in the provision for future premiums and for changes in the provision for premiums and discounts. When calculating output for non-life insurance, the premiums received are also adjusted for the contribution from compulsory motor liability insurance (hereinafter "CMLI"). Compulsory motor liability insurance for damage caused by the operation of a motor vehicle (hereinafter referred to as “liability insurance”) is regulated by Act 381/2001 Coll. According to Act 39/5015 Coll. on insurance, the insurer is obliged to pay 8 % of the amount of premiums received (liability insurance) for the previous calendar year. Depending on the nature of this income, this income is a tax, as it is a mandatory non-refundable payment collected by the general government. The amount of the contribution to the CMLI is precisely determined (imposed) by law and its payer (insurer) has no service provided for this payment. As this contribution depends on the size of the premium received (number of signed insurance contracts), it can be considered according to the ESA 2010 methodology § 4.19, resp. § 4.20 par. (h) for taxes on products other than VAT and import taxes (D.214). The value of the CMLI levy is available from the administrative data source VÚ-P 1-04 (Statement of selected data from the individual financial statements of insurance companies).

3.412 **Complementary insurance** corresponds to the revenues obtained by the insurance company from investing of total technical reserves which were netted by the revenues from investing of own resources.

3.413 Whereas the data on revenues from own resources are not available from the accounting statements for the insurance market, the information from the annual statistical survey is used. This approach is applied also within the calculation of the life and non-life insurance output. The value of revenues from the financial placement of technical reserves is netted by non-realised gains and losses. In case of life insurance, it is netted also by non-realised gains and losses. In question is the balance of increases and decreases of the financial placements of technical reserves. The increase in life insurance is formed by the sum of the change in the reserve for life insurance and the change for the coverage of claims from the financial placement which are netted by realised and non-realised gains and losses.

3.414 **Costs on insurance claims** cover insurance events which have happened during the accounting period. They represent the total sum of costs on insurance claims (including the share of reinsurers) grossed-up by the change in the reserve on insurance claims, change in the reserve for the settlement of outstanding risks, costs on the management of settlement of insurance events and also by the change in the level of other technical reserves because they are considered as reserves related to costs on the insurance claims.

3.415 When estimating the claims (adjusted claims), a method, based on equalisation reserves is used. That means, that the information on volumes related to natural disasters are available within the annual statistical survey Poi 5-01 ex post, that is, the reporting units provide direct

information on the volume of these insurance claims. In the past, a method based on expectations was used, but we no longer use it.

3.416 **Costs related to the administration and management** of the settlement of insurance events are excluded from the total adjusted claims for life a non-life insurance.

3.417 If the reinsurance services are concerned, based on the available information from the annual statistical survey we can say that approximately 98 % of **reinsurance services** are imported**,** i.e. Slovak insurance companies are reinsured by foreign ones. On the other hand, the Slovak insurance companies do not provide any reinsurance services to foreign insurance companies, thus, the export of reinsurance services is equal to zero. The remaining 2% of reinsurance services are provided by insurance corporations within the resident territory what represents the output of resident unit. Information on the share of national and foreign reinsurers in the total gross premiums written and costs on insurance claims is available from the statistical survey POI 5-01.

3.418 The value of payments for reinsurance services is calculated separately by the same way as the calculation of payments for direct insurance services, including the calculation of premium supplements. Due to lack of data sources for adjusted claims incurred for reinsurance the adjusted claims for reinsurance services are calculated using by ratio adjusted claims in direct insurance to origin claims (before adjustment) in direct insurance. And this ratio is applied to origin claims in reinsurance.

Table 3.216 Share of reinsurers in technical reserves **in thd. €**

		Non-life insurance	Life insurance
A	Technical reserves in total	1 315 934	5 288 030
B	Share of reinsurers in technical reserves	362 316	8 802
C	Calculated B/A ratio in %	**27.53**	**0.17**

3.419 Due to unavailability of direct information for the calculation of the share of reinsurers in the complementary insurance as well as in the increase of reserves for the life insurance, a proportional calculation is used. As seen in table above, for the estimate of the share of reinsurers in the total amount of complementary insurance, a percentage obtained from the share of reinsurers in the total stock of technical reserves to the overall stock of technical reserves is used. The same procedure is applied for the calculation of the share of reinsurers in the change in the life insurance reserves. The value of output of reinsurance companies is adjusted for the amount of commissions received.

3.420 For the calculation of reinsurance, a so-called gross method is used, i.e. all transactions between the direct insurers and reinsurers are recorded. Transactions between the resident insurers and resident reinsurers are recorded without any reconciliation.

Table 3.217 Allocation of non-life insurance and reinsurance services – uses **in thd. €**

Non-life insurance and reinsurance services	Uses						
	S.11	S.12	S.13	S.14	S.15	S.2	Total
P.2 Intermediate consumption	281 697	116 800	20 377	18 982	700		**438 556**
- Non-life insurance services allocated to P.2	241 805	27 600	17 492	16 294	601		303 792
- Reinsurance services allocated to P.2		1 169					1 169

- Imports of non-life insurance services allocated to P.2	30 958	3 534	2 239	2 086	77		38 894
- Imports of reinsurance services allocated to P.2		83 477					83 477
- Compulsory motor liability insurance charges allocated to P.2	8 934	1 020	646	602	22		11 224
P.6 Exports						43 367	**43 367**
- Non-life insurance services						43 285	43 285
- Compulsory motor liability insurance charges						82	82
HFCE				452 110			**452 110**
- Non-life insurance services allocated to HFCE				388 085			388 085
- Imports of non-life insurance services allocated to HFCE				49 686			49 686
- Compulsory motor liability insurance charges allocated to HFCE				14 339			14 339

Table 3.218 Allocation of non-life insurance services – resources **in thd. €**

Non-life insurance and reinsurance services	Resources						
	S.11	S.12	S.13	S.14	S.15	S.2	Total
P.1 Output		736 332					**736 332**
- P.1 Output - Non-life insurance services		735 163					735 163
- P.1 Output - Reinsurance services		1 169					1 169
P.7 Imports						172 057	**172 057**
- P.7 Imports of non-life insurance services						88 580	88 580
- P.7 Imports of reinsurance services						83 477	83 477
D.214 Compulsory motor liability insurance charges			25 645				**25 645**

Table 3.219 Allocation of life insurance and reinsurance services – uses **in thd. €**

Life insurance and reinsurance services	Uses						
	S.11	S.12	S.13	S.14	S.15	S.2	Total
P.2 Intermediate consumption		45 382					**45 382**
- reinsurance allocated to P.2		618					618
- imports of reinsurance allocated to P.2		44 764					44 764
P.6 Exports						15	**15**
- life insurance services						15	15
HFCE				502 669			**502 669**
- Life insurance services allocated to HFCE				546 432			546 432
- Imports of Life insurance services allocated to HFCE				-43 763			-43 763

Table 3.220 Allocation of life insurance and reinsurance services – resources **in thd. €**

Life insurance and reinsurance services	Resources						
	S.11	S.12	S.13	S.14	S.15	S.2	Total
P.1 Output		547 065					**547 065**
- P.1 Output - Life insurance services		546 447					546 447
- P.1 Output - Reinsurance services		618					618
P.7 Imports						1 001	**1 001**
- P.7 Imports of Life insurance services						-43 763	-43 763
- P.7 Imports of Reinsurance services						44 764	44 764

3.421 The output of non-life insurance services is allocated to resident sectors based on the structure of premiums written received from individual sectors. The export is taken from the balance of payments from the National Bank of Slovakia. The structure of premiums written is obtained directly from insurance companies through annual statistical survey Poi 5-01. The allocation is further adjusted in the government sector S.13, as they are receiving more

accurate information (on premiums written paid by units in S.13). The output of non-life reinsurance services is allocated into the intermediate consumption of sector S.12.

3.422 Branches of foreign insurance companies operating in our country (as resident entities) are included in the NA. For the resident insurance branches abroad there is no special treatment that means they are not specifically excluded from NA. The reason is that it represents negligible value in the case of the Slovak Republic.

3.423 For the estimate of insurance and reinsurance services related to the insurance of houses and flats the same algorithm is used as for the calculation of total services of non-life insurance. This algorithm is applied to the item of insurance of real estate – obtained from the accounting statement on non-life insurance (Solvency statements – administrative data sources from NBS). The values achieved represent the sum, which has to be considered in terms of intermediate consumption when calculating the imputed rental. This part has no impact on GNI, as the FISIM and insurance costs are already part of intermediate consumption of housing but at the different level of aggregation.

Table 3.221 Non –life insurance - conceptual adjustment (imputed dwelling services) in P.2 and HFCE **in thd. €**

Non –life insurance - conceptual adjustment (imputed dwelling services)	
Insurance related to dwellings services	89 999
of which: P.2 related to rented dwellings	4 213
P.2 related to imputed dwellings	85 786
HFCE from Non-life insurance services model (table 3.217)	452 110
P.2 in sector S.14 from Non-life insurance services model (table 3.217)	18 982
conceptual adjustment in HFCE	- 89 999
conceptual adjustment in P.2	89 999
HFCE after conceptual adjustment	362 111
P.2 in sector S.14 after conceptual adjustment	108 981

3.424 Output of life insurance is allocated to household final expenditure. Output from non-insurance activities of insurance companies and output for own final use is not estimated. The output of life reinsurance services is allocated into the intermediate consumption of sector S.12.

3.425 The impact of insurance allocation on GDP and GNI is shown in the tables below.

Table 3.222 Impact of insurance services on GDP in the production approach **in thd. €**

	Production approach	
A	Output (P.1)	**1 304 474**
B	Intermediate consumption (P.2)	**573 938**
	Value added (B.1g)	**730 536**
	Taxes on products (D.21)	**25 645**
	Subsidies on products (D.31) (-)	**-**
C	Net taxes on products (D.21-D.31)	**25 645**
D	**GDP = A-B+C**	**756 181**
E	**GDP 2021**	**101 933 545**
	Impact of insurance services allocation on GDP in % = D/E*100	**0.74**

Table 3.223 Impact of insurance services on GDP in the expenditure approach **in thd. €**

	Expenditure approach	
A	Final consumption (P.3)	885 857
	HFCE (P.3 for S.14)	864 780
	FCE of non-profit institutions (P.3 for S.15)	700
	FCE of general government (P.3 for S.13)	20 377
B	Gross capital formation (P.5g)	0
	Gross fixed capital formation (P.51g)	0
	Change in inventories and valuables (P.52+P.53)	0
	Domestic demand (P.3+P.5g)	885 857
C	Balance of exports and imports (B.11)	-129 676
	Exports of goods and services (P.6)	43 382
	Import of goods and services (P.7)	173 058
D	**GDP = A+B+C**	**756 181**
E	**GDP 2021**	**101 933 545**
	Impact of insurance services allocation on GDP in % = D/E*100	**0.74**

Table 3.224 Impact of insurance services on GNI **in thd. €**

A	GDP	**756 181**
B	Investment income belonging to policyholders received from abroad (D.441)	8 904
C	Investment income belonging to policyholders paid abroad (D.441)	4 128
	GNI = A+B-C	**760 957**
E	**GNI 2021**	**98 988 756**
	Impact of insurance services allocation on GDP in % = D/E*100	**0.77**

Calculation of output in S.129

3.426 Under the conditions of the SR, the units classified in the sub-sector S.129 belong into the private part of pension funds. In question are pension funds managed by the pension funds management companies (DSS - II. pillar) and complementary pension funds managed by the complementary pension funds management companies (DDS - III. pillar).

3.427 By course of law about old-age pension saving, the pension fund management companies are entitled to the:

- remuneration for the management of the pension fund,
- remuneration for maintaining a personal pension account,
- remuneration for the appreciation of assets in the pension fund.

3.428 By course of law about old-age pension saving, the pension fund management companies are entitled to the:

- remuneration for the management of the complementary pension fund,
- remuneration for the valorisation of assets in the contributory defined pension scheme,
- rewards for the move of the participant to another complementary pension management company

3.429 The amount of these payments constitutes the output of pension funds management companies, which is recorded in the NA in subsector S.126 POI and is taken over from administrative sources - audited financial statements for pension schemes. Pension funds are

not legally separate units, they are managed by pension fund companies and their output in subsector S.129 is equate to the charges of the pension funds management (equate to output in S.126 POI).

3.430 The amount of service charges in pension schemes is also considered to be the final consumption expenditure of households in S.14. Imports of services in pension schemes also enter household final consumption expenditure. Imports are taken over from the NBS administrative source from the balance of payments. Further information on the import and export of pension scheme services is also in Chapter 8.4.4.2.

Table 3.225 Allocation of fees for services in pension schemes (DSS – II. pillar) **in thd. €**

Services for pension schemes DSS – II. pillar	Uses				Resources			
	Total	S.12	S.14	S.2	**Total**	S.12	S.14	S.2
Output – Fees for services in pension schemes					**130 045**	130 045		
Household final consumption expenditure	**130 045**		130 045					

Table 3.226 Allocation of fees for services in pension schemes (DDS- III. Pillar) **in thd. €**

Services for pension schemes DDS – III. pillar	Uses				Resources			
	Total	S.12	S.14	S.2	**Total**	S.12	S.14	S.2
Import					**326**			326
Output – Fees for services in pension schemes					**47 940**	47 940		
Household final consumption expenditure	**48 266**		48 266					

3.431 In the **sector of general government**, the output in section K represented 0.2% of the total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.227.

Table 3.227 Calculation of output in S.13 **in thd. €**

				64	66	Total K
Administrative sources	D11PAY	Fin 1-12	+	5 301	2 903	**8 204**
	D11PAY	Balance sheet - liabilities	+	12	10	**22**
	D12PAY	Fin 1-12	+	2 226	1 574	**3 800**
	D12PAY	Fin 1-12	+	5	521	**526**
	D29PAY	Fin 1-12	+	3 989	1 082	**5 071**
	D29PAY	Change of the EKRK_ESA transfer bridge for Eximbanka	+	-3 944	-	**-3 944**
	P2	Fin 1-12	+	13 960	3 196	**17 156**
	P2	Balance sheet - liabilities	+	656	44	**700**
	P2	Change of the EKRK_ESA transfer bridge for Eximbanka	+	-627	-	**-627**
CFC(PIM)	P51C1	Calculation of P51C	+	981	573	**1 554**
Total			**=**	**22 559**	**9 903**	**32 462**

3.432 In the **sector of households**, the output of section K represented 0.9 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.228 and 3.229.

Table 3.228 Calculation of output S.14 in thd. €

		64	65	66	Total K
Revenues from sales of own goods and services		4 854	12	102 870	**107 736**
Revenues from goods in WT	+	2 713	6	23 301	**26 020**
Revenues from goods in RT	+	2 069	5	17 784	**19 858**
Change in intra-organisational stocks	+	-250	-	-101	**-351**
Output (Database Roč 3)	=	**9 386**	**23**	**143 854**	**153 263**

Table 3.229 Adjustment of output in S.14 in thd. €

			64	65	66	Total K
Resources	**Output (Database Roč 3)**		**9 386**	**23**	**143 854**	**153 263**
Extrapolation	Imputed rentals	+	-	-	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	-	32	-	37	**69**
	Expenditures on sold goods	-	1 939	8	41 864	**43 811**
	In-house staff	+	-	-	-	**-**
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-	**-**
	Mark-up for finished goods	+	-	-	-	**-**
	Subsidies on products	+	-	-	-	**-**
	Conceptual adjustments - total		**-1 971**	**-8**	**-41 901**	**-43 880**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	**-**
	N2 - Drugs	+	-	-	-	**-**
	N2 - Prostitution	+	-	-	-	**-**
	N2 - Smuggling	+	-	-	-	**-**
	N3 - Own-account construction output	+	-	-	-	**-**
	N3 - Own-account agricultural output	+	-	-	-	**-**
	N5 - Registered units not subject to statistical survey	+	5 714	3 375	33 755	**42 844**
	N6 - Undervalued output	+	4 428	9	101 410	**105 847**
	N7 - Tips	+	-	-	-	**-**
	N7 - Income in kind	+	6	1	38	**45**
	Total Exhaustiveness		**10 148**	**3 385**	**135 203**	**148 736**
Balancing			-187	-	-2 788	**-2 975**
Total	**Output - total**		**17 376**	**3 400**	**234 368**	**255 144**

Intermediate consumption

3.433 Intermediate consumption in section K is the sum of intermediate consumptions in the 64, 65 and 66 divisions by particular sectors. It is expressed in purchaser´s prices.

Table 3.230 Intermediate consumption by sectors in thd. €

	64	65	66	Total K
S.12	1 076 031	1 124 081	442 593	**2 642 705**
S.13	13 989	-	3 240	**17 229**
S.14	4 761	1 195	35 274	**41 230**
Total (K)	**1 094 781**	**1 125 276**	**481 107**	**2 701 164**

3.434 The intermediate consumption of **the sector of financial corporations** represented 49.6 % of output of S.12 in section K. The calculation of intermediate consumption in S.12 and its adjustments are shown in the tables below.

Table 3.231 Intermediate consumption in S.12 in thd. €

	64	65	66	Total K
S.121	20 777	-	-	**20 777**

S.122	823 876	-	-	**823 876**
S.123	186	-	-	**186**
S.124	104 266	-	-	**104 266**
S.125	126 363	-	-	**126 363**
S.126 Banking	-	-	135 021	**135 021**
S.126 Insurance	-	49 628	307 572	**357 200**
S.127	563	-	-	**563**
S.128	-	896 469	-	**896 469**
S.129	-	177 984	-	**177 984**
Total	**1 076 031**	**1 124 081**	**442 593**	**2 642 705**

Table 3.232 Calculation and adjustments of IC in subsector S.121 **in thd. €**

			64
Resources	Purchased services	+	18 392
	Fees and commissions paid	+	1 921
Conceptual adjustments	Holding gains/losses on inventories	+	16
	Payments for non-life insurance services	+	567
	Fixed assets included in intermediate consumption	-	119
Total	**Intermediate consumption S.121**	**=**	**20 777**

Table 3.233 Calculation and adjustments of IC in subsector S.122 **in thd. €**

			64
Resources	Fees and commissions paid (Bil 2-12)	+	200 659
	Other administrative costs (Bil 2-12)	+	474 208
Conceptual adjustments	Non-market output of NBS allocated to intermediate consumption	+	78 264
	Holding gains/losses on inventories	+	161
	Payments for non-life insurance services	+	18 827
	Margins for trading in financial assets	+	58 272
	Daily allowances	-	2 572
	Fixed assets included in intermediate consumption	-	3 943
Total	**Intermediate consumption S.122**	**=**	**823 876**

Table 3.234 Calculation and adjustments of IC in subsector S.123 **in thd. €**

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	181
Conceptual adjustments	Allocated FISIM	+	5
Total	**Intermediate consumption S.123**	**=**	**186**

Table 3.235 Calculation and adjustments of IC in subsector S.124 **in thd. €**

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	101 251
Conceptual adjustments	Allocated FISIM	+	3 015
Total	**Intermediate consumption S.124**	**=**	**104 266**

Table 3.236 Calculation and adjustments of IC in subsector S.125 **in thd. €**

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	104 489
Conceptual adjustments	Non-market output of NBS allocated to intermediate consumption	+	15 931
	Holding gains/losses on inventories	+	5

	Payments for non-life insurance services	+	2 945
	Allocated FISIM	+	5 621
	Fixed assets included in intermediate consumption	-	1 092
	Daily allowances	-	720
Exhaustiveness	N6 - Overvalued intermediate consumption	-	816
Total	**Intermediate consumption S.125**	**=**	**126 363**

Table 3.237 Calculation and adjustments of IC in subsector S.126 PEN

in thd. €

			66
Resources	Consumption of materials, energy and services (Pen 5-01)	+	124 399
Conceptual adjustments	Holding gains/losses on inventories	+	10
	Payments for non-life insurance services	+	3 440
	Allocated FISIM	+	1 194
	Margins for trading in financial assets	+	8 040
	Fixed assets included in intermediate consumption	-	245
	Daily allowances	-	152
Exhaustiveness	N6 - Overvalued intermediate consumption	-	1 665
Total	**Intermediate consumption S.126 PEN**	**=**	**135 021**

Table 3.238 Calculation and adjustments of IC in subsector S.126 POI

in thd. €

			65	**66**	**Total**
Resources	Consumption of materials, energy and services		46 307	308 471	**354 778**
Conceptual adjustments	Holding gains/losses on inventories		-	12	**12**
	Payments for non-life insurance services		1 269	1 319	**2 588**
	Allocated FISIM		788	1 097	**1 885**
	Margins for trading in financial assets		1 637	-	**1 637**
	Fixed assets included in intermediate consumption		-	510	**510**
	Daily allowances		373	143	**516**
Exhaustiveness	N6 - Overvalued intermediate consumption		-	2 674	**2 674**
Total	**Intermediate consumption S.126 POI**		**49 628**	**307 572**	**357 200**

Table 3.239 Calculation and adjustments of IC in subsector S.127

in thd. €

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	539
Conceptual adjustments	Payments for non-life insurance services	+	15
	Allocated FISIM	+	16
	Fixed assets included in intermediate consumption	-	3
	Daily allowances	-	2
Exhaustiveness	N6 - Overvalued intermediate consumption	-	2
Total	**Intermediate consumption S.127**	**=**	**563**

Table 3.240 Calculation and adjustments of IC in subsector S.128

in thd. €

			65
Resources	Consumption of materials, energy and services	+	636 576
	Fees for received reinsurance services	+	130 028
	Liquidation management costs	+	11 469
	Costs on financial placement	+	110 014
Conceptual adjustments	Holding gains/losses on inventories	+	15
	Payments for non-life insurance services	+	3 660
	Allocated FISIM	+	2 270

	Margins for trading in financial assets	+	4 719
	Fixed assets included in intermediate consumption	-	1 207
	Daily allowances	-	1 075
Total	**Intermediate consumption S.128**	**=**	**896 469**

Table 3.241 Calculation of intermediate consumption in subsector S.129 **in thd. €**

			65
Resources	Income from fees and commissions	+	177 984
Total	**Intermediate consumption S.129**	**=**	**177 984**

3.435 The amount of intermediate consumption of **sector of general government** represented 53.1% of the total output of the sector of general government in section K. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.242.

Table 3.242 Calculation of intermediate consumption in S.13 **in thd. €**

			64	66	Total K
Administrative sources	Fin 1-12	+	13 960	3 196	**17 156**
	Balance sheet - receivables/liabilities	+	656	44	**700**
	Change of the EKRK_ESA transfer bridge for Eximbanka	+	-627	-	**-627**
Total		**=**	**13 989**	**3 240**	**17 229**

3.436 The amount of intermediate consumption in **sector of households** represented 16.2 % of output of S.14 in section K. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.243 and 3.244.

Table 3.243 Calculation of intermediate consumption in S.14 **in thd. €**

		64	65	66	Total K
Consumption of material and energy (Database Roč 3)		2 375	1	3 334	**5 710**
Consumption of services (Database Roč 3)	+	2 095	4	38 432	**40 531**
Intermediate consumption	=	**4 470**	**5**	**41 766**	**46 241**

Table 3.244 Adjustments of intermediate consumption in S.14 **in thd. €**

			64	65	66	Total K
Resources	**Intermediate consumption**		**4 470**	**5**	**41 766**	**46 241**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	16	-	26	**42**
	Allocation of FISIM	+	454	-	581	**1035**
	Allocation of fees for insurance services	+	233	-	299	**532**
	Fixed assets included in intermediate consumption	-	334	-	1 857	**2 191**
	Capitalization of R&D	-	-	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	91	-	115	**206**
	Margins on trading financial assets	+	14	-	57	**71**
	Daily allowances	-	86	-	76	**162**
	Conceptual adjustments - total		**388**	-	**-855**	**-467**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-

	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	3 432	2 076	21 038	**26 546**
	N6 - Overvalued intermediate consumption	-	1 538	388	11 444	**13 370**
	Total Exhaustiveness		**1 894**	**1 688**	**9 594**	**13 176**
Balancing			-1 991	-498	-15 231	**-17 720**
Total	**Intermediate consumption - total**		**4 761**	**1 195**	**35 274**	**41 230**

3.18 Real estate activities (NACE Rev. 2 Section L)

3.437 Section L consists of division 68 Real estate activities.

Table 3.245 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section L	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
68	13 295 481	3 260 971	10 034 510	100.0	11.0	9.8	10.1
Total (L)	**13 295 481**	**3 260 971**	**10 034 510**	**100.0**	**11.0**	**9.8**	**10.1**

3.438 The calculation of aggregates of value added for section L consists of their sums for particular sectors. In case of section L, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 3.246 Gross value added by sectors **in thd. €**

	S.11	S.13	S.14	S.15	Section L
P.1	3 659 263	29 649	9 532 299	74 270	**13 295 481**
P.2	1 857 101	10 070	1 334 370	59 430	**3 260 971**
B.1g	1 802 162	19 579	8 197 929	14 840	**10 034 510**
Share of sectors in GVA, %	18.0	0.2	81.7	0.1	**100.0**

Table 3.246a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 68 Total (L)	**13 295 481**	**3 260 971**	**10 034 510**	**100.0**
S.11	3 659 263	1 857 101	1 802 162	18.0
S.13	29 649	10 070	19 579	0.2
S.14	9 532 299	1 334 370	8 197 929	81.7
S.15	74 270	59 430	14 840	0.1

3.439 Section L **Real estate activities** covers the establishment units from S.11, the main activity of which is related to the above mentioned services, e.g. construction co-operatives and housing management facilities. For the sector of general government, the subsidised and budgetary organisations and units controlled by municipalities belong here (units under the competence of which is the management of facilities belonging to S.13, technical services enterprises of the local municipality etc.). Register includes also units dealing with real estate

activities into this section too. The sector S.15 is represented by houses owner's communities. The main sources for the calculation of output and intermediate consumption for section L are presented in Chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in Chapter 7.

Output

3.440 The output of section L is the sum of outputs in the division 68 in particular sectors. It is expressed in basic prices.

Table 3.247 Sectoral breakdown of output **in thd. €**

	68	Total L
S.11	3 659 263	**3 659 263**
S.13	29 649	**29 649**
S.14	9 532 299	**9 532 299**
S.15	74 270	**74 270**
Total (L)	**13 295 481**	**13 295 481**

3.441 In the **sector of non-financial corporations**, the output in section L represented 2.2 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the CPA 68.20 Rental and operating services of own or leased real estate and for CPA 68.32 Management services of real estate on a fee or contract basis. The calculation of output in S.11 and its adjustments are to be found in Tables 3.248 and 3.249.

Table 3.248 Calculation of output in S.11 **in thd. €**

		68	Total L
Revenues from sales of own goods and services		3 093 320	**3 093 320**
Sale and delivery of goods and services to other Est. units	+	843	**843**
Revenues from goods in WT	+	408 877	**408 877**
Revenues from goods in RT	+	574 171	**574 171**
Capitalization of fixed assets	+	76 229	**76 229**
Change in intra-organisational stocks	+	23 010	**23 010**
Output (Roč 1-01+Roč 2-01)	=	**4 176 450**	**4 176 450**

Table 3.249 Adjustments of output in S.11 **in thd. €**

			68	Total L
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**4 176 450**	**4 176 450**
Extrapolation	Output of housing services	+	**184 769**	**184 769**
Conceptual adjustments	Holding gains/losses on inventories	-	32 665	**32 665**
	Revenues from operational leasing	+	167	**167**
	Goods sent abroad for processing	+	-	-
	Subsidies on products	+	-	-
	Costs on sold goods	-	810 601	**810 601**
	Reclassification of reporting units (Market output)	+	475	**475**
	Reclassification of reporting units (Self-produced output)	+	-	-
	Mark-up for own-account production	+	5 088	**5 088**
	Mark-up for work-in-progress	+	6 520	**6 520**
	Mark-up for finished goods	+	4 033	**4 033**
	Capitalization of R&D	+	95	**95**
	Software capitalization	+	-	-
	Capitalization of originals	+	-	-

	Conceptual adjustments total		**-826 888**	**-826 888**
Exhaustiveness	N6 - Undervalued output	+	125 676	**125 676**
	N7 - Standing timber	+	-	-
	N7 - Tips	+	-	-
	N7 - Income in kind	+	402	**402**
	Total exhaustiveness		**126 078**	**126 078**
Balancing			**-1 146**	**-1 146**
Total	**Output - total**		**3 659 263**	**3 659 263**
	of which: market		3 567 298	3 567 298
	own-account production		91 965	91 965

3.442 In the **sector of general government**, the output of section L represented 0.1 % of total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.250.

Table 3.250 Calculation of output in S.13 **in thd. €**

				68	Total L
Administrative sources	D11PAY	Fin 1-12	+	7 751	**7 751**
	D12PAY	Fin 1-12	+	2 835	**2 835**
	D29PAY	Fin 1-12	+	547	**547**
	P2	Fin 1-12	+	10 255	**10 255**
CFC(PIM)	P51C	Calculation of P51C	+	8 796	**8 796**
Conceptual adjustments	D1PAY	Reclassification of units	+	-331	**-331**
	P51C	Reclassification of units	+	-19	**-19**
	P2	Reclassification of units	+	-185	**-185**
Total			**=**	**29 649**	**29 649**

3.443 In the **sector of households**, the output of section L represented 34.0 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.251 and 3.252.

Table 3.251 Calculation of output in S.14 **in thd. €**

		68	Total L
Revenues from sales of own goods and services		46 822	**46 822**
Revenues from goods in WT	+	1 534	**1 534**
Revenues from goods in RT	+	5 208	**5 208**
Change in intra-organisational stocks	+	612	**612**
Output (Database Roč 3)	=	**54 176**	**54 176**

Table 3.252 Adjustments of output in S.14 **in thd. €**

			68	Total L
Resources	**Output (Database Roč 3)**		**54 176**	**54 176**
Extrapolation and Models	Dwellings - stratification method		4 285 467	**4 285 467**
	Other E&M		4 726 670	**4 726 670**
	Extrapolation and Models - total	+	**9 012 137**	**9 012 137**
Conceptual adjustments	Holding gains/losses on inventories	-	447	**447**
	Expenditures on sold goods	-	6 606	**6 606**
	In-house staff	+	-	-
	Mark-up for work-in-progress and semi-finished goods	+	3	**3**

	Mark-up for finished goods	+	-	-
	Subsidies on products	+	-	-
	Conceptual adjustments - total		**-7 050**	**-7 050**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	66 015	**66 015**
	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 - Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	148 109	**148 109**
	N6 - Undervalued output	+	256 611	**256 611**
	N7 - Tips	+	-	-
	N7 - Income in kind	+	3338	**3338**
	Total Exhaustiveness		**474 073**	**474 073**
Balancing			-1 037	**-1 037**
Total	**Output - total**		**9 532 299**	**9 532 299**

3.444 In the **NPISH**, the output of section L represented 5.6 % of the total output of the sector S.15. The calculation of output in S.15 and its adjustments is shown in Table 3.253.

Table 3.253 Calculation of output in S.15 **in thd. €**

				68	Total L
Statistical surveys	Intermediate consumption			59 430	**59 430**
	Compensation of employees		+	14 258	**14 258**
	Other taxes on production		+	189	**189**
Extrapolation	Consumption of fixed capital		+	393	**393**
Total	**Output**		**=**	**74 270**	**74 270**
Of which:	Other non-market			66 054	**66 054**
	market			8 216	**8 216**
	Of which:	Conceptual adjustments	Holding gains/losses on inventories	-	**-**

Intermediate consumption

3.445 Intermediate consumption in section L is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices**.**

Table 3.254 Intermediate consumption by sectors **in thd. €**

	68	Total L
S.11	1 857 101	**1 857 101**
S.13	10 070	**10 070**
S.14	1 334 370	**1 334 370**
S.15	59 430	**59 430**
Total (L)	**3 260 971**	**3 260 971**

3.446 The intermediate consumption of **the sector of non-financial corporations** represented 50.8 % of output of S.11 in section L. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.255 and 3.256.

Table 3.255 Calculation of intermediate consumption in S.11 **in thd. €**

		68	Total L
Consumption of purchased material and energy		390 937	**390 937**
Services purchased	+	1 507 938	**1 507 938**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	843	**843**
Shortages and losses on inventories	+	526	**526**
Operator payments for participating in lotteries and prize games	+	1 638	**1 638**
Other costs included in intermediate consumption	+	355	**355**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**1 902 237**	**1 902 237**

Table 3.256 Adjustments of intermediate consumption in S.11 **in thd. €**

			68	Total L
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**1 902 237**	**1 902 237**
Combined surveys	**Intermediate consumption (NSNO, Uč FO)**	+	**465**	**465**
Extrapolation	Output of housing services	+	**9 871**	**9 871**
Conceptual adjustments	Holding gains/losses on inventories	+	2 774	**2 774**
	Allocation of fees for insurance services	+	1 588	**1 588**
	Allocation of FISIM	+	3 017	**3 017**
	Fixed assets included in intermediate consumption	-	5 508	**5 508**
	Research and development	-	142	**142**
	Reclassification of reporting units	+	185	**185**
	Daily allowances	-	615	**615**
	Margins for trading in financial assets	+	18	**18**
	Conceptual adjustments - total		**1 317**	**1 317**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	54 029	**54 029**
	Total Exhaustiveness		**-54 029**	**-54 029**
Balancing			**-2 760**	**-2 760**
Total	**Intermediate consumption - total**		**1 857 101**	**1 857 101**

3.447 The amount of intermediate consumption of **sector of general government** represented 34.0 % of the total output of the sector of general government in section L. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.257.

Table 3.257 Calculation of intermediate consumption in S.13 **in thd. €**

			68	Total L
Administrative sources	Fin 1-12	+	10 255	**10 255**
Conceptual adjustments	Reclassification of units	+	-185	**-185**
Total		**=**	**10 070**	**10 070**

3.448 The amount of intermediate consumption in the **sector of households** represented 14.0 % of output of S.14 in section L. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.258 and 3.259.

Table 3.258 Calculation of intermediate consumption in S.14 **in thd. €**

		68	Total L
Consumption of material and energy (Database Roč 3)		3 861	**3 861**
Consumption of services (Database Roč 3)	+	18 123	**18 123**
Intermediate consumption	=	**21 984**	**21 984**

Table 3.259 Adjustments of intermediate consumption in S.14 **in thd. €**

			68	Total L
Resources	**Intermediate consumption**		**21 984**	**21 984**
Extrapolation	Imputed rentals	+	855611	**855 611**
Conceptual adjustments	Holding gains/losses on inventories	+	28	**28**
	Allocation of FISIM	+	292 280	**292 280**
	Allocation of fees for insurance services	+	87 705	**87 705**
	Fixed assets included in intermediate consumption	-	387	**387**
	Capitalization of R&D	-	-	**-**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	63	**63**
	Margins on trading financial assets	+	1441	**1441**
	Daily allowances	-	635	**635**
	Conceptual adjustments - total		**380 495**	**380 495**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	30 906	**30 906**
	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 - Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	58 972	**58 972**
	N6 - Overvalued intermediate consumption	-	13 281	**13 281**
	Total Exhaustiveness		**76 597**	**76 597**
Balancing			-317	**-317**
Total	**Intermediate consumption - total**		**1 334 370**	**1 334 370**

3.449 The intermediate consumption in the **NPISH sector** represented 80.0 % of output in S.15 in section L. The calculation of intermediate consumption and its adjustment in S.15 is presented in Table 3.260.

Table 3.260 Calculation and adjustment of intermediate consumption in S.15

in thd. €

			68	Total L
Statistical surveys	NSNO	+	57 211	**57 211**
	Resources total		**57 211**	**57 211**
Conceptual adjustments	Allocation of fees for insurance services	+	73	**73**
	Margins on trading financial assets	+	8	**8**
	Allocation of FISIM	+	2 133	**2 133**
	Capitalization of R&D	-	-	**-**
	Holding gains/losses on inventories	+	5	**5**
	Conceptual adjustments - total		**2 219**	**2 219**
Total	**Intermediate consumption**	**=**	**59 430**	**59 430**

Calculation of the number of flats and family houses

3.450 Precise statistics regarding the number of individual dwelling types for each sector over the entire time series are indispensable for the correct calculation of the dwelling services output. The starting point is a detailed analysis of the Population and Housing Census 2021, the result represented the number of flats and family houses by type of dwellings (rented, occupied by owners, cooperative, empty) as well as by the individual sectors. Moreover, the figures were broken down by the number of rooms and by regions. The total dwelling floor area has also been quantified. For the purpose of obtaining the numbers of flats and family houses in the following years (after Census), figures from the statistical survey Stav 3-04 were used,

in which there are available increments of the individual types of dwellings for individual quarters. The number of individual dwellings for all sectors for the year 2021 is shown in Table 3.260. Specific cases, where it was not enough to use only the increments from the survey Stav 3-04, are described in following paragraphs.

3.451 Regarding the division of flats and family houses within the sector S.14 to those rented and occupied by the owners, this analysis was based on census. For the estimation of rented flats and family houses for other years, we used data from the SILC survey, where the ratio of the number of rented flats and family houses on the total number of dwellings in S.14 was available. From the given ratio at the regional level, we made year-on-year indices (which show percentage of the rented flats and family houses increase) and these were used for rented flats and family houses from census. SILC ratio was not used directly to estimate rented dwellings within S.14 in order to link the resulting figures to the census data. The initial dwelling stock of the rented flats adjusted in this way was subsequently indexed by the SILC indexes. The number of flats and family houses belonging to S.2 was identified on the basis of the real estate cadastre for 2017 and the ratio of these dwellings on the total number of dwellings in S.14 for this year was used to extrapolate the number of dwellings in S.2 over the years.

3.452 Number of cooperative flats and cooperative flats in family houses and their respective floor areas within institutional sector S.11 were obtained from SODB 2021, while based on the difference between these numbers and the results from the previous SODB 2011, the average annual decrease, which occurs as a result of the gradual privatization of cooperative flats, was determined linearly. This decrease is applied to the housing stock in subsequent years, until the next census and refinement of the total numbers. The decreases are also subsequently added to sector S.14.

3.453 Empty dwellings were also estimated on the basis of the SODB 2021 analysis. Since 2021, annual increases in the number and floor area of dwellings, which are based on the Stav 3-04 report, are adjusted based on the ratios of occupied flats to unoccupied flats, according to the SODB 2021.

3.454 Number of self-standing garages belonging to households is now based on cadastral data, but their floor area is only estimated, due to insufficient data in this database. Each self-standing garage is assigned a same area of 22 m^2, a value determined based on a 2017 Infostat study. Subsequently, the total number of self-standing garages in S.14 was divided into the rented and the owner-occupied. Due to the absence of source data, the same percentage of rental was used as for the portion of rented dwellings in S.14 on the total number of dwellings in S.14 for individual years. Numbers of recreational huts were taken from the census.

3.455 Cheap dwellings were identified as part of census and were assigned to the housing status of individual sectors as part of the Infostat study. In this way, they were assigned the same value of output in the output calculation as other flats and family houses in the given sector. Thus, zero or reduced rental in low-cost dwellings are imputed to full amount in accordance with principle 8 of the Dwelling Regulation.

3.456 Treatment of owner-occupied dwellings abroad is described in Chapter 8.

Table 3.261 Number of dwellings and components of P.1 and P.2 according to the different types of dwellings **in thd. €**

	YEAR	Formula
S.14 imputed flats	**2021**	
number of dwellings	796 989	1
floor area in m2	51 449 281	2
P.2	398 543	3 = 4 + 7 + 8
maintenance and repair	283 010	4 = 5 + 6
from HBS	225 366	5
from repair fund	57 644	6
FISIM	93 333	7
insurance	22 200	8
P 51c	1 328 119	9
net operating surplus	2 531 415	10 = 12 – 3 – 9 – 11
D.29	27 390	11
P.1 stratification method	4 285 467	12
B1g	3 886 924	13 = 12 – 3
S.14 imputed family houses		
number of dwellings	856 407	1
floor area in m2	108 705 849	2
P.2	728 609	3 = 4 + 6 + 7
maintenance and repair	487 551	4 = 5
from HBS	487 551	5
FISIM	197 200	6
insurance	43 858	7
P 51c	1 831 357	8
net operating surplus	1 818 111	9 = 10 + 11
net operating surplus from houses	1 689 683	10
net operating surplus from land	128 428	11
D.29	29 432	12
P.1	4 407 509	13 = 3 + 8 + 9 + 12
B1g	3 678 900	14 = 13 – 3
S.14 rented flats		
number of dwellings	87 457	1
floor area in m2	5 694 254	2
P.2	50 516	3 = 4 + 7 + 8
maintenance and repair	37 505	4 = 5 + 6
from HBS	31 179	5
from repair fund	6 326	6
FISIM	10 330	7
insurance	2 681	8
P 51c	155 725	9
net operating surplus	332 718	10 = 12 – 3 – 9 – 11
D.29	3 006	11
P.1 stratification method	541 965	12

B1g	491 449	13 = 12 – 3
S.14 rented houses		
number of dwellings	17 174	1
floor area in m2	2 165 226	2
P.2	13 079	3 = 4 + 6 + 7
maintenance and repair	8 449	4 = 5
from HBS	8 449	5
FISIM	3 928	6
insurance	702	7
P 51c	22 270	8
net operating surplus	23 743	9 = 10 + 11
net operating surplus from houses	21 185	10
net operating surplus from land	2 558	11
D.29	590	12
P.1	59 682	13 = 3 + 8 + 9 + 12
B1g	46 603	14 = 13 – 3
S.14 garages (rented+ imputed)		
number of garages	186 746	1.0
floor area in m2	4 108 412	2.0
P.2	7 850	3.0 = 4.0 + 6.0 + 7.0
maintenance and repair	6 081	4.0 = 5.0
from HBS	6 081	5.0
FISIM	-	6.0
insurance	1 769	7.0
P 51c	39 044	8.0
net operating surplus	40 079	9.0 = 10.0 + 11.0
net operating surplus from houses	33 153	10.0
net operating surplus from land	6 926	11.0
D.29	1 112	12.0
P.1	88 085	13.0 = 3.0 + 8.0 + 9.0 + 12.0
B1g	80 235	14.0 = 13.0 – 3.0
S.14 rented garages		
number of garages	18 466	1.1
floor area in m2	406 252	2.1 = 2.0 / 1.0 * 1.1
P.2	776	3.1 = 4.1 + 6.1 + 7.1
maintenance and repair	601	4.1 = 5.1
from HBS	601	5.1 = 5.0 / 1.0 * 1.1
FISIM	-	6.1
insurance	175	7.1 = 7.0 / 1.0 * 1.1
P 51c	3 861	8.1 = 8.0 / 1.0 * 1.1
net operating surplus	3 963	9.1 = 10.1 + 11.1
net operating surplus from houses	3 278	10.1 = 10.0 / 1.0 * 1.1
net operating surplus from land	685	11.1 = 11.0 / 1.0 * 1.1
D.29	110	12.1 = 12.0 / 1.0 * 1.1

P.1	8 710	13.1 = 3.1 + 8.1 + 9.1 + 12.1
B1g	7 934	14.1 = 13.1 – 3.1
S.14 imputed garages		
number of garages	168 280	1.2 = 1.0 – 1.1
floor area in m2	3 702 160	2.2 = 2.0 – 2.1
P.2	7 074	3.2 = 3.0 – 3.1
maintenance and repair	5 480	4.2 = 4.0 – 4.1
from HBS	5 480	5.2 = 5.0 – 5.1
FISIM	-	6.2 = 6.0 – 6.1
insurance	1 594	7.2 = 7.0 – 7.1
P 51c	35 183	8.2 = 8.0 – 8.1
net operating surplus	36 116	9.2 = 9.0 – 9.1
net operating surplus from houses	29 875	10.2 = 10.0 – 10.1
net operating surplus from land	6 241	11.2 = 11.0 – 11.1
D.29	1 002	12.2 = 12.0 – 12.1
P.1	79 375	13.2 = 13.0 – 13.1
B1g	72 301	14.2 = 14.0 – 14.1
S.14 recreational huts (rented+ imputed)		
number of huts	87 518	1.0
floor area in m2	6 695 129	2.0
P.2	13 809	3.0 = 4.0 + 6.0 + 7.0
maintenance and repair	11 411	4.0 = 5.0
from HBS	11 411	5.0
FISIM	-	6.0
insurance	2 398	7.0
P 51c	55 220	8.0
net operating surplus	73 786	9.0 = 10.0 + 11.0
net operating surplus from houses	67 879	10.0
net operating surplus from land	5 907	11.0
D.29	1 813	12.0
net operating surplus adjusted	28 039	13.0 = 9.0 * 0.38
P.1	98 881	14.0 = 3.0 + 8.0 + 12.0 + 13.0
B1g	85 072	15.0 = 14.0 – 3.0
S.14 recreational huts rented		
number of huts	1 721	1.1
floor area in m2	131 657	2.1 = 2.0 / 1.0 * 1.1
P.2	271	3.1 = 4.1 + 6.1 + 7.1
maintenance and repair	224	4.1 = 5.1
from HBS	224	5.1
FISIM	-	6.1
insurance	47	7.1 = 7.0 / 1.0 * 1.1
P 51c	1 086	8.1 = 8.0 / 1.0 * 1.1
net operating surplus	1 451	9.1 = 10.1 + 11.1
net operating surplus from houses	1 335	10.1 = 10.0 / 1.0 * 1.1

net operat surpl from land	116	11.1 = 11.0 / 1.0 * 1.1
D.29	36	12.1 = 12.0 / 1.0 * 1.1
net operating surplus adjusted	551	13.1 = 9.1 * 0,38
P.1	1 944	14.1 = 3.1 + 8.1 + 12.1 + 13.1
B1g	1 673	15.1 = 14.1 – 3.1
S.14 recreational huts imputed		
number of huts	85 797	1.2 = 1.0 – 1.1
floor area in m2	6 563 472	2.2 = 2.0 – 2.1
P.2	13 538	3.2 = 3.0 – 3.1
maintenance and repair	11 187	4.2 = 4.0 – 4.1
from HBS	11 187	5.2 = 5.0 – 5.1
FISIM	-	6.2 = 6.0 – 6.1
insurance	2 351	7.2 = 7.0 – 7.1
P 51c	54 134	8.2 = 8.0 – 8.1
net operating surplus	72 335	9.2 = 9.0 – 9.1
net operating surplus from houses	66 544	10.2 = 10.0 – 10.1
net operating surplus from land	5 791	11.2 = 11.0 – 11.1
D.29	1 777	12.2 = 12.0 – 12.1
net operating surplus adjusted	27 488	13.2 = 13.0 – 13.1
P.1	96 937	14.2 = 14.0 – 14.1
B1g	83 399	15.2 = 15.0 – 15.1
S.14 empty houses		
number of dwellings for P.2	136 635	1
number of dwellings for P.1	10 728	2
floor area in m2 (P.2)	15 757 475	3
P.2	8 530	4 = 5 + 7 + 8
maintenance and repair	5 889	5 = 6
from HBS	5 889	6
FISIM	-	7
insurance	2 641	8
P 51c total	220 087	9
P51c for empty dwellings with P.1	17 247	10
total net operating surplus	-194 180	11 = 16 – 9 – 14
net operating surplus from houses	14 911	12
net operating surplus from land	1 609	13
D.29	369	14
P.1	34 806	15 = 4 * 2 / 1 + 10 + 12 + 13 + 14
B1g	26 276	16 = 15 – 4
S.14 empty flats		
number of dwellings for P.2	158 637	1
number of dwellings for P.1	7 565	2
floor area in m2 (P.2)	10 054 382	3
P.2	56 845	4 = 5 + 8 + 9
maintenance and repair	55 516	5 = 6 + 7

from HBS	44 042	6
from repair fund	11 474	7
FISIM	-	8
insurance	1 329	9
P 51c total	196 261	10
P51c for empty dwellings with P.1	9 219	11
net operating surplus	8 090	12
total net operating surplus	-233 086	13 = 16 – 10 – 14
D.29	260	14
P.1	20 280	15 = 4 * 2 / 1 + 11 + 12 + 14
B1g	-36 565	16 = 15 – 4
S.11 cooperative flats		
number of dwellings	14 991	1
floor area in m2	978 459	2
P.2	5 792	3 = 4 + 7 + 8
maintenance and repair	5 370	4 = 5 + 6
from HBS	4 286	5
from repair fund	1 084	6
FISIM	-	7
insurance	422	8
P 51c	106 192	9
net operating surplus	69 903	10
D.29	515	11
P.1	182 402	12 = 3 + 9 + 10 + 11
B1g	176 610	13 = 12 – 3
S.11 cooperative family houses		
number of dwellings	28	1
floor area in m2	2 298	2
P.2	11	3 = 4 + 6 + 7
maintenance and repair	10	4 = 5
from HBS	10	5
FISIM	-	6
insurance	1	7
P 51c	1 101	8
net operating surplus	706	9 = 10 + 11
net operating surplus from houses	703	10
net operating surplus from land	3	11
D.29	1	12
P.1	1 819	13 = 3 + 8 + 9 + 12
B1g	1 808	14 = 13 – 3
S.11/12 rented flats		
number of dwellings	6 751	1
floor area in m2	546 985	2
P.2	3 741	3 = 4 + 7 + 8

maintenance and repair	3 483	4 = 5 + 6
from HBS	2 995	5
from repair fund	488	6
FISIM	-	7
insurance	258	8
P 51c	16 227	9
net operating surplus	23 668	10 = 12 – 3 – 9 – 11
D.29	232	11
P.1 stratification method	43 868	12
B1g	40 127	13 = 12 – 3
S.11/12rented houses		
number of dwellings	1 365	1
floor area in m2	193 857	2
P.2	819	3 = 4 + 6 + 7
maintenance and repair	756	4 = 5
from HBS	756	5
FISIM	-	6
insurance	63	7
P 51c	2 504	8
net operating surplus	1 839	9 = 10 + 11
net operating surplus from houses	1 610	10
net operating surplus from land	229	11
D.29	47	12
P.1	5 209	13 = 3 + 8 + 9 + 12
B1g	4 390	14 = 13 – 3
S.13 rented flats		
number of dwellings	46 732	1
floor area in m2	2 545 153	2
P.2	23 131	3 = 4 + 7 + 8
maintenance and repair	17 316	4 = 5 + 6
from HBS	13 936	5
from repair fund	3 380	6
FISIM	4 617	7
insurance	1 198	8
P 51c	123 900	9
net operating surplus	112 691	10
D.29	-	11
P.1	259 722	12 = 3 + 9 + 10 + 11
B1g	236 591	13 = 12 – 3
S.13 rented houses		
number of dwellings	880	1
floor area in m2	70 319	2
P.2	425	3 = 4 + 6 + 7
maintenance and repair	274	4 = 5

from HBS	274	5
FISIM	128	6
insurance	23	7
P 51c	7 831	8
net operating surplus	5 529	9 = 10 + 11
net operating surplus from houses	5 446	10
net operating surplus from land	83	11
D.29	-	12
P.1	13 785	13 = 3 + 8 + 9 + 12
B1g	13 360	14 = 13 – 3
S.15 rented flats		
number of dwellings	2 153	1
floor area in m2	199 787	2
P.2	1 344	3 = 4 + 7 + 8
maintenance and repair	1 250	4 = 5 + 6
from HBS	1 094	5
from repair fund	156	6
FISIM	-	7
insurance	94	8
P 51c	10 229	9
net operating surplus	8 489	10
D.29	74	11
P.1	20 136	12 = 3 + 9 + 10 + 11
B1g	18 792	13 = 12 – 3
S.15 rented houses		
number of dwellings	241	1
floor area in m2	37 549	2
P.2	159	3 = 4 + 6 + 7
maintenance and repair	147	4 = 5
from HBS	147	5
FISIM	-	6
insurance	12	7
P 51c	1 490	8
net operating surplus	1 197	9 = 10 + 11
net operating surplus from houses	1 153	10
net operating surplus from land	44	11
D.29	8	12
P.1	2 854	13 = 3 + 8 + 9 + 12
B1g	2 695	14 = 13 – 3
S.11 empty houses (cooperative)		
number of dwellings for P.2	2 143	1
number of dwellings for P.1	67	2
floor area in m2 (P.2)	272 194	3
P.2	145	4 = 5 + 7 + 8

maintenance and repair	99	5 = 6
from HBS	99	6
FISIM	-	7
insurance	46	8
P 51c total	75	9
P51c for empty dwellings with P.1	-	10
net operating surplus	-	11
total net operating surplus	-220	12 = 15 – 13 – 9
D.29	-	13
P.1	-	14 = 10 + 11 + 13
B1g	-145	15 = 14 – 4
S.11 empty flats (cooperative)		
number of dwellings for P.2	6 813	1
number of dwellings for P.1	263	2
floor area in m2 (P.2)	760 241	3
P.2	3 923	4 = 5 + 8 + 9
maintenance and repair	3 823	5 = 6 + 7
from HBS	3 330	6
from repair fund	493	7
FISIM	-	8
insurance	100	9
P 51c total	4 305	10
P51c for empty dwellings with P.1	227	11
net operating surplus	161	12
total net operating surplus	-7 689	13 = 16 – 14 – 10
D.29	9	14
P.1	548	15
B1g	-3 375	16 = 15 – 4
S.13 empty houses		
number of dwellings for P.2	607	1
number of dwellings for P.1	-	2
floor area in m2 (P.2)	55 367	3
P.2	27	4 = 5 + 7 +8
maintenance and repair	18	5 = 6
from HBS	18	6
FISIM	-	7
insurance	9	8
P 51c total	114	9
P51c for empty dwellings with P.1	-	10
net operating surplus	-	11
total net operating surplus	-141	12 = 15 – 13 – 9

D.29	-	13
P.1	-	14 = 10 + 11 + 13
B1g	-27	15 = 14 - 4
S.13 empty flats		
number of dwellings for P.2	9 687	1
number of dwellings for P.1	120	2
floor area in m2 (P.2)	542 677	3
P.2	3 744	4 = 5 + 8 + 9
maintenance and repair	3 672	5 = 6 + 7
from HBS	2 971	6
from repair fund	701	7
FISIM	-	8
insurance	72	9
P 51c total	6 576	10
P51c for empty dwellings with P.1	133	11
net operating surplus	96	12
total net operating surplus	-10 045	13 = 16 – 14 – 10
D.29	-	14
P.1	275	15
B1g	-3 469	16 = 15 – 4
S.15 empty houses		
number of dwellings for P.2	132	1
number of dwellings for P.1	-	2
floor area in m2 (P.2)	16 713	3
P.2	8	4 = 5 + 7 + 8
maintenance and repair	5	5 = 6
from HBS	5	6
FISIM	-	7
insurance	3	8
P 51c total	18	9
P51c for empty dwellings with P.1	-	10
net operating surplus	-	11
total net operating surplus	-26	12 = 15 – 13 – 9
D.29	-	13
P.1	-	14 = 10 + 11 + 13
B1g	-8	15 = 14 – 4
S.15 empty flats		
number of dwellings for P.2	1 140	1
number of dwellings for P.1	-	2
floor area in m2 (P.2)	103 682	3
P.2	665	4 = 5 + 8 + 9

maintenance and repair	651	5 = 6 + 7
from HBS	568	6
from repair fund	83	7
FISIM	-	8
insurance	14	9
P 51c total	263	10
P51c for empty dwellings with P.1	-	11
net operating surplus	-	12
total net operating surplus	-928	13 = 16 – 14 – 10
D.29	-	14
P.1	-	15 = 11 + 12 + 14
B1g	-665	16 = 15 – 4

Combination of stratification and UCM method

3.457 Calculation of total production is based on combination of stratification and user cost method. The stratification method is applied only to flats (rented and occupied by owners) in S.14 and also to rented flats in S11 and 12 sectors, as the market rentals are representative only for these types of dwellings. For other types of dwellings than the flats in S.11, S.12 and S.14, the UCM has been applied. The net operating surplus (if UCM is used) is measured by applying a constant real annual rate of return to the net value of the stock of owner- occupied dwellings at current prices. Data for net fixed assets and consumption of fixed capital are calculated based on the PIM method (more information in Chapter 4).

3.458 The percentual share of rented dwellings in S.14 in the total housing stock for the largest S.14 sector in 2021 was 10%, which meets condition a) under Commission Regulation 1722/2005 for the use of the stratification method. The average value of the share of rented dwellings in the time series 2019-2023 is 10.1%.

3.459 There are no data available for the calculation of condition b), however, the share of rented flats in family houses compared to the total number of flats in family houses within sector S.14 was only 2% in 2021 and the average percentage of this type of flat in the time series 2019 - 2023 is 1.7%, which does not allow the stratification method to be used in this case.

3.460 The key reason to use the user cost method (except flats) is the fact, that market rentals for family houses are not representative due to the low number of flats in family houses.

3.461 The stratification method uses three criteria for stratifying the housing stock – the distribution of dwellings by region (8 regions), the number of rooms (1-room to 5 or more-room flats) and the age of the dwelling (old and new flats). Rental prices are calculated based on an Infostat study conducted on data from 2021. Prices calculated based on the study refer to unfurnished dwellings and are adjusted for energy costs. From 2021 onwards, the methodology used by this study is used to calculate flat rental prices within the framework of the stratification method.

3.462 Rental prices for market-rented flats and imputed rents for 2021 represent values taken from the Infostat study. These prices are presented in the following table:

Table 3.262

Region	Rental prices in € per m^2 for year 2021
BA	9.84
TT	6.58
TN	5.62
NR	5.59
ZA	6.71
BB	5.86
PO	5.9
KE	6.58

3.463 Since 2021, the procedure from the Infostat study has been used to calculate rental prices, with data on rental prices and floor areas of dwellings coming from the real estate advertisement database of the National Association of Real Estate Agencies of Slovakia (NARKS). These are all advertisements that were published on all major websites dealing with the sale and rental of real estate in a given period.

3.464 When calculation the average rental for flats in basic/benchmark year 2021 three stratification criteria were used:

- location (8 regions – NUTS 3),
- room size according to number of rooms (5 classes) and
- age of dwelling (2 classes – new and old, where old flats are those older than 3 years).

Rentals extracted from NARKS:

- exclude any charges for heating, water, electricity, etc.,
- are related to unfurnished dwellings,
- exclude any public rentals.

3.465 The use of the rental for an unfurnished dwelling is correct for the cases of owner-occupied dwellings and the rented unfurnished dwellings. However, it is not correct for the case of rented furnished dwellings where the furniture cost should be part of the actual rental. As the no regular reliable data source exists, the possible impact on GNI resulting from not using the correct rental for furnished dwellings was estimated on the bases of analysis of HBS data for 2021 year. Result from this analysis was, that the average rental for “furnished” dwellings is about 8% higher than for those unfurnished. However the reliable numbers of furnished rented dwellings are not available. So for estimation of possible impact on GNI we assume the extreme case, that all rented dwellings are furnished, thus the total value of their output should be increased by 8%. And impact on GNI in the year 2021 is approximately 0.05%, still below non-materiality threshold. Furthermore, it represents only theoretical impact, as this change in P.1 of S.11/S.12 sector and also of S.14 would not lead to the change of GNI from production side.

3.466 Concerning the cooperative dwellings no information related to average rentals (if they are cheap, or economically significant) are at disposal. Therefore the production of cooperative dwellings is estimated using the user cost method.

Calculation of production and intermediate consumption

3.467 Final values of P.1 and P.2 (as well as their components) are stated in Table 3.261.

Intermediate consumption

3.468 Intermediate consumption for housing services includes the following items: expenditure on routine repairs and maintenance, FISIM and insurance services.

3.469 Calculation of expenditure on routine repairs and maintenance for owner-occupied flats and family houses in sector S.14 is based on the values of COICOP 04.3.collected within household budget statistics (HBS). The first step is to distinguish if the figures within COICOP 04.3 represent the HFCE or IC of owner occupied dwellings. Expenditures on repairs and maintenance, which are usually carried out only by owner (therefore not by tenant) represent intermediate consumption. It is not necessary to exclude expenditures representing GFCF from expenditures on repairs and maintenance, since they are within HBS reported separately in different module. Breakdown of expenditures into those carried out by owner and those carried out by tenant was based on individual database of HBS for the year 2021. On the basis of relevant breakdowns used in HBS we calculated average value of expenditures on repairs and maintenance carried out by tenant as well as separately value of expenditures carried out by owner. Average expenditures of owners include also expenditures belonging to HFCE as well as to IC related to imputed rental. Average expenditures of tenants represent only HFCE. Based on assumption that average expenditures of tenants belonging to HFCE are similar to those carried out by owners then we can break down expenditures of owners into HFCE and IC (Owners = HFCE+IC, tenants = HFCE).

3.470 Based on analysis of HBS, we have also found that for COICOP 4.3 only 33% of households reported values different from zero. The remaining 67% of households reported zero COICOP 4.3 expenditure. However, that filling out zero values in respect of 67% does not correspond to reality, as during the year the households should show at least minimum of repair and maintenance costs. This is also confirmed by the number of households that had no zero values and filled in the values of tens of EUR. That is why we have recalculated the data reported by HBS and we have assigned to households with zero values the value of average expenditure for other households with non-zero values. So following this analyses also the values of IC based on HBS was increased. And last step to define expenditures related to IC is adjustment of these values by adding up the value for rich households. Revised estimation of this coefficient for the year 2021 is based on analysis of the numbers of rich households and their expenditures included in HBS compared to the estimation of all rich households based on wage distribution from the labour cost statistics. The calculation is presented in Table 3.263.

Table 3.263

coefficients based on analyses of HBS 2021	P.2 from HBS in thd. Eur	2021	calculation formula
	overall value of COICOP 4.3 from HBS	402 316	1
76.8722	value related to IC	309 269	2 = 1 * coeff. / 100
2.1052	IC adjusted for zero values	651 072	3 = 2 * coeff.
1.0950	IC adjustment for rich households	712 917	4 = 3 * coeff.
68.3882	IC related to houses	487 551	5 = 4 * coeff. / 100
	IC related to flats	225 366	6 = 4 - 5

3.471 In the case of repair and maintenance expenditures for flats, a part of the value of the repair and maintenance fund was included into IC. This fund is primarily used for major repairs and maintenance, but a small part is actually used for minor repairs in the residential building and thus it represents IC for housing services. Based on the obtained sample of advance payment records the average volumes of maintenance fund per dwelling were estimated by region as well as the drawdown from the maintenance fund for current expenditure, which was set as 11% of the total creation of the maintenance fund.

3.472 The percentage of 11% represents an estimate of the portion of total expenditure on the repair fund that was actually spent on minor repairs during the year and the percentage was derived from the annual reports for flat owners' associations collected together with the annual settlement of housing advance payments. See Table 3.264.

Table 3.264

coefficient of allocation into IC	0.11	calculation formula
repair fund per month per flat in. Eur	year 2021	
BA region	70.18	1
TT region	52.02	2
TN region	55.04	3
NR region	51.38	4
ZA region	50.60	5
BB region	37.47	6
PO region	56.63	7
KE region	51.65	8
number of total imputed flats	**796 989**	1.0
BA region	172 817	2.0
TT region	70 143	3.0
TN region	92 159	4.0
NR region	81 956	5.0
ZA region	79 434	6.0
BB region	95 575	7.0
PO region	85 521	8.0
KE region	119 384	9.0
total value from repair fund related to IC in thd. Eur	**57 644**	total number of flats * repair fond per month * year * 0.11
BA region	16 009	2.1 = 1 * 2.0 * 12 * 0.11 / 1000
TT region	4 816	3.1 = 2 * 3.0 * 12 * 0.11 / 1000
TN region	6 696	4.1 = 3 * 4.0 * 12 * 0.11 / 1000
NR region	5 558	5.1 = 4 * 5.0 * 12 * 0.11 / 1000
ZA region	5 306	6.1 = 5 * 6.0 * 12 * 0.11 / 1000
BB region	4 727	7.1 = 6 * 7.0 * 12 * 0.11 / 1000
PO region	6 393	8.1 = 7 * 8.0 * 12 * 0.11 / 1000
KE region	8 139	9.1 = 8 * 9.0 * 12 * 0.11 / 1000

3.473 In the case of repair and maintenance expenditures for rented flats and family houses in sector S.14, the calculation is based on the average expenditure per floor square meter of

owner-occupied dwellings, which is increased by 25% for rented flats (estimate from the INFOSTAT study based on an EU- SILC analysis) and reduced by 13% for family houses (also on the basis of the study). In the case of self-standing garages, 33% of the cost per floor square meter of family houses are used (based on the study) and in the case of recreational huts the average cost per square meter of family houses is multiplied by coefficient of use of recreational huts. Within the study the average rate of using the recreational dwellings was set to 0.38 (i.e. 139 days a year = 104 days of weekends + 25 holidays + 10 public holidays on working days). The estimate was based on the assumption that recreational dwellings are used mainly during weekends and holidays and retirees use them more often. In the case of empty houses, based on the study we estimate the average repair and maintenance expenditure to be 1/12 of the average for family houses and, in the case of empty flats, the total average expenditure per floor square meter per flat is used. Repair and maintenance expenditures in other sectors are based on the total average expenditure per floor square meter of dwellings in sector S.14. For final number please see Table 3.261.

3.474 FISIM related to dwellings in sector S.14 was estimated within the process of overall calculation of total FISIM and its allocation into sectors. For more detailed information please see the Chapter 3.17. This value subsequently was subdivided into rented dwellings and owner-occupied dwellings based on their total floor area values for each year (Table 3.265). FISIM per square meter of floor area was also used to calculate FISIM for other sectors. For some types of dwellings, FISIM is not considered and is replaced by zero values, since there is not expected that these types of dwellings are purchased through loans. FISIM does not apply to self-standing garages (the purchase price of the self-standing garage is not so high that it has to be covered by loans and we assume that people buy the self-standing garage only when they have additional available resources beyond the purchase of the residential property), recreational huts (people usually buy them if they have additional disposable resources beyond the purchase of a residential property plus in many cases the recreational hut is purchased at a very low price and subsequently self-reconstructed), empty dwellings (these are mostly old dwellings, to which FISIM was applied when they were occupied and at that time FISIM was assigned for these flats / family houses within production of imputed or rented dwellings). Furthermore, FISIM does not apply to cooperative flats and family houses (these are usually bought into private ownership at a low residual price without the need for a mortgage) and other dwellings in S.11 / 12 and S.15 (we consider the purchase of flat in these sectors as the investment of free financial resources as the production of housing services in these sectors is primarily the secondary production, not primary production).

Table 3.265

	2021	calculation formula
FISIM in S.14 in thd. Eur	304 791	1
FISIM for rented flats	14 258	2 = 1* 4 / (4 + 5)
FISIM for imputed flats	290 533	3 = 1 – 2
floor area of rented flats + houses	7 859 480	4
floor area of owner- occupied flats + houses	160 155 130	5
FISIM per m^2 in thd. Eur	0.001814	6 = 1 / (4 + 5)

3.475 When estimating insurance services related to dwellings, we used the total value for insurance services for flats and family houses in sector S.14 estimated within the national accounts in sector S.12. In national accounts, the fees for insurance services (production) are

calculated for the commodity Property insurance. The sources are statements from the NBS (Ppn (PTN) 04-04 non-life insurance market statement; Solvency - S.05.01.01.01 Non-Life & Accepted non-proportional reinsurance). Division into sectors for commodity Property insurance is not available, so the structure of premiums written in the NLI was taken over from Poi 5-01, and on the basis of this structure the Property insurance was allocated into sectors. For division of the aggregate value of the premiums into individual types of dwellings in sector S.14 (family houses, flats, self-standing garages) we used the insurance premium structure from the INFOSTAT study- please see Table 3.266.

Table 3.266

	2021	calculation formula
Insurance from NA for S.14 dwellings in thd. Eur	77 578	1
weights from Infostat study		
houses rented	0.009	2
houses imputed	0.565	3
flats rented	0.035	4
flats imputed	0.286	5
empty flats	0.017	6
empty houses	0.034	7
recreational huts	0.031	8
garages	0.023	9
total value from NA allocated into particular type of dwelling in thd. Eur		
houses rented	702	1.0 = 2 * 1
houses imputed	43 858	2.0 = 3 * 1
flats rented	2 681	3.0 = 4 * 1
flats imputed	22 200	4.0 = 5 * 1
empty flats	1 329	5.0 = 6 * 1
empty houses	2 641	6.0 = 7 * 1
recreational huts	2 398	7.0 = 8 * 1
garages	1 769	8.0 = 1 – 1.0 – 2.0 – 3.0 – 4.0 – 5.0 – 6.0 – 7.0
S.11 cooperative flats	422	9.0 same average value per m2 as for imputed flats
S.11 cooperative houses	1	10.0

Consumption of fixed capital

3.476 Consumption of fixed capital is calculated separately for each type of dwelling in each sector by the standard PIM method (see Chapter 4).

Net operating surplus

3.477 The calculation of the net operating surplus (when using the user costs method) is based on the net asset value at replacement prices by individual type of dwelling calculated using the standard PIM method (similar to the calculation of fixed capital consumption), which is then multiplied by the actual annual rate of return of 2.5% under the regulation of housing services. In case of family houses, it is also necessary to calculate the net operating surplus relating to the land under the family house (built-up land). The starting point is the value of the building land for each type of dwelling. Based on this the average value per m2 of floor area of a given building was calculated, and subsequently this information is used for estimation of the average value per m2 of floor area for other years. In order to capture the development of prices over time, we took the development of m2 prices for family houses from the statistics of NBS. A detailed calculation is presented in Table 3.267.

Table 3.267

average value (year 2021) of land area per m2 in eur		**calculation formula**
imputed houses	47.26	1
garages	67.43	2
recreational huts	35.29	3
rented houses	47.26	4
floor area in m2 for the year 2021		
imputed houses	108 705 849	1.0
garages	4 108 412	2.0
recreational huts	6 695 129	3.0
rented houses	2 165 226	4.0
net operating surplus from land under the houses in thd eur for the year 2021		
imputed houses	128 428	1.1 = 1 * 1.0 / 1000 * 0.025
garages	6 926	2.1 = 2 * 2.0 / 1000 * 0.025
recreational huts	5 907	3.1 = 3 * 3.0 / 1000 * 0.025
rented houses	2 558	4.1 = 4 * 4.0 / 1000 * 0.025

3.478 For those types of dwellings where the stratification method is used, the net operating surplus is calculated by deducting of P.2, fixed capital consumption and D.29 from P.1.

D29 - D31

3.479 The calculation of D.29 - D.31 is based on data available from S.13 sector. The value of D.31 is equal to zero for dwelling services and D.29 (real estate taxes) for dwelling services is at disposal for sector S.14 for flats. For the calculation of the individual types of dwellings, we take the average value for one dwelling / floor area, due to other relevant data are not available.

Calculation of P.1

3.480 For those types of dwellings, where the user costs method is applied, the value of P.1 is the sum of P.2 + CFC + NOS + D.29. The final values are presented within Table 3.261.

3.481 When using stratification method (for flats), production is calculated as an average rental per m2 per month in euro (according to the districts) multiplied by total floor area in m2 and number of month. Please see Table 3.268.

Table 3.268

rental per month per m2 in eur year 2021	rental for rented dwellings S.14	rental for rented dwellings S.11/S12	rental for owner occupied dwellings
BA region	9.84	9.84	9.84
TT region	6.58	6.58	6.58
TN region	5.62	5.62	5.62
NR region	5.59	5.59	5.59
ZA region	6.71	6.71	6.71
BB region	5.86	5.86	5.86
PO region	5.90	5.90	5.90
KE region	6.58	6.58	6.58
total floor area in m2, year 2021	**rented flats in S.14**	**rented flats in S11/S12**	**owner- occupied flats in S.14**
Slovakia total	5 694 254	546 985	51 449 281
BA region	2 762 828	84 552	11 350 640
TT region	286 803	65 500	4 491 806
TN region	281 279	69 498	5 843 368
NR region	484 039	68 498	5 296 623
ZA region	753 972	57 650	5 183 330
BB region	476 701	72 379	6 196 865
PO region	465 943	58 978	5 553 028
KE region	182 689	69 930	7 533 621
P.1 in thd. Eur, year 2021	**rented flats in S.14**	**rented flats in S11/S12**	**owner- occupied flats in S.14**
Slovakia total	541 965	43 868	4 285 467
BA region	326 235	9 984	1 340 284
TT region	22 646	5 172	354 673
TN region	18 969	4 687	394 077
NR region	32 469	4 595	355 298
ZA region	60 710	4 642	417 362
BB region	33 522	5 090	435 764
PO region	32 989	4 176	393 154
KE region	14 425	5 522	594 855

Impact of dwelling services production on GDP

3.482 Data for dwelling services are to some extent cross-sectional statistics. It means that the production of some types of dwellings does not impact the final values of GDP/ GNI as those values have been already captured through the different data sources. Table 3.269 presents the data for those types of dwellings with direct impact on GDP/GNI.

Table 3.269 **in thd. €**

P.1 and P.2 of owner occupied dwellings (S.14)	2021
P.2	1 220 117
flats	398 543
houses	728 609
recreational huts	13 538
garages	7 074
empty dwellings	65 375
non residents dwellings	6 978
P.1	9 012 137
flats	4 285 467
houses	4 407 509
recreational huts	96 937
garages	79 375
empty dwellings	55 086
non-residents dwellings	87 763
P.1 and P.2 of cooperative dwellings (S.11)	**2021**
P.2	9 871
flats	5 792
houses	11
empty dwellings	4 068
P.1	184 769
flats	182 402
houses	1 819
empty dwellings	548

3.483 The production of rented dwellings in S.14, production of dwellings in S.11/S.12 (excluding cooperative dwellings) S.13 and S.15 is already part of total production in these sectors within the standard calculation of production for these sectors. Within the presented and in previous paragraphs described statistics of dwelling services, values for these types of dwellings are only identified (this identification is not possible from standard data sources for particular sectors since the production of rented dwellings is usually secondary activity) for illustrative purposes.

3.484 Regarding the production of cheap dwellings, the full dwelling service may not be captured for rented dwellings in S.11/S.12 in total production of S.11/S.12. As it is stated in the previous paragraph the value of production of S.11/S.12 dwellings is included in overall production of S.11/S.12 through the standard data source and these data source capture only rental really paid, it means no adjustments is made for non-market rental (cheap dwellings). Theoretical maximum possible impact from making relevant adjustments is still non –material (0.04 % of GNI, year 2021).

3.19 Professional, scientific and technical activities (NACE Rev. 2 Section M)

3.485 Section M consists of divisions 69 Legal and accounting activities, 70 Activities of head offices; management consultancy activities, 71 Architectural and engineering activities; technical testing and analysis, 72 Scientific research and development, 73 Advertising and market research, 74 Other Professional, scientific and technical activities and 75 Veterinary activities.

Table 3.270 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section M	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
69	1 953 716	631 986	1 321 730	23.8	1.5	1.3	1.3
70	2 764 518	1 332 380	1 432 138	25.8	1.6	1.4	1.4
71	2 256 529	1 080 135	1 176 394	21.2	1.3	1.2	1.2
72	512 514	168 180	344 334	6.2	0.4	0.3	0.3
73	1 921 280	1 211 131	710 149	12.8	0.8	0.7	0.7
74	825 911	303 883	522 028	9.4	0.6	0.5	0.5
75	80 536	29 145	51 391	0.9	0.1	0.1	0.1
Total (M)	**10 315 004**	**4 756 840**	**5 558 164**	**100.0**	**6.1**	**5.5**	**5.6**

3.486 The calculation of aggregates of value added for section M consists of their sums for particular sectors. In case of section M, the sector of non-financial corporations, sector of general government and the sector NPISH enter the calculation.

Table 3.271 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.11	S.13	S.14	S.15	Section M
P.1	8 214 582	340 297	1 725 302	34 823	**10 315 004**
P.2	4 569 730	76 432	80 254	30 424	**4 756 840**
B.1g	**3 644 852**	**263 865**	**1 645 048**	**4 399**	**5 558 164**
Share of sectors in GVA, %	**65.6**	**4.7**	**29.6**	**0.1**	**100.0**

Table 3.271a Share of the individual sectors in the total value added of the individual divisions

in thd. €

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 69	**1 953 716**	**631 986**	**1 321 730**	**100.0**
S.11	1 451 598	600 848	850 750	64.4
S.13	10 091	5 537	4 554	0.3
S.14	492 027	25 601	466 426	35.3
S.15	-	-	-	-
NACE 70	**2 764 518**	**1 332 380**	**1 432 138**	**100.0**
S.11	2 441 314	1 320 343	1 120 971	78.3
S.13	1 167	892	275	0.0

S.14	316 784	6 521	310 263	21.7
S.15	5 253	4 624	629	0.0
NACE 71	**2 256 529**	**1 080 135**	**1 176 394**	**100.0**
S.11	1 767 504	1 041 500	726 004	61.7
S.13	47 384	10 977	36 407	3.1
S.14	430 670	18 174	412 496	35.1
S.15	10 971	9 484	1 487	0.1
NACE 72	**512 514**	**168 180**	**344 334**	**100.0**
S.11	251 155	109 485	141 670	41.1
S.13	238 291	48 933	189 358	55.0
S.14	12 476	456	12 020	3.5
S.15	10 592	9 306	1 286	0.4
NACE 73	**1 921 280**	**1 211 131**	**710 149**	**100.0**
S.11	1 685 087	1 203 903	481 184	67.8
S.13	-	-	-	-
S.14	236 193	7 228	228 965	32.2
S.15	-	-	-	-
NACE 74	**825 911**	**303 883**	**522 028**	**100.0**
S.11	599 426	280 445	318 981	61.1
S.13	33 120	7 202	25 918	5.0
S.14	185 358	9 226	176 132	33.7
S.15	8 007	7 010	997	0.2
NACE 75	**80 536**	**29 145**	**51 391**	**100.0**
S.11	18 498	13 206	5 292	10.3
S.13	10 244	2 891	7 353	14.3
S.14	51 794	13 048	38 746	75.4
S.15	-	-	-	-
Total (M)	**10 315 004**	**4 756 840**	**5 558 164**	**100.0**
S.11	**8 214 582**	**4 569 730**	**3 644 852**	65.6
S.13	**340 297**	**76 432**	**263 865**	4.7
S.14	**1 725 302**	**80 254**	**1 645 048**	29.6
S.15	**34 823**	**30 424**	**4 399**	0.1

3.487 Section M covers the establishment units belonging into the sector of non-financial corporations, the main activity of which is related to the above-mentioned services. A significant part of output in the sector of general government is generated by the testing institutes and other professional controlling and testing bodies belonging to S.13. The sector of households covers the units under the legal form 101-physical person and under the legal form 105 freelancer – physical person undertaking based on the Law other than the Law on sole traders. The main data sources for the calculation of output and intermediate consumption for section M are described in Chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in Chapter 7.

Output

3.488 The output of section M is the sum of outputs of the divisions 69, 70, 71, 72, 73, 74 and 75 in particular sectors. It is expressed in basic prices.

Table 3.272 Sectoral breakdown of output **in thd. €**

	69	70	71	72	73	74	75	Total M
S.11	1 451 598	2 441 314	1 767 504	251 155	1 685 087	599 426	18 498	**8 214 582**
S.13	10 091	1 167	47 384	238 291	-	33 120	10 244	**340 297**
S.14	492 027	316 784	430 670	12 476	236 193	185 358	51 794	**1 725 302**
S.15	-	5 253	10 971	10 592	-	8 007	-	**34 823**
Total (M)	**1 953 716**	**2 764 518**	**2 256 529**	**512 514**	**1 921 280**	**825 911**	**80 536**	**10 315 004**

3.489 In the sector of **non-financial corporations**, the output in section M represented 4.9 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.273 and 3.274.

Table 3.273 Calculation of output in S.11 **in thd. €**

		69	70	71	72	73	74	75	Total M
Revenues from sales of own goods and services		1 401 400	2 242 617	1 654 741	222 200	1 488 977	530 500	18 216	**7 558 651**
Sale and delivery of goods and services to other Est. units	+	-	129	-	-	-	-	-	**129**
Revenues from goods in WT	+	79 743	830 554	173 930	36 067	498 510	104 074	-	**1 722 878**
Revenues from goods in RT	+	99 106	379 360	81 411	14 769	162 302	86 502	2 996	**826 446**
Capitalization of fixed assets	+	264	2 429	446	2 505	782	-	-	**6 426**
Change in intra-organisational stocks	+	878	-2 419	10 715	-8 540	-40 495	-8 482	-	**-48 343**
Output (Roč 1-01+Roč 2-01)	=	**1 581 391**	**3 452 670**	**1 921 243**	**267 001**	**2 110 076**	**712 594**	**21 212**	**10 066 187**

Table 3.274 Adjustments of output in S.11 **in thd. €**

			69	70	71	72	73	74	75	Total M
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**1 581 391**	**3 452 670**	**1 921 243**	**267 001**	**2 110 076**	**712 594**	**21 212**	**10 066 187**
Conceptual adjustments	Holding gains/losses on inventories	-	3 865	20 189	15 724	4 483	12 225	3 573	62	**60 121**
	Revenues from operational leasing	+	97	122	100	23	147	153	-	**642**
	Goods sent abroad for processing	+	-	-	-	-	-	-	-	**-**
	Subsidies on products	+	-	-	-	-	-	-	-	**-**
	Costs on sold goods	-	163 946	1 086 794	198 240	38 432	480 859	133 413	3 368	**2 105 052**
	Reclassification of reporting units (Market output)	+	-	-	-	-	-	-	-	**-**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	-	-	-	-	**-**
	Mark-up for own-account production	+	18	162	30	167	52	-	-	**429**
	Mark-up for work-in-progress	+	367	1 762	1 037	341	760	450	-	**4 717**
	Mark-up for finished goods	+	542	1 951	554	237	456	429	-	**4 169**
	Capitalization of R&D	+	155	3615	1 666	21 114	377	71	-	**26 998**
	Software capitalization	+	1124	9 622	110	95	1490	-	-	**12 441**
	Capitalization of originals	+	-	-	-	-	-	-	-	**-**

	Conceptual adjustments total		**-165 508**	**-1 089 749**	**-210 467**	**-20 938**	**-489 802**	**-135 883**	**-3 430**	**-2 115 777**
Exhaustiveness	N6 - Undervalued output	+	35 977	78 920	57 087	5 117	65 030	22 550	722	**265 403**
	N7 - Standing timber	+	-	-	-	-	-	-	-	**-**
	N7 - Tips	+	-	-	-	-	-	-	-	**-**
	N7 - Income in kind	+	234	297	242	55	351	367	-	**1 546**
	Total exhaustiveness		**36 211**	**79 217**	**57 329**	**5 172**	**65 381**	**22 917**	**722**	**266 949**
Balancing			**-496**	**-824**	**-601**	**-80**	**-568**	**-202**	**-6**	**-2 777**
Total	**Output - total**		**1 451 598**	**2 441 314**	**1 767 504**	**251 155**	**1 685 087**	**599 426**	**18 498**	**8 214 582**
	of which: market		1 449 128	2 421 773	1 763 661	226 696	1 681 170	598 476	18 498	**8 159 402**
	own-account production		2 470	19 541	3 843	24 459	3 917	950	-	**55 180**

3.490 In the **sector of general government**, the output of section M represented 1.6 % of total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.275.

Table 3.275 Calculation of output in S.13 **in thd. €**

				69	70	71	72	74	75	Total M
Administrative sources	D11PAY	Fin 1-12	+	3 338	168	24 130	84 589	9 692	4 007	**125 924**
	D12PAY	Fin 1-12	+	1 215	59	9 618	30 123	3 657	1 474	**46 146**
	D29PAY	Fin 1-12	+	1	1	493	1 100	845	92	**2 532**
	P2	Fin 1-12	+	5 537	907	11 148	59 913	7 286	2 891	**87 682**
	P2	Balance sheet - receivables	+	-	-	-1	-	-	-	**-1**
	P2	Balance sheet - liabilities	+	-	-15	-187	-	-	-	**-202**
CFC(PIM)	P51C1	Calculation of P51C	+	-	47	2 166	73 546	11 724	1 780	**89 263**
Conceptual adjustments	P2	Capitalization of R&D expenditure	+	-	-	-	-10 980	-84	-	**-11 064**
	P2	Reclassification of units	+	-	-	17	-	-	-	**17**
Total			**=**	**10 091**	**1 167**	**47 384**	**238 291**	**33 120**	**10 244**	**340 297**

3.491 In the **sector of households**, the output of section M represented 6.2 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.276 and 3.277.

Table 3.276 Calculation of output in S.14 **in thd. €**

		69	70	71	72	73	74	75	Total M
Revenues from sales of own goods and services		305 876	71 802	212 831	3 838	68 482	77 541	32 543	**772 913**
Revenues from goods in WT	+	21 271	13 268	18 225	165	18 181	12 799	3 041	**86 950**
Revenues from goods in RT	+	22 228	14 027	7 884	458	6 206	9 550	2 585	**62 938**
Change in intra-organisational stocks	+	433	197	157	-	222	298	52	**1 359**
Output (Database Roč 3)	=	**349 808**	**99 294**	**239 097**	**4 461**	**93 091**	**100 188**	**38 221**	**924 160**

Table 3.277 Adjustment of output in S.14 **in thd. €**

			69	70	71	72	73	74	75	Total M
Resources	**Output (Database Roč 3)**		**349 808**	**99 294**	**239 097**	**4 461**	**93 091**	**100 188**	**38 221**	**924 160**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	649	110	78	-	90	181	59	**1 167**
	Expenditures on sold goods	-	40 675	23 350	19 257	476	19 637	19 666	4 185	**127 246**

	In-house staff	+	-	-	-	-	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	3	-	1	-	-	-	-	**4**
	Mark-up for finished goods		-	-	-	-	-	1	1	**2**
	Subsidies on products	+								
	Conceptual adjustments - total		**-41 321**	**-23 460**	**-19 334**	**-476**	**-19 727**	**-19 846**	**-4 243**	**-128 407**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	29 816	2 135	4 549	397	897	13 571	5 726	**57 091**
	N6 - Undervalued output	+	160 318	240 690	210 863	8 177	163 696	93 333	12 816	**889 893**
	N7 - Tips	+	-	-	-	-	-	-	-	-
	N7 - Income in kind	+	172	44	122	3	35	47	13	**436**
	Total Exhaustiveness		**190 306**	**242 869**	**215 534**	**8 577**	**164 628**	**106 951**	**18 555**	**947 420**
Balancing			-6 766	-1 919	-4 627	-86	-1 799	-1 935	-739	**-17 871**
Total	**Output - total**		**492 027**	**316 784**	**430 670**	**12 476**	**236 193**	**185 358**	**51 794**	**1 725 302**

3.492 In the **sector of non-profit institutions serving households,** the output in section M represented 2.6 % of the total output of the household sector. The calculation of output in S.15 is presented in Table 3.278.

Table 3.278 Calculation of output in S.15 **in thd. €**

				69	70	71	72	73	74	75	Total M
Statistical surveys	Intermediate consumption			-	4 624	9 484	9 306	-	7 010	-	**30 424**
	Compensation of employees		+	-	592	1 364	1 199	-	932	-	**4 087**
	Other taxes on production		+	-	17	63	39	-	35	-	**154**
Extrapolation	Consumption of fixed capital		+	-	20	60	48	-	30	-	**158**
Total	**Output**		**=**	**-**	**5 253**	**10 971**	**10 592**	**-**	**8 007**	**-**	**34 823**
Of which:	Other non-market			**-**	2 739	5 288	5 435	**-**	4 268	**-**	**17 730**
	market			**-**	2 514	5 683	5 157	**-**	3 739	**-**	**17 093**
	Of which:	Conceptual adjustments	Holding gains/losses on inventories	-	-	-	-	-	-	-	**-**

Intermediate consumption

3.493 Intermediate consumption in section M is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.279 Intermediate consumption by sectors **in thd. €**

	69	70	71	72	73	74	75	Total M
S.11	600 848	1 320 343	1 041 500	109 485	1 203 903	280 445	13 206	**4 569 730**
S.13	5 537	892	10 977	48 933	-	7 202	2 891	**76 432**
S.14	25 601	6 521	18 174	456	7 228	9 226	13 048	**80 254**

S.15	-	4 624	9 484	9 306	-	7 010	-	**30 424**
Total (M)	**631 986**	**1 332 380**	**1 080 135**	**168 180**	**1 211 131**	**303 883**	**29 145**	**4 756 840**

3.494 The intermediate consumption of **the sector of non-financial corporations** represented 55.6 % of output of S.11 in section M. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.280 and 3.281.

Table 3.280 Calculation of intermediate consumption in S.11 **in thd. €**

		69	70	71	72	73	74	75	Total M
Consumption of purchased material and energy		89 162	308 196	249 680	75 506	140 825	44 535	7 831	**915 735**
Services purchased	+	527 127	1 057 761	821 133	64 481	1 099 385	241 413	5 771	**3 817 071**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	129	-	-	-	-	-	**129**
Shortages and losses on inventories	+	66	239	237	7	190	5	-	**744**
Operator payments for participating in lotteries and prize games	+	-	-	-	-	-	-	-	**-**
Other costs included in intermediate consumption	+	4 549	413	1 193	25	514	115	-	**6 809**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**620 904**	**1 366 738**	**1 072 243**	**140 019**	**1 240 914**	**286 068**	**13 602**	**4 740 488**

Table 3.281 Adjustments of intermediate consumption in S.11 **in thd. €**

			69	70	71	72	73	74	75	Total M
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**620 904**	**1 366 738**	**1 072 243**	**140 019**	**1 240 914**	**286 068**	**13 602**	**4 740 488**
Combined data	**Intermediate consumption (NSNO, Uč FO)**	+	**152**	**334**	**262**	**34**	**303**	**70**	**3**	**1 158**
Conceptual adjustments	Holding gains/losses on inventories	+	183	3471	5273	3 419	499	735	45	**13 625**
	Allocation of fees for insurance services	+	526	958	1 147	241	1 723	299	-	**4 894**
	Allocation of FISIM	+	1 093	1 857	1 886	486	4 998	3 371	-	**13 691**
	Fixed assets included in intermediate consumption	-	5 356	5 416	5 475	629	5 074	551	7	**22 508**
	Research and development	-	233	5 418	2 497	31 649	564	107	-	**40 468**
	Reclassification of reporting units	-	-	-	-17	-	-	-	-	**-17**
	Daily allowances	-	817	1 847	2 158	134	645	463	-	**6 064**
	Margins for trading in financial assets	+	6	12	10	2	20	10	-	**60**
	Conceptual adjustments - total		**-4 598**	**-6 383**	**-1 831**	**-28 264**	**957**	**3 294**	**38**	**-36 787**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	14 852	38 560	28 154	2 292	37 371	8 509	415	**130 153**
	Total Exhaustiveness		**-14 852**	**-38 560**	**-28 154**	**-2 292**	**-37 371**	**-8 509**	**-415**	**-130 153**
Balancing			**-758**	**-1 786**	**-1 020**	**-12**	**-900**	**-478**	**-22**	**-4 976**
Total	**Intermediate consumption - total**		**600 848**	**1 320 343**	**1 041 500**	**109 485**	**1 203 903**	**280 445**	**13 206**	**4 569 730**

3.495 The amount of intermediate consumption of **sector of general government** represented 22.5 % of the total output of the sector of general government in section M. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.282.

Table 3.282 Calculation of intermediate consumption in S.13 **in thd. €**

			69	70	71	72	74	75	Total M
Administrative sources	Fin 1-12	+	5 537	907	11 148	59 913	7 286	2 891	**87 682**
	Balance sheet - liabilities	+	-	-15	-188	-	-	-	**-203**
Conceptual adjustments	Capitalization of R&D expenditure	+	-	-	-	-10 980	-84	-	**-11 064**
	Reclassification of units	+	-	-	17	-	-	-	**17**
Total		**=**	**5 537**	**892**	**10 977**	**48 933**	**7 202**	**2 891**	**76 432**

3.496 The amount of intermediate consumption in **sector of households** represented 4.7% of output of S.14 in section M. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.283 and 3.284.

Table 3.283 Calculation of intermediate consumption in S.14 **in thd. €**

		69	70	71	72	73	74	75	Total M
Consumption of material and energy (Database Roč 3)		18 211	6 652	29 299	346	8 883	6 598	16 691	**86 680**
Consumption of services (Database Roč 3)	+	96 617	21 079	74 421	1044	20 786	24 123	6 570	**244 640**
Intermediate consumption	=	**114 828**	**27 731**	**103 720**	**1 390**	**29 669**	**30 721**	**23 261**	**331 320**

Table 3.284 Adjustments of intermediate consumption in S.14 **in thd. €**

			69	70	71	72	73	74	75	Total M
Resources	**Intermediate consumption**		**114 828**	**27 731**	**103 720**	**1390**	**29 669**	**30 721**	**23 261**	**331 320**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	71	13	81	-	50	28	109	**352**
	Allocation of FISIM	+	1 664	326	1075	12	343	356	165	**3 941**
	Allocation of fees for insurance services	+	853	167	552	7	176	183	85	**2 023**
	Fixed assets included in intermediate consumption	-	1 543	15	3 029	9	414	256	-	**5 266**
	Capitalization of R&D	-	-	-	-	115	-	-	-	**115**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	330	65	214	3	69	71	34	**786**
	Margins on trading financial assets	+	36	5	24	-	9	9	17	**100**
	Daily allowances	-	444	91	279	-	111	106	-	**1 031**
	Conceptual adjustments - total		**967**	**470**	**-1 362**	**-102**	**122**	**285**	**410**	**790**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	18 543	1069	2 710	194	488	7 798	4 125	**34 927**
	N6 - Overvalued intermediate consumption	-	96 624	19 673	77 961	817	19 655	25 335	8 996	**249 061**
	Total Exhaustiveness		**-78 081**	**-18 604**	**-75 251**	**-623**	**-19 167**	**-17 537**	**-4 871**	**-214 134**
Balancing			-12 113	-3 076	-8 933	-209	-3 396	-4 243	-5 752	**-37 722**
Total	**Intermediate consumption - total**		**25 601**	**6 521**	**18 174**	**456**	**7 228**	**9 226**	**13 048**	**80 254**

3.497 The amount of intermediate consumption in **sector of NPISH** represented 87.4 % of output of S.15 in section M. The calculation of intermediate consumption in S.15 and its adjustments are shown in Table 3.285.

Table 3.285 Calculation of intermediate consumption in S.15 **in thd. €**

			69	70	71	72	73	74	75	Total M
Statistical surveys	NSNO	+	-	4 452	9 131	8 959	-	6 749	-	**29 291**
	Resources total		**-**	**4 452**	**9 131**	**8 959**	**-**	**6 749**	**-**	**29 291**
Conceptual adjustments	Allocation of fees for insurance services	+	-	6	11	11	-	9	-	**37**
	Margins on trading financial assets	+	-	1	1	1	-	1	-	**4**
	Allocation of FISIM	+	-	166	340	334	-	252	-	**1 092**
	Capitalization of R&D	-	-	-	-	7	-	-	-	**7**
	Holding gains/losses on inventories	+	-	-	-	-	-	7	-	**7**
	Conceptual adjustments - total		-	**173**	**352**	**339**	**-**	**269**	**-**	**1 133**
Total	**Intermediate consumption**	**=**	-	**4 625**	**9 483**	**9 298**	**-**	**7 018**	**-**	**30 424**

Research and development

3.498 We have two types of organisations involved in R&D activities in our country:

- Independent R&D organisations, i.e. legal and physical entities with R&D as their principal activity according to the NACE Rev.2 classification;
- Associated R&D working places, i.e. legal and physical entities whose principal activity is different from R&D, the potential of their research and development activities is at least one person-year in full-time equivalents.

3.499 Some of R&D organisations or working places perform R&D also in local KAU. It is the case for example of universities, when the given university may have a faculty in other region of the country.

3.500 Regarding the finance of R&D activities in major organisations, separate LKAUs are not set up for R&D expenditure. It is not typical in our country.

3.501 In R&D statistics, we measure R&D costs in all sectors (business sector, government sector, higher education sector and private non-profit institutions).

3.502 R&D by specialised commercial research institutes is valued at the revenues from sales, contracts, commissions, fees, etc. in the usual way. The data source is the annual statistical survey VV 6-01.

3.503 Commercial activities of non-market units are covered by administrative statements, revenues appear as P.11 or P.131, and is valued by actual received amount.

3.504 For market units, mark-up is added for operating surplus.

3.505 The procedure for estimating R&D is stated in Chapter 5.10. This approach is in line with the Recommendation on Capitalization of Science and Research.

3.20 Administrative and support service activities (NACE Rev. 2 Section N)

3.506 Section N consists of divisions 77 Rental and leasing activities, 78 Employment activities, 79 Travel agency, tour operator reservation service and related activities, 80 Security and investigation activities, 81 Services to building and landscape activities and 82 Office administrative, Office support and other business support activities.

Table 3.286 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section N	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
77	757 793	354 216	403 577	13.1	0.4	0.4	0.4
78	447 719	132 830	314 889	10.3	0.3	0.3	0.3
79	315 300	236 122	79 178	2.6	0.1	0.1	0.1
80	409 746	127 606	282 140	9.2	0.3	0.3	0.3
81	754 314	348 048	406 266	13.2	0.4	0.4	0.4
82	3 558 601	1 972 734	1 585 867	51.6	1.7	1.6	1.6
Total (N)	**6 243 473**	**3 171 556**	**3 071 917**	**100.0**	**3.4**	**3.0**	**3.1**

3.507 The calculation of aggregates of value added for section N consists of their sums for particular sectors. In case of section N, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 3.287 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.11	S.13	S.14	Section N
P.1	5 445 494	39 464	758 515	**6 243 473**
P.2	3 116 672	9 677	45 207	**3 171 556**
B.1g	**2 328 822**	**29 787**	**713 308**	**3 071 917**
Share of sectors in GVA, %	**75.8**	**1.0**	**23.2**	**100.0**

Table 3.287a Share of the individual sectors in the total value added of the individual divisions

in thd. €

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 77	**757 793**	**354 216**	**403 577**	**100.0**
S.11	696 965	351 843	345 122	85.5
S.13	-	-	-	-
S.14	60 828	2 373	58 455	14.5
NACE 78	**447 719**	**132 830**	**314 889**	**100.0**
S.11	434 306	132 297	302 009	95.9
S.13	-	-	-	-
S.14	13 413	533	12 880	4.1
NACE 79	**315 300**	**236 122**	**79 178**	**100.0**
S.11	260 361	229 976	30 385	38.4

S.13	1 317	505	812	1.0
S.14	53 622	5 641	47 981	60.6
NACE 80	**409 746**	**127 606**	**282 140**	**100.0**
S.11	387 001	124 444	262 557	93.1
S.13	-	-	-	-
S.14	22 745	3 162	19 583	6.9
NACE 81	**754 314**	**348 048**	**406 266**	**100.0**
S.11	566 984	322 181	244 803	60.3
S.13	38 142	9 167	28 975	7.1
S.14	149 188	16 700	132 488	32.6
NACE 82	**3 558 601**	**1 972 734**	**1 585 867**	**100.0**
S.11	3 099 877	1 955 931	1 143 946	72.1
S.13	5	5	0	0.0
S.14	458 719	16 798	441 921	27.9
Total (N)	**6 243 473**	**3 171 556**	**3 071 917**	**100.0**
S.11	**5 445 494**	**3 116 672**	**2 328 822**	75.8
S.13	**39 464**	**9 677**	**29 787**	1.0
S.14	**758 515**	**45 207**	**713 308**	23.2

Output

3.508 The output of section N is the sum of outputs of the divisions 77, 78, 79, 80, 81 and 82 in particular sectors. It is expressed in basic prices.

Table 3.288 Sectoral breakdown of output **in thd. €**

	77	78	79	80	81	82	Total N
S.11	696 965	434 306	260 361	387 001	566 984	3 099 877	**5 445 494**
S.13	-	-	1 317	-	38 142	5	**39 464**
S.14	60 828	13 413	53 622	22 745	149 188	458 719	**758 515**
Total (N)	**757 793**	**447 719**	**315 300**	**409 746**	**754 314**	**3 558 601**	**6 243 473**

3.509 In the **sector of non-financial corporations**, the output in section N represented 3.2 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.289 and 3.290.

Table 3.289 Calculation of output in S.11 **in thd. €**

		77	78	79	80	81	82	Total N
Revenues from sales of own goods and services		675 498	427 837	249 473	377 069	492 519	2 458 402	**4 680 798**
Sale and delivery of goods and services to other Est. units	+	-	-	-	-	-	-	**-**
Revenues from goods in WT	+	134 347	9 496	-	911	164 740	2 157 620	**2 467 114**
Revenues from goods in RT	+	61 679	975	4 198	9 965	87 845	412 509	**577 171**
Capitalization of fixed assets	+	244	-	-	8	31	288	**571**
Change in intra-organisational stocks	+	275	-161	-	530	-28	-13 301	**-12 685**
Output (Roč 1-01+Roč 2-01)	=	**872 043**	**438 147**	**253 671**	**388 483**	**745 107**	**5 015 518**	**7 712 969**

Table 3.290 Adjustments of output in S.11 **in thd. €**

			77	78	79	80	81	82	Total N
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**872 043**	**438 147**	**253 671**	**388 483**	**745 107**	**5 015 518**	**7 712 969**
Conceptual adjustments	Holding gains/losses on inventories	-	2 627	504	232	43	2 735	20 054	**26 195**
	Revenues from operational leasing	+	68	51	15	45	31	191	**401**
	Goods sent abroad for processing	+	-	-	-	-	-	-	**-**
	Subsidies on products	+	-	-	-	-	-	-	**-**
	Costs on sold goods	-	197 644	9 383	3 192	8 577	196 382	2 003 719	**2 418 897**
	Reclassification of reporting units	+	-1	-	-	-	4409	-	**4 408**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	-	-	-	**-**
	Mark-up for own-account production	+	16	-	-	1	2	19	**38**
	Mark-up for work-in-progress	+	11	4	2	-	16	1733	**1 766**
	Mark-up for finished goods	+	17	-	11	3	26	607	**664**
	Capitalization of R&D	+	18	-	-	1	132	1 984	**2 135**
	Software capitalization	+	-	-	-	-	-	444	**444**
	Capitalization of originals	+	-	-	-	-	-	-	**-**
	Conceptual adjustments total		**-200 142**	**-9 832**	**-3 396**	**-8 570**	**-194 501**	**-2 018 795**	**-2 435 236**
Exhaustiveness	N6 - Undervalued output	+	25 139	6 021	10 139	7 113	16 494	103 749	**168 655**
	N7 - Standing timber	+	-	-	-	-	-	-	**-**
	N7 - Tips	+	-	-	-	-	-	-	**-**
	N7 - Income in kind	+	161	122	35	108	75	454	**955**
	Total exhaustiveness		**25 300**	**6 143**	**10 174**	**7 221**	**16 569**	**104 203**	**169 610**
Balancing			**-236**	**-152**	**-88**	**-133**	**-191**	**-1 049**	**-1 849**
Total	**Output - total**		**696 965**	**434 306**	**260 361**	**387 001**	**566 984**	**3 099 877**	**5 445 494**
	of which: market		696 659	434 302	260 348	386 988	566 777	3 094 802	**5 439 876**
	own-account production		306	4	13	13	207	5075	**5 618**

3.510 In the **sector of general government**, the output of section N represented 0.2 % of total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.291.

Table 3.291 Calculation of output in S.13 **in thd. €**

				79	81	82	Total N
Administrative sources	D11PAY	Fin 1-12	+	389	16 140	-	**16 529**
	D11PAY	Balance sheet - liabilities	+	-	-	-	**-**
	D12PAY	Fin 1-12	+	133	6 582	-	**6 715**
	D12PAY	Balance sheet - liabilities	+	-	-	-	**-**
	D29PAY	Fin 1-12	+	19	804	-	**823**
	P2	Fin 1-12	+	505	11 329	5	**11 839**
CFC(PIM)	P51C1	Calculation of P51C	+	271	7 658	-	**7 929**
Conceptual adjustments	D1PAY	Reclassification of units	+	-	-1 626	-	**-1 626**
	D29PAY	Reclassification of units	+	-	-64	-	**-64**
	P51C1	Reclassification of units	+	-	-519	-	**-519**
	P2	Reclassification of units	+	-	**- 2 162**	-	**-2 162**
Total			**=**	**1 317**	**38 142**	**5**	**39 464**

3.511 In the **sector of households**, the output of section N represented 2.7 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.292 and 3.293.

Table 3.292 Calculation of output in S.14 **in thd. €**

		77	78	79	80	81	82	Total N
Revenues from sales of own goods and services		10 106	2 110	15 767	12 426	72 172	126 555	**112 581**
Revenues from goods in WT	+	6 673	1 137	-	668	8 237	57 240	**16 715**
Revenues from goods in RT	+	2 931	48	2 849	551	6 736	11 716	**13 115**
Change in intra-organisational stocks	+	167	-15	23	-59	-15	432	**533**
Output (Database Roč 3)	=	**19 877**	**3 280**	**18 639**	**13 586**	**87 130**	**195 943**	**338 455**

Table 3.293 Adjustments of output in S.14 **in thd. €**

			77	78	79	80	81	82	Total N
Resources	**Output (Database Roč 3)**		**19 877**	**3 280**	**18 639**	**13 586**	**87 130**	**195 943**	**338 455**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	93	2	21	11	95	108	**330**
	Expenditures on sold goods	-	7 049	1 037	1 258	794	13 891	54 786	**78 815**
	In-house staff	+	-	-	-	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-	-	-	-	-
	Mark-up for finished goods		1	-	-	-	-	-	1
	Subsidies on products	+	-	-	-	-	-	-	-
	Conceptual adjustments - total		**-7 141**	**-1 039**	**-1 279**	**-805**	**-13 986**	**-54 894**	**-79 144**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	13 963	-	**13 963**
	N2 - Drugs	+	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	1 501	147	57	96	835	1 689	**4 325**
	N6 - Undervslued output	+	46 965	11 086	36 557	10 121	62 893	319 704	**487 326**
	N7 - Tips	+	-	-	-	-	-	-	-
	N7 - Income in kind	+	8	3	9	11	41	63	**135**
	Total Exhaustiveness		**48 474**	**11 236**	**36 623**	**10 228**	**77 732**	**321 456**	**505 749**
Balancing			-382	-64	-361	-264	-1 688	-3 786	**-6 545**
Total	**Output - total**		**60 828**	**13 413**	**53 622**	**22 745**	**149 188**	**458 719**	**758 515**

Intermediate consumption

3.512 Intermediate consumption in section N is the sum of intermediate consumptions of particular sectors. It is expressed in purchaser´s prices.

Table 3.294 Intermediate consumption by sectors **in thd. €**

	77	78	79	80	81	82	Total N
S.11	351 843	132 297	229 976	124 444	322 181	1 955 931	**3 116 672**
S.13	-	-	505	-	9 167	5	**9 677**
S.14	2 373	533	5 641	3 162	16 700	16 798	**45 207**
Total (N)	**354 216**	**132 830**	**236 122**	**127 606**	**348 048**	**1 972 734**	**3 171 556**

3.513 The intermediate consumption of the sector of **non-financial corporations** represented 57.2 % of output of S.11 in section N. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.295 and 3.296.

Table 3.295 Calculation of intermediate consumption in S.11 **in thd. €**

		77	78	79	80	81	82	Total N
Consumption of purchased material and energy		115 604	8 571	4 885	29 046	70 073	486 490	**714 669**
Services purchased	+	245 319	131 823	231 677	98 223	258 383	1 513 058	**2 478 483**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	-	-	-	**-**
Shortages and losses on inventories	+	1 132	243	-	3	53	1 313	**2 744**
Operator payments for participating in lotteries and prize games	+	-	-	-	-	-	-	**-**
Other costs included in intermediate consumption	+	20	29	52	263	258	8 944	**9 566**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**362 075**	**140 666**	**236 614**	**127 535**	**328 767**	**2 009 805**	**3 205 462**

Table 3.296 Adjustments of intermediate consumption in S.11 **in thd. €**

			77	78	79	80	81	82	Total N
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**362 075**	**140 666**	**236 614**	**127 535**	**328 767**	**2 009 805**	**3 205 462**
Combined surveys	**Intermediate consumption (NSNO, Uč FO)**	+	**88**	**34**	**58**	**31**	**80**	**491**	**782**
Conceptual adjustments	Holding gains/losses on inventories	+	1529	1135	127	217	1088	9 650	**13 746**
	Allocation of fees for insurance services	+	509	250	374	242	296	1 884	**3 555**
	Allocation of FISIM	+	1186	403	451	469	571	3 828	**6 908**
	Fixed assets included in intermediate consumption	-	2426	130	146	1612	1 990	7 680	**13 984**
	Research and development	-	27	-	-	2	199	2 974	**3 202**
	Reclassification of reporting units	+	-4	-	-	-	2166	-	**2 162**
	Daily allowances	-	399	7482	197	183	90	1820	**10 171**
	Margins for trading in financial assets	+	4	2	2	2	2	18	**30**
	Conceptual adjustments - total		**372**	**-5822**	**611**	**-867**	**1844**	**2906**	**-956**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	10 264	2 550	7 226	2 190	8 190	55 280	**85 700**
	Total Exhaustiveness		**-10 264**	**-2 550**	**-7 226**	**-2 190**	**-8 190**	**-55 280**	**-85 700**
Balancing			**-428**	**-31**	**-81**	**-65**	**-320**	**-1 991**	**-2 916**
Total	**Intermediate consumption - total**		**351 843**	**132 297**	**229 976**	**124 444**	**322 181**	**1 955 931**	**3 116 672**

3.514 The amount of intermediate consumption of **sector of general government** represented 24.5 % of the total output of the sector of general government in section N. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.297.

Table 3.297 Calculation of intermediate consumption in S.13 **in thd. €**

			79	81	82	Total N
Administrative sources	Fin 1-12	+	505	11 329	5	**11 839**
Conceptual adjustments	Reclassification of units	+	-	-2 162	-	**-2 162**
Total		**=**	**505**	**9 167**	**5**	**9 677**

3.515 The amount of intermediate consumption in **sector of households** represented 6.0 % of output of S.14 in section N. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.298 and 3.299.

Table 3.298 Calculation of intermediate consumption in S.14 **in thd. €**

		77	78	79	80	81	82	Total N
Consumption of material and energy (Database Roč 3)		2 739	159	5 393	1 533	8 017	8 860	**26 701**
Consumption of services (Database Roč 3)	+	4 753	830	7 088	4 350	24 310	41 624	**82 955**
Intermediate consumption	=	**7 492**	**989**	**12 481**	**5 883**	**32 327**	**50 484**	**109 656**

Table 3.299 Adjustments of intermediate consumption in S.14 **in thd. €**

			77	78	79	80	81	82	Total N
Resources	**Intermediate consumption**		**7 492**	**989**	**12 481**	**5 883**	**32 327**	**50 484**	**109 656**
Extrapolation	Imputed rentals	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	43	-	69	12	44	22	**190**
	Allocation of FISIM	+	103	23	143	81	326	454	**1130**
	Insurance costs	+	53	11	74	41	167	233	**579**
	Fixed assets included in intermediate consumption	-	18	-	19	207	152	605	**1 001**
	Capitalization of R&D	-	-	-	-	-	-	-	**-**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	21	5	28	16	65	91	**226**
	Margins on trading financial assets	+	5	-	2	5	17	17	**46**
	Daily allowances	-	37	-	106	38	171	113	**465**
	Conceptual adjustments - total		**170**	**39**	**191**	**-90**	**296**	**99**	**705**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	6 162	-	**6 162**
	N2 - Drugs	+	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	703	84	29	51	430	864	**2 161**
	N6 - Overvalued intermediate consumption	-	4 908	345	4 547	1289	15 988	26 979	**54 056**
	Total Exhaustiveness		**-4 205**	**-261**	**-4 518**	**-1 238**	**-9 396**	**-26 115**	**-45 733**
Balancing			-1 084	-234	-2 513	-1393	-6 527	-7 670	**-19 421**
Total	**Intermediate consumption - total**		**2 373**	**533**	**5 641**	**3 162**	**16 700**	**16 798**	**45 207**

Operating leasing

3.516 Payments for operating leasing at lessee are recorded within other services on account 518, which is part of intermediate consumption. In terms of production, most of it is included in the resources, but little adjustment is needed. This adjustment is shown in Table 3.290 and leasing as such is described in Chapter 3.4.

Output of travel agencies

3.517 The output of travel agencies is recorded as the sum of commissions on package holidays, which represents only part of the total expenditures of travellers. However, these commissions are recorded also in terms of tour operators because they can sell products of another tour operator for a commission.

3.518 The output of tour operators is formed by services, which express the total price for a tour being bought by the customer for the complex price, i.e. an in-advance organised package consisting of the combination at least two of the following services - accommodation, transport, catering, sport and cultural services etc. These sales represent the expenditures of clients for the given tour, while he/she can extra pay for special services which are not part of the package.

3.21 Public administration and defence; compulsory social security (NACE Rev. 2 Section O)

3.519 Section O consists of division 84 Public administration and defence; compulsory social security.

Table 3.300 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section O	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
84	10 268 587	3 067 612	7 200 975	100.0	7.9	7.1	7.3
Total (O)	**10 268 587**	**3 067 612**	**7 200 975**	100.0	7.9	7.1	7.3

3.520 The calculation of aggregates of value added for section O consists of their sums for particular sectors. In case of section O, the sector of financial corporations, sector of general government and the sector of households enter the calculation.

Table 3.301 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.12	S.13	S.14	Section O
P.1	106 286	10 161 116	1 185	**10 268 587**
P.2	26 648	3 040 607	357	**3 067 612**
B.1g	**79 638**	**7 120 509**	**828**	**7 200 975**
Share of sectors in GVA, %	**1.1**	**98.9**	**0.0**	**100.0**

Table 3.301a Share of the individual sectors in the total value added of the individual divisions

in thd. €

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 84	**10 268 587**	**3 067 612**	**7 200 975**	**100.0**
S.12	106 286	26 648	79 638	1.1

S.13	10 161 116	3 040 607	7 120 509	98.9
S.14	1 185	357	828	0.0

3.521 Section O covers reporting units belonging mainly into the sector of general government S.13 and partially also units belonging to sector S.12 in the scope of the obligatory social security system. For sector S.13, the non-market producers, budgetary and subsidised organisations are in question. The main data sources for the calculation of output and intermediate consumption for section O are described in Chapter 3.1. In case of section O, the full coverage is presupposed.

3.522 Section O contains all units implementing public administration activities performed by public units. This includes activities such as drafting laws and legal frameworks, legislative activities, taxation, security, defense, immigration, foreign relations and the implementation of government programs in various fields. This section also contains social security funds and their management.

Output

3.523 The output of section O is the sum of outputs of the division 84 in particular sectors. In sector S.13, the market and non-market output calculated by sum of costs and in S.12 and S.14 the market output expressed in basic prices are in question.

Table 3.302 Sectoral breakdown of output **in thd. €**

	84	Total O
S.12	106 286	**106 286**
S.13	10 161 116	**10 161 116**
S.14	1 185	**1 185**
Total (O)	**10 268 587**	**10 268 587**

3.524 In the sector of **financial corporations**, the output in section O represented 2.0 % of the total output of the sector of financial corporations. The total amount of output of S.12, in terms of insurance corporations, covers also the income of two private health insurance companies, the private part of which belongs to the sector of S.12. The data source for calculation of output for private health insurance companies is the administrative statement Fin 1-04, which contains information on income and expenditures. The value of output consists of a 3.5% share in the total income of health insurance companies, to which they are entitled according to the Law. This part is recorded in national accounts in the subsector S.126.

3.525 In the **sector of general government**, the output of section O represented 49.1 % of total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.303.

Table 3.303 Calculation of output in S.13 in thd. €

				84	Total O
Administrative sources	D11PAY	Fin 1-12	+	3 623 391	**3 623 391**
	D11PAY	Balance sheet - receivables	+	-1 844	**-1 844**
	D11PAY	Balance sheet - liabilities	+	49 062	**49 062**
	D12PAY	Elimination of EU flows outside S.13	+	-419	**-419**
	D12PAY	Fin 1-12	+	1 484 183	**1 484 183**
	D12PAY	Balance sheet - receivables	+	230	**230**
	D12PAY	Balance sheet - liabilities	+	25 773	**25 773**
	D12PAY	Reclassification of part of paid social security benefits into the employer unfunded insurance scheme (linked to pensions scheme of soldiers- D.122)	+	49 792	**49 792**
	D29PAY	Fin 1-12		39 814	**39 814**
	D29PAY	Balance sheet - receivables/liabilities	+	6 684	**6 684**
	P2	EFSF	+	330	**330**
	P2	Military expenditures	+	-48 298	**-48 298**
	P2	Estimation of D.51pay from financial statements of units	+	-29 232	**-29 232**
	P2	Payment for the administration of public health insurance to private health insurance companies (imputed transaction)	+	72 873	**72 873**
	P2	Recording of RDP (EAFRD) expenditures	+	-5 680	**-5 680**
	P2	Fin 1-12	+	3 041 223	**3 041 223**
	P2	Balance sheet - receivables	+	-53 209	**-53 209**
	P2	Balance sheet - liabilities	+	-7 756	**-7 756**
	P2	Elimination of EU flows outside S.13	+	-146	**-146**
CFC(PIM)	P51C1	Calculation of P51C	+	1 754 666	**1 754 666**
Conceptual adjustments	D29PAY	Car registration fee	+	-2 725	**-2 725**
	P2	Costs on sold goods	+	-5 647	**-5 647**
	P2	Capitalization of R&D expenditure	+	-340	**-340**
	P2	Allocation of FISIM	+	64 158	**64 158**
	P2	Allocation of non-life insurance fees	+	20 377	**20 377**
	P2	Reclassification of units	+	-8 046	**-8 046**
	P51C1	Reclassification of units	+	-18	**-18**
Exhaustiveness	D11PAY	N7 – Income in kind	+	91 920	**91 920**
Total			**=**	**10 161 116**	**10 161 116**

3.526 In the **sector of households**, the output of section O represented less than 0.1 % of the total output of the sector of households. The calculation of output in S.14 is shown in Table 3.304.

Table 3.304 Calculation of output in S.14 in thd. €

			84	Total O
Resources	**Output (Database Roč 3)**		**-**	**-**
Extrapolation	Imputed rentals	+	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	-	-	**-**
	Costs on sold goods	-	-	**-**
	In-house staff	+	-	**-**
	Mark-up for work-in-progress and semi-finished goods	+	-	**-**
	Mark-up for finished goods		-	**-**
	Subsidies on products	+	-	**-**
	Conceptual adjustments - total		-	**-**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	**-**
	N2 - Drugs	+	-	**-**
	N2 - Prostitution	+	-	**-**
	N2 - Smuggling	+	-	**-**
	N3 - Own-account construction output	+	-	**-**
	N3 - Own-account agricultural output	+	-	**-**

	N5 - Registered units not subject to statistical survey	+	1 185	**1 185**
	N6 - Undervalued output	+	-	**-**
	N7 - Tips	+	-	**-**
	N7 - Income in kind	+	-	**-**
	Total Exhaustiveness		**1 185**	**1 185**
Balancing			**-**	**-**
Total	**Output - total**		**1 185**	**1 185**

Intermediate consumption

3.527 Intermediate consumption in section O is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.305 Intermediate consumption by sectors **in thd. €**

	84	Total O
S.12	26 648	**26 648**
S.13	3 040 607	**3 040 607**
S.14	357	**357**
Total (O)	**3 067 612**	**3 067 612**

3.528 Intermediate consumption in the sector of financial corporations represented 25.1 % of output of S.12 in section O.

3.529 Intermediate consumption in private health insurance companies consists of costs, which are specified in details in statements submitted by the Ministry of Finance of the SR and the State Treasury. Data for both institutions are compiled separately by using the combination of sources from the statistical survey and the administrative data source. The entire part is recorded in national accounts as output of subsector S.126 under the SK NACE 84 activity.

3.530 The amount of intermediate consumption of the **sector of general government** represented 29.9 % of the total output of the sector of general government in section O. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.306.

Table 3.306 Calculation of intermediate consumption in S.13 **in thd. €**

			84	Total O
Administrative sources	EFSF	+	330	**330**
	Military expenditures	+	-48 298	**-48 298**
	Estimation of D.51pay from financial statements of units	+	-29 232	**-29 232**
	Payment for the administration of public health insurance to private health insurance companies (imputed transaction)	+	72 873	**72 873**
	Recording of RDP (EAFRD) expenditures	+	-5 680	**-5 680**
	Fin 1-12	+	3 041 223	**3 041 223**
	Balance sheet - receivables	+	-53 209	**-53 209**
	Balance sheet - liabilities	+	-7 756	**-7 756**
	Elimination of EU flows outside S.13	+	-146	**-146**
Conceptual adjustments	Costs on sold goods	+	-5 647	**-5 647**
	Capitalization of R&D expenditure	+	-340	**-340**
	Allocation of FISIM	+	64 158	**64 158**
	Allocation of non-life insurance fees	+	20 377	**20 377**
	Reclassification of units	+	-8 046	**-8 046**
Total		**=**	**3 040 607**	**3 040 607**

3.531 The amount of intermediate consumption in **sector of households** represented 30.1 % of output of S.14 in section O. The calculation of intermediate consumption in S.14 and its adjustments is shown in Table 3.307.

Table 3.307 Calculation of intermediate consumption in S.14 **in thd. €**

			84	Total O
Resources	**Intermediate consumption**		-	-
Extrapolation	Imputed rentals	+	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-	-
	Allocation of FISIM	+	-	-
	Allocation of fees for insurance services	+	-	-
	Fixed assets included in intermediate consumption	-	-	-
	Capitalization of R&D	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	-	-
	Margins on trading financial assets	+	-	-
	Daily allowances	-	-	-
	Conceptual adjustments - total		-	-
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-
	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 - Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	622	**622**
	N6 - Overvalued intermediate consumption	-	116	**116**
	Total Exhaustiveness		**506**	**506**
Balancing			-149	**-149**
Total	**Intermediate consumption - total**		**357**	**357**

3.22 Education (NACE Rev. 2 Section P)

3.532 Section P consists of division 85 Education.

Table 3.308 Output, Intermediate consumption and Gross value added by NACE divisions **in thd. €**

Section P	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
85	4 578 721	844 493	3 734 228	100.0	4.1	3.7	3.8
Total (P)	**4 578 721**	**844 493**	**3 734 228**	**100.0**	**4.1**	**3.7**	**3.8**

3.533 The calculation of aggregates of value added for section P consists of their sums for particular sectors. In case of section P, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 3.309 Gross value added by sectors **in thd. €**

	S.11	S.13	S.14	S.15	Section P
P.1	358 302	3 708 585	136 875	374 959	**4 578 721**
P.2	208 902	569 007	11 172	55 412	**844 493**
B.1g	**149 400**	**3 139 578**	**125 703**	**319 547**	**3 734 228**
Share of sectors in GVA, %	**4.0**	**84.1**	**3.4**	**8.6**	**100.0**

Table 3.309a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 85 Total (P)	**4 578 721**	**844 493**	**3 734 228**	**100.0**
S.11	358 302	208 902	149 400	4.0
S.13	3 708 585	569 007	3 139 578	84.1
S.14	136 875	11 172	125 703	3.4
S.15	374 959	55 412	319 547	8.6

3.534 The section P is represented prevailingly by the sector of general government S.13, where among subsidised and budgetary organisations all types of kindergartens and basic schools, some secondary schools, universities and other types of education are registered. In the sector of non-financial corporations mainly the vocational centres, operated by big enterprises, are classified; among the smaller units belong driving schools and some language schools or other types of educational facilities. Part of private and church schools is classified in the sector S.15; in the sector of households, the remaining part of private schools, together with firms with various forms of education, is classified. The main data sources for the calculation of output and intermediate consumption for section P are described in Chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in Chapter 7.

Output

3.535 The output of section P is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 3.310 Sectoral breakdown of output **in thd. €**

	85	Total P
S.11	358 302	**358 302**
S.13	3 708 585	**3 708 585**
S.14	136 875	**136 875**
S.15	374 959	**374 959**
Total (P)	**4 578 721**	**4 578 721**

3.536 In the sector of **non-financial corporations**, the output in section P represented 0.2 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.311 and 3.312.

Table 3.311 Calculation of output in S.11 **in thd. €**

		85	Total P
Revenues from sales of own goods and services		307 541	**307 541**
Sale and delivery of goods and services to other Est. units	+	-	**-**
Revenues from goods in WT	+	144 135	**144 135**
Revenues from goods in RT	+	101 086	**101 086**
Capitalization of fixed assets	+	-	**-**

Change in intra-organisational stocks	+	974	**974**
Output (Roč 1-01+Roč 2-01	=	**553 736**	**553 736**

Table 3.312 Adjustment of output in S.11 **in thd. €**

			85	Total P
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		553 736	**553 736**
Conceptual adjustments	Holding gains/losses on inventories	-	3 556	**3 556**
	Revenues from operational leasing	+	16	**16**
	Goods sent abroad for processing	+	-	**-**
	Subsidies on products	+	-	**-**
	Costs on sold goods	-	208 147	**208 147**
	Reclassification of reporting units (Market output)	+	626	**626**
	Reclassification of reporting units (Self-produced output)	+	-	**-**
	Mark-up for own-account production	+	6	**6**
	Mark-up for work-in-progress	+	46	**46**
	Mark-up for finished goods	+	41	**41**
	Capitalization of R&D	+	2 111	**2 111**
	Software capitalization	+	-	**-**
	Capitalization of originals	+	-	**-**
	Conceptual adjustments total		**-208 857**	**-208 857**
Exhaustiveness	N6 - Undervalued output	+	13 506	**13 506**
	N7 - Standing timber	+	-	**-**
	N7 - Tips	+	-	**-**
	N7 - Income in kind	+	38	**38**
	Total exhaustiveness		**13 544**	**13 544**
Balancing			**-121**	**-121**
Total	**Output - total**		**358 302**	**358 302**
	of which: market		356 098	356 098
	own-account production		2 204	2 204

3.537 In the **sector of general government**, the output of section P represented 17.9 % of total output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.313.

Table 3.313 Calculation of output in S.13 **in thd. €**

				85	Total P
Administrative sources	D11PAY	Fin 1-12	+	2 072 611	**2 072 611**
	D11PAY	Balance sheet - liabilities	+	4856	**4 856**
	D12PAY	Elimination of EU flows outside S.13	+	-	-
	D12PAY	Fin 1-12	+	760 650	**760 650**
	D12PAY	Balance sheet - liabilities	+	2930	**2 930**
	D29PAY	Fin 1-12	+	9 649	**9 649**
	P2	Fin 1-12	+	591 875	**591 875**
	P2	Balance sheet - receivables	+	-	-
	P2	Balance sheet - liabilities	+	-855	**-855**
CFC(PIM)	P51C	Calculation of P51C	+	289 301	**289 301**
Conceptual adjustments	D1PAY	Reclassification of units	+	-416	**-416**
	P2	Capitalization of R&D expenditure	+	-18 257	**-18 257**
	P2	Reclassification of units	+	-249	**-249**
	P2	Costs on sold goods	+	-3 507	**-3 507**

	P51C	Reclassification of units	+	-2	**-2**
	D29PAY	Reclassification of units	+	-1	**-1**
Total			**=**	**3 708 585**	**3 708 585**

3.538 In the **sector of households**, the output of section P represented 0.5 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.314 and 3.315.

Table 3.314 Calculation of output in S.14 **in thd. €**

		85	Total P
Revenues from sales of own goods and services		55 459	**55 459**
Revenues from goods in WT	+	2	**2**
Revenues from goods in RT	+	7 345	**7 345**
Change in intra-organisational stocks	+	92	**92**
Output (Database Roč 3)	=	**62 898**	**62 898**

Table 3.315 Adjustments of output in S.14 **in thd. €**

			85	Total P
Resources	**Output (Database Roč 3)**		**62 898**	**62 898**
Extrapolation	Imputed rentals	+	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	-	31	**31**
	Costs on sold goods	-	6 083	**6 083**
	In-house staff	+	-	**-**
	Mark-up for work-in-progress and semi-finished goods	+	-	**-**
	Mark-up for finished goods			
	Subsidies on products	+	-	**-**
	Conceptual adjustments - total		**-6 114**	**-6 114**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	24 882	**24 882**
	N2 - Drugs	+	-	**-**
	N2 - Prostitution	+	-	**-**
	N2 - Smuggling	+	-	**-**
	N3 - Own-account construction output	+	-	**-**
	N3 - Own-account agricultural output	+	-	**-**
	N5 - Registered units not subject to statistical survey	+	3 395	**3 395**
	N6 - Undervalued output	+	52 940	**52 940**
	N7 - Tips	+	-	**-**
	N7 - Income in kind	+	90	**90**
	Total Exhaustiveness		**81 307**	**81 307**
Balancing			**-1 216**	**-1 216**
Total	**Output - total**		**136 875**	**136 875**

3.539 In the **NPISH sector,** the output in section P represented 28.5 % of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in Table 3.316.

Table 3.316 Calculation of output in S.15 **in thd. €**

			85	Total P
Statistical surveys	Intermediate consumption		55 412	**55 412**
	Compensation of employees	+	312 850	**312 850**
	Other taxes on production	+	1 244	**1 244**
Extrapolation	Consumption of fixed capital	+	5 453	**5 453**
Total	**Output**	**=**	**374 959**	**374 959**
Of which:	Other non-market		354 562	**354 562**
	market		20 397	**20 397**

	Of which:	Conceptual adjustments	Holding gains/losses on inventories	-10	**-10**

Intermediate consumption

3.540 Intermediate consumption in division 85 is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.317 Intermediate consumption by sectors **in thd. €**

	85	Total P
S.11	208 902	**208 902**
S.13	569 007	**569 007**
S.14	11 172	**11 172**
S.15	55 412	**55 412**
Total (P)	**844 493**	**844 493**

3.541 The intermediate consumption of the **sector of non-financial corporations** represented 58.3 % of output of S.11 in section P. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.318 and 3.319.

Table 3.318 Calculation of intermediate consumption in S.11 **in thd. €**

		85	Total P
Consumption of purchased material and energy		66 367	**66 367**
Services purchased	+	151 218	**151 218**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	**-**
Shortages and losses on inventories	+	1	**1**
Operator payments for participating in lotteries and prize games	+	-	**-**
Other costs included in intermediate consumption	+	10	**10**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**217 596**	**217 596**

Table 3.319 Adjustment of intermediate consumption in S.11 **in thd. €**

			85	Total P
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**217 596**	**217 596**
Combined surveys	**Intermediate consumption (NSNO, Uč FO)**	+	**53**	**53**
Conceptual adjustments	Holding gains/losses on inventories	+	1 500	**1 500**
	Allocation of fees for insurance services	+	207	**207**
	Allocation of FISIM	+	300	**300**
	Fixed assets included in intermediate consumption	-	834	**834**
	Research and development	-	3 165	**3 165**
	Reclassification of reporting units	-	249	**249**
	Daily allowances	-	250	**250**
	Margins for trading in financial assets	+	2	**2**
	Conceptual adjustments - total		**-1 991**	**-1 991**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	6 479	**6 479**
	Total Exhaustiveness		**-6 479**	**-6 479**
Balancing			**-277**	**-277**
Total	**Intermediate consumption - total**		**208 902**	**208 902**

3.542 The amount of intermediate consumption of **sector of general government** represented 15.3 % of the total output of the sector of general government in section P. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.320.

Table 3.320 Calculation of intermediate consumption in S.13 **in thd. €**

			85	Total P
Administrative sources	Fin 1-12	+	591 875	**591 875**
	Balance sheet - receivables/liabilities	+	-855	**-855**
Conceptual adjustments	Capitalization of R&D expenditure	+	-18 257	**-18 257**
	Reclassification of units	+	-249	**-249**
	Costs on sold goods	+	-3 507	**-3 507**
Total		**=**	**569 007**	**569 007**

3.543 The amount of intermediate consumption in the **sector of households** represented 8.2 % of output of S.14 in section P. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.321 and 3.322.

Table 3.321 Calculation of intermediate consumption in S.14 **in thd. €**

		85	Total P
Consumption of material and energy (Database Roč 3)		5 001	**5 001**
Consumption of services (Database Roč 3)	+	19 498	**19 498**
Intermediate consumption	=	**24 499**	**24 499**

Table 3.322 Adjustments of intermediate consumption in S.14 **in thd. €**

			85	Total P
Resources	**Intermediate consumption**		**24 499**	**24 499**
Extrapolation	Imputed rentals	+	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	+	44	**44**
	Allocation of FISIM	+	346	**346**
	Allocation of fees for insurance services	+	178	**178**
	Fixed assets included in intermediate consumption	-	628	**628**
	Capitalization of R&D	-	-	**-**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	69	**69**
	Margins on trading financial assets	+	40	**40**
	Daily allowances	-	203	**203**
	Conceptual adjustments - total		**-154**	**-154**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	10 747	**10 747**
	N2 - Drugs	+	-	**-**
	N2 - Prostitution	+	-	**-**
	N2 - Smuggling	+	-	**-**
	N3 - Own-account construction output	+	-	**-**
	N3 - Own-account agricultural output	+	-	**-**
	N5 - Registered units not subject to statistical survey	+	1 738	**1 738**
	N6 - Overvalued intermediate consumption	-	20 696	**20 696**
	Total Exhaustiveness		**-8 211**	**-8 211**
Balancing			-4 962	**-4 962**
Total	**Intermediate consumption - total**		**11 172**	**11 172**

3.544 The amount of intermediate consumption in the **NPISH sector** represented 14.8 % of output of S.15 in section P. The calculation of intermediate consumption in S.15 and its adjustments is shown in Table 3.323.

Table 3.323 Calculation and adjustments of intermediate consumption in S.15

in thd. €

			85	Total P
Statistical surveys	NSNO	+	53 404	**53 404**
	Resources total		**53 404**	**53 404**
Conceptual adjustments	Allocation of fees for insurance services	+	68	**68**
	Margins on trading financial assets	+	8	**8**
	Allocation of FISIM	+	1 989	**1 989**
	Capitalization of R&D	-	212	**212**
	Holding gains/losses on inventories	+	155	**155**
	Conceptual adjustments - total		**2 008**	**2 008**
Total	**Intermediate consumption**	**=**	**55 412**	**55 412**

3.545 Within the regular monitoring of the sector classification of reporting units, the correctness of the classification of entities is verified at the end of each calendar year. A more detailed description is given in Chapter 3.1.

3.23 Healthcare and social support (NACE Rev. 2 Section Q)

3.546 Section Q consists of divisions 86 Healthcare, 87 Residential care a 88 Social work without accommodation.

Table 3.324 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section Q	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
86	5 564 447	1 889 469	3 674 978	83.3	4.0	3.6	3.7
87	721 606	183 241	538 365	12.2	0.6	0.5	0.5
88	314 441	118 131	196 310	4.5	0.2	0.2	0.2
Total (Q)	**6 600 494**	**2 190 841**	**4 409 653**	**100.0**	**4.8**	**4.3**	**4.5**

3.547 The calculation of aggregates of value added for section Q consists of their sums for particular sectors. In case of section Q, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 3.325 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.11	S.13	S.14	S.15	Section Q
P.1	2 765 629	2 990 411	525 181	319 273	**6 600 494**
P.2	1 066 838	877 686	92 039	154 278	**2 190 841**
B.1g	**1 698 791**	**2 112 725**	**433 142**	**164 995**	**4 409 653**
Share of sectors in GVA, %	**38.5**	**47.9**	**9.8**	**3.7**	**100.0**

Table 3.325a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 86	**5 564 447**	**1 889 469**	**3 674 978**	**100.0**
S.11	2 726 223	1 046 081	1 680 142	45.7
S.13	2 443 903	777 923	1 665 980	45.3
S.14	335 184	31 703	303 481	8.3
S.15	59 137	33 762	25 375	0.7
NACE 87	**721 606**	**183 241**	**538 365**	**100.0**
S.11	5 746	2 374	3 372	0.6
S.13	527 162	97 483	429 679	79.8
S.14	23 832	8 353	15 479	2.9
S.15	164 866	75 031	89 835	16.7
NACE 88	**314 441**	**118 131**	**196 310**	**100.0**
S.11	33 660	18 383	15 277	7.8
S.13	19 346	2 280	17 066	8.7
S.14	166 165	51 983	114 182	58.2
S.15	95 270	45 485	49 785	25.4
Total (Q)	**6 600 494**	**2 190 841**	**4 409 653**	**100.0**
S.11	**2 765 629**	**1 066 838**	**1 698 791**	38.5
S.13	**2 990 411**	**877 686**	**2 112 725**	47.9
S.14	**525 181**	**92 039**	**433 142**	9.8
S.15	**319 273**	**154 278**	**164 995**	3.7

3.548 The health industry covers the majority of reporting units which are classified in the sector of general government. Public hospitals are classified in the sector of general government has taken place. The private health-care facilities, medical institutions, specialised institutions are classified in S.11. The social-work houses, orphanages, youth centres and belong to S.13 as they are budgetary organisations. The entities providing health-care and social services under the legal form 105 freelancer - physical person undertaking based on the Law other than the Law on sole traders are classified into the sector of households. The sector NPISH covers private health facilities registered as non-profit institutions, medical institutions, specialised institutions, hospices, consultancy centres in the health industry etc. The main data sources for the calculation of output and intermediate consumption for section Q are described in Chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in Chapter 7.

Output

3.549 The output of section Q is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 3.326 Sectoral breakdown of output **in thd. €**

	86	87	88	Total Q
S.11	2 726 223	5 746	33 660	**2 765 629**
S.13	2 443 903	527 162	19 346	**2 990 411**
S.14	335 184	23 832	166 165	**525 181**
S.15	59 137	164 866	95 270	**319 273**
Total (Q)	**5 564 447**	**721 606**	**314 441**	**6 600 494**

3.550 In the **sector of non-financial corporations**, the output in section Q represented 1.6 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.327 and 3.328.

Table 3.327 Calculation of output in S.11 **in thd. €**

		86	87	88	Total Q
Revenues from sales of own goods and services		2 661 914	5 517	31 497	**2 698 928**
Sale and delivery of goods and services to other Est. units	+	-	-	-	**-**
Revenues from goods in WT	+	2 372	-	100	**2 472**
Revenues from goods in RT	+	31 090	1	2 076	**33 167**
Capitalization of fixed assets	+	88	-	-	**88**
Change in intra-organisational stocks	+	11	-	-	**11**
Output (Roč 1-01+ Roč 2-01)	=	**2 695 475**	**5 518**	**33 673**	**2 734 666**

Table 3.328 Adjustments of output in S.11 **in thd. €**

			86	87	88	Total Q
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**2 695 475**	**5 518**	**33 673**	**2 734 666**
Conceptual adjustments	Holding gains/losses on inventories	-	264	-	4	**268**
	Revenues from operational leasing	+	231	-	-	**231**
	Goods sent abroad for processing	+	-	-	-	**-**
	Subsidies on products	+	-	-	-	**-**
	Costs on sold goods	-	24 979	-	987	**25 966**
	Reclassification of reporting units (Market output)	+	-	-	-	**-**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	**-**
	Mark-up for own-account production	+	-	-	-	**-**
	Mark-up for work-in-progress	+	2	-	-	**2**
	Mark-up for finished goods	+	15	-	-	**15**
	Capitalization of R&D	+	261	7	-	**268**
	Software capitalization	+	-	-	-	**-**
	Capitalization of originals	+	-	-	-	**-**
	Conceptual adjustments total		**-24 734**	**7**	**-991**	**-25 718**
Exhaustiveness	N6 - Undervalued output	+	55 865	223	983	**57 071**
	N7 - Standing timber	+	-	-	-	**-**
	N7 - Tips	+	-	-	-	**-**
	N7 - Income in kind	+	550	-	5	**555**
	Total exhaustiveness		**56 415**	**223**	**988**	**57 626**
Balancing			**-933**	**-2**	**-10**	**-945**
Total	**Output - total**		**2 726 223**	**5 746**	**33 660**	**2 765 629**
	of which: market		2 725 857	5 739	33 660	2 765 256
	own-account production		366	7	-	**373**

3.551 In the **sector of general government**, the output of section Q represented 14.5 % of total output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of

general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.329.

Table 3.329 Calculation of output in S.13 **in thd. €**

				86	87	88	Total Q
Administrative sources	D11PAY	Fin 1-12	+	1 019 776	297 378	12 320	**1 329 474**
	D11PAY	Balance sheet - receivables	+	-21	-	-	**-21**
	D11PAY	Balance sheet - liabilities	+	21 454	-	-3	**21 451**
	D12PAY	Fin 1-12	+	334 399	108 840	4 369	**447 608**
	D12PAY	Balance sheet - receivables	+	13	-	-	**13**
	D12PAY	Balance sheet - liabilities	+	115 607	-	-1	**115 606**
	D29PAY	Fin 1-12	+	36 543	1 710	19	**38 272**
	P2	Fin 1-12	+	852 020	97 483	2 249	**951 752**
	P2	Balance sheet - receivables	+	12	-	-	**12**
	P2	Balance sheet - liabilities	+	20 903	-	-	**20 903**
	P2	Update of assigned liabilities - HCPs	+	41 121	-	-	**41 121**
	P2	Reclassification of expenditures (EKRK 630,700) on financial transaction	+	-21 542	-	-	**-21 542**
CFC(PIM)	P51C	Calculation of P51C	+	138 209	21 751	292	**160 252**
Conceptual adjustments	D1PAY	Reclassification of units	+	-	-	27	**27**
	D29PAY	Reclassification of units	+	-	-	5	**5**
	P51C	Reclassification of units	+	-	-	38	**38**
	P2	Capitalization of R&D expenditure	+	-188	-	-	**-188**
	P2	Reclassification of units	+	-	-	31	**31**
	P2	Costs on sold goods	+	-114 403	-	-	**-114 403**
Total			**=**	**2 443 903**	**527 162**	**19 346**	**2 990 411**

3.552 In the **sector of households**, the output of section Q represented 1.9 % of the total output of the sector of non-financial corporations. The calculation of output in S.14 and its adjustments are shown in Tables 3.330 and 3.331.

Table 3.330 Calculation of output in S.14 **in thd. €**

		86	87	88	Total Q
Revenues from sales of own goods and services		182 951	765	6 789	**190 505**
Revenues from goods in WT	+	437	2	-	**439**
Revenues from goods in RT	+	1 242	11	17	**1 270**
Change in intra-organisational stocks	+	-7	1	1	**-5**
Output (Database Roč 3)	=	**184 623**	**779**	**6 807**	**192 209**

Table 3.331 Adjustments of output in S.14 **in thd. €**

			86	87	88	Total Q
Resources	**Output (Database Roč 3)**		**184 623**	**779**	**6 807**	**192 209**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	15	-	-	**15**
	Expenditures on sold goods	-	2 401	10	323	**2 734**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-	-
	Mark-up for finished goods	+				
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-2 416**	**-10**	**-323**	**-2 749**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	22 031	**22 031**
	N2 - Drugs	+	-	-	-	-

	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	55 046	22 496	134 002	**211 544**
	N6 - Undervalued output	+	101 396	569	3 721	**105 686**
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	111	13	59	**183**
	Total Exhaustiveness		**156 553**	**23 078**	**159 813**	**339 444**
Balancing			**-3 576**	**-15**	**-132**	**-3 723**
Total	**Output - total**		**335 184**	**23 832**	**166 165**	**525 181**

3.553 In the **NPISH sector**, the output in section Q represented 24.3 % of the total output of the sector S.15. The calculation of output in sector S.15 is shown in Table 3.332.

Table 3.332 Calculation of output in S.15 **in thd. €**

				86	87	88	Total Q
Statistical surveys	Intermediate consumption			33 762	75 031	45 485	**154 278**
	Compensation of employees		+	19 928	82 944	44 446	**147 318**
	Other taxes on production		+	5	297	188	**490**
Extrapolation	Consumption of fixed capital		+	5 442	6 594	5 189	**17 225**
Conceptual adjustments	Reclassification of units		-	-	-	38	**38**
Total	**Output**		**=**	**59 137**	**164 866**	**95 270**	**319 273**
Of which:	Other non-market			54 526	69 255	40 409	**164 190**
	market			4 611	95 611	54 861	**155 083**
	Of which:	Conceptual adjustments	Holding gains/losses on inventories	-2	-5	-3	**-10**

Intermediate consumption

3.554 Intermediate consumption in divisions 86, 87 and 88 is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.333 Intermediate consumption by sectors **in thd. €**

	86	87	88	Total Q
S.11	1 046 081	2 374	18 383	**1 066 838**
S.13	777 923	97 483	2 280	**877 686**
S.14	31 703	8 353	51 983	**92 039**
S.15	33 762	75 031	45 485	**154 278**
Total (Q)	**1 889 469**	**183 241**	**118 131**	**2 190 841**

3.555 The intermediate consumption of the sector of **non-financial corporations** represented 38.6 % of output of S.11 in section Q. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.334 and 3.335.

Table 3.334 Calculation of intermediate consumption in S.11 **in thd. €**

		86	87	88	Total Q
Consumption of purchased material and energy		562 798	904	4 704	**568 406**
Services purchased	+	497 127	1 532	14 226	**512 885**

Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	**-**
Shortages and losses on inventories	+	108	-	-	**108**
Operator payments for participating in lotteries and prize games	+	-	-	-	**-**
Other costs included in intermediate consumption	+	2 421	14	-	**2 435**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**1 062 454**	**2 450**	**18 930**	**1 083 834**

Table 3.335 Adjustments of intermediate consumption in S.11 **in thd. €**

			86	87	88	Total Q
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**1 062 454**	**2 450**	**18 930**	**1 083 834**
Combined surveys	**Intermediate consumption (NSNO, Uč FO)**		**260**	**1**	**5**	**266**
Conceptual adjustments	Holding gains/losses on inventories	+	6 062	11	26	**6 099**
	Allocation of fees for insurance services	+	1 914	3	18	**1 935**
	Allocation of FISIM	+	3 647	5	35	**3 687**
	Fixed assets included in intermediate consumption	-	11 223	6	169	**11 398**
	Research and development	-	392	11	-	**403**
	Reclassification of reporting units	+	-	-	-	**-**
	Daily allowances	-	376	-	-	**376**
	Margins for trading in financial assets	+	12	-	-	**12**
	Conceptual adjustments - total		**-356**	**2**	**-90**	**-444**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	15 779	75	443	**16 297**
	Total Exhaustiveness		**-15 779**	**-75**	**-443**	**-16 297**
Balancing			**-498**	**-4**	**-19**	**-521**
Total	**Intermediate consumption - total**		**1 046 081**	**2 374**	**18 383**	**1 066 838**

3.556 The amount of intermediate consumption of **sector of general government** represented 29.4 % of the total output of the sector of general government in section Q. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.336.

Table 3.336 Calculation of intermediate consumption in S.13 **in thd. €**

			86	87	88	Total Q
Administrative sources	Fin 1-12	+	852 020	97 483	2 249	**951 752**
	Balance sheet - receivables/liabilities	+	20 915	-	-	**20 915**
	Update of assigned liabilities- HCPs	+	41 121	-	-	**41 121**
	Reclassification of expenditures (EKRK 630,700) on financial transaction	+	-21 542	-	-	**-21 542**
Conceptual adjustments	Capitalization of R&D expenditure	+	-188	-	-	**-188**
	Reclassification of units	+	31	-	31	**31**
	Costs on sold goods	+	-114 403	-	-	**-114 403**
Total		**=**	**777 923**	**97 483**	**2 280**	**877 686**

3.557 The amount of intermediate consumption in the **sector of households** represented 17.5 % of output of S.14 in section Q. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.337 and 3.338.

Table 3.337 Calculation of intermediate consumption in S.14 **in thd. €**

		86	87	88	Total Q
Consumption of material and energy (Database Roč 3)		19 573	92	814	**20 479**
Consumption of services (Database Roč 3)	+	35 503	86	1 507	**37 096**
Intermediate consumption	=	**55 076**	**178**	**2 321**	**57 575**

Table 3.338 Adjustment of intermediate consumption in S.14 **in thd. €**

			86	87	88	Total Q
Resources	**Intermediate consumption**		**55 076**	**178**	**2 321**	**57 575**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	107	-	1	**108**
	Allocation of FISIM	+	937	4	44	**985**
	Allocation of fees for insurance services	+	481	1	21	**503**
	Fixed assets included in intermediate consumption	-	1 682	-	-	**1 682**
	Capitalization of R&D	-	-	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	187	1	9	**197**
	Margins on trading financial assets	+	57	19	66	**142**
	Daily allowances	-	422	-	-	422
	Conceptual adjustments - total		**-335**	**25**	**141**	**-169**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	7 887	**7 887**
	N2 - Drugs	+	-	-	-	**-**
	N2 - Prostitution	+	-	-	-	**-**
	N2 - Smuggling	+	-	-	-	**-**
	N3 - Own-account construction output	+	-	-	-	**-**
	N3 - Own-account agricultural output	+	-	-	-	**-**
	N5 - Registered units not subject to statistical survey	+	32 835	14 474	80 444	**127 753**
	N6 - Overvalued intermediate consumption	-	41 983	2840	17 542	**62 365**
	Total Exhaustiveness		**-9 148**	**11 634**	**70 789**	**73 275**
Balancing			-13 890	-3 484	-21 268	**-38 642**
Total	**Intermediate consumption - total**		**31 703**	**8 353**	**51 983**	**92 039**

3.558 The amount of intermediate consumption in the **NPISH sector** represented 48.3 % of output of S.15 in section Q. The calculation of intermediate consumption in S.15 and its adjustments is shown in Table 3.339.

Table 3.339 Calculation of intermediate consumption and its adjustments in S.15 **in thd. €**

			86	87	88	Total Q
Statistical surveys	NSNO		32 473	72 168	43 749	**148 390**
	Resources total		**32 473**	**72 168**	**43 749**	**148 390**
Conceptual adjustments	Allocation of fees for insurance services	+	42	92	56	**190**
	Margins on trading financial assets	+	5	10	6	**21**
	Allocation of FISIM	+	1 212	2 693	1 633	**5 538**
	Capitalization of R&D	-	-	-	-	**-**
	Holding gains/losses on inventories	+	5	53	81	**139**
	Conceptual adjustments - total		**1 264**	**2 848**	**1 776**	**5 888**
Total	**Intermediate consumption**	**=**	**33 737**	**75 016**	**45 525**	**154 278**

3.559 Within the regular monitoring of the sector classification of reporting units, the correctness of the classification of entities is verified at the end of each calendar year. A more detailed description is presented in Chapter 3.1.

3.24 Arts, entertainment and recreation (NACE Rev. 2 Section R)

3.560 Section R consists of divisions 90 Creative, arts and entertainment activities, 91 Libraries, archives, museums and other cultural activities, 92 Gambling and betting activities and 93 Sport activities and amusement and recreation activities.

Table 3.340 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section R	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
90	372 872	156 699	216 173	10.3	0.2	0.2	0.2
91	256 849	61 197	195 652	9.3	0.2	0.2	0.2
92	2 415 074	907 175	1 507 899	71.7	1.7	1.5	1.5
93	410 186	226 549	183 637	8.7	0.2	0.2	0.2
Total (R)	**3 454 981**	**1 351 620**	**2 103 361**	**100.0**	**2.3**	**2.1**	**2.1**

3.561 The calculation of aggregates of value added for divisions 90, 91, 92 and 93 consists of their sums for particular sectors. In case of section R, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 3.341 Output, Intermediate consumption and Gross value added by NACE divisions and institutional sectors

in thd. €

	S.11	S.13	S.14	S.15	Section R
P.1	2 805 724	453 804	141 645	53 808	**3 454 981**
P.2	1 196 882	98 685	20 622	35 431	**1 351 620**
B.1g	**1 608 842**	**355 119**	**121 023**	**18 377**	**2 103 361**
Share of sectors in GVA, %	**76.5**	**16.9**	**5.8**	**0.9**	**100.0**

Table 3.341a Share of the individual sectors in the total value added of the individual divisions

in thd. €

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 90	**372 872**	**156 699**	**216 173**	**100.0**
S.11	145 894	108 668	37 226	17.2
S.13	160 124	31 371	128 753	59.6
S.14	62 338	12 983	49 355	22.8
S.15	4 516	3 677	839	0.4
NACE 91	**256 849**	**61 197**	**195 652**	**100.0**
S.11	9 414	8 221	1 193	0.6
S.13	244 760	52 189	192 571	98.4
S.14	1 246	78	1 168	0.6
S.15	1 429	709	720	0.4
NACE 92	**2 415 074**	**907 175**	**1 507 899**	**100.0**
S.11	2 412 618	906 084	1 506 534	99.9
S.13	-	-	-	-
S.14	968	47	921	0.1
S.15	1 488	1 044	444	0.0
NACE 93	**410 186**	**226 549**	**183 637**	**100.0**

S.11	237 798	173 909	63 889	34.8
S.13	48 920	15 125	33 795	18.4
S.14	77 093	7 514	69 579	37.9
S.15	46 375	30 001	16 374	8.9
Total (R)	**3 454 981**	**1 351 620**	**2 103 361**	**100.0**
S.11	**2 805 724**	**1 196 882**	**1 608 842**	76.5
S.13	**453 804**	**98 685**	**355 119**	16.9
S.14	**141 645**	**20 622**	**121 023**	5.8
S.15	**53 808**	**35 431**	**18 377**	0.9

3.562 The section R covers establishment units belonging into the sector of non-financial corporations, the main activity of which is related to the above mentioned services. The big number of units are classified in the division 93 Sport activities and amusement and recreation activities mainly in the size category of enterprises up to 19 employees. The sector S.13 covers urban libraries, cultural centres, museums and theatres. Many entities operating under the legal form 101 physical person – entrepreneurs are classified in the sector of households. The sector NPISH covers various sport clubs, foundations and civic associations. The main data sources for the calculation of output and intermediate consumption for section Q are described in Chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in Chapter 7.

Output

3.563 The output of section R is the sum of output in divisions 90, 91, 92 and 93 in particular sectors. It is expressed in basic prices.

Table 3.342 Sectoral breakdown of output **in thd. €**

	90	91	92	93	Total R
S.11	145 894	9 414	2 412 618	237 798	**2 805 724**
S.13	160 124	244 760	-	48 920	**453 804**
S.14	62 338	1 246	968	77 093	**141 645**
S.15	4 516	1 429	1 488	46 375	**53 808**
Total (R)	**372 872**	**256 849**	**2 415 074**	**410 186**	**3 454 981**

3.564 In the sector of **non-financial corporations**, the output in section R represented 1.7 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.343 and 3.344.

Table 3.343 Calculation of output in S.11 **in thd. €**

		90	91	92	93	Total R
Revenues from sales of own goods and services		137 860	9 232	2 385 559	219 772	**2 752 423**
Sale and delivery of goods and services to other Est. units	+	-	-	-	-	**-**
Revenues from goods in WT	+	7 105	1	-	431	**7 537**
Revenues from goods in RT	+	5 161	301	916	39 310	**45 688**
Capitalization of fixed assets	+	3	-	3 369	189	**3 561**
Change in intra-organisational stocks	+	-	-	-	-55	**-55**
Output (Roč 1-01+Roč 2-01)	=	**150 129**	**9 534**	**2 389 844**	**259 647**	**2 809 154**

Table 3.344 Adjustments of output in S.11 **in thd. €**

			90	91	92	93	Total R
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**150 129**	**9 534**	**2 389 844**	**259 647**	**2 809 154**
Conceptual adjustments	Holding gains/losses on inventories	-	1 058	308	36	926	**2 328**
	Revenues from operational leasing	+	-	-	329	13	**342**
	Goods sent abroad for processing	+	-	-	-	-	**-**
	Subsidies on products	+	-	-	-	-	**-**
	Costs on sold goods	-	8 801	192	599	26 972	**36 564**
	Reclassification of reporting units (Market output)	+	-	-	-	-1 177	**-1 177**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	-	**-**
	Mark-up for own-account production	+	-	-	225	13	**238**
	Mark-up for work-in-progress	+	-	-	-	30	**30**
	Mark-up for finished goods	+	-	1	-	5	**6**
	Capitalization of R&D	+	-	-	-	-	**-**
	Software capitalization	+	-	-	14 335	-	**14 335**
	Capitalization of originals	+	-	-	-	-	**-**
	Conceptual adjustments total		**-9 859**	**-499**	**14 254**	**-29 014**	**-25 118**
Exhaustiveness	N6 - Undervalued output	+	5 669	378	8 589	7 220	**21 856**
	N7 - Standing timber	+	-	-	-	-	**-**
	N7 - Tips	+	-	-	-	-	**-**
	N7 - Income in kind	+	4	4	780	27	**815**
	Total exhaustiveness		**5 673**	**382**	**9 369**	**7 247**	**22 671**
Balancing			**-49**	**-3**	**-849**	**-82**	**-983**
Total	**Output - total**		**145 894**	**9 414**	**2 412 618**	**237 798**	**2 805 724**
	of which: market		145 891	9 413	2 394 689	237 561	2 787 554
	own-account production		3	1	17929	237	**18 170**

3.565 In the **sector of general government**, the output of section R represented 2.2 % of total output of the sector of general government. The output of the sector S.13 is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.345.

Table 3.345 Calculation of output in S.13 **in thd. €**

				90	91	93	Total R
Administrative sources	D11PAY	Fin 1-12	+	72 086	83 819	15 168	**171 073**
	D11PAY	Balance sheet - liabilities	+	-	2	-	**2**
	D12PAY	Fin 1-12	+	24 279	29 822	5 496	**59 597**
	D29PAY	Fin 1-12	+	1 104	2 152	537	**3 793**
	P2	Fin 1-12	+	31 383	54 174	14 061	**99 618**
	P2	Balance sheet - liabilities	+	-	5	-	**5**
CFC(PIM)	P51C1	Calculation of P51C	+	31 284	76 776	10 859	**118 919**
Conceptual adjustments	D1PAY	Reclassification of units	+	-	-	1695	**1 695**
	D1PAY	Reclassification of units	+	-	-	-9	**-9**
	D29PAY	Reclassification of units	+	-	-	7	**7**
	P2	Capitalization of R&D expenditure	+	-12	-1904	-	**-1 916**
	P2	Reclassification of units	+	-	-	1084	**1 084**
	P51C1	Reclassification of units	+	-	-	42	**42**
	P2	Reclassification of units	+	-	-	-20	**-20**
	P2	Costs on sold goods	+	-	-86	-	**-86**
Total			**=**	**160 124**	**244 760**	**48 920**	**453 804**

3.566 In the **sector of households**, the output of section R represented 0.5 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.346 and 3.347.

Table 3.346 Calculation of output in S.14 in thd. €

		90	91	92	93	Total R
Revenues from sales of own goods and services		9 684	339	246	19 955	**30 224**
Revenues from goods in WT	+	647	17	13	12	**689**
Revenues from goods in RT	+	2 286	127	98	19 824	**22 335**
Change in intra-organisational stocks	+	3	-1	-1	-58	**-57**
Output (Database Roč 3)	=	**12 620**	**482**	**356**	**39 733**	**53 191**

Table 3.347 Adjustments of output in S.14 in thd. €

			90	91	92	93	Total R
Resources	**Output (Database Roč 3)**		**12 620**	**482**	**356**	**39 733**	**53 191**
Extrapolation	Imputed rentals	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	3	-	-	29	**32**
	Expenditures on sold goods	-	1 299	144	118	12 822	**14 383**
	In-house staff	+	-	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-	-	-
	Mark-up for finished goods						
	Subsidies on products	+	-	-	-	-	-
	Conceptual adjustments - total		**-1 302**	**-144**	**-118**	**-12 851**	**-14 415**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	34 737	92	-	12 603	**47 432**
	N6 - Undervalued output	+	16 491	824	737	38 336	**56 388**
	N7 - Tips	+	-	-	-	-	-
	N7 - Income in kind	+	36	1	-	43	**80**
	Total Exhaustiveness		**51 264**	**917**	**737**	**50 982**	**103 900**
Balancing			-244	-9	-7	-771	**-1 031**
Total	**Output - total**		**62 338**	**1 246**	**968**	**77 093**	**141 645**

3.567 In the **NPISH sector**, the output in section R represented 4.1 % of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in Table 3.348.

Table 3.348 Calculation of output in S.15 in thd. €

				90	91	92	93	Total R
Statistical surveys	Intermediate consumption			3 677	709	1 044	30 001	**35 431**
	Compensation of employees		+	790	713	430	12 009	**13 942**
	Other taxes on production		+	5	1	4	357	**367**
Extrapolation	Consumption of fixed capital		+	44	6	10	4 008	**4 068**
Total	**Output**		**=**	**4 516**	**1 429**	**1 488**	**46 375**	**53 808**
Of which:	Other non-market			3 465	1 032	1 007	36 815	**42 319**
	market			1 051	397	481	9 560	**11 489**
	Of which:	Conceptual adjustments	Holding gains/losses on inventories	-1	-	-	-6	**-7**

Intermediate consumption

3.568 Intermediate consumption in section R is the sum of intermediate consumptions of particular sectors. It is expressed in purchaser´s prices.

Table 3.349 Intermediate consumption by sectors **in thd. €**

	90	91	92	93	Total R
S.11	108 668	8 221	906 084	173 909	**1 196 882**
S.13	31 371	52 189	-	15 125	**98 685**
S.14	12 983	78	47	7 514	**20 622**
S.15	3 677	709	1 044	30 001	**35 431**
Total (R)	**156 699**	**61 197**	**907 175**	**226 549**	**1 351 620**

3.569 The intermediate consumption of the **sector of non-financial corporations** represented 42.7 % of output of S.11 in section R. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.350 and 3.351.

Table 3.350 Calculation of intermediate consumption in S.11 **in thd. €**

		90	91	92	93	Total R
Consumption of purchased material and energy		46 102	1 909	13 136	50 254	**111 401**
Services purchased	+	66 368	6 554	294 280	127 643	**494 845**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	-	**-**
Shortages and losses on inventories	+	5	1	52	492	**550**
Operator payments for participating in lotteries and prize games	+	-	-	586 801	176	**586 977**
Other costs included in intermediate consumption	+	234	14	22	20	**290**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**112 709**	**8 478**	**894 291**	**178 585**	**1 194 063**

Table 3.351 Adjustments of intermediate consumption in S.11 **in thd. €**

			90	91	92	93	Total R
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**112 709**	**8 478**	**894 291**	**178 585**	**1 194 063**
Combined surveys	**Intermediate consumption (NSNO, Uč FO)**	+	**28**	**2**	**655**	**44**	**729**
Conceptual adjustments	Holding gains/losses on inventories	+	63	4	542	1748	**2 357**
	Allocation of fees for insurance services	+	19	9	7 661	178	**7 867**
	Allocation of FISIM	+	31	15	1 868	340	**2 254**
	Fixed assets included in intermediate consumption	-	598	21	955	1222	**2 796**
	Research and development	-	-	-	-	-	**-**
	Reclassification of reporting units	+	-	-	-	-1064	**-1 064**
	Daily allowances	-	-	-	40	22	**62**
	Margins for trading in financial assets	+	-	-	4	2	**6**
	Conceptual adjustments - total		**-485**	**7**	**9 080**	**-40**	**8 562**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	3 422	260	2 098	4 564	**10 344**
	Total Exhaustiveness		**-3 422**	**-260**	**-2 098**	**-4 564**	**-10 344**
Balancing			**-162**	**-6**	**4 156**	**-116**	**3 872**
Total	**Intermediate consumption - total**		**108 668**	**8 221**	**906 084**	**173 909**	**1 196 882**

3.570 The amount of intermediate consumption of **sector of general government** represented 21.7% of the total output of the sector of general government in section R. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.352.

Table 3.352 Calculation of intermediate consumption in S.13 in thd. €

			90	91	93	Total R
Administrative sources	Fin 1-12	+	31 383	54 174	14 061	**99 618**
	Balance sheet - receivables	+	-	-	-	**-**
	Balance sheet - liabilities	+	-	5	-	**5**
Conceptual adjustments	Capitalization of R&D expenditure	+	-12	-1 904	-	**-1 916**
	Reclassification of units	+	-	-	1064	**1 064**
	Costs on sold goods	+	-	-86	-	**-86**
Total		**=**	**31 371**	**52 189**	**15 125**	**98 685**

3.571 The amount of intermediate consumption in the **sector of households** represented 14.6 % of output of S.14 in section R. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.353 and 3.354.

Table 3.353 Calculation of intermediate consumption in S.14 in thd. €

		90	91	92	93	Total R
Consumption of material and energy (Database Roč 3)		2 741	31	34	5 075	**7 881**
Consumption of services (Database Roč 3)	+	4 150	132	177	8 449	**12 908**
Intermediate consumption	=	**6 891**	**163**	**211**	**13 524**	**20 789**

Table 3.354 Adjustments of intermediate consumption in S.14 in thd. €

			90	91	92	93	Total R
Resources	**Intermediate consumption**		**6 891**	**163**	**211**	**13 524**	**20 789**
Extrapolation	Imputed rentals	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	11	-	-	22	**33**
	Allocation of FISIM	+	71	2	5	135	**213**
	Allocation of fees for insurance services	+	36	1	2	70	**109**
	Fixed assets included in intermediate consumption	-	-	-	-	132	**132**
	Capitalization of R&D	-	-	-	-	-	**-**
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	13	-	1	27	**41**
	Margins on trading financial assets	+	43	-	-	26	**69**
	Daily allowances	-	-	-	-	112	**112**
	Conceptual adjustments - total		**174**	**3**	**8**	**36**	**221**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	-
	N2 - Drugs	+	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	20 039	61	-	5 793	**25 893**
	N6 - Overvalued intermediate consumption	-	8 620	115	150	8 530	**17 415**
	Total Exhaustiveness		**11 419**	**-54**	**-150**	**-2 737**	**8 478**
Balancing			-5 501	-34	-22	-3 309	**-8 866**
Total	**Intermediate consumption - total**		**12 983**	**78**	**47**	**7 514**	**20 622**

3.572 The amount of intermediate consumption in the **NPISH sector** represented 65.8 % of output of S.15 in section R. The calculation of intermediate consumption in S.15 is shown in Table 3.355.

Table 3.355 Calculation and adjustments intermediate consumption in S.15 **in thd. €**

			90	91	92	93	Total R
Statistical surveys	NSNO	+	3 539	681	1 005	28 337	**33 562**
	Resources total		**3 539**	**681**	**1 005**	**28 337**	**33 562**
Conceptual adjustments	Allocation of fees for insurance services	+	5	1	1	37	**44**
	Margins on trading financial assets	+	1	-	-	4	**5**
	Allocation of FISIM	+	132	25	38	1 077	**1 272**
	Capitalization of R&D	-	-	-	-	-	**-**
	Holding gains/losses on inventories	+	-	2	-	546	**548**
	Conceptual adjustments - total		**138**	**28**	**39**	**1 664**	**1 869**
Total	**Intermediate consumption**	**=**	**3 677**	**709**	**1 044**	**30 001**	**35 431**

3.573 GFCF for originals of entertainment, literary and art pieces is described in more details in Chapters 3.2 and 5.10.

3.25 Other service activities (NACE Rev. 2 Section S)

3.574 Section S consists of divisions 94 Activities of membership organisations, 95 Repair of computers and personal and household goods a 96 Other personal service activities.

Table 3.356 Output, Intermediate consumption and Gross value added by NACE divisions
in thd. €

Section S	Output	Intermediate consumption	Value added	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
94	580 558	285 057	295 501	31.4	0.3	0.3	0.3
95	173 692	75 803	97 889	10.4	0.1	0.1	0.1
96	740 400	193 570	546 830	58.2	0.6	0.5	0.6
Total (S)	**1 494 650**	**554 430**	**940 220**	**100.0**	**1.0**	**0.9**	**0.9**

3.575 The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section S, the sector of non-financial corporations, the sector of financial corporations, the sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 3.357 Gross value added by sectors **in thd. €**

	S.11	S.12	S.13	S.14	S.15	Section S
P.1	493 393	5 430	46 423	492 289	457 115	**1 494 650**
P.2	251 689	5 087	15 139	48 915	233 600	**554 430**
B.1g	**241 704**	**343**	**31 284**	**443 374**	**223 515**	**940 220**
Share of sectors in GVA, %	**25.7**	**0.0**	**3.3**	**47.2**	**23.8**	**100.0**

Table 3.357a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 94	**580 558**	**285 057**	**295 501**	**100.0**
S.11	89 600	38 716	50 884	17.2

S.12	5 430	5 087	343	0.1
S.13	28 213	7 595	20 618	7.0
S.14	200	59	141	0.0
S.15	457 115	233 600	223 515	75.6
NACE 95	**173 692**	**75 803**	**97 889**	**100.0**
S.11	101 225	65 563	35 662	36.4
S.12	-	-	-	-
S.13	-	-	-	-
S.14	72 467	10 240	62 227	63.6
S.15	-	-	-	-
NACE 96	**740 400**	**193 570**	**546 830**	**100.0**
S.11	302 568	147 410	155 158	28.4
S.12	-	-	-	-
S.13	18 210	7 544	10 666	2.0
S.14	419 622	38 616	381 006	69.7
S.15	-	-	-	-
Total (S)	**1 494 650**	**554 430**	**940 220**	**100.0**
S.11	**493 393**	**251 689**	**241 704**	25.7
S.12	**5 430**	**5 087**	**343**	0.0
S.13	**46 423**	**15 139**	**31 284**	3.3
S.14	**492 289**	**48 915**	**443 374**	47.2
S.15	**457 115**	**233 600**	**223 515**	23.8

3.576 The section S covers all units of S.11 and S.13, the main activity of which is related to the above mentioned services. The financial corporations sector is represented in this section by non-profit institutions serving financial corporations. Many entities operating under the legal form 101 physical person – entrepreneurs are classified in the sector of households. The highest number of units belongs to sector NPISH, where all political parties, profession chambers and church communities are registered. The main data sources for the calculation of output and intermediate consumption for section S are described in Chapter 3.1. Sector S is adjusted for exhaustiveness, adjustments are made for sales without receipt, prostitution, tips, intentional misrepresentation of data. The repairs of household goods are not estimated on the basis of expenditure. The repairs of household goods are compiled using statistical surveys as other transactions. Beside that some repairs are done as a part of informal economy. These repairs are captured in national accounts as part of N1.The adjustment approach for the exhaustiveness purposes is described in more details in Chapter 7.

Output

3.577 The output of section S is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 3.358 Sectoral breakdown of output **in thd. €**

	94	95	96	Total S
S.11	89 600	101 225	302 568	**493 393**
S.12	5 430	-	-	**5 430**
S.13	28 213	-	18 210	**46 423**
S.14	200	72 467	419 622	**492 289**
S.15	457 115	-	-	**457 115**
Total (S)	**580 558**	**173 692**	**740 400**	**1 494 650**

3.578 In the **sector of non-financial corporations**, the output in section S represented 0.3 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in Tables 3.359 and 3.360.

Table 3.359 Calculation of output in S.11 **in thd. €**

		94	95	96	Total S
Revenues from sales of own goods and services		-	83 377	263 051	**346 428**
Sale and delivery of goods and services to other Est. units	+	-	-	-	**-**
Revenues from goods in WT	+	-	8 303	6 144	**14 447**
Revenues from goods in RT	+	-	59 659	36 025	**95 684**
Capitalization of fixed assets	+	-	-	-	**-**
Change in intra-organisational stocks	+	-	-30	-	**-30**
Output (Roč 1-01+Roč 2-01)	=	**-**	**151 309**	**305 220**	**456 529**

Table 3.360 Adjustments of output in S.11 **in thd. €**

			94	95	96	Total S
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**-**	**151 309**	**305 220**	**456 529**
Administrative surveys	**Market output (Úč Nuj)**	+	**21 427**	**-**	**-**	**21 427**
Combined surveys	Output (NSNO, Úč NO)	+	**68 388**	**-**	**-**	**68 388**
Total	Output total		89 815	151 309	305 220	**546 344**
Conceptual adjustments	Holding gains/losses on inventories	-	597	566	478	**1 641**
	Revenues from operational leasing	+	-	5	6	**11**
	Goods sent abroad for processing	+	-	-	-	**-**
	Subsidies on products	+	-	-	-	**-**
	Costs on sold goods	-	-	52 794	19 450	**72 244**
	Reclassification of reporting units (Market output)	+	-	-	340	**340**
	Reclassification of reporting units (Self-produced output)	+	-	-	-	**-**
	Mark-up for own-account production	+	-	-	-	**-**
	Mark-up for work-in-progress	+	-	10	3	**13**
	Mark-up for finished goods	+	-	5	4	**9**
	Capitalization of R&D	+	382	-	-	**382**
	Software capitalization	+	-	-	-	**-**
	Capitalization of originals	+	-	-	-	**-**
	Conceptual adjustments total		**-215**	**-53 340**	**-19 575**	**-73 130**
Exhaustiveness	N6 - Undervalued output	+	-	3 277	10 762	**14 039**
	N7 - Standing timber	+	-	-	-	**-**
	N7 - Tips	+	-	-	6 246	**6 246**
	N7 - Income in kind	+	-	13	16	**29**
	Total exhaustiveness		**-**	**3 290**	**17 024**	**20 314**
Balancing			**-**	**-34**	**-101**	**-135**
Total	**Output - total**		**89 600**	**101 225**	**302 568**	**493 393**
	of which: market		89 218	101 210	302 561	**492 989**
	own-account production		566	15	7	**588**

3.579 In the sector of **financial corporations**, the output in section S represented 0.1 % of the total output of the sector of financial corporations.

3.580 In the **sector of general government**, the output of section S represented 0.2 % of total output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in Table 3.361.

Table 3.361 Calculation of output in S.13 **in thd. €**

				94	96	Total S
Administrative sources	D11PAY	Fin 1-12	+	10 510	4 352	**14 862**
	D11PAY	Balance sheet - liabilities	+	-17	-	**-17**
	D12PAY	Fin 1-12	+	3 651	1 843	**5 494**
	D12PAY	Balance sheet - liabilities		-15	-	**-15**
	D29PAY	Fin 1-12	+	2	876	**878**
	P2	Fin 1-12	+	5 554	7 732	**13 286**
	P2	Balance sheet - liabilities	+	-71	-	**-71**
CFC(PIM)	P51C1	Calculation of P51C	+	5	3 789	**3 794**
Conceptual adjustments	D1PAY	Reclassification of units	+	6 304	-	**6 304**
	D1PAY	Reclassification of units	+	-	-193	**-193**
	D29PAY	Reclassification of units	+	31	-	**31**
	P2	Reclassification of units	+	2 152	-	**2 152**
	P2	Reclassification of units	+	-	-188	**-188**
	P51C1	Reclassification of units	+	147	-1	**146**
	P2	Capitalization of R&D expenditure	+	-40	-	**-40**
Total			**=**	**28 213**	**18 210**	**46 423**

3.581 In the **sector of households**, the output of section S represented 1.8 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.362 and 3.363.

Table 3.362 Calculation of output in S.14 **in thd. €**

		94	95	96	Total S
Revenues from sales of own goods and services		-	34 403	86 752	**121 155**
Revenues from goods in WT	+	-	3 450	-	**3 450**
Revenues from goods in RT	+	-	27 009	23 147	**50 156**
Change in intra-organisational stocks	+	-	323	-20	**303**
Output (Database Roč 3)	=	**-**	**65 185**	**109 879**	**175 064**

Table 3.363 Adjustments of output in S.14 **in thd. €**

			94	95	96	Total S
Resources	**Output (Database Roč 3)**		-	**65 185**	**109 879**	**175 064**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	295	122	**417**
	Expenditures on sold goods	-	-	24 066	19 471	**43 537**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-	-
	Mark-up for finished goods					
	Subsidies on products	+	-	-	-	-

	Conceptual adjustments - total		-	**-24 361**	**-19 593**	**-43 954**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	15 848	14 330	**30 178**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	150 423	**150 423**
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	200	43	35 286	**35 529**
	N6 - Undervalued output	+	-	16 951	113 287	**130 238**
	N7 - Tips	+	-	-	17 844	**17 844**
	N7 - Income in kind	+	-	57	294	**351**
	Total Exhaustiveness		**200**	**32 899**	**331 464**	**364 563**
Balancing			-	-1 256	-2 128	**-3 384**
Total	**Output - total**		**200**	**72 467**	**419 622**	**492 289**

3.582 In the **NPISH sector**, the output in section S represented 34.8 % of the total output of the sector S.15. The calculation of output in sector S.15 is shown in Table 3.364.

Table 3.364 Calculation of output in S.15 **in thd. €**

				94	**95**	**96**	**Total S**
Statistical surveys	Intermediate consumption			233 600	-	-	**233 600**
	Compensation of employees		+	192 764	-	-	**192 764**
	Other taxes on production		+	5 002	-	-	**5 002**
Extrapolation	Consumption of fixed capital		+	25 896	-	-	**25 896**
Conceptual adjustments	Reclassification of units		-	147	-	-	**147**
Total	**Output**		**=**	**457 115**	**-**	**-**	**457 115**
Of which:	Other non-market			368 628	-	-	**368 628**
	market			88 487	-	-	**88 487**
	Of which:	Conceptual adjustments	Holding gains/losses on inventories	-218	-	-	**-218**

Intermediate consumption

3.583 Intermediate consumption in section S is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.365 Intermediate consumption by sectors **in thd. €**

	94	**95**	**96**	**Total S**
S.11	38 716	65 563	147 410	**251 689**
S.12	5 087	-	-	**5 087**
S.13	7 595	-	7 544	**15 139**
S.14	59	10 240	38 616	**48 915**
S.15	233 600	-	-	**233 600**
Total (S)	**285 057**	**75 803**	**193 570**	**554 430**

3.584 The intermediate consumption of the **sector of non-financial corporations** represented 51.0 % of output of S.11 in section S. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.366 and 3.367.

Table 3.366 Calculation of intermediate consumption in S.11 **in thd. €**

		94	95	96	Total S
Consumption of purchased material and energy		-	26 091	58 156	**84 247**
Services purchased	+	-	40 614	93 955	**134 569**
Consumption of material, energy and services purchased or taken from other Est. units within enterprise including internal sales	+	-	-	-	**-**
Shortages and losses on inventories	+	-	2	437	**439**
Operator payments for participating in lotteries and prize games	+	-	-	-	**-**
Other costs included in intermediate consumption	+	-	2	-	**2**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	-	66 709	152 548	**219 257**

Table 3.367 Calculation of intermediate consumption in S.11 **in thd. €**

			94	95	96	Total S
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**	+	-	**66 709**	**152 548**	**219 257**
Administrative sources	**Intermediate consumption (Úč Nuj)**	+	**4 838**	-	-	**4 838**
Combined sources	**Intermediate consumption (NSNO, Úč FO)**	+	**33 779**	16	37	**33 832**
Total	**Resources total**		**38 617**	**66 725**	**152 585**	**257 927**
Conceptual adjustments	Holding gains/losses on inventories	+	671	587	982	**2 240**
	Allocation of fees for insurance services	+	-	72	66	**138**
	Allocation of FISIM	+	-	138	154	**292**
	Fixed assets included in intermediate consumption	-	-	192	1821	**2 013**
	Research and development	-	572	-	-	**572**
	Reclassification of reporting units	+	-	-	188	**188**
	Daily allowances	-	-	39	152	**191**
	Margins for trading in financial assets	+	-	-	2	**2**
	Conceptual adjustments - total		**99**	**566**	**-581**	**84**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	-	1 673	4 315	**5 988**
	Total Exhaustiveness		**-**	**-1 673**	**-4 315**	**-5 988**
Balancing			**-**	**-55**	**-279**	**-334**
Total	**Intermediate consumption - total**		**38 716**	**65 563**	**147 410**	**251 689**

3.585 The amount of intermediate consumption of the **sector of general government** represented 32.6 % of the total output of the sector of general government in section S. The calculation of intermediate consumption in S.13 and its adjustment is shown in Table 3.368.

Table 3.368 Calculation of intermediate consumption in S.13 **in thd. €**

			94	96	Total S
Administrative sources	Fin 1-12	+	5 554	7 732	**13 286**
	Balance sheet - liabilities	+	-71	-	**-71**
Conceptual adjustments	Capitalization of R&D expenditure	+	-40	-	**-40**
	Reclassification of units	+	2 152	-188	**1 964**
Total		**=**	**7 595**	**7 544**	**15 139**

3.586 The amount of intermediate consumption in the **sector of households** represented 9.9 % of output of S.14 in section S. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.369 and 3.370.

Table 3.369 Calculation of intermediate consumption in S.14 in thd. €

		94	95	96	Total S
Consumption of material and energy (Database Roč 3)		-	11 207	16 290	**27 497**
Consumption of services (Database Roč 3)	+	-	10 085	28 977	**39 062**
Intermediate consumption	=	-	**21 292**	**45 267**	**66 559**

Table 3.370 Adjustments of output in S.14 in thd. €

			94	95	96	Total S
Resources	**Intermediate consumption**		-	**21 292**	**45 267**	**66 559**
Extrapolation	Imputed rentals	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-	111	84	**195**
	Allocation of FISIM	+	-	257	646	**903**
	Allocation of fees for insurance services	+	-	130	331	**461**
	Fixed assets included in intermediate consumption	-	-	1 140	6	**1146**
	Capitalization of R&D	-	-	-	-	-
	Adjustment of intermediate consumption due to the recording of non-profit institutions serving producers	+	-	51	124	**175**
	Margins on trading financial assets	+	-	26	92	**118**
	Daily allowances	-		132	568	**700**
	Conceptual adjustments - total		-	**-697**	**703**	**6**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	8 272	7 173	**15 445**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	24 972	**24 972**
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	102	24	21 999	**22 125**
	N6 - Overvalued intermediate consumption	-	19	14 722	45 467	**60 208**
	Total Exhaustiveness		**83**	**-6 426**	**8 677**	**2 334**
Balancing			-24	-3 929	-16 031	**-19 984**
Total	**Intermediate consumption - total**		**59**	**10 240**	**38 616**	**48 915**

3.587 The amount of intermediate consumption in the **NPISH sector** represented 51.1 % of output of S.15 in section S. The calculation of intermediate consumption in S.15 and its adjustments are shown in Table 3.371

Table 3.371 Calculation and adjustments of intermediate consumption in S.15 in thd. €

			94	95	96	Total S
Statistical surveys	NSNO	+	225 076	-	-	**225 076**
	Resources total		**225 076**	**-**	**-**	**225 076**
Conceptual adjustments	Allocation of fees for insurance services	+	287	-	-	**287**
	Margins on trading financial assets	+	33			**33**
	Allocation of FISIM	+	8 386	-	-	**8 386**
	Capitalization of R&D	-	502	-	-	**502**
	Holding gains/losses on inventories	+	320	-	-	**320**
	Conceptual adjustments - total		**8 524**	**-**	**-**	**8 524**
Total	**Intermediate consumption**	**=**	**233 600**	**-**	**-**	**233 600**

3.26 Activities of households as employers; undifferentiated goods and services producing activities of households for own use (NACE Rev.2 Section T)

3.588 Section T consists of divisions 97 Activities of households as employers of domestic personnel and 98 Undifferentiated goods-producing activities of households for own use.

Table 3.372 Output, Intermediate consumption and Gross value added by NACE divisions

in thd. €

Section T	Output	Intermediate consumption	Value	% of section GVA	% from the total GVA	% of the total GDP	% of the total GNI
97	46 310	-	46 310	100.0	0.1	0.0	0.0
98	-	-	-	-	-	-	-
Total (T)	**46 310**	**-**	**46 310**	**100.0**	**0.1**	**0.0**	**0.0**

3.589 The calculation of value added aggregates for industries consists of their sum for individual sectors. In the case of section T, only the household sector is included in the calculation.

Table 3.373 Gross value added by sectors **in thd. €**

	S.14	Section T
P.1	46 310	**46 310**
P.2	-	-
B.1g	**46 310**	**46 310**
Share of sectors in GVA, %	**100.0**	**100.0**

Table 3.373a Share of the individual sectors in the total value added of the individual divisions **in thd. €**

	Output	Intermediate consumption	Value added	Share of sectors in GVA, %
NACE 97	**46 310**	**0**	**46 310**	**100.0**
S.14	46 310	0	46 310	100.0

Output

3.590 Output for section T is the sum of divisions 97 and 98 in individual sectors. It is expressed in basic prices. In the case of the Slovak Republic, the estimate is made only for industry 97.

Table 3.374 Sectoral breakdown of output **in thd. €**

	97	98	Total T
S.14	46 310	-	**46 310**
Total (T)	**46 310**	**-**	**46 310**

3.591 In the **sector of household**, output in section T represented less than 0.1% of total household output. The calculation of output in S.14 and its adjustments is shown in Table 3.375.

Table 3.375 Adjustments of output in S.14 **in thd. €**

			97	98	Total T
Resources	**Output (Database Roč 3)**		-	-	-
Extrapolation	Imputed rentals	+	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	-
	Expenditures on sold goods	-	-	-	-
	In-house staff	+	46 310	-	**46 310**
	Mark-up for work-in-progress and semi-finished goods	+	-	-	-
	Mark-up for finished goods				
	Subsidies on products	+	-	-	-
	Conceptual adjustments - total		**46 310**	-	**46 310**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-
	N2 - Drugs	+	-	-	-
	N2 - Prostitution	+	-	-	-
	N2 - Smuggling	+	-	-	-
	N3 - Own-account construction output	+	-	-	-
	N3 - Own-account agricultural output	+	-	-	-
	N5 - Registered units not subject to statistical survey	+	-	-	-
	N6 - Undervalued output	+	-	-	-
	N7 - Tips	+	-	-	-
	N7 - Income in kind	+	-	-	-
	Total Exhaustiveness		-	-	-
Balancing			-	-	-
Total	**Output - total**		**46 310**	**-**	**46 310**

3.592 Section T The activities of households as employers are recorded only in sector S.14 from the point of view of the national accounts of the Slovak Republic. There is no direct source for estimating household activities as employers, so it is estimated. A description of the estimate is given in Chapter 3.2. Income is also considered in the estimation method.

Intermediate consumption

3.593 In the case of section T, intermediate consumption is not estimated.

3.27 Taxes on products, including VAT

3.594 A detailed description of existing taxes in the Slovak Republic is given in Table 3.375 NTL - D21REC. It is a collection of tax revenues as presented in the NTL table. The most significant income is income from VAT and excise duties.

Table 3.376 NTL - D.21REC

STO ▼	CUST_BREAKDOWN▼	Tax name according to national classification (in national language)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	Economic function ▼	Alcohol, tobacco, environmental and property	**2021**

					tax▼ TIME►	
D211	C01	Daň z pridanej hodnoty	VAT	C		**7494.069**
D2121	C01	Dovozné clo	Import duty	C		**0.000**
D2122B	C01	Dovozná prirážka	Import surcharge	C		**0.000**
D2122B	C02	Ostatné colné príjmy	Other customs gains	C		**0.000**
D2122C	C01	Z minerálnych olejov	On mineral oils	C	E	**M**
D2122C	C02	Z liehu	On alcohol	C	AT	**M**
D2122C	C03	Z piva	On beer	C	AT	**M**
D2122C	C04	Z vína	On wine	C	AT	**M**
D2122C	C05	Z tabaku a tabakových výrobkov	On tobacco and tobacco products	C	AT	**M**
D2122C	C06	Ostatné	Other	C		**M**
D214A	C01	Z minerálnych olejov	On mineral oils	C	E	**1237.044**
D214A	C02	Z liehu	On alcohol	C	AT	**215.507**
D214A	C03	Z piva	On beer	C	AT	**55.003**
D214A	C04	Z vína	On wine	C	AT	**5.109**
D214A	C05	Z tabaku a tabakových výrobkov	On tobacco and tobacco products	C	AT	**851.555**
D214A	C06	Z energií - elektrina	On energy - electricity	C	E	**10.015**
D214A	C07	Z energií - uhlie	On energy - coal	C	E	**0.258**
D214A	C08	Z energií - zemný plyn	On energy - natural gas	C	E	**24.701**
D214A	C09	Zelená energia	Green energy	C	E	**559.154**
D214B	C01	Dane na špecif.služby z predaja alkohol.nápojov a tabak.výrobkov	Taxes on specific services - Sales tax on alcohol beverages and tobacco products	C	AT	**0.000**
D214C	C01	Daň z prevodu a prechodu nehnuteľností-PO	Tax on transfer and assignment of real estate	KS	O	**0.008**
D214D	C01	Poplatok za registráciu automobilov	Car registration fee	C	T	**73.688**
D214E	C01	Dane na špecif.služby za zábavné hracie prístroje	Taxes on specific services - on automatic gambling machines	C		**0.176**
D214E	C02	Dane na špecif.služby zo vstupného	Taxes on specific services - on entry fees	C		**0.000**
D214F	C01	Príjmy z výťažkov lotérií a iných podobných hier	Taxes on lottery and similar games	C		**233.004**
D214G	C01	Odvod časti poistného z odvetví neživotného poistenia	Levy on part of non-life insurance premium	C		**32.693**
D214G	C02	Daň z poistenia	Insurance tax	C		**80.364**
D214H	C01	Dane na špecif.služby za predajné automaty	Taxes on specific services - on automatic vendors	C		**0.267**
D214H	C02	Dane na špecif.služby za ubytovcie kapac.v rekr.a vzdeláv.zariad.	Taxes on specific services - on accommodation capacities in recreational establishments	C		**9.934**
D214H	C03	Dane na špecif.služby z reklamy	Taxes on specific services - on advertising	C		**0.000**
D214H	C04	Dane na špecif.služby za kúpeľný alebo rekreačný pobyt	Taxes on specific services - on stays at a spa or in a recreational area	C		**M**
D214H	C05	Poplatok za skladovanie núdzových zásob ropy a daň zo spotreby elektrickej energie určená na likvidáciu jadrových zariadení	Fee for stocking of emergency oil reserves and electricity consumption tax intended for liquidation of decommissioned nuclear facilities	C		**91.567**
D214H	C06	Daň zo spotreby elektrickej energie určená na likvidáciu jadrových zariadení	Electricity consumption tax intended for liquidation of decommissioned nuclear facilities	C		**76.225**

D214H	C07	Odvod z nadmerných príjmov	Levy on excessive profit		E	
D214L	C01	Other taxes on products n.e.c.	Other taxes on products n.e.c.	C		**2.763**

Table 3.377 D21REC **in thd. €**

	2021
D211REC	**7 494 069**
- Acrual	-266 623
Insertion of source data	7 760 692
D2121REC	-
Insertion of source data	-
D2122REC	-
Insertion of source data	-
D214REC	**3 559 035**
- Acrual	31 735
- Cars	73 688
- Green energy	559 154
Insertion of source data	2 894 458

3.595 When deciding whether a payment is a tax or a purchase of a service, we consider it necessary for the payer to receive a specific product or service in the transaction. It must be possible to find the product or service in the classification of output. Subsequently, the relationship between income and expenses is examined. If the conditions are met, the payment is considered a purchase of the service. An example of a parking policy in a city. It is assumed that the city will collect a fee associated with the ownership of the vehicle and will require a mandatory payment for which the payer will be able to park in the city. This payment will be classified by the SO SR as a tax, as the payer will get the opportunity to park for the payment. This does not mean that he will get a specific parking space and at the same time it does not mean that he will park where he wants or that he will park at all if, for example, there is an increased demand for parking in a given locality. We consider the parking policy set up in this way to be a form of taxation.

Calculation of accrual taxes

3.596 In the Slovak Republic, the time-shifted cash income method is used to calculate the accrued value of tax (as well as tax revenues). The calculations use a detailed breakdown of tax revenues by months. An administrative shift is identified on the basis of which the received values are allocated to the periods in which the economic activity took place. The D.995 transaction is not considered in the calculation.

3.597 This section describes the methods of recording of taxes on an accrual basis. The time of recording of taxes is defined in ESA2010 §4.26 and §4.82 as the time "…when activities, transactions or other events occur which create the liabilities to pay taxes".

3.598 For taxes we use as data source statement FIN 1-12 supplemented by information on cash and accrual data by individual tax from IFP (Institute for Financial Policy of MoF). These data sources are used on quarterly basis and the same data is used also for the compilation of EDP tables. We apply the time-adjusted cash method for tax reporting.

<u>Value Added Tax D.211REC</u>

3.599 Value Added Tax (VAT) is an indirect tax charged on each sale of goods and services across all stages of their production and distribution. It applies to all goods and services other than those exempt from VAT. Although this tax is paid into the budget by the tax payer, it affects the final consumer. The method of time-adjusted revenues was used for recording VAT income on an accrual basis.

3.600 Within 25 days after the end of each tax period a tax payer must file a tax return and, by the same date, if any tax liability occurs pays this tax liability as well. (*A company must file its VAT return for the month of September by October 25 and, if any tax liability incurred in September pays it by October 25 as well).* If a tax payer becomes entitled to the excessive tax deduction, i.e. deduction of the amount by which the input VAT exceeds the output VAT for the same tax period, the tax payer will deduct the excess of tax from its tax liability in the subsequent tax period. If a tax payer cannot deduct the full amount of the tax overpayment from its tax liability in the subsequent tax period, the tax office shall refund to the tax payer the remainder or the non-deducted part of the excess tax within 30 days of filing the tax return for the tax period following the tax period in which the excess tax occurred. (*A company files a tax return for January in February in which it claims an excess tax. In the subsequent tax return for February, filed in March, the company will deduct the excess tax from the tax liability incurred. If the company remains entitled to a refund even after the deduction, the tax office shall refund the outstanding amount by the end of April*).

3.601 To those tax payers which file quarterly tax returns the excess tax is refunded with a five-month delay. (*The tax return for first quarter is filed in April. Tax payers may deduct the excess tax from their tax liability in the subsequent tax period. The tax return for the subsequent tax period is filed in July. If the full excess tax cannot be deducted from the tax liability, the Tax Directorate will refund the outstanding amount within 30 days of the tax return filed for the subsequent period. In other words, the excess tax for the quarter ending in March is refunded in August.)*

Accrual (t) = TAX COLLECTION BY TAX OFFICES {from February (t) to January (t+1)}

- EXCESS VAT REFUND CLAIMED {from April (t) to March (t+1)}

+ TAX COLLECTION BY CUSTOMS {from January (t) to December (t)}

3.602 There are four main reasons why the above-described methodology of time-adjusted cash receipts in the case of VAT does not necessarily reflect economic reality accurately:

- Legislative amendment adopted in 2009 shorten the time limit (from 60 to 30 days, in simplified terms) for excess tax refund to those tax payers which meet the criteria stipulated by law (“anti-crisis measure”). In the past, 27% of excess tax claims (on average) were refunded within the shortened time limit; from June 2011 onward, the average percentage stands at 14% of the total volume of refunds;
- The actual excess tax refund to those tax payers which file quarterly VAT returns takes place five months later;
- The routine inspections performed by the Financial Directorate of the Slovak Republic in situations where an excess tax is claimed extends the time within which the refunds are paid;
- IT difficulties within the Financial Directorate of the Slovak Republic at the turn of 2011/2012 which undermined the ability of the Financial Directorate of the Slovak Republic to pay the

excess tax refunds within the statutory time limits and further aggravated the problems described above.

3.603 In 2012 the Ministry of Finance suggested a new approach that would solve these difficulties. The solution is to make the time-adjusted cash receipts methodology more precise. Instead of applying a default three-month lag to ET refunds, the refund payments must be attributed, as precisely as possible, to the periods to which they economically relate. To this end, it would be essential for the Financial Directorate of the Slovak Republic to be able to provide detailed information and identify precisely the periods to which ET refunds paid in a given month actually relate.

3.604 Eurostat pointed out that the new method should guarantee the control and transparency of the refunds decomposition as well as the timeliness of good estimates for the quarterly reporting and the April notifications. Eurostat therefore would like to ensure a proper control of the reliability of the new method, which would imply first the monthly publication by tax authorities of the time series of tax refunds, in their two versions, cash, plus the adjusted monthly amounts. This publication should be accompanied by a clear document explaining the exact method used to derive the adjusted time series from the cash time series.

3.605 Also, this system should be audited by an external audit within the range of a period of two years.

3.606 Eurostat agrees with the Slovak proposal under the conditions expressed above. Eurostat also proposes contributing to the evaluation of the method after a test period of two years and then compare it with the availability of time adjusted cash data with an appropriate time lag.

Excise duties D.214REC

3.607 Excise duties are indirect taxes, which are subject only for selected goods. There are currently excise taxes on mineral oils, alcohol, wine, beer, tobacco products, electricity, coal and natural gas in the Slovak Republic. Excise duties are paid by producer or distributors; however tax burden is imposed on final consumers.

3.608 The rules of paying taxes are the same for all kinds of excises. A taxpayer, operating within the territory of the European Union (EU), is obliged to file a tax return within 25 day after tax period (tax period is usually one month). The taxpayer is also obliged to pay the due tax within the same time limit. Introduction of tax warehouses eliminated the amount of tax reimbursement that's why it is not necessary to break down cash collection further. The effect of tax reimbursement is negligible compared to the excessive deduction in VAT. If goods are imported from the territory which is not a territory of the EU (third countries), an importer is obliged to pay excise duty immediately.

Accrual (t) = Tax collection from tax return {from February (t) to January (t+1) }

+ Tax collection on imports {from January (t) to December (t) }

3.609 The refunds are treated as reduction of D.211 revenue.

VAT recording for the OSS system

3.610 As it is mentioned in chapter 3.16 data for OSS are provided to SO SR by Financial Administration of the Slovak Republic. These data are recorded in import and final consumption of households. No special adjustment is done in VAT due to the fact that taxes taken from administrative data sources already include the values for OSS.

3.28 Subsidies on products

3.611 During the Benchmark revision in 2019, the SOSR examined the characteristics of the subsidies paid and revised the distribution of the subsidies paid between D.31 and D.39. In the case of subsidies paid, no aid scheme was identified which would have the character of D.31 other than green energy.

Table 3.378 D.31 PAY **in thd. €**

	2021
Green energy	401 123

3.612 The green energy support scheme represents a system in which distribution companies were originally responsible for purchasing "green" energy from producers at prices above market prices. The difference between the market price and the purchase price is subsequently transferred to the prices of consumed energy. Since 2020, the responsibility for the settlement of green energy support has been taken over by OKTE, a.s. instead of the original distribution companies. OKTE administers and pays supplements to producers of green electricity from renewable energy sources (RES) and high-efficiency combined heat and power (HCHP). SO SR has redirected these transactions through the general government sector and records them as subsidies on production (D.31), and as Taxes on products except VAT and import taxes (D.214).

Subsidies D.3

3.613 According to ESA2010 (§ 4.30), subsidies (D.3) are current non-refundable payments provided by general government or European Union institutions to resident producers. In general, subsidies (D.3) are intended to affect the level of production and / or the prices at which production takes place and / or to influence the remuneration of factors of production (labor, capital, land).

3.614 Transaction D.31 (green energy scheme) is recorded on an accrual basis because it comes from the separate reporting of the regulatory authority. Item D.39 is only partially adjusted by accrual adjustment.

3.615 Subsidies are considered as payments provided by general government, which provides the general governement (transfers) outside the sector S.13. These are the amounts reported in the income and expenditure statements (FIN 1-12,) of public subjects providing subsidies under item **644 - Transfers to non-financial subjects and transfers to contributory organizations not included in general government in the register of organizations kept by the SO SR, economic classification of budget classification (hereinafter „EKRK“).** This item monitors transfer payments to non-financial subjects - legal entities and natural

persons (entrepreneurs), which were established for the purpose of making a profit and contributions to contributory organizations outside the public administration. These are payments in the form of interest rate differences, price differences or other forms of direct payment to these subjects in order to support the business activities of their beneficiary. Subsidies for solving research and development tasks are provided to cover economically justified costs or their parts for solving tasks under the conditions specified by special regulations.

3.616 In addition to subsidies, the general government sector may purchase market producers' output which it then provides as a social transfer in kind (D.632). Subsidies as well as purchased production represent expenditures for general government subjects. For correct recording in the system of national accounts, it is necessary to correctly distinguish between these transactions.

Social transfers in kind - market output purchased by general government and NPISHs D.632

3.617 Subsidies D.3 aim to influence the level of production, while social contributions in kind (D.63) aim to eliminate (reduce) the social risks of households in the context of social risks as defined in paragraph 4.84 of the ESA 2010. Execution of these social programs represents an implemented production of producers and therefore it is difficult to differentiate between them.

3.618 A list of risks or needs that may require social benefits is presented in paragraph 4.84 of the ESA 2010 as follows:

a) disease;
b) disability;
c) an accident at work or an occupational disease;
d) retirement age;
e) survivors;
f) maternity leave;
g) family;
h) employment promotion;
i) unemployment;
j) housing;
k) education;
l) general emergency.

3.619 In the case of housing, social benefits are payments by public authorities to tenants to reduce their rental, in addition to special benefits paid by public authorities in their capacity as employers.

Criteria for distinguishing between subsidies and social benefits in kind

3.620 To make a practical differentiation between subsidy and social benefit, we will proceed with an analysis of specific programs in the general government sector, considering the following to be essential:

1) Defining the purpose of the payment in the context of paragraph 4.84 (the government must aim to eliminate the social risks of households);

2) The beneficiary must be specified in general in the context of the program and must not be linked to a specific type of producer.

3) The direct beneficiary is household (there is no intermediate stage between the beneficiary and the producer)

Classification of subsidies D.31 or D.39

3.621 Similar to the distinction between subsidies and social transfers in kind, it is difficult to divide subsidies into production subsidies and subsidies on products.

3.622 In practice, subsidies on D.31 products must be clearly linked to the number of pieces of production (e.g. milk produced per liter, etc.) or to the price at which the production was realized. If it was possible to express P.11 in a given period as "p x q = P.11" where "p" represents the price and "q" the quantity produced. We consider as subsidies on production only those schemes which are linked to "p" or "q". In all other cases, the aid is classified as subsidies on production D.39. The following table presents the reported values of subsidies in expenditure S.13.

Table 3.379 Subsidies details

in thd. €

	2021
D319 PAY	**401 123**
Green energy	401 123
D39 PAY	**968 029**
FIN1-12	966 391
FIN2-04 acrual	1 638

Table 3.380 D39PAY by COFOG groups **in thd. €**

	2021
Fin 1-12, Fin 2-04	
01 - General public services	-
02 - Defence	-
03 - Public order and safety	-
04 - Economic affairs	824 449
05 - Environmental protection	12 680
06 - Housing and community amenities	4 707
07 - Health	37 771
08 - Recreation, culture and religion	80 259
09 - Education	8 163
10 - Social protection	-
Total	**968 029**

Table 3.381 D39PAY by COFOG 2 **in thd. €**

	2021
Fin 1-12, Fin 2-04	
04 - Economic affairs	**824 449**
04.1	232 006
04.2	112 177
04.3	28 421
04.4	53
04.5	295 304
04.6	0
04.7	153 721
04.8	2 767
05 - Environmental protection	**12 680**
05.1	1 324
05.2	82
05.3	11 115
05.4	151
05.6	8
06 - Housing and community amenities	**4 707**
06.1	253
06.2	3 013
06.3	2
06.4	160
06.6	1 279
07 - Health	**37 771**
07.1	0
07.2	256
07.3	183
07.4	473
07.5	72
07.6	36 787
08 - Recreation, culture and religion	**80 259**
08.1	26 997
08.2	34 751
08.3	17 466
08.4	298
08.6	747
09 - Education	**8 163**
09.1	350
09.2	14
09.4	524
09.5	785
09.6	654
09.8	5 836
Total	**968 029**
	2021
Fin 1-12, Fin 2-04	
04 - Economic affairs	**824 449**
04.1	232 006
04.2	112 177
04.3	28 421
04.4	53
04.5	295 304
04.6	0
04.7	153 721
04.8	2 767
05 - Environmental protection	**12 680**
05.1	1 324

05.2	82
05.3	11 115
05.4	151
05.6	8
06 - Housing and community amenities	**4 707**
06.1	253
06.2	3 013
06.3	2
06.4	160
06.6	1 279
07 - Health	**37 771**
07.1	0
07.2	256
07.3	183

3.623 The largest amounts of subsidies in the monitored period were recorded under COFOG group 04 – economic area, mainly transport (04.5), agriculture (04.2) and general economic and work area (04.1) and these payments were provided mainly on the basis of calls for proposals (agriculture), public interest contracts (road and rail transport).

3.624 In the Slovak Republic, there was no system of support for car sales in 2021 through the so-called „car scrap scheme“.

2021

GNI Inventory - SK

ESA 2010

Chapter 4

Income approach

Reference framework, borderline cases, valuation, exhaustiveness, compensation of employees, taxes on production and imports, subsidies, gross operating surplus, mixed income, consumption of fixed capital

CHAPTER 4 INCOME APPROACH

4.0 GDP according to the income approach

4.1 For the calculation of GDP by income approach, no independent method is used. The reason lies in the lack of relevant data for direct independent calculation of the operating surplus and mixed income. Both sub-aggregates are obtained as balancing residual items in the sectoral generation of income account.

Table 4.1 Particular components of income approach of GDP by NACE sections **in thd. €**

NACE	D.1 Compensation of employees	D.29 Other taxes on production	D.39 Other subsidies on production (-)	B.2g Gross operating surplus	of which Imputed rents of owner-occupied dwellings	B.3g Gross mixed income
A	790 014	69 064	-756 682	835 013	-	972 012
B	108 414	6 236	-441	38 145	-	4 660
C	10 016 820	173 251	-410 086	6 108 078	-	1 057 355
D	593 977	58 797	-723	1 290 246	-	15 299
E	483 252	25 218	-17 707	419 161	-	19 624
F	1 774 805	37 957	-23 262	1 972 227	-	4 194 728
G	6 171 950	80 516	-81 224	2 197 904	-	1 259 295
H	2 577 928	114 386	-93 496	2 566 514	-	471 723
I	825 290	7 845	-113 623	366 130	-	267 662
J	2 128 197	30 793	-14 588	2 019 559	-	488 406
K	1 138 292	51 540	0	1 547 747	-	179 720
L	442 541	78 834	-7 079	9 172 770	7 792 020	347 444
M	2 212 949	33 830	-14 756	1 868 932	-	1 457 209
N	1 344 065	24 568	-25 099	1 119 562	-	608 821
O	5 364 171	51 945	0	1 784 031	-	828
P	3 254 020	12 175	-8 094	376 022	-	100 105
Q	3 328 021	43 852	-120 741	819 174	-	339 347
R	454 516	118 167	-17 216	1 442 637	-	105 257
S	400 353	8 005	-4 247	144 649	-	391 460
T	46 310	0	0	0	-	0
Total	**43 455 885**	**1 026 979**	**-1 709 064**	**36 088 501**	**7 792 020**	**12 280 955**

Table 4.2 Components of income approach of GDP by institutional sectors **in thd. €**

	S.11	S.12	S.13	S.14	S.15	Total
D.1 Compensation of employees	26 364 242	1 136 133	11 408 561	3 861 390	685 559	**43 455 885**
D.21 Taxes on products	-	-	-	-	-	**11 191 412**
D.29 Other taxes on production	637 515	59 058	147 816	175 135	7 455	**1 026 979**
D.31 Subsidies on products (-)	-	-	-	-	-	**-401 123**
D.39 Other subsidies on production (-)	-1 574 122	0	-	-134 942	-	**-1 709 064**
B.2g Gross operating surplus	23 262 279	1 572 942	3 408 245	7 792 020	53 015	**36 088 501**
B.3g Gross mixed income	-	-	-	12 280 955	-	**12 280 955**
B.1*g Gross domestic product	-	-	-	-	-	**101 933 545**

4.1 Reference framework

4.2 The delimitation of institutional units and sectors, classifications used and the main sources are the same as for the compilation of GDP by production approach (see Chapter 3.1). All components of GDP by income approach are compiled based on the statistical and

administrative data sources, except for the operating surplus and mixed income, which are obtained as balancing items of the generation of income account.

4.3 The calculation of individual components is based on the annual and quarterly statistical surveys and administrative data sources, which are described in more detail in Chapters 4.7, 4.8, 4.9 and 10. The methods for exhaustiveness adjustments for the income approach are described in Chapter 7.3.

4.4 The quality, periodicity and timeliness of statistical and administrative sources and the system of grossing-up for sample statistical surveys are ensured similarly to the calculation of GDP by production approach (a more detailed description is provided in Chapter 3).

4.2 The borderline cases

Income in kind and intermediate consumption

4.5 According to ESA 2010 § 4.07, the expenditures of employers necessary for the employers' production process should be excluded from wages and salaries. According to the accounting practice in the Slovak Republic, allowances for business travelling of employees are charged to accounting class 512 - travel costs, which enter into intermediate consumption (except for the narrow type of per diems which are considered wages and salaries). Representation expenses are charged to class 513 - representation costs, which also enter into intermediate consumption. All other items from § 4.07 are charged to class 527 - statutory social costs or 528 - other social costs. To ensure that these items are included in intermediate consumption (and thus not in wages and salaries), these cases are treated within the explanatory note to the item "other costs included in intermediate consumption" in the survey module 178 of Roč 1-01. As these items are charged outside the accounting class for wage costs, it is ensured that they do not enter into the calculation of wages and salaries.

4.6 On the other hand, the expenditure of employers treated as income in kind are supposed to be recorded in the module 187 of Roč 1-01 from which the items enter into the wages and salaries in kind. The borderline cases are treated directly within the explanatory notes for this module (e.g. only the clothing that can be used at work as well as outside of the workplace is recorded in module 187 while the clothing and uniforms used only at work are recorded in module 178 as intermediate consumption).

Daily allowances on business trips

4.7 The guidelines on the recording of daily allowances (document NAWG/2021/CN 1125) distinguish between narrow and broad type of per diem. The narrow type daily allowances are those designed to cover basic costs that would otherwise be bought by the employee on their own account (e.g. for food) while the broad type of per diems encompass also other items like hotel costs or flight costs. The agreed interpretation on the recording of per diems is that all narrow type daily allowances should be recorded as wages and salaries (D.11) and other per diems (broad per diems except the narrow part) should be recorded as intermediate consumption (P.2).

4.8 According to the accounting practice in Slovakia, any allowances for business travelling of employees are charged in accounting class 512 – travel costs, which enter into intermediate consumption (P.2) in national accounts. This broad type of per diems encompasses also a narrow type (daily allowances for meals). To be consistent with the guidelines the SO SR estimates the amount of narrow type per diems for individual institutional sectors and these values are deducted from intermediate consumption so that only other (broad) type per diems remain included in P.2.

4.9 On the other hand the narrow type daily allowances are already recorded in wages and salaries in kind so the guidelines are followed and no additional adjustment in D.11 is needed. The values for daily allowances for meals were estimated only for sectors S.11, S.12, S.13 and S.14. For sector S.15 this issue was found non-material.

4.10 The calculation is based on data for income in kind from the statistical surveys in enterprises. In the statistical survey for large non-financial enterprises Roč 1-01 the item “Reimbursement of meals on business trips” is reported separately in module 187. However the individual elements of income in kind in module 187 have been surveyed only once in four years since 2014 (years 2018 and 2022) due to reducing the burden of reporting units. Thus for other years only total amount of income in kind was at disposal. For these years the value of daily allowances was estimated using the average proportion of item “Reimbursement of meals on business trips” in total income in kind taken from the years where this breakdown was available. Especially for years 2020 and 2021 the estimated ratios were reduced based on the assumption that fewer business trips were held due to the COVID pandemic restrictions. The same reduced ratio was applied also for other sectors.

4.11 The similar approach was used for other sectors. Where only total value for income in kind was reported, the average ratios from Roč 1-01 survey were used to estimate the allowances for meals on business trips. In sector S.13 the narrow type per diem was estimated as a proportion from the total expenditures on business trips taken from the budgetary statement on revenues and expenditures FIN 1-12.

Intangible fixed assets

4.12 Intangible fixed assets, which comply with the capitalisation criterion of the utilisation for 1 year, are recorded as gross fixed capital formation. Given that in Slovak legislation the definition criterion for long-term assets is the acquisition price of intangible assets above €1.700, a module 581 - Intermediate consumption threshold was introduced in the annual statistical survey. This way we obtain the information necessary to reclassify such expenses from intermediate consumption to GFCF. More detailed information about the module is provided in Chapter 5.2.2.

4.13 The borderline cases related to recording of taxes on production and import and subsidies are described in more details in Chapters 4.8 and 4.9.

4.3 Valuation

4.14 All flows and stocks recorded in the annual sectoral accounts are expressed in monetary terms at current prices. Flows are recorded on accrual basis.

4.15 Income in kind of employees is expressed in statistical questionnaires in basic prices (if the products are produced by the employer) or at purchaser's prices (if they are purchased by employer, e.g. clothes, uniforms, etc.). The value of income in kind is taken over from the business book-keeping system. In case of general government sector S.13, the income in kind is recorded within two items of the budgetary classification 637013 - Wages in kind and 637014 - Catering (see Table 4.12).

4.16 In the case where products and services are provided by the employer at reduced prices (e.g. meals at reduced prices, or reduced interest on loans), only the subsidized part paid by the employer is reported, excluding contributions paid by the employee (see also Chapter 7 – Recording of income in kind).

4.17 Compensation of employees is recorded at the time when the work is done (they are charged to costs). The extra payments and ad-hoc bonuses are recorded when they are due to be paid. In line with the accounting rules, the cash flows related to a calendar year (since 1 January until 31.12) are accrued and the specific adjustments are made in case of the paydays for December of the calendar year.

4.18 A detailed description of adjustments made to bring recording of taxes on production and import and subsidies to an accruals basis is presented in Chapters 3.27 and 3.28.

4.4 Transition from private accounting and administrative concepts to ESA 2010 national accounts concepts

4.19 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 delineate the data; in more difficult cases also the expert estimate is accepted.

4.20 In case of entities classified in the sector of general government, the units should register into the system of State Treasury and Data Centre and submit the statements in compliance with the budgetary process.

4.21 A more detailed description of adjustments for the transition from private accounting to national accounts concepts is presented in Chapters 3.4 and 5.4.

4.22 Conceptual adjustments in the income approach were made in items *D.1 - Compensation of employees* and *B.2g - Gross operating surplus (CFC)* due to the reclassification of reporting units between sectors S.11, S.13 and S.15, for compensation of in-house staff in sector S.14 and in item *D.2 - Taxes on production and imports* for car registration. A more detailed description of the conceptual adjustments can be found in Chapters 4.7, 4.8 and in Chapter 3.

Table 4.3 Overview of conceptual adjustments in the income approach of GDP **in thd. €**

Conceptual adjustment item	S.11	S.13	S.14	S.15	Total
D.1 Compensation of employees					
Reclassification of reporting units	-64 170	70 501	-	-6 331	**0**
In-house staff	-	-	46 310	-	**46 310**
B.2g Gross operating surplus					
Reclassification of reporting units (CFC)	-45 289	45 474	-	-185	**0**
D.2 Taxes on production and imports					
Car registration fee	-	-	-	-	**24 563**
Total conceptual adjustments (S.1)	-	-	-	-	**70 873**

4.5 The role of direct and indirect estimation methods, benchmarks and extrapolations

4.23 When calculating the GDP components by income approach, the direct and indirect estimation methods are used. The gross operating surplus and gross mixed income are balancing items of the generation of income account. Description of direct methods and sources for individual components is presented in more detail in Chapters 4.7, 4.8, 4.9 and in Chapter 3. Description of indirect methods for the components *Taxes on production and imports* and *Consumption of fixed capital* is presented in more detail in Chapters 4.8, 4.12 and in Chapter 3.

Table 4.4 Overview of estimation methods for components of GDP income approach

Components of GDP income approach	Methods of estimation	
	Direct	Indirect
Compensation of employees	Statistical surveys, administrative sources, combined data	
Taxes on production and imports	Administrative sources	Extrapolation and models (Insurance)
Subsidies	Administrative sources	
Consumption of fixed capital		CFC (PIM)

4.6 The main approaches taken with respect to exhaustiveness

4.24 For the exhaustiveness purposes the grossing-up and imputations are the first steps being made in the individual sectors. The adjustments for exhaustiveness (non-observed economy) are described in more detail in Chapter 7.

4.25 The adjustments for exhaustiveness within the income approach of GDP were made in item *D.1 Compensation of employees*. These are adjustments for compensation of non-registered employees in sectors S.11 and S.14 (N6), for undervaluation of reported wage data in sectors S.11 and S.14 (N6), for tips in services in sectors S.11 and S.14 (N7) and output used for income in kind in sector S.13 (N7). When estimating particular components of exhaustiveness, the employment method, the results of the questionnaire for Chamber of Auditors and the public survey on tips (see Chapter 7.1.3) were used as well as data on employment and wages obtained from questionnaires for small non-financial enterprises, database Roč3 of entrepreneurs not registered in the business register and administrative data. A more detailed description of exhaustiveness adjustments in the income approach of GDP is presented in Chapter 7.3.

Table 4.5 Adjustments for exhaustiveness in the income approach of GDP **in thd. €**

Indicator	Sector	N1	N2	N3	N4	N5	N6	N7	Total
Compensation of employees	S.11	-	-	-	-	-	543 680	49 707	**593 387**
	S.13	-	-	-	-	-	-	91 920	**91 920**
	S.14	-	-	-	-	-	2 266 369	37 972	**2 304 341**
	Total	-	-	-	-	-	**2 810 049**	**179 599**	**2 989 648**

Tips

4.26 The estimates for tips are based on data from a public survey conducted in year 2024. The survey examined the amount of household expenditure on tips in services for 3 months (October - December 2023). Household expenditures on tips for years 2020-2022 were estimated on the basis of trends found in the relevant expenditure items of the Household budget survey. More detailed information on the methodology for calculating tips is presented in Chapter 7.1.3.3.

Income in kind

4.27 The adjustment for income in kind in sector S.13 was made for those items which were not covered by the administrative sources used to calculate the wages and salaries of employees. These are products and services produced by the employer and provided as income in kind for their own employees (meals for employees in their own canteens, free accommodation services, free travel tickets for employees of transport companies, company cars for private use). A detailed description of the calculation of individual items as well as the administrative sources used are presented in Chapter 7.1.3.3.

4.7 Compensation of employees

4.28 Compensation of employees D.1 includes total remuneration in cash or in kind, for the work done by an employee for an employer during a given accounting period. In annual national accounts they are recorded in the generation of income account on the uses side. In individual institutional sectors the compensation is broken down into wages and salaries (D.11) and employers´ social contributions (D.12). Employers´ social contributions are furthermore broken down into employers´ actual social contributions (D.121) and employers´ imputed social contributions (D.122).

Table 4.6 Compensation of employees by institutional sector **in thd. €**

Sector	D.1	D.11	D.11	D.12	D.121	D.122
	Compensation of employees	Wages and salaries in cash	Wages and salaries in kind	Employers´ social contributions total	Employers´ actual social contributions	Employers´ imputed social contributions
S.11	26 364 242	19 422 010	859 785	6 082 447	5 936 865	145 582
S.12	1 136 133	820 849	33 578	281 706	278 577	3 129
S.13	11 408 561	7 866 664	283 457	3 258 440	2 864 270	394 170
S.14	3 861 390	2 853 474	120 774	887 142	849 717	37 425
S.15	685 559	508 340	8 313	168 906	164 613	4 293
Total	**43 455 885**	**31 471 337**	**1 305 907**	**10 678 641**	**10 094 042**	**584 599**

4.29 Quality of data on compensation of employees is verified by comparison with employment data in the domestic concept of ESA 2010. The ratio indicators are verified in the time series and at the NACE division level - average compensation per employee and average compensation per hour worked. Total employment in the domestic concept of ESA 2010 is expressed by the number of persons in main or sole job (a person with multiple jobs is counted only once). It consists of the number of employees and self-employed persons (entrepreneurs) – residents and non-residents working for resident units.

4.30 The total employment in persons is compiled by balancing method based on comparison and reconciliation of data on supply side of labour force with demand for labour force. The supply of labour is represented by data from Labour Force Survey in households (LFS) which correspond to the national concept of employment. This data are furthermore adjusted with regard to the coverage and the domestic concept of ESA 2010. The demand for labour force is represented by data from statistical surveys (questionnaires), which are already expressed in domestic concept. These are combined with data from administrative sources and expert estimates. Data on the number of employed persons and hours worked are in statistical questionnaires directly linked to items which enter the calculation of compensation of employees so their mutual harmonisation and comparability is ensured. Balance of labour force expressed in full-time equivalents (employment method) is used to estimate unregistered employment for the exhaustiveness adjustments N6. A more detailed description of employment method is presented in Chapter 7.1.3.

4.31 Compensation of employees obtained from the statistical questionnaires covers also compensation paid to non-residents by resident employers. Wages and refunds of wages from statistical questionnaires cover also the wages and refunds of wages of non-residents. These are reported in business surveys separately as an independent item (firms report gross wages provided to non-residents, i.e. employees, who are citizens of other countries and work in our territory for a time period shorter than one year for a resident employer).

4.32 The methodology for the compilation of compensation of employees is described in more details by particular institutional sectors.

Sector of non-financial corporations

Table 4.7 Compensation of employees in S.11 by NACE sections **in thd. €**

NACE	D.1	D.11	D.11	D.12	D.121	D.122
	Compensation of employees	Wages and salaries in cash	Wages and salaries in kind	Employers´ social contributions total	Employers´ actual social contributions	Employers´ imputed social contributions
A	683 680	498 980	17 526	167 174	153 284	13 890
B	108 414	78 132	4 983	25 299	24 839	460
C	9 317 539	6 840 969	242 038	2 234 532	2 187 320	47 212
D	593 831	431 415	22 807	139 609	136 174	3 435
E	344 029	263 461	11 907	68 661	67 126	1 535
F	1 112 695	788 726	66 327	257 642	249 086	8 556
G	4 910 508	3 628 997	119 977	1 161 534	1 144 250	17 284
H	1 783 574	1 220 874	176 566	386 134	361 566	24 568
I	426 732	323 901	12 517	90 314	89 059	1 255
J	2 004 465	1 520 024	39 531	444 910	434 552	10 358
K	-	-	-	-	-	-
L	406 797	296 664	17 598	92 535	91 361	1 174
M	1 872 036	1 423 970	54 679	393 387	387 772	5 615

N	1 229 016	914 124	37 368	277 524	272 123	5 401
O	-	-	-	-	-	-
P	76 048	56 237	1 681	18 130	17 866	264
Q	1 174 169	898 166	26 863	249 140	245 601	3 539
R	193 408	143 467	4 613	45 328	44 638	690
S	127 301	93 903	2 804	30 594	30 248	346
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	**26 364 242**	**19 422 010**	**859 785**	**6 082 447**	**5 936 865**	**145 582**

4.33 The calculation of transactions D.11 (Wages and salaries in cash, Wages and salaries in kind), D.121 (Employers´ actual social contributions) and D.122 (Employers´ imputed social contributions) is based on data from the annual statistical questionnaires Roč 1-01 and Roč 2-01.

4.34 In case of big non-financial enterprises with over 20 employees (Roč 1-01), data from the modules and items listed below enter into the calculation of individual transactions.

304 module **EMPLOYEES AND WAGES**

		In observed year
		1
Wages and refunds of wages of employees (in EUR)	10	
Refunds for on-call work outside the workplace (in EUR)	12	
Payments from profit after taxation to own employees (in EUR)	13	
Other payments from costs – less severance pay (in EUR)	15	
Severance pay (in EUR)	16	

178 module **INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS** (in EUR)

		In observed year
		1
Compulsory statutory insurance contributions paid by the employer for employees	**7**	
Refund of income at temporary working disability	**8**	
Voluntary social contributions of employers	**9**	
Social costs	**12**	

187 module **SPECIFICATION OF INCOME IN KIND OF EMPLOYEES** (in EUR)

			In observed year
			1
Income in kind of employees		1	
of which	Meal vouchers and food provided free of charge	2	
	Reimbursement of meals on business trips	3	
	Products and services as a result of own-account production	4	
	Allowances for sport, recreational and cultural events	5	
	Provision of company cars for private use	6	
	Uniforms or other special clothing	7	
	Housing and accommodation allowances	8	
	The value of interests when providing loans to employees	9	
	Provision of transport to and from employment	10	
	Other	11	

4.35 For small non-financial enterprises (less than 20 employees), the data from Roč 2-01 questionnaire covers only restricted number of required indicators. The missing items are therefore supplemented by data from the quarterly questionnaire Prod 13-04 for small enterprises up to 19 employees as the annual totals of the quarters. In case of questionnaire Roč 2-01 data from the modules and items listed below enter into the calculation of individual transactions:

304a module	EMPLOYEES AND WAGES		In observed year
			1
Wages and refunds of wages of employees (in EUR)		6	

178a module	INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS (in EUR)		In observed year
			1
Income in kind of employees		6	
Social costs		13	
Compulsory statutory insurance contributions paid by the employer for employees		14	
Refund of income at temporary working disability		15	
Voluntary social contributions of employers		16	

4.36 In addition, data from these statistical questionnaires are supplemented by missing data for non-profit institutions serving non-financial corporations. These are taken from the combined data sources (questionnaires NSNO 1-01 and ÚČ NO 1-01) and administrative data sources, specifically from the profit and loss statement ÚČ NUJ 2-01. In this case, only reporting units with 20 or more employees are taken into account.

4.37 For the reference year 2021, several units were reclassified between sectors S.11 and S.13 on the basis of the application of qualitative and quantitative criteria in compliance with paragraphs 2.38, 3.19 and 3.33 of the ESA 2010 methodology. These items are included in the process table under other conceptual adjustments.

4.38 The exhaustiveness adjustments related to compensation of employees in sector S.11 include the adjustments for undeclared wages and unregistered employment (N6) and for tips in services (N7). The calculation of these estimates is based on the results of a questionnaire for the Chamber of Auditors and the data from the public survey on tips (see Chapters 7.1.3 and 7.3 for more details).

4.39 The balancing item in the calculation represents the value of the internal balance between transactions D.121 on the uses side of the generation of income account and D.611 on the resources side of the secondary distribution of income account.

Table 4.8 Calculation of D.1 in sector S.11 **in thd. €**

			D.11 in cash	D.11 in kind	D.121	D.122	D.1
Sources	Surveys and censuses (Roč 1-01, Roč 2-01, Prod 13-04)		18 965 827	863 631	5 678 285	144 260	**25 652 003**
	Administrative sources (ÚČ NUJ)		10 279		3 619	567	**14 465**
	Combined data (NSNO, ÚČ NO)		21 993		6 119	246	**28 358**
	Reclassification of reporting units	-	39 975	3 846	17 306	3 043	**64 170**

Conceptual adjustments	**Conceptual adjustments total**		-39 975	-3 846	-17 306	-3 043	**-64 170**
Adjustments for exhaustiveness	N6 – Undervaluation of wages, unregistered work	+	414 179		125 949	3 552	**543 680**
	N7 - Tips	+	49 707				**49 707**
	Adjustments for exhaustiveness total		463 886		125 949	3 552	**593 387**
Balancing	Transaction D.121p and D.611r				140 199		**140 199**
	Total		**19 422 010**	**859 785**	**5 936 865**	**145 582**	**26 364 242**

Sector of financial corporations

Table 4.9 Compensation of employees in S.12 by NACE divisions **in thd.€**

NACE	D.1	D.11	D.11	D.12	D.121	D.122
	Compensation of employees	Wages and salaries in cash	Wages and salaries in kind	Employers´ social contributions total	Employers´ actual social contributions	Employers´ imputed social contributions
64	799 783	577 132	24 079	198 572	196 832	1 740
65	193 238	138 250	7 110	47 878	47 181	697
66	98 525	72 241	2 129	24 155	24 061	94
84	42 083	31 311	260	10 512	9 918	594
94	2 504	1 915	0	589	585	4
Total	**1 136 133**	**820 849**	**33 578**	**281 706**	**278 577**	**3 129**

4.40 The calculation of transactions D.1, D.11, D.121 a D.122 for sector of financial corporations is based on data from the annual statistical questionnaires Pen 5-01 (Annual questionnaire in banking and non-banking financial institutions) and Poi 5-01 (Annual questionnaire in insurance). Data from the modules and items listed below enter into the calculation of individual transactions:

304c module **EMPLOYEES AND WAGES**

		In observed year
		1
Wages and refunds of wages of employees (in EUR)	11	
Refunds for on-call work outside the workplace (in EUR)	13	
Payments from profit after taxation to own employees (in EUR)	14	
Other payments from costs – less severance pay (in EUR)	16	
Severance pay (in EUR)	17	

584/587 module **COMPLEMENTARY FINANCIAL INDICATORS PEN/POI**

(In EUR)

		In observed year
		1
Social costs	1	
Compulsory statutory insurance contributions paid by the employer for employees	2	
Voluntary social contributions of employers	3	
Refund of income at temporary working disability	4	
Income in kind of employees	5	

4.41 Compensation of employees for private health insurance companies (NACE 84) is calculated from administrative data sources (Statement of income and expenses, costs and revenues and accounting status of a health insurance company VZP-12). Compensation of

employees for non-profit institutions serving financial corporations (NACE 94) is calculated in the same way as for non-profit institutions serving households (NSNO 1-01, ÚČ NO).

Table 4.10 Calculation of D.1 in sector S.12 **in thd. €**

			D.11 in cash	D.11 in kind	D.121	D.122	D.1
Sources	Surveys and censuses (Pen 5-01, Poi 5-01)		787 363	33 578	268 074	2 531	**1 091 546**
	Administrative sources - private health insurance companies (VZP-12)		31 571		9 918	594	**42 083**
	Combined data (NSNO, ÚČ NO)		1 915		585	4	**2 504**
	Total		**820 849**	**33 578**	**278 577**	**3 129**	**1 136 133**

Sector of general government

Table 4.11 Compensation of employees in S.13 by NACE sections **in thd. €**

NACE	D.1	D.11	D.11	D.12	D.121	D.122
	Compensation of employees	Wages and salaries in cash	Wages and salaries in kind	Employers´ social contributions total	Employers´ actual social contributions	Employers´ imputed social contributions
A	5 091	3 543	85	1 463	1 413	50
B	-	-	-	-	0	0
C	635	450	20	165	157	8
D	146	103	13	30	30	0
E	132 154	86 929	5 245	39 980	35 307	4 673
F	1 258	884	37	337	323	14
G	452	340	0	112	112	0
H	632 632	433 428	16 537	182 667	174 517	8 150
I	16 155	11 591	315	4 249	4 016	233
J	67 873	50 301	1 113	16 459	15 385	1 074
K	12 552	8 194	32	4 326	4 172	154
L	10 255	7 174	289	2 792	2 616	176
M	172 070	123 282	2 642	46 146	43 315	2 831
N	21 618	14 249	1 044	6 325	6 107	218
O	5 322 088	3 574 592	187 937	1 559 559	1 248 178	311 381
P	2 840 631	2 041 026	36 153	763 452	723 696	39 756
Q	1 914 158	1 325 246	25 678	563 234	541 867	21 367
R	232 358	166 353	6 041	59 964	56 189	3 775
S	26 435	18 979	276	7 180	6 870	310
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	**11 408 561**	**7 866 664**	**283 457**	**3 258 440**	**2 864 270**	**394 170**

4.42 The main data source for calculation of compensation of employees in the sector of general government is the statement on income and expenditures (Fin 1-12). This type of statement contains cash data on income and expenditures broken down by the economic classification of budgetary classification (EKRK). In line with the ESA 2010 methodology, a transformation bridge was constructed (annually updated). According to the transformation bridge, the following items of EKRK are part of calculation of compensation of employees for 2021:

Table 4.12

ESA 2010	Description	EKRK	EKRK item description
D.1	**Compensation of employees:**		
D.11	**Wages and salaries**	610000	Wages, salaries, service incomes and other personal payments
		611000	Basic- tariff salary , personal, basic, functional salary including compensations
		612000	Extra payments and bonuses
		613000	Compensation for emergency services
		612001	Individual bonus
		612002	Other bonuses except individual bonus
		613000	Compensation for emergency services
		614000	Remunerations
		615000	Other personal compensations
		616000	Extra pay and additional pay
		637006	Refunds
		637009	Refunds of wages and salaries
		637013	Wages in kind
		637014	Catering
		637026	Other remunerations
		637027	Compensation of employees for work other than employment relationship
		631000-631004 (13,5% of items)	Travel expenses : domestic; foreign; on temporary assignment to work and inception of the labour relation; travel allowances to own-employees
D.12 (D.121+D.122)	**Employers´ social contributions**		
D.121	**Employers´ actual social contributions**		
D.1211	**Employers´ actual pension contributions**	625002	Contributions on old age insurance
		625004	Contributions on invalidity insurance
		627000	Contributions to supplementary pension insurance companies
		628002	Contributions on pension benefits
		628004	Contributions on disability pension benefits
		628005	On retirement allowance
		629000	Contributions to old age pension saving
D.1212	**Employers´ actual non-pension contributions**	621000	Insurance premiums payable to the General Health Insurance Company
		623000	Insurance premiums payable to other health insurance companies
		625000	Insurance premiums payable to the Social Insurance Company
		625001	Insurance premiums on sickness
		625003	Accident insurance
		625006	Guarantee insurance
		625005	Unemployment insurance
		625007	Insurance for reserve solidarity fund
		628000	Insurance premiums payable to special accounts
		628001	On sickness insurance
		628003	On accident insurance
D.122	**Employers´ imputed social contributions**		
D.1221	**Employers´ imputed pension contributions**		Reclassification of part of paid social security benefits into the employer unfunded insurance scheme (related to pensions scheme of soldiers - BR2024)
D.1222	**Employers´ imputed non-pension contributions**	637016	Allocation to the social fund
		642013	Transfer for retirement benefits
		642012	Transfer for severance pay to employees
		642015	For sickness benefit
		642017	Benefits in respect of accidents at work and occupational diseases
		642035	Transfer to cover financial matters for the armed forces and corps

4.43 The social security system of policemen and soldiers is regulated since 1 July 2002 by the Law No. 328/2002 Coll. on social security of soldiers and policemen and other law supplements and modifications, as amended. In compliance with the valid legislation the pension allowances are paid to separate accounts of ministries, under the competence of which the regulation of armed forces and security corps and the Slovak Intelligence Service falls.

4.44 The social contributions of employers for the soldiers and policemen, together with the social contributions of soldiers and policemen as employees, are paid to the purpose funds on sickness, injury and retirement. The retirement pension is provided to the police officers and professional soldiers who has been in service for at least 25 years.

4.45 The social security benefits are paid from a specific account. The administrator of this account is the Social Security Office of the ministry. The administrator of the specific account of the Ministry of Defence is the Military Social Security Office. The following contributions are treated as receipts of this specific account:

- sickness insurance premiums,
- injury insurance premiums,
- retirement pension insurance premiums,

which are paid to the separate account of Ministry by the employees (policemen and soldiers), as well as by their employers (Service offices and Service authorities). The description of main sources for the sub-sector of Social Security Funds S.1314 is presented in Chapter 3.1.

Table 4.13 Calculation of D.1 in sector S. 13 **in thd. €**

			D.11 in cash	D.11 in kind	D.121	D.122	D.1
Sources	Administrative sources (FIN 1-12, FIN 2-04, UC ROPO 1-01,UC NUJ 1-01, UC POD 1-01)		7 822 081	187 691	2 845 397	390 971	**11 246 140**
Conceptual adjustments	Reclassification of reporting units	+	44 583	3 846	18 873	3 199	**70 501**
	Conceptual adjustments total		44 583	3 846	18 873	3 199	**70 501**
Adjustments for exhaustiveness	N7 – income in kind	+		91 920			**91 920**
	Adjustments for exhaustiveness total			91 920			**91 920**
	Total		**7 866 664**	**283 457**	**2 864 270**	**394 170**	**11 408 561**

4.46 For the reference year 2021, a sector reclassification of several units was done, according to the results of the 50% principle and EDP AP (the case of “Slovak water management company – SVP”). The selected units were reclassified from sector S.13 into sector S.11 and from sectors S.11 and S.15 into sector S.13 on the basis of the application of quantitative and qualitative rules in the context of paragraphs 2.38, 2.39, 3.19 and 3.33 of ESA 2010. In case of Local Action Groups - LAGs, § 2.111 of ESA 2010 and provisions of the Manual on government deficit and debt (MGDD) were also taken into consideration.

4.47 Adjustments for exhaustiveness for compensation of employees in sector S.13 include an adjustment for products and services from own-account output used as wages in kind for employees (N7). Different administrative sources are used in the calculation of these estimates

according to the particular types of income in kind (see the detailed description in Chapter 7.1.3).

Sector of households

Table 4.14 Compensation of employees in sector S.14 by NACE sections **in thd. €**

NACE	D.1	D.11	D.11	D.12	D.121	D.122
	Compensation of employees	Wages and salaries in cash	Wages and salaries in kind	Employers´ social contributions total	Employers´ actual social contributions	Employers´ imputed social contributions
A	101 243	74 686	4 088	22 469	21 361	1 108
B	-	-	-	-	-	-
C	698 646	521 359	23 031	154 256	149 012	5 244
D	-	-	-	-	-	-
E	7 069	5 267	202	1 600	1 526	74
F	660 852	488 442	19 394	153 016	140 026	12 990
G	1 260 990	932 064	35 142	293 784	283 605	10 179
H	161 722	121 146	5 868	34 708	32 736	1 972
I	382 063	285 249	16 342	80 472	79 024	1 448
J	55 859	41 775	1 994	12 090	11 436	654
K	34 194	24 752	408	9 034	8 910	124
L	11 231	7 597	630	3 004	2 899	105
M	164 756	118 343	2 580	43 833	42 263	1 570
N	93 431	69 116	3 106	21 209	20 448	761
O	-	-	-	-	-	-
P	24 491	17 892	1 478	5 121	5 037	84
Q	92 376	66 832	1 242	24 302	23 905	397
R	14 808	10 869	658	3 281	3 222	59
S	51 349	35 750	2 169	13 430	13 108	322
T	46 310	32 335	2 442	11 533	11 199	334
U	-	-	-	-	-	-
Total	**3 861 390**	**2 853 474**	**120 774**	**887 142**	**849 717**	**37 425**

4.48 For calculation of the compensation of employees of entrepreneurs in the household sector S.14 the annual combined data source (Database Roč 3) is used. Since year 2013 this data source has replaced the original annual statistical questionnaire Roč 3-01 (Annual report on physical persons not registered in the business register). The Database Roč 3 is based on the use of several administrative sources:

- income tax returns,
- financial statements for simple accounting Úč FO 1-01, Úč FO 2-01,
- statements for double-entry bookkeeping Úč POD 1-01, Úč POD 2-01, Úč Muj 1-01, Úč Muj 2-01,
- data from the Social Insurance Company.

4.49 Data for individual reporting units are integrated from various administrative sources and computed for the entire population of employers from sector S.14 using mathematical-statistical methods. A more detailed description of the individual administrative sources is given in Chapter 10.

4.50 The following items enter into the calculation of compensation of employees:

- Wages and refunds of wages of employees,
- Income in kind of employees,
- Compulsory statutory insurance contributions paid by the employer for employees,
- Refund of income at temporary working disability,
- Social costs.

4.51 Compensation of employees as in-house staff (NACE 97) is included in the calculation as a conceptual adjustment. The estimation of these data is described in more detail in Chapter 3 (output of households as employers of domestic personnel).

4.52 Exhaustiveness adjustments for compensation of employees in sector S.14 include adjustment for wages of unregistered employees and undervaluation of wages (N6) and for tips in services (N7). The calculation of these estimates is based on the results of the comparison and balance of employment data and on the data from the public survey on tips (see Chapters 7.1.3 and 7.3).

4.53 The balancing item in the calculation represents the value of the internal balance between transactions D.121 on the uses side of the generation of income account and D.611 on the resources side of the secondary distribution of income account.

Table 4.15 Calculation of D.1 in sector S. 14 **in thd. €**

			D.11 in cash	D.11 in kind	D.121	D.122	D.1
Sources	Combined data (Database Roč 3)		1 037 489	118 332	345 850	15 459	**1 517 130**
Conceptual adjustments	In-house staff	+	32 335	2 442	11 533		**46 310**
	Conceptual adjustments total		32 335	2 442	11 533		**46 310**
Adjustments for exhaustiveness	N6 – unregistered work, undervaluation of wages	+	1 745 678		498 725	21 966	**2 266 369**
	N7 - Tips	+	37 972				**37 972**
	Adjustments for exhaustiveness total		1 783 650		498 725	21 966	**2 304 341**
Balancing	transaction D.121p and D.611r				-6 391		**-6 391**
	Total		**2 853 474**	**120 774**	**849 717**	**37 425**	**3 861 390**

Sector of non-profit institutions serving households

Table 4.16 Compensation of employees in sector S.15 by NACE sections **in thd. €**

NACE	D.1	D.11	D.11	D.12	D.121	D.122
	Compensation of employees	Wages and salaries in cash	Wages and salaries in kind	Employers´ social contributions total	Employers´ actual social contributions	Employers´ imputed social contributions
I	340	227	4	109	106	3
L	14 258	10 629	174	3 455	3 367	88
M	4 087	3 004	49	1 034	1 008	26
P	312 850	230 903	3 776	78 171	76 184	1 987
Q	147 318	108 687	1 777	36 854	35 918	936
R	13 942	10 629	174	3 139	3 059	80
S	192 764	144 261	2 359	46 144	44 971	1 173
Total	**685 559**	**508 340**	**8 313**	**168 906**	**164 613**	**4 293**

4.54 To calculate the compensation of employees in the sector of non-profit institutions serving households the statistical sources are used. They are represented by questionnaires NSNO

1-01 and Práca 2-04. The annual statistical questionnaire NSNO 1-01 is submitted by selected reporting units. Grossing-up of sample file to the register of organizations is based on two criteria NACE (industries) and KATP (category of number of employees). Items from the module below enter into the calculation of individual transactions:

391 module	EMPLOYEES, WAGES AND OTHER COSTS		In observed year
			1
	Wages and refunds of wages of employees (in EUR)	9	
	Income in kind of employees (in EUR)	10	
	Other payments from costs (in EUR)	11	
	Compulsory statutory insurance contributions paid by the employer for employees (in EUR)	12	
	Social costs (in EUR)	13	
	Severance pay (in EUR)	14	
	Retirement benefits (in EUR)	15	
	Refund of income at temporary working disability (in EUR)	16	

4.55 The questionnaire Práca 2-04, which covers also non-profit institutions serving households, is used as an additional reference data source. Items from the module below enter into the calculation of individual transactions:

5 module	EMPLOYEES AND WAGES		In observed year
			1
	Wages and refunds of wages of employees (in EUR)	11	
	Refunds for on-call work outside the workplace (in EUR)	15	
	Other payments from costs (in EUR)	17	
	Severance pay (in EUR)	18	
	Refund of income at temporary working disability (in EUR)	19	
	Compulsory statutory insurance contributions paid by the employer for employees (in EUR)	20	

4.56 For the reference year 2021, several units were reclassified from sector S.15 to sector S.13 on the basis of the application of qualitative and quantitative criteria in compliance with paragraphs 2.38, 3.19 and 3.33 of the ESA 2010 methodology. These items are included in the process table under other conceptual adjustments.

Table 4.17 Calculation of D.1 in sector S.15 **in thd. €**

			D.11 in cash	D.11 in kind	D.121	D.122	D.1
Sources	Surveys and censuses (NSNO 1-01, Práca 2-04)		512 948	8 313	166 180	4 449	**691 890**
Conceptual adjustments	Reclassification of reporting units	-	-4 608		-1 567	-156	**-6 331**
	Conceptual adjustments total		-4 608		-1 567	-156	**-6 331**
	Total		**508 340**	**8 313**	**164 613**	**4 293**	**685 559**

4.7.1 Wages and salaries

4.57 Wages and salaries for the total economy are presented as a sum of all institutional sectors. Data on wages obtained from statistical sources cover the majority of employees in the national economy. For institutional units, for which there are no statistical data available, the administrative source are used or the expert estimates are made so the exhaustiveness is ensured. Wages and salaries in cash are calculated from several wage items from statistical questionnaires. They include social contributions, income taxes and other payments paid by the employee, including those deducted by the employer and paid directly into social security schemes, tax authorities, etc. on behalf of the employee. The inclusion of these items is ensured directly in the methodology of payroll data reporting in the company reporting system.

4.58 Wages and salaries in kind are shown separately based on the indicator called *Wages and salaries in kind* available from the statistical questionnaires (or from administrative data by EKRK items for sector S.13). Items referred to in § 4.07 of ESA 2010 are not included into wages and salaries (see Chapter 4.2). Estimates for tips are included into wages and salaries in sectors S.11 and S.14 and are based on the public survey on the expenditures of households in the informal sector (see Chapter 7.1.3).

4.7.2 Employers' social contributions

4.59 Employers' social contributions D.12 are formed by the value of actual social contributions D.121 and imputed social contributions D.122, paid by employers for their employees to ensure the social benefits for them.

4.60 The actual employers´ social contributions D.121 are represented by social contributions, which are paid by employers for the benefit of their employees into the social security funds or to other institutional units responsible for the administration of the social security system. Although the employer pays them directly into the social security fund, the payments are realized for the benefit of employees.

4.61 Imputed social contributions of employers D.122 represent the counterpart to the social allowances not financed from funds, which are paid directly by employers to their employees without the participation of insurance companies or autonomous pension funds or separated reserves for this purpose.

4.62 The actual social contributions of employers are not broken down in the statistical questionnaires into contributions to pension schemes and contributions paid to other than pension schemes. Within the indicator “Compulsory social contributions paid by the employers” they are reported in total for both types of contributions. They can be divided only by estimates, which are based on the amounts of social contributions for particular sectors and the total payment received by relevant pillars of the pension scheme in relation to the payments for other social and health insurance.

4.63 In order to ensure that estimates of employers’ social contributions for government sector are comprehensive and correctly divided into pension and non-pension contributions, the methodology aligns with ESA 2010 guidelines (§4.09 and §4.10). Specifically, the imputed employer’s social contributions (D.122) are not calculated using actuarial methods. Instead,

they are derived as the difference between total social contributions and the benefits paid out to members of the armed forces. The main benefits, as reported in the annual report of the managing unit, include pensions and benefits received in the form of spa and/or medical treatments. Cash benefits paid to former employees, which exceed their received contributions, are considered pension benefits, covering old age. On the other hand, benefits received as medical treatment, which are specific to both active and former armed forces members, are treated as non-pension benefits.

4.64 Considering that the estimation of D.122 for the government sector is based on the benefits-paid method, the recommendations of the GNI Committee on imputed social contributions (GNIC/396 Rev.1) are followed. There have been no significant changes to the defined benefit pension scheme for government employees in recent years. The social insurance system for armed forces members has been in place for many years and remains largely unchanged.

4.65 Although a comprehensive investigation into the need for changing the sources and methods of estimating imputed contributions was not conducted during the last major revision, the basic features of the system were analysed and discussed with Eurostat. This analysis, underpins the current recording practices.

4.66 Since the benefits-paid method is used, its sensitivity to changes is acknowledged. However, the system in Slovakia applies exclusively to members of the armed forces and is therefore unaffected by privatisation or transactions involving private entities. While there is awareness of similar schemes possibly applying to police members, this has not yet been investigated. Additionally, comparable arrangements exist for artistic performers and Olympic medallists.

4.67 No alternative calculations were carried out for Table 29 of the ESA 2010 Transmission Programme ("Accrued-to-date pension entitlements in social insurance"), and as a result, no comparison or analysis of major differences was undertaken.

4.8 Taxes on production and imports

4.68 Information on the methodology for calculation of tax income is provided in chapter 3.27. In case of the general government sector, the revenues and expenses are identifiable based on the income and expenditure statement (Fin 1-12). In this statement, all revenues and expenses are identified on the basis of the economic classification of the budgetary classification (EKRK) and the classification by purpose (COFOG). In addition, it is possible to identify the specific unit to which they are related (e.g. Ministry of Defense of the Slovak Republic, SOSR, etc.). This detailed information allows to identify items belonging to taxes according to the ESA 2010 definitions. Taxes on production and imports levied by the institutions of the EU (S.2) are described in more detail in the Chapter 8.3. The tax income received in sectors S.13 and S.2 is presented in the following tables.

Table 4.18 Overview of taxes on production and imports **in thd. €**

	Items	S.13	S.2	Total
D.2	Taxes on production and imports	12 056 528	161 863	12 218 391
D.21	Taxes on products	11 053 104	138 308	11 191 412

D.211	Value added tax	7 494 069		7 494 069
D.212	Taxes and duties on imports excluding VAT	0	138 308	138 308
D.2121	Import duties	0	132 235	132 235
D.2122	Taxes on imports excluding VAT and import duties	0	6 073	6 073
D.214	Taxes on products excluding VAT and import duties	3 559 035		3 559 035
D.29	Other taxes on production	1 003 424	23 555	1 026 979

Table 4.19 Calculation of D.211 for sector S.13 **in thd. €**

Sources and adjustments	Items	Value
Administrative sources	FIN 1-12	7 760 692
	Accrual taxes and social contributions	-266 623
Total		**7 494 069**

Table 4.20 Calculation of D.214 for sector S.13 **in thd. €**

Sources and adjustments	Items	Value
Administrative sources	FIN 1-12	2 701 020
	Accrual taxes and social contributions	31 735
	EOSA 'Fee for stocking of emergency oil reserves	91 567
	Green energy	559 154
	National Nuclear fund- Electricity consumption tax intended for liquidation of decommissioned nuclear facilities	76 225
Extrapolation and models	Levy on part of non-life insurance - compulsory motor liability insurance	25 645
Other conceptual adjustment	A21 – registration fee for cars	73 688
Total		**3 559 035**

4.69 More details on the definition and calculation of the item Compulsory motor liability insurance for damage caused by the operation of a motor vehicle (extrapolation and models) is provided in the Chapter 3.17.

4.70 In the framework of benchmark revision 2024, the SOSR reclassified all revenues reported on the EKRK items entering the calculation of D.212 as transaction D.75REC. It was concluded that the reported amounts were related to fines or settlements attributed by courts to past cases. Since Slovakia's entry into the EU in 2004, it no longer collects customs duties or similar taxes on goods traded with other EU member states. The EU operates as a single customs union, meaning there are no internal tariffs between member countries. Instead, all customs duties on goods imported from outside the EU are collected at the point of entry into the Union and become part of the EU's common budget. As a result, Slovakia does not receive these taxes independently, as they are managed at the EU level.

Table 4.21 Calculation of D.29 for sector S.13 **in thd. €**

Sources and adjustments	Items	Value
Administrative sources	FIN 1-12	1 096 202
	Accrual taxes and social contributions	12 346
	DK21 - gambling licenses (source: Gambling Regulatory Authority)	1 619
	Implementation of the Eurostat decision on the statistical recording of member states´ contributions to the Single Resolution Fund (EKRK 195000)	- 23 555
	Exclusion of sales revenue from CO2 permits and tax revenue imputation	- 34 063
Other conceptual adjustment	A21 – registration fee for cars	- 49 125
Total		**1 003 424**

4.71 The list and description of taxes on production and imports paid to the EU institutions are described in more detail in Chapter 8.3. Data on payments from traditional own resources (customs duties and agricultural fees) are obtained from the State closing account presented by the Ministry of Finance of the Slovak Republic. All records are based on information from the Fin 1-12 statement in which the budget classification items related to traditional own resources are presented in detail. They are recorded on the accrual basis.

4.72 Generally speaking, in some cases it is not easy to determine the difference between the tax income and sale. Within the classification of income, we examine if the given entity, which has reported an income, provides a service or product to the paying entity and in what relation is the income to the costs of the given entity. The administrative statements are to be considered as the source of information on all types of taxes.

Table 4.22 Breakdown of indicators by the economic classification of budgetary classification

EKRK code	Name	ESA 2010 code
121	**Tax on real estate**	**D.29 other taxes on production**
121001	Tax on land	
121002	Tax on structures	
121003	Tax on dwellings and non-residential space in the residential house	
133	**Taxes on specific services**	
133001	Tax on dog	
133005	Tax on the entry and stay of car in the historical places	
133012	Tax on the use of public environment	
133014	Tax on the placement of nuclear device	
133015	Tax on development	
134	**Taxes on use of goods and activity performance permits**	
134001	Tax on the refund of the mining territory	
134002	Tax on motor vehicles	
134004	Tax on the refund of storage of gas or liquids	
139	**Other taxes on goods and services**	
139001	Refund of public services provided by RTVS	
139002	Cancellation of local payments	
192000	Special levy of selected financial institutions	
195000	Contribution to the crisis management financing	
221	**Administrative payments**	
221002	Revenues from sales of stamps	
221004	Other payments	
221005	Licences	
229	**Other administrative payments, other fees and pays**	
229001	Tax on the drainage of sewerage water to surface water	
229005	Tax on the pollution	
229006	Tax on emission allowances trading	
292022	Tax on the contributions to the Deposit Protection Fund and the Investment Guarantee Fund	
292023	Tax on the contributions from the gambling operator	

Payment for dog

4.73 According to the Slovak legislation, the municipalities have the right to collect taxes. Payment for dog is a typical payment collected by the local municipality, which is connected to the ownership of dog. The payment is paid by physical persons (households) as well as by entrepreneurs based on the municipality Act of Law (decree). The municipality states the level

of this payment and ensures the agenda related to the collection of this fee. The local police can examine the owner if the payment has been paid or not.

4.74 The payment is classified as tax, whereas the services related to the payment are not adequate to the sum paid. Some municipalities provide the dog owners with special bags for their excrements, what can be considered as a service received, however, this is not the case in the entire territory of the SR. Thus, the payment is classified as tax income.

4.75 A similar approach is applied also in other cases, e.g. payment for the entry of car into the historical places of the city. Analogically is treated the income from the payments related to the attendance of children into the pre-school facilities, however, in an opposite manner, i.e. the tax is reclassified to the payment for service (non-market output P.131), or the payment for the communal garbage (market output P.11).

Car registration

4.76 The car registration fee (D.214) enters into the items *D.29 Other taxes on production* and *D.59 Other current taxes*. From these transactions, the value of car registration income, calculated as the number of registered cars times the price of the registration fee, is deducted and recorded under item *D.214 Other taxes on products* (excluding VAT and import taxes) (see Chapter 3.28).

4.77 In compliance with ESA 2010 and the revised manual MGDD, the contribution of banks into the Deposit Protection Fund (S.12) is rerouted through the sector of general government S.13. The rerouting on the income side is recorded as tax income D.29REC and on the expenditure side as an expenditure transfer D.759PAY.

Table 4.23 Overview of other taxes on production D.29 in the structure of the National overview of taxes **in thd. €**

			2021
D29	_T	Other taxes on production	**1 003 424**
D29A	_T	Taxes on land, buildings or other structures	428 351
D29A	C01	Land	70 217
D29A	C02	Buildings	315 618
D29A	C03	Dwellings	32 687
D29A	C06	Tax on use of public premises	9 829
D29B	_T	Taxes on the use of fixed assets	129 719
D29B	C01	Road tax - domestic	129 534
D29B	C03	Taxes on specific services - on permits to enter historical city district with motor vehicle	185
D29E	_T	Business and professional licences	143 786
D29E	C01	Tax on installing nuclear equipment	3 849
D29E	C02	Tax on excavation areas	279
D29E	C03	Tax on gas and liquid storage	324
D29E	C06	Administrative fees - other	98 647
D29E	C07	Administrative fees - licence fees	462
D29E	C08	TV and Radio licence fees RTVS - PO	11 443
D29E	C09	Local development fee	28 782
D29F	_T	Taxes on pollution	267 344
D29F	C02	Fees connected with water pollution	17 035
D29F	C03	Fees connected with air pollution	8 486
D29F	C04	Emission permits	241 823

D29H	_T	Other taxes on production n.e.c.	34 224
D29H	C02	Taxes on specific services - for dog	3 232
D29H	C06	Other taxes	709
D29H	C08	Tax connected to deposit insurance	30 283

4.78 In terms of tax income, the time aspect of transaction recording is very important. In case of *D.2 Other taxes on production*, the tax income from motor vehicles is accrued, in addition to D.211, D.212, D.214 (more details in Chapter 3.28). This is the calculation of the accrual tax by the means of time adjusted cash. With regard to the significance of other items, we assume that the cash fulfilment is approximately equal to the accrual value.

4.9 Subsidies

4.79 Other subsidies on production include the subsidies on the elimination of unfavourable economic results in worse climate conditions, subsidies on the protection of territory against the harmful impact of water, subsidies on the administration of water courses, on public beneficial works, subsidies on suppression programmes of ore and coal mining, subsidies on public bus and railway transport, for funding the operation and maintenance of melioration devices, subsidies on the development of forests, to support the small and medium business making, to support tourism, to support the artistic work, subsidies on the programme of decreasing the energy intensity and the use of alternative resources, subsidies for co-operatives of handicapped people and subsidies from the municipality budgets on the funding of public urban transport. The main data sources are EKRK and the State Closing Account.

4.80 Only a subsidy for green energy is considered as a subsidy on a product. Its calculation is based on a special questionnaire sent to SO SR by the Office for the regulation of network industries (URSO). The values come from the URSO records of costs associated with the support of energy production from renewable sources on the expenditure side. On the income side (D214REC) are payments collected from energy consumers.

Table 4.24 Breakdown of indicators by EKRK

EKRK	Name	ESA 2010
644	**Transfer to non-financial entities and subsidized organisations not classified in General Government in the Register of Organisations managed by SO SR**	**D.39 Subsidies**
644000	Transfer to non-financial entities and subsidized organisation	
644001	to legal entity/unit established by a State, municipality or higher territorial unit	
644002	to other legal entity/unit	
644003	to entrepreneur -physical person	
644004	to subsidized organisation not classified in General Government in the register of organizations managed by SO SR	
647	**Current transfers to national financial institutions**	
647000	Current transfers to national financial institutions	
647001	on the compensation for the property loss	
647002	on services related to state guarantees	

Table 4.25 Subsidies in sector S.13 (D.3) by purpose **in thd. €**

Item	Value
Outpatient services	256
Housing and community amenities n.e.c.	1 279
Tourism	153 689

Transport	295 304
Cultural services	34 751
Religious and other community services	298
Waste management	1 324
Waste water management	82
Protection of biodiversity and landscape	151
Environmental protection n.e.c.	8
Public health services	473
Fuel and energy	28 421
Agriculture, forestry, fishing and hunting	112 177
Pre-primary and primary education	350
Recreation, culture and religion n.e.c	747
Recreational and sporting services	26 997
Housing development	253
Community development	3 013
Secondary education	14
Mining, manufacturing and construction	53
Tertiary education	524
Hotels and restaurants	15
Hospital services	183
Subsidiary services to education	654
Street lighting	160
Multi-purpose development projects	17
General economic, commercial and labour affairs	232 006
Broadcasting and publishing services	17 466
R&D Economic affairs	2 767
R&D Health	72
Education n.e.c.	5 836
Education not definable by level	785
Water supply	2
Health n.e.c.	36 787
Green energy	401 123
Pollution abatement	11 115
Total	**1 369 152**

Table 4.26 Calculation of subsidies D.3 **in thd. €**

Sources and adjustments	Item	S.13	S.2	Total
Administrative sources	D.39	968 029	741 035	1 709 064
	D.31 (Green energy)	401 123		401 123
Total		**1 369 152**	**741 035**	**2 110 187**

4.81 The estimate of the item *Other subsidies on production (D.39) paid from abroad S.2* (see also Chapter 8.4) is carried out for sector S.2 on the basis of administrative data for the sector of general government, which are at disposal of the SOSR from the Ministry of Finance of SR. This background information is elaborated from the statement Fin 1-12 on income and expenditures. In this statement the given entity is identified by codes (codes are precisely specified by the decree of the MFSR), if the budgetary means or the EU funds are in questions (code of the source).

4.10 Gross operating surplus

4.82 The item *B.2g Gross operating surplus* for the national economy is the sum of net operating surpluses for particular sectors plus the consumption of fixed capital. Gross

operating surplus is a balancing item and thus it is not figured out separately. All conceptual adjustments from the production approach are included in the operating surplus through the value added of particular sectors.

Table 4.27 Gross operating surplus by institutional sectors and by sections of NACE **in thd. €**

NACE	S.11	S.12	S.13	S.14	S.15	S.1
A	832 310	-	2 703	-	-	**835 013**
B	38 145	-	0	-	-	**38 145**
C	6 107 887	-	191	-	-	**6 108 078**
D	1 290 240	-	6	-	-	**1 290 246**
E	313 234	-	105 927	-	-	**419 161**
F	1 971 208	-	1 019	-	-	**1 972 227**
G	2 197 851	-	53	-	-	**2 197 904**
H	1 770 846	-	795 668	-	-	**2 566 514**
I	362 780	-	3 343	-	7	**366 130**
J	1 954 384	-	65 175	-	-	**2 019 559**
K	-	1 546 193	1 554	-	-	**1 547 747**
L	1 371 580	-	8 777	7 792 020	393	**9 172 770**
M	1 779 511	-	89 263	-	158	**1 868 932**
N	1 112 604	-	6 958	-	-	**1 119 562**
O	-	28 913	1 755 118	-	-	**1 784 031**
P	81 270	-	289 299	-	5 453	**376 022**
Q	641 620	-	160 367	-	17 187	**819 174**
R	1 319 608	-	118 961	-	4 068	**1 442 637**
S	117 201	-2 164	3 863	-	25 749	**144 649**
T	-	-	-	-	-	**-**
Total	**23 262 279**	**1 572 942**	**3 408 245**	**7 792 020**	**53 015**	**36 088 501**

4.11 Mixed income

4.83 The item *B.3 Mixed income* is a balancing item of the generation of income account of the sector of households S.14. The gross mixed income includes the consumption of fixed capital. All conceptual adjustments from the production approach are included in the mixed income through the value added of the sector of households.

Table 4.28 Mixed income in S.14 by sections of NACE **in thd.€**

NACE	B.3n Net mixed income	K.1 Consumption of fixed capital	B.3g Gross mixed income
A	820 138	151 874	972 012
B	4 503	157	4 660
C	962 437	94 918	1 057 355
D	14 914	385	15 299
E	17 342	2 282	19 624
F	4 108 810	85 918	4 194 728
G	1 110 943	148 352	1 259 295
H	456 459	15 264	471 723
I	239 243	28 419	267 662
J	471 103	17 303	488 406
K	173 695	6 025	179 720
L	173 828	173 616	347 444
M	1 423 219	33 990	1 457 209
N	597 250	11 571	608 821
O	828	0	828
P	96 436	3 669	100 105

Q	329 542	9 805	339 347
R	103 666	1 591	105 257
S	385 016	6 444	391 460
T	0	0	0
Total	**11 489 372**	**791 583**	**12 280 955**

4.12 Consumption of fixed capital

4.84 Data on consumption of fixed capital (CFC) are calculated by Perpetual Inventory Method (PIM), which is based on cumulation of past investment flow expressed at current replacement costs, corrected for retirement and depreciation of assets.

4.85 As part of the 2024 benchmark revision, the SOSR introduced several improvements and development steps in the PIM method to obtain updated estimates of CFC, gross and net stocks of assets in line with the recommendations of the DMES Task Force on fixed assets and estimation of CFC (TF FIXCAP) presented in the final report in May 2023.

4.86 First the SOSR analysed the available sources for input data broken down by institutional subsectors, types of assets and NACE industries, i.e. cohorts of gross fixed capital formation in a sufficiently long historical series and corresponding price indices, needed to calculate the CFC. Furthermore an analysis of the most appropriate functions for asset depreciation (age-price profiles) and asset disposal (retirement profiles) was also made. Previously a geometric function was used for retirement as well as for depreciation of assets which was acceptable only for calculation of net stocks since the geometric function may be an approximation of a combined retirement/age-price function. However for gross stock of assets, a bell-shaped retirement profile should be used.

4.87 When determining the average service lives (ASL) of particular types of assets, we have taken into account the service lives applied in the EU member states with the similar geographical conditions and the economic structure as in Slovakia and recommendations and conclusions of the TF FIXCAP. If necessary, the adjustments were made for some of the asset types. For all assets the ASLs within the recommended ranges or directly the middle values were applied. The overview of the asset structure used for the calculation of CFC and the ASLs of individual assets is presented in the Table 4.29 below.

Table 4.29 Fixed assets and their average service lives

Asset code	Asset name	Average service life	Institutional sector
AN.111	Dwellings	70	all sectors
AN.112	Other buildings and structures	55	all sectors
AN.1122	of which Roads	55	subsectors of S.13
AN.1131	Transport equipment	18	all sectors
AN.11321	ICT equipment - computer hardware	6	all sectors
AN.11322	ICT equipment - telecommunications equipment	5	all sectors
AN.1139	Other machinery and equipment	15	all sectors
AN.114	Weapons systems	20	subsectors of S.13
AN.1151	Animal resources yielding repeat products	10	all sectors
AN.1152	Tree, crop and plant resources yielding repeat products	15	all sectors

AN.1171	Research and development	10	all sectors
AN.1173	Computer software and databases	5	all sectors
AN.1174	Entertainment, literary or artistic originals	5	S.11 and S.13
AN.1179	Other intellectual property products	5	all sectors

4.88 The PIM model is carried out at a level of asset structure described above, by individual sectors (for general government by subsectors) and divisions of NACE. Due to lack of data sources there is no split of assets AN.1131 (transport equipment), AN.1139 (other machinery and equipment) and AN.114 (weapon systems) into sub-items. For asset AN.112 (other buildings and structures) the roads (AN.1122) are computed separately for subsectors of S.13. For asset AN.1151 (Animal resources yielding repeat products), PIM is used only for calculating gross and net stocks, not for CFC aggregation.

4.89 As a further improvement, the SOSR developed an IT application in programme R (PIMapp) for automation of compilation processes of PIM. With this IT tool the data are technically processed, stored in the database and the relevant outputs are generated in relatively short time. The new data on CFC calculated via PIM were compiled in a whole time series from 1995. The revised data for consumption of fixed capital were sent in September 2024 and for gross and net stock of assets in December 2024 within the regular data transmission.

4.90 The improved calculation of the gross and net stocks of assets and CFC requires the following input data divided by asset types, sectors and NACE industries:

- The time series of GFCF (cohorts) including sufficiently long historical data
- The price indices corresponding to the GFCF data
- Data on other changes in the volume of assets
- The retirement and depreciation profiles based on the individual ASLs

4.91 The computation of stocks of assets by PIM method requires sufficiently long historical series of GFCF cohorts and price indices. More specifically, if the first period for which the stock of assets need to be calculated is year T, then investment data back to the year T- 2 x ASL is needed (assuming that all assets acquired before that period are retired or discarded by year T).

4.92 The SOSR tried to obtain the most granular historical data on GFCF and the price indices from available sources since the information on stocks was available only from the year 2000 onwards. It was not an easy task to find the historical data on investment mainly for assets with a longer service life such as transport equipment or dwellings. Here, the SOSR used information from historical statistical yearbooks which go back to the time when Slovakia was part of the former Czechoslovak Republic.

4.93 It was also necessary to take into account the current exchange rates in order to convert the historical values to Euro. In case of some assets, where detailed breakdown data on GFCF was not available, the asset structure obtained from current years was used. For such historical years, the era of building apartments and houses, era of automobile development or PCs were also taken into account.

4.94 The year-on-year asset price indices are inevitable for the correct determination of asset value over time, as the investment is available only at historical prices. The SOSR obtained information on price development of specific types of assets from the Price Statistics Department for period where this information was at disposal. For other historical years, the SOSR tried to find that information based on records, primarily from the historical statistical yearbooks.

4.95 Having all the input data at hand, the gross stock of assets is computed as a sum of all past cohorts of investment survived and re-valued by the price indices to the reference period. As a retirement profile the log-normal distribution was used, but the PIMapp application enables also to use other types of bell-shaped functions

4.96 The net stock of assets is computed as a sum of all past cohorts of investment re-valued by the price indices to the reference period and multiplied by the depreciation rates of the combined age-price / retirement function. This convex cohort function combines the log-normal retirement distribution and a linear depreciation function. In the PIMapp also other combinations of profiles are possible to be chosen.

4.97 Subsequently the consumption of fixed capital for the reference period is derived indirectly as a difference between the successive values of net stock (re-valued to the reference period) after deduction of GFCF and the other changes in the volume of assets.

4.98 The input item “Other changes in the volume of assets” allows for the inclusion of changes in assets other than by transactions, e.g. reclassification of the units, exceptional damage of assets, etc. Occasionally on the disaggregated level it can happen that value of investment is negative. Then this value is included in a special input item “Correction of negative GFCF”. In the calculations both these items are treated in the same way. The value is proportionally distributed to the individual cohorts generating the stock of assets.

4.99 For the purposes of calculating the output of housing services (see Chapter 3), tables of the PIM method for dwellings were created at a more detailed level for all institutional sectors (see Table 4.30). The stocks of assets for individual types of flats and family houses were divided by percentage according to the number and floor area of flats and family houses, based on the Infostat study and data from Census 2021. The values for stocks of holiday cottages and garages were also depicted separately according to the Infostat study.

Table 4.30

Sector	S.11	S.12	S.13	S.14	S.15
Dwellings AN.111	**Family houses**				
	Rented			Occupied by owners	
	Cooperative		Rented	Rented	Rented
	Empty		Empty	Empty	Empty
	Flats				
	Rented			Occupied by owners	
	Cooperative	Rented	Rented	Rented	Rented
	Empty		Empty	Empty	Empty

				Holiday cottages	
				Garages	

4.100 For dwellings (AN.111) the following data enter into the calculation of PIM method:

- **Gross fixed capital formation** for dwellings, a more detailed description of the calculation is given in chapter 5.10.
- **The other changes in volume of assets -** contain values of changes in sector classification and values for "changes in use" from the statistical survey STAV 3-04, the number of dwellings that arose from a change in use of the building without any construction works or with construction works not requiring a planning permission.
- **Price indices for dwellings** – for flats we use price indices of objectified average offer prices calculated by the National Bank of Slovakia. Given that the calculation of the CFC for housing services mainly concerns existing flats, we use the price development of residential real estate for the calculation. For family houses and holiday homes we use implementation price indices from the Real Estate Cadastre of the Slovak Republic. For garages we use construction price indices for uninhabited buildings. For general repairs and reconstructions we use construction price indices for inhabited buildings (new works, extensions of original buildings, work on modifications and renovations).

Calculation of CFC for roads and bridges

4.101 Roads are separated from other buildings and structures, they are treated separately and are fully allocated into the government's non-market output. Data on GFCF in the general government sector is individual and therefore can be allocated to individual industries. The CFC for roads and bridges is calculated by PIM method as a separate asset. Data on stocks for roads is obtained from the annual statement CI (MDV SR) 3-01 of the Ministry of Transport and Construction of the Slovak Republic.

4.102 Significant public infrastructure assets (e.g. railways, sewerage and water supply systems, etc.) are not recorded separately.

4.103 For the reference year 2021, several units were reclassified between sectors S.11, S.13 and S.15 on the basis of the application of qualitative and quantitative criteria in compliance with paragraphs 2.38, 3.19 and 3.33 of the ESA 2010 methodology. These items are included in the process table under other conceptual adjustments for CFC (Gross operating surplus).

4.104 The conceptual adjustments within the calculation of GDP (research and development, small tools, reclassification etc.) are taken into account by the PIM model.

Table 4.31 CFC by types of assets and institutional sectors

CFC	Classification of assets	S.11	S.12	S.13	S.14	S.15
Dwellings	AN.111	127 336	308	138 421	3 848 083	11 918
Other buildings and structures	AN.112	3 471 118	78 144	2 063 225	258 772	22 980
of which: Other constructions - roads	AN.1122			708 429		

Total Machinery and equipment and weapon systems	AN.113	6 356 081	129 256	621 818	377 175	13 520
of which:						
Transport equipment	AN.1131	1 102 840	54 124	159 740	196 797	3 722
ICT equipment	AN.1132	431 378	31 452	77 830	12 918	1 472
of which: Computer hardware	AN. 11321	251 159	30 565	61 964	9 073	1 367
of which: Telecommunications equipment	AN.11322	180 219	887	15 866	3 845	105
Other machinery and equipment	AN.1139	4 821 863	43 680	285 182	167 460	8 326
Weapons systems	AN.114			99 066		
Cultivated biological resources	AN.115	24 459	0	15 289	12 734	
Intellectual property products	AN.117	1 079 242	145 485	569 492	14 651	4 597
of which:						
R&D gross	AN.1171	317 652		340 594	382	3 066
Computer software and databases	AN.1173	579 322	122 966	181 936	5 394	1 531
Originals	AN.1174	81 942		31 531		
Other intellectual property products	AN.1179	100 326	22 519	15 431	8 875	
Total		**11 058 236**	**353 193**	**3 408 245**	**4 511 415**	**53 015**

2021

GNI Inventory - SK

ESA 2010

Chapter 5

The expenditure approach

Reference framework, borderline cases, valuation, exhaustiveness, final consumption expenditure, gross capital formation, exports and imports

CHAPTER 5 EXPENDITURE APPROACH

5.0 GDP by expenditure approach

5.1 The calculation of GDP by expenditure approach consists of total expenditures on final consumption, gross fixed capital formation and net export. The table 5.1 depicts GDP compiled by expenditure approach in 2021 by particular components in thd. € and in percentages.

Table 5.1 Overview of expenditure approach

		In thd. €	Structure in %
P.3/P.4	Final consumption expenditure in total	79 177 127	77.68
	Final consumption of households	56 575 555	55.50
	Final consumption of government	21 582 961	21.17
	Final consumption of NPISH	1 018 611	1.00
P.5	Gross capital formation	23 220 904	22.78
P.51	Gross fixed capital formation	19 968 913	19.59
P.52	Change in inventories	3 175 106	3.11
P.53	Acquisition less disposal of valuables	76 885	0.08
P.6	Export of goods and services	92 478 694	90.70
P.7	Import of goods and services	92 943 180	91.18
B.11	Export – import of goods and services	-464 486	-0.46
B.1g	**Gross domestic product**	**101 933 545**	100.00

5.1 Reference framework

5.2 The GDP estimate according to the expenditure method is carried out at the level of institutional sectors, based on the use of disposable income account including final consumption expenditure (P.3), the acquisitions of non-financial assets account including gross capital formation (P.5). In addition, the GDP calculation according to the expenditure method includes imports of goods and services (P.7) and exports of goods and services (P.6).

5.3 When calculating the particular items of expenditure approach, the data from statistical surveys, administrative sources and alternative sources are used as a starting point. The statistical sources are in principal the same as in case of production approach. Information from the statistical survey is traced in an exhaustive way for all units registered in statistical register of organisations in case of enterprises with the number of staff being 20 and more. In case of enterprises with the number of staff being 0-19, the sample survey is applied. The random selection of representatives of the sample is used. Administrative data sources are administrative statements submitted in accordance with Act No. 431/2002 Coll. on accounting, as amended, Act No. 523/2004 Coll. on budgetary rules for general government, as amended, and other legislative measures according to which data by the Ministry of Finance of the SR (as well as by institutions directly managed or methodologically guided by the MF SR) and the NBS are collected. Annual reports and financial statements are published in a separate Register of financial statements. Similarly, specific information can be obtained from the Central Register of Contracts, where all contracts of state institutions are published. For the import and export of goods and services the main data source is the foreign trade statistics.

Regarding goods, it is divided into statistics on trade between EU member states, where the data source is the INTRASTAT system treated as the statistical data source, and statistics on trade with non-EU countries, where the source is the EXTRASTAT system being considered as an administrative data source. For services, the main data source is the balance of payments (BoP), which is considered as an administrative source, and also data from the Financial Administration of the Slovak Republic. Alternative data sources are those, which are accessible for the SOSR from webpages of organisations (e.g. annual reports), or other specific sources agreed directly by the employees of the SOSR with the data providers. A more detailed description of particular data sources is presented in chapter 10 and partially also when characterising the calculation of individual items of the GDP expenditure approach in other parts of this chapter.

5.2 The borderline cases

5.2.1 The borderline cases for HFCE

5.4 **Dwelling services produced by owner-occupiers** are included in the final consumption of households as imputed rental. A more detailed description is to be found in Chapter 3.18.

5.5 **Income in kind** is included in HFCE under item “other statistical sources” (please see calculation of different COICOPs group in Chapter 5.7.3.) Overall information on treatment of income in kind is described in Chapter 4.

5.6 **Output of agricultural goods and food for own final use** is recorded in the final consumption of households as the agricultural output for own final use (N3), a more detailed description is presented in Chapter 7.

5.7 **Household services produced by employing staff** are recorded in HFCE within COICOP 5.6 under source “other conceptual adjustments”. A more detailed description of this item is presented in Chapter 3.2

5.8 **Materials for small repairs to and interior decoration of dwellings of a kind carried out by tenants as well as owners** are included in HFCE within COICOP 4.3. For detailed description please see the compilation of COICOP 4.3 in Chapter 5.7.3.

5.9 **Goods purchased under hire-purchase agreements** are in the context of accrual recording included in the calculation of final consumption of households at full extent based on the retail trade statistics.

5.10 Regarding **transactions on second-hand goods within HFCE**, special treatment is applied to second hand cars (see chapter 5.7 paragraph 5.141). Other types of goods, mainly clothing, footwear etc. are already reported within second-hand under retail trade statistics.

5.11 The value of **FISIM** for S.14, part related to consumers, is included in HFCE in COICOP 12.6. It is directly taken over from the allocation of FISIM described in Chapter 3.17. The value of FISIM related to owner-occupied dwellings (represents their intermediate consumption) is recorded indirectly under the COICOP 4.2, where the production (IC is indirectly included in P.1) of owner occupied dwellings is allocated.

5.12 The value of **insurance services** for S.14 – part related to consumers - is included in HFCE in COICOP 12.5. It is directly taken over from the allocation on insurance services described in Chapter 3.17. The value of insurance services related to owner- occupied dwellings (represents their intermediate consumption) is recorded indirectly under the COICOP 4.2, where the production (IC is indirectly included in P.1) of owner occupied dwellings is allocated.

5.13 **Direct payments of the insurer to the service providers** are incorporated into calculation formula of non-life and life insurance production. These values are subsequently allocated into Household final consumption expenditure and intermediate consumption of all relevant sectors so these values are captured also on the use side.

5.14 Payment of tax ***for* the registration of motor vehicles,** which is part of taxes on products, is included in the final consumption of households in the COICOP 7.1 (20 796 thd. Euro, recorded under item “other conceptual adjustments”).

5.15 The value of **payments for pension services** is included in final consumption of households, COICOP 12.6, under source item” other conceptual adjustments” It is taken over directly from allocation tables of sector S.12 described in more details in chapter 3.17.

5.16 **Payments of households for licences, permits etc.** are considered as purchase of services and are included in the final consumption of households in the COICOP 12.7.

5.17 **Social transfers in kind, taxes paid by households, contributions of households to NPISH and miscellaneous voluntary transfers on charity** are not included in the calculation of FCH. The calculation algorithm for FCH is based on the retail trade statistics data, which do not contain this type of information.

5.18 Based on the paragraph 4.79 of the ESA 2010 methodology, **other current taxes** are excluded from household final consumption. To ensure the consistency with ESA 2010 the certain amount of fees (falling under the scope of other current taxes) has to be deducted from COICOP 9.4 (license fees for public TV company) and from COICOP 12.7 (dog taxes and passport fees) as they enter the HFCE through the data sources (HBS). Adjustments (deduction from HFCE) are included within the total values of the data source- administrative records (value 64 850 thd. Euro in COICOP 9.4 and 8 833 thd. Euro in COICOP 12.7).

5.19 **Subscriptions, contributions and dues paid by households to NPISH** are not included HFCE, because calculation of HFCE is based on retail sales, which do not include current transfers.

5.20 **Expenditure that an owner-occupier incurs on the decoration, maintenance and repair of the dwelling not typically carried out by tenants** are identified on the basis of HBS and recorded as intermediate consumption related to dwelling services. For detailed information please see the Chapter 3.18, calculation of production of dwelling services.

5.2.2 The borderline cases for GFCF

Research and development

5.21 Before the ESA 2010 methodology entered into force, all expenditures on research and development were included in intermediate consumption. Manual on measuring Research and Development in ESA 2010 state that only subcontracting expenditures in R&D created for someone else should remain in intermediate consumption.

5.22 The calculation steps for the compilation of output (P.1) and gross fixed capital formation - GFCF (P.51g) for science and research are based on the results of a working group that dealt with the capture of research and development in national accounts. The main source of data for the calculation of production for science and research is the statistical questionnaire on research and development VV 6-01, which is based on the Frascati Manual (FM). The data are broken down by individual sectors of the economy.

5.23 The P.12 value was calculated by subtracting sales from total R&D output. Information on sales is available from the statistical survey which takes into account both main and secondary activities. P.2 represents the difference between the calculated GFCF and P.12. For non-market sectors, the recording of conceptual adjustments is the same as for market sectors. P.12 in S.13, belonging to research and development, is calculated by subtracting the amount of market sales (P.11) of units classified as producers of R&D services from the total amount of R&D estimated from Frascati data. A more detailed calculation is presented in Chapter 5.10.

Structures and equipment used by the military

5.24 Expenditures on the acquisition of structures and equipment with the expected service life of more than 1 year (capitalisation criterion) are recorded as GFCF regardless of whether they are intended for military or non-military use. For the determination of the level of military costs in S.13, the information from the administrative data source of the MF SR is used. The statement of revenue and expenditure (FIN1-12) broken down according to the budgetary classification and the COFOG classification (code 02 - Defence) is used. A supplementary data source is the questionnaire submitted by the Ministry of Defence of the SR. The purpose of this questionnaire is to correctly record the expenditures of the SR on military equipment for the purposes of international comparison of government management in compliance with the Eurostat´s decision No. 31/2006 as of 9 March 2006 on the recording of expenditures on military equipment.

Light weapons and armoured vehicles used by non-military units

5.25 Expenditures on the acquisition of light weapons and armoured vehicles with the expected service life for more than one year (capitalisation criterion) are recorded as GFCF regardless of whether they are intended for military or non-military use. The source of information is the annual statistical survey Roč 1-01, concretely module on the structure of acquired fixed assets for entities classified in S.11. Expenditure incurred on the military weapon systems is considered as GFCF in the case of both military and non-military use. For the determination of the level of military costs in S.13, the information from the administrative data

source of the MF SR (FIN 1-12 and FIN 2-04) is used for all entities classified in the general government sector, including for example police forces.

Mineral exploration and evaluation

5.26 Data on expenditures on mineral exploration are available from the annual statistical survey Roč 1-01, module 516 (item acquisition of sub-soil sources). In the case of general government sector, no special treatment is given to expenditure related to mineral exploration. Given the nature of entities classified in the general government sector, we consider them to be insignificant.

Computer software and databases

5.27 Data on the acquisition of fixed assets (PC software and databases) are for corporative sectors obtained from the annual statistical surveys. In the general government sector, information from administrative data sources is also used. For other sectors, the source of information is the balance sheet.

Entertainment, literary or artistic originals

5.28 GFCF for entertainment, literary or artistic originals is not reported separately. In the conditions of the SR, the GFCF is estimated for literature, music, movies, TV and radio. As the direct source data are not available, information is used mainly from the websites of specific units, annual reports and information on royalties from the copyright protection organisations. In the general government sector only one entity, Radio and Television of Slovakia is examined.

Other intellectual property rights

5.29 Other intellectual property rights are in the conditions of the SR part of durable intangible assets, which are directly surveyed by the annual statistical survey. In the general government sector, information from administrative data sources FIN 1-12 is used.

Changes in livestock

5.30 Statistical and administrative data sources allow to distinguish between GFCF and inventories of livestock thanks to accounting procedures, which are based on general classification of animals, where in movable assets – inventories – are evidenced mainly young animals; animas are considered young since their birth until their transition to basic cattle or research. They become long-term tangible assets at the day of their transition.
Mature animals assigned for breeding or other economic use are classified as long-term asset, if they represent benefits accruing over one year or longer.
In statistical surveys (Roč 1-01) reporting units on the basis of their accounting report animals as part of GFCF in module M516 (Acquisition less disposal of durable assets - Basic cattle and draught animals) and animals as part of inventories in module M178 (part of stock of inventories of own production) and in module M110 there are stocks of goods and animals in more detail broken down by codes of animal production.

In administrative data sources (balance sheets) there are animals (basic cattle) as assets in part related to immovable assets under long-term tangible assets and in part related to movable assets under stock of inventories of animals.

Animals as part of inventories

5.31 According to accounting law, the animals, which are recorded under inventories, consists of:

- young animals for breeding,
- feeding animals,
- animals used for fur, fish and bee colonies,
- feeding hens, ducks, turkeys, guinea hens and geese.

Animals are reported under account 124 – Animals – where stocks and flows are reflected. There are reported domestic animals as well as bought ones. The value of animals under this account is increased by hatching, weight increases and proportion increases. Valuation depends on the way of acquisition of assets. Bought animals are valued in acquisition prices, which include also costs related to acquisition (freight, insurance, veterinary examination etc.). Animals of own breeding are valued by own costs, which were expended on hatching and subsequent weight/proportion increases. If it is not possible to acquire own costs, then replacement prices are used.

Animals as part of long-term assets

5.32 Basic cattle and draught animals are recorded under long-term tangible assets regardless their acquisition price. Animals are reported under account 026 – Long-term tangible assets - Basic cattle and draught animals. It concerns mature breeding and feeding animals for economic use. Maturity of animals for the purpose of their classification is under the Measure of MF SR defined by zoo-technical rules as capacity of reproduction, e.g. capacity to reproduce its own kind, age threshold. Under term economic use is understood mainly giving birth to off-springs, milk production, production of wool, use of animal draught, commercial use. Under this account also basic cattle as well as other economically used breeds, e.g. mouflons, fallow deer, deer, ostriches, if their usability is longer than 4 years. Valuation of long-term assets also depends on the way of acquisition of assets. When purchased, acquisition price is used, which includes also other costs related to acquisition. When transiting animals of own breeding from inventories into long-term assets category, the valuation is increased by e.g. costs related to this transition, external costs on veterinary examination, transport of animals to a different stable.

Changes in the growing units of permanent stands

5.33 On the basis of accounting procedures concerning long-term assets (GFCF), vineyards, orchards, hop gardens, etc. are accounted under cultivated assets, if their fertility period is longer than 3 years. In statistical data sources, they are identified in module M516 - Acquisition less disposal of durable assets Cultivated assets and in administrative data sources (balance sheets) on the asset side immovable assets account 025) under long-term tangible assets. Under cultivated assets as depreciating tangible assets are concerned mainly:

- fruit trees planted in continuous land with area of over 0,25 ha with density of planting of at least 90 trees per 1 ha,
- fruit bushes planted in continuous land with area of over 0,25 ha with density of planting of at least 100 bushes per 1 ha,
- hop gardens and vineyards,
- and other cultivated assets based on decision of accounting unit.

Since planting of cultivated assets until period of bearing fruits, they are reported on account 042 – Acquisition of long-term tangible assets. All expenditures related to planting, growing, building of supporting structures enter acquisition price of cultivated assets until the age for bearing fruits (put into use and beginning of depreciation). Also technical and other plants with long-term use could be defined as cultivated assets (e.g. asparagus, root crops, medicine herbs, permanent grasslands, etc.) and costs related to their planting need to be accrued. Growing of plants with reproduction cycle of less than 1 year is accounted directly into costs.

Based on above mentioned measure, the value of forest for economic use is not considered as cultivated asset, but is incorporated into valuation of land.

Information on stocks and acquisition of assets (livestock and cattle) is available in corporative sectors from annual statistical survey; in other sectors, the information is available from administrative sources (balance sheet).

Improvements to existing fixed assets beyond ordinary maintenance and repairs

5.34 Major repairs and reconstructions are considered as GFCF. Information on expenditures incurred for such repairs is part of acquisition costs within the framework of the annual statistical survey, module on the acquisition of durable fixed assets. We use available relevant data on detailed construction output on dwellings from direct statistical surveys by the department of construction to identify expenditure on major repairs and reconstructions for the sector of households. Since 2009 we also separately monitor household expenditure on major repairs and renovations in survey on income and living conditions of households (HBS and EU SILC). In case of general government sector expenditures of units on improvements to existing assets which go beyond ordinary maintenance and repairs are not tracked separately. It is assumed, that units subcontract this kind of repairs and therefore expenditures enter GFCF.

5.35 A more detailed description is presented in Chapter 5.10.3.

The acquisition of fixed assets by financial leasing

5.36 In the context of accounting rules valid in the SR, the acquisition of fixed assets by financial leasing is recorded into GFCF and stocks of fixed assets on the side of the acquirer of fixed assets who, at the same time, writes them off. In general government sector, there is a separate statement in which the acquisition of assets by financial leasing is monitored.

Terminal costs, i.e. large costs associated with disposal

5.37 Terminal costs are recorded as gross fixed capital formation, which is also depreciated in a given year.

Renewable energy installations

5.38 Renewable energy installations used in production of energy by households are not yet incorporated in NA. Incorporations into the NA is expected after solving of transversal reservation regarding the production of electricity by households with deadline September 2026.

Payments for the registration of motor vehicles

5.39 Payments for the registration of motor vehicles are recorded in the national accounts under the item D.214. Information on calculation is available on the website of the Ministry of the Interior of the Slovak Republic. The information from the calculation also enters GFCF and HFCE.

Fixed assets included in intermediate consumption

5.40 In line with the ESA2010 methodology, the asset with the life service longer than one year is considered as GFCF. Due to the fact that this definition is very general, the SOSR, after analysing the data in this area, has decided to declare its own borderline for the value of asset at the level of 100 €, by which all small tools for production purposes being above this borderline are considered as GFCF (see also Chapter 3.2). Information on purchase of small tools for production purposes are monitored by the means of annual statistical survey in module 581 (intermediate consumption borderline).

581 Module	PART OF THE INTERMEDIATE CONSUMPTION			In observed year
				1
Intangible assets accounted to the intermediate consumption			1	
Of which	Software		2	
	Valuable rights		3	
	Other intangible assets		4	
Tangible assets accounted to the intermediate consumption			5	
Of which	Self-contained movable assets and sets of things		6	
	of which	machinery and equipment	7	
		transport equipment	8	
	Cultivated assets		9	
	Works of art and collections		10	
	of which valuables		11	
	Other tangible assets		12	

5.41 In the general government sector, the value of fixed assets included in intermediate consumption is estimated from an administrative source, the FIN 1-12 statement, in which reported expenditure is broken down by the economic classification of the budgetary classification (EKRK). The following items contain expenditure related to intermediate consumption and some of them meet the conditions for inclusion in GFCF as fixed assets included in intermediate consumption. The share of allocation to GFCF was estimated based on supply and use tables.

Table 5.2 EKRK items entering into GFCF

Type of asset	Code EKRK	Name	Code ESA 2010	Proportion of expenditure entering GFCF
Tangible fixed assets included in intermediate consumption	633001	Interior equipment	P5111	0.03
	633002	Information technology	P5111	0.2
	633003	Telecommunication technology	P5111	0.08
	633004	Operating machinery, devices, equipment technology and tools	P5111	0.1
	633005	Special operating machinery, devices, equipment, technology and tools	P5111	0.1
	633006	General material	P5111	0.03
	633007	Special material	P5111	0.1
	633019	Communication infrastructure	P5111	0.2
	633200	Other material	P5111	0.21
Intangible fixed assets	633013	Software	P5111	0.35
	633018	Licenses	P5111	0.1

Routine maintenance and repairs

5.42 Expenditures on routine repairs and maintenance do not enter the calculation of GFCF, as only the value of assets exceeding the threshold between the GFCF and intermediate consumption (see Chapter 3) is considered as GFCF.

5.43 In general government sector, the data source methodology distinguishes between small and large repairs. In the expenditure structure, routine repairs are recorded as intermediate consumption. Major repairs – reconstructions are recorded as GFCF.

Acquisition of fixed assets to be used under an operational leasing contract

5.44 Acquisition of fixed assets to be used under an operational leasing contract is not considered as GFCF on the side of acquirer of fixed assets. According to the accounting rules valid in the SR, only a leasing is in question, which the user (lessee) has to repay in agreed regular instalments and thus it does not create an asset for the lessee but rather stays with the assets of the lessor, who at the same time writes it off. Lease-related expenses (operating leases) are identified in the FIN 1-12 statement.

Changes in inventories

5.45 Transactions recorded as changes in inventories (animals raised for slaughter, trees grown for timber) are recorded in national accounts as changes in inventories and do not enter GFCF. Data on standing timber are available from the administrative data sources in an annual periodicity. Information on animals is surveyed directly by the means of quarterly statistical questionnaires Prod 3-04 a Prod 13-04. Standing timber is not calculated in general government sector. The purchase and sale of inventories is usually covered by the expenditure on purchase of inventories. The possible sale of inventories is not found directly in the administrative data source FIN 1-12, but in the case of the general government sector these

are regarded for emergency stocks of the Slovak Republic, which are used free of charge (by handing over). Any change in stocks due to their freshness results in a sale and purchase at the same price.

Catastrophic losses on fixed assets

5.46 In annual statistical survey for non-financial corporations sectors, the information on catastrophic losses on fixed assets is surveyed directly during the year by the module on the stock of assets.

Machinery and equipment acquired by households for the purposes of final consumption

5.47 Information on expenditures of households on machinery and equipment for the purposes of final consumption is not available from any data sources. We suppose that the value of assets, which the entrepreneurs (sole traders) in S.14 use only for own consumption and not for business purposes, is negligible

The distinction between HFCE and intermediate consumption or GFCF of unincorporated enterprises

5.48 Under the conditions of the SR, we consider those units, which behave as corporations but in reality they are not corporations and are not even registered in the business register, as unincorporated units. They compulsory keep their set of accounts in a double entry book-keeping system and they do not have any limited partnerships. From the FCH calculation standpoint, it is necessary to deduct from the retail trade sales allocated to the COICOP groups that part of sales, which does not represent the purchases of households. Thus, the sales are adjusted by purchases realised by entrepreneurial entities, which represent either their intermediate consumption or the gross fixed capital formation. For more detailed description please see Chapter 5.7.2.

5.3 Valuation

5.49 Data for the calculation of **expenditures on final consumption** are recorded at purchaser´s prices without VAT (value added taxes). VAT is recorded separately and grossed up to the total value of retail sales for the purposes of HFCF compilation. The HBS statistics also records the household expenditures in purchaser's prices.

5.50 **Goods and services acquired in form of income in kind** are valued at basic prices if they are produced by the employer and in purchaser´s prices if the employer has bought them (i.e. in prices which the employer actually has paid). Goods and services are covered by the statistical survey.

5.51 **Goods and services remained for the own consumption** are valued at basic prices. Production in producer´s prices are available from agriculture statistics. To obtain the production in basic prices, the amount of D.319 is added and the amounts of D.212 and D.214 are deducted from production in producer´s prices. Values for D.319, D.212 and D.214 related to the production for own use are calculated on the basis of the supply and use tables.

5.52 **Purchased fixed assets (tangible and intangible)** are according to valid accounting rules valued at acquisition prices including the acquisition costs. The assets acquired in the reporting period are valued at current replacement prices. Similarly, those tangible and intangible fixed assets, which are donated or leased, are valued at current replacement prices.

5.53 **Assets created on own account** for own final use are valued at production costs increased by the profit margin.

5.54 **Acquisition of intellectual property products** is valued at acquisition prices or production costs. In case of the mineral exploration, the acquisition costs on the exploration of sub-soil resources are surveyed by the means of statistical surveys. The acquisition of the purchased computer software is valued at acquisition prices, the in-house developed software is valued according to the production costs grossed up by the net operating surplus. Entertainment, literary or art originals are valued at basic prices paid for similar originals or according to the discounted value of expected revenues.

5.55 When **selling assets**, reporting units report the value of sold fixed assets at sale price, as well as an unrequited transfer in the replacement or residual value. The cost of sale is always borne by the buyer, so it is included in the sale price at the seller and the purchase price at the buyer of the given asset.

5.56 **Stocks of material and goods in warehouse** are valued at acquisition price, which consists of the acquisition price at the purchase and costs related to the acquisition of inventories (transport, insurance, customs etc.). Own-produced inventories are valued at production costs. They include direct costs on production of inventories and that part of indirect costs, which is related to production. Figures on inventories are adjusted by holding gains/losses on inventories and mark-up on work-in-progress and products.

Valuation of import and export of goods

5.57 Both the National Accounts and the Balance of Payments (NBS) compile their statistics using FOB data for import as well as for export. This is called national concept. The values of total import and export of goods are expressed at FOB prices, i.e. they include the transaction value of goods and the value of services (e.g. transport, insurance, storage, transloading, etc.) associated with the delivery of goods to the border of the exporting country.

Valuation of import and export of services

5.58 Both, import and export of services, are recorded at the time when the services are provided. This moment in time corresponds to the time period, in which the services are produced. Import of services is valued at purchaser´s prices and export of services at basic prices.

5.59 In the FTS, the statistical value (CIF for import / FOB for export) is derived from the invoiced value multiplied by a specific coefficient. The coefficients are set for combinations of reference year, commodity code at HS4, Member State of consignment, mode of transport and delivery conditions. If the coefficient does not exist, the coefficient = 1 is used.

5.60 The coefficients are calculated on the basis of data on the incidental expenses reported on customs declarations or collected from Intrastat reporting units within the specific voluntary survey on incidental expenses. The coefficients are determined for the country of consignment, i.e. for the country from which the goods were physically delivered. As the incidental expenses (freight, insurance) incurred in the part of the journey outside the territory of the Member State of imports are always included in the statistical value so the coefficient <1 is applied.

5.61 Reported incidental expenses are compared against the reported value of goods. Records with the incidental expenses covering more than 50% of the value of goods are excluded from the calculation. The 50% threshold is based on the definition of an economically significant price.

5.62 The coefficient is calculated as follows:

Intrastat: *Coefficient = (Invoiced value – Incidental expenses) / Invoiced value*

Extrastat: *Coefficient = (Statistical value – Incidental expenses) / Statistical value*

5.63 CIF/FOB adjustments are calculated separately for Intrastat and Extrastat as the collected value differs. While the invoiced value is reported on Intrastat declaration, the statistical value, being CIF-type value for all imports, is reported on customs declaration (Extrastat).

5.64 For Intrastat the adjustments of the invoiced value to FOB value depend on applied delivery terms:

- *If delivery term = EXW, FCA, FAS or FOB then FOB value = invoiced value*
- *If delivery term = CFR, CIF, CPT, CIP, DAF, DES, DEQ, DDU, DAP, DAT, DDP, XXX or YYY then FOB value = invoiced value x coefficient*

5.65 The coefficients are set for combinations of reference year, commodity code at HS4, Member State of consignment, mode of transport and delivery term. If the coefficient does not exist the coefficient = 1 is used.

5.66 If delivery term CFR, CIF, CPT, CIP, DAF, DES, DEQ, DDU, DAP, DAT or DDP is applicable for the intra-EU imports it is assumed that foreign supplier/seller will invoice directly or indirectly the incidental expenses (freight, insurance) to the Slovak customer/purchaser. So the invoiced valued needs to be multiple by the coefficient <1

5.67 For Extrastat the adjustments of the statistical value to FOB value are calculated for all delivery terms as:

FOB value = statistical value x coefficient

5.68 The value of the goods at the time and place when the goods cross the border of the importing/ exporting country is recorded in the FTS. If, after crossing the border, the value of the goods is adjusted and a credit/ debit note is issued, a correction message and a value correction will only be made if a specific transaction could be identified. Otherwise, the transfer

pricing settlement for a given period, usually for a calendar or financial year, is not recorded in the FTS.

5.69 **Business accounting** in the SR is on accrual basis. Methodological notes for modules within statistical surveys directly refer to individual accounting groups of business accounting and thus accrual principle is ensured.

5.70 Reporting units report data in surveys for given calendar year (also in case when accounting period is business year).

5.71 In specific cases, e.g. when accounting period is business year or there is postponement for submission of tax declaration, reporting unit reports so called qualified estimate when filling in statistical survey.

5.72 **In case of S.13**, a statement on cash revenues and expenditures FIN 1-12 captures a detailed overview of income and expenditure as they actually occurred in the real price. The purchase of a unit classified in the general government sector includes e.g. receipt-based expenses, including e.g. VAT or excise taxes. This cash principle is further adjusted by a change in the balance of receivables and payables, thus achieving an accrual view of ESA transactions. There are sometimes cases of non-standard operations, which deviate from the general rules within the general government entities. This is for example a VAT regime in the case of PPP projects. However, there are two cases, which are examined in detail by the SOSR and subsequently adjusted the valuation in line with the ESA 2010 methodology. In the case of production for own final use, the goods are recorded according to accounting principles by calculating the costs necessary to produce them. These are generally not significant items. In addition to own-account goods, special attention needs to be paid to transactions related to the decommissioning of nuclear facilities. After a detailed examination of the case, we estimate the decommissioning own-account production on the basis of the transfers received for this decommissioning. The company responsible for decommissioning prepares decommissioning projects. The project specifies a summary of products and services required for the activity in a given accounting period. Again, this is the sum of the costs associated with this decommissioning.

5.4 Transition from private accounting and administrative concepts to ESA 2010 national accounts concepts

5.73 In annual statistical questionnaires, by which the data required for the compilation of expenditure items of GDP are surveyed, the transformation from business book-keeping and administrative concepts into the national accounts concepts is done in such a way that the reporting unit receives a precise definition of indicators in compliance with the ESA 2010 methodology for the given items presented in the statistical survey. However, certain adjustments related to this transition have to be done; they are described in more details in Chapter 5.2.2.

5.74 In the case of administrative sources covering general government entities, the detail of the items and their definition are in principle sufficient to allow ESA 2010 transactions to be compiled. For this purpose, there is a transfer bridge used for the group of units.

5.75 In some cases it is necessary to adapt this sources in line with ESA 2010 methodology.

Detailed description of the measures taken to ensure a satisfactory transition from private accounting and from government accounting to ESA 2010 concepts

a) Durable goods of small value - please see Chapter 3.2
b) Major repairs and renovations - please see Chapter 3.2 and 5.10.3
c) Valuation of inventories - please see Chapter 5.11
d) Software and databases - please see Chapter 3.2
e) Entertainment, literary and artistic originals - please see Chapter 5.10.3
f) Research and development- please see Chapter 5.10.3
g) Insurance service charge- please see Chapter 3.17
h) Allocation of FISIM – please see Chapter 3.17
i) Leasing – please see Chapter 3.4
j) Consumption of margins on trading financial assets – please see Chapter 3.17

5.76 The conceptual adjustments for expenditure method are stated in Table 5.3.

Table 5.3 Overview of conceptual adjustments **in thd. €**

Conceptual adjustments	Household final consumption expenditures	General government final consumption expenditure	NPISH final consumption expenditures	Gross fixed capital formation	Changes in inventories	Export of goods and services	Import of goods and services	Conceptual adjustments total
Reclassification and other data	-	86 719	-185	-	-20	-	-	86 514
Allocation of non-life insurance fees	362 111	20 377	700	-	-	-	-	383 188
Allocation of life insurance fees	502 669	-	-	-	-	-	-	502 669
Allocation of DDS and DSS fees	178 314	-	-	-	-	-	-	178 314
Holding gains and losses on inventories	-	-	1 176	-	-2 523 377	-	-	-2 522 201
Mark-up on work in progress	-	-	-	-	42 282	-	-	42 282
Mark-up for finished goods	-	-	-	-	33 650	-	-	33 650
Mark-up for own-account production	-	-	-	19 052	-	-	-	19 052
Mark-up for originals	-	-	-	4 030	-	-	-	4 030
R&D	-	-436 896	-721	853 201	-	-	-	415 584
Allocation of FISIM	564 731	64 158	20 439	-	-	-	-	649 328
Fixed assets included in intermediate consumption	-	-	-	394 726	-	-	-	394 726
Military equipment	-	-	-	114 764	-	-	-	114 764
Car registrations tax	20 796	-2 725	-	52 892	-	-	-	70 963
Acquisition of own-account software	-	-2 172	-	119 053	-	-	-	116 881
Goods for processing	-	-	-	-	-	-1 728 843	-1 281 194	-447 649
Services of in-house staff	46 310	-	-	-	-	-	-	46 310
Merchanting	-	-	-	-	-	95 844	-	95 844

OSS	695 056	-	-	-	-	-	695 056	0
Imputed rentals residents/non-residents	-	-	-	-	-	87 763	76 261	11 502
Receipts from processing	-	-	-	-	-	823 793	85 144	738 649
Trade of non-residents registered only for value added tax purposes	-	-	-	-	-	-4 522 127	-2 738 145	-1 783 982
Services of EU – Collection of taxes and premiums	-	-	-	-	-	27 662	-	27 662
Individually imported second hand cars	-	-	-	-	-	-	527 478	-527 478
Financial margins	-863	-	80	-	-	40 383	37 490	2 110
Prisoners - payment for service	-	-4 797	-	-	-	-	-	-4 797
Total	**2 369 124**	**-275 336**	**21 489**	**1 557 718**	**-2 447 465**	**-5 175 525**	**-2 597 910**	**-1 352 085**

5.5 The roles of direct and indirect estimation methods and of benchmarks and extrapolations

5.77 Compilation of particular aggregates within expenditure method according to the different data sources and methods applied is presented in Table 5.4.

Table 5.4 Overview of estimation methods

	Estimation methods
Final consumption of households	Surveys and Censuses, administrative sources, combined data, other extrapolations and models, stratification method, conceptual adjustments, exhaustiveness, balancing
Final consumption of NPISH	Surveys and Censuses, CFC (PIM), conceptual adjustments
Final consumption of government	Surveys and Censuses, administrative sources, CFC (PIM) - extrapolations and models, conceptual adjustments,
Gross fixed capital formation	Surveys and Censuses, administrative sources, extrapolations and models, conceptual adjustments, exhaustiveness, balancing
Change in inventories	Surveys and Censuses, administrative sources, conceptual adjustments, exhaustiveness, balancing
Export of goods	Surveys and Censuses; Adjustments - Conceptual (other conceptual); balancing
Export of services	Surveys and Censuses; Extrapolation and Models (FISIM, Insurance); Adjustments - Conceptual (other conceptual); Adjustments - Exhaustiveness (N2)
Import of goods	Surveys and Censuses; Adjustments - Conceptual (other conceptual); Adjustments - Exhaustiveness (N2), balancing
Import of services	Surveys and Censuses; Extrapolation and Models (FISIM, Insurance); Adjustments - Conceptual (other conceptual); Adjustments - Exhaustiveness (N2)

5.78 Indirect methods such as benchmark extrapolations and different kinds of models as for example “price * quantity” are mostly used in compilation of some part of gross fixed capital formation and in several COICOPs group within household final consumption expenditures.

5.79 Indirect estimation methods are applied to:

- Calculation of Coicops 04.4, 04.5, 07.2 and 12.1, 12.7
- Exhaustiveness adjustments N1, N2, N3, N6 a N7

5.80 Other extrapolation techniques are used for the calculation of GFCF for dwellings, within which the data on the increase/decrease of the number of dwellings from the statistical survey are multiplied by the average price of dwellings.

5.81 In case of benchmark extrapolations and models based on some ratios related to the recent years, the benchmark values, ratios or assumptions are not older than 5 years and are regularly updated (research studies of Infostat, using the results from latest HBS as the base for the extrapolation and others).

5.6 The main approaches taken with respect to exhaustiveness

5.82 For the GDP calculation by the expenditure method, the following adjustments related to exhaustiveness are also included:

- Producers should have registered (N1) - Sales without a cash register receipts issued by manufacturers who are not officially registered
- Adjustments for illegal economy (N2) - prostitution, drugs, tobacco and alcohol smuggling
- Adjustment for producers not obliged to register (N3) includes production on own-account: agricultural and construction production on own-account
- Misreporting by the producer (registered units) (N6)
- Other statistical deficiencies in data (N7) relating tips in the expenditure method

5.83 Detailed calculations for individual types of N1-N7 are described in Chapter 7.2.

5.84 Overview of the size of the various exhaustiveness adjustments in the breakdown of expenditure components and types of non-exhaustiveness (N1-N7) is presented in Table 5.5

Table 5.5 Overview of non-exhaustiveness (N1-N7) **in thd. €**

Adjustments related to exhaustiveness	N1	N2	N3	N6	N7
Household FCE	676 466	515 852	188 592	1 151 667	87 679
NPISH FCE	0	0	0	0	0
General government FCE	0	0	0	0	0
Gross fixed capital formation	102 947	0	148 074	0	0
Changes in inventories	0	0	0	0	110 700
Export of goods and services	0	107 708	0	0	0
Import of goods and services	0	183 663	0	0	0
Total	**779 413**	**439 663**	**336 666**	**1 151 667**	**198 379**

5.7 Household final consumption expenditure (HFCE)

5.7.1 Overview

5.85 The surveys and censuses are to be considered as the main source of information for the compilation of expenditures on final consumption of households. A more detailed breakdown is in tables 5.6 and 5.7.

Table 5.6 Overview of HFCE according to the data source (Part 1) **in thd. €**

HFCE	Surveys and Censuses	Administrative Records	Combined Data	Benchmark extrapolations	Dwellings - stratification method	Other E&M
Total in national concept	30 523 707	3 106 621	702 846	0	4 871 300	9 694 546
01 Food and non-alcoholic beverages	9 671 842	0	0	0	0	0
02 Alcoholic beverages, tobacco, narcotics	2 266 673	0	0	0	0	0
03 Clothing and footwear	2 213 695	0	0	0	0	0
04 Housing, water, electricity, gas and other fuels	449 251	0	0	0	4 871 300	9 151 455
05 Furnishings, households equipment and routine maintenance of the house	3 165 799	0	0	0	0	0
06 Health	0	1 556 753	0	0	0	0
07 Transport	2 504 450	0	0	0	0	268 642
08 Communications	1 729 453	0	0	0	0	0
09 Recreation and culture	3 587 398	771 727	0	0	0	0
10 Education	2 201	0	702 846	0	0	0
11 Restaurants and hotels	2 111 555	0	0	0	0	0
12 Miscellaneous goods and services	2 821 390	-4 036	0	0	0	285 951
Transition to national concept	0	782 177	0	0	0	-11 502

Table 5.7 Overview of HFCE according to the data source (Part 2) **in thd. €**

HFCE	Allocation of FISIM	Allocation of insurance	Other conceptual	N1	N2	N3	N6	N7	Balancing	Total HFCE
Total in national concept	564 731	864 780	939 613	676 466	515 852	188 592	1 151 667	87 679	2 687 155	56 575 555
01 Food and non-alcoholic beverages	0	0	0	454 875	0	188 592	224 884	0	292 050	10 832 243
02 Alcoholic beverages, tobacco, narcotics	0	0	0	0	468 172	0	53 633	0	92 559	2 881 037
03 Clothing and footwear	0	0	0	51 515	0	0	53 871	0	58 508	2 377 589
04 Housing, water, electricity, gas and other fuels	0	0	0	0	0	0	0	0	1 949 838	16 421 844
05 Furnishings, households equipment and routine maintenance of the house	0	0	46 310	145 194	0	0	78 654	0	82 390	3 518 347
06 Health	0	0	0	0	0	0	0	0	0	1 556 753
07 Transport	0	0	20 796	0	0	0	49 211	11 114	17 946	2 872 159

08 Communications	0	0	0	0	0	0	562	0	-8 900	1 721 115
09 Recreation and culture	0	0	0	0	0	0	63 519	0	29 810	4 452 454
10 Education	0	0	0	24 882	0	0	0	0	0	729 929
11 Restaurants and hotels	0	0	0	0	0	0	575 623	52 475	104 115	2 843 768
12 Miscellaneous goods and services	564 731	804 129	177 451	0	47 680	0	51 710	24 090	68 839	4 841 935
Transition to national concept	0	60 651	695 056	0	0	0	0	0	0	1 526 382

5.7.2 Main data sources and their conversion to national accounts results

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

5.87 When estimating the particular items, more data sources are used which are mutually combined and completed. The main method for the calculation of HFCE in 2021 is the concept of retail trade statistics, which is based on the data from several statistical sources- the monthly statement OPU 1-12 (with the highest weight in the total value), annual surveys Roč 1-01, Roč 2-01 and also the administrative Database Roč 3 is partly used.

5.88 The following data sources belong among other statistical sources, which are either directly used or they represent the inputs used in other estimation and models: household budget survey (HBS), energy statistics, monthly questionnaire on transport (DOP 1-12), monthly questionnaire in telecommunication (IAK 1-12), monthly questionnaire on selected retail trade services (VTS 1-12), data from price statistics. The more detailed process of their inclusion into the final compilation of HFCE is described under the calculation of particular COICOPs groups.

5.89 Regarding household budget survey, HBS is a monthly survey, however the final data are calculated, finalized and then published on an annual basis. The HBS was carried out every year until the year 2012. Following HBS was conducted in the year 2015. From the year 2020 onwards, the survey follows new concept - combining three consecutive calendar years, i.e. for the reference year 2021 - the years 2019, 2020, 2021.

5.90 Data taken over from HBS are not adjusted for collective households for NA purposes, since, values from HBS calculated per 1 person are multiplied by overall stock of inhabitants and thus also persons living in collective households are de facto assigned with average value of expenditures as surveyed by HBS.

5.91 Similarly, the average value of expenditures is allocated also for rich households, which are rarely surveyed by HBS and could actually have much higher expenditures on some goods/services as average household surveyed by HBS Therefore, there is additional grossing-up for rich households. Example of this calculation is presented in table 5.16.

5.92 HBS data are currently used only for calculation of those COICOP groups, where better statistical or administrative data sources are not available and where is no issue with possible

big undervaluation of expenditures reported by HBS due to nature of such expenditures (as could be the case for expenditures on alcohol, tobacco, etc.)

5.93 The values for operational leasing services are recorded in HFCE.

5.94 The information from NBS, individual ministries and/or police are used as administrative data sources. 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. To solve some complex and complicated issues the research studies realized by Infostat are carried out usually within the five year period.

5.95 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.

Concept of retail sales statistics

5.96 Concept of retail sales statistics includes not only the purchases within NACE 47 (from monthly survey OPU 1-12) but also the sales in NACE 46 and also retail sales outside the retail and wholesale system. Other sales covered by OPU 1-12 related to NACE 45, 55 and 56 enter the FCH separately, please refer to calculation of COICOP 07 and 11).

5.97 Calculation from retail trade is based on data from monthly statistical survey OPU 1-12. The first step after adding the corresponding value of VAT (available also from this survey) was to allocate these sales into the codes of CPA classification. The structure for this allocation was taken from annual surveys Roč 1-01 and Roč 2-01, where the breakdown of retail sales into different CPA codes is available. The analysis was carried out on year 2017 (within research study by Infostat) separately for big producers (Roč 1-01) and for small producers (Roč 2-01) and also for particular at 3 digit level NACE 47. Subsequently these structures were applied to retail sales data from monthly statistics in the year 2021. Second step was to estimate the part from the retail sales according to CPA classification, which should enter into HFCE. Estimation is based on information from SUT (year 2017, within research study by Infostat), where the values of VAT are available for different vectors of uses (HFCE, IC, GFCF, non-residents etc.) and from these values the ratios related to HFCE have been derived at detailed level of CPA classification, which is used in SNA-NT system. These ratios have been subsequently used for HFCE calculation. The values for purchases of non- residents households are also excluded within this process. For final ratios please see Table 5.8

Table 5.8 Ratios used for allocation of retail sales into HFCE

CPA	final % of allocation used for HFCE	CPA	final % of allocation used for HFCE	CPA	final % of allocation used for HFCE	CPA	final % of allocation used for HFCE
011100	16.3	152020	99.0	244280	4.7	329110	79.4
011200	50.0	152030	70.0	244380	4.7	329980	79.4
011300	89.1	152040	70.0	244480	0.0	351100	95.0
011600	0.0	161025	10.0	244580	0.0	351480	95.0
011900	71.7	161080	10.0	251180	0.0	351490	95.0
012100	96.8	162180	48.7	251210	0.0	352100	92.0

012200	95.1	162210	0.0	252110	10.0	352380	92.0
012300	97.3	162310	0.0	252910	10.0	352390	92.4
012400	97.6	162320	50.0	253080	0.0	360080	94.0
012500	94.9	162410	50.0	254010	1.0	360090	94.0
012600	50.0	162915	69.1	257110	84.1	381180	0.0
012700	50.0	162980	69.1	257210	84.1	381280	0.0
012800	50.0	171280	10.0	257380	84.1	383280	0.0
012900	50.0	172110	50.0	259210	63.0	410010	0.0
013000	70.0	172280	98.0	259310	63.0	410020	0.0
014100	84.4	172310	60.8	259410	63.0	581100	90.0
014200	80.0	172410	98.5	259980	63.0	581200	50.0
014400	0.0	172910	90.0	261180	5.0	581300	60.0
014600	80.0	181100	77.9	261280	5.0	581400	60.0
014700	96.2	181200	20.0	262080	43.3	581900	60.0
014900	80.0	191010	99.0	263010	8.9	582910	98.2
022000	71.5	191030	50.0	263020	8.9	582920	50.0
022014	71.5	192011	100.0	263030	8.9	582940	50.0
022015	71.5	192012	100.0	263040	8.9	681080	0.0
030010	98.0	192013	100.0	263050	8.9	681090	0.0
030020	98.0	192021	90.0	263060	8.9	900300	35.5
030060	98.0	192022	0.0	264010	93.0	998520	0.0
051000	100.0	192024	20.0	264020	90.0		
052000	99.7	192026	40.0	264030	50.0		
062000	0.0	192027	0.0	264040	50.0		
072900	0.0	192028	80.0	264050	50.0		
081100	0.0	192029	50.0	264060	100.0		
081200	0.0	192031	0.0	265180	3.7		
089100	1.0	192039	0.0	265280	49.9		
089200	50.0	192041	0.0	266010	50.0		
089300	1.0	201110	0.0	267080	93.8		
089900	1.0	201280	0.0	268010	50.0		
101180	95.2	201380	0.0	271180	6.0		
101280	95.2	201472	6.9	271280	6.0		
101380	95.2	201473	0.0	272080	84.7		
102080	96.5	201475	0.0	273110	0.0		
103110	92.6	201480	0.0	273210	4.0		
103210	92.6	201500	6.9	273310	4.0		
103980	92.6	201680	0.0	274080	34.1		
104180	80.0	201710	0.0	275180	80.0		
104210	96.5	202010	20.0	275280	95.0		
105180	97.1	203080	88.3	279080	1.0		
105210	97.1	204180	60.0	281180	1.0		
106180	97.4	204210	100.0	281280	10.0		
106280	97.4	205210	90.1	281380	1.0		
107110	96.9	205310	90.1	281480	20.0		

107210	96.9	205941	90.1	281580	1.0
107310	96.9	205980	30.0	282110	8.5
108180	91.1	211080	0.0	282280	8.5
108280	91.1	212080	33.8	282380	8.5
108310	91.1	221180	60.0	282480	2.0
108480	91.1	221980	89.2	282580	0.0
108510	91.1	222180	20.0	282900	8.5
108610	91.1	222210	61.8	283080	66.6
108980	50.0	222380	20.0	284180	0.0
109180	78.4	222980	40.0	284980	0.0
109210	78.4	231110	89.1	289110	0.0
110110	80.0	231210	89.1	289280	0.0
110280	93.8	231310	89.1	289380	0.0
110380	93.4	231410	0.0	289510	0.0
110480	73.7	231980	89.1	289980	0.0
110580	88.3	232010	0.0	291010	0.0
110610	50.0	233110	10.0	291020	36.0
110710	92.2	233210	10.0	291030	0.0
120010	76.1	234110	90.0	291040	0.0
120020	0.0	234210	40.0	291050	10.0
131080	20.9	234380	0.0	292080	21.7
132080	76.7	234410	20.0	293180	10.0
139110	91.2	234910	20.0	293280	10.0
139280	80.0	235110	42.2	301180	10.0
139310	95.0	235280	42.2	302080	0.0
139480	91.2	236180	0.0	303080	100.0
139510	50.0	236210	0.0	309180	80.0
139610	20.0	236310	19.7	309280	95.0
139919	20.0	236410	19.7	309910	30.0
139980	95.0	236510	5.0	310080	80.0
141110	85.7	236910	5.0	310110	10.0
141280	80.0	237010	91.6	310210	100.0
141380	85.7	239110	74.4	310310	70.0
141480	85.7	239910	74.4	310910	60.0
141980	85.7	241080	0.0	321110	75.1
142080	80.0	242080	0.0	321210	75.1
143180	93.0	243180	0.0	321310	75.1
143980	93.0	243280	0.0	322080	80.0
151180	0.0	243380	0.0	323010	88.2
151210	93.9	243410	0.0	324080	82.2
152010	99.0	244180	0.0	325080	57.2

5.98 The final step was to transform the values of HFCE in CPA into the COICOP classification. It was realized within Infostat study by using transformation matrix CPA – COICOP.

5.99 Subsequently also part of the total sales of NACE 46 is allocated into HFCE. Not the total sales of NACE 46 are subject of allocation into HFCE, but only sales of NACE 46 related to retail trade were taken into account. Breakdown of total revenues of NACE 46 into the revenues from own goods, revenues from wholesale and revenues from retail trade is based on Roč 1-01 and Roč 2-01 questionnaire. Revenues from retail trade of big and small companies represent the part of the total revenues realized as a retail sale (there is a specification in Roč survey, if the revenues are realized through the retail sales or wholesales regardless the NACE) by big and small companies. Similarly to the sales of NACE 47, the part of these values completed by VAT has been allocated into HFCE based on the same coefficient of allocation according to CPA items (from SUT).

5.100 Similarly to the sales of NACE 46, also part of sales of non-trade sectors (other NACE except NACE 45, 46, 47, 55 and 56) is allocated into HFCE. Only sales related to retail trade within these NACE were taken into account. For this, the assumption, that purchases of households are captured in the part of revenues realized through the retail trade was used. Others steps of calculation are the same as for the wholesale trade.

5.101 Total allocation into HFCE resulted from concept of retail trade sales is presented in Table 5.9

Table 5.9 Total allocation into HFCE resulted from concept of retail trade sales **in thd. €**

	total sales without VAT	allocation into HFCE (including VAT)
NACE 47 (OPU 1-12)	23 449 400	17 285 228
NACE 46	37 923 901	1 799 434
other NACE except 45-47, 55-56	170 412 838	3 306 361

5.102 **Administrative data sources** represent mainly the data from the Gambling Regulatory Authority (information on lottery wins), data from NBS (BoP statistics – purchases of residents and non-residents) and data from National health information centre (NCZI) related to calculation of health expenditures. A more detailed description of using these data is presented in Chapter 5.7.3 in the breakdown by particular COICOP groups.

5.103 In addition to direct sources, which enter the calculation of HFCE, 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. For more details se also Chapter 5.7.3.

5.104 FCH is furthermore adjusted by the FISIM allocation and allocation of insurance services (conceptual adjustment) and by grossing-ups made according to particular **types of exhaustiveness**, which are in more details described in Chapter 7. Allocation of different types of exhaustiveness into HFCE is shown in Table 5.10

Table 5.10 Allocation of different types of exhaustiveness into HFCE **in thd. €**

Eurostat Tabular Approach to Exhaustiveness					
Type of non-exhaustiveness adjustment	Adjustment Name	NA Component	COICOP code/NACE code/type of units	Data sources	Absolute size
N1	Sales without receipt	P31	several COICOPs	Special or existing survey	676 466
N2	Prostitution	P31	COICOP 12.1	Quantity price method	47 680
N2	Narcotics	P31	COICOP 02.3	Quantity price method	354 501
N2	Smuggling	P31	COICOP 02.1	Quantity price method	6 229
N2	Smuggling	P31	COICOP 02.2	Quantity price method	107 442
N3	Agricultural production for own final use consumption	P31	COICOP 01.1	Quantity price method	188 592
N6	Misreporting by the producer	P31	several COICOPs	Special or existing survey, productivity approach, Employment method, theoretical VAT	1 151 667
N7	Tips	P31	COICOP 07.3	Special or existing survey	11 114
N7	Tips	P31	COICOP 11.1	Special or existing survey	42 225
N7	Tips	P31	COICOP 11.2	Special or existing survey	10 250
N7	Tips	P31	COICOP 12.1	Special or existing survey	24 090

Purchases of residents/non-residents

5.105 Within the calculation of HFCE 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. This adjustment is stated in all tables below as a “transition to national concept”. 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.). For recording of such purchases (on both sides) and including those into FCH, the data from NBS are taken directly based on BoP statistics, item Tourism (BOP data based mainly on credit card transactions). To finalise these figures, the values for imputed rentals related to our residents abroad and non- residents in SR are added. And the side – purchases of our residents abroad is also increased by the value of services provided under OSS: One-Stop-Shop scheme to declare and to pay the VAT chargeable in the countries where the services/goods are supplied, using the One-Stop-Shop portal in their country of establishment. The figures are calculated on the basis of data from Financial Administration of Slovak Republic. And the last item entering the purchase of residents is the value of cars individually purchased abroad by households. Calculation is based on the vehicle registration database administered by Ministry of Interior.

Purchases by internet

5.106 Internet sales are covered (and subsequently included in HFCE) through the three channels. At first, the units with the Internet trading as their main activity (e -shops) are included in NACE 47.91 and the sales are covered by statistical survey OPU 1-12. Grossing up is carried out in 3 digit level of SK NACE classification - 47.9 Retail trade not in stores, stalls or markets. Secondly, the values of the sales of other units categorized in other NACE realized via the internet are included in their total sales and covered by statistical sources (OPU1-12, Roč 1-01, Roč 2-01) and enter the HFCE as it is described under the paragraphs related to "Concept of retail sales statistics" Third, purchases by the means of internet shops, which are registered abroad, are part of the total figures of purchases of our residents abroad, which are based on the BoP item Tourism (capturing these payments mainly by credit card transactions).

Intermediate consumption on illegal production

5.107 No separate grossing-up is done within the FCH compilation for goods and services entering the intermediate consumption of illegal activities. The retail trade statistics is decreased by the value representing intermediate consumption of business entities as a whole regardless of their activities

Payments for services in pension schemes

5.108 According to the Law on old age pension saving, the particular companies are entitled for:

- payback for the management of the pension fund,
- payback for the maintaining a personal pension account,
- payback for the valorisation of assets in the pension fund.

5.109 According to the Law on supplementary pension saving, the particular companies are entitled for:

- payback for the management of the supplementary pension fund,
- payback for the valorisation of assets in the contributory supplementary pension fund,
- payback for the transfer of the given participant to another supplementary pension management company.

5.110 Sum of these payments is part of output of the sector S.12 and at the same time is considered as the final consumption of households expenditures in S.14. Imports of services in pension schemes also enter the final consumption of households expenditures in S.14. A more detailed description is in Chapter 3.17.

Balancing item

5.111 In general, balancing item should be considered as the standard part of HFCE compilation. Despite the quality data from different sources used in calculation of HFCE, there will always be a potential need for further balancing adjustments. It results from the complexity

and the scope of activities falling under the definition of HFCE in relation to the needs of using and adjusting lot of different data sources to capture the economic reality in the most accurate way. The balancing procedure is currently based on the expert assessment following the indications from supply and use tables and its final values may change depending on the possible new data sources.

5.7.3 Detailed calculations by COICOP items

Food and non-alcoholic beverages (COICOP 01)

5.112 Compilation of values for COICOP 01 from different data sources is presented in Table 5.11.

Table 5.11 Compilation of COICOP 01 **in thd. €**

	HFCE	01 Food and non-alcoholic beverages	01.1 Food	01.2 Non-alcoholic beverages
Surveys and Censuses	retail sales statistics	8 982 073	8 260 847	721 226
	non-residents expenditures	35 905	24 338	11 567
	other statistical sources	653 864	618 950	34 914
N1		454 875	445 897	8 978
N3		188 592	188 592	0
N6		224 884	206 827	18 057
Balancing		292 050	237427	54 623
Total domestic concept		10 832 243	9 982 878	849 365
Transition to national concept		316 843	294 816	22 027
Total in national concept		11 149 086	10 277 694	871 392

5.113 The figures for the consumption of food and non-alcoholic beverages results mainly from the standard calculation based on concept of retail sales statistics (as described above). The item “non -residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from retail sales statistics (8 982 073 thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.114 Figure for other statistical sources represents the value of income in kind. In overall FCH, there is included the value related to income in kind in the amount of 1 305 907 thd. EUR under value for “other statistical sources”. The calculation for income in kind is described in the chapter 4.7, where presented income in kind is included within D.11 in the table 4.6. Overall estimate for S.1 enters HFCE. The value of 1 305 907 thd. EUR includes overall value of income in kind including income in kind of own produced goods and services (N7). Income in kind relevant for N7 is described in more detail in the paragraphs 7.151-7.18 Procedures of compilation values for N1, N3 and N6 are described in details in Chapter 7.

Alcoholic beverages, tobacco, narcotics (COICOP 02)

5.115 Compilation of values for COICOP 02 from different data sources is presented in Table 5.12.

Table 5.12 Compilation of COICOP 02 **in thd. €**

	HFCE	02 Alcoholic beverages, tobacco, narcotics	02.1 Alcoholic beverages	02.2 Tobacco	02.3 Narcotics
Surveys and Censuses	retail sales statistics	2 142 143	1 225 067	917 076	0
	non- residents expenditures	124 530	33 247	91 283	0
N2		468 172	6 229	107 442	354 501
N6		53 633	30 672	22 961	0
Balancing		92 559	52 869	39 690	0
Total domestic concept		2 881 037	1 348 084	1 178 452	354 501
Transition to national concept		-79 511	-2 963	-76 548	0
Total in national concept		2 801 526	1 345 121	1 101 904	354 501

5.116 The figures for the consumption of alcoholic beverages, tobacco, narcotics results mainly from the standard calculation based on concept of retail sales statistics (as described above). The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from retail sales statistics (2 142 143 thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.117 Procedures of compilation values for N2 and N6 are described in details in Chapter 7.

Clothing and footwear (COICOP 03)

5.118 Compilation of values for COICOP 03 from different data sources is presented in Table 5.13.

Table 5.13 Compilation of COICOP 03 **in thd. €**

	HFCE	03 Clothing and footwear	03.1 Clothing	03.2 Footwear
Surveys and Censuses	retail sales statistics	2 151 688	1 503 515	648 173
	non- residents expenditures	42 418	21 781	20 637
	other statistical sources	19 589	11 753	7 836
N1		51 515	45 577	5 938
N6		53 871	37 643	16 228
Balancing		58 508	64 496	-5 988
Total domestic concept		2 377 589	1 684 765	692 824
Transition to national concept		315 515	248 558	66 957
Total in national concept		2 693 104	1 933 323	759 781

5.119 The figures for the consumption of clothing and footwear results mainly from the standard calculation based on concept of retail sales statistics (as described above). The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from retail sales statistics (2 151 688 thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.120 Figure for other statistical sources represents the value of income in kind. Procedures of compilation values for N1 and N6 are described in details in Chapter 7.

Housing, water, electricity, gas and other fuels (COICOP 04)

5.121 Compilation of values for COICOP 04 from different data sources is presented in Table 5.14.

Table 5.14 Compilation of COICOP 04 **in thd. €**

HFCE	04 Housing, water, electricity, gas and other fuels	04.1 Actual rentals	04.2 Imputed rentals for housing	04.3 Maintenance and repair of the dwelling	04.4 Water supply and miscellaneous services...	04.5 Electricity, gas and other fuels
Other statistical sources	449 251	0	0	449 251	0	0
Dwellings - stratification method	4 871 300	585 833	4 285 467	0	0	0
Other E&M	9 151 455	372 317	4 911 439	0	1 117 865	2 749 834
Balancing	1 949 838	0	0	0	-8 280	1 958 118
Total domestic concept	16 421 844	958 150	9 196 906	449 251	1 109 585	4 707 952
Transition to national concept	101 004	95 175	-11 502	0	3 857	13 474
Total in national concept	16 522 848	1 053 325	9 185 404	449 251	1 113 442	4 721 426

5.122 Detailed description of calculation process for **COICOPs 4.1 (actual rentals) and 4.2 (imputed rentals**) using stratification method or other extrapolation and method (user cost method) is stated in Chapter 3.18 under the production of dwelling services.

5.123 Compilation of **COICOP 4.3** is based on HBS statistics. The first step is to divide the values from HBS into those which are related to HFCE and those, which represents the intermediate consumption of dwelling services (see also calculation of P.2 related to the production of dwelling services in Chapter 3.18).

5.124 According to methodology in HFCE should belong only expenditures, which are usually carried out by tenant or by owner. Expenditures on repairs and maintenance, which are usually carried out only by owner (therefore not by tenant) represent intermediate consumption. It is not necessary to exclude expenditures representing GFCF from expenditures on repairs and maintenance, since they are within HBS reported separately in different module.

5.125 On the basis of relevant breakdowns used in HBS we calculated average value of expenditures on repairs and maintenance carried out by tenant as well as separately value of expenditures carried out by owner. Average expenditures of owners include also expenditures belonging to HFCE as well as to IC related to imputed rental. Average expenditures of tenants represent only HFCE. Based on assumption that average expenditures of tenants belonging to HFCE are similar to those carried out by owners then we can break down expenditures of owners into HFCE and IC (Owners = HFCE + IC, tenants = HFCE).

5.126 Based on analysis of HBS it has been also found that for COICOP 4.3 only approximately 33% of households reported values different from zero. The remaining 67% of households reported zero COICOP 4.3 expenditure (the % is higher in the case of rented households, which are crucial for the allocation into HFCE based on above stated equitation). As in HBS households have also entered in a separate module some types of irregular expenditure (including those falling under COICOP 4.3) that have occurred throughout the year and do not relate to a specified reference period (month) during which the addressed households record their expenses., we believe that filling out zero values in respect of 67% does not correspond to reality, as during the year the households should show at least minimum of repair and maintenance costs. This is also confirmed by the number of households that had no zero values and filled in at least the values of tens of EUR. That is the reason for adjustments of the data reported by HBS. Households with zero values were assigned the values of average expenditure for other households with non-zero values.

5.127 Last step was to add up the value for rich households. Estimation of this coefficient for the year 2021 is based on analysis of the numbers of rich households and their expenditures included in HBS compared to the estimation of all rich households based on wage distribution from the labour cost statistics. Total expenditures for all households based on HBS are calculated for total populations, it means for all households including the rich households. However the rich households are not captured in relevant extent in HBS, so it can be assumed that for the undetected rich households the average expenditures of households (with employee as the head of household) are applied. For adjustment of rich households the difference between applied and real expenditures (based on the figures stated in HBS only by rich households) per one person multiplied by number of persons living in undetected rich households (based on wage distribution from the labour cost statistics) should be added to the total expenditures for all households based on HBS, which do not include the rich households in full extent –see Table 5.16. For final calculation of COICOP 4.3 please see Table 5.15.

Table 5.15 Compilation of COICOP 4.3

	calculation formula	2021
Expenditures on COICOP 4.3 per one person per year based on HBS in Eur	(1)	73.97
Population of Slovak republic in number of persons	(2)	5 439 155
Total expenditures on COICOP 4.3 in thd Eur	(3)=(1)*/(2)/1000	402 316
Part of total expenditures on maintenance and repair of the dwellings, which should be allocated in HFCE in thd. Eur	(4)	93 047
Adjustment of values from HBS allocated to HFCE (zero values adjustments) in thd. Eur	(5)	410 279
Final HFCE (revised values) with the adjustment for the rich households in thd. Eur	(6)	449 251

Table 5.16 Calculation of coefficient for rich household adjustment

Calculation of number of rich households	calculation formula	2021
average monthly wage in eur	(1)	1211
total number of employed persons including self-employed persons in thd. persons (2)	(2)	2 385
average monthly wage of employee within rich household	(3)= (1)*2	2 422
average wage of employee within rich household per one year	(4)= (3)*12	29 064
number of rich households based on income of members of households in HBS	(5)	60 323
number of rich households based on labour cost statistics in %	(6)	7.74
number of rich households based on labour cost statistics	(7)=(2)*(6)/100*1000	184 599
number of rich households not detected through the HBS	(8)=(7)-(5)	124 276
average number of persons living in one households	(9)	2.91
number of persons living in undetected rich households	(10)= (8)*(9)	361 643
population of Slovakia in persons	(11)	5 441 991
Calculation of expenditures related to rich households for COICOP 04.4.4 as an example		
average expenditures in eur per one person per year from HBS for rich households	(12)	180.84
average expenditures per one person per year from HBS for all households with the employee as the head of household	(13)	111.9
difference	(14)=(12)-(13)	68.94
average expenditures in eur per one person per year from HBS for all households	(15)	125.8
total expenditures for all households based on HBS in thd. Eur	(16)=(11)*(15)/1000	684 602
total expenditures adjusted by rich households in thd. Eur	(17)= (16)+ (10)*(14)/1000	709 534
coefficient of adjustment (see also table 5.16 row 12)	(18)=(17)/(16)	1.0364

Explanatory notes related to table Table 5.16:

row (3) based on expert estimate (also compared with frequency of different values of wages in HBS) we set the monthly wage related to employee in rich household as two times higher than the average wage for total economy
row (5) counted as number of households with at least one member(including the members with mixed income as a self- employed persons) who exceeds the average wage set for rich households per year
row (6) based on the number of employees with wage exceeding the wage set for rich households. The numbers were taken from labour cost statistics on the basis of wage distribution. The assumption that one person with excessive wage corresponds to one household was accepted
row (9) based on total population divided by number of households from HBS

5.128 Compilation of **COICOP 4.4** is based on other extrapolation and methods. Expenditures related to COICOP 04.4.1 and 04.4.3 (water supply and sewage collection) except cesspools were calculated on the basis of annual report´s data of all water companies. Only amount of water related to households was taken into account. In some cases the direct value of payments realized by households was available from annual reports. In case that only amount of water in physical units was at disposal, this amount was multiplied by average unit price for water supply/ sewage collection which was obtained from price statistics. As some companies provide only the total figures for payments related to households, it is not possible to split these expenditures exactly into COICOP 04.4.1 and 04.4.3. However, the figures of water companies do not cover the expenditures on cesspools/ septic tanks pumping out, which also fall under the COICOP 04.4.3. These expenditures were estimated separately based on the number of households without public sewerage systems. Such information was available from water

management statistics. Usual price for this service in the Slovak Republic is based on expert estimate and average frequency of pumping out is estimated to be once per year.

5.129 Expenditures related to COICOP 04.4.2 were calculated on the basis of (price x quantity) approach. Average price per one person per year was available from price statistics and these values were multiplied by average population of the Slovak Republic. HBS data was used for COICOP 04.4.4 and the average figures per one person per year were further adjusted by the coefficient for adjustment of rich households.

5.130 For final calculation of COICOP 4.4 please see Table 5.17.

Table 5.17 Compilation of COICOP 4.4

	calculation formula	2021
COICOP 04.4 in thd. Eur	(1)= (2)+(3)+(7)+(10)	1 117 865
COICOP 04.4.1 and 04.4.3 (water supply and sewage collection) except cesspools in thd. Eur	(2)	230 864
expenditures on cesspools / septic tanks pumping out -part of 04.4.3 in thd. Eur	(3)=(4)*(6)/100*(5)/1000	23 180
households without public sewerage systems in %	(4)	29.4
price for one cesspool pumping out in eur	(5)	42.571
number of households	(6)	1 852 059
COICOP 04.4.2 (refuse collection) in thd eur	(7)= (8)*(9)/1000	154 657
average population of SR in persons	(8)	5 439 155
price for refuse collection per one person / per year in eur	(9)	28.434
COICOP 04.4.4 (other services relating to the dwelling n.e.c) in thd eur	(10)=(11)*(8)*(12)/1000	709 164
expenditures on COICOP 04.4.4 per one person per year from HBS in eur	(11)	125.8
coefficient for adjustment of rich households related to COICOP 04.4.4	(12)	1.0364

5.131 Compilation of **COICOP 4.5** is based mainly on other extrapolation and methods. The (price x quantity) approach was used for calculation of expenditures on electricity and natural gas. The amount of electricity and natural gas in physical units consumed by households were obtained directly from energy statistics, which covers all producers and distributors of electricity/ natural gas. The average weighted prices (the different prices for households according to the amount of consumed energies were weighted with the number of households falling under the particular type of purchaser) was calculated on the basis of data from price statistics. Further the expenditures related to the standing charges, which are to be paid regardless of the amount of electricity or gas consumed, have to be estimated. The average weighted price for these charges per month was taken from price statistic and the number of connections (delivery points) was assumed to be the same as the total number of households. Regarding the electricity, also recreational huts and garages as a single delivery points were included into calculation formula. What concerns the gas, number of households was multiplied by the share of households connected to the gas distribution network. Estimation of other expenditures falling under the scope of COICOP 04.5 is based on HBS statistics and further adjusted by the coefficient for rich households.

5.132 For final calculation of COICOP 4.5 please see Table 5.18.

Table 5.18 Compilation of COICOP 4.5

	calculation formula	2021	Explanatory notes
COICOP 04.5 total in thd. Eur	(1)= (2)+(5)+(10)+(13) +(15)+(19)+(22)+ (25)	2 749 834	
COICOP 04.5.1 (electricity) - variable component in thd. Eur	(2) = (3)*(4)*1000000/ 1000	783 881	
total amount of electricity consumed by households in Gwh	(3)	5 968	
average price for one kwh of electricity for households in eur per kwh	(4)	0.1313	
COICOP 04.5.1 (electricity) - fixed component in thd eur	(5)= ((6)+(7)+(8))*(9)* 12/1000	212 882	
number of households	(6)	1 852 059	
number of recreational huts	(7)	87 518	
number of garages owned by households	(8)	186 746	
average fixed price for one delivery point(connection) of electricity per one month in eur per month	(9)	8.3431	
COICOP 04.5.2 (natural gas) - variable component in thd. Eur	(10)= (11)*(12)*10.555 *1000000/1000	576 627	
total amount of natural gas consumed by households in mill. m3	(11)	1 477	the conversion formula from m3 to kwh is following: $1m^3$ =10.555kwh
average price for one kwh of gas for households in eur per kwh	(12)	0.03698	
COICOP 04.5.2 (natural gas) - fixed component in thd. Eur	(13) = (14)*(6)*0.94*12/ 1000	186 558	coefficient 0.94 represents the share of households connected to the gas distribution network
average fixed price for one delivery point(connection) of electricity per one month in eur	(14)	8.9299	
COICOP 04.5.2.2 (Liquefied hydrocarbons) in thd. Eur	(15)= (16)*(18)*(17)/10 00	15 158	
expenditures on COICOP 04.5.2.2 (liquefied hydrocarbons) per one person per year from HBS in euir	(16)	2.7483	
coefficient for adjustment of rich households related to COICOP 04.5.2.2	(17)	1.0139	
average population of SR in persons	(18)	5 439 155	
COICOP 04.5.3 (Liquid fuels) in thd. Eur	(19)= (20)*(21)*(18)/10 00	5 444	
expenditures on COICOP 04.5.3 per one person per year from HBS in eur	(20)	1.1	
coefficient for adjustment of rich households related to COICOP 04.5.3	(21)	0.909	
COICOP 04.5.4 (solid fuels) in thd.eur	(22)= (23)*(24)*(18)/10 00	213 576	
expenditures on COICOP 04.5.4 per one person per year from HBS in eur	(23)	37.2	
coefficient for adjustment of rich households related to COICOP 04.5.4	(24)	1.0555	
COICOP 04.5.5 (heat energy) in thd. eur	(25)=(26)*(27)*(1 8)/1000	755 708	
expenditures on COICOP 04.5.5 per one person per year from HBS in eur	(26)	133.6	
coefficient for adjustment of rich households related to COICOP 04.5.5	(27)	1.0399	

Furniture, household appliances, routine dwelling maintenance (COICOP 05)

5.133 Compilation of values for COICOP 05 from different data sources is presented in Table 5.19.

Table 5.19 Compilation of COICOP 05 **in thd. €**

	HFCE	05 Furnishings, households equipment and routine maintenance of the house	05.1 Furniture and furnishings, carpets...	05.2 Households textiles	05.3 Households appliance	05.4 Glassware, tableware and househ. utensils	05.5 Tools and equipment for house and garden	05.6 Goods and serv. for routine household main.
Surveys and Censuses	retail sales statistics	3 141 487	954 250	137 594	736 612	190 230	192 893	929 908
	non-residents expenditures	24 312	0	5 928	3 343	15 041	0	0
Other conceptual adjustments		46 310	0	0	0	0	0	46 310
N1		145 194	0	39 182	15 848	54 170	0	35 994
N6		78 654	23 892	3 445	18 443	4 763	4 829	23 282
Balancing		82 390	9 137	-9 975	39 599	-5327	-870	49 826
Total domestic concept		3 518 347	987 279	176 174	813 845	258 877	196 852	1 085 320
Transition to national concept		61 883	4 148	-4 229	67 630	-13 346	1 651	6 029
Total in national concept		3 580 230	991 427	171 945	881 475	245 531	198 503	1 091 349

5.134 The figures for consumption of goods and services falling under the scope of COICOP 05 is based mainly on standard calculation based on concept of retail sales statistics (as described above). The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from retail sales statistics (3 141 487 thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.135 Figure for other conceptual adjustments represents the production of in-house staff (for closer description please see Chapter 3.2). Procedures of compilation values for N1 and N6 are described in details in Chapter 7.

Health (COICOP 06)

5.136 Compilation of values for COICOP 06 from different data sources is presented in Table 5.20.

Table 5.20 Compilation of COICOP 06 **in thd. €**

HFCE	06 Health	06.1 Medical products, appliances and equipment	06.2 Out-patient services	06.3 Hospital services
Administrative Records	1 556 753	907 316	506 600	142 837
Total domestic concept	1 556 753	907 316	506 600	142 837
Transition to national concept	-48 191	-21 832	-14 672	-11 687
Total in national concept	1 508 562	885 484	491 928	131 150

5.137 Compilation based on using administrative records relies on data from National health information centre (NCZI).

5.138 The data related to direct payments of households for all types of expenditures falling under the scope of this COICOP are provided by NCZI, which collects such data from all providers of health care. The revenues from the population (payments reimbursed by the insurance companies are excluded) for following items are covered:

Revenues from households for medicines

- public pharmacies report the amount of surcharges for prescription drugs paid by the insured as part of the patient's co-payment and all sales for non-prescription drugs that were acquired as part of the sales of goods.
- other health care providers report sales of medicines that are dispensed directly to patients for payment by the doctors themselves in medical facilities.

Revenues from households for medical devices

- public pharmacies, medical device dispensaries and opticians report the amount of medical device surcharges paid by the insured and all revenues for medical devices that are fully paid by the households and were acquired as part of sales of goods.
- other health care providers report sales for medical devices that are dispensed directly to patients for payment by the doctors themselves in medical facilities.

Revenues from households for additional assortment of pharmacies

- only filled in by public pharmacies and medical device dispensaries, which report the revenue acquired as part of the sales for the goods sold, namely for the complementary range of pharmacies

Other revenues from households

- Revenues for health care provided for payment from the households:
- payment made by the insured to the health care provider when providing health care partially paid for on the basis of public health insurance (the insured's co-payment for payment, e.g. at the dentist)
- payment for provided health care not covered by public health insurance, e.g. examination for a driver's license, firearms passport,
- payment for health care provided by a non-contractual health care provider
- payment for health care provided by a contractual health care provider to a patient who is a self-payer (e.g. a foreigner who does not have an insurance relationship or for the provision of health insurance at his own request),
- other payments paid by the patient to the health care provider, e.g. for priority examination, selection of a doctor, issuance of various certificates, sale of additional goods by the ambulance, payment for services related to the provision of health care and others.

Transport (COICOP 07)

5.139 Compilation of values for COICOP 07 from different data sources is presented in Table 5.21.

Table 5.21 Compilation of COICOP 07 **in thd. €**

	HFCE	07 Transport	07.1 Purchase of vehicles	07.2 Operation of personal transport equipment	07.3 Transport services
Surveys and Censuses	retail sales statistics	1 965 513	616 757	1 348 756	0
	non- residents expenditures	120 285	0	65 717	54 568
	other statistical sources	418 652	0	41 789	376 863
Other E&M		268 642	0	268 642	0
Other conceptual		20 796	20 796	0	0
N6		49 211	15 442	33 769	0
N7		11 114	0	0	11 114
Balancing		17 946	-13 717	31 663	0
Total domestic concept		2 872 159	639 278	1 790 336	442 545
Transition to national concept		554 050	527 478	-7 520	34 092
Total in national concept		3 426 209	1 166 756	1 782 816	476 637

5.140 Compilation of **COICOP 7.1** is based on sales covered by monthly statistical survey OPU 1-12. Retail sales relevant for calculation expenditures within COICOP 7.1 are NACE 45.1, 45.4 and whole NACE 47. Values for NACE 45.1 and 45.4 need to be adjusted by the part related to the wholesales (sales in NACE 45 contain also sales from wholesales, it means value for lorries, trucks etc.). Therefore the ratio corresponding to the retail sales within NACE 45 was used. This ratio is based on available breakdown in Roč 1-01 statistical survey and was taken directly from research study by Infostat (analysis carried out for the year 2017). Year 2021 is estimated using the ratio for the year 2017. Allocation of retail sales into COICOP groups is also based on research study, where the CPA - COICOP matrix from supply and use tables was used. The ratio for the year 2017 is used for estimation in the 2021 year. Estimation of COICOP 7.1.1 and 7.1.2 is derived from development of sales in NACE 45 and estimation of 7.1.3 and 7.1.4 from NACE 47 as the biggest part of the final value in these groups comes from those particular NACE. The part of the expenditures not related to HFCE has to be deducted. Within the research study, the values in COICOPs (based on CPA - COICOP matrix) were adjusted by the retail sales not entering the HFCE but representing the use in other categories (GFCF, IC, or expenditures of non-residents (import). The amount of expenditures falling into the HFCE was estimated in research study for the year 2017 (in case of COICOP 7.1 the same ratios for both years) on the basis of supply and use tables and expert estimates. Estimation of the year 2021 is based on the ratio related to the latest year 2017 separately for different COICOPs.

5.141 Purchases of second hands car are covered in the following way:

- Transactions from households to households without the intermediation of a car dealer are not part of our calculation formula.

- The purchases of second hand cars sold by dealers are covered by the approach using retail sales statistics.
- The second hand cars individually purchased abroad by households are included within the purchases of resident's abroad (transition to national concept). Data regarding the numbers of cars individually purchased abroad (by households) was obtained from the vehicle registration database administered by Ministry of Interior. Only those vehicles, which are individually imported and new owner is directly household are taken into account. Significant majority (almost 90%) of these vehicles, which should be added into HFCE and import, are personal cars. The rest are small motorcycles, motorcycles or small trucks and caravans. Estimation of value of such purchases is based on quantity x price method. Quantity means number of vehicles and price for second hand cars for particular years is available from price statistics department. However, before using it in calculation formula, this price should be reduced by profit margin as the price acquired by price statistics is obtained from car dealers. Coefficient for profit margin – 17.29% is taken from Infostat research study, where it is based on Supply and use table, CPA 29.1 (it is the same coefficient as described and used in Table 5.22, row 22). Price for other types of vehicles except personal cars is derived (simple estimation based on information from websites related to second hand cars) from the personal cars´ prices (½ or ¼ or the same price used).
- Second hand cars purchased by households from enterprises except car dealers. Households may purchase second hand cars also from enterprises and sole traders, which are not car dealers, but have other main activities and cars are their fixed assets. In order to estimate such transactions, the database (till now only for year 2023) regarding the change of ownership was received from the Ministry of Interior. Based on the structure of database, the number of second hand personal cars purchased by households from the enterprises and sole traders (other than car dealers) could be determined. The number of such transactions for the year 2023 was 109. If this number is multiplied by average price (the same price as was used for calculation of imported cars, but for the year 2022 - price for 2023 was not available at that moment) 10 472 Euro per vehicle, we get final value 1 131 thd. Euro. As this value is far below the materiality threshold, it has not been incorporated into NA yet. This decision will be reviewed after obtaining and processing the data for other years.

5.142 Within this approach only the margin of the car dealer is taken into account in case of second hand cars not imported from abroad. These calculations are based on number of second hand cars imported from abroad, number of changes in registration of ownership related to cars (both data available from Ministry of Interior) and the expert estimates from research study.

5.143 For detailed calculation of COICOP 7.1 from retail sales statistics please see Table 5.22.

Table 5.22 Compilation of COICOP 7.1 **in thd. €**

retail and wholesale sales (including VAT)	calculation formula	2017	2021	explanatory notes
NACE 45.1	(1)	5 958 785	6 169 203	
NACE 45.4	(2)	25 986	26 225	
retail sales relevant for calculation of COICOP 7.1 (including VAT) in thd eur				
NACE 45.1	(3) = (1)*(6)/100	2 697 696	2 792 958	
NACE 45.4	(4) (2)*(7)/100	11 932	12 042	

NACE 47	(5)	24 655 083	28 992 861	
ratio of sales realized through the retail in %				
NACE 45.1	(6)	*45.3*	*45.3*	
NACE 45.4	(7)	*45.9*	*45.9*	
allocation into COICOP in thd. eur				
07.1.1	(8) year 2021 =(8) for year 2017/(3) for the year 2017*(3) for the 2021	2 717 671	2 813 638	
07.1.2	(9) similar like above but related to NACE 45.4	23 857	24 077	
07.1.3	(10) similar like above but related to NACE 47	94 983	111 694	
07.1.4	(11) similar like above but related to NACE 47	10 652	12 526	
value in COICOPs after deduction the part of value not related to HFCE in thd. eur				
07.1.1	(12) year 2021 = (12) for year 2017/ (8) for the year 2017*(8) for year 2021	978 260	1 012 805	
07.1.2	(13) similar like above	19 086	19 262	
07.1.3	(14) similar like above	90 234	106 109	
07.1.4	(15) similar like above	3 195	3 757	
number of second hand cars imported from abroad	(16)	69 340	61 195	taken from Ministry of Interior
number of changes in registration of ownership related to cars	(17)	305 791	357 282	taken from Ministry of Interior
the average value of second hand car (including profit margin) in eur	(18)	9 893	11 945	based on data from price statistics
total number of second hand cars sold by dealers	(19) = (17)*44.1/100	134 854	157 561	This coefficient 44.1(from Infostat study) represents the ratio of second hand cars sold by dealers from total second hand cars (except those directly imported by households)
number of second hand cars imported by dealers	(20)	10 709	14 302	taken from Ministry of Interior
number of second hand cars sold by dealers which were not imported from abroad	(21)= (19)-(20)	124 145	143 259	
value of second hand cars sold by dealers not imported from abroad without profit margin in thd eur	(22)=(21)*(18)/1000/(1+17.29/100)	1 047 120	1 458 972	Coefficient for profit margin – 17.29% is taken from research study, where it is based on Supply and use table, CPA 29.1
final value of COICOP 07.1.1 in thd eur	(23)=(12)-(22)*(12)/(8)	601 336	487 629	the part of the value row 22 (36% - the same ratio as in row 12) has to be deducted from the final value of COICOP 7.1.1.as only profit margin in case of second hand cars sold by dealers (not imported cars) should be included in HFCE
final of COICOP 7.1 in domestic concept in thd eur	(24)= (13)+(14)+(15)+(23)	713 851	616 757	

5.144 Compilation of **COICOP 7.2** is based mainly on concept of retail sales statistics (as described above). The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from retail sales statistics has not already contained such expenditures as they are excluded within the allocation under the concept of

retail sales statistics. Services falling under the scope of COICOP 7.2 are covered by other estimation and methods (value 268 642 thd. Eur). Calculation of this figure is derived from the mutual ratio of services value and goods value from HBS, which is applied on the value of goods compiled on the basis of retail sales statistics.

5.145 The main data source for **COICOP 7.3** is statistical survey DOP 1-12, (other statistical sources - value 376 863 in thd. Eur) and the sales of the following NACE codes are taken into account: 49.10, 49.31, 49.32, 49.39, 49.42, 50.10, 50.30, 51.10, 52.1, 52.21, and 52.23. These revenues are completed with the revenues for NACE 79.11 from monthly survey VTS 1-12. Based on structure from annual surveys (like for NACE 47 within concept of retail sales statistics) these revenues are transformed into CPA codes and VAT was added. Then the part of the values in particular CPA codes related to HFCE has to be identified. To define these volumes, the ratios from SUT in year 2017 are used within research study of Infostat. These shares are considered as the benchmark coefficients, which will be updated within the following research study in the next 5 years. Last step was transformation from CPA codes into COICOP. Ratios of allocation into HFCE are shown in Table 5.23.

5.146 The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from other statistical sources (376 863 in thd. Eur) has not already contained such expenditures as they are excluded within the allocation similarly as under the concept of retail sales statistics.

Table 5.23 Compilation of COICOP 7.3

COICOP	total final values in thd. €	376 863
	07.3.1	56 387
	07.3.2	199 102
	07.3.3	21 790
	07.3.4	1 380
	07.3.5	31 849
	07.3.6	66 355
CPA	% of revenues allocated to HFCE	explanatory notes
491000	60	
493100	70	
493200	70	
493900	70	
494200	5	
501000	8	
503000	30	
511000	20	
521000	1	
522100	6	only 20% of allocation into HFCE is related to COICOP 7.3
522300	6	10% of allocation is not related to COICOP 7.3
791100	92	only 35% of the allocation into HFCE is related to COICOP 7.3

5.147 Procedures of compilation values for N1 and N6 for whole COICOP 07 are described in details in Chapter 7.

Communication (COICOP 08)

5.148 Compilation of values for COICOP 08 from different data sources is presented in Table 5.24.

Table 5.24 Compilation of COICOP 08 **in thd. €**

	HFCE	08 Communications	08.1 Postal services	08.2 Telephone and telefax equipment	08.3 Telephone and telefax services
Surveys and Censuses	retail sales statistics	22 465	0	22 465	0
	non- residents expenditures	1 909	0	1 909	0
	other statistical sources	1 705 079	146970	0	1 558 109
N6		562	0	562	0
Balancing		-8 900	0	-8 900	0
Total domestic concept		1 721 115	146 970	16 036	1 558 109
Transition to national concept		205 056	-3 860	-1 542	210 458
Total in national concept		1 926 171	143 110	14 494	1 768 567

5.149 Estimate of expenditures related to communication is compiled mainly on the basis of household budget survey directly for the year 2021 (included within other statistical sources, COICOP 08.1 value from HBS 146 970 thd. Eur, COICOP 08.3 - 1 359 611 thd. Eur).

5.150 Figure for other statistical sources (besides the values based on HBS) represents the value of income in kind. Procedures of compilation value for N6 are described in details in Chapter 7.

Recreation and culture (COICOP 09)

5.151 Compilation of values for COICOP 09 from different data sources is presented in Table 5.25.

Table 5.25 Compilation of COICOP 09 **in thd. €**

	HFCE	09 Recreation and culture	09.1 Audio-visual, photograph hic, infor. proc. equip.	09.2 Other major durables for recreation and culture	09.3 Other recreation al items and equipmen t...	09.4 Recreationa l and cultural services	09.5 Newspaper s, books and stationery	09.6 Package holidays
Surveys and Censuses	retail sales statistics	2 537 049	899 328	37 479	626 307	0	973 935	0
	non-residents expenditur es	25 830	3 572	10 734	8 379	0	3 145	0
	other statistical sources	1 024 519	0	0	0	838 414	0	186105
Administrative Records		771 727	0	0	0	771 727	0	0
N6		63 519	22 516	938	15 681	0	24 384	0
Balancing		29 810	32 838	-36 965	-7 575	0	41 512	0
Total domestic concept		4 452 454	958 254	12 186	642 792	1 610 141	1 042 976	186 105
Transition to national concept		45 666	65 086	-732	4 253	-52 071	9 403	19 727
Total in national concept		4 498 120	1 023 340	11 454	647 045	1 558 070	1 052 379	205 832

5.152 One of the main data source for COICOP 09 is the concept of retail sales statistics as it was described above. The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from retail sales statistics has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.153 Administrative records include the expenditures on lotteries recorded as net expenditures (total bets minus wins paid), which are allocated into COICOP 09.4. Data are taken over from the Gambling Regulatory Authority.

5.154 Values calculated on the basis of HBS are covered within other statistical sources (value 555 032 thd. Eur related to COICOP 09.4 and value 186 105 thd. Eur relevant for COICOP 09.6). Figures for the year 2021 are based on HBS statistics compiled for the same year.

5.155 Figure for other statistical sources (besides the values based on HBS) represents the value of income in kind. Procedures of compilation value for N6 are described in details in Chapter 7.

Education (COICOP 10)

5.156 Compilation of values for COICOP 10 from different data sources is presented in Table 5.26.

Table 5.26 Compilation of COICOP 10 in thd. €

	HFCE	10 Education	10.1 Pre-primary and primary education	10.2 Secondary education	10.3 Post-secondary non-tertiary education	10.4 Tertiary education	10.5 Education not definable by level
Surveys and Censuses	non-residents expenditures	2 201	0	0	0	0	2 201
Combined Data		702 846	89 607	98 716	7 767	117 746	389 010
N1		24 882	0	0	0	0	24 882
Total domestic concept		729 929	89 607	98 716	7 767	117 746	416 093
Transition to national concept		2 050	0	0	0	677	1373
Total in national concept		731 979	89 607	98 716	7 767	118 423	417 466

5.157 Estimate of expenditures within COICOP 10 is based on combination of revenues for NACE 85 from annual statistical surveys (Roč 1-01 and Roč 2-01) and statements FIN 1-12 (statements related to sector S.13) with the data from monthly survey VTS 1-12 for NACE 85.5 and 85.6, which are used only for calculation of COICOP 10.5. For purpose of HFCE calculation only part of these revenues (available in detailed CPA level) from mentioned above questionnaires are taken into account on the basis of ratios from SUT for year 2017 (based on research study carried out by Infostat).

5.158 Subsequently, these expenditures are transformed from CPA into codes of COICOP classification. Ratios of allocation into HFCE are shown in Table 5.27.

5.159 Procedures of compilation value for N1 are described in details in Chapter 7.

Table 5.27 Ratios for allocation of revenues related to education into HFCE

CPA	% of revenues allocated to HFCE
851000	100
852000	100
853100	100
853200	90
854100	100
854200	100
855100	90
855200	90
855300	99
855900	30
856000	-

Restaurant and hotels (COICOP 11)

5.160 Compilation of values for COICOP 11 from different data sources is presented in Table 5.28.

Table 5.28 Compilation of COICOP 11 **in thd. €**

	HFCE	11 Restaurants and hotels	11.1 Catering services	11.2 Accommodation services
Surveys and Censuses	retail sales statistics	1 760 148	1 696 784	63 364
	non- residents expenditures	258 292	181 778	76 514
	other statistical sources	93 115	93 115	0
N6		1 760 148	1 696 784	63 364
N7		258 292	181 778	76 514
Balancing		93 115	93 115	0
Total domestic concept		1 760 148	1 696 784	63 364
Transition to national concept		258 292	181 778	76 514
Total in national concept		93 115	93 115	0

5.161 The figures for the expenditures of COICOP 11 results mainly from the calculation based on sales statistics. Statistical survey OPU 1-12 also covers the sales of NACE 55 and 56. Principle is similar as for the sales of NACE 47 described under the concept of retail sales statistics. Estimation of the part from the sales related to HFCE is based on information from SUT (year 2017, solved within the research study by Infostat). The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from sales statistics allocated into HFCE (1 760 148 thd. Eur) has not already contained such expenditures as they are excluded within the allocation (similar as in the case of NACE 47). For final ratios please see Table 5.29.

5.162 Figure for other statistical sources represents the value of income in kind. Procedures of compilation values for N6 and N7 are described in details in Chapter 7.

Table 5.29 Allocation of sales in NACE 55 and 56 into HFCE **in thd. €**

	total sales without VAT	allocation into HFCE (including VAT)
NACE 55	2 026 502	1 696 784
NACE 56	166 895	63 364

Other goods and services (COICOP 12)

5.163 Compilation of values for COICOP 12 from different data sources is presented in Table 5.30.

Table 5.30 Compilation of COICOP 12 **in thd. €**

	HFCE	12 Miscellaneous goods and services	12.1 Personal care	12.2 Prostitution	12.3 Personal effects n.e.c.	12.4 Social protection	12.5 Insurance	12.6 Financial services n.e.c.	12.7 Other services n.e.c.
Surveys and Censuses	retail sales statistics	2 065 362	1 796 900	0	268 462	0	0	0	0
	non-residents expenditures	119 456	114 429	0	5 027	0	0	0	0
	other statistical sources	636 572	0	0	0	120 066	0	406 906	109 600
Administrative Records		-4 036	0	0	0	0	0	0	-4 036
Other E&M		285 951	306 747	0	0	0	0	0	-20 796
Allocation of FISIM		564 731	0	0	0	0	0	564 731	0
Allocation of insurance		804 129	0	0	0	0	804 129	0	0
Other conceptual		177 451	0	0	0	0	0	177 451	0
N2		47 680	0	47 680	0	0	0	0	0
N6		51 710	44 989	0	6 721	0	0	0	0
N7		24 090	24 090	0	0	0	0	0	0
Balancing		68 839	84 593	0	-35 895	0	0	20 141	0
Total domestic concept		4 841 935	2 371 748	47 680	244 315	120 066	804 129	1 169 229	84 768
Transition to national concept		14 649	-41 004	0	-3 744	3 060	60 651	739	-5 053
Total in national concept		4 856 584	2 330 744	47 680	240 571	123 126	864 780	1 169 968	79 715

5.164 One of the main data source for COICOP 12 is the concept of retail sales statistics as it was described above. The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from retail sales statistics has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.165 Other statistical sources include mainly the annual survey Pen P 5-01 – Annual questionnaire in banking and non-banking financial institutions, where the fees paid by households are covered. In case of COICOP 12.4 and 12.7 the values calculated on the basis of HBS are included under this data source.

5.166 Services falling under the scope of COICOP 12.1 are covered by other estimation and methods (value 306 747 thd. Eur). Calculation of this figure is derived from the mutual ratio of services value and goods value from HBS for the year 2021, which is applied on the value of goods compiled on the basis of retail sales statistics.

5.167 Data on insurance services and FISIM are taken over from the sector allocation of insurance services and FISIM. Item other conceptual includes the allocation of fees related to the pension schemes. All three allocations are described in more detail way in Chapter 3.17.

5.168 Procedures of compilation values for N2, N6 and N7 are described in details in Chapter 7.

5.8 Final consumption expenditure of non-profit institutions serving households

5.8.1 The calculation of NPISH final consumption expenditure

5.169 The calculation of NPISH final consumption expenditure is linked to the calculation of their output. Final consumption (P.3) for S.15 is calculated as the difference of total output (P.1), the value of market output (P.11), value of output produced for own final use (P.12), to which is then added social transfers in kind (D.632). Calculation is presented in Table 5.31.

NPISH FC (P.3) = P.1 – P.11 – P.12 + D.632

Output (P.1) in sector S.15 is calculated as the sum of intermediate consumption (P.2), compensation of employees (D.1), (consisting of wages and salaries, actual employers' social contributions and imputed employers' social contributions), consumption of fixed capital (P.51c) and other taxes on production (D.29).

Item P.131 (payments for non-market production) is not included in the above calculation because these values are included in the calculation of P.11. This indicator is calculated as the sum of two items from the "NSNO" report, namely:

- Sales (income) for the sale of own products and services
- The difference between income and expenditure on goods sold - trade margin

This procedure is set in this form also for the reason that we cannot accurately calculate these payments from the above mentioned data source.

Table 5.31 Calculation of NPISH final consumption **in thd. €**

Intermediate consumption (P.2)	+	569 375
Compensation of employees (D.1)	+	685 559
Other taxes on production (D.29)	+	7 455
Consumption of fixed capital (P.51c)	+	53 015
Total output (P.1)	=	1 315 404
Market output (P.11)	-	301 293
Output produced for own final use (P.12)	-	-
Social transfers in kind – purchased market production (D.632)	+	4 500
Final consumption (P.3)	=	1 018 611

5.170 Calculation of NPISH final consumption is based on data from statistical survey NSNO 1-01, which is a sample survey and the selection of units, as well as their computation, uses relevant mathematical and statistical methods. Because NSNO 1-01 is not exhaustive and contains only representative sample of NPISH, every organization has it's own assigned weight in order to correctly adjust results to entire population.

5.171 The decision to use NSNO 1-01 statistical data source for a particular NACE (and within it for all indicators) is based on the better quality of this data source, which underwent a complex modification of data to ensure their correctness, objectivity and ease of obtaining and checking. The coverage rate in % is calculated as the number of reporting units divided by the number of total active units in the statistical register of organisations. Data from 2010 – 2021

period were revised by benchmark revision, so the stability of the time series was not disturbed due to the data source change for the calculation of a specific NACE.

Compilation of P.11

5.172 The market production consists of sales of own products and services produced on own account, such as sales of tickets (sports matches), sales of own publications, small products, sales of rent for residential premises. As with other transactions in sector S.15, their calculation is based on a NSNO 1-01 statistical data sources.

Compilation of P.12

5.173 The calculation of output for own final use (which in S.15 represents only GFCF on own-account) is based on the use of data from the NSNO 1-01 database, from M591 module "Acquisition and sale of fixed assets" and the item "Acquisition of own-produced fixed assets". Units belonging to sector S.15 (total) are reporting zero or close to zero values in long-term.

Calculation of D.632

5.174 Identification of social transfers in kind in sector S.15 is not available in the framework of statistical surveys therefore, an alternative approach to acquire data through surveying selected units of sector S.15 was used.

5.175 Data relevant for evaluation of values of social transfers in kind (D.632) was acquired via on-line survey distributed directly to individual responding units, which were selected from the list of units. Those units were addressed, where there was an assumption that they could carry out activities relevant for D.632. On the basis of expert estimate, the list contained the following three types of units by their legal form:

- Units with legal form 721 – Religious organisation
- Units with legal form 120 – Non-profit organisation providing generally beneficial services and with NACE 88 and 94992
- Units with legal form 701 – Association (union, fellowship, society, club and others) and with NACE 88, 94910 and 94992, where it is assumed that D.632 is relevant.

5.176 Subsequently, the sample from the above mentioned groups were selected, and the e-mail with request for data (including web link to on-line questionnaire) was sent them. On the basis of received replies, the grossing-up for the total population of units was carried out. Using this questionnaire the value of social transfers in kind (related to goods and services) for years 2010 and 2017 was surveyed. Values for other years including 2021 are acquired by linear extrapolation.

Compilation of P.51c

5.177 The calculation of fixed capital consumption in sector S.15 is presented in Chapter 4. The industrial breakdown of NPISH final consumption by data source is presented in Tables 5.32 and 5.33.

Table 5.32 Final consumption in sector S.15 according to NACE industries and sources in thd. €

NACE	Surveys & Censuses	CFC	Conceptual Adjustments	Total Final Consumption
56	588	7	33	628
68	63 790	393	2 219	66 402
70	2 546	20	173	2 739
71	4 876	60	352	5 288
72	5 048	48	339	5 435
74	3 969	30	269	4 268
85	348 565	5 453	2 008	356 026
86	48 007	5 442	1 264	54 713
87	60 483	6 594	2 848	69 925
88	33 813	5 189	1 738	40 740
90	3 304	44	138	3 486
91	1 001	6	28	1 035
92	958	10	39	1 007
93	31 203	4 008	1 664	36 875
94	335 771	25 896	8 377	370 044
Total	**943 922**	**53 200**	**21 489**	**1 018 611**

Table 5.33 Breakdown of conceptual adjustments in S.15 by industries in thd. €

NACE	Allocation of Insurance	Financial margins	Holding gains and losses on inventories	R&D	Allocation of FISIM	Reclassification of units	Total Conceptual Adjustments
56	1	1	2		29		33
68	73	8	5		2 133		2 219
70	6	1			166		173
71	11	1			340		352
72	11	1		-7	334		339
74	9	1	7		252		269
85	68	8	155	-212	1 989		2 008
86	42	5	5		1 212		1 264
87	92	10	53		2 693		2 848
88	56	6	81		1 633	-38	1 738
90	5	1			132		138
91	1		2		25		28
92	1				38		39
93	37	4	546		1 077		1 664
94	287	33	320	-502	8 386	-147	8 377
Total	**700**	**80**	**1 176**	**-721**	**20 439**	**-185**	**21 489**

5.8.2 Register of NPISH

5.178 The sector of non-profit institutions serving households comprises institutional units that have the character of non-profit institutions and are independent legal entities providing non-market services to households. These units are private non-market producers. As of 31

December 2021, 72 360 non-profit organisations were registered in the Statistical Register of Organisations, of which 64 810 were active units. The Statistical Register is updated centrally on a daily basis of data obtained automatically and electronically from the Unified Public Register. It is updated quarterly with data on the number of employees, sourced from the Social Insurance Institution and statistical surveys. The Statistical Register of Organisations is updated once a year on the basis of data from the Financial Administration of the Slovak Republic. Further and more detailed information can be found in Chapter 3.1.

5.179 The basic criterion for classifying units in the NPISH sector is the provision of services to households on a non-profit basis. The relevant units are legal entities and are private non-market producers, which means they are not set up for profit/business purposes and are not controlled by the general government. Their activities are mainly financed by membership and voluntary contributions from households, as well as by donations and contributions from non-financial and financial corporations, general government or from abroad.

5.180 To distinguish between market and non-market activity, the 50% criterion is used from the quantitative criteria, where the ratio of sales and production costs is calculated. If this ratio for the last (3-4) years exceeds the given 50%, the reasoning for the classification of such units into the S.15 is reconsidered.

5.181 The fulfilment of the qualitative criteria is also monitored at the same time, namely whether

- the unit has been established for profit,
- the unit is controlled by a general government, and
- the unit carries out an activity which is aimed to helping households (serving households).

5.9 Government final consumption expenditure

5.182 All government units (the classification of individual institutional units in the relevant sub-sectors of the general government sector is described in more detail in chapter 3.1) provide data through administrative statements within strict deadlines. Data collection is provided by the State Treasury, in the case of local government by the DataCentre. The scope of the data, periodicity of their collection is precisely defined in the measure of the Ministry of Finance, which is updated each calendar year. Therefore, no estimation for missing units is made in sector S.13. The submission of statements is administratively controlled.

5.183 Government final consumption expenditure is the sum of expenditure on compensation of employees, intermediate consumption (including FISIM), expenditure on purchases of products from market producers delivered for households as social transfers in kind, expenditure on consumption of fixed capital (CFC) and other taxes on production (minus other subsidies on production), minus any sales to households or other units. The calculation is presented in Table 5.34.

Table 5.34 Calculation of GFCE **in thd. €**

Code ESA 2010	Calculation algorithm	Value
B.1g	D.1+D.29+P.51C	14 964 622
D.1	D.11+D.121+D.122	11 408 561
D.11		8 150 121
D.121		2 864 270
D.122		394 170
D.29		147 816
P.51C		3 408 245
P.2		5 716 781
P.1	P.2+B.1g	20 681 403
P.11		1 755 567
P.12		552 129
P.131		274 985
D.632		3 484 239
P.3	P1-P.11-P.12-P.131+D.632	21 582 961

5.184 The main data source for quantification of transactions entering the calculation of final consumption (P.3) for the sector S.13 are administrative data sources (described in more detail in Chapter 3.1). Estimates for transactions D.11, P.2, D.632 and P.11 obtained from the statement on cash income and expenditure FIN1-12 are subsequently adjusted on an accrual basis (data on receivables and payables from balance sheets). Consumption of fixed capital P.51c is described in more detail in Chapter 4.

Capital expenditures

5.185 ***Financial statement on the fulfilment of budget of the government entity*** FIN1-12 is submitted on the quarterly basis according to the guidance of the Ministry of Finance of the Slovak Republic. This type of statement contains cash data on revenue and expenditure broken down by economic classification of the budgetary classification (hereinafter referred to as EKRK). The economic classification sorts out the individual revenue and expenditure into main categories, categories, items and sub-items. It also thoroughly defines the main category of current expenditure and the main category of capital expenditure.

5.186 The main category of current expenditures includes payments for wages, salaries, insurance premiums, goods and services. Capital expenditures generally represents expenditures on the acquisition of tangible and intangible assets. In line with the valid ESA methodology, a transformation bridge to link EKRK and current and capital account S.13 transactions has been made in the System of National Accounts.

5.187 Quantification of expenditures and revenues entering the calculation of P.3 based on the transformation bridge (see Table 5.35).

Table 5.35 Transformation bridge for P.3 calculation

Code EKRK	Name	Notes	Code ESA 2010
Described in more detail in chapter 3.1			P.2 Intermediate consumption

Code EKRK	Name	Notes	Code ESA 2010
610000	Wages, salaries, business incomes and other personal compensation		D.11 Wages and salaries
611000	Rate salary, personal salary, basic salary, rank salary, salary, including their compensation		
612000	Bonuses		
612001	Personal bonus		
612002	Other bonuses except personal fees		
613000	On-call time compensation, on-call time remuneration		
614000	Remuneration		
615000	Other personal settlements		
616000	Surcharge and additional salary		
631000-631004 (13,5% of item)	Travel expenses: domestic; foreign; on temporary assignment to work and inception of the labour relation; travel allowances to own-employees;		
637006	Compensations		
637009	Wage and salary compensation		
637013	Wages in kind		
637014	Catering		
637026	Other remunerations		
637027	Remuneration for work performed outside the employment relationship		

Code EKRK	Name	Notes	Code ESA 2010
			D.121 Employers' actual social contributions
625002	Insurance premiums on old-age		D.1211 Employers' actual pension contributions
625004	Insurance premiums on disablement		
627000	Contribution to supplementary pension insurance companies		
628002	Pension for years of service		
628004	Contributions for invalidity pension for years of service		
628005	Contribution for years of service		
629000	Contribution to retirement saving		
621000	Insurance premiums payable to the General Health Insurance Company		D.1212 Employers' actual non-pension contributions
623000	Insurance premiums payable to other health insurance companies		
625000	Insurance premiums payable to the Social Insurance Company (SIC)		
625001	Sick-leave insurance premiums		
625003	Accident insurance premiums		
625006	Guarantee insurance premiums		
625005	Unemployment insurance premiums		
625007	Reserve solidarity fund insurance premiums		
628000	Insurance premiums for special purposes		
628001	Sickness insurance premiums		

628003	Accident assurance premiums		

Code EKRK	Name	Notes	Code ESA 2010
			D.122 Employers' imputed social contributions
			D.1221 Employers' imputed pension contributions
637016	Social Fund allocation		D.1222 Employers' imputed non-pension contributions
642013	Transfer for retirement bonus		
642012	Transfer for severance payment		
642015	Transfer for sickness benefit (except SIC)		
642017	Transfer for accident benefit (except SIC)		
642035	Transfers to cover financial matters for the armed forces and corps		

Code EKRK	Name	Notes	Code ESA 2010
			D.29 Other taxes on production
637035	Taxes		

Code EKRK	Name	Notes	Code ESA 2010
143000	Share on selected funds		P.11 Market output
133013	Taxes on communal and small construction waste		
211000	Business revenues		
212003	From leased buildings, premises and objects		
212004	From leased machinery, devices and equipment technology and tools		
221001	Court fees		
221003	Hallmark fees		
223000	Fees and payments from the non-industrial and occasional sales and services		
223001	For sale of products, goods and services		
223003	For catering		
223004	For redundant movables		
229000	Further administrative and other fees and payments		

Code EKRK	Name	Notes	Code ESA 2010
212009	From payments for the handling of sources of ionizing radiation		P.131 Payments for non-market output
223001	For sale of products, goods and services	ZSSK, LETZA, SVP	
223002	For schools and school facilities		

5.188 The output flow for own final use (P.12) is obtained from the annual administrative source. The following profit and loss statements are in question: Úč ROPO 2-01, Úč NUJ 2-01, Úč POD 2-01 and the data are taken over from the items mentioned below:

- capitalisation,
- capitalisation of materials and goods,
- capitalisation of intra-organisational services,
- capitalisation of intangible fixed assets,

- capitalisation of tangible fixed assets.

5.189 The output for own final use includes all research and development activities carried out by government units. A more detailed description of the calculation is specified in Chapter 5.10.

5.190 Output for own final use is also imputed with the cost of decommissioning of nuclear installations.

Social transfers in kind — market production purchased by general government (D.632)

5.191 The transaction “social transfers in kind — market production purchased by general government (D.632)” is estimated from the expenditures declared under code 637 034 of EKRK – compensations of health-care facilities. These are payments by health insurance companies (HICs, public as well as private) for health care provided to the population, specifically for:

- the ambulance health care general/ specialised,
- medicines,
- general/ specialised hospital care,
- medical devices,
- spa care,
- treatment abroad,
- common examinations and medical components, health-care and other.

Considerable part of D.632 is used to purchase services from healthcare providers classified in S.13. The revenues of healthcare providers (HCPs) from sale of healthcare services (classified as P.11) are used to cover the costs related to the actual provision of health services (D11, P2, etc.). To avoid the double counting of expenditures on healthcare in national accounts, as they appear once as expenditures of HICs and the second time as expenditures of public HCPs, these payments were reclassified from D.632 to another current transfer (D.73 pay) within the general government sector and were consolidated. Simultaneously the revenues of public HPCs were reclassified from P.11 to D.73 rec in the same amount.
As a part of the Benchmark revision 2024, the adjustment was implemented into the national accounts from 2005, i.e. from year of reclassification of all public HCPs into S.13.

Sectorisation

5.192 The sectoral reclassification in the national accounts was carried out backwards in the entire time series from 1995, or from the time when the reclassified units were incepted. A more detailed description is in Chapter 3 - in the Register of Units section.

5.193 When the reclassified units have not submitted a statement on cash revenues and expenditures FIN1-12, we use for the calculation of P.3 the information from administrative source: Profit and Loss Statement Úč POD 2-01, Balance Sheet Úč POD 2-01, Úč NUJ 2-01.

Table 5.36 Government final consumption expenditure by data source **in thd. €**

	GFCE by data source	S.1311	S.1313	S.1314	S.13
Administrative sources	Fin 1-12 source data	7 866 668	4 903 347	3 774 805	**16 544 820**
	Balance sheet – other receivables (assets) – F8A	-83 356	-7 101	-2 858	**-93 315**
	Balance sheet – other payables (liabilities) – F8L	179 489	96 571	15 481	**291 541**
	Update of assigned liabilities- HCPs	40 864	257		**41 121**
	EFSF (The European System of Financial Supervision)	330			**330**
	Military expenditures	-48 298			**-48 298**
	Elimination of EU flows outside S.13	-874			**-874**
	Payment for the administration of public health insurance to private health insurance companies (imputed transaction)			72 873	**72 873**
	Private Health Insurance Companies- source data			1 875 075	**1 875 075**
	Reclassification of the payments between public HCPs and HCIs from D632 and P11 to D73	1 837 950	211 362	-2 049 312	**0**
	Reclassification of the payments between public HCPs and HCIs from D632 and P11 to D73-updated calculation	-67 584	-11 832	79 416	**0**
	Reclassification of revenues of public HCPs from D421PUBREC to P11	-57 349			**-57 349**
	Decommissioning of nuclear installations	-80 867			**-80 867**
	Calculation of P.12	-21 681	-8 786		**-30 467**
	Change of the EKRK_ESA transfer bridge for Eximbanka (revised transactions D.29,P.2)	-7 450			**-7 450**
	Reclassification of part of paid social security benefits into the employer unfunded insurance scheme (linked to pensions scheme of soldiers- D.122)	49 972			**49 972**
	UMTS licenses - exclusion of revenues from licenses sales	21 905			**21 905**
	Recording of RDP (EAFRD) expenditures	-5 680			**-5 680**
	Estimation of D.51pay	-22 629	-6 603		**-29 232**
	Completing of the missing data for Slovak Business Agency	15 068			**15 068**
	Revenues/expenditures not recorded in the statement Fin 1-12, other additional data source			-7 837	**-7 837**
	Acquisition of own-account originals	-29 853			**-29 853**
	Reclassification of expenditures on financial transaction (JAVYS)	-4 321			**-4 321**
	Reclassification of expenditures (EKRK 630,700) on financial transaction	-21 636			**-21 636**
CFC(PIM)	P51C1 calculation	2 419 149	924 246	19 376	**3 362 771**
Conceptual adjustments	Car registration fee	-2 725			**-2 725**
	Capitalisation of R&D expenditures	-436 896			**-436 896**
	Reclassification of units	78 851	7 868		**86 719**
	Acquisition of own-account software	-2 172			**-2 172**
	Allocation of FISIM	62 318	1 840		**64 158**
	Allocation of non-life insurance fees	20 377			**20 377**
	Prisoners – payment for service	-4 797			**-4 797**
Total		**11 694 773**	**6 111 169**	**3 777 019**	**21 582 961**

5.10 Acquisitions less disposals of produced fixed assets

5.10.1 Overview

5.194 **Acquisitions less disposals of produced fixed assets** represents an increase of fixed assets, which can be repeatedly or continuously used in the production process longer than for 1 year.

5.195 Such interventions into the tangible assets, the consequence of which is the change in their utilisation, qualitative change of performance or in technical parameters are considered as **reconstruction**. The change of the material used while keeping its characteristics comparable is not treated as change in technical parameters.

5.196 The enhancement of utilisation of tangible and intangible assets by such parts, which the original assets have not contained, while they are an integral part of these assets, is to be understood as **modernisation**. The separate things which are intended for common use with the main thing and together they create an integral entity are treated as integrated inseparable parts of that asset. Technical valorisation of tangible assets can be done on the leased asset also by its lessee.

5.197 Fixed assets are acquired by the purchase of new or used fixed assets, own production including the construction in progress, transfers in kind, reclassification from personal use into use for business purposes or by a barter exchange. Disposal of fixed assets is to be understood as sale of durable asset, delivery of durable asset by the means of barter and consignment of the used durable asset as capital transfer in kind.

5.198 The figures are netted by data on the acquisition and disposal of land and valuable rights, which belong into non-produced assets and do not enter GFCF. Also the routine repairs, which do not increase technical parameters of asset, do not enter GFCF (they are included into intermediate consumption).

5.199 Information on the acquisition and disposal of durable assets is provided by statistical surveys and accounting statements, which are in more details described in chapter 5.10.2. The following tables contain transparently presented data on GFCF divided by sections of NACE, types of assets and institutional sectors.

Table 5.37 GFCF by types of assets and SK NACE sections **in thd. €**

A*21	Sector S.1							
	Gross fixed capital formation							
	Total gross fixed capital formation	Dwellings	Other buildings and structures	Transport equipment	ICT equipment	Other machinery and equipment and weapons systems	Cultivated biological resources	Intellectual property products
		AN.111	AN.112	AN.1131	AN.1132	AN.1139+AN.114	AN.115	AN.117
A	**769 164**	380	156 667	235 063	4 034	269 222	94 795	9 003
B	**20 024**	-	2 574	2 386	837	13 880	-	347
C	**3 533 174**	1 481	553 366	178 973	38 900	2 395 340	11 500	353 614
D	**1 036 934**	73	658 589	6 346	51 623	297 761	-	22 542
E	**367 399**	-8	224 224	46 734	1 556	80 217	-	14 676
F	**1 155 741**	1 886	629 722	152 969	7 896	272 133	2	91 133
G	**1 161 736**	-364	370 740	280 990	51 993	405 038	4 167	49 172
H	**1 486 002**	580	751 408	554 159	16 831	122 510	1	40 513
I	**244 564**	448	154 080	41 550	3 074	40 407	1 364	3 641
J	**1 071 183**	6 022	100 049	50 451	345 907	70 348	-	498 406
K	**262 364**	2 351	33 696	42 030	22 673	36 401	-	125 213
L	**5 113 386**	4 408 506	471 900	100 549	-1 920	129 385	19	4 947
L_	**4 259 790**	4 259 790	-	-	-	-	-	-
M	**848 228**	-4 577	172 231	189 492	40 365	181 831	618	268 268
N	**592 394**	586	210 266	227 988	12 072	108 890	4 561	28 031
O	**1 211 443**	15 903	799 654	41 077	24 672	222 725	3 453	103 959
P	**471 360**	0	94 639	8 402	8 324	96 463	51	263 481
Q	**365 946**	-508	113 239	47 561	2 872	191 215	27	11 540
R	**163 472**	27	65 465	13 381	3 544	26 428	398	54 229
S	**94 399**	626	30 193	10 833	1 807	22 618	128	28 194
T	-	-	-	-	-	-	-	-
U	-	-	-	-	-	-	-	-
Total	**19 968 913**	**4 433 412**	**5 592 702**	**2 230 934**	**637 060**	**4 982 812**	**121 084**	**1 970 909**

5.200 ***Non-produced assets*** consist of assets, which have not been produced within the production boundary and which can be used in production of goods and services. They are recorded in time of a property change.

5.201 The **acquisition less disposal of non-produced assets** consists of NP.1 Acquisition less disposal of natural resources, NP.2 Acquisition less disposal of assets which are subject of contracts, leasing and licences and NP.3 Purchase less revenues from sale of goodwill and marketing assets.

Table 5.38 Acquisition less disposal of non-produced assets **in thd. €**

		S.11	S.12	S.13	S.14	S.15	S.1	S.2
NP	**Non-produced non-financial assets**	**654 129**	**944**	**-13 868**	**14 983**	**9 529**	**665 717**	**-665 717**
NP.1	**Natural resources**	325 096	-557	-23 315	14 983	9 405	325 612	-325 612
NP.2	**Contracts, leasing and licences**	157 073	1501	9 517	-	124	168 215	-168 215
NP.3	**Purchases minus revenues from sale of goodwill and marketing assets**	171 960	-	-70	-	-	171 890	-171 890

Table 5.39 GFCF by types of assets and institutional sectors **in thd. €**

	Classification of assets	S.11	S.12	S.13	S.14	S.15
Dwellings	**AN.111**	**17 575**	**2 351**	**15 903**	**4 400 743**	**-3 160**
Other buildings and structures	**AN.112**	**3 466 128**	**31 605**	**1 755 894**	**312 604**	**26 471**
Of which: other structures - roads	AN.1122	-	-	326 778	-	-
Machinery and equipment	**AN.113**	**6 654 549**	**99 109**	**601 642**	**358 236**	**22 506**
Of which: transport equipment	AN.1131	1 734 527	42 085	248 073	200 013	6 236
IT equipment	AN.1132	550 158	21 448	49 610	13 400	2 444
Other machines and equipment	AN.1139	4 369 864	35 576	303 959	144 823	13 826
Weapons systems	**AN.114**	**-**	**-**	**114 764**	**-**	**-**
Cultivated biological resources	**AN.115**	**91 005**	**-**	**3 658**	**26 293**	**128**
Intellectual property products	**AN.117**	**1 251 055**	**131 105**	**573 502**	**14 030**	**1 217**
Of which:		-	-	-	-	-
Research and development	AN.1171	415 458	-	436 896	126	721
Exploration and valuation of mineral resources	AN.1172	-	-	-	-	-
Computer software and databases	AN.1173	577 734	130 492	96 054	4 624	496
Entertainment, literary and art originals	AN.1174	82 262	-	29 853	-	-
Other intellectual property products	AN.1179	175 601	613	10 699	9 280	-
Total		**11 480 312**	**264 170**	**3 065 363**	**5 111 906**	**47 162**

5.202 Calculation and subsequent adjustments of GFCF according to individual institutional sectors and types of assets are given in Tables 5.40 - 5.44.

Table 5.40 Sector S.11 in thd. €

GFCF	AN111 Dwellings	AN112 Other buildings and structures	AN113 Machinery and equipment	AN114 Weapons systems	AN115 Cultivated biological resources	AN117 Intellectual property products	Total
Sources	**17 575**	**3 221 526**	**6 132 289**	**-**	**90 926**	**569 011**	**10 031 327**
Statistical sources	17 575	2 798 812	6 132 289	-	90 926	486 749	**9 526 351**
Administrative sources	-	422 714	-	-	-	82 262	**504 976**
Extrapolation and Models	-	-	-	-	-	-	**-**
Conceptual adjustments	**-**	**-5 368**	**300 045**	**-**	**79**	**555 596**	**850 352**
Fixed assets included in intermediate consumption	-	-	244 731	-	-	21 858	**266 589**
R&D	-	-	-	-	-	415 458	**415 458**
Reclassification of reporting units	-	-14 684	2 026	-	-	-449	**-13 107**
Registration fee for cars	-	-	43 631	-	-	-	**43 631**
Mark-up for own-account production	-	9 316	9 657	-	79	-	**19 052**
Mark-up: originals	**-**	**-**	**-**	**-**	**-**	**4 030**	**4 030**
Acquisition of own-account software	-	-	-	-	-	114 699	**114 699**
Balancing	-	249 970	222 215	-	-	126 448	**598 633**
Total	**17 575**	**3 466 128**	**6 654 549**	**-**	**91 005**	**1 251 055**	**11 480 312**

Table 5.41 Sector S.12 in thd. €

GFCF	AN111 Dwellings	AN112 Other buildings and structures	AN113 Machinery and equipment	AN114 Weapons systems	AN115 Cultivated biological resources	AN117 Intellectual property products	Total
Sources	**2 351**	**31 605**	**93 011**	**-**	**-**	**126 426**	**253 393**
Statistical sources	2 351	31 605	93 011	**-**	-	126 426	**253 393**
Conceptual adjustments	**-**	**-**	**6 098**	**-**	**-**	**4 679**	**10 777**
Fixed assets included in intermediate consumption	**-**	**-**	4 622	**-**	**-**	2 497	**7 119**
Registration fee for cars	**-**	**-**	1 476	**-**	**-**	**-**	**1 476**
Acquisition of own-account software	**-**	**-**	**-**	**-**	**-**	2 182	**2 182**
Total	**2 351**	**31 605**	**99 109**	**-**	**-**	**131 105**	**264 170**

Table 5.42 Sector S.13 in thd. €

GFCF	AN111 Dwellings	AN112 Other buildings and structures	AN113 Machinery and equipment	AN114 Weapons systems	AN115 Cultivated biological resources	AN117 Intellectual property products	Total
Sources	**5 490**	**1 741 344**	**600 954**	**-**	**3 658**	**134 046**	**2 495 905**
Statistical sources	5 490	**-**	**-**	**-**	**-**	**-**	**15 903**
Administrative sources		1 741 344	600 954	**-**	3 658	134 046	**2 480 002**
Extrapolation and Models	**10 413**	**-**	**-**	**-**	**-**	**-**	**-**
Conceptual adjustments	**-**	**14 550**	**688**	**114 764**	**-**	**439 456**	**569 458**
Fixed assets included in intermediate consumption	**-**	**-**	**-**	**-**	**-**	**-**	**-**
R&D	**-**	**-**	**-**	**-**	**-**	436 896	**436 896**
Reclassification of reporting units	**-**	14 550	-2 037	**-**	**-**	388	**12 901**
Registration fee for cars	**-**	**-**	2 725	**-**	**-**	**-**	**2 725**
Military expenditure	**-**	**-**	**-**	114 764		**-**	**114 764**
Acquisition of own-account software	**-**	**-**	**-**	**-**	**-**	2 172	**2 172**
Total	**15 903**	**1 755 894**	**601 642**	**114 764**	**3 658**	**573 502**	**3 065 363**

Table 5.43 Sector S.14 in thd. €

GFCF	AN111 Dwellings	AN112 Other buildings and structures	AN113 Machinery and equipment	AN114 Weapons systems	AN115 Cultivated biological resources	AN117 Intellectual property products	Total
Sources	**76 637**	**102 329**	**102 351**	**-**	**507**	**4 624**	**286 448**
Statistical sources	**76 637**	**-**	**-**	**-**	**-**	**-**	**76 637**
Administrative sources	**-**	102 329	102 351	**-**	507	4 624	**209 811**
Extrapolation and Models	**3 650 371**	**210 275**	**139 150**	**-**	**25 786**	**-**	**4 025 582**
Conceptual adjustments	**-**	**-**	**116 735**	**-**	**-**	**9 406**	**126 141**
Fixed assets included in intermediate consumption	**-**	**-**	111 738	**-**	**-**	9 280	**121 018**
R&D	**-**	**-**	**-**	**-**	**-**	126	**126**
Registration fee for cars	**-**	**-**	4 997	**-**	**-**	**-**	**4 997**
Exhaustiveness	**251 021**	**-**	**-**	**-**	**-**	**-**	**251 021**
N1	102 947	**-**	**-**	**-**	**-**	**-**	**102 947**
N3	148 074	**-**	**-**	**-**	**-**	**-**	**148 074**
Balancing	422 714	**-**	**-**	**-**	**-**	**-**	**422 714**
Total	**4 400 743**	**312 604**	**358 236**	**-**	**26 293**	**14 030**	**5 111 906**

Table 5.44 Sector S.15 in thd. €

GFCF	AN111 Dwellings	AN112 Other buildings and structures	AN113 Machinery and equipment	AN114 Weapons systems	AN115 Cultivated biological resources	AN117 Intellectual property products	Total
Sources	**-3 160**	**26 337**	**22 432**	**-**	**128**	**435**	**46 172**
Statistical sources	-3 160	20 105	8 107	-	14	282	25 348
Administrative sources	-	6 232	14 325	-	114	153	20 824
Conceptual adjustments	**-**	**134**	**74**	**-**	**-**	**782**	**990**
R&D	-	-	-	-	-	721	721
Registration fee for cars	-	-	63	-	-	-	63
Reclassification of reporting units	-	134	11	-	-	61	206
Total	**-3 160**	**26 471**	**22 506**	**-**	**128**	**1 217**	**47 162**

5.10.2 Main data sources and their conversion to national accounts results

5.203 The main data sources are shown in table 5.45 and are described in more details in Chapters 3.1 and 10.

Table 5.45 Overview of data sources for the compilation of GFCF

GFCF	Statistical sources	Administrative sources	Alternative sources
S.11	Roč 1-01	POD 1-01, MUJ 1-01	internet
	Roč 2-01		Ministry of culture
	NSNO 1-01		SOZA
	Prod 3-04, Prod 13-04		LITA civil association of authors
	STAV 3-04		TV company annual reports
S.12	Pen 5-01		
	Poi 5-01		
S.13	STAV 3-04	Statement on the government entity budget fulfilment (FIN 1-04 .....)	
	Roč 1-01	Financial statement on selected data from assets and liabilities of the government entity (FIN 2-04)	
	Roč Stav 1-01	Balance sheet (UČ_....._1-01)	
	Roč Stav 2-01	Profit and Loss statements	
S.14	Database Roč 3	FO 2-01	www.nbs.sk
	STAV 3-04	POD 1-01, MUJ 1-01	
	Roč Stav 1-01; Roč Stav 1-01	Real estate cadastre	www.minv.sk
	Roč Pol 1-01; Roč Pol 2-01		Farm structure survey; Economic account, selected indicators agriculture in 2018
S.15	NSNO 1-01	NUJ 1-01, NO 2-01	
	STAV 3-04		

5.204 Information required for the compilation of data for non-produced non-financial assets is available from statistical surveys from the module on acquisition of assets. Information on non-produced assets in S.13 is obtained from the administrative data sources, which are submitted to SOSR quarterly, based on the contracts with the State Treasury and Datacentre. The quantification of acquisition less disposal of non-produced assets is based on the Economic classification of budgetary classification (EKRK). The following items of EKRK enter the transactions determining the acquisition less disposal of non-produced assets:

Table 5.46 Items of EKRK

ESA2010	EKRK - code	EKRK
NP.1	233000	Revenue from sales of land and intangible assets
	233001	Revenue from sales of land
	711000	Purchase of land and intangible assets
	711001	Purchase of land
	711002	Purchase of forests
NP.2	711004	Purchase of licences
NP.3	233002	Revenue from sales of intangible assets

5.205 The estimate for sector S.14 is based on information from statistical and administrative sources and in sector S.15 we use a combination of information from statistical and administrative sources.

5.10.3 GFCF by types of assets and sectors

Table 5.47 Acquisition less disposal of fixed assets by institutional sector **in thd. €**

	Transactions	S.11	S.12	S.13	S.14	S.15
P.51g	**Gross fixed capital formation**	**11 480 312**	**264 170**	**3 065 363**	**5 111 906**	**47 162**
P.511	Acquisition less disposal of fixed assets	11 465 587	264 090	3 061 718	5 108 083	46 939
P.5111	Acquisition of new fixed assets	12 426 792	370 142	3 062 762	5 350 536	55 266
P.5112	Acquisition of used fixed assets	548 906	4 969	48 436	389 369	8 484
P.5113	Disposal of fixed assets	-1 510 111	-111 021	-49 480	-631 822	-16 811
P.512	Costs on the property transfer of non-produced assets	14 725	80	3 645	3 823	223

Sector of non-financial corporations S.11

5.206 The calculation of „acquisition less disposal of tangible and intangible fixed assets" item is made by the inclusion of acquired tangible fixed assets new or used and deduction of sold tangible fixed assets.

5.207 Statistical surveys provide the information required for the compilation of GFCF broken down by the classification of assets. This information is processed in the industrial breakdown up to the 4-digit level of SK NACE Rev.2.

516 module	ACQUISITION LESS DISPOSAL OF DURABLE ASSETS (in €)		Acquisition of tangible and intangible fixed assets						Sale and delivery of durable assets
			Total	Of which					
				Purchase of		Acquisition free-of charge	Acquisition Costs	Produced by own activity	
				new	used				
		a	1	2	3	4	5	6	7
Acquisition of durable intangible fixed assets		1							
of which	Capitalised costs on development	2							
	Software	3							
	Valuable rights	4							
	Goodwill	5		x				x	
	Other durable intangible fixed assets	6							
Acquisition of durable tangible fixed assets		7							
of which	Structures	8							
	of which Residential buildings	9							
	Separate movables and sets	10							
	of which: Machinery, devices and equipment	11							
	of which: Office machines and computers	12							
	of which: Radio, TV and telecommunication devices	13							
	of which: Transport means	14							
	Cultivated assets	15							
	Basic cattle and draught animals	16							
	Land	17			x			x	
	of which: Soil	18			x			x	
	of which: Sub-soil resources	19			x			x	
	Art originals and collections	20			x				
	of which valuables	21			x				
	Other durable tangible assets	22							
Control sum total (row. 1 - 22)		99							

5.208 The picture on the substantive structure of the acquired durable intangible and tangible fixed assets, sold and delivered durable tangible and intangible assets in S.11 is depicted by the use of module „Specification of durable intangible and tangible fixed assets“. The

commodity structure results from the statistical classification of production (CPA), which is for the purpose of the processing of questionnaires adjusted into a code form (for more details see Chapter 9).

592 module SPECIFICATION OF DURABLE INTANGIBLE AND TANGIBLE FIXED ASSETS (in €)

l.r.	Code of CPA	Acquisition of durable intangible and tangible fixed assets			Acquisition of durable assets abroad	Sale and delivery of durable assets
		Purchase with transfer of		Produced by own activity		
		new	used			
a	1	2	3	4	5	6
1						
2						
3						
4						

GFCF dwellings (AN.111) in S.11:

5.209 Within the extrapolation and models, the acquisition of property of new completed dwellings and family houses (calculation model uses the data from the statistical survey STAV 3-04) is added to the data on the acquisition and sale of dwellings (M516) from the statistical surveys (Roč 1-01, Roč 2-01) in the item "dwelling buildings". These are mostly the construction of co-operative dwellings. No apartment or family house was completed for sector S.11 in 2021

Table 5.48 GFCF AN.111 in S.11 **in thd. €**

Source	Value
Stav 3-04	0
Roč 1-01	13 546
Roč 2-01	4 029
Total	**17 575**

Conceptual adjustments

Fixed assets included in intermediate consumption

5.210 Fixed assets included in intermediate consumption are instruments to be included in GFCF and need to be excluded from intermediate consumption. Data are obtained from the statistical surveys Roč 1-01 and Roč 2-01 (sector S.11) from module M581 "Part of intermediate consumption", where all border items that should be classified as GFCF are recorded.

Research and development

5.211 The incorporation of GFCF estimates for research and development in the national accounts in S.11 is described in more detail below, in the section ***Calculation of expenditure on research and development***.

Reclassification of reporting units

5.212 This is a transfer of capital account data for reporting units reclassified from sector S.11 to S.13 and from sector S.13 to S.11.

Registration fee for cars

5.213 Information for the calculation is available on the website of the Ministry of the Interior of the Slovak Republic and the final data are taken from sector S.13.

Mark-up for own-account production

5.214 The calculation of mark-up for own-account production of GFCF is given in Chapter 3.2.

Mark-up for originals

5.215 The calculation of the mark-up for the originals is part of the GFCF calculation for films, television and radio and is described below in the section **Entertainment, literary and artistic originals.**

Acquisition of own-account software

5.216 Estimation of own-account software acquisition is made on the basis of employee data according to individual ISCO categories. Information and calculation of the own-account software is described in more detail in Chapter 3.2.

5.217 Information on the acquisition of assets is furthermore verified and if necessary grossed up. Concretely, the following issues are verified: the insufficiency of data in case of incomplete information, the value of calculated GFCF by comparing with the GFCF by commodity flow method for administrative sources or by comparing with the reported stocks of assets in M513 (every 3 years -2019-2022).

Sector financial corporations S.12

5.218 Data for the acquisition less disposal of fixed assets are compiled based on exhaustive statistical surveys. Modules (M516 and M513) in statistical surveys for financial corporations are the same as for non-financial corporations and are covered by exhaustive approach; thus in S.12 no grossing-up is made.

5.219 The picture on the substantive structure of the acquired durable intangible and tangible fixed assets, sold and delivered durable tangible and intangible assets in S.12 is depicted by the use of module „Specification of selected items, intermediate consumption, acquisitions of fixed assets and inventories. The commodity structure results from the statistical classification of production (CPA), which is for the purpose of the processing of questionnaires adjusted into a code form (for more details see Chapter 9).

671 module SPECIFICATION OF SELECTED ITEMS, INTERMEDIATE CONSUMPTION, ACQUISITIONS OF FIXED ASSETS AND INVENTORIES (in €)

	Code CPA	Consumption of material and energy	Consumption of services	from column Fees and provisions paid	Acquisition of tangible fixed assets	Disposal of tangible fixed assets	Stock of material		Stock of goods for resale	
							as of 1.1.	as of 31.12.	as of 1.1.	as of 31.12.
a	1	2	3	4	5	6	7	8	9	10
1										
2										
3										
4										

5.220 The GFCF is calculated for the following industries of NACE section K (Financial and insurance activities):

- 64 Financial service activities, except insurance and pension funding,
- 65 Insurance, reinsurance and pension funding, except compulsory social security,
- 66 Activities auxiliary to financial services and insurance activities.

5.221 Data for the branch 84 for S.12 are included in calculation of GFCF, but they are not published due to the protection of confidential data.

Conceptual adjustments

Fixed assets included in intermediate consumption

5.222 Data are obtained from statistical surveys PEN 5-01 and POI 5-01, module 581.

Registration fee for cars

5.223 Information for the calculation is available on the website of the Ministry of the Interior of the Slovak Republic and the final data are taken from sector S.13.

Acquisition of own-account software

5.224 Estimation of own-account software acquisition is made on the basis of employee data according to individual ISCO categories. Information and calculation of the own-account software is described in more detail in chapter 3.2.

General government S.13

5.225 The main sources of information on the acquisition less disposal of fixed assets are administrative sources of flow/stock-data, which are submitted to SOSR quarterly based on the agreements with the State Treasury and Datacentre.

5.226 The quantification of generation and disposal of fixed assets is based on the EKRK, according to which the flow-data are divided (FIN 1-12). The following EKRK items enter the transactions determining the GFCF:

Table 5.49 EKRK items enter the transaction determining the GFCF

ESA2010	Code EKRK	EKRK - name	Note	Classification
P.5111	312002	From state special purpose fund	JAVYS only	AN.112
	322002	From state special purpose fund	JAVYS only	AN.112
	331001	From a foreign entity other than an international organization	JAVYS only	AN.112
	633005	Special operating machinery, devices, equipment, technology and tools	MD SR only	AN.113
	710000	Acquisition of capital assets		AN.112
	713000	Purchase of office machines, appliances and equipment		AN.113
	713001	Interior equipment		AN.113
	713002	Computers, computing networks/ hardware		AN.113
	713003	Telecommunication technique		AN.113
	713004	Operational machines, devices and equipment		AN.113
	713005	Special machines, devices and equipment		AN.113
	713006	Communication infrastructure		AN.113
	714000	Purchase of transport means of all kinds		AN.113
	714001	Personal cars		AN.113
	714002	Buses		AN.113
	714003	Motorcycles, boats, tricycles, four-wheeled, vehicles		AN.113
	714004	Lorries, trucks, towed vehicles, working machines, tractors		AN.113
	714005	Special automobiles		AN.113
	714006	Transport aircrafts, helicopters		AN.113
	714007	Other transport means		AN.113
	716000	Preparatory and project documentation		AN.112
	717000	Execution of constructions and their technical betterment		AN.112
	717001	Execution of new structures		AN.112
	717002	Reconstruction and modernisation		AN.112
	717003	Superstructures, additional buildings, construction works		AN.112
	718000	Reconstruction and modernisation of machinery and equipment		AN.112
	718002	Computing networks/ hardware		AN.113
	718003	Telecommunication technique		AN.113
	718004	Operational machines/facilities, devices and equipment		AN.113

	718005	Special machines/facilities, devices and equipment		AN.113
	718007	Communication infrastructure		AN.113
	719000	Other capital expenditures		AN.112
	719001	On associated funds on investment		AN.112
	719012	For the purchase of works of art		AN.117
	719013	for the purchase of livestock		AN.115
	719200	Others		AN.112
	711003	Software		AN.117
	711005	Other Intangible assets		AN.117
	711200	Others		AN.117
	718006	Software		AN.117
P.5112	712000	Purchase of buildings and structures, purchase of finished structures		AN.112
	712001	Buildings, objects and their parts		AN.112
	712002	Buildings, objects intended for liquidation		AN.112
P.5113	230000	Capital revenues		AN.112
	231000	Revenues from sale of capital assets		AN.112
	239000	Other capital revenues		AN.112
	239001	From joined investment funds		AN.112
	239200	Others		AN.112
P.512	233000	Revenues from purchase of land and intangible assets		AN.115
	233001	Revenues from purchase of land		AN.115

5.227 When estimating the GFCF by types of fixed assets, the information from balance sheets or other sources is used in the general government sector (see Table 5.50).

Table 5.50 Specific sources, estimation methods and adjustments in S.13

Type of fixed asset		Specific sources, estimation methods and adjustments
AN.11	**Buildings and structures**	
AN.111	Dwellings	Statistical survey SOSR STAV 3-04
AN.112	Other buildings and structures	Adjusted by the differences in stocks from balance sheets
AN.1122	Of which: roads	Statement from MDVRR SR - CI (MDV SR) 3 – 01
AN.113	**Machinery and equipment**	
AN.1131	Transport equipment	Adjusted by the differences in stocks from balance sheets
AN.1132	ICT equipment	
AN.11321	Of which: Hardware	Adjusted by the differences in stocks from balance sheets
AN.11322	Of which: Radio, telecommunication	Adjusted by the differences in stocks from balance sheets
AN.1139	Other machinery and equipment	Adjusted by the differences in stocks from balance sheets
AN.1139	Of which: Fixed assets included in intermediate consumption	See 5.2.2
AN.114	Weapons systems	See 5.2.2

AN.115	Cultivated biological resources	Adjusted by the differences in stocks from balance sheets
AN.117	**Intellectual property products**	
AN.1171	Research and development	See 5.2.2
AN.1172	Mineral exploration and evaluation	We suppose that in S.13 is not significant (according to entities classified in S.13)
AN.1173	Computer software and databases	Adjusted by the differences in stocks from balance sheets
AN.1174	Entertainment, literary or artistic originals	RTVS annual report
AN.1179	Other intellectual products	Adjusted by the differences in stocks from balance sheets
AN.1179	Of which: Fixed assets included in intermediate consumption	See 5.2.2

GFCF dwellings (AN.111) in S.13:

Data sources

5.228 **STAV 3-04** Quarterly statement of flats that were started, under construction or completed, floor area of completed flats and family houses, state property and territorial self-government property, according to regions.

5.229 **NBS:** average prices of flats and family houses, according to regions, types and houses.

5.230 **Roč 2-01** Annual questionnaire on production industries in small construction enterprises (up to 19 employees), M516, S.13.

5.231 **Roč Stav 1-01** Annual questionnaire on production industries in construction (over 20 employees).

5.232 **Roč Stav 2-01** Annual questionnaire on production industries in small construction enterprises (up to 19 employees).

5.233 The calculation of GFCF of dwellings in sector S.13 is the same as in sector S.14 (excluding holiday cottages and garages). From the statistical survey Roč Stav 1-01 and Roč Stav 2-01, general repairs of dwellings for the general government sector performed by construction enterprises from sector S.11 and an estimation of overhauls performed by sole traders for sector S.13 are added. From the statistical survey Roč 2-01 from module 516 information on the acquisition and sale of residential buildings for selected public administration entities is surveyed.

Table 5.51 Calculation of GFCF AN.111 in sector S.13 **in thd. €**

GFCF AN.111 Dwellings	Floor area (Flats)	Average real estate price (Flats)	GFCF (Flats)	GFCF	General repairs	GFCF AN.111
source:	Stav 3 -04 (m^2)	NBS (in Euro per m^2)	(in thd.Euro)	Roč 2-01 (in S.13)	Roč 1-01,Roč 2-01,S.14(self – employees) (in thd.Euro)	(in thd.Euro)
region/ calculation	(a)	(b)	c= (a) * (b) / 1000	(d)	(e)	(f) =(c)+(d)+(e)
Total	**7 230**	***2 348***	**10 413**	**1 450**	**4 040**	**15 903**
1 *Bratislava region*	-	*3 179*	-	69	657	726
2 *Trnava region*	-	*1 492*	-	561	14	575
3 *Trenčín region*	-	*1 364*	-	-	9	9
4 *Nitra region*	2 808	*1 200*	3 370	6	34	3 410
5 *Žilina region*	-	*1 661*	-	-	28	28
6 *Banská Bystrica region*	-	*1 312*	-	814	668	1 482
7 *Prešov region*	2 248	*1 520*	3 417	-	2 513	5 930
8 *Košice region*	2 174	*1 668*	3 626	-	117	3 743

GFCF for Roads (AN.1122) in S.13

5.234 The value of GFCF for roads is calculated separately and is a part of the total GFCF for Other buildings and structure. The GFCF calculation is based on the information within the statement CI (MDV SR) 3-01 obtained from the Ministry of Transport and Construction of the Slovak Republic. There is an annual statement on road infrastructure financing within which information on revenues, expenditures in the road infrastructure as well as on long-term tangible assets of the transport route in the road infrastructure, broken down by types of roads, is surveyed. The amount of GFCF is calculated as a difference between the stocks of tangible fixed asset at the beginning and at the end of given period surveyed within the module 314.

314 Module	LONG-TERM TANGIBLE ASSETS OF THE TRANSPORT ROUTE IN THE ROAD INFRASTRUCTURE

				Long-term asset	of which Long-term tangible asset
				1	2
Motorways	Status as of 1.1. of the reference year	Acquisition price	1		
		Corrections	2		
	Changes during the year	Increases	3		
		Decreases	4		
	Status as of 31.12. of the reference year	Price	5		
		Corrections	6		
Expressways	Status as of 1.1. of the reference year	Acquisition price	7		
		Corrections	8		
	Changes during the year	Increases	9		
		Decreases	10		
	Status as of 31.12. of the reference year	Price	11		
		Corrections	12		

First class routes	Status as of 1.1. of the reference year	Acquisition price	13		
		Corrections	14		
	Changes during the year	Increases	15		
		Decreases	16		
	Status as of 31.12. of the reference year	Price	17		
		Corrections	18		

5.235 The consumption of fixed capital on Roads and bridges in sector S.13 is calculated by the PIM method similarly as for other assets fulfilling the recommendations in GNIC/497. The calculation procedure is presented in more detail in Chapter 4.12.

Sector of households S.14

Table 5.52 Calculation of GFCF in sector S.14 **in thd. €**

GFCF_S.14	Values
(1) Source Database Roč 3	209 811
(2) Gross -up - other buildings	198 158
(3) Self-employed units in agriculture, Farms entered in the trade register	177 053
(4) CAR registration tax	4 997
(5) R&D	126
(6) Fixed assets include in intermediate consumption	121 018
(7) GFCF dwellings AN.111	3 978 029
(8) Balancing	422 714
GFCF Total	**5 111 906**

5.236 For the calculation of GFCF in the household sector the Database Roč 3 is used. It contains the items Acquisition of long-term intangible and tangible assets. Due to the fact that only data on tangible and intangible assets are available from this source, a more detailed structure by type of assets was taken from the statistical report of small enterprises Roč 2-01. When recalculating and analysing assets, we also monitor other available information, namely imports and exports of capital goods by CPA for sector S.14 and data from the administrative source POD 1-01.

Gross-up of GFCF for other constructions

5.237 Since 2016, the construction department started to survey not only completed dwellings and family houses in STAV 3-04, but also the number of building permits for non-residential buildings (Modul 380). The module contains the number of final building permits issued, in which the building authority permitted the use of the building for the intended purpose and floor area (in m2) in the required breakdown from the prescribed documentation submitted by the builder for the building procedure. The module also includes, from the total number of building permits, building permits for renewed buildings (Reconstruction and Modernization). Final value of GFCF for other constructions is 198 158 thd. € and this kind of calculation falls under the source „extrapolations and models“.

Self-employed units in agriculture, Farms entered in the trade register

5.238 The basic sources for our estimation of the calculation of GFCF in the agricultural sector were the structural census of farms, the economic accounts of selected agricultural indicators published by the agricultural department, annual and quarterly surveys on livestock production and livestock sales. From the individual surveys we had the opportunity to obtain information not only about cultivated assets, but also information on the acquisition of new machines (machine tools and hoeing machines, other fully mechanized harvesting machines, mowers, etc.), vehicles (tractors, harvesters) as well as renovation and acquisition of buildings (farm buildings and warehouses) for farms not entered in the Business Register. The figures were grossed-up on the number of farms by legal form from the structural census of farms. Given that the Farm Census was surveyed in 2020, 2021 is extrapolated on the base of statistical surveys.

Table 5.53 GFCF in the agricultural sector **in thd. €**

Sector S.14	AN111	AN112	AN113	AN114	AN115	AN117	
GFCF in the agricultural sector	Dwellings	Other buildings and structures	Machinery and equipment	Weapons systems	Cultivated biological resources	Intellectual property products	Total
Extrapolation and Models	-	12 117	139 150	-	25 786	-	177 053

Research and development

5.239 The incorporation of GFCF estimates for research and development in the national accounts in S.14 is described in more detail below, in the section **Calculation of expenditure on research and development.**

Fixed assets included in intermediate consumption

5.240 We calculate the data by extrapolation, based on the year-on-year development of the acquisition of tangible and intangible assets from administrative Database Roč 3 and information on imports of capital goods for sector S.14.

GFCF dwellings AN.111

5.241 Estimate for housing ***construction*** (own-account production of family houses and dwellings or produced by firms) is made based on the quarterly questionnaire on the begun and finished dwellings (STAV 3-04), which is submitted by municipalities. Prices of family houses or dwellings are taken over from the NBS statistics (prices of real estate) by type of dwellings and houses and by regions. The value of increase of dwellings is obtained by multiplication of the surface area of finished dwelling (house) by the average price of dwelling (house).

Basic information on dwellings

5.242 **Flat** stands for a living room or set of living rooms including accessories, arranged into functional unit with individual closing intended for permanent living.

5.243 **Family house** stands for a building intended especially for family living with individual entrance from public communication. It can include maximum three flats, two over ground floors and a loft.

5.244 **Floor area of the building ($m^{2)}$)** is calculated between outer walls without: building areas (e.g. areas of separation components – supports, columns, pillars, staircase spaces, chimneys), functional additional spaces (e.g. spaces of installation cores, lift machine rooms, ventilation, power substations) and passages (e.g. stair shafts, lifts, moving staircases).

5.245 **Floor area of the flat ($m^{2)}$)** is a sum of living rooms and room accessories apartments without the balcony areas, loggias and terraces. The living room is a room that qualifies as permanent living with its construction and technical solution and equipment. Flat accessories are rooms that fulfil the communication, economic and hygienic functions of a flat.

5.246 The GFCF for dwelling calculation is based on the STAV 3-04 statistical survey, where data on the number of completed dwellings (floor area) are collected based on the occupancy permit decision in the reference period. Information on apartments and houses under construction are collected separately in the framework of STAV 3-04, and are classified as inventory (work in progress) within the national accounts.

5.247 **Real estate prices (in Euro for $m^{2)}$):** is taken from National Bank of Slovakia and from web site namely nehnutelnosti.sk

5.248 **National Bank of Slovakia (NBS):** The methodology of NBS for acquiring the average real estate prices is based on the database of National Association of Slovak Reality Offices (NARKS). It is taken from the NARKS database output (Price Map of Properties) as already calculated average realized/actual prices in Euros/m^2 for individual types of existing and new flats in individual regions, that includes also provisions of reality offices. Average prices for 1 m^2 of individual types of flats and family houses for individual regions are calculated by using the weighted arithmetic mean. Total number of transactions with individual types of flats and houses in regions or individual counties recorded are used as a weight. The real estate price is calculated according to floor area of the flat and family house.

Table 5.54 Calculation of GFCF Dwellings in sector S.14 **in thd. €**

GFCF_AN.111 Dwellings_S.14	Values
(A) Flats and Family houses	3 244 345
(B) Recreational huts	178 568
(C) Garages	55 548
(D) General repairs and renovations	459 390
(E) Cost of ownership transfer	31 820
(F) Transfer from S.11 - sale of cooperative flats	8 358

(G) Balancing	422 714
TOTAL	**3 244 345**

(A) GFCF calculation of flats and family houses (2021):

Data sources

5.249 **STAV 3-04** Quarterly statement of flats that were started, are under construction or were completed, floor area of completed flats and family houses, private domestic property and international property with prevailing private sector according to regions.

5.250 **NBS:** average prices of flats and family houses according to regions, according to types and houses.

Table 5.55 GFCF calculation of flats **in thd. €**

GFCF Flats	Floor area	Average real estate price	GFCF
source:	**Stav 3 - 04 (m^2)**	**NBS (in Euro per m^2)**	**(in thd. Euro)**
region/ calculation	**(a)**	**(b)**	**(c)= (a) * (b) / 1000**
Total: ∑ *region*	**432 464**	***2 348***	**859 638**
1 *Bratislava region*	129 710	*3 179*	412 348
2 *Trnava region*	60 353	*1 492*	90 047
3 *Trenčín region*	40 600	*1 364*	55 378
4 *Nitra region*	44 128	*1 200*	52 954
5 *Žilina region*	51 011	*1 661*	84 729
6 *Banská Bystrica region*	19 673	*1 312*	25 811
7 *Prešov region*	45 451	*1 520*	69 086
8 *Košice region*	41 538	*1 668*	69 285

Table 5.56 GFCF calculation of family houses **in thd. €**

GFCF Family houses	Floor area	Average real estate price	GFCF
source:	**Stav 3 - 04 (m^2)**	**NBS (in Euro per m^2)**	**(in thd .€)**
region/ calculation	**(d)**	**(e)**	**(f)= (d) * (a) / 1000**
Total: ∑ *region*	**1 928 454**	***1 634***	**2 384 707**
1 *Bratislava region*	342 740	*2 212*	758 141
2 *Trnava region*	339 369	*1 038*	352 265
3 *Trenčín region*	186 413	*949*	176 906
4 *Nitra region*	237 894	*835*	198 641
5 *Žilina region*	308 618	*1 156*	356 762
6 *Banská Bystrica region*	111 649	*913*	101 936
7 *Prešov region*	256 314	*1 058*	271 180
8 *Košice region*	145 457	*1 161*	168 876

(B) GFCF calculation of recreational huts (2021):

Data sources

SODB (census of population, houses and flats) 2021
Number of holiday cottages and average floor area (76.5 m^2)
Price statistics of the SO SR – price indices of construction works by the classification of types of constructions

5.251 The estimate of the GFCF calculation of holiday cottages is based on the number of holiday cottages obtained from Population and housing census 2021 (SODB). The annual increase in dwellings for recreational purposes are not available, so the average annual increase in holiday cottages acquired between SODB 2011 and SODB 2021 are applied to the following years.

Table 5.57 Calculation of recreational huts **in thd. €**

GFCF Recreational huts	Increase	Floor area	Average real estate price	GFCF
source:	SODB (number)	Average floor area (76,5 m^2) (in m^2)	price statistics (in Euro per m2)	(in thd.€)
region/ calculation	**(a)**	**(b)= (a) * 76.5**	**(c)**	**d= (b) * (c) / 1000**
Total: ∑ *region*	**3 092**	**236 541**	***887***	**178 568**
1 *Bratislava region*	77	5 891	*1 464*	8 626
2 *Trnava region*	120	9 180	*1 138*	10 448
3 *Trenčín region*	311	23 792	*918*	21 836
4 *Nitra region*	327	25 016	*789*	19 750
5 *Žilina region*	357	27 311	*1 035*	28 265
6 *Banská Bystrica region*	517	39 551	*703*	27 790
7 *Prešov region*	1 043	79 790	*526*	41 998
8 *Košice region*	340	26 010	*763*	19 855

(C) GFCF calculation of garages (2021):

Data sources

SODB (census of population, houses and flats) 2021, number of garages and average floor area (22 m^2)

Price statistics of the SO SR – price indices of construction works by the classification of types of constructions

5.252 Our estimation of the GFCF calculation of garages was based on the amounts of individual garages, which were taken from the Real Estate Cadastre; these are classified as the garages owned by households and also data from SODB were used for the calculation in 2021.

Table 5.58 GFCF calculation of garages **in thd. €**

GFCF Garages	Increase	Floor area	Average real estate price	GFCF
source:	Real estate cadastre, SODB (number)	Average floor area (22 m^2) (in m^2)	price statistics (in Euro per m^2)	(in thd.€)
region/ calculation	**(a)**	**(b)= (a) *22,0**	**(c)**	**d= (b) * (c) / 1000**
Total: ∑ *region*	**3 000**	**66 000**	***876***	**55 548**
1 *Bratislava region*	705	15 510	*1 161*	18 007
2 *Trnava region*	531	11 682	*713*	8 329
3 *Trenčín region*	280	6 160	*629*	3 875
4 *Nitra region*	350	7 700	*708*	5 452
5 *Žilina region*	397	8 734	*860*	7 511
6 *Banská Bystrica region*	156	3 432	*734*	2 519
7 *Prešov region*	347	7 634	*707*	5 397
8 *Košice region*	234	5 148	*866*	4 458

(D) GFCF calculation of general repairs and renovations (2021):

Data source

5.253 **Roč Stav 1-01** Annual questionnaire on production industries in construction (over 20 employees).

5.254 **Roč Stav 2-01** Annual questionnaire on production industries in small construction enterprises (up to 19 employees).

5.255 When estimating the calculation of GFCF of overhauls, in cooperation with the Business Statistics Directorate, we use available relevant data on detailed construction output of dwellings from direct statistical surveys for the Department of Construction.

To estimate GFCF of general repairs we used construction production on dwellings, specifically from module 96 (Stav 1-01 and 2-01) amount of production for reconstruction and modernization of dwellings. Volume of production for reconstruction and modernization will be allocated according to the individual directions of construction. Included here is all construction production, which does not create a new built-up area (buildings) or area (civil engineering), but the work is carried out in an existing space (building) or in an existing area (Civil Engineering). We are talking about the big reconstructions and repairs, such as roof replacement, insulation of apartment building or family house, big repairs above 1 700 Euro, that are included in GFCF. The data are available also according to regions.

Table 5.59 Construction production according to supply contracts in residential country

in thd. €

Construction production according to supply contracts in residential country	Roč 1-01	Roč 2-01	Construction production by self-employees	GFCF general repairs
New construction, reconstruction and modernization - dwellings	679 486	434 597	285 897	
of which: public contractors	25 133	1 362		
of which reconstruction and modernization	37 672	33 723		
of which reconstruction and modernization (excluding for public sector)	**34 556**	**33 723**	**140 090**	**208 369**
% of which reconstruction and modernization	*5.1*	*7.76*	*49.0*	

Table 5.60 Reconstruction and modernization by region **in thd. €**

Reconstruction and modernization by region	Roč 1-01	Roč 2-01
Total: ∑ ***region***	**34 556**	**33 723**
1 *Bratislava region*	11 812	4 059
2 *Trnava region*	2 978	1 609
3 *Trenčín region*	223	1 108
4 *Nitra region*	4 702	387
5 *Žilina region*	3 256	3 338
6 *Banská Bystrica region*	4 671	7 616
7 *Prešov region*	6 821	5 320
8 *Košice region*	93	10 286

N1 Expenditure on construction work for the reconstruction of apartments, houses and cottages

5.256 This includes expenditure on construction work for the reconstruction of dwellings, houses and cottages by the services of craftsmen who are not officially registered to carry out this activity (N1). The data is based on Infostat study on purchases without a receipt. A more detailed description of the study is given in Chapter 7. Value of N1 related to GFCF of major repairs of dwellings in S.14 is 102 947 thd. Eur for the year 2021.

5.257 This includes expenditure on construction work for the reconstruction of flats, houses and cottages created by the services of craftsmen who are not officially registered to carry out this activity (N1). The data is based on Infostat's study of unconfirmed purchases. A more detailed description of the study is in Chapter 7.

5.258 **N3 General repairs and renovations by households in our own account** were finally calculated from the data provided from HBS – General repairs of existing buildings (apartment, house garage, cottage, etc. - value over 1 400 Euro).

5.259 General repairs from HBS data are household expenditures for general repairs recalculated to the whole population, so we subtracted general repairs made by S.11 and S.14 and N1. This is how we obtained general repairs made by households to which labour cost and mark-up was added.

Table 5.61 Own account production of general repairs and renovations by households **in thd. €**

N3 General repairs and renovations by households in own-account	2021
(a) General repairs HBS data	**442 994**
(b) General repairs HBS data - (1) S.11 - (2) by self-employees - (3) N.1	131 678
(c) share of labour cost	*0.08*
(d) = (b) * (c) +(b)	142 212
(e) coefficient -up (S.1_Nace41=(B.2n + B.3n) / (P.2 + D.1 + D.29 + D.39 + P.51c))	*0.041*
(f) mark - up = (d) * (e)	5 862
Total = (d) + (f)	**148 074**

Table 5.62 Total of general repairs and renovations **in thd. €**

GFCF_AN.111 General repairs and renovations_S.14	2021
Roč 1-01	34 556
Roč 2-01	33 723
Construction production by self-employees	140 090
N1 Expenditure on construction work for the reconstruction of apartments, houses and cottages	102 947
N3 General repairs and renovations by households in our own account	148 074
TOTAL	459 390

(E) Cost of ownership transfer

5.260 When calculating GFCF for new buildings (completed dwellings and family houses), the costs of ownership transfer are already included in the price per flat and family house. Calculation of the cost of ownership transfer for used (old) flats and family houses was needed. The basic source of information is data from real estate cadastre, a sample of data (provided to the Price Statistics Department) on the transaction (sale and purchase) of flats and family houses, which means the number of transactions executed and their total volume of expenditure incurred. Expenses include provisions of real estate agents, land register costs, notary costs, lawyer costs.

Table 5.63 Number of transactions of flats and family houses

dwellings category	formula	2021
Flats	a)	26 046
Family House	b)	11 814
total	**a) + b)**	**37 860**

Table 5.64 Total costs on sale of flat and family house

in thd. €

dwellings category	formula	**2021**
Flats	c)	2 565 356
Family House	d)	1 242 508
total	**c) + d)**	**3 807 864**

Table 5.65 Average price of sold flat and family house (the real estate agents)

in €

dwellings category	formula	**2021**
Flats	e) = c) / a) *1000	98 493
Family House	f) = d) / b) * 1000	105 173
total	**g) = c)+ d) * 1000**	**100 577**

5.261 Generally, the provision of real estate agent is contractually based and it is around 3% - 5% (regional difference) of the value of the apartment sold and also includes deposits on the land register, notary costs and other administrative acts. The calculation was done in a detailed regional structure; in Slovakia it is on average 3.1373 % in 2021. Thus we obtained the average cost of transfer per flat or family house sold, that means the average price of the flat / family house was multiplied by 3.1373 % and we got the value of commissions and costs associated with the transfer of real estate.

Table 5.66 Average costs by selling of one flat/family house (provision of real estate agent, notary costs, land register costs) **in €**

dwellings category	formula	**2021**
Flats	h) = e) * 3.1373 /100	3 090
Family House	i) = f) * 3.1373 / 100	3 300
total	**j) = g) *3.1373 / 100**	**3 156**

Table 5.67 Number of transactions

dwellings category	formula	**2021**
Old -Flats	k)	7 204
Old- Family House	l)	2 217
Old - total	**o)**	9 421

5.262 The final number of cost for real estate agencies was done as follows:

*Cost of real estate agencies = average costs * number of transactions*

Table 5.68 Cost of ownership transfer (the real estate agents)

in thd. €

dwellings category	formula	**2021**
Old -Flats	p) = h) * k) /1000	22 260
Old- Family House	r) = i) * l) /1000	7 316
Old - total	**s) = p) + r)**	**29 576**

Table 5.69 Cost of ownership transfer for real estate's sold outside real estate agent

Costs	**Formula**	**2021**
Fees for entry into land register (in Euro)	t)	66
Notary costs (in Euro)	u)	30
Number costs	v)	23 380
Cost of ownership transfer (other) in thd. €	**x) = (t) + u))* v) /1000**	**2 244**

Table 5.70 Total cost of ownership transfers **in thd. €**

Cost of ownership transfer	**2021**
Cost of ownership transfer (the real estate agents)	29 576
Cost of ownership transfer (other)	2 244
Total	**31 820**

5.263 Data on the costs of ownership transfer in relation to real estate agents were deducted from construction on own account. Costs incurred for architectural and engineering services in the construction of residential buildings, which are part of GFCF dwellings, are also deducted from own-account construction (see Chapter 7.1.1).

5.264 To calculate the estimate for architectural and engineering services, information from several design companies and their prices by content for different types of family houses (floor area in m^2) were used. From the sample (30 in number) the average price per m^2 was calculated.

5.265 As these were project prices in 2015, we recalculated the other years based on the price indices of selected market services for the NACE 71110 - Architectural activities. Subsequently we multiplied the average price per m^2 with the floor area of completed family houses in a given year.

Table 5.71 Calculation the estimate for architectural and engineering services

	Formula	**2018**	**2019**	**2020**	**2021**
Architectural and engineering services and related technical consultancy	A)Price indices: Average of year 2015 = 100	101.1	109.3	109.7	94.3
Average price of project (Euro per 1 m^2)	B)= B) in 2015 * A)	11.2	12.11	12.15	10.45
Floor area of finished family houses (in m^2)	C)	1 720 635	1 780 043	1 838 372	1 928 454

Estimated funds used for Architectural and engineering services for construction of family house in Slovakia (in thd. Euro)	**D) = B) * C) /1000**	**19 271**	**21 556**	**22 336**	**20 152**

(F) Transfer of cooperative dwellings from sector S.11 to sector S.14

5.266 This is the sale of cooperative flats (owned by housing cooperatives) to households. We obtain data from statistical surveys (Roč 1-01, Roč 2-01) from module 516, as the sale of dwellings, from NACE 68, we directly select units such as housing associations and housing.

(G) Balancing

5.267 The resources (P.1) changed on one side within the revision of N6, and it was necessary to find a counterparty on the consumption side. The relevant counterparty was determined according to the specific NACE in which N6 was changed in P.1, depending on whether the production of the given NACE mainly concerns HFCE, intermediate consumption or gross capital formation (P.5).

Sector of non-profit institutions serving households S.15

5.268 Estimates for the acquisition less disposal of fixed assets are based on the statistical survey carried out by the means of annual questionnaires of non-profit institutions (NSNO 1-01). The annual Profit and Loss statement NUJ 1-01 is to be considered as another data source.

5.269 The sample statistical surveys are in question for this sector. Information on the acquisition of tangible and intangible fixed assets for S.15 is obtained from the statistical survey from module 591 „Acquisition and disposal of durable assets “.

591. Module	ACQUISITION OF DURABLE INTANGIBLE AND TANGIBLE ASSETS	I. r.	Acquisition of durable assets			Sale and delivery of durable assets
			Purchase and acquisition free of charge		Produced by own activity	
			new	used		
		a	1	2	3	4
Durable intangible assets		1				
Durable tangible assets		2				
Of which: land		3		x	x	

5.270 We calculate GFCF by type of asset on the basis of the NSNO 1-01 statistical survey from module M513, additions and disposals by individual assets, as in module M516 (listed in sector S.11). In the administrative survey NUJ 1-01 we obtain individual assets by the difference in reported stocks of gross assets.

Car scrap schemes

5.271 There is no scrapping scheme in the conditions of the Slovak Republic for 2021.

Recording of used assets in GFCF

5.272 Sales of finished products correspond to sales of durable fixed assets, which exclude sales of finished products destined for GFCF by other units. Data on acquisitions (new and used assets) and sales of used assets are available in statistical surveys (M516) in individual institutional units. This means that the sale of used assets between two residents / sectors, where the buyer has a positive GFCF value and the seller a negative GFCF value, in the overall economy the GFCF is thereby reset to zero, except for the cost of transfer of ownership, which is always borne by the buyer.

Land improvements and costs on transfer of ownership

5.273 Costs on the significant improvement of non-produced non-financial assets (land) as re-cultivation, building of anti-flood barriers etc., are not separately figured out within the Slovak national accounts; however, they enter the GFCF by the means of item „other structures“.

5.274 ***Costs on transfer of ownership*** of non-produced non-financial assets are directly surveyed within the statistical questionnaires for corporations. In the sector of general government, sector of households and sector of non-profit institutions serving households, the relevant amount of costs is derived from the value of sold land and intangible assets at the level of 5% of this income and is part of GFCF of items “other structures” and “other durable intangible fixed assets”.

Calculation of expenditure on research and development (R&D).

R&D Capitalisation

5.275 Prior to the entry into force of the ESA 2010 methodology, all R&D expenditure was included in intermediate consumption. The ESA 2010 methodology and the Manual on measuring R&D state that only subcontracting R&D expenditure, i.e. custom R&D for someone else should remain in intermediate consumption.

5.276 Main data source for calculation of output related to research and development is the VV 6-01 statistical survey, which is based on the Frascati manual (FM). Data are broken down by individual sectors. The calculation steps for compiling output (P.1) and gross fixed capital formation (P.51g) related to research and development are based on the results of a working group that dealt with the recording of research and development in national accounts.

Output of R&D

Table 5.72 Calculation of R&D output

Row	Formula	Indicator
1.	+	Frascati Manual Intramural expenditures on R&D
2.	-	Subtract payments for licences to use intellectual products (principally R&D assets, such as patents) that should be recorded as GFCF
3.	-	Subtract expenditure on own-account production of software
4.	+	Add payments to postgraduate students not included in FM data
5.	-	Subtract capital expenditures
6.	+	Add other taxes on production not included in FM data
7.	-	Subtract other subsidies on production
8.	+	Add extramural purchases of R&D that should be recorded as intermediate consumption. Applies only to R&D industry
9.	**Sum of rows 1 to 8**	**Current expenditures**
10.	+	- Option 1: As percentage of current expenditures (line 9) or compensation of employees
11.	+	- Option 2: As cost of capital services measured with a PIM
12.	+	Adjustment for exhaustiveness
13.	+	Other adjustments
14.	**Sum of rows 9 to 13**	**Output of R&D**

5.277 **Row 1** is filled in by data from statement VV 6-01, namely module 25 „Structure of expenditure on research and development“, which includes all expenditures on research and development paid by reporting unit regardless the source of funding. Only those expenditures spent outside reporting unit are included, which serve as support of internal R&D (e.g. purchase of equipment for R&D).

5.278 Depreciations of buildings, technical devices and equipment are excluded from statistical survey on internal expenditures on research and development.

5.279 **Row 2** is not filled in, as neither the SOSR nor the NBS have the required information available.

5.280 Row 3 is filled in on the basis of statement VV 6-01, namely module 33 “Expenditures on R&D in selected practising areas of R&D”. This module includes the part of total internal expenditure on R&D that relates to R&D in the area of information and communication technologies. This module specifically excludes software that is included if it is related to scientific and technical development. For example, new methodological definitions and algorithms in computer science, new or significantly changed operational systems, programming languages, applications, the development of Internet technologies, etc**.**

5.281 **Row 4** is not filled in, since the SOSR does not have required data. However, PhD students – researchers are covered in the FM, under current expenditures.

5.282 **Row 5** is filled in on the basis of VV 6-01 statement, namely module 25 „Structure of expenditure on research and development“, which is broken down by current and capital expenditures.

5.283 **Row 6 and 7** are based on data presented in national accounts under industry SK NACE 72 broken down by individual sectors. For item “Other taxes on production”, which is not included within the Frascati manual (row 6) we use data from national accounts for item D.29 of industry 72. For item “Other subsidies on production” (row 7) we use NA item D.39.

5.284 In year 2021 item D.39 of industry 72 was 1 261.

5.285 **Row 8** is filled in based on statement VV 6-01, namely module 35 “External expenditures on research and development”. This module includes external (outside) expenditures on research and development. External R&D expenditures are financial means that the reporting unit paid to other unit for research and development during the reporting period.

5.286 **Row 10** is calculated as percentage on current expenditures (line 9). The percentage represents the service life of R&D. The recommended service life for R&D is 10 years, which is also used in our NA data in our PIM method.

5.287 **Row 12** is not filled in, since the adjustment for non-exhaustiveness is not applied. This is because we assume high-quality coverage by reporting units within the Frascati manual. The Frascati manual addresses all units, which are included in industry SK NACE 72. Within the statistical survey Roč 1-01, we ask reporting units whether they carried out research and development in the given period and, if so, this unit is also asked to provide relevant data for this area. The FM also addresses all universities and faculty hospitals. In Slovakia, there is a list of permits to perform research and development issued by the Ministry of Education of the SR. These units are also addressed as part of the FM. There is a list of beneficiaries of grants related to R&D, which is used to include units in the survey, and we have also a list of tax reliefs for conducting R&D. For the sake of exhaustiveness, we also use within survey Roč 1-01 so called open modules, in which we can identify R&D sales also for units outside primary R&D industry (SK NACE 72).

5.288 **Row 13** includes value of profit margin. The profit margin percentage is calculated from NA data based on data for sector S.11 and industry 72 (R&D). This margin percentage was calculated using the following formula:

Margin = (B.2n+B.3n)/(P.2+D.1+P.51c+D.29+(-D.39))

The same percentage was also used in sector S.14, since we do not assume a different profitability.

Gross fixed capital formation (GFCF) for R&D

Table 5.73 Calculation of GFCF of R&D

Row	Formula	Indicator
1.	+	R&D output
2.	+	Add imports of R&D
3.	+	Add trade margins
4.	+	Add taxes on products
5.	-	Subtract subsidies on products
6.	-	Subtract extramural purchases of R&D that should be recorded as intermediate consumption. Applies only to R&D industry
7.	-	Subtract acquisitions of R&D not expected to provide a benefit
8.	-	Subtract changes in inventories of finished R&D
9.	-	Subtract exports of R&D
10.	+	Add net purchases of R&D between domestic sectors
11.	**Balance**	**Gross fixed capital formation**

5.289 **Row 1** is based on the result in table 5.73 which ends with “Output of R&D”.

5.290 **Rows 2 and 9** are related to imports and exports of research and development and are filled in from supply and use table, namely from row CPA 72, where these data are available. Data on imports and exports are entered into the SUT from data from the Balance of Payments of services. However, these data are available only for the whole economy S.1 and are therefore broken down into individual sectors based on R&D output calculated in table 5.73. Data on import were also compared with data available in Frascati manual and we found out that SUT data are higher than FM data. Since also export data needs to be incorporated, which are not available from FM survey, we decided to use SUT data also for export.

5.291 **Row 3** for trade margin is not filled in, since in our conditions, we calculate trade margin only for goods.

5.292 **Row 4** for taxes on products is not filled in, because row CPA 72 in SUT does not show any products taxes in 2021.

5.293 **Row 5** for subsidies on products is not filled in because, in the Slovak Republic, only green energy is a subsidy on product. Therefore, this row will remain at 0 until other type of subsidies are included in the calculation.

5.294 **Row 6** is identical to row 8 of table 5.73. This value is deducted from GFCF, since by definition this part falls under intermediate consumption.

5.295 Data for **rows 7** and **8** are not available to the SOSR.

5.296 **Row 10 refers to** net purchases of R&D. The data were obtained from the Frascati manual from information on net purchases of R&D between domestic sectors that is available in module 35 which surveys the volume of extramural purchases of R&D.

Table 5.74 Calculation of output for R&D **in thd. €**

No.	Formula	2021	S11	S12	S13	S14	S15	TOTAL
1.	+	Frascati Manual Intramural expenditures on R&D	509 126	-	400 752	0	587	910 465
2.	-	Subtract payments for licences to use intellectual products (principally R&D assets, such as patents) that should be recorded as GFCF	-	-	-	-	-	-
3.	-	Subtract expenditure on own-account production of software	103 405	-	1 806	-	2	105 213
4.	+	Add payments to postgraduate students not included in FM data		-	-	-	-	-
5.	-	Subtract capital expenditures	49 559	-	22 888	-	-	72 447
6.	+	Add other taxes on production not included in FM data	329		1 102	110	39	1 580
7.	-	Subtract other subsidies on production	-1 261	-	-	-	-	-1 261
8.	+	Add extramural purchases of R&D that should be recorded as intermediate consumption. Applies only to R&D industry	3 735	-	1 414	-	-	5 149
9.	**Sub-Total (1 to 8)**	**Current expenditures**	361 487	**-**	**378 574**	**110**	**624**	**740 795**
10.	+	- Option 1: As percentage of current expenditures (line 9) or compensation of employees	36 149	-	37 857	11	62	74 080
11.	+	- Option 2: As cost of capital services	-	-	-	-	-	-

		measured with a PIM						
12.	+	Adjustment for exhaustiveness	-	-	-	-	-	-
13.	+	Other adjustments	1 177	-	-	-	-	1 177
14.	**Sub-Total (9 to 13)**	**Output of R&D**	**398 813**	**-**	**416 431**	**121**	**686**	**816 052**

Table 5.75 Calculation of GFCF of R&D **in thd. €**

No.	Formula	2021	S11	S12	S13	S14	S15	TOTAL
1.	+	R&D output	**398 813**	-	**416 431**	**121**	**686**	**816 052**
2.	+	Add imports of R&D	69 665	-	72 743	20	120	142 548
3.	+	Add trade margins	-	-	-	-	-	-
4.	+	Add taxes on products	-	-	-	-	-	-
5.	-	Subtract subsidies on products	-	-	-	-	-	-
6.	-	Subtract extramural purchases of R&D that should be recorded as intermediate consumption. Applies only to R&D industry	3 735	-	1 414	-	-	5 149
7.	-	Subtract acquisitions of R&D not expected to provide a benefit	-	-	-	-	-	-
8.	-	Subtract changes in inventories of finished R&D	-	-	-	-	-	-
9.	-	Subtract exports of R&D	48 992	-	51 157	15	85	100 249
10.	+	Add net purchases of R&D between domestic sectors	-293	-	293	-	-	0
11.	**Balance**	**Gross fixed capital formation**	**415 458**	**-**	**436 896**	**126**	**721**	**853 202**

5.297 For the calculation of CFC, the geometric depreciation method is used. Under the conditions of the SR, the average life span of R&D is stated for 10 years.

Software

5.298 Information on the acquisition of software, including the own-account acquisition, is for corporative sectors directly available from the statistical survey on the acquisition of assets. In the context of a methodological guidance for the data collection, only the information on the acquisition of SW is reported under the item acquisition of SW, i.e. hardware and consultancy services are not part of this item.

5.299 The reporting unit evaluates the produced SW by all costs on the generation of the product, including the wage costs. The sale of SW product is valued at the purchaser's price.

5.300 Software on own-account is obtained by statistical surveys in Module 516, acquisition of fixed assets. However, this information is not exhaustive and therefore an estimate of own-account production of software is also made on the basis of employee data by ISCO category. The information and the calculation of software on own account is described in chapter 3.2.

5.301 In the general government sector there is no entity with the code of main activity being the SK NACE 62 Computer programming and consultancy. When quantifying the SW and HW we use the EKRK as the starting point, according to which the data sources are broken down and the following items enter the GFCF in case of SW and HW based on the transformation bridge.

Table 5.76 EKRK items entering GFCF

EKRK	EKRK - text	Classified into a type of asset:
718002	Reconstruction and modernisation of computers	Hardware
718006	Reconstruction and modernisation of software	Computer software and databases
711003	Purchase of software	Computer software and databases
713002	Purchase of computers	Hardware

5.302 Purchase of small SW as well as repairs and maintenance are recorded in the general government sector within the intermediate consumption according to the transformation bridge:

Table 5.77 EKRK items entering P.2

EKRK	EKRK - text	ESA2010
633002	Purchase of computers	P.2
633013	Purchase of software	
633018	Purchase of software licences	
635009	Routine and standard software maintenance	

5.303 The information from balance sheets is used as a complementary data source. In terms of general government sector, the non-market output contains also the CFC for software.

5.304 The complex package software with the life time longer than one year is recorded in the national accounts as GFCF. Repairs and maintenance are included in the intermediate consumption as well as sub-delivery activities.

Entertainment, literary and art originals

5.305 In the conditions of the Slovak Republic, the GFCF for originals is estimated for literature, music, movies, television and radio. Since direct source data are not available, information is used mainly from the websites of specific units, annual reports and information on royalties from copyright protection organizations. We have direct information on royalties from the copyright protection organizations, namely data from LITA (for literature) and SOZA (for music).

Items considered to be THFK originals of entertainment, literary, or artistic works meet the following general criteria:

- coverage by copyright;
- original being the end product (primary artistic intent);
- compliance with capitalisation criteria (more than 1year life length);
- they are not included elsewhere

To calculate the estimate for originals, the SOSR uses information on royalties from the copyright protection company LITA. LITA represents authors of literary, theatrical, dramatic, music-dramatic, choreographic, pantomimic, photographic, visual arts, architectural, applied arts and audio-visual works. The SOSR includes all royalties paid, as reported by LITA, in the calculation, i.e. also for photographs and images if they meet all the criteria of the Copyright Act. Maps are not included in the estimation of originals. The maps are not analysed, however when comparing them to value of literary works (which seems to be theoretically the most similar type of asset) they are considered to be insignificant.

The following items are excluded from GFCF of originals:

- sections and unedited shots of films (that do not satisfy the copyright criterion);
- TV and radio flow programmes (e.g. news and sports programmes, advertisement) - usually used for less than 1 year;
- originals for newspaper and magazine articles (usually used for less than 1 year)
- advertising jingles (usually used < 1 year)
- technical and architectural drawings and prototypes (mostly not with primary artistic intent)
- paintings, sculptures, antiques (recorded under valuables)

5.306 To calculate the final value for literature and music, we use the formula given in the recommendation for originals (Eurostat/C1/GNIC/022 EN).

$W=H*(1+r-i)$

W – expected value of newly produced originals
H – sum of royalties paid
r – growth rate of royalties
i – interest rate

5.307 Paid royalties are obtained as described above directly from copyright protection organizations. The growth rate of royalties is actually the percentage of increase / decrease in royalties paid. The interest rate is available from the NBS.

Table 5.78 Calculation of the final value of THFK for literature and music in S.11 **in thd. €**

Calculation	Literary	Music
H - paid royalties	4 268	7 848
r - growth rate of royalties	0.995	0.854
i -interest rate	0.099	0.099
w - expected value of newly produced originals	**8 095**	**13 771**

5.308 As for the originals for films and television and radio, the data are from indirect sources (internet, annual reports), as the date are not at the disposal of the SOSR. An operating surplus margin is applied to the data obtained.

5.309 The mark-up for operating surplus is calculated using the following formula:

(B2+B3) / (P2+D1+D29+(-D39)+P51c)

5.310 When estimating the data, the original is treated as a whole. If a music track appears in the movie, this part is not separated from the total value of original being produced.

Table 5.79 Calculation of the final value of GFCF for film and television in S.11 **in thd. €**

Originals	The value of the work	mark -up %	Mark-up	GFCF
Calculation	A	*k*	m = A * *k*	= A + m
Film	5 476	0.067	365	5 841
TV	54 919	0.067	3665	58 584
Total	**60 395**		**4 030**	**64 425**

5.311 Radio and Television of Slovakia (RTVS) is a company established by the law, providing public radio and television broadcasting in the Slovak Republic. It is financed by compulsory payments received from households and companies. These payments are classified as taxes in the system of national accounts.

5.312 In addition to public service broadcasting, RTVS is engaged in content creation. This production is financed by contributions from the state budget.

5.313 NA adjust the output on own account for originals of films and radio and television content (produced by RTVS on its own account). The SOSR data do not contain detailed information on the output of originals, so the annual RTVS report containing information on the funds spent on the production of originals in a given budget period is used. The grossed-up values entering the output on own account are presented in the following table.

Table 5.80 Production of originals in thd. €

2021	S.11	S.13	Total
P.12	**64 425**	**29 853**	**94 278**
P.5111	**64 425**	**29 853**	**94 278**

5.314 Entertainment, literary and art originals are depreciated within the PIM method similarly as other items of intellectual property while the life span is stated for 5 years. Payments for licences for the use of these originals are recorded as purchase and sale of services.

5.11 Changes in inventories

5.315 Changes in inventories are measured by the value of inputs incoming into inventories decreased by the value of withdrawals from inventories. Inventories cover all goods which are not recorded as GFCF and with which the resident units dispose. In the annual system of statistical questionnaires, they are traced in the following categories:

- material (raw materials, auxiliary substances, operating substances, spare parts, wrappings),
- work-in progress, own-produced semi-finished goods,
- finished goods and animals
- goods for resale.

Specific assets are included in the calculation of inventory changes:
- gold, diamonds etc. intended for industrial use and other production;
- unfinished software;
- include growing crops and maturing trees and livestock;
- uncompleted structures (except those produced under a contract of sale agreed in advance or on own-account.

Presented assets are included in inventories and are confirmed by statistical surveys Roč ZAV 1-01 (modules M182, M184, M185) – Stocks of inventories of material, own produced work-in progress and goods by CPA

5.316 Data obtained by the calculation of difference between opening and closing stocks are furthermore adjusted by holding gains/ losses, information from administrative sources (standing timber), mark-up for work in progress and finished goods and by changes due to reclassification of entities and adjustments related to exhaustiveness and balance sheet adjustments. In all sectors, the calculations of the changes in inventories are at the two-digit level of the statistical classification of economic activities SK NACE 2.

Table 5.81 Calculation of changes in inventories for S.1 in thd. €

Sector S.1	Surveys & Censuses			Administrative Records		
	to 1.1.2021	to 31.12.2021	Changes in the year 2021	to 1.1.2021	to 31.12.2021	Changes in the year 2021
	a	b	= b - a	c	d	= d - c
Changes in inventories	**4 598 188**	**6 043 744**	**1 445 556**	**19 364 837**	**22 554 778**	**3 189 941**
materials and supplies	2 562 272	3 207 975	645 703	5 332 873	6 485 928	1 153 055

work-in-progress	467 641	661 536	193 895	2 208 089	3 088 239	880 150
finished goods	790 290	1 318 624	528 334	2 547 994	2 546 046	-1 948
goods for resale	777 985	855 609	77 624	9 275 881	10 434 565	1 158 684

Table 5.82 Calculation of changes in inventories for S.1 – continued **in thd. €**

Sector S.1	Other conceptual			Exhaustiveness	Balancing	Change in stocks
	Holding gains/losses	Reclassification and other data	Mark-up	N7 standing timber		
	-	+	+	+	+	
Changes in inventories	**2 523 378**	**0**	**75 932**	**110 700**	**876 374**	**3 175 106**
materials and supplies	965 033	0	0	110 700	324 903	**1 269 328**
work-in-progress	376 409	0	42 282	0	212 176	**952 094**
finished goods	454 799	-20	33 650	0	121 219	**226 456**
goods for resale	727 137	0	0	0	218 076	**727 228**

Sector S.11

5.317 In the non-financial corporations sector, we use information from statistical and administrative sources for the calculation. Conceptual adjustments consist of holding gains / losses, mark-ups on work in progress and finished goods and changes due to the reclassification of units from sector S.11 to general government sector S.13, from sector S.13 to sector S.11 and correction of data of reclassification of units. The change in stocks is supplemented by adjustments to the completeness of N7 (standing timber) and balance adjustments between the production and expenditure method.

Table 5.83 Calculation changes in inventories in S.11- *sources* **in thd. €**

Sector S.11	Surveys & Censuses			Administrative Records		
	to 1.1.2021	to 31.12.2021	Changes in the year 2021	to 1.1.2021	to 31.12.2021	Changes in the year 2021
calculation:	a	b	= b - a	c	d	= d - c
sources:	*Roč 1-01, Roč 2-01, NSNO 1-01*			*POD 1-01, MUJ 1-01*		
Changes in inventories	**4 548 636**	**6 024 230**	**1 475 594**	**16 435 157**	**19 478 937**	**3 043 780**
materials and supplies	2 554 747	3 200 810	646 063	3 557 001	4 623 406	1 066 405
work-in-progress	467 636	661 529	193 893	2 180 532	3 059 429	878 897
finished goods	789 230	1 317 511	528 281	2 011 104	1 983 254	-27 850
goods for resale	737 023	844 380	107 357	8 686 520	9 812 848	1 126 328

Table 5.84 Calculation changes in inventories in S.11 - continued in thd. €

Sector S.11	Other conceptual			Exhaustiveness	Balancing	Change in stocks
	Holding gains/losses	Reclassification and other data	Mark-up	N7 standing timber		
calculation:	-	+	+	+	+	=
sources:	***Prod 3-04, Prod 13-4, price statistics***	statistical and administrative resources		Forestry research institute		
Changes in inventories	**2 439 917**	**-248**	**75 598**	**110 700**	**928 274**	**3 193 761**
materials and supplies	950 345	-95	0	0	336 350	**1 098 378**
work-in-progress	371 337	0	42 203	110 700	213 416	**1 067 772**
finished goods	445 503	-176	33 395	0	125 119	**213 285**
goods for resale	672 732	3	0	0	253 389	**814 326**

Sector S.12

5.318 In the sector of financial institutions, we use information from statistical reports to calculate the change in inventories, supplemented by the conceptual adjustment of holding gains / losses.

Table 5.85 Calculation changes in inventories in S.12 in thd. €

Sector S.12	Surveys & Censuses			Other conceptual	Change in stocks
	to 1.1.2021	to 31.12.2021	Changes in the year 2021	Holding gains/losses	
calculation:	**a**	**b**	**= b - a**	**-**	**=**
sources:	*PEN 5-01, POI 5-01*			*PEN, PIN POI 3-04, price statistics*	
Changes in inventories	**43 510**	**13 303**	**-30 207**	**2 665**	**-32 872**
materials and supplies	3 484	2 975	-509	219	-728
work-in-progress			0		0
finished goods			0		0
goods for resale	40 026	10 328	-29 698	2 446	-32 144

Sector S.13

5.319 In the general government sector, we use information from administrative data sources for the calculation. Data on subjects within the reclassification from sector S.11 and S.15 to sector S.13 were added to the change in inventories.

Table 5.86 Calculation changes in inventories in S.13 in thd. €

Sector S.13	Administrative Records			Other conceptual	Change in stocks
	to 1.1.2021	to 31.12.2021	Changes in the year 2021	Reclassification and other data	
calculation:	c	d	= d - c	+	=
Changes in inventories	**2 203 376**	**2 301 548**	**98 172**	**245**	**98 417**
materials and supplies	1 676 506	1 751 141	74 635	104	74 739
work-in-progress	0	0	0	0	0
finished goods	494 860	516 964	22 104	145	22 249
goods for resale	32 010	33 443	1 433	-4	1 429

Sector S.14

5.320 In the household sector, we use information from administrative data sources for the calculation. Holding gains / losses is deducted from the change in inventories and the mark-up on work-in-progress and finished goods is added.

Table 5.87 Calculation changes in inventories in S.14 in thd. €

Sector S.14	Administrative Records			Other conceptual		Change in stocks
	to 1.1.2021	to 31.12.2021	Changes in the year 2021	Holding gains/losses	Mark-up	
calculation:	a	b	c = b - a	-	+	=
sources:	*FO 2 -01, POD 1-01, MUJ 1-01*			*price statistics*		
Changes in inventories	**720 045**	**767 833**	**47 788**	**79 374**	**334**	**-51 900**
materials and supplies	94 326	106 250	11 924	13 293	0	-11 447
work-in-progress	27 548	28 796	1 248	5 070	79	-1 240
finished goods	41 668	45 491	3 823	9 111	255	-3 900
goods for resale	556 503	587 296	30 793	51 900	0	-35 313

Sector S.15

5.321 In the sector of non-profit institutions serving households, we use information from statistical (NSNO 1-01) and administrative sources (Úč NUJ 1-01) for calculation. Holding gains/losses is deducted from the change in inventories.

Table 5.88 Calculation changes in inventories in S.15 **in thd. €**

Sector S.15	Surveys & Censuses			Administrative Records			Other conceptual		Change in stocks
	to 1.1. 2021	to 31.1. 2021	Changes in the year 2021	to k 1.1. 2021	to 31.12. 2021	Changes in the year 2021	Holding gains/losses	Reclassification and other data	
calculation:	a	b	= b - a	c	d	= d - c	-		=
sources:	*NSNO 1-01*			*Úč NUJ 1-01*			*price statistics*		
Changes in inventories	6 042	6 211	169	6 259	6 460	201	1 421	3	-1 048
materials and supplies	4 041	4 190	149	5 040	5 131	91	1 176	-9	-945
work-in-progress	5	7	2	9	14	5	2	0	5
finished goods	1 060	1 113	53	362	337	-25	184	11	-145
goods for resale	936	901	-35	848	978	130	59	1	37

5.322 The repeatedly occurring losses in inventories are not traced separately; however, they are included into the surveyed stocks.
The estimates on inventories do not include values for unfinished films and partially completed research for a legal consultants' dossier due to lack of data available at such detailed level. In statistical surveys within modules related to stock of inventories by CPA there are these products valued at zero or without provision of any value.

5.323 If the valuation technique is concerned, inventories are valued by a moving arithmetic average, which is calculated after each supply (of material, goods) as follows: the previous price (for the unit of quantity) plus new price (for the unit of quantity) divided by two. The entire stock is revalued by this unit price; the price is up-to-date until the new increase of stocks appears. The decrease of inventories is valued by current price. When consuming inventories, the FIFO method is used in addition to the weighted arithmetic average. This valuation method is based on the fact that the withdrawal from the warehouse is valued always by the price of the oldest inventories gradually towards the newest inventories independently from the real physical move of inventories.

5.324 Each accounting unit proceeds according to its own method of accounting for stocks of its own production, where it records the transition from unfinished production to semi-finished products and subsequently the transition from semi-finished products to finished products. Work-in-progress is accounted for if it concerns products that have already undergone one or more production operations and are no longer material, but are not yet a finished product. Unfinished production also includes unfinished performance of other activities that do not produce tangible products, for example, services of bailiffs and architects. Semi-finished products of own production are charged if they are separately registered products that have not yet passed through all production stages and will be completed or completed into products in the next production process. We consider the natural increase of animal and plant products, the increase of wood on the stump, and the production of construction in progress for which the buyer is unknown, as inventories of work in progress until they become finished goods. Products are accounted for if they are self-produced items intended for sale outside the accounting unit or for consumption within the accounting unit. Animals, which are young breeding animals, animals for fattening, fish, fur animals, bee colonies, flocks of chickens, ducks, turkeys, guinea fowl and geese for fattening and dogs are also accounted for in stocks

5.325 First-in-first-out (FIFO) – A cost assignment system in which goods are withdrawn from inventories in the same order in which they entered (in other words, the goods withdrawn from inventories are those which were acquired earliest so that, at any stage, inventories will consist of the most recently acquired goods).

Holding gains/losses on inventories

5.326 Holding gains/losses on inventories represent changes caused by the price development during the observed time period. In the corporative sectors, the calculation is based on information on stocks from quarterly statistical surveys. In the general government sector, the holding gains/losses are not calculated. In other sectors, the administrative data are used.

5.327 The basis for calculation is formed by stocks of relevant types of inventories at the beginning of the surveyed time period (po.qo) and at the end of the surveyed time period (pn.qn). From these data the average stock of inventories is calculated for the surveyed time period valued at prices valid at the beginning of the surveyed time period (po.q). For this purpose it is necessary firstly to recalculate the stock of inventories at the end of surveyed time period to the price level of the beginning of the surveyed time period, i.e. (po.qn), by using the relevant price index expressing the increase of prices for the given period. By averaging of po.qo and po.qn, the average stock of inventories (po.q) is obtained, which is consequently recalculated to the price level valid at the end of surveyed period (pn.q); again the price index expressing the price development of the surveyed time period was used. The difference between the average stock of inventories valued at prices valid at the end of period (pn.q) and the average stock of inventories valued at prices valid at the beginning of period (po.q) represents the nominal gains and/or losses on particular inventories for the surveyed time period. A numerical example of the calculation of holding gains / losses for sector S.14, for the NACE01 agricultural sector, is given in Table 5.89.

Table 5.89 The calculation of holding gains/losses

Source:		
(1) po.qo	Stocks of relevant types of inventories at the beginning of the surveyed time period	
(2) pn.qn	Stocks of relevant types of inventories at the end of the surveyed time period	
(3) ICo	Price index for the type of stocks of inventories and NACE in the T-1 period	
(4) ICn	Price index for the type of stocks of inventories and NACE in the T period	
Calculation:		
(5) ICs	Price index indicating growth / decline in prices over the reference period	(4) ICn / (3) ICo
(6) po.qn	Stock of inventories at the end of the period at the price level at the beginning of the period	(2) pn.qn / (5) ICs
(7) po.q	The average stock of inventories valued at prices valid at the beginning of period	((1) po.qo + (6) po.qn) / 2
(8) pn.q	The average stock of inventories valued at prices valid at the end of period	(7) po.q * (5) ICs
(9) G	Holding gains/losses on inventories	(8) pn.q - (7) po.q

Table 5.90 The calculation of holding gains / losses - numerical example of the calculation of holding gains/losses for sector S.14

in Euro	example: S.14 - NACE 01			
	materials and supplies	work-in-progress	finished goods and animals	goods for resale
Source:				
(1) po.qo	9 854 535	8 997 068	29 687 145	12 217 514
(2) pn.qn	10 949 444	9 792 064	32 782 842	11 598 347
(3) ICo	*99.36*	*99.36*	*99.36*	*107.43*
(4) ICn	*127.5*	*127.5*	*127.5*	*114.93*
				Calculation:
(5) ICs	*1.283*	*1.283*	*1.283*	*1.070*
(6) po.qn	8 532 837	7 630 898	25 547 476	10 841 472
(7) po.q	9 193 686	8 313 983	27 617 310	11 529 493
(8) pn.q	11 797 454	10 668 607	35 438 880	12 334 401
(9) G	**2 603 767**	**2 354 624**	**7 821 569**	**804 907**

5.328 When calculating the price changes of material, the producer's price indices (PPIs) of manufacturing, agriculture, forestry and construction were used. In terms of material in construction, the price index of materials and goods consumed in construction was used. For finished goods and work-in-progress, the price indices of agriculture and forestry were used; in case of construction, the indices of construction works were used and in other branches PPIs were applied. For the calculation of price changes of goods for resale, the consumer's price indices were used, except for NACE categories covering trade activities, where the weighted price index was used; this weighted price index consisted from the consumer 's price index and the producer's price index due to the fact that part of inventories was valued at retail-trade prices. Inventories were treated at the two-digit level of the NACE classification broken down into material, finished goods, goods for resale and animals, work-in-progress and semi-finished own produced goods. Using price indexes reflecting the evolution of prices over the reference period, the average value of stocks is converted into average prices.

5.329 Within the production approach the holding gains/losses on inventories are allocated into intermediate consumption S.11, S.12, S.14 and S.15. As far as the work-in-progress, finished goods and animals, goods for resale are concerned, the value of holding gains/losses on inventories is allocated into production of S.11, S.12, S.14 and S.15. In the expenditure approach, the value of holding gains and losses on inventories is allocated into changes in inventories by sectors and sub-sectors, which are the sub-item of gross capital formation. Within the income approach, the holding gains/losses are part of operating surplus and mixed income indirectly by the means of value added.

5.12 Acquisitions less disposals of valuables

5.330 Valuables are defined as goods of remarkable value, which are not used for production or consumption but are rather treated as value-keeping means. The economic benefit they come up with lies in the fact that their value is not changing in the same way as the general price level. The precious stones, jewels, antiques, works of art belong here. The mentioned types of goods are recorded as acquisition less disposal of valuables and are part of gross capital formation.

Table 5.91 Acquisitions less disposals of valuables by sector **in thd. €**

Sector	Surveys & Censuses	Administrative Records	Extrapolation and Models	Total
S.11	129	0	0	129
S.12	-140	0	0	-140
S.13	0	1 046	0	1 046
S.14	0	61 827	11 936	73 763
S.15	38	2 049	0	2 087
Total	**27**	**64 922**	**11 936**	**76 885**

Table 5.92 Acquisitions less disposals of valuables by categories

Category	Valuables	2021
AN.131	Precious metals and stones	**61 827**
AN.132	Antiques and other art objects	**3 137**
AN.133	Other valuables	**11 921**
	Acquisitions less disposal of valuables	**76 885**

5.331 In sectors S.11 and S.12, the data on valuables are available from the annual statistical survey Roč 1-01, Roč 2-01, PEN 5-01, POI 5-01 in the form of an aggregate in module 516, where acquisition and sale of works of art and collections is stated. Within the works of art and collections, valuables that are available in aggregate and are not tracked by category (AN.131-AN.133) are examined separately. Conceptual adjustments, balance sheet adjustments as well as adjustments for exhaustiveness are not carried out.

5.332 In the general government sector, the data on valuables are traced within the revenues and expenditures of government from administrative sources.

In the **households sector**, valuables consist of the following items:

5.333 **Acquisition or disposal of valuables in households** are traced within HB statistics under the item income, expenditure and consumption of private households in the SR. The necessary data are obtained by the statistical sample survey. Data on household expenditure on valuables (average per household member) from HBS is obtained broken down by works of art, antiques, gold jewellery, jewellery of other precious metals and precious stones (Table 5.93).

Table 5.93 Calculation of the acquisition of valuables in households **in thd. €**

Calculation	2021
(1) Population (middle class)	**5 441 991**
a) works of art, antiques, etc	*0.04*
b) gold jewellery - purchase	*1.03*
c) jewellery of other precious metals and precious stones	*1.12*
(2) total expenditure on valuables from HBS (in Euro) = a) + b) + c)	***2.19***
Acquisition of valuables in households = (1) * (2) / 1000	**11 936**

5.334 **Acquisition of non-monetary gold, silver, etc**., where data (sales of goods) of entities that trade in units with non-monetary gold, silver, etc. were used as a source, where 90% of sales of goods are from residents. We calculate separately the acquisition of non-monetary gold for an entity which, as the only producer in Slovakia, produces not only its main coins, but also commemorative coins and metals. Based on the annual report, we calculate valuables that were sold to residents in the corporate trade (see Table 5.94).

Table 5.94 Calculation of the acquisition of non - monetary gold **in thd. €**

Calculation:	2021
Revenues from sold goods	**68 136**
90% of revenues from sold goods	*54 510*
(A) Acquisition of non-monetary gold of entities that trade in units with non-monetary gold, silver	**54 510**
(B) Acquisition of non-monetary gold of entity as Manufacturer of coins, memory coins and metals	
(1) Revenues total	**19 797**
a) Share of shop (%)	*44*
b) Share of non-residents according to revenues from sold goods (%)	*16*
(2) Revenues for shop = a) * (1)	8 711
(c) of which from non-residents = b) * (2)	1 394
(d) of which from households = (2) - c)	7 317
Total: Acquisition of non-monetary gold =(A) + (d)	**61 827**

5.335 In the non-profit institutions serving households sector, we use information from statistical (NSNO 1-01, from module 513) and administrative data sources (Úč NUJ 1-01) for the calculation.

5.336 Within the FTS, also some categories of valuables are surveyed. They are part of import and export of goods. In 2021, the following goods falling under the valuables category were imported into the SR and exported out of the SR:

- precious stones,
- works of art,
- coins,
- jewellery and similar products.

5.13 Export of goods

5.337 Export of goods broken down into intra EU and extra EU is presented in Table 5.94.

Table 5.95 Export broken down into intra EU and extra EU

in thd. €

Intra-EU	Extra-EU	Total
67 764 827	14 636 670	82 401 497

Table 5.96 Overall calculation of export of goods **in thd. €**

			P.61
Source data	**Export of goods in terms of foreign trade statistics**		**88 615 126**
Conceptual adjustments	Inward processing	-	1 464 953
	Outward processing	-	263 890
	Net export of goods - merchanting	+	95 844
	VAT registered non-residents' trade	-	4 522 127
	Conceptual adjustments total		**-6 155 126**
Exhaustiveness	N2 - Export of drugs	+	907
	Exhaustiveness total		**907**
Balancing	Balancing	+	-59 410
Total	**Export of goods**		**82 401 497**

5.13.1 Source data for compiling export of goods

5.338 The main data source for the fulfilment of the export of goods indicator is the foreign trade statistics (FTS), which generally records the movement of goods between the Slovak Republic and the rest of the world (ROW). The total export covers goods permanently leaving the territory of the Slovak Republic or goods leaving this territory for the processing purposes and consequently imported back. Since 1 May 2004, the FTS consists of data separately for EXTRASTAT and INTRASTAT:

- EXTRASTAT provides information on the exchange of goods with the EU non-member countries based on documents required for the custom proceedings.
- INTRASTAT contains information on the trade with goods with the EU member countries as partner countries, obtained by statistical survey.

5.339 Transaction data include data on movable assets, including electricity, gas as well as goods for processing (as of January 1998). The transit operations, goods temporarily arrived and then dispatched, short-term leasing (up to 2 years) and goods intended for repairs and goods after repairs, together with the related spare parts, are excluded. Quasi-imports and quasi-exports, i.e. import and export operations for which only import and export customs formalities are carried out in Slovakia, are also excluded from FTS at national level. The transactions of entities, whose total annual value at arrival is the same or less than 200 thd. € and at dispatch it is equal or lower than 400 thd. € are exempted form INTRASTAT. These

data are included in the FTS in the form of a grossing-up, estimated on VAT declarations data and by the use of mathematical and statistical methods.

Information on inclusion of transactions (listed in ESA 2010 §3.165)

- non-monetary gold
- silver bullion, diamonds and other precious metals and stones
- paper money and coins not in circulation and unissued securities (valued as goods, not at face value): included in the FTS using standard data source: INTRASTAT reports and customs declarations, special checks are made for particular CN codes.
- electricity, gas. Data on the amount of electricity flowing across the borders of the Slovak Republic, measured at interconnection points, are used to compile the foreign trade in electricity. These data are provided by the Energy Statistics. To compile the foreign trade in natural gas data on the quantity of natural gas crossing the Slovak border obtained from the transmission network operator and data from storage operators are used. Unit values calculated from INTRASTAT reports and customs declarations with recorded electricity and natural gas are used to derive the statistical value of these commodities. Water is included in the FTS if reported through standard data sources: INTRASTAT reports and customs declarations
- livestock driven across frontiers: included in the FTS if reported through the standard data sources: INTRASTAT reports and customs declarations
- parcel post: included in the FTS if reported through the standard data sources of INTRASTAT reports and customs declarations
- government exports including goods financed by grants and loans: included in the FTS if reported through the standard data sources: INTRASTAT reports and customs declarations
- goods transferred to or from the ownership of a buffer stock organisation: included in the FTS if reported through the standard data sources: INTRASTAT reports and customs declarations
- goods delivered by a resident enterprise to its non-resident affiliates, except for goods for processing: included in the FTS if reported through the standard data sources: INTRASTAT reports and customs declarations
- goods received by a resident enterprise from its non-resident affiliates, except for goods for processing: included in the FTS if reported through the standard data sources: INTRASTAT reports and customs declarations
- smuggled goods or products not reported for taxes like import duties and VAT: not included in the FTS. NA are grossing-up and subsequently include the following items in the import of goods
- other unrecorded shipments, such as gifts and those of less than a stated minimum value: also not included in the FTS.

5.340 Data on other unrecorded shipments such as gifts are in NA included in the consumption of residents under services. Information on excluded transactions (listed in ESA 2010 §3.166).

- goods in transit through a country,
- goods shipped to or from a country's own embassies, military bases or other enclaves inside the national frontiers of another country,
- transportation equipment and other movable kinds of equipment which leave a country temporarily, without any change of economic ownership, e.g. construction equipment for

installation or construction purposes abroad: excluded from the FTS as such goods and movements are on the List of exclusions annexed to Commission Regulation (EC) No. 1982/2004 and (EU) No. 113/2010,

- equipment and other goods which are sent abroad for processing, maintenance, servicing or repair; this applies also to goods processed to order abroad when a substantial physical change in the goods is involved: included in the FTS. NA exclude such items,
- other goods which leave a country temporarily. Transactions in which goods are supplied for a specified purpose with the expectation that they will be returned within 24 months in an unchanged state, without any processing (either planned or actually carried out) and are not declared as a supply or acquisition for VAT purposes or where there is no change of ownership, are also considered temporary transactions. In order for goods to be exempted, all three of the above conditions must meet simultaneously. INTRASTAT reporting units are requested not to report such products and transactions. If any of the conditions no longer apply, the goods must be included in the INTRASTAT reports,
- goods on consignment lost or destroyed after crossing a frontier before change of ownership occurs: the NA data include all goods with the change of ownership.

5.341 More detailed information on the compilation of the FTS: the foreign trade statistics compiles its data on the base of data from INTRASTAT reports and customs declarations. First source is related to statistics on trade in goods within the EU, the second is mainly related to statistics on trade in goods outside the EU. However, there are also specific cases of customs declarations for intra-EU trade concerning territories which are part of the EU customs territory but are not subject to the VAT system under Council Directive 2006/112/EC. The INTRASTAT report is a statistical survey (it is part of the Slovak Republic's Programme of State Statistical Surveys), the customs declaration is an administrative source of information.

5.342 The reporting unit for the INTRASTAT system is any legal entity, physical person, group registered for VAT purposes in the Slovak Republic and VAT representative (according to § 69aa of the current Value Added Tax Act), which for the previous calendar year or since the beginning of monitored year has arrived or dispatched Union goods with a total value higher than the exemption threshold. All reporting units are obliged to report goods broken down to sub-items of the combined nomenclature, by member state of dispatch or destination, by country of origin (on arrival), by type of trade, by conditions of delivery and by the type of transport in the INTRASTAT reports.

5.343 The furthermore grossing-up of the value of arrivals and dispatches for individual units below the exemption threshold is based on the data from their tax declaration on VAT for the relevant reference period, when compiling the FTS at T+70. Historical VAT data are used for grossing-up of the value of arrivals/ dispatches for individual units below the exemption threshold when compiling the FTS at T+40. The grossing-ups are calculated as an average of the last 3 months. Data from INTRASTAT reports on similar units just above the exemption threshold for the relevant reference period are used to distribute the grossing-ups by product (CN8) and partner member states for the relevant reference period. Traders just above the exemption threshold are the traders with the lowest trade values having a reporting duty, with their cumulated share on total arrivals/dispatches being the same as that of sub-threshold traders.

5.344 In case of non-response of the important importers/exporters, these units are contacted to obtain at least their estimates of arrivals/dispatches. When compiling the FTS at T+70, other

non-responses are imputed on the basis of data from the tax returns of the reporting units or the average of the values of the reporting units from the previous three months is used if data from the tax returns are not available. The breakdown of imputations for non-response by commodity and partner country is derived from:

- trade structure of the reporting unit for the same month of the previous year, if this is not possible
- trade structure of the reporting unit for the previous month, otherwise
- trade structure of reporting agents with the same main economic activity for the same month.

5.345 Statistical Office of the Slovak Republic every carries out mirror comparison of FTS data with the Czech Republic every 6 months. Discrepancies are analysed at the most detailed commodity level (CN8). Subsequently the relevant traders are contacted to verify correctness of the information provided. If necessary the FTS data are revised. The revisions are provided to NA either with monthly data in the current year or with yearly data when publishing definitive data for the previous year. In addition, Statistical Office of the Slovak Republic carried out mirror comparisons of the FTS with other Member States (e.g. Hungary, Austria, Germany) under Eurostat grant programme. The same procedure as for regular mirror comparison with Czech Republic was used. The same applies for mirror comparisons organised by Eurostat.

5.13.2 Conceptual adjustments for the compilation of exports of goods

5.346 The FTS source data on export of goods are due to the economic ownership principle adjusted for the purposes of national accounts by the following items:

- goods for processing,
- merchanting,
- trade of non-resident units registered for the VAT purposes in the SR.
- Illegal activities

Goods for processing

5.347 The main adjustment of the FTS source data is the exclusion of goods sent abroad for processing. Within the NA, only the volume of service for the processing of goods is recorded, i.e. only transactions between the owner and the processor are recorded. This item covers only payments for the services rendered. The total value is included in services in the BoP under the item “services for processing of physical inputs owned by others”.

5.348 The item goods for processing (refining) is divided into two parts: active (inward processing) and passive (outward processing). In terms of inward processing, the goods are exported after the processing in the SR (export of processing services). If the outward processing is taken into consideration, the goods are imported to the SR after the processing abroad (import of processing services).

5.349 For inward processing, the source of data is the FTS, where this volume is determined using codes according to the Type of Trade: 5-1.2 (export of goods for processing) and 4-1.2 (import of goods after processing).

5.350 Slovakia as an open economy is mainly production-oriented. Although outward processing is not as frequent as inward processing, the economic operators are thoroughly informed through the Intrastat manual, methodological notes, seminars on the extent of intra-EU trade and consequently on outward processing as part of it.

5.351 In extra-EU trade there is a specific customs procedure called outward processing. If such customs procedure is reported on the customs declaration, FTS compilers will verify whether the nature of transaction code is correctly used, i.e. whether there has been a change of ownership or not.

5.352 For the outward processing, the FTS is considered as the data source, where this amount is determined by the Type of Trade codes: 4-1 (export of goods for processing) and 5-1 (import of goods for processing).

5.353 All Intrastat reporting units are informed what is to be reported in this system, including processing operations and how the nature of the variable “Type of Trade” is to be reported. This makes it possible to identify inward/ outward processing.

5.354 All reporting units that have filled in this type of transaction are included in the data for inward/outward processing in the NA.

Merchanting

5.355 Data on merchanting are taken over from the NBS as a form of net export of goods within the trade between the resident and non-resident, without entering the territory of the SR. This value is recorded in exports of products within the NA. Data from 2015 onwards are compiled on the basis of the quarterly services statements NBS SLUZ 1-04. Merchanting is reported in the statement as the difference between goods bought and sold outside the territory of the SR. The value of goods bought and sold does not include charges for insurance services or charges related to the transport of goods.

Trade of non-resident units registered in the SR for the VAT purposes only

5.356 Within the national accounts, the foreign trade is considered as flows of goods between the resident and non-resident unit, while the determining attribute is the change in ownership. The crossing of the border is usually considered to be the moment when the change in ownership occurs. In national accounts we are using the so-called national concept of foreign trade. On the contrary, the FTS records flows of goods which have crossed the border.

5.357 Currently, with the liberalisation of capital flows, the existence of multinationals and the cross-border move of goods without any change in ownership, the crossing of the border needn’t to be the determining factor for the change in the ownership of goods (a principle that applies in the SNA).

5.358 Differences in the treatment of foreign trade in national accounts and the FTS appear when non-resident units in the territory of the SR enter the intermediation of trade relations between the resident and non-resident units. The whole issue is related to the quantification of real value added in the concrete country, which can be deteriorated by the value added generated by non-resident units, which has been recorded by statistics of this country, although the value added belongs to the country where the non-resident is resident.

5.359 This issue creates an imbalance in macro-aggregates of national accounts. It is caused mainly by the phenomenon of three-party agreements. This type of transaction arises when there is no direct trade between the vendor and the buyer, but there is an intermediate who buys the goods from original seller and then sells the goods to the final buyer, while all parties are residents in different countries. If simplified, it can be said that the trading of non-resident units in the territory of the SR overvalues the amount of export and, at the same time, undervalues the import of goods.

5.360 There are currently two models working with for recording this type of trading and subsequently excluding their added value from the National Treasury.

Individual approach:

5.361 After studying of the business models of the selected entities, there are 2 methods used:

5.362 The first method consists of excluding entire export and import directly from the source data of the FTS. However, in this case, there is also a possible exclusion of Slovak exports, which are purchased by their mothers abroad from Slovak subcontractors. In this case, another conceptual adjustment is therefore necessary, where the value of the conceptual adjustment (missing exports from subcontractors) is approximated through the share of intermediate consumption on production for the selected entities that operate in the same sphere.

5.363 The second method consists of excluding their entire export and import directly from the source data of the FTS. However, subsequently the excluded value is replaced with a new value from Roč 1-01 of the relevant Slovak resident, which is calculated as the difference between total sales abroad in the relevant CPA and exports abroad in the FTS.

Aggregate approach:

5.364 The recording of this type of trade is based on the analyses comparing the data from tax declarations on VAT and the data from FTS. The non-resident unit is registered in the country where it trades. For VAT purposes, it receives a Slovak tax number (IČ DPH) and officially mediates the trade between the non-residents and residents, i.e. it can be both an importer and exporter. However, from the economic point of view, it is a non-resident in the given country as it belongs to another non-resident company.

5.365 The exclusion of value added of non-resident units is done by comparing the VAT declarations and the FTS data. In 2019, the SOSR carried out a benchmark revision of the NA which also involved a change in the calculation of trading of non-resident units registered in the SR for VAT purposes. After a detailed analysis of the Value Added Tax Act, non-residents are identified in their VAT tax returns according to the relevant sections of §5 and §6 of the

Value Added Tax Act No. 222/2004. According to paragraph 5, it is a taxable person who does not have a registered office, place of business, establishment, residence or usually does not reside in the Slovak Republic. Such person is obliged to submit an application for tax registration to the relevant tax authority. According to paragraph 6, it is a foreign person who supplies goods to the domestic territory by mail order and the total value excluding tax of such goods in the calendar year reaches 35 000 EUR, this foreign person is obliged to submit an application for tax registration to the relevant tax authority. A new micro-database was created on the basis of collected available data on foreign trade of non-residents obtained from statistical surveys and administrative data sources. By comparing specific lines of the tax return, the volumes for the items of purchase and sales were determined. Subsequently, the entire volume of non-resident units according to the FTS for export was deducted and replaced by the volume of purchases by non-residents reported on VAT tax returns. The amount calculated for non-residents is deducted from the total value of exports of FTS goods, since it cannot be part of the value added of the Slovak economy. Within the benchmark revision of NA 2019, the SOSR has focused on adjustments only on exports of goods, as most of the adjustments had to be made on exports of goods (export adjustments accounted for more than 90% of total adjustments for non-residents trading). When calculating of this conceptual adjustment, the Statistical Office of the Slovak Republic cooperates with the NBS in order to ensure consistency between the National Accounts statistics and the Balance of Payments statistics.

Table 5.97 Recording of VAT registered non-residents' trade

VAT registered non-residents' trade		=	4 522 127
Individual approach 1. method	Exclusion of VAT registered non-residents' trade from FTS	-	4 377 655
	Missing export of sub-contractors	+	1 748 496
Individual approach 2. method	Exclusion of VAT registered non-residents' trade from FTS	-	2 668 089
	New value	+	1 525 677
Aggregate approach	VAT registered non-residents' trade	-	750 556

5.366 Exports and import of drugs is part of illegal activities. A more detailed description of the calculation of estimate is described in Chapter 7.

5.14 Export of services

5.367 Export of services broken down into intra EU and extra EU is presented in Table 5.97

Table 5.98 Export of services broken down into intra EU and extra EU

in thd. €

Intra-EU	Extra-EU	Total
8 290 779	1 786 418	10 077 197

Table 5.99 Overall calculation of export of services **in thd. €**

			P.62
Source data	**Export of services according to NBS**		**8 881 746**
Extrapolation and models	Export of FISIM	+	65 667
	Export of insurance	+	43 382
Conceptual adjustments	Receipts from inward processing	+	823 793
	Services of EU – collection of taxes and premiums	+	27 662
	Allocation of financial margins	+	40 383
	Imputed rentals for non-residents	+	87 763
	Conceptual adjustments total		**979 601**
Exhaustiveness	N2 - Prostitution	+	106 801
	Exhaustiveness total		**106 801**
Total	**Export of services**		**10 077 197**

5.14.1 Source data for compiling exports of services

5.368 The calculation of exports of services is performed by the National Bank of Slovakia (NBS). The SOSR receives these data at aggregated level, broken down into specific types of services. All transactions listed in paragraphs 3.173 and 3.174 of the ESA 2010 methodology are included in export of services and thus in the calculation of GDP.

Table 5.100 Export of services broken down by specific types of services **in mill. €**

Services	ESA 2010	Sources	Export of services (NBS)	Import of services (NBS)
Manufacturing services in relation to physical inputs owned by others	3.173/3.174 e)	*See below*	823.8	85.2
Maintenance and repair services n.i.e.	3.173/3.174 e)	*SLUZ (NBS) 1-04*	228.2	172.2
Transport	3.173/3.174 a)b)c)d)	*SLUZ (NBS) 1-04*	3 394.1	3 039.9
Tourism	3.173/3.174 i)	*Hybrid collecting system*	941.3	1 256.7
Construction	3.173/3.174 f)	*SLUZ (NBS) 1-04*	179.7	94.2

Insurance and pension services	3.173/3.174 h)	*SLUZ (NBS) 1-04*	42.9	181.0
Financial services	3.173/3.174 g)	*SLUZ (NBS) 1-04*	237.2	265.8
Charges for the use of intellectual property n.i.e.	3.173/3.174 l)	*SLUZ (NBS) 1-04*	43.6	629.9
Telecommunications, computer and information services		*SLUZ (NBS) 1-04*	1 635.8	1 127.7
Other business services	3.173/3.174 f)	*SLUZ (NBS) 1-04*	2 461.6	2 290.0
Personal, cultural and recreational services	3.173/3.174 j)k)	*SLUZ (NBS) 1-04*	57.4	58.4
Government goods and services n.i.e.		*See below*	31.6	3.2

Explanatory notes to transactions of services

5.369 **Manufacturing services in relation to physical inputs owned by others** - This item is compiled on the basis of source data from the FTS of the SOSR. The main approach is to use codes of the nature of transactions specific to inward and outward processing. This information is available on a monthly basis.

5.370 **Maintenance and repair services not included elsewhere** - Data for this item are available from the quarterly survey of the National Bank of Slovakia (statement SLUZ 1-04).

5.371 **Transport** - Data for this item are available from the quarterly survey (statement SLUZ 1-04). The CIF (Costs, Insurance and Freight) / FOB (Free on board) adjustment is based on data from the FTS and is divided between transport and insurance services.

5.372 **Tourism** – The item is based on a “hybrid data collection system”. All available primary data sources are used (credit card data, accommodation, overnight stays, guest questionnaires, household surveys, travel agency surveys, administrative records, information on partner countries). In addition to the above-mentioned adjustments, illegal activities, namely the export of prostitution services, are also included here.

5.373 **Construction** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.374 **Insurance and pension services** - Data for this item are available from the quarterly survey. The insurance services scheme consists of the balance sheets of insurance companies for different types of insurance (life and non-life reinsurance), which are adjusted for the volatility of claims.

5.375 **Financial services** - Data for this item are available from the quarterly survey (statement SLUZ 1-04). The NBS also collects data on financial services provided by domestic financial institutions, including the calculation of accounting margins for securities trading. The calculation of FISIM exports and imports takes into account the calculated external reference interest rate as the ratio of interest received and paid by domestic commercial banks to foreign banks on the respective deposit and loan stocks. The territorial distribution of FISIM exports and imports reflects the geographical structure of the underlying assets / liabilities.

5.376 **Charges for the use of intellectual property** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.377 **Telecommunications, computer and information services** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.378 **Other business services** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.379 **Personal, cultural and recreational services** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.380 **Government goods and services** - information on government services is drawn from the documents of the Ministry of Foreign Affairs and the Ministry of Finance of the Slovak Republic. Government goods and services include the costs associated with the collection of traditional own resources, in particular from customs duties on imports from non-EU countries and levies on sugar production.

5.381 The basic source of data for the fulfilment of the item on export of services is the BoP compiled by the NBS. The BoP current account part - export of services is compiled based on the quarterly reports on services received from abroad and rendered services to abroad SLUZ (PB) 1-04.

5.382 Summary data on services received from abroad and services provided to abroad serve as a background for the compilation of BoP of the Slovak Republic. The obligation to compile the BoP results from the Law on NBS No. 566/1992 Coll. as amended.

5.383 The duty to submit data on services received from abroad and services provided to abroad is in compliance with the ECB recommendations as of 9 December 2011 on the requirements of ECB on statistical reporting in the area of external statistics (ECB/2011/24), Manual on BoP and the international investment position IMF (6th edition), Regulation of the EP and C (EC) No. 555/2012 related to BoP statistics, international trade in services and foreign direct investment and the Manual on statistics of international trade in services (OECD).

5.384 For the provision of background documents for compilation of BoP, the NBS issues methodological guidelines on the compilation of reports SLUZ(PB)1-4 “Quarterly report on the services received from abroad and services provided to abroad”. The descriptions of particular reporting items are given there, together with the assignment of rules for reporting. The data are collected electronically via the NBS Statistical Collection Portal.

5.385 Quarterly report on services received from abroad and rendered to abroad SLUZ(PB)1-04 is submitted by the reporting unit in accordance with § 8 tab. 4 of the Law on foreign currency No. 202/1995 Coll. as amended. NBS is responsible for the protection of the reported data according to § 8 tab. 7 of the mentioned Law.

5.386 The data for services received from abroad (reception of service from foreigner) and services provided to abroad (provision of service to foreigner) are subject of the report.

5.387 The report does not comprise data on the received/provided services between nationals. Services can be defined as several types of activities, the result of which is intangible, non-observable and non-storable good; the services are to be considered as activities on order, which cannot be tradable separately of their production. In the report, the services are reported broken down by the BoP current account. The tourism services are not subject of reporting.

5.388 An overview of particular types of services according to the codes of SLUZ (PB) 1-04 is below:

I. Production services
II. Transport
III. Construction
IV. Insurance services
V. Financial services
VI. Payments for the use of intellectual property
VII. Telecommunication, computer and information services
VIII. Other trade services

This includes trade operations related to goods, which a resident has purchased from a non-resident in order to sell it to another non-resident; however, the goods are not allocated into the simple circulation of the SR.
Received service: value of goods at purchase (import) of goods that a resident bought abroad from a non-resident in order to sell it to another non-resident.
Rendered service: value of goods at its next sale (export), where the given goods are delivered to another non-resident.
The value of goods at purchase/sale covers neither the payments for insurance services nor the payments related to the transport of goods.

IX. Personal, cultural and recreational services
X. Government goods and services
XI. Emission quotas

5.389 Export of services is recorded in time where the services are produced (accrual principle). Import and export of services is valued at purchaser's prices. The value of service provided and rendered to abroad is valued at market price, i.e. by the actual price agreed between the reporting unit and the foreigner. If it is not possible to determine the market price, an accounting value, calculation or a qualified estimate can be used. The above mentioned situation occurs mainly in terms of services provided between enterprises in a group, which belong under the same management, however they are located in different countries.

5.390 For the calculation of value of the rendered service in a foreign currency, a reference exchange rate, determined and stated by the ECB or NBS on the day preceding the day when the accounting case has occurred, is used.

5.391 A detailed description of the item „services related to tourism", which is part of the current account of BoP, is presented in Chapter 5.16 (Import of services).

5.14.2 Conceptual adjustments for the compilation of exports of services

Receipts from inward processing

5.392 The item „services related to the processing of physical inputs owned by others“, which is part of the current account in BoP is replaced by „receipts from inward processing“. A more detailed description of the item is presented in Chapter 5.13.

EU services – tax collection and insurance premiums

5.393 Description of calculation of services – tax collection and insurance premiums is presented in more detail in Chapter 8.2.

FISIM

5.394 A description of the calculation of FISIM allocation for both exports and imports of services is presented in Chapter 3.17.

Illegal activities

5.395 Both exports and imports of prostitution services are part of illegal activities. A more detailed description of the calculation of estimate is described in Chapter 7.

Imputed rentals for non-residents (export of services) and residents (import of services)

5.396 The calculation of imputed rentals for residents and non-residents is described in more detail in Chapter 8.4.

Margins

5.397 They represent sources of financial services consisting of financial assets and liabilities on financial markets according to the ESA 2010 methodology, paragraph 3.73. In the context of the ESA2010 methodology, we consider banks, i.e. subsector S.122, as producers of margins. In addition to banks in subsectors S.122, other smaller entities included in subsectors S.125-S.127 are also producers of margins. Commercial banks account for 85-95% of the total production of margins in individual years, the rest is made up of entities classified in subsectors S.123-127. Similarly, the main recipient is the financial sector S.12, mainly banks. From the point of view of export and import, this trading takes place mainly between banks in our country and abroad. A more detailed description of the calculation of margins is in Chapter 3.

Import of goods

5.398 Import of goods broken down into imports intra EU and extra EU is presented in table 5.101.

Table 5.101 Import of goods broken down into imports intra EU and extra EU

in thd. €

Intra-EU	Extra-EU	Total
46 255 309	37 608 445	83 863 754

Table 5.102 Overall calculation of import of goods **in thd. €**

			P.71
Source data	**Import of goods in terms of foreign trade statistics**		**86 676 064**
Conceptual adjustments	Inward processing	-	932 160
	Outward processing	-	349 034
	OSS	+	499 936
	VAT registered non-residents' trade	-	2 738 145
	Individually imported second hand cars	+	527 478
	Conceptual adjustments total		**-2 991 925**
Exhaustiveness	N2 - Import of smuggled goods	+	80 113
	N2 - Import of drugs	+	99 492
	Exhaustiveness total		**179 605**
Balancing	Balancing import tax	+	10
Total	**Import of goods**		**83 863 754**

5.14.3 Source data for compiling imports of goods

5.399 The total import includes goods entering the SR intended for the domestic consumption and also for further processing with the re-export. Sources and methods for the data compilation of import of goods within the FTS are the same as mentioned in Chapter 5.13.

5.14.4 Conceptual adjustments for the compilation of imports of goods

5.400 Data sources of FTS for the import of goods are adjusted for the purposes of national accounts by:

Goods for processing

5.401 The description of calculation for this indicator is the same as the approach presented in Chapter 5.13.

Illegal activities

5.402 Illegal activities are estimated within drug imports and smuggling. A detailed description of this estimate is provided in illegal activities in Chapter 7, section on drug imports and alcohol and cigarette smuggling.

OSS

5.403 As of July 1, 2021, MOSS has been transformed into OSS. Since OSS operates on the same principle as the former MOSS, the currently valid VAT accounting rules for MOSS also apply to OSS.

Source data for OSS are obtained quarterly from the Financial Administration of the Slovak Republic, where they are divided separately into goods and services. More detailed information is provided in Chapter 5 (conceptual adjustments to the import of services).

Import duties

5.404 In the 2024 benchmark revision, an error where the value in transaction D.21REC in the general government sector was transferred to transaction D.759REC was corrected. The assumption was that the tax in question in D21REC has already ceased to exist and we assume that fines and penalties from previous periods were already reported in the cash statement. This decrease in the value in D.21REC in the general government sector in the production method was subsequently balanced by an increase in imports of goods in the expenditure method.

Individually imported second-hand cars

5.405 Source data on the number of cars purchased abroad by our households are obtained from the vehicle registration database, which is managed by the Ministry of the Interior of the Slovak Republic. Only vehicles that are individually imported and the new owner is directly a Slovak household are taken into account. Almost 90% of vehicles imported in this way are passenger cars. The rest are small motorbikes, motorcycles or small trucks and caravans. The estimate of the calculation of the value of such purchases is based on the quantity x price method. Quantity means the number of vehicles. The price for used cars for individual years is obtained from price statistics. However, before using this price in the calculation formula, this price should be reduced by a profit margin, since the price obtained from price statistics is obtained from car dealers. The coefficient for profit margin - 17.29% is taken from the Infostat research study, where it is based on the supply and use table, CPA 29.1. The price for other types of vehicles except passenger cars is derived by simple estimation based on information from websites related to car dealerships.

5.15 Import of services

5.406 Import of services broken down into intra-EU and extra-EU imports is presented in Table 5.103.

Table 5.103 Import of services broken down into intra-EU and extra-EU

in thd. €

Intra-EU	Extra-EU	Total
4 997 486	4 081 940	9 079 426

Table 5.104 Overall calculation of import of services **in thd. €**

			P.72
Source data	**Import of services according to NBS**		**8 529 559**
Extrapolation and models	Import of FISIM	+	107 317
	Export of insurance	+	173 058
Conceptual adjustments	Receipts from outward processing	+	85 144
	OSS	+	195 120
	Allocation of financial margins	+	37 490
	Imputed rentals for non-residents	+	76 261
	Conceptual adjustments total		**394 015**
Exhaustiveness	N2 - Prostitution	+	4 058
	Exhaustiveness total		**4 058**
Balancing	Balancing insurance services	+	-128 581
Total	**Import of services**		**9 079 426**

5.15.1 Source data for compiling imports of services

5.407 The calculation of import of services is performed by the NBS. The SOSR receives these data at aggregated level, broken down into specific types of services. All transactions listed in paragraphs 3.173 and 3.174 of the ESA 2010 methodology are included in import of services and thus in the calculation of GDP.

5.408 The basic source of data for the fulfilment of the item on import of services is the BoP compiled by the NBS. The BoP current account part - import of services is compiled based on the quarterly reports on services received from abroad and rendered services to abroad SLUZ (PB) 1-04.

Tourism

5.409 The BoP item tourism is compiled from the statements of NBS. Since 2014, the NBS has a new data source at its disposal, which comprehensively tracks all cross-border transactions made by payment cards (payment by card and an ATM withdrawal by card). The statement is Pb(NBS) 12-12, which is under the responsibility of the NBS.

5.410 In 2018, the NBS expanded the collection of data on cross-border payment card transactions by a detailed breakdown by country and at the same time expanded the set of entities that send this data. These are all payment institutions that record cross-border transactions with payment cards.

5.411 Through the report Pb(NBS) 13-04 Quarterly Statement of Cross-Border Transactions by Country, the NBS has an overview not only of ATM withdrawals, payments at POS terminals, but also of the value of transactions made online, by remote access, with foreign merchants using cards issued in the SR. The same transactions are also collected from the reverse side, i.e. for cards issued abroad, their use on Slovak facilities.

5.412 Other sources of data that serve to compile the value of tourism are reports taken from the SOSR. These are the following reports:

- Monthly statement on the activity of accommodation facility (CR 1-12)
- Domestic and Outbound Tourism Survey (CR 3-04)
- Annual report on selected services in tourism (CR 6-01)

And also questionnaires at borders and tourist centres: Holiday and business trips of foreign citizens in the Slovak Republic.

5.413 All transactions performed by payment cards issued in the SR and used in terminals outside the SR are recorded as expenditures. However, the domestic transactions carried out by cards issued in the SR do not belong here. Nevertheless, here belong cash withdrawals and deposits carried out abroad by payment cards issued in the SR and transaction values realised by the means of EFTPOS terminals as well as online transactions, remote access transactions abroad by payment cards issued in SR.

5.414 *Income* covers transactions in terminals in the SR performed by payment cards issued outside the SR. This include values of cash withdrawals and deposits realised in the domestic territory by payment cards issued abroad and the values of transactions performed by the EFTPOS terminals as well as online transactions, remote access transaction in the domestic territory by payment cards issued abroad.

5.415 Tourism-related expenditure in BoP includes goods and services purchased for own final use, which are acquired by the traveller in the visited country. These goods and services can be:

- paid by the given person,
- paid for the benefit of the given person,
- provided to a given person free of charge.

5.416 Mainly the expenditures on accommodation, food, entertainment and transport within the visited country (i.e. all what he/she has consumed in that country) plus gifts, souvenirs and things which the given person has bought and will export from the given country (except for the durable goods, which are part of goods for resale), are in question.

5.417 Tourism is in BoP divided into tourism and personal tourism and represents a significant background information for the calculation of consumption of residents abroad and non-residents in the SR and, at the same time, it enters the calculation of household final consumption expenditure.

5.418 Travel-related expenditure in BoP is included under Tourism. The data on tourism are compiled in the BoP for both personal tourism as well as for business trips. Business travel includes goods and services obtained for personal use by persons whose main purpose is business travel (including goods and services reimbursed by employers to their employees on business trips). This covers persons travelling abroad on business trips of various kinds: business trips of government employees, business trips of employees of international organisations. Tourism also includes expenditure on goods and services of seasonal workers and other persons working in the economy as non-residents.

Table 5.105 Tourism **in mill. €**

Tourism 2021	Revenue	Expenditure
Tourism	941.3	1256.7
Personal tourism	483.9	562.2
Business travel	457.4	694.5

5.15.2 Conceptual adjustments for the compilation of imports of services

5.419 Sales for processing – within the import of services it is outward processing. A description of this item is in Chapter 5.13.2 in the goods for processing.

5.420 A description of the calculation of FISIM allocation for imports of services is in Chapter 3.17. A description of the compilation of imputed rental for non-residents is described in Chapter 8.4. Import of prostitution services is described in more detail in Chapter 7. Compilation of margins is described in more detail in Chapters 3.

OSS

5.421 We obtain data for OSS on a quarterly basis from the Financial Administration of the Slovak Republic. The data is broken down separately for goods and services. OSS works similarly to the former MOSS. The system of taxation of the supply of services within the EU member states addresses the tax liability of an entity for the supply of a taxable supply from another member state. The registered entity declares the delivery of supply, accounts for the value added tax valid in the member state to which it supplies the service and pays the tax to the tax office in its own country. The tax office sends the payment to the financial administration of the country in which the services were consumed.

5.422 The result of adjustments in NA is (in the case of the SR) an increase in the collected VAT. In the SR, services purchased over the Internet are consumed more than they are provided to other countries. The ROW "sends" the collected VAT to the income of the SR and at the same time the Financial Administration of the SR sends the collected VAT to other member countries. As this system leads to a change in the VAT collected, it is inevitably reflected in GDP. According to the NA methodology, imports and exports should be valued at

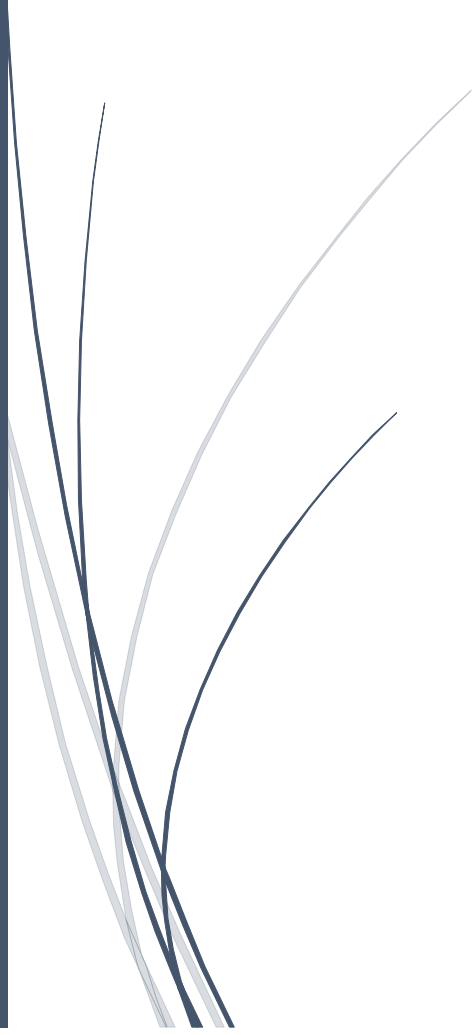
basic prices (i.e. without indirect taxes as they are linked to consumption within a given economy). However, the OSS violates this. The provider of Internet TV collects 100 (including VAT - 20) from the domestic country. The consumer pays 100 for the service (reflects in HFCE and also in imports of services - as the BoP statistics observe a financial flow of this value from domestic country to abroad). However, in contrast to the traditional concept of import and export of goods and services, part of these funds are returned to tax revenues, therefore the values of imports and exports need to be adjusted of this VAT system.

5.423 In order to make the proposed adjustment, data for the OSS are needed. The SOSR obtains this data from the Financial Administration of the SR broken down by individual countries and separately for imported and exported VAT. Another needed source of import are the VAT rates for the OSS, broken down by country on the basis of which the source data are recalculated.

2021

GNI Inventory - SK

ESA 2010



Chapter 6

Balancing and integration methods and verification of estimates

GDP balancing procedure

6. GENERAL DESCRIPTION OF THE BALANCING PROCEDURE

6.1 For the GDP calculation all three methods are used. GDP is compiled independently by the production and expenditure methods, the income method is a residual approach. **The production method** is considered to be the most important method in the annual national accounts in terms of source coverage and interconnection to other statistics. It is based on the verification of the obtained and processed source data and the analysis of their changes in the time series.

6.2 The GDP **expenditure method** is based on the verification of source data, analysis of changes in the time series, comparison of data and balancing of the commodity flows in the supply and use tables.

6.3 The **income method** of the GDP estimation is not considered an independent method in the compilation of the annual national accounts of the SR because the operating surplus and mixed income are not estimated from independent sources. They are calculated as residual items between value added and other income items of value added and vary in line with the balancing of output P.1 and intermediate consumption P.2.

6.4 The main instrument of balancing is the sectoral accounts.

Table 6.1 Overview of the balancing adjustments made to the 2021 data with impact on GDP

in thd. €

		Data before balancing	Balancing adjustments	Data after balancing
	PRODUCTION METHOD			
P.1	Output of goods and services (at basic prices)	223 665 829	-287 766	223 378 063
P.2	Intermediate consumption (at purchasers' prices)	132 836 965	-602 158	132 234 807
B.1g	Gross value added (at basic prices)	90 828 864	314 392	91 143 256
D.21	Taxes on products	11 191 412	0	11 191 412
D.31	Subsidies on products	401 123	0	401 123
(D.21-D.31)	Net taxes on products	10 790 289	0	10 790 289
	CDP	**101 619 153**	**314 392**	**101 933 545**
	EXPENDITURE METHOD			
P.3	Final consumption	76 489 972	2 687 155	79 177 127
P.3 (S14)	Household final consumption expenditure	53 888 400	2 687155	56 575 555
P.3 (S15)	NPISH final consumption expenditure	1 018 611	0	1 018 611
P.3 (S13)	General government final consumption expenditure	21 582 961	0	21 582 961
P.5g	Gross capital formation	21 323 183	1 897 721	23 220 904
P.51g	Gross fixed capital formation	18 947 566	1 021 347	19 968 913
P.52+P.53	Changes in inventories+ valuables	2 375 617	876 374	3 251 991
P.3+P.5g	Domestic demand	97 813 155	4 584 876	102 398 031
B.11	Balance of export and import	-533 647	69 161	-464 486
P.6	Exports of goods and services	92 538 104	-59 410	92 478 694
P.7	Imports of goods and services	93 071 751	-128 571	92 943 180
	GDP	**97 279 508**	**4 654 037**	**101 933 545**
	INCOME METHOD			

D.1	Compensation of employees	43 322 077	133 808	43 455 885
B.2g+B.3 g	Gross operating surplus and mixed income	48 369 456	0	48 369 456
D.2	Taxes on production and imports	12 218 391	0	12 218 391
D.3	Subsidies	2 110 187	0	2 110 187
D.2-D.3	Net taxes on production and import	10 108 204	0	10 108 204
	GDP	**101 799 737**	**133 808**	**101 933 545**
Balancing item		**4 339 645**	**-4 339 645**	**0**

Table 6.2 Overview of the balancing adjustments in the annual account 2019-2023, with impact on GDP **in thd. €**

	2019	2020	2021	2022	2023
Production method					
Output (P.1)	-12 231	-12 003	-287 766	62 800	5 034
Intermediate consumption (P.2)	201 064	-48 365	-602 158	-771 928	81 848
Gross value added (B.1g)	-213 295	36 362	314 392	834 728	-76 814
Taxes on products (D.21)	0	0	0	0	0
Subsidies on product (D.31) (-)	0	0	0	0	0
Net taxes on products (D.21-D.31)	0	0	0	0	0
GDP	***-213 295***	***36 362***	***314 392***	***834 728***	***-76 814***
Expenditure method					
Final consumption (P.3)	1 858 888	2 458 711	2 687 155	2 310 254	2 554 101
FC of households (P.3 S.14)	1 858 888	2 458 711	2 687 155	2 310 254	2 554 101
FC of NPISH (P.3 S.15)	0	0	0	0	0
FC of general government (P. S.13)	0	0	0	0	0
Gross capital formation (P.5g)	1 034 307	312 672	1 897 721	715 721	-521 079
Gross fixed capital formation (P.51g)	206 698	441 943	1 021 347	668 154	590 945
Changes in invent.+ valuables (P52+P.53)	827 609	-129 271	876 374	47 152	-1 112 024
Domestic demand (P.3+P.5g)	2 893 195	2 771 383	4 584 876	3 025 560	2 033 022
Balance of export and import (B.11)	470 487	-360 399	69 161	72 775	-229 211
Exports of goods and services (P.6)	-44 950	-411 581	-59 410	0	0
Imports of goods and services (P.7)	-515 437	-51 182	-128 571	-72 775	229 211
GDP	***3 363 682***	***2 410 984***	***4 654 037***	***3 098 335***	***1 803 811***
Income method					
Compensation of employees (D.1)	-84 372	224 964	133 808	-37 186	135 544
Gross oper. surp. and mix. income (B.2g+B.3g)	0	0	0	0	0
Taxes on production and imports (D.2)	0	0	0	0	0
Subsidies (D.3) (-)	0	0	0	0	0
Net taxes on production and import (D.2-D.3)	0	0	0	0	0
GDP	***-84 372***	***224 964***	***133 808***	***-37 186***	***135 544***
Balancing item	-3 576 977	-2 374 622	-4 339 645	-2 263 607	-1 880 625
GDP	94 547 484	94 320 583	101 933 545	110 046 448	123 833 179
% of the balancing item of GDP	-3.78	-2.52	-4.26	-2.06	-1.52

6.5 As can be seen from the enclosed table, the discrepancy between the production and the expenditure method on the balancing item is in the range of -1.52 % – -4.26 % of GDP. However, the GDP balance compiled by the expenditure approach is much larger compared

to the production approach. Therefore, and also in view of the availability of more accurate information covered by data sources, we consider the production approach as the main method of compiling GDP. According to the enclosed table, it is obvious that the balancing adjustments mainly relate to the expenditure method, especially in the final consumption of households and gross capital formation.

6.6 Under the GDP expenditure approach, the level of the balancing item of final household consumption is partly limited also by the overall development of gross disposable income and the savings rate in the household sector, which we are looking at in a longer time-scale. Gross disposable income is mainly affected by increases/decreases in household wages as well as other current income and expenditure. We are also looking at the year-on-year development of deposits and loans, which also significantly affect the amount of savings. As savings represent a difference in the value of total gross disposable income and final consumption of households, the result is an overall development of savings. This indicates the potential option and the red lines for possible balancing within the final consumption of households.

6.7 As far as the balancing adjustments for imports and exports are concerned, these are largely linked to the correct reporting of the trade of non-resident units. The main objective was to achieve a correct recording of the change in ownership principle for the import and export of goods and thus improving GNI data. In addition, the task was to harmonize data across statistical domains (NA and BoP). The adjustment of foreign trade data on export and import was made pursuant to Regulation (EU) No 549/2013, the trade data recorded by the national accounts as required by ESA 2010 regarding the principle of change of ownership.

6.8 In case of gross fixed capital formation, there is a simultaneous incorporation of updated data values and the addition of benchmark adjustments in individual years.

6.9 The variable P.52 Changes in inventories is adjusted in each version of the annual accounts balancing by incorporating updated data and/or by adding benchmark adjustments resulting from the transversal reservations and action points.

Table 6.3 Balancing adjustments in the production method in 2021 by industry **in thd. €**

	P.1	P.2	B.1g	P.1	P.2	B.1g	P.1	P.2	B.1g
	before balancing	before balancing	before balancing	balanc. adjust.	balanc. adjust.	balanc. adjust.	after balancing	after balancing	after balancing
Total	**223 663 644**	**132 833 888**	**90 829 756**	**-287 764**	**-602 158**	**314 394**	**223 378 063**	**132 234 807**	**91 143 256**
A	4 551 279	2 755 526	1 795 753	-17 637	-131 305	113 668	4 533 642	2 624 221	1 909 421
B	378 344	221 346	156 998	-163	-179	16	378 181	221 167	157 014
C	83 757 119	66 794 787	16 962 332	-59 401	-42 487	-16 914	83 697 718	66 752 300	16 945 418
D	11 112 880	9 138 633	1 974 247	-3 992	12 659	-16 651	11 108 888	9 151 292	1 957 596
E	1 761 737	833 533	928 204	-1 398	-2 742	1 344	1 760 339	830 791	929 548
F	17 029 236	9 164 104	7 865 132	-41 731	-133 054	91 323	16 987 505	9 031 050	7 956 455
G	19 375 261	9 743 258	9632 003	-77 397	-73 835	-3 562	19 297 864	9 669 423	9 628 441
H	13 090 065	7 478 845	5 611 220	-12 361	-38 196	25 835	13 077 704	7 440 649	5 637 055
I	2 214 478	878 384	1 336 094	-6 901	-24 111	17 210	2 207 577	854 273	1 353 304
J	8 433 526	3 773 327	4 660 199	-21 045	-13 213	-7 832	8 412 481	3 760 114	4 652 367
K	5 621 438	2 718 884	2 902 554	-2 975	-17 720	14 745	5 618 463	2 701 164	2 917 299

L	4 096 392	2 027 906	2 068 486	-2 183	-3 077	894	4 098 575	2 030 983	2 067 592
_L	9 196 906	1 229 988	7 966 918	0	0	0	9 196 906	1 229 988	7 966 918
M	10 294 356	4 714 142	5 580 214	-20 648	-42 698	22 050	10 315 004	4 756 840	5 558 164
N	6 235 079	3 149 219	3 085 860	-8 394	-22 337	13 943	6 243 473	3 171 556	3 071 917
O	10 268 587	3 067 463	7 201 124	0	-149	149	10 268 587	3 067 612	7 200 975
P	4 577 384	839 254	3 738 130	-1 337	-5 239	3 902	4 578 721	844 493	3 734 228
Q	6 595 826	2 151 678	4 444 148	-4 668	-39 163	34 495	6 600 494	2 190 841	4 409 653
R	3 452 967	1 346 626	2 106 341	-2 014	-4 994	2 980	3 454 981	1 351 620	2 103 361
S	1 491 131	534 112	957 019	-3 519	-20 318	16 799	1 494 650	554 430	940 220
T	46 310	0	46 310	0	0	0	46 310	0	46 310
U	0	0	0	0	0	0	0	0	0

6.1 GDP balancing procedure

6.1.1 General description of the balancing procedure

6.10 For 2021, the balancing is created by the sum of the balancing adjustments based on the benchmark revision and the routine adjustments. The following table highlights all adjustments by sector for both types of balancing adjustments.

Table 6.4 Balancing 2021 by sectors (total) **in thd. €**

GDP compilation	Total balancing	S.11	S.12	S.13	S.14	S.15	S.2
Output of goods and services (at basic prices)	-287 764	-75 886			-211 878		
Intermediate consumption (at purchasers' prices)	-602 158	25 260			-627 418		
Gross value added (at basic prices)	314 394	-101 146			415 540		
Taxes on products	0						
Subsidies on products	0						
Gross domestic product	**314 394**	**0**	**0**	**0**	**415 540**	**0**	**0**
Total final consumption expenditure	2 687 155				2 687 155		
Household final consumption expenditure	2 687 155				2 687 155		
NPISH final consumption expenditure	0						
General government final consumption expenditure	0						
Gross capital formation	1 897 721	1 526 118			371 603		
Gross fixed capital formation	1 021 347	598 633			422 714		
Changes in inventories	876 374	927 485			-51 111		
Acquisitions less disposals of valuables	0						
Exports of goods and services	-59 410						-59 410
Imports of goods and services	-128 571						-128 571
Gross domestic product	**4 654 037**	**1 526 118**	**0**	**0**	**3 058 758**	**0**	**69 161**
Compensation of employees	133 808	140 199			-6 391		
Gross operating surplus and mixed income	0						
Taxes on production and imports	0						
Subsidies	0						
Gross domestic product	**133 808**	**140 199**			**-6 391**		**0**

Table 6.5 Balancing 2021 by sectors (benchmark adjustments) **in thd. €**

GDP compilation	Total balancing	S.11	S.12	S.13	S.14	S.15	S.2
Output of goods and services (at basic prices)	-63 655	-63 655					
Intermediate consumption (at purchasers' prices)	532 265	45 345			-577 610		
Gross value added (at basic prices)	468 610	-109 000			577 610		
Taxes on products	0						
Subsidies on products	0						
Gross domestic product	**468 610**	**-109 000**	**0**	**0**	**577 610**	**0**	**0**
Total final consumption expenditure	813 388				2 687 155		
Household final consumption expenditure	813 388				2 687 155		
NPISH final consumption expenditure	0						
General government final consumption expenditure	0						
Gross capital formation	658 351	286 748			371 603		
Gross fixed capital formation	702 384	279 670			422 714		
Changes in inventories	-44 033	7 078			-51 111		
Acquisitions less disposals of valuables	0						
Exports of goods and services	0						
Imports of goods and services	-128 571						-128 571
Gross domestic product	**1 600 310**	**286 748**	**0**	**0**	**1 184 991**	**0**	**128 571**
Compensation of employees	-3 036				-3 036		
Gross operating surplus and mixed income	0						
Taxes on production and imports	0						
Subsidies	0						
Gross domestic product	**-3 036**				**-3 036**		

Table 6.6 Balancing 2021 by sectors (routine adjustments) **in thd. €**

GDP compilation	Total balancing	S.11	S.12	S.13	S.14	S.15	S.2
Output of goods and services (at basic prices)	-224 109	-12 231			-211 878		
Intermediate consumption (at purchasers' prices)	-69 893	-20 085			-49 808		
Gross value added (at basic prices)	-154 216	7 854			-162 070		
Taxes on products	0						
Subsidies on products	0						
Gross domestic product	**-154 216**	**7 854**	**0**	**0**	**-162 070**	**0**	**0**
Total final consumption expenditure	1 873 767				1 873 767		
Household final consumption expenditure	1 873 767				1 873 767		
NPISH final consumption expenditure	0						
General government final consumption expenditure	0						
Gross capital formation	1 239 370	1 239 370					
Gross fixed capital formation	318 963	318 963					
Changes in inventories	920 407	920 407					
Acquisitions less disposals of valuables	0						
Exports of goods and services	-59 410						-59 410
Imports of goods and services	0						
Gross domestic product	**3 053 727**	**1 239 370**	**0**	**0**	**1 873 767**	**0**	**-59 410**

Compensation of employees	136 844	140 199			-3 355		
Gross operating surplus and mixed income	0						
Taxes on production and imports	0						
Subsidies	0						
Gross domestic product	**136 844**	**140 199**	**0**	**0**	**-3 355**	**0**	**0**

6.11 Each account in the sequence of sector accounts is balanced. It results either from the definition of the given account or it is pursued by the balancing item which enters the next account. The Goods and services account is balanced based on the general definition, i.e. the total amount of resources is equal to their use and thus it does not have a balancing item. The balancing item of the Production account is expressed in both the gross (including the consumption of fixed capital) and net concepts. Other balancing items of sector accounts are recorded net.

6.12 Data from statistical surveys and administrative data sources are to be considered as the basic data sources. The advantage of statistical surveys is that they are generated directly for the needs of national accounts, thus, for the sector accounts and for the SUTs. The whole process of collection, processing and delivery of outcomes is continuously verified. The appropriate coverage of the set of reporting units is ensured (in case of S.11 also establishment units). The coverage is ascertained by the updating of the register of organisations. In the process of collection of statistical questionnaires, the verification of their correct fulfilment is ongoing. Also the acquisition of the maximal number of questionnaires submitted by the reporting units is ensured. When processing data from statistical questionnaire, its quality is ensured by the imputations of missing items, as well as of the entire system of questionnaires together with grossing-ups. Another source of data are administrative reports or combined data sources. A more detailed description of particular statistical surveys and administrative sources, which serve as the main source for the compilation of sector accounts, is presented in Chapter 10.

6.13 An important step in the balancing process is the transformation and reconciliation of the obtained source data to the concepts of ESA 2010 methodology. It is related to definitions, valuation, classification (gains and losses on inventories, leasing, imputed rent, FISIM, accrual principle, non-observed economy, etc.). Data acquired as described are the main input for the compilation of the sector accounts, sub-sector accounts, and accounts by industry as well as for the SUTs. The sector accounts connect the data, which are the components of GDP calculations by three methods. The objective of balancing is to reconcile the data resulting from the production, expenditure and income methods of the GDP calculation. The result of balancing is a fully reconciled and balanced set of accounts with a single estimate of GDP in all three methods.

6.14 For each sector and sub-sector the full system of accounts is compiled. Both, the production and the generation of income accounts are compiled also by industry (at the level of NACE Rev.2 categories, if necessary also at the level of division).

6.15 Both, the budgetary identity and the identity of transactions, are achieved by the horizontal and vertical balancing of particular data. Within balancing the quality and type of data sources in individual sectors are decisive. In the given sector we come out from the direct data sources and data surveyed in another sector; the combination of a direct source and the

counterpart is also possible. Data for sector are acquired by the summary of surveyed data for sub-sectors. Data, which are not available, are delineated by the balancing process, horizontal (transaction identity) or vertical (budgetary identity), or by their combination. When balancing, the data being considered as final, and thus not subject to balancing, are also very important.

6.16 Within the first step of balancing the identity of transactions is ensured. Verification of individual transactions is carried out by the counter-part check-ups. The fact that a large number of transactions can be verified from two independent sources, from the supply and use side, is an advantage. Within the inter-sectoral flows (interests, dividends), the matrix of transactions is compiled. For the verification of values the time series of sectoral accounts are used. The values of indicators are also compared with the quarterly accounts. One possibility of verifying the accuracy of data is to use the statistical surveys by activities, which are not the main data source for the national accounts. Information from associations, unions, chambers, public poll inquiries etc. are used as well. In case of uncertainty, the particular reporting units are addressed directly. Verification is carried out also according to the development of the ratio of different indicators (e.g. intermediate consumption/gross output, gross output/number of employees, gross output/value added) and the mutual relationship of the given indicators (e.g. interests, deposits, credits).

6.17 Statistical discrepancies are resolved by adjusting the data that are least credible, accountable, accurate (change in inventories, B2/ B.3 as residuum, etc.) within a given system of accounts. Although the data sources are gradually of a higher quality (more precise determination of reporting units, higher quality of submitted data, increase of the response rate, increase of the number of indicators being filled-in, exhaustiveness, compliance with the methodology, correct valuation, etc.), an inconsistency always exists in the variant methods of GDP estimation, which is caused by different data sources.

6.18 The balancing procedure is focused on the balancing of particular items of non-financial and financial transactions. The balancing of non-financial transactions runs in the first phase without any link to the balancing of financial transactions, therefore as a result there are differences in the item B.9 – Net lending, net borrowing at the level of sectors and the national economy.

Table 6.7 Net lending, net borrowing in 2021 **in thd. €**

	Code of institutional sector	Net lending (+)/net borrowing (-) from non-financial accounts	Net lending (+)/net borrowing (-) from financial accounts	Discrepancy between B.9 from non-financial and financial accounts
Economy of the SR	**S.1**	4 608 152	-4 512 835	-95 317
Non-financial corporations	**S.11**	-1 822 377	-1 830 495	8 118
Financial corporations	**S.12**	162 854	196 010	-33 156
General Government	**S.13**	-5 188 638	-5 086 121	-102 517
Households	**S.14**	2 091 929	2 048 945	42 984
Non-profit institutions serving households	**S.15**	148 080	158 826	-10 746
RoW	**S.2**	4 608 152	4 512 835	95 317
Total	**S.1 + S.2**	0	0	0

6.19 The balancing is carried out by the employees responsible for sector accounts. Data are directly adjusted already within the data processing from surveys and from other data sources or within the compilation of accounts.

6.20 The next step of balancing within the sector and sub-sector should lead to the achievement of budgetary identity (i.e. sum of flows in the column resources must be equal to sum of flows in the column use) derived by two estimates of B.9 (non-financial accounts, financial accounts). Equality is sought between the data which are being obtained from two sources. Balancing is a gradual process from the first acquisition of partial background data up to the acquisition of all available information, which is ensured by the mutual internal and external (MFSR, NBS) consultations in order to achieve a reconciled balanced system. The result of balancing is also the disclosure of problem areas, from which the improvement of the inconsistency in collection of data or their estimates results.

6.21 Balancing between different components cannot be done without prior discussion with the producers of the relevant balancing parameters themselves.

6.22 Some items enter the sector accounts as the balanced ones, and do not change during balancing process. These are conceptual adjustments applied to company accounting data due to the need to move to the concept of national accounts (fixed assets included in intermediate consumption, major repairs and reconstruction, capitalization of software and databases, original films and television and radio produced on own account, research and development, insurance charges, leasing, goods shipped abroad for processing). Also, the balancing does not change the non-market output of the central bank, sector S13. The balancing does not include production created on own account (agricultural production for own final use, construction production on own account) as well as housing services carried out by owners of dwellings and output of households as employers of domestic personnel. The calculation of these transactions is in Chapter 3.

6.23 In the process of balancing, essentially any transaction can be changed, except for the data for sector S.13, which we consider to be exhaustive. The data are obtained from the MFSR.

6.24 On the contrary, what comes into the balancing every year, is the figure P.52 Changes in inventories. A description of the calculation is given under chapter 5.11.

6.25 The balancing process itself does not have any internal limits that would affect the balancing procedure.

6.26 Within the balancing process, an adequate attention is paid to the allowance for the exhaustiveness adjustments in terms of all three GDP compilation methods. The grossing-ups for exhaustiveness by the GDP compilation methods for particular items and institutional sectors are presented in Chapter 7. As it can be seen from the given tables, the non-observed economy is recorded in the indicators of all three approaches of the GDP estimation. A more detailed information for exhaustiveness grossing-ups is to be found in Chapter 7.

6.27 A definitive version of national accounts is verified by the balancing of commodity flows in the SUTs. Until now, we have not succeeded in the harmonisation of balancing works so

that they will immediately contribute to the precision of the semi-definitive version of national accounts.

6.28 The final GDP estimates by production and expenditure approach are independent from the preliminary estimates of macroeconomic indicators of national accounts and GDP, as the preliminary estimate of annual national accounts in t+9 months is compiled by the cumulation of information from the summary of quarters and the available data from annual data sources, together with the relevant estimates for the exhaustiveness purposes. The semi-definitive version of the annual account is based on the annual statistical surveys and administrative data sources. The final estimates always change depending on the source data. Source data are not available for all institutional sectors at the same time, so the final estimates may differ from the provisional or semi-definitive estimates.

6.1.2 The use of SUTs in the process of the finalisation of annual national accounts

6.29 The SUTs are one of the tools for the validation of annual national accounts commodity balancing. When compiling them, the sector accounts which represent a framework for aggregates of the production, expenditure and income method, are used as a starting point. By their balancing, the correctness of the GDP compilation is confirmed. They are compiled once a year as a definitive confirmation of annual accounts in both current and constant prices. Tables are constructed in T+36 months, when we are obliged to send them to Eurostat according to the ESA 2010 Transmission Programme. They were compiled in 2024 for the reference year 2021.

6.30 We are currently working on the balancing of the semi-final version of SUTs for 2022 and at the same time revising SUT 2021 according to the revised annual national accounts as of April 2025.

6.31 Currently we have compiled the SUT in 1995 - 2021 time series at current prices and the SUT in 2015 - 2021 time series at constant prices as per the Transmission Programme ESA 2010 requirements.

6.32 Formally, the supply and use tables are in a matrix form. In columns, the classification of economic activities SK NACE is used, which is based on the international classification of economic activities NACE Rev.2. Commodities are presented in rows, which are defined according to the classification of production CPA 2015 based on the international standard CPA. The granularity of the compiled tables has not changed over the years and remains at the 4-digit CPA level of approximately 590 commodities and at the 2-digit SK NACE level in the working version. Due to capacity reasons, the working version in the system SNA-NT has been set up to balance the tables at the level of 300 commodities, what represents a 3-digit CPA level with the breakdown to certain specific products at 4-digit level. Only the version at the 2- digit CPA level and the 2-digit SK NACE Rev.2 level is published.

6.33 The SUTs are compiled according to the particular institutional sectors mainly from the statistical surveys in combination with the administrative data sources; their detailed description is to be found in chapter 10.

Table 6.8 Data sources for the SUT compilation

Indicator	Statistical survey	Admin. sources	Remarks
S11	Roč 1-01 Roč 2-01		Both statistical questionnaires contain information on the indicators for SUTs by commodities and industries.
S12	Pen 5-01 Poi 5-01	See chapter 10	Both statistical questionnaires contain information on the indicators for SUTs by commodities and industries.
S13	NSPO 1-01 NSRO 1-01 (data by commodities are surveyed once a three-year time period)	See chapter 10	Both statistical questionnaires contain information on the indicators for SUTs by commodities and industries.
S14	Roč 2-01	Database Roč 3 Household budget survey	Production is placed diagonally in the output matrix and the intermediate consumption is broken down by commodities according to the structure surveyed in small enterprises by the Roč 2-01 questionnaire. Data on GFCF in this sector are achieved from the Database Roč 3-01 accounting statement.
S15	NSNO 1-01 (data by commodities are surveyed once a three-year time period)	See chapter 10	The statistical questionnaire contains information on the indicators for SUTs by commodities and industries.
S2	The commodity structure of import of goods is based on information from FTS at CIF and FOB prices	Import of services is obtained from the payment titles of the BoP of the NBS	
Final consumption of households (FCH)	Household budget survey Roč 1-01 Roč 2-01		For the FCH compilation the information on retail sales is used under the COICOP classification, which is transformed into CPA by the means of transformation matrices independently as FCH (domestic concept), purchases of resident households abroad, purchases of non-residents in the territory of Slovakia and FCH (national concept).

6.34 The supply table (matrix of output and the vector of import) is compiled at basic prices while the use table (matrix of intermediate consumption, matrix of final consumption of households, vector of the final consumption of government and NPISH, vector of gross capital formation and export) is compiled at purchaser´s prices.

6.35 The balancing runs under the SNA-NT system, which allows the selective work with data and it allows to calculate the basic prices alongside the producer´s prices. Tables are balanced in the national concept, i.e. the purchases of residents are added to the vector of import and export and to the FCH matrix, while the purchases of non-residents are subtracted. They are compiled in thousands EUR.

6.36 This procedure also allows to calculate the import matrices for intermediate consumption and final consumption.

Data inputs into the SNA-NT system

- **at the supply side (supply table)**

6.37 The particular data inputs are presented as accounts:

Production accounts (output)

6.38 The particular output matrices (in the commodity x industry breakdown) enter the system SNA-NT:

account 23: output of market producers (sector S.11, S.12, S.14). For the mentioned sectors in total, three matrices are prepared with the code distinction at the last digit:

- 1 - for the production of own final use, FISIM, or other parts of production
- 2 – for inward processing
- 0 – production less the previous two matrices

account 24: output of non-market producers (central government (S.1311) and social security funds (S.1314))

account 25: output of non-market producers (local government (S.1313))

account 26: output of non-market producers (S.15)

Import

account 52: import specified by type

- 52110 import of goods
- 52220 direct purchase of residents abroad
- 52230 import of services

- **at the use side (use table)**

Production accounts (intermediate consumption)

6.39 The particular matrices of intermediate consumption (in the commodity x industry breakdown) enter the system:

account 23: intermediate consumption of market producers (sector S.11, S.12, S.14)

In particular commodities, the intermediate consumption is separated (in the relevant code distinguished by the last digit):

- 2-intermediate consumption to the inward processing
- 0-intermediate consumption less the inward processing

account 24: intermediate consumption of non-market producers (central government (S.1311) and social security funds (S.1314))

account 25: intermediate consumption of non-market producers (local government (S.1313))

account 26: intermediate consumption of non-market producers (S.15)

Final use of products

account 51: export, specified by type

51110 export of goods with the code distinction at the last digit:
- 2 - for inward processing (export of goods after inward processing)
- 0 - export of goods less inward processing

51220 direct purchase of non-residents in the SR
51230 export of services

account 6: final consumption expenditure broken down by purpose (COICOP)

account 61: final consumption of households

6.40 **Final consumption of households** enters into the system in a form of matrix; rows are broken down by products, columns according to the COICOP classification. The particular items in the matrix are expressed in the domestic concept (i.e. they do not contain the consumption of residents abroad and cover the consumption of non-residents in the SR). In order to achieve the resulting vector of FCH in the national concept, the vector containing the balance of purchases of residents and non-residents is added to the FCH in domestic concept. This column is added to the matrix of inputs as the last one after the COICOP.

6.41 In order to calculate the VAT and the trade margins from the FCH, the input matrix for FCH is adjusted as follows:

The matrix of output for own final use (products marked as „1“ at the sixth digit): the matrix contains the output for own final use, which is in the FCH (agricultural output, imputed rent), broken down by COICOP.

The matrix of consumption of non-residents in the SR (products marked as „3“ at the sixth digit): the matrix contains the purchases of non-residents in the territory of the SR, broken down by products x COICOP.

The matrix of FCH (products marked as „0“ at the sixth digit): the elements of matrix broken down by products and COICOP are netted by the output for own final use and the consumption of non-residents (and they do not contain the consumption of residents). The consumption of

residents abroad is entered as the last column. The resulting summary vector across all columns will then express the FCH in the national concept.

accounts 83-86: gross fixed capital formation, broken down by industries and sectors

account 83: GFCF for market producers (sector S.11, S.12, S.14). For the mentioned sectors, two matrices are prepared with the product code distinction at the last digit:

- 1 - GFCF for own final use
- 0 - GFCF less the previous matrix

account 84: GFCF of non-market producers (central government (S.1311) and social security funds (S.1314))

account 85: GFCF of non-market producers (local government (S.1313))

account 86: GFCF of non-market producers (S.15)

account 87: changes in inventories and residual (in the first phase it is obtained as residual, then the changes in inventories are adjusted to the acceptable values based on the available source data)

Types of accounts used for the product flows at different value (price) levels

- account of type 10: basic prices (13V-(12V+11V)),
- account of type 11: taxes on products paid by the producers,
- account of type 12: subsidies on products (paid to producers),
- account of type 13: producer´s prices

6.42 Also, part of the system inputs are so called technical accounts.

Matrices of technical accounts

6.43 Technical accounts serve for the recalculation of use tables into basic prices. The following matrices belong to them: matrix of non-deductible VAT, matrix of taxes on products from domestic output and import, matrix of subsidies on products, matrix of trade and transport margin.

VAT

6.44 The theoretical VAT is calculated in the SNA-NT system by the combination of setting VAT rates for selected commodities and the concrete use, which according to the methodology belongs to the calculation of the non-deductible VAT. The information of the VAT paid in the given year taken over from the State closing account is the final figure to which we try to approach from the use side.

6.45 Individual VAT rates are generally unchanged for 5 years. The last review of rates was carried out in 2025 on 2021 data.

Matrix on taxes on products

6.46 The vector of taxes on products broken down by products based on the data from the State closing account enters the SNA-NT system at the side of resources. At the use side, a combination of products and users determining the amounts from which the tax or the reduced tax should be paid, is entered.

Subsidies on products

6.47 The vector of subsidies on products is based at the side of resources on the data from the State closing account on subsidies being paid by commodities. Such combination of products and users enter the SNA-NT system, which determines the products on which the subsidies have been paid in order to achieve the matrices on subsides by the types of use.

Trade and transport margins

6.48 For the estimation of trade and transport margins at the use side, firstly the average rates for concrete products are enumerated. These are obtained from data from the supply side (form the output of industries dealing with the trade activity). The amount of the transport margin (for different types of transport) is estimated from the supply side (as a % from the amount of transport of freight services, i.e. land transport, air transport and water transport). At the use side, the amount of transport margin for the given product is distributed according to the amount of transported goods.

6.49 The retail margin (RM) is estimated as follows:

$$RM = (U^{PP} - VAT - TM - \frac{U^{PP} - VAT - TM}{1+r})$$

where U^{PP} - use in purchasers' prices,
VAT - value added tax,
TM - transport margin,,
r - RM rate on product and type of use.

6.50 The rate of margin (covering both retail and wholesale) on product is not usually the same for all types of use, e.g. RM rate is higher for FHCE than for IC.

To update TM

a) Calculation of TM from the supply side

For the construction of the trade margin from the supply side, the wholesale and retail trade margin was calculated on the basis of the information from the annual statistical survey (Roč 1-01, Roč 2-01) according to the formula:

Trade margin at basic prices = Revenue from sale of goods at basic prices minus cost of goods sold at the buyer's prices

from the trade margin values, the trade margin rates were then calculated as the TM value share of the revenue

The analysis showed that some rates were unrealistic and had therefore been adjusted.

The new average trade margin rates from the supply side were estimated this way for each commodity and applied subsequently for each commodity on the uses side (vector).

b) Trade margin from the use side

The new average trade margin rates from the supply side were applied to the intermediate consumption vector excluding VAT and excluding the transport margins from the use side and then the trade margin volumes were calculated.
The structure of TM matrix obtained from the SNA-NT system was applied on the new TM vector.
A matrix of new trade margin rates for intermediate consumption was calculated and then compared to the original TM rates matrix.

c) Update of the TM for FC, GFCF and export

When updating the TM for FC, GFCF and export the various options were examined - the new average wholesale and retail trade margin rates from the supply side as well as the total TM rates. Finally, the following procedure was chosen:

The TM volumes for FC, GFCF and export of goods were adjusted according to the tendency of growth or decrease of TM for intermediate consumption for each commodity.
The matrix of new TM rates was calculated and then compared to the original matrix of TM rates.

6.51 Output on the supply side is then calculated separately for the big and small enterprises and trade margin rates are estimated. Based on these rates, the volume of trade is calculated and split to the trade margin matrices according to the use (intermediate consumption, final use, GFCF, export). The split is accomplished via the distribution channels expertly set for the individual components on the use side.

6.52 These rates enter the SNA-NT system with each new SUT balancing together with actual output values, including the NACE 45, 46 and 47 trade-related production. After the first evaluation of the balancing differences the CPA rows 45, 46 and 47 are balanced with the negative trade margin value in the SNA-NT system automatically. This negative value is compared to the same data balanced in the previous year; by changing the diagonal element of the trade output we try to achieve approximately the same increase or decrease of this negative value that reflects the entire industry in the current year. Amendment of the commodity structure on the side of use in the balancing process results in the changed difference between the computed positive trade margin values connected with the given rates and the negative value that is calculated separately as the balancing difference of the trade rows. Since the trade margin in the balanced system must be equal to zero, this can be reached by modifying the income rates using the intermediate consumption and final consumption of households coefficients.

6.53 The individual rates of trade and transport margins do not change as a rule for 5 years. The latest revision of the rates took place in 2023 on the 2021 data.

Principles of balancing

6.54 The individual components of the supply and use tables are compiled from the balanced sector accounts data as the zero version including all additions and adjustments together with all adjustments for completeness.

6.55 The balancing takes place separately in the individual data areas.

The group of products that are specifically detailed by the sixth digit of CPA:

xxxxx0 market output
xxxxx1 output for own use
xxxxx2 output imported for inward processing
xxxxx3 consumption of non-residents
xxxxx4 non-market output for subsectors S.1311+S.1314
xxxxx5 non-market output for subsector S.1313
xxxxx6 non-market output for NPISHs S.15

6.56 The zero version of SUT must ensure that all the inputs marked (xxxxx1, xxxxx2, xxxxx3, xxxxx4, xxxxx5, xxxxx6) are balanced when inserting into the system. The balancing procedure hence takes place only on the market output data marked xxxxx0.

6.57 Based on the above mentioned description of inputs it is obvious that the zero version of SUT before balancing is significantly specified by the SNA-NT in terms of its particular parts at both sides of tables and remarkably facilitates the identification of balancing differences. At the same time, it allows to achieve the updated deductible matrices during each phase of balancing and thus to balance in parallel at basic and purchaser's prices. The market part of all inputs with „0" at the end is under balancing.

6.58 Prior to balancing, data are checked for consistency in the time series. Sector accounts are also analysed with the employment data. A comparison of the number of registered and non-registered employees in trade industries si also performed, which is analysed and compared to the NA aggregates.

6.59 These verifications are valid for all industries. Especially for distribution industries, the actions recommended by the CPNB205 document are checked on an annual basis:

the share of value added in total GNP;
the share of employment in total employment;
the ratio of self-employed activities to total employment;
the ratio of added value to output;
the ratio of trade margin to turnover in the distribution trade;
the retail turnover entering into HFC calculation is compared to the turnover entering into output.

6.60 By checking the accuracy of the trade margin calculation in the IOT, the volume of trade margins on the use side must be close to the volume of trade services output on the supply side in the given year. These volumes are also checked in time series.

6.61 Further verification is based on comparison of the production statistics variables, in particular sales of own goods and services, the number of employees and wages and salaries.

6.62 Balancing lies in keeping the validity of the so-called transaction identity, according to which the generated sources from the supply table should equal to their use expressed in the use table. Balancing is done separately for each group of commodities (i.e. separately for each row of supply and use tables).

6.63 Balancing is done in several phases. In principle it is an iterative process, which relies on the manual balancing, together with the automatic balancing.

6.64 The breakdown of economy into several complexes is used as a starting point, within which the mutual interactions inside of the complexes are more important than the interactions between the complexes. The following complexes are in question:

agriculture and fishery, food industry, restaurants and final consumption of households (group of food and beverages),

raw materials (number of branches which produce them or in which they are consumed is relatively low),

energy, water and fuel (used nearly in all economic branches for intermediate consumption or they enter the FCH),

specific consumer goods e.g. textile, clothes and footwear (in the supply table they are produced by specialised producers or they are imported. The majority enters the FCH or export),

forestry, stone and sand pits, processing of wood and non-metallic minerals: output of these branches is used mainly in construction, FCH (individual construction of houses) or for export,

metal processing, civil engineering, construction, car repair shops. In this complex, the specific commodities intended mainly for the gross fixed capital formation are produced (group of machinery and transport equipment and good and services for repairs), partially also for the final consumption of government (government purchases of military machinery and equipment) and for the FCH (durable goods),

chemical industry, plastics and final consumption of households,

services including the government services and the final consumption of households. (Some of these services, e.g. services for entrepreneurs, are used by the majority of production industries).

6.65 Automatic balancing is used for the so-called inward balancing of SUTs, i.e. the distribution of small discrepancies in the summary rows and columns of the matrix into the entire matrix. It is exclusively applied to the matrix of intermediate consumption of market producers.

6.66 For this purpose, mainly the mathematical methods, especially the RAS method, are used. It is applied in iterations, firstly in rows, then in columns. Both types of adjustments are carried out by the means of correction coefficients, which are derived from the relations between the elements set up by the summary vectors of the matrix and the corresponding

elements of summary vectors in the adjusted matrix, while the vectors of correction coefficients are changing from iteration to iteration.

6.67 The balancing procedure:

a) Balancing by rows: by comparing the sums by rows from the supply table with the sum by rows from the use table, the differences between the total supply and use of the given commodity are quantified separately for the each commodity group (for each row):

- In case of a high number of small, positive, as well as negative differences, the problem is solved within the given complex by a mutual compensation of positive and negative values. In the supply table the commodity disaggregation of output or import is checked out, in the use table the distribution of sources into intermediate consumption, final consumption, gross fixed capital formation and inventories etc. is verified.
- If there are significant differences, the primary data sources and the correctness of the SUTs compilation are verified. With regard to the data base firstly the so-called weak data are removed, while the information being considered as correct remains.

b) Balancing by columns: Following the balancing and adjustments done by rows the columns of the supply and use matrices are balanced and adjusted, i.e. the production by industries at basic prices is compared to the sum of intermediate consumption and the value added in the corresponding columns of the use matrix (with the sum of the I. and III. quadrant).

c) During the balancing process, the following relations are compared:

- The absolute volume of indicators for current and previous periods are compared (time series of indicators 2009 – 2022. If the growth rates show significant changes that we cannot economically justify, it is necessary to adjust the indicator with extreme developments.
- When making adjustments by rows, we compare the percentage shares of the particular uses in total resources or total output in the current and previous period (distribution coefficients). In case of significant unexplainable differences, it is necessary to adjust the particular indicator.
- When making adjustments by columns, we compare the percentage shares of intermediate consumption and the components of value added (including other net taxes on production) in output generated in the given industry in the current time period with the corresponding shares from the previous time periods (2009-2022 coefficients of the direct intensity marked also as technical or IO coefficients). In case of significant unexplainable differences, it is necessary to adjust the indicator with the extreme value.

6.68 All balancing adjustments are recorded in the balancing protocols, where the original value of indicator is reported together with the proposed change and the new value of indicator after balancing by dates.

6.69 The balanced tables at current prices are revalued to constant prices in the SUP – USE system where on a more aggregate form A*88 x P*88 they are converted into the previous year´s constant prices using price indices (PPI, CPI, import and export indices). In the same system, the supply and use tables are also adjusted to a revised form by incorporating revision changes of annual national accounts and subsequent rebalancing of commodities.

6.70 The balanced supply and use tables confirm correctness of the sector accounts balancing and become the final version of the accounts at T+36 months, but as a general rule the balancing of the national accounts is not reversed.

6.71 The fully balanced system is the result of balancing, which contains:

- the balanced supply table at basic prices as well as at purchaser´s prices,
- the balanced use table at basic prices and at purchaser´s prices,
- the matrices of taxes and subsidies on products,
- the matrices for the trade and transport margins.

6.72 All these sets of matrices are developed for both the domestic and the national concept. The supply and use tables are compiled at current prices as well as at the previous year's constant prices.

6.2 Other methods used for the verification of GDP

6.73 These procedures ensuring the verification of GDP are in principal used directly within balancing when verifying the particular indicators:

- comparison of data obtained from the annual statistical questionnaires with data from statistical questionnaires required for the compilation of quarterly accounts of selected indicators of the production and expenditure approach (output, intermediate consumption, GFCF, THFK, wages, etc.),
- verification by the means of growth rates of constant prices,
- comparison with the employment data,
- evaluation of significant changes/events occurring during the given year in the economy and their impact,
- check-outs by the labour productivity and other relative indicators: share of their values in particular commodities or columns

6.74 The compilation of output and intermediate consumption matrices shall be based on the national accounts by industry. Additional comparisons are made before the balancing.

- In general, at the beginning of compilation of variables, the number of reporting units in the statistical business register is checked for the whole time period which enters the statistical survey by industry and by institutional sector. The collection of data according to the SOSR business statistics follows the regulation on structural business statistics. The sample survey shall take into account all size categories, both for data collection and processing.
- Data from statistical surveys are compared with audited administrative data, which serves for validation of sources, annually. The NA employment data are quarterly balanced with the data of the Labor Force Survey (LFS), adjusted for the NA domestic concept. Also the comparison of the number of registered and unregistered employees in the trade industries is done and it is analysed and compared with NA aggregates.

6.75 As large balancing differences appear annually on row CPA 35 Electricity, gas, steam and air conditioning supply, we used data from energy statistics in units of measurement to compare the balancing. The quantity x price calculation method was used to calculate electricity and gas consumption. Data for the amount of electricity and gas were taken from energy statistics, specifically from the tables on electricity balance and balance of gaseous fuels. These data are given in TJ and had to be converted to KWh to be compatible with the price, which is usually given in € / KWh. The price for 1KWh of electricity and gas was determined according to available data from price statistics. The indicators compared were production, exports, imports and final energy consumption.

2021

GNI Inventory - SK

ESA 2010

Chapter 7

Overview of the allowances for exhaustiveness

General approach on exhaustiveness, allowances for exhaustiveness in the production approach, in the expenditure approach and in the income approach

CHAPTER 7 OVERVIEW OF THE ALLOWANCES FOR EXHAUSTIVENESS

7.0 Introduction

7.0.1 Geographical coverage

7.1 National accounts in the Slovak Republic cover the entire economic territory of the SR, including territorial enclaves which are situated in abroad and other space in accordance with the § 2.05-2.07 of the ESA 2010 methodology and the Commission Regulation 2021/1947 on the definition of the geographic territory of Member States for the purposes of the GNI regulation and its annex.

7.0.2 General approach on exhaustiveness

7.2 Within the framework of the compilation of annual sectoral accounts, the adjustments for exhaustiveness purposes are also being made. These adjustments are related to all three approaches of GDP estimation. Adjustments for exhaustiveness are made in all institutional sectors of economy except of the sector non-profit institutions serving households S.15.

7.3 Particular adjustments for the purpose of exhaustiveness of the system of national accounts by institutional sectors and GDP approaches are shown in Table 7.1.

Table 7.1 Adjustments for exhaustiveness purposes by sectors and methods of GDP approach

GDP estimation approach	Sector	N1	N2	N3	N4	N5	N6	N7
Production	S.11						X	X
	S.12							X
	S.13							X
	S.14	X	X	X		X	X	X
	S.15							
Income	S.11						X	X
	S.12							
	S.13							X
	S.14						X	X
	S.15							
Expenditure	S.11							X
	S.12							
	S.13							
	S.14	X	X	X			X	X
	S.15							
	S.2		X					

Table 7.2 Adjustments for exhaustiveness purposes N1-N7 by approach of GDP

Type of exhaustiveness adjustment		Production approach	Expenditure approach	Income approach
N1	**N1 Purchases without receipts**	Main approach. Data are part of P.1, P.2 and B.1g	The part of P.1 not covered by data sources within the HFCE is allocated into P.31. Expenditure on construction work for the reconstruction of flats, houses and cottages are recorded in P.51g	B.2n+3.n are balancing items. Equality between GDP approaches is guaranteed
N2	**N2 Drugs**	Estimation of the drug market is determined at the same time on the principle of the production and income approach. Data are part of P.1, P.2 and B.1g	Estimation of the drug market is determined at the same time on the principle of the production and income approach. Data are part of P.31 and P.6, P.7	B.2n+3n are balancing items. Equality between GDP approaches is guaranteed
	N2 Prostitutions	Estimation of prostitution is determined at the same time on the principle of the production and income approach. Data are part of P.1, P.2 and B.1g	Data are part of P.31, P.6 and P.7	B.2n+3n are balancing items. Equality between GDP approaches is guaranteed
	N2 Smuggling	Estimation of illegal market for alcohol and tobacco is determined at the same time on the principle of the production and income approach. Data are part of P.1, P.2 and B.1g	Estimation of illegal market for alcohol and tobacco is determined at the same time on the principle of the production and income approach. Data are captured in P.31 and P.7 within the expenditure approach	B.2n+3n are balancing items. Equality between GDP approaches is guaranteed
N3	**N3 NACE 01**	Main approach. Data are part of P.1, P.2 and B.1g	Data are part of P.31 in the value corresponding to P.1	B.2n+3n are balancing items. Equality between GDP approaches is guaranteed
	N3 NACE 41	Main approach. Data are part of P.1, P.2 and B.1g	Data are part of P.51g corresponding the expenditure value for general repairs and renovations by households in own-account	B.2n+3n are balancing items. Equality between GDP approaches is guaranteed
N4	**N4**	No adjustment	No adjustment	No adjustment
N5	**N5**	Main approach. Data are part of P.1, P.2 and B.1g	It is assumed including this data already in data sources for HFCE	B.2n+3n are balancing items. Equality between GDP approaches is guaranteed
N6	**N6 Underestimated P.1 Overestimated P.2**	Main approach. Data are part of P.1, P.2 and B.1g	The part of P.1 is allocated into HFCE P.31	B.2n+3n and D.1 are balancing items. Equality between GDP approaches is guaranteed
N7	**N7 Tips**	Main approach. Data are part of P.1 and B.1g	Data are part of P.31 (HFCE) in the value corresponding to P.1	Data are part of D.1 in the value corresponding to B.1g
	N7 Standing timber	Main approach. Data are part of P.1 and B.1g	Data are part of P.52 in the value corresponding to B.1g	B.2n+3n are balancing items.

				Equality between GDP approaches is guaranteed
	N7 **Income in kind**	Main approach. Data are part of P.1 and B.1g	Data are part of P.31 (HFCE) in the value corresponding to P.1 for S.11, S.12, S.13 and S.14 sectors. However, data are already recorded under the other data sources	Adjustment for S.13 is part of D.1. The other part of income in kind is assumed to be included in data sources for D.1.

Table 7.3 Summary table of numerical adjustment of exhaustiveness N1-N7 by GDP approach

in thd. €

Type of exhaustiveness adjustment	Production approach	Expenditure approach	Income approach
N1	394 184	779 413	-
N2-prostitution services	125 451	150 423	-
N2-drugs	244 172	255 916	-
N2-smuggling	8 801	33 558	-
N3-agricultural output for final own use	135 879	188 593	-
N3-construction output for final own use	1 226 707	148 074	-
N5	269 403	-	-
N6	14 382 640	1 151 668	2 810 049
N7-income in kind	152 133	-	91 920
N7-standing timber	110 700	110 700	-
N7-tips	87 680	87 680	87 680
Total	17 137 750	2 906 025	2 989 649

7.4 The hidden (non-observed economy, hereinafter NOE) is defined as a complex of activities producing goods and services, which are not captured by an official recording (e.g. statistics, tax system, book-keeping etc.). The reasons why certain economic activities are non-observed can be economic or statistical. The most important are the economic reasons, e.g. avoiding to pay income tax or VAT, or social security contributions. If, for example, not all economic units are covered by the statistical survey or the updating of register is missing, then the statistical reasons will be in question. Thus, the hidden economy causes that part of output and intermediate consumption is not recorded directly in national accounts what consequently influences the final level and growth rate of GDP.

7.5 Several methods are used to compile estimates of individual types of exhaustiveness N1-N7, which are described and quantified in more exhaustiveness in chapter 7.1.1. Some of the methods are used for estimates of several types of exhaustiveness, such as the Quantity price method or a Method based on the results of special surveys. Estimates of individual types of exhaustiveness are based either on benchmarks that are updated every 5 years or are compiled annually on the basis of available information sources. In the case of benchmarks, surveys are carried out in different periods. The reason is that they are provided and carried out by the Institute of Informatics and Statistics (Infostat) and it is not possible to carry them out together in one year for capacity and financial reasons. In the case of N2, prostitution services were estimated based on a benchmark older than the 5-year period, therefore the

possibility of using the average of ratio from neighbouring countries that have the information in question was temporarily adopted. Despite applying this proportion, the resulting estimates were not changed significantly.

7.6 All types of exhaustiveness are estimated on detail basis and balanced individually within three GDP approaches. They are not subject to the balancing of total GDP value.

7.7 The ensuring the proper valuation of the exhaustiveness adjustments is made individually by types of exhaustiveness using the basic prices for adjustments to output and purchasers prices for adjustments to intermediate and final consumption. The more detail information is described in later parts of this chapter 7.

7.8 According to the ESA 2010 methodology and the recommendations of Eurostat, the NOE is classified into seven types. A short description of particular types, as they are recognised under the conditions of the SR, are as follows.

N1 Producer should have registered

7.9 Expert calculation of output for non-observed economy under N1 is based on the results of public poll carried out by Infostat. Figures for the year 2021 are calculated as a linear estimate between the values from the two studies with reference years 2019 and 2023. For estimates of total household expenditure on purchases of goods and services in the informal sector, the survey data on average household expenditure, the percentage of positive responses and the basic unit to which the volume will be converted are important.

7.10 The 2020 survey (reference year 2019) was conducted from 9 to 20 March using standardised interview technique. Data collection was carried out on the reference year 2019. Basic unit consisted of 4 570 520 inhabitants of the Slovak Republic, aged 15 years and over. The sample was constructed by free quota sampling with randomization at the last step. A total of 899 questionnaires were submitted for processing, representing a 74.92% return rate out of the planned 1 200 interviews. One respondent “represented” 5 084 inhabitants of the Slovak Republic from the observed basic unit.

7.11 Within the 2024 survey, the year 2023 was chosen as a reference year. The basic unit consisted of 4 581 860 inhabitants of the Slovak Republic aged 15 and over. The sample was drawn by free quota selection with randomization in the last step. A total of 989 questionnaires were submitted for processing, representing a 72.42% return rate out of the planned 1 200 interviews. One respondent "represents" 4 633 inhabitants of the Slovak Republic from the observed basic unit.

7.12 The inquiries were focused on different types of expenditure services such as tutoring, care-taking, personal services, construction work associated with the construction or reconstruction of dwellings, plumbing work, repair of vehicles or other means of transport, rented dwellings, purchases of goods without receipts, etc.

N2 Illegal producer that fails to register

7.13 Illegal production consists of the production and distribution of drugs, prostitution and smuggling. The estimate of smuggling is based on data on the average annual consumption of alcohol and tobacco products, data from the Customs Section of the Financial Directorate of the SR and information from media. The starting point for the estimation of drugs are data on the number of drug users in the SR. The information on the availability of illegal drugs in the SR, together with information on the number of people under the medical treatment, is used for these purposes. In addition, also the information from the National Anti-Drug Squad, the Centre for the Drug Addiction Treatment, Institution of Health Information and Statistics, press and internet, is used. Some expert´s opinions obtained from the National Criminal Agency were also taken account within the estimation of drugs. Concerning the number of people who are addicted on drugs or use drugs for recreational purposes the non-resident subjects are taken into account. The estimate of prostitution is carried out based on the number of persons dealing with this activity and average prices for the services rendered. Information is taken over from available data sources, websites of relevant organisations dealing with disclosing of human trafficking, national report on prostitution in the SR and press.

N3 Producer is not obliged to register

7.14 Data on agricultural production of households for own consumption is based on data obtained from the Agricultural Statistics Department, where the information on calculated output (at market prices) is surveyed directly. The main data source for the estimation of forest fruits production for own consumption is the information taken over from the National Forest Centre. The estimation of own-account production of households for the construction of houses, huts and garages is based on statistical surveys, information of real estate agencies etc. More detailed description is presented in Chapter 7.1.1 under N3.

N4 Registered units not covered by the statistical survey

7.15 Adjustments for units not included into statistical surveys, are, from the statistical register updating standpoint, not performed. Statistical business register is continuously updated and compared with other available registers (e.g. of Social insurance company, DataCentre, register of legal entities, etc.).

N5 Registered entrepreneur is not included in statistics

7.16 This item covers estimates of output, intermediate consumption and value added for physical persons, who are not registered in the business register. Estimate is carried out for units, which submitted tax return, but are not included in the statistical business register. The information about them was not obtained by statistical surveys.

N6 Misreporting by the producer

7.17 For the estimate of N6 related to undervalued output and overvalued intermediate consumption in non-financial corporation sector S.11 and financial sector S.12, the results based on online survey carried out by Chamber of Auditors in year 2023 are used. There was

a survey realized one-off by audit tax and finance experts on their views on the amount of distortion in relation to selected accounting items.

7.18 For estimation of N6 related to undervaluation of output and overvaluation of intermediate consumption in household sector S.14, the following methods (approaches) are combined: income method, productivity method, employment method.

N7 Statistical deficiencies in data

7.19 This item covers estimates for income in kind, tips and estimates of standing timber. Estimate of income in kind is made in all institutional sectors except of sector S.15 according to ESA 2010 §4.05. The estimate of tips is based on results from the 2024 survey carried out by Infostat for data related to reference year 2023 and covers particular NACE industries. The estimate of standing timber is taken over from the National Forest Centre in Zvolen.

7.20 A summary overview of particular adjustments for exhaustiveness purposes by types N1-N7 for B.1g in 2021 is presented in Table 7.4.

Table 7.4 Summary overview **in thd. €**

Type of adjustment	N1	N2	N3	N4	N5	N6	N7	Total
Total	394 184	378 424	1 362 586	-	269 403	14 382 640	350 513	17 137 750
% of GDP	0.39	0.37	1.34	-	0.26	14.11	0.34	16.81

7.1 Allowances for exhaustiveness in the production approach

7.21 The estimation of GDP by production approach is the mostly elaborated method in the national accounts of the SR not only from the data sources point of view but also from the estimates of exhaustiveness´ standpoint. The grossing-up in order to achieve exhaustiveness of accounts is performed in all institutional sectors for individual elements N1-N7, mainly in non-financial corporations sector and the sector of households.

7.1.1 Identification of types of non-exhaustiveness

N1 Producer should have registered

7.22 The surveys based on public pools carried out by Infostat (mentioned in paragraphs 7.9 – 7.11) collected expenditure on the types of services and goods which are listed in more detail below. They are converted into the NACE 2-digit classification in the study and then their volumes are incorporated in the S.14 sector into the output P.1, the HFCE and the GFCF.

Types of surveyed expenditure:

- construction works associated with the construction of dwellings, cottages, garages
- construction work related to the reconstruction of the apartment / dwelling
- plumbing work
- works related to the repair of household appliances

- works associated with to other minor repairs and maintenance of the apartment / dwelling
- cars, motorcycles or other means of transport repair
- family members care and protection
- foreign languages or other subjects tutoring/teaching
- clothes tailoring/repairing
- gardening services
- hairdressing and beauty services
- health-related services and goods
- household works
- groceries
- footwear and clothing
- other goods
- rent a room, apartment, dwelling
- garage rental

7.23 The share of intermediate consumption and output for sole traders in individual SK NACE divisions was used for the estimation of intermediate consumption, using data source data from Database Roč 3. This ratio was applied to the value of estimated N1 output per SK NACE divisions.

Table 7.5 Allocation of N1 expenses into NACE- bridge table

Identified expenses from a survey carried out by Infostat	**NACE allocation**
expenditures on construction works associated with the construction of dwellings, cottages, cottages, garages	41
expenditures on construction work related to the reconstruction of the apartment / dwelling	41
expenditures on plumbing work	43
expenditures on work related to the repair of household appliances	95
expenditures on work related to other minor repairs and maintenance of the apartment / dwelling	43
expenditures on repair of a car, motorcycle or other means of transport	45
expenditures on family members care and protection	88
expenditures on foreign languages or other subjects tutoring/teaching	85
expenditures on clothes tailoring/repairing	95
expenditures on gardening services	81
expenditures on hairdressing and beauty services	96
expenditures on health-related services and goods	96
expenditures on household works	97
expenditures on groceries	01,10,11
expenditures on footwear or clothing	14,15
expenditures on other goods	32
expenditures on rent a room, apartment, dwelling	68
expenditures on garage rental	68

Table 7.6 Final values of P.1 in NACE in year 2021 **in thd. €**

NACE	2021
01	299 271
10	146 626
11	8 978
14	45 577
15	5 938
32	93 352
41	109 445
43	79 355
45	27 580
68	66 015
81	13 963
85	24 882
88	22 031
95	15 848
96	14 330
Total	973 191

7.24 The resulting values for P.1, P.2, HFCE and GFCF for 2021 are shown in Table 7.5 below.

Table 7.7 Numerical evidence of P.1, P.2, HFCE and GFCF **in thd. €**

2018	P.1	P.2	B.1g	HFCE	GFCF
N1	973 191	579 007	394 184	676 466	109 445

N2 Illegal producer that fails to register

7.25 A detailed description on the calculation of amounts of drugs, prostitution and smuggling is recorded within the exhaustiveness by production approach in output and intermediate consumption of the **sector of households** is to be found in Chapter 7.1.3.2.

N3 Producer with no obligation to register

N3 - The agricultural output for own final use

7.26 The agricultural output for own final use includes production being produced by:

- Households as consumers of products produced in their gardens, farms and domestic breeding/livestock;
- Soletraders (self-employed farmers) who consume part of their output within the household to which they belong;
- Production of forest fruit for own use

OUTPUT of households as consumers (Gardeners, crofters)

7.27 The estimate is based on the quantitative-price method. Output by commodities in physical units and also the producer´s prices are available from Agriculture Statistics. The output of gardeners and crofters valued at producer prices is a result of multiplication of price and quantities. However, the entire output is subsequently not consumed by households, because part of it is sold on the market by these households as unregistered producers (falling under N1). Therefore, the total output of gardeners is adjusted by own-final-use coefficient obtained directly from Agriculture Statistics. The value of D.212 and D.214 (obtained from supply and use tables) was deducted and D.319 added to achieve the output valued at basic prices.

Table 7.8 The agricultural output for own final use for Gardeners and crofters **in thd. €**

2021	The total output in producer´s prices	The agricultural output for own final in producer´s prices	D212+D214-D319	At Basic prices
The agricultural output for own final use for Gardeners and crofters	120 805	93 998	5 280	88 718

OUTPUT of sole traders (self-employed farmers)

7.28 The estimate of output is based on the quantitative-price method. Output by commodities in physical units and also producers' prices are available from Agriculture Statistics. Output of self-employed farms at producers' prices is a result of the multiplication of price and quantities. However, only a part of this output is retained for own final use. To get the output for own final use at producers' prices, the output which is sold, i.e. sale of own goods and services (calculated from exhaustive data source - Database Roč3, adjusted by transport margin) is being deducted. After calculating output for own final use, the value of D.212 and D.214 is deducted and D.319 added to achieve the output valued at basic prices.

Table 7.9 The agricultural output for own final use for sole traders (self-employed farmers)

in thd. €

2021	At producer´s prices	D212+D214-D319	At basic prices
The agricultural output of sole traders (self-employed farmers)	262 177	-	-
Sold output on market	241 702	-	-
The agricultural output for own final use of sole traders (self-employed farmers)	20 475	1 150	19 325

OUTPUT of forest fruit for own use

7.29 The estimate of forest fruit for own final use is based on questionnaire survey, conducted by the National Forest Centre in 2021, focused on the most frequently collected types of forest fruits and mushrooms for own final use and for sale. This method, not based on area of occurrence, fertility and potential production, determinates the quantities and prices for which the respondents sold the collected forest fruits and mushrooms. The average amount for own

final use per capita and the amount intended for sale per capita were determined from the total amount of collected fruits and the number of inhabitants over 14 years of age in the Slovak Republic for the relevant year. The value of forest fruit and mushroom per capita was then determined based on the average price and quantity per capita.

Table 7.10 The output of forest fruit for own use **in thd. €**

2021	At basic prices
Total output of forest fruit	90 650
of which the value of collected forest fruits and mushrooms sold on the market	10 100
Output of forest fruit for own final use	80 550

Intermediate consumption related to the agricultural production for own final use

7.30 The estimate of intermediate consumption is based on the share of P.2 on P.1 from the industrial accounts, where item for agriculture NACE 01 and sector S.14 is at disposal. In 2021, this ratio represents 48.8%. In order to get the intermediate consumption, it was applied separately on output for households as consumers such as gardeners and crofters and output of sole traders as self-employed farmers. As concerns the forest fruits, SO SR does not assume any relevant intermediate consumption, as the costs related to the collecting of forest fruits are negligible.

Table 7.11 The ratio calculation of intermediate consumption **in thd. €**

2021	Total value of P.1 a P.2 in SK NACE 01 and S.14 without the agricultural output for own final use*
P.1	489 191
P.2	238 681
% intermediate consumption	48.8

*This amount of agricultural output for own final use represents the original value of N3 calculated at time of compiling the Industrial accounts within the supply and use tables

Table 7.12 The calculation of intermediate consumption **in thd. €**

2021	Gardeners and crofters	Sole traders as self-employed farmers	Forest fruits	Total
Agricultural output for own final use	88 718	19 325	80 550	188 593
Intermediate consumption	43 285	9 429	-	52 714

7.31 The values for agricultural output for own final use, intermediate consumption and gross value added in sector S.14 for year 2021 is presented in the Table 7.13.

Table 7.13 The Agricultural output for own final use **in thd. €**

	2021
P.1 - Agricultural output for own final use (N3)	188 593
P.2 - Intermediate consumption (N3)	52 714
B.1g - Gross value added (N3)	135 879

N3 - Construction output for own final use

7.32 Calculation algorithm of own-account output is derived from total GFCF for housing dwellings in S.14 and includes construction of dwellings, huts and garages, garden huts and general repairs. The construction output for own final use for new housing dwellings is calculated by deducting of construction output carried out by companies in S.11 and sole traders in S.14, costs of architectural and engineering services, costs of ownership transfer, expenditures on construction work for the reconstruction of flats, family houses and cottages and general repairs of households in own account from the total value of GFCF for housing dwellings. The detailed calculation algorithm of construction output for own final use is presented in the Table 7.14 below.

Table 7.14 Output for own account construction of new residential buildings **in thd. €**

Row	Formula	Item	2021
1.	+	GFCF – residential buildings	3 961 313
2.	-	Construction output produced by S.11 sector for sector S.14	1 089 265
3.	-	Construction output performed by sole traders for the household sector S.14	430 305
4.	-	Architectural and engineering services costs	20 152
5.	-	Transfer of ownership costs	31 820
6.	-	N1 Expenditure on construction work for the renovations of flats, houses and cottages	102 947
7.	-	Own-account general household repairs	148 074
8.	**Sum of rows 1 to 7**	**Own-account construction output for the construction of new residential buildings**	**2 138 750**

Explanatory note:
Row 1 - GFCF for residential buildings - includes investments for residential construction of apartments, family houses, general repairs (reconstruction and modernization of dwellings), garages, holiday cottages. For a more detailed description of the calculation of the GFCF for residential buildings, see Chapter 5.10.
Row 2 - construction output data are taken from the Directorate of Business Statistics, construction division. The source of the data is the statistical surveys for large and small enterprises (Roč 1-01 STAV and Roč 2-01 STAV), namely the data taken from module M96, which collects data for construction output in the domestic construction of new buildings, reconstructions and modernisations, broken down by construction direction according to the Classification of Structures, namely residential buildings.
Row 3 - estimates of construction output for sole traders are also taken from the Business Statistics Directorate, construction division. The source for the estimate of construction output for sole traders is the Stav 1-12 monthly questionnaire, which also collects information for S.14 (sole traders). This information is collected within the module 492. This is the construction output carried out by own employees, broken down by type of work carried out domestically for new construction, reconstruction and modernisation, repair and maintenance and other specific work, broken down by Classification of Structures. It is assumed that all sole traders work on residential buildings is carried out for households within the sector S.14.
Row 4 - the cost incurred for architectural and engineering services in the construction of residential buildings that are part of GFCF of residential buildings. The calculation is given in Chapter 5.10. Such services are not considered to be own-account output of households that is why they are excluded from the estimates of construction output on own-account.
Row 5 - the cost on transfer of ownership of the residential buildings that are part of the GFCF of residential buildings. The calculation is shown in Chapter 5.10. Ownership transfer costs are not considered to be own-account household output, so they are excluded from the estimates of own-account construction output.
Row 6 - expenditure on construction work for renovation of flats, family houses and cottages by the services of craftsmen who are not officially registered to carry out this activity (N1). The data are the result of a survey conducted by INFOSTAT in 2020 with data on the reference year 2019. The results from the survey were used to estimate the volume of household expenditure on the purchase of various goods and services in the informal sector.
Row 7 - household general repairs are included in the calculation of total general repairs in the GFCF of residential buildings, Chapter 5.10.

7.33 The calculation of the value of households' own-account general repairs of dwellings is based on data taken from the Directorate of Demography and Social Statistics. Specifically, this is the value of total expenditure on general repairs as measured by the Household budget survey. Since this figure also includes expenditure on general repairs paid by corporations in S.11 and by sole traders in S.14, as well as expenditure on construction work carried out by

individuals (classified under N1 in the non-observed economy), it is necessary to deduct it from the total value of general repairs in order to get the net amount of expenditure on own-account general repairs on households only. Subsequently, labour costs and margins are added to this value. A more detailed description is presented in Table 7.15 below.

Table 7.15 Own-account general household repairs **in thd. €**

Row	Formula	Item	2021
1.	+	Total household expenditure on general repairs	442 994
2.	-	Construction output for reconstruction and modernisation carried out by the S.11 sector for the S.14 sector	68 279
3.	-	Construction output for reconstruction and modernisation carried out by sole traders for sector S.14	140 090
4.	-	N1 Expenditure on construction work for the renovation of flats, family houses and cottages	102 947
5.	**Sum of rows 1 to 4**	**Own-account general household repairs (excluding wages and margin)**	131 678
6.		Labour cost share	0.08
7.	7=(r.5 * r.6) + r.5	Own-account general household repairs including labour costs	142 212
8.	8 = mark up % * 7	Profit/ margin	5 862
9.	**9 = 8 + 7**	**Final value for Own-account general household repairs**	**148 074**

Explanatory note:
Row 1 - data from Household budget survey - expenditure on general repairs of existing buildings (flats, family houses, garage, cottage, etc. - value over 1 400 EUR) recalculated for the whole population.
Row 2 - data on construction output are taken from the Business Statistics Directorate. The data sources are the statistical surveys for large and small enterprises (Roč 1-01 STAV and Roč 2-01 STAV), specifically module M96 - Domestic construction output for reconstruction and modernisation of residential buildings. This includes all construction output where no new built-up space (buildings) or area is created (civil engineering works), but work is carried out in an existing space (buildings) or on an existing area (civil engineering works).
Row 3 - estimates of construction output for sole traders are also taken from the Business Statistics Directorate. The data source for the estimate of construction output for sole traders is the Stav 1-12 monthly questionnaire in construction, which also collects information on S.14 entities (sole traders). This information is collected within the module 492. This is the construction output carried out by own employees, broken down by type of work carried out domestically for new construction, reconstruction and modernisation, repair and maintenance and other specific work, broken down by Classification of structures. We assume that all work by sole traders on residential buildings is carried out for households within sector S.14.
Row 4 - expenditure on construction work for renovation of flats, family houses and cottages created by the services of craftsmen who are not officially registered to carry out this activity (N1). The data are the result of a survey conducted by INFOSTAT in 2020 with data on the reference year 2019. The results from the survey were used to estimate the volume of household expenditure on the purchase of various goods and services in the informal sector.
Row 6 - share of labour costs within the NACE 41 construction industry.
Row 7 - general repairs carried out by households on their own account grossed up by labour costs.
Row 8 - contains the value of the profit margin. The percentage of profit margin has been calculated from national accounts data on the basis of the figure applicable to sector S.11 in industry NACE 41. This margin percentage has been calculated on the basis of the standard formula: NACE 41 margin = (B.2n+B.3n)/(P.2+D.1+P.51c+D.29+(-D.39).
Row 9 - Final value for Own-account general household expenditure repairs incurred by households on the reconstruction of their dwellings on their own account.

7.34 An estimate of the % of intermediate consumption for family houses related to construction in own account is presented in Table 7.16.

Table 7.16 Calculation of the % of expenditure (intermediate consumption) for the house construction

Row	Formula	Item	2021
1.		Family house construction budget (in Euro)	104 760
2.		Average floor area of a family house in Slovakia (in m^2)	138.3
3.		Average family house price per m^2 (NBS) (in Euro)	1 634

4.	4 =2 * 3	Market price of 1 family house (in Euro)	225 982
5.	5 = 1 / 4 * 100	% of intermediate consumption from the total value of the family house	46.36 %

Explanatory note:
Row 1 - the budget for the construction of the family house is taken from the construction company MECON, focusing on the construction of a family house (4-bedroom, 97.75 m^2 floor area including garage) from the base year 2015, recalculated for 2021 from the price indices for construction works and materials according to the CPA/NACE classification, obtained from the price statistics. Within this budget, prices for materials and labour costs (including VAT) are available for the construction of the house on own-account.
Row 2 - average floor area of a family house in Slovakia (in m^2), based on data from the statistical survey STAV 3-04 (floor area/number of completed family houses in 2021).
Row 3 - average price of a family house per m^2 (from property price data from NBS).
Row 4 - calculated market price of a single family house.
Row 5 - calculation of the percentage of intermediate consumption (share of the budgeted value for the construction of the family house to the total market value of the family house, calculated as the floor area in m^2 multiplied by the price per m^2).

7.35 Total own-account construction output is a sum of construction output for own-account construction of new dwellings and construction output in the context of own-account general repairs of households. The total value of own-account construction output in 2021 is 2 286 824 thousand EUR.

7.36 The intermediate consumption is calculated by applying the share of 59.96% multiplied by the total value of own-account construction output.

Table 7.17 Own account construction output, intermediate consumption and value added

in thd. €

2021	N3
Construction output for own final use	2 286 824
Intermediate consumption	1 060 117
Gross value added	1 226 707

N5 Registered entrepreneurs not included in statistics

Calculation of output, intermediate consumption of registered entrepreneurs not included in statistics

7.37 The calculation of N5 is based on administrative data sources that the Statistical Office of the SR takes over from the Financial Directorate of the SR. The main data source for the estimation of N5 is the individual data from the income tax return of a natural person (DPFO_B) combined with data from registers (set of tax entities registered for income tax and the register of organisations of the SO SR) from where the data related to the main economic activity of the entity is taken. Subsequently, the selected data on income and expenses from the DPFO_B are aggregated at the 2nd and 5th NACE Rev.2 level.

7.38 The aggregation only includes units that have registered for income tax, i.e. have been assigned a Tax ID number but have not been assigned an organisation ID number, and with the legal form of the organisation 100 to 109, namely:

100 – Natural person - occasionally active - registered in the tax information system register

101 – Entrepreneur - natural person - not registered in the Business Register
103 – Self-employed farmer not registered in the Business Register
105 – Freelance occupation - natural person operating on the basis of other legislation than Trade Business Act
107 – Entrepreneur - natural person - not registered in the Business Register, also operating as self-employed farmer
109 - Entrepreneur - natural person - not registered in the Business Register - operating at the same time as person with free occupation

7.39 The sum of rows R01 to R09 and R11 and R12 from column 1 (INCOME) of SECTION IV of Table No.1 - Summary of income and expenses according to Section 6 of the Act, namely the value of item T1R10S1, which is the sum of income, is included in the calculation of output from the tax return DPFO_B:

T1R01S1 - from agricultural production, forestry and water management
T1R02S1 - from licensed trade
T1R03S1 - from business carried out according to special regulations
T1R04S1 - from partners of a general/ public partnership and general partners of limited partnerships
T1R05S1 – from the creation of a work and from the submission of an artistic performance for which the taxpayer has applied the procedure according to § 43 subsection 14 and from the publication, reproduction and distribution of works at own expense and from the creation or production of another item of intellectual property or from the use of another item of intellectual property or from the transfer of rights to an item of intellectual property
T1R06S1- from activities which are not a trade or business
T1R07S1 - from experts and interpreters for activities according to a special regulation
T1R08S1 - from the activities of intermediaries which are not trades
T1R09S1 - from the activities of an athlete or sports professional under a special regulation, including income under a sports sponsorship contract,
+ the value of item T1R13S1, which is the sum of the income of:
T1R11S1 - from the rental of immovable property
T1R12S1 - from the use of the work and artistic performance, if not included in the income referred to in Article 6(2)(a) of the Act referred to in r. 5

7.40 Similarly, lines R01 to R09 and R11 and R12 from column 2 (EXPENDITURE) of the DPFO_B tax return enter the intermediate consumption (P.2) calculation.

7.41 The value of P.1 and P.2 for entities/units entering N5, i.e. natural persons self-employed from sector S.14 without an organisation ID number, do not enter into the calculation of P.1 and P.2 of self-employed in sector S.14 (for which the Roc3 database is the main source of data).

7.42 An overview of the output P.1 and intermediate consumption P.2 of registered units not subject to statistical reporting (N5) is presented in the table below.

Table 7.18 Output, intermediate consumption and value added for N5 **in thd. €**

2021	N5		
	P.1	P.2	B.1g
Total	601 741	370 849	230 892

Additional adjustment of intermediate consumption (P.2) made to ensure the revaluation/repricing

7.43 A natural person – self-employed – may opt for 1 of 2 ways of claiming expenses, in the form of:
1) flat-rate expenditure (expenditure as a % of income)
2) real provable expenses:
- by keeping tax records
- by keeping simple or double-entry book-keeping.

7.44 Most of the self-employed (from database Roč3) claim flat-rate expenses. In accordance with Act No. 595/2003 Coll. on income tax, flat-rate expenses can be claimed by natural persons – self-employed – that are mostly VAT non-payers (with an annual turnover of less than 49 790 EUR), who generate income from business or other self-employed activities or from the use of works and artistic performances in the amount of 60 % of their income, up to a maximum of 20 000 EUR per year. Their total expenses also include real provable contributions (to social security and health insurance), which they report separately in the DPFO_B (item VYD_POI of the tax return) and are not included in the flat-rate expenses.

7.45 If a self-employed person applies real provable expenses in the form of tax records – he is not considered an accounting unit and therefore, he is not obliged to draw-up financial statements and submits only the DPFO_B to the tax office. If a self-employed person applies real demonstrable expenses by keeping simple or double-entry accounts, he is considered to be an accounting unit. For the purpose of submitting the tax report, it is obliged to draw-up financial statements in accordance with Act No 431/2002 Coll. on accounting as at the end of the accounting/tax period and file it in the register of accounts by the deadline for submitting the tax return.

7.46 Only entities applying real demonstrable expenses by double-entry bookkeeping report depreciation in the financial statements, namely in the profit and loss account as a separate item in the accounting statement (in the statement Úč MÚJ 2-01: R14_S1/Úč POD 2-01: R21_S1). In the case of entities applying flat-rate expenses, depreciation is part of the flat-rate expenses.

7.47 The value of depreciation (item AF6961) was last imputed in Database Roč3 for 2019/2020. From 2020/2021 onwards, it is approximated by applying the expert estimate of 6 % to the total P.1 value.

7.48 The value of total expenses of self-employed persons is then adjusted by the value of depreciation thus estimated.

7.49 The estimated value of depreciation in 2021 represents 38 511 thd. Eur, and this figure is adjusted from intermediate consumption. The value of intermediate consumption after adjustment is 332 338 thous. Eur (370 849 minus 38 511) and gross value added 269 403 thd. Eur as it is shown in the Table 7.19 below.

Table 7.19 Final P.1, P.2 (after additional adjustment) and B.1g for N5 **in thd. €**

2021	N5		
	P.1	P.2	B.1g
Total	601 741	332 338	269 403

N6 Misreporting by the producer

7.50 In the **sector of non-financial and financial corporations** the estimate expressed under N6 is formed by the undervalued output and the overvalued intermediate consumption. The reporting units when filling in the statistical questionnaires and financial statements deliberately undervalue their sales and overvalue their expenditures (due to decreasing of taxes, decreasing of the payments on social security and health insurance). This phenomenon naturally occurs most often in units with a lower degree of control. Obviously, no exact data are available on the amount of the undervalued production and overvalued intermediate consumption. The chosen approach to estimate this undervaluation of output or overvaluation of intermediate consumption varies by sectors.

7.51 The estimate N6 in S.11 and S.12 is based on results from online survey carried out in 2023 where the SO SR asked members of the Chamber of Auditors about their expert opinion on the distortion of selected indicators. The survey was conducted in the same way as in 2018, however, the financial corporations sector was not included in the survey at that time.

7.52 For non-financial corporations our assumption is the occurrence of intentional distortion only in units from the private non-financial corporations sector (S.11002) and foreign-controlled non-financial corporations (S.11003). As far as non-financial corporations are concerned, only units with up to 100 employees are included in the estimation, as large companies are audited regularly, and therefore we assume that these companies do not intentionally distort the data.

7.53 There was a survey of audit tax and finance experts on their views on the amount of distortion in relation to selected accounting items. The experts were provided with safe web link, where they could find an on-line survey related to this issue from February to April 2023. Approximately 300 members of the Slovak Chamber of Auditors were interviewed, and 42 answers were obtained. The survey consisted of 5 questions:

- *1. Unreported revenues / sales in % (accounting group 60)*
- *2. Overvaluation of consumed purchases and services in % (accounting group 50 a 51)*
- *3. Undervaluation of consumed purchases and services in % (accounting group 50 a 51)*
- *4. Unreported wage costs in % (accounting group 52)*
- *5. Wage costs in % out of the total value of wage costs paid to employees employed illegally*
- *6. Please estimate how many companies in given industry do not distort their accounting data in %*

7.54 These questions were the same for all 7 surveyed industries:

- Agriculture and Fishery
- Manufacturing
- Construction
- Wholesale and Retail Trade
- Financial services
- Accommodation and Food service activities
- Transportation
- Other services

7.55 The results of the survey were used in an aggregated form for valuation of estimate on unobserved economy in the area of data distortion.

Evaluation of survey for non-financial corporations by industries

7.56 At first, when processing the survey, we excluded empty questionnaires and information considered as extreme. Subsequently, we excluded the questionnaires where answer was provided just for one industry. This was due to the fact that information provided just for one industry showed signs of extremity in comparison with provided information for two or more industries. When evaluating the survey, it is necessary to stress that it was not possible to take into account some answers due to their extremity (and they were statistically treated as extreme). The extreme can be defined in this case as answer which significantly differs from answers provided by majority of respondents, e.g. if responds to question on distortion of sales mostly vary about 0-5%, then answer 90% can be considered as extreme value, and we assumed the questions were incorrectly understood. Some answers in the questionnaires needed to be corrected (e.g. from 202 to 20, from 1010 to 10, etc.).

Table 7.20 Results of survey for non-financial corporations by industries

(in %)	Agriculture and Fishery	Manufacturing	Construction	Wholesale and Retail Trade	Financial services	Accommodation and food service activities	Transportation	Services
Unreported sales	14.7	5.3	22.7	13.1	3.9	29.3	5.4	14.1
Overvalued costs	12.5	10.3	16.2	13.5	17.9	16.5	13.8	14.9
Unreported wages	16.7	10.4	22.6	12.7	9.4	25.7	14.7	8.2
Wages of illegal workers	12.9	5.9	17.1	9.5	5.3	18.7	6.5	6.2
Distortion	20.2	14.5	30.6	24.9	10.9	38.9	21.0	15.4

7.57 The results of the survey (% of distortion) were applied to output and intermediate consumption calculated from data based on statistical surveys for large and small companies and also for financial corporations. However, only output and intermediate consumption for enterprises with up to 100 employees in case of units in S.11 sector were taken into account because the large corporations are audited, and therefore we assume that there is no deliberate distortion of data for these companies. At the same time only for enterprises classified in sectors S.11002, S.11003 and S.12 were taken into account.

7.58 The estimate of undervalued output and overvalued intermediate consumption (N6) in S.11 is a part of total estimate of output and intermediate consumption N6 in S.11 sector, see the Table 7.21 below.

7.59 The estimate of N.6 also includes an estimate for undervaluation of wages and also an estimate for VAT fraud without complicity.

7.60 The detailed information on estimate of undervaluation of wages in sector S.11 is shown in Chapter 7.3.3.

Table 7.21 Output, intermediate consumption and gross value added for N6 in S.11 **in thd. €**

N6	Output	Intermediate consumption	Gross value added
Undervalued output/overvalued intermediate consumption	2 183 140	1 525 106	3 708 246
VAT fraud without complicity	877 993	-	877 993
Total	**3 061 133**	**1 525 106**	**4 586 239**

Table 7.22 Output, intermediate consumption and gross value added for N6 in S.11 by NACE industry **in thd. €**

SK NACE		N6 2021
Total	Output	3 061 133
	Intermediate consumption	- 1 525 106
	Gross value added	4 586 238
A	Output	136 633
	Intermediate consumption	- 63 154
	Gross value added	199 787
B	Output	-885
	Intermediate consumption	-3 351
	Gross value added	2 466
C	Output	182 962
	Intermediate consumption	- 189 197
	Gross value added	372 159
D	Output	19 032
	Intermediate consumption	- 20 051
	Gross value added	39 083
E	Output	7 476
	Intermediate consumption	- 7 181
	Gross value added	14 657
F	Output	975 233
	Intermediate consumption	- 396 635
	Gross value added	1 371 868
G	Output	630 842
	Intermediate consumption	- 267 045
	Gross value added	897 887
H	Output	108 101
	Intermediate consumption	-150 192
	Gross value added	258 293
I	Output	218 858

	Intermediate consumption	- 65 232
	Gross value added	284 090
J	Output	116 674
	Intermediate consumption	- 54 078
	Gross value added	170 752
K	Output	-
	Intermediate consumption	-
	Gross value added	-
L	Output	125 676
	Intermediate consumption	- 54 029
	Gross value added	179 705
M	Output	265 403
	Intermediate consumption	- 130 153
	Gross value added	395 556
N	Output	168 655
	Intermediate consumption	- 85 700
	Gross value added	254 355
O	Output	-
	Intermediate consumption	-
	Gross value added	-
P	Output	13 506
	Intermediate consumption	- 6 479
	Gross value added	19 985
Q	Output	57 071
	Intermediate consumption	- 16 297
	Gross value added	73 368
R	Output	21 856
	Intermediate consumption	- 10 344
	Gross value added	32 200
S	Output	14 039
	Intermediate consumption	- 5 988
	Gross value added	20 027
T	Output	-
	Intermediate consumption	-
	Gross value added	-

7.61 In the case of the financial corporations sector S.12, the methodology for estimating the shadow economy is based on the same approach as that used for the non-financial corporations. The distortion rates (in percentages) found in this sector were applied to units with fewer than 100 employees in NACE divisions 64 and 66. Banks and asset management companies (NACE 6411, 6419 and 6430) were excluded from the estimate. Entities in NACE 65, such as insurance companies, pension management companies (PSCs) and supplementary pension funds (SPFs), were also excluded, since, like banks and asset management companies, they are specific companies subject to the supervision of the National Bank of Slovakia and their accounts are usually subject to audit.

Table 7.23 Output, intermediate consumption and gross value added for N6 in S.12 in thd. €

N6	Output	Intermediate consumption	Gross value added
Undervalued output/overvalued intermediate consumption	3 410	5 157	8 567
Total	**3 410**	**5 157**	**8 567**

Table 7.24 Output, intermediate consumption and gross value added for N6 in S.12 by NACE industry in thd. €

SK NACE		N6 2021
Total	Output	
	Intermediate consumption	
	Gross value added	
A	Output	
	Intermediate consumption	
	Gross value added	
B	Output	
	Intermediate consumption	
	Gross value added	
C	Output	
	Intermediate consumption	
	Gross value added	
D	Output	
	Intermediate consumption	
	Gross value added	
E	Output	
	Intermediate consumption	
	Gross value added	
F	Output	
	Intermediate consumption	
	Gross value added	
G	Output	
	Intermediate consumption	
	Gross value added	
H	Output	
	Intermediate consumption	
	Gross value added	
I	Output	
	Intermediate consumption	
	Gross value added	
J	Output	
	Intermediate consumption	
	Gross value added	
K	Output	3 410
	Intermediate consumption	5 157
	Gross value added	8 567
L	Output	
	Intermediate consumption	
	Gross value added	
M	Output	
	Intermediate consumption	
	Gross value added	

N	Output	
	Intermediate consumption	
	Gross value added	
O	Output	
	Intermediate consumption	
	Gross value added	
P	Output	
	Intermediate consumption	
	Gross value added	
Q	Output	
	Intermediate consumption	
	Gross value added	
R	Output	
	Intermediate consumption	
	Gross value added	
S	Output	
	Intermediate consumption	
	Gross value added	
T	Output	
	Intermediate consumption	
	Gross value added	

7.62 In the **sector of households** it is assumed that the undervaluation of output and overvaluation of intermediate consumption can occur in all branches but with different intensity. Within the compilation of output and intermediate consumption for the sector of households, in the group of entrepreneurs not registered in the business register the deliberate undervaluation of output and overvaluation of intermediate consumption is assumed. The main reason is the achievement of a reduced tax base and the payments of levies to social security system and health insurance similarly as in units classified in sector of non-financial corporations.

7.63 The calculation of N6 (as undervaluation of GVA) in sector S.14 consists of three mutually complementary parts:

- N6 estimate for self-employed persons without employees - income method
- N6 estimate for self-employed persons with registered employees - productivity method
- N6 estimate for unregistered employees - employment method

7.64 Overall undervaluation of gross value added in sector of households represents in year 2021 value of 9 787 834 thd. EUR. Overall estimation, consisted of three parts according to complementary methods, is stated in the Table below:

Table 7.25 Estimation of gross value added in sector S.14 **in thd. €**

Total N6 (as combination of productivity, income and employment method)	**9 787 834**
income method	2 816 362
productivity method	3 862 156
employment method	3 109 316

Table 7.26 Estimation of output and intermediate consumption in sector S.14 **in thd. €**

Estimation on N6 as P.1 (underestimation of output)	7 461 497
Estimation on N6 as P.2 (overestimation of IC, therefore negative value)	- 2 326 337

Income method

7.65 The income method could be defined as estimating a “reference income”, that is certain level of income that would represent a minimum acceptable income for the entrepreneur, under normal circumstances. Then the income earned, derived from administrative or statistical sources, is compared to the estimated reference income. To calculate the income method for S.14, Database Roč 3 was used from which self-employed persons in the category without employees were selected. This category was divided into two parts – self-employed people who work as entrepreneurs in their main occupation and those whose work has the character of dependent work of an employee. Part of the sole-traders in Slovakia are de facto employees (their production activities have the character of dependent work of the employee), but de jure they are forced by their employers to perform their work in the legal form of sole-traders.

7.66 From the available data (database ROC 3), production, intermediate consumption and value added were calculated at the NACE level, and the monthly value added for the subject was derived. To calculate the theoretical monthly wages for both categories, data from Social Statistics were used – the average gross monthly wage according to ISCO occupations for self-employed entrepreneurs and the average gross monthly wage according to NACE occupations for those whose work has the character of dependent work of an employee. The rationale for using ISCO and NACE occupations is following: If the subject is not a self-employed person also in reality (but is employee who is forced to be a sole-trader), then the given person is supposed to achieve a lower income in average than a person who is actually self-employed and is independent in his business activity. Therefore, for "real" self-employed persons, the salary according to ISCO was used as a reference income. For example, when calculating N6 in NACE 47 for real sole-traders, we took into account positions such as "store manager" and not the positions of regular cashiers behind the desk, whose salaries have the biggest impact on the final values of average wage in particular NACE.

7.67 The undervaluation of GVA for self-employed entrepreneurs was calculated as difference between the average gross monthly wage (as a “reference income”) and the added value per entity(from administrative data source- database ROC 3), multiplied by the number of entities. The calculation is presented in Table 7.27 below.

Table 7.27 Calculation of N6 in S.14 (GVA) using income method **in thd. €**

NACE	number of entities	in which dependent work of an employee	monthly value added per entity (source: Roč3)	AVG gross monthly wage according to ISCO occupations	AVG gross monthly wage according to NACE occupations	Income method (self-employed entrepreneurs)	Income method (dependent word of an employee)	Total N6 as GVA from the income method 2021
calculation formula	**(1)**	**(2)**	**(3)**	**(4)**	**(5)**	**(6)=((4)-(3))*((1)-(2))*12**	**(7)=((5)-(3))*(2)*12**	**(8)=((6)+(7))/1000**
01	5 172	2 177	503	1 436	1 148	33 524 477	16 838 760	50 363
02	6 616	2 784	750	1 401	1 258	29 915 478	16 951 192	46 867
03	28	12	251	1 441	1 166	228 495	131 792	360
08	43	18	545	1 554	1 307	302 790	164 650	467
09	3	1	398	2 052	2 052	39 704	19 852	60
10	805	339	703	1 296	1 139	3 314 259	1 774 284	5 089
11	138	58	805	1 324	1 324	498 614	361 445	860
13	616	259	412	1 280	1 177	3 717 720	2 378 320	6 096
14	1 599	673	399	1 490	828	12 125 627	3 467 315	15 593
15	136	57	561	1 490	1 031	880 460	321 609	1 202
16	6 649	2 798	642	1 602	973	44 347 287	11 096 547	55 444
17	84	35	869	1 501	1 501	371 689	265 307	637
18	515	217	764	1 112	1 082	1 243 251	827 332	2 071
19	3	1	492	2 030	1 422	36 902	11 160	48
20	69	29	687	1 502	1 502	391 256	283 561	675
21	2	1	373	1 792	1 462	17 028	13 067	30
22	594	250	637	1 609	1 407	4 013 925	2 310 763	6 325
23	978	412	573	1 899	1 496	9 008 729	4 564 557	13 573
24	277	117	606	1 914	1 914	2 510 844	1 836 436	4 347
25	21 743	9 151	799	1 443	1 286	97 309 711	53 443 276	150 753
26	356	150	929	2 056	1 340	2 785 147	739 171	3 524
27	625	263	779	1 434	1 411	2 848 959	1 996 254	4 845
28	485	204	834	1 541	1 541	2 385 540	1 732 178	4 118
29	224	94	482	1 636	1 636	1 799 742	1 301 141	3 101
30	8	3	595	1 505	1 505	54 586	32 754	87
31	452	190	726	1 899	1 018	3 687 290	665 588	4 353
32	1 486	625	661	1 899	1 194	12 788 185	3 998 722	16 787
33	3 249	1 367	863	1 648	1 648	17 718 263	12 869 700	30 588
35	140	59	478	2 057	2 020	1 534 491	1 091 395	2 626
36	12	5	742	1 367	1 250	52 484	30 493	83
37	87	37	770	1 400	1 267	377 772	220 429	598
38	238	100	1 288	1 275	1 275	0	0	0
39	21	9	1 115	1 267	1 121	21 934	753	23
41	5 550	2 336	598	1 791	1 053	46 003 918	12 739 853	58 744
42	136	57	860	1 791	1 477	882 651	422 097	1 305
43	61 943	26 069	640	1 791	1 151	495 666 308	159 877 111	655 543
45	3 858	1 624	543	2 038	1 450	40 084 426	17 680 391	57 765

46	13 593	5 721	676	1 774	1 521	103 743 038	57 996 099	161 739
47	20 906	8 798	535	1 774	1 091	180 097 351	58 683 729	238 781
49	5 186	2 183	636	1 871	1 206	44 531 229	14 936 704	59 468
50	13	5	784	1 827	1 272	100 161	29 259	129
51	16	7	619	2 568	2 499	210 451	157 932	368
52	2 058	866	709	1 460	1 460	10 741 717	7 803 965	18 546
53	1 559	656	535	1 692	1 021	12 536 495	3 826 542	16 363
55	1 064	448	417	2 017	908	11 827 867	2 640 382	14 468
56	3 951	1 663	394	1 475	753	29 673 843	7 174 790	36 849
58	1 411	594	688	1 612	1 612	9 063 413	6 589 556	15 653
59	1 096	461	884	1 628	1 628	5 664 082	4 112 035	9 776
61	20	8	597	2 156	2 156	224 453	149 682	374
62	5 443	2 291	1 020	2 490	2 490	55 595 972	40 409 382	96 005
63	2 453	1 032	1 049	2 139	2 139	18 582 635	13 494 630	32 077
64	309	130	612	2 178	2 178	3 364 567	2 444 265	5 809
65	1	0	828	1 805	1 763	11 729	0	12
66	7 089	2 983	538	2 166	2 013	80 239 677	52 787 419	133 027
68	1 294	545	983	1 814	1 223	7 467 060	1 569 031	9 036
69	9 114	3 836	850	1 912	1 569	67 240 314	33 067 622	100 308
70	3 596	1 513	782	2 749	2 072	49 156 703	23 409 657	72 566
71	10 627	4 472	685	1 659	1 559	71 914 324	46 891 321	118 806
72	181	76	893	1 956	1 498	1 340 170	551 778	1 892
73	3 592	1 512	693	2 686	1 572	49 729 160	15 942 939	65 672
74	4 473	1 882	663	1 732	1 555	33 243 582	20 155 197	53 399
75	938	395	706	2 125	1 667	9 244 632	4 553 947	13 799
77	432	182	556	1 630	1 630	3 222 076	2 345 672	5 568
78	47	20	635	2 077	972	467 198	80 915	548
79	333	140	642	1 555	921	2 113 843	469 012	2 583
80	202	85	930	1 911	875	1 378 029	0	1 378
81	3 298	1 388	590	1 482	948	20 440 238	5 963 809	26 404
82	8 603	3 621	588	1 612	1 363	61 185 077	33 655 870	94 841
85	3 302	1 390	535	1 428	1 268	20 486 396	12 219 483	32 706
86	994	418	1 598	2 527	1 608	6 418 424	47 505	6 466
87	31	13	521	1 742	1 190	263 788	104 393	368
88	305	128	601	1 238	1 072	1 353 116	723 289	2 076
90	508	214	541	1 354	1 183	2 870 346	1 649 845	4 520
91	23	10	511	1 184	1 184	105 010	80 777	186
92	7	3	553	1 529	1 189	46 844	22 920	70
93	2 230	938	326	1 529	1 077	18 652 160	8 455 601	27 108
95	1 674	705	681	1 412	1 237	8 498 187	4 699 233	13 197
96	9 580	4 032	227	1 500	924	84 749 756	33 721 730	118 471
TOTAL	**256 492**	**107 945**	**52 485**	**-**	**-**	**1 960 285 052**	**856 077 174**	**2 816 362**

Productivity method

7.68 This method covers the undervaluation of GVA that was carried out by self-employed persons and their registered employees.

7.69 The purpose is the determination of the reference labour productivity (added value per employed person), which is used to calculate the potential added value for the given subjects (the number of self-employed persons and their employees in FTE multiplied by the reference labour productivity) and this is subsequently compared with the reported added value in the source Database ROC 3. The difference is N6 for added value. The labour productivity for small business with up to 19 employees in the S.11 sector will be used as the reference labour productivity. Reference labour productivity is calculated as value added for small enterprises (SEs) in the sector S.11 divided by the number of employed persons per SE, with FTE coefficient for SE taken into account. For the purposes of this calculation, the added value per SE is adjusted by N6 per SE in order to obtain real labour productivity. Similarly, the number of employed persons is increased by unregistered persons for SE. At the same time, labour productivity is calculated only for SEs with employees (that is, the number of employees categories - KATP 00 and 01 are not taken into account). Also, executive managers are included in the number of employed persons for the SE (number of companies = number of executive managers), since, similarly to self-employed persons with employees, executive managers also participate in the creation of added value in a given company. However, on the basis of an expert discussion with the Directorate of the Financial Administration, not all executive managers (not the entire number of companies) are included in the calculation of labour productivity, but only 80% (coefficient 0.8), since there are cases when the owner (executive) only artificially divides the given company into several companies pursuing tax goals (e.g. not to be a VAT payer). To obtain the number of executives representing persons who also form added value, the number of entities (companies) is multiplied by the given coefficient of 0.8. The calculation is presented in Table 7.28 below.

Table 7.28 Calculation of reference labour productivity

Number of unregistered employees in small enterprises in S.11 in persons	(1)	9 513
FTE coefficient for small enterprises in S.11 (based on LFS data)	(2)	0.91
GVA for small enterprises (up to 20 employees) in S.11 in €	(3)	10 787 897 185
N6 for GVA related to small enterprises in S.11 in €	(4)	2 249 882 187
number of registered employees in small enterprises in S.11 in persons	(5)	357 114
number of small enterprises in S.11	(6)	245 416
GVA for small enterprises without employees (KATP 00 and 01) S.11 in €	(7)	2 074 257 097
N6 for GVA related to small enterprises without employees (KATP 00 a 01) in S.11 in €	(8)= (4)/(3)*(7)	432 599 052
Number of registered employees in small enterprises without employees (KATP 00 and 01) in S.11 in persons	(9)	3 418
Number of small enterprises in S.11 without employees (KATP 00 and 01)	(10)	133 074
Number of registered employees in S.14 in FTE	(11)	105 520
Number of unregistered employees in S.14 in FTE	(12)	121 878
Number of registered sole traders with employees in S.14 in FTE	(13)	103 645
GVA from the ROC3 database related to sole traders with employees in thd. €	(14)	1 474 000
Reference labour productivity per employed person (FTE) in €	**(15)=((3)+(4)-(7)-(8))/((5)+(6)*0,8+(1)-(9)-(10)*0,8)/(2)**	25 512

Productivity method in thd. €	(16)=((11)+(13))*(15)/ 1000-(14)	3 862 156
Employment method in thd. €	(17)=(15)*(12)/1000	3 109 316

Employment method

7.70 This method captures the underestimation of GVA that was realized by unregistered employees in the sector S.14. Underestimated GVA is calculated as reference labour productivity (the same as in the productivity method) multiplied by the number of unregistered employees in FTE in the sector S.14. (see Table 7.28 above)

7.71 The employment method is based on the comparison and harmonisation of employment data from the supply of labour (LFS) with the demand of labour (statistical business surveys and administrative data). The result of the comparison of employment is a labour gap expressed in FTE. A more detailed description of the employment method and the calculation of labour gap for employees in sector S.14 (121 878 – row 12 in the Table 7.28) is given in Chapter 7.1.3.1. The calculation of an estimate of unregistered employees in sector S.11 is presented in Chapter 7.3.3 (Special surveys).

7.72 The distribution of value added for N6 between production and intermediate consumption is performed through the mutual ratio P.1 and P.2 on the basis of data from the Database Roč 3.

7.73 The estimated total value of P.1, P.2 and B1g for N6 in S.14 by NACE industries is presented in the Table 7.29 below.

Table 7.29 Output, intermediate consumption (as an impact on P.2, therefore negative sign) and gross value added for N6 in S.14 by NACE industries **in thd. €**

SK NACE		N6 2021
Total	Output	7 461 497
	Intermediate consumption	-2 326 337
	Gross value added	9 787 834
A	Output	267 813
	Intermediate consumption	-176 827
	Gross value added	444 640
B	Output	3 767
	Intermediate consumption	-236
	Gross value added	4 003
C	Output	519 733
	Intermediate consumption	-420 216
	Gross value added	939 949
D	Output	15 896
	Intermediate consumption	-210
	Gross value added	16 106
E	Output	11 945

	Intermediate consumption	-3 828
	Gross value added	15 773
F	Output	2 167 024
	Intermediate consumption	-560 214
	Gross value added	2 727 238
G	Output	1 238 624
	Intermediate consumption	-462 453
	Gross value added	1 701 077
H	Output	338 454
	Intermediate consumption	-109 847
	Gross value added	448 301
I	Output	497 244
	Intermediate consumption	-53 012
	Gross value added	550 256
J	Output	316 068
	Intermediate consumption	-48 926
	Gross value added	364 994
K	Output	105 847
	Intermediate consumption	-13 370
	Gross value added	119 217
L	Output	256 611
	Intermediate consumption	-13 281
	Gross value added	269 892
M	Output	889 893
	Intermediate consumption	-249 061
	Gross value added	1 138 954
N	Output	487 326
	Intermediate consumption	-54 056
	Gross value added	541 382
O	Output	0
	Intermediate consumption	-116
	Gross value added	116
P	Output	52 940
	Intermediate consumption	-20 696
	Gross value added	73 636
Q	Output	105 686
	Intermediate consumption	-62 365
	Gross value added	168 051
R	Output	56 388
	Intermediate consumption	-17 415
	Gross value added	73 803

S	Output	130 238
	Intermediate consumption	-60 208
	Gross value added	190 446
T	Output	0
	Intermediate consumption	0
	Gross value added	0

N7 Statistical deficiencies in data

7.74 This N7 category includes the volume of tips, standing timber estimates and compensation in kind. The estimate of tips is based on data from the public poll conducted by Infostat in year 2024. The seasonality of similar purchases, which was obtained from the household budget survey (HBS), was used to calculate the annual average expenditure on tips. Based on information from survey, an average value of tips per year is calculated, which is multiplied by number of inhabitants under 18 and by percentage of respondents of the survey, which provided tips. More detailed information is provided in Chapter 7.1.3.

7.75 The estimate of increase in the value of standing timber is taken from the Forestry Research Institute in Zvolen. The estimate of income in kind is compiled from data taken from statistical and administrative data sources and is described in more detail in Chapter 7.1.3.

7.1.2 Adjustments made for the different types of non-exhaustiveness

7.76 Adjustments by types of non-exhaustiveness in production approach in relevant institutional sectors are presented in Table 7.30. The total grossing-up for exhaustiveness purposes represented in 2021 16.81 % share of GDP. The highest share being the 14.11 % of GDP was represented by the grossing-up for N6, especially in sections F – Construction and G – Wholesale and retail trade repair of motor vehicles and motorcycles.

Table 7.30 Adjustments made for the different types of non-exhaustiveness by sectors in thd. €

2021	S.11	S.12	S.13	S.14	S.15	Total
N1				394 184		394 184
N2-prostitution services				125 451		125 451
N2-drugs				244 172		244 172
N2-smuggling of cigarettes				8 781		8 781
N2-smuggling of alcohol				20		20
N3-agricultural output for final own use				135 879		135 879
N3-construction output for final own use				1 226 707		1 226 707
N5				269 403		269 403
N6	4 586 239	8 567		9 787 834		14 382 640
N7-income in kind	47 634	3 583	91 920	8 996		152 133
N7-standing timber	110 700					110 700
N7-tips	49 707			37 973		87 680
Total	4 794 280	12 150	91 920	12 239 400		17 137 750
% of GDP	4.70	0.01	0.09	12.01		16.81

7.77 Adjustments by types of non-exhaustiveness in production approach in relevant NACE sections are presented in Table 7.31. From the activity point of view according to NACE, the sum of sections C, F and G represented in the total value added a 56.72% share of the total grossing-up for the assurance of exhaustiveness, while the most remarkable percentage share had the following sections: F - Construction 31.56 % and G – Wholesale and retail trade; repair of motor vehicles and motorcycles 16.45 %. The following sections C and M are also with a significant share of total value added in the total grossing-up for the assurance of exhaustiveness; C – Manufacturing 8.71 % and M - Professional, scientific and technical activities 9.09 %.

Table 7.31 Adjustments by types of non-exhaustiveness in production approach in relevant NACE sections **in thd €**

2021	NACE	N1	N2	N3	N4	N5	N6	N7	Total
	A								
Output of goods and services		299 271	52755	188 593	0	4 492	404 446	112 007	**1 061 564**
Intermediate consumption		220 232	8479	52 714	0	3 061	-239 981	0	**44 505**
Gross value added		79 039	44276	135 879	0	1 431	644 427	112 007	**1 017 059**
	B								
Output of goods and services		0	0	0	0	50	2 882	197	**3 129**
Intermediate consumption		0	0	0	0	33	-3 587	0	**-3 554**
Gross value added		0	0	0	0	17	6 469	197	**6 683**
	C								
Output of goods and services		300 471	7 040	0	0	5 892	702 695	28 736	**1 044 834**
Intermediate consumption		157 332	2	0	0	3 513	-609 413	0	**-448 566**
Gross value added		143 139	7 038	0	0	2 379	1 312 108	28 736	**1 493 400**
	D								
Output of goods and services		0	0	0	0	732	34 928	4005	**39 665**
Intermediate consumption		0	0	0	0	358	-20 261	0	**-19 903**
Gross value added		0	0	0	0	374	55 189	4005	**59 568**
	E								
Output of goods and services		0	0	0	0	22	19 421	435	**19 878**
Intermediate consumption		0	0	0	0	16	-11 009	0	**-10 993**
Gross value added		0	0	0	0	6	30 430	435	**30 871**
	F								

Output of goods and services		188 800	0	2 286 824	0	9 454	3 142 257	3 224	**5 630 559**
Intermediate consumption		113 605	0	1 060 117	0	5 567	-956 849	0	**222 440**
Gross value added		75 195	0	1 226 707	0	3 887	4 099 106	3 224	**5 408 119**
	G								
Output of goods and services		27 580	229 680	0	0	9 219	1 869 466	4 691	**2 140 636**
Intermediate consumption		16 691	28 021	0	0	6 726	-729 498	0	**-678 060**
Gross value added		10 889	201 659	0	0	2 493	2 598 964	4 691	**2 818 696**
	H								
Output of goods and services		0	0	0	0	4 951	446 555	13 693	**465 199**
Intermediate consumption		0	0	0	0	3 850	-260 039	0	**-256 189**
Gross value added		0	0	0	0	1101	706 594	13 693	**721 388**
	I								
Output of goods and services		0	0	0	0	1 796	716 102	52 830	**770 728**
Intermediate consumption		0	0	0	0	1205	-118 244	0	**-117 039**
Gross value added		0	0	0	0	591	834 346	52 830	**887 767**
	J								
Output of goods and services		0	0	0	0	13 679	432 742	2 104	**448 525**
Intermediate consumption		0	0	0	0	7 272	-103 004	0	**-95 732**
Gross value added		0	0	0	0	6 407	535 746	2 104	**544 257**
	K								
Output of goods and services		0	0	0	0	42 844	109 257	3 628	**155 729**
Intermediate consumption		0	0	0	0	26 546	-18 527	0	**8 019**
Gross value added		0	0	0	0	16 298	127 784	3 628	**147 710**
	L								
Output of goods and services		66 015	0	0	0	148 109	382 287	3740	**600 151**
Intermediate consumption		30 906	0	0	0	58 972	-67 310	0	**22 568**
Gross value added		35 109	0	0	0	89 137	449 597	3740	**577 583**
	_L								
Output of goods and services		0	0	0	0	0	0	0	**0**
Intermediate consumption		0	0	0	0	0	0	0	**0**

Gross value added		0	0	0	0	0	0	0	**0**
	M								
Output of goods and services		0	0	0	0	57 091	1 155 296	1 982	**1 214 369**
Intermediate consumption		0	0	0	0	34 927	-379 214	0	**-344 287**
Gross value added		0	0	0	0	22 164	1 534 510	1 982	**1 558 656**
	N								
Output of goods and services		13 963	0	0	0	4 325	655 981	1090	**675 359**
Intermediate consumption		6 162	0	0	0	2 161	-139 756	0	**-131 433**
Gross value added		7 801	0	0	0	2 164	795 737	1090	**806 792**
	O								
Output of goods and services		0	0	0	0	1185	0	91 920	**93 105**
Intermediate consumption		0	0	0	0	622	-116	0	**506**
Gross value added		0	0	0	0	563	116	91 920	**92 599**
	P								
Output of goods and services		24 882	0	0	0	3 395	66 446	128	**94 851**
Intermediate consumption		10 747	0	0	0	1 738	-27 175	0	**-14 690**
Gross value added		14 135	0	0	0	1 657	93 621	128	**109 541**
	Q								
Output of goods and services		22 031	0	0	0	211 544	162 757	738	**397 070**
Intermediate consumption		7 887	0	0	0	127 753	-78 662	0	**56 978**
Gross value added		14 144	0	0	0	83 791	241 419	738	**340 092**
	R								
Output of goods and services		0	0	0	0	47 432	78 244	895	**126 571**
Intermediate consumption		0	0	0	0	25 893	-27 759	0	**-1 866**
Gross value added		0	0	0	0	21 539	106 003	895	**128 437**
	S								
Output of goods and services		30 178	150 423	0	0	35 529	144 277	24 470	**384 877**
Intermediate consumption		15 445	24 972	0	0	22 125	-66 196	0	**-3 654**
Gross value added		14 733	125 451	0	0	13 404	210 473	24 470	**388 531**
	T								
Output of goods and services		0	0	0	0	0	0	0	**0**
Intermediate consumption		0	0	0	0	0	0	0	**0**
Gross value added		0	0	0	0	0	0	0	**0**

Table 7.32 Types and elements of non-exhaustiveness by exhaustiveness method – OUTPUT

in thd €

Types and elements of non-exhaustiveness	Exhaustiveness methods									Total
	Statistical surveys	Special surveys	Administrative data sources	Quantity price method	Method based on GFCF	Theoretical vs actual VAT	Income method	Productivity method	Employment method	
N1 - Sales without receipt		**973 191**								**973 191**
N2 - Illegal activities	**0**	**0**	**0**	**439 898**	**0**	**0**	**0**	**0**	**0**	**439 898**
Prostitution				**150 423**						**150 423**
Smuggling				**33 558**						**33 558**
Drugs				**255 917**						**255 917**
N3 - Producer is not obliged to register	**0**	**0**	**0**	**188 593**	**2 286 824**	**0**	**0**	**0**	**0**	**2 475 417**
Agricultural production for own final use				**188 593**						**188 593**
Own-account construction of houses, huts and garages					**2 286 824**					**2 286 824**
N4 - Not relevant for SK										**0**
N5 - Registered entrepreneur is not included in statistics			**601 741**							**601 741**
N6 - Misreporting by the producer	**0**	**2 186 550**	**0**	**0**	**0**	**877 993**	**2 146 979**	**2 944 213**	**2 370 305**	**10 526 040**
VAT fraud without complicity						**877 993**				**877 993**
NOE6 at basic prices of corporation		**2 186 550**								**2 186 550**
NOE6 at basic prices of sole proprietors							**2 146 979**	**2 944 213**	**2 370 305**	**7 461 497**
N7 - Statistical deficiencies in data	**51 217**	**87 680**	**211 616**	**0**	**0**	**0**	**0**	**0**	**0**	**350 513**
Income in kind	**51 217**		**100 916**							**152 133**
Standing timber			**110 700**							**110 700**
Tips		**87 680**								**87 680**
Total	**51 217**	**3 247 421**	**813 357**	**628 491**	**2 286 824**	**877 993**	**2 146 979**	**2 944 213**	**2 370 305**	**15 366 800**
%	**0.33**	**21.13**	**5.29**	**4.09**	**14.88**	**5.71**	**13.97**	**19.16**	**15.42**	**100.00**

Table 7.33 Types and elements of non-exhaustiveness by exhaustiveness method – Intermediate consumption

in thd. €

Types and elements of non-exhaustiveness	Exhaustiveness methods									Total
	Statistical surveys	Special surveys	Administrative data sources	Quantity price method	Method based on GFCF	Theoretical vs actual VAT	Income method	Productivity approach	Employment method	
N1 - Sales without receipt		**579 007**								**579 007**
N2 - Illegal activities	**0**	**0**	**0**	**61 474**	**0**	**0**	**0**	**0**	**0**	**61 474**
Prostitution				**24 972**						**24 972**
Smuggling				**24 757**						**24 757**

Drugs				11 745						11 745
N3 - Producer is not obliged to register	0	0	0	52 714	1 060 117	0	0	0	0	1 112 831
Agricultural production for own final use				52 714						52 714
Own-account construction of houses, huts and garages					1 060 117					1 060 117
N4 - Not relevant for SK										0
N5 - Registered entrepreneur is not included in statistics			332 338							332 338
N6 - Misreporting by the producer	0	-1 530 263	0	0	0	0	-669 383	-917 943	-739 011	-3 856 600
VAT fraud without complicity										0
NOE6 at basic prices of corporation		-1 530 263								-1 530 263
NOE6 at basic prices of sole proprietors							-669 383	-917 943	-739 011	-2 326 337
N7 - Statistical deficiencies in data	0	0	0	0	0	0	0	0	0	0
Income in kind										0
Standing timber										0
Tips										0
Total	0	-951 256	332 338	114 188	1 060 117	0	-669 383	-917 943	-739 011	-1 770 950
%	0	53.71	-18.77	-6.45	-59.86	0.00	37.80	51.83	41.73	100

Table 7.34 Types and elements of non-exhaustiveness by exhaustiveness method – Gross value added

in thd. €

Types and elements of non-exhaustiveness	Exhaustiveness methods									Total
	Statistical surveys	Special surveys	Administrative data sources	Quantity price method	Method based on GFCF	Theoretical vs actual VAT	Income method	Productivity approach	Employment method	
N1 - Sales without receipt	0	394 184	0	0	0	0	0	0	0	394 184
N2 - Illegal activities	0	0	0	378 424	0	0	0	0	0	378 424
Prostitution	0	0	0	125 451	0	0	0	0	0	125 451
Smuggling	0	0	0	8 801	0	0	0	0	0	8 801
Drugs	0	0	0	244 172	0	0	0	0	0	244 172
N3 - Producer is not obliged to register	0	0	0	135 879	1 226 707	0	0	0	0	1 362 586
Agricultural production for own final use	0	0	0	135 879	0	0	0	0	0	135 879
Own-account construction of houses, huts and garages	0	0	0	0	1 226 707	0	0	0	0	1 226 707
N4 - Not relevant for SK	0	0	0	0	0	0	0	0	0	0
N5 - Registered entrepreneur is not included in statistics	0	0	269 403	0	0	0	0	0	0	269 403

N6 - Misreporting by the producer	**0**	**3 716 813**	**0**	**0**	**0**	**877 993**	**2 816 362**	**3 862 156**	**3 109 316**	**14 382 640**
VAT fraud without complicity	**0**	**0**	**0**	**0**	**0**	**877 993**	**0**	**0**	**0**	**877 993**
NOE6 at basic prices of corporation	**0**	**3 716 813**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3 716 813**
NOE6 at basic prices of sole proprietors	**0**	**0**	**0**	**0**	**0**	**0**	**2 816 362**	**3 862 156**	**3 109 316**	**9 787 834**
N7 - Statistical deficiencies in data	**51 217**	**87 680**	**211 616**	**0**	**0**	**0**	**0**	**0**	**0**	**350 513**
Income in kind	**51 217**	**0**	**100 916**	**0**	**0**	**0**	**0**	**0**	**0**	**152 133**
Standing timber	**0**	**0**	**110 700**	**0**	**0**	**0**	**0**	**0**	**0**	**110 700**
Tips	**0**	**87 680**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**87 680**
Total	**51 217**	**4 198 677**	**481 019**	**514 303**	**1 226 707**	**877 993**	**2 816 362**	**3 862 156**	**3 109 316**	**17 137 750**
%	**0.30**	**24.50**	**2.81**	**3.00**	**7.16**	**5.12**	**16.43**	**22.54**	**18.14**	**100.00**

7.1.3 Exhaustiveness methods

7.1.3.1 Employment method

7.78 The employment method is used to make explicit exhaustiveness adjustments N6 in the production approach and also to validate the employment underlying the GDP estimate. The aim is to follow the guidelines of the Title IV of Commission Decision 94/168 and the relevant recommendations of the GNI Expert Group on the Application of employment method for the exhaustiveness of GDP estimates – GNIG/210.

7.79 The employment method represents a framework for estimating a ´labour gap´ (unregistered labour expressed in full-time equivalents - FTE) which enter as an input for the calculation of one part of N6 non-exhaustiveness adjustment – underestimation of GVA that was realized by unregistered employees in sector S.14 (see Chapter 7.1.1). The method is based on the harmonisation and comparison of supply of labour (demographic sources – LFS) with demand of labour (statistical business surveys, administrative data).

7.80 The comparison of employment data is performed in FTE separately for employees and self-employed, every time the revision of national accounts data occurs, i.e. at least once a year (in September 2025 for the last time). It is assumed that employment reported in LFS covers better the short-term, seasonal jobs and includes also part of non-observed economy (unregistered labour). The comparison of adjusted data on employment in the longer time series shows that the employment on the supply side (LFS) is systematically higher than on the demand side (BS) so it can be said that two basic conditions mentioned in document GNIG/210 are met (on the level of total NACE activities).

7.81 The supply of labour force is represented by data obtained by the Labour Force Survey in households (LFS), which need to be adjusted according to the coverage and the domestic concept of ESA 2010. As the LFS is a quarterly survey, the annual average results were used for the comparison of employment. Demand of labour is represented by data from statistical business surveys and combined sources, which are already expressed in domestic concept. They are supplemented by administrative sources and expert estimates.

7.82 The difference between supply and demand of labour is considered an estimate of unregistered employment (labour gap) but for N6 exhaustiveness adjustment only the labour gap for employees is relevant. This extra labour input is expected to be the sum of unregistered employees in sector of non-financial corporations (S.11) and in sector of households (S.14). Since the former part was calculated by another method (survey of audit tax and finance experts, see Chapter 7.3.3), the latter part can be derived as a residual. The labour gap for self-employed was not used for N1 exhaustiveness adjustments because other method was applied (results of public poll by Infostat, see Chapter 7.1.1). The main data sources used for the employment method are listed below.

7.83 **Labour force survey (LFS)** is a continuous monitoring of labour force based on the direct survey in selected households. The legal basis for implementation of the survey in the Member States of European Union is from the year 2021 the new Framework Regulation on Integrated European Social Statistics (IESS) based on a common framework relating to persons and households. The LFS is based on a random sample of the dwellings from all districts of the Slovak Republic. The sample is proportional to the number of population in each district and covers 10 250 dwellings every quarter, which represent 0.6 % of all permanently occupied dwellings in the SR.

7.84 The sample frame is based on the Population and Housing Census conducted in 2011 (referred to the reference year 2021). The selection probability of each district is proportional to its population size. Each selected dwelling household remains in the sample for five consecutive quarters. Every quarter 20 per cent of dwellings in the sample are replaced. Data from the survey for all persons who were willing to co-operate were weighted by demographic data as of the 31 December 2020. Post-stratification is performed by NUTS III region, sex and 5-year age groups.

7.85 The subject of the LFS are all persons residing in the private households of the selected dwellings who live in their place of usual residence. The institutional population (i.e. prisoners, legally incapable persons in institutions etc.) is excluded from the survey's coverage. Economically active population (labour force) include persons aged 15 to 89 years that are employed or unemployed.

7.86 **Business statistical surveys (BS)** are annual or quarterly surveys (questionnaires) organised by the SO SR in line with the Law on State Statistics. This group covers survey specifically focused on employment data for general government and NPISH units (quarterly questionnaire on labour Práca 2-04) and surveys focused on production data with a separate module for employment (structural surveys for non-financial and financial corporations). The advantage of business surveys is that indicators of employment and hours worked are directly linked to the indicators of output and value added. Moreover the BS cover all the NACE activities so the coverage is better than Structural business statistics (SBS). In fact the annual business surveys serve as one of a data source for SBS. The combined data source is the Roč3 database which merges several administrative sources like income tax returns, financial statements for simple and double-entry accounting or data from the Social Insurance Company.

7.87 An overview of statistical and combined sources used, broken down by individual institutional sectors, is presented in Table 7.35.

Table 7.35 Overview of statistical and combined data sources

Institutional sector	Statistical business survey and combined sources	Periodicity
S.11	**Roč 1-01** (Annual questionnaire of production branches for big non-financial enterprises with 20 employees and more) **Roč 2-01** (Annual questionnaire of production branches for small non-financial enterprises with less than 20 employees)	A
S.12	**Pen 5-01** (Annual questionnaire in banking and non-banking financial institutions) **Poi 5-01** (Annual questionnaire in insurance)	A
S.13, S.15	**Práca 2-04** (Quarterly questionnaire on labour)	Q
S.14	**Database Roč3** (source for entrepreneurs not registered in the business register)	A

7.88 **Administrative sources** are used for the estimate of items, which are important when adjusting the employment from LFS to the domestic concept of ESA 2010 and the coverage. Beside administrative and statistical sources also other sources (e.g. professional articles, regulations, etc.) and expert estimates are used.

Table 7.36 Overview of administrative sources

Institution disposing AS	Administrative source	Adjustment item
Labour, Social Affairs and Family Office	Information cards and labour permits for foreigners in the SR	Non-residents working for resident units in the SR
Ministry of Foreign Affairs of the SR		Employees of embassies and members of army of the SR located abroad
Ministry of Culture of the SR	questionnaire KULT 15-01 on church and religious society	Number of active priests (collective households)
Corps of Prison and Court Guard	Yearbook of CPCG	Number of working prisoners
Ministry of Education of the SR	Statistics of ME on the number of students of daily and remote studies and the number of students asking for dormitory	Working students staying in dormitories

7.89 The number of employees reported in the statistical business surveys (variable „average recorded number of employees in physical persons“) is conceptually in jobs, full-time or part-time, without persons on maternity and parental leave, but employees with other kind of temporary absence are included. Beside the number of employees also persons (jobs) working on a contract basis (short term or seasonal jobs) are inquired. For both employees and contract based workers their actual hours worked are reported separately.

7.90 In order to convert the employees and self-employed (jobs) on the demand side into FTEs the special ratios FTE / JOBS were calculated from LFS data and then multiplied by the number of jobs from BS. For this purpose the denominator JOBS was calculated from LFS data and adjusted to be close to the concept of employees from BS (i.e. main plus secondary jobs without contract based workers and persons on maternity and parental leave) and self-employed from the combined database. The contract based workers are reported both in LFS as persons and in BS as jobs. Their number from BS was converted to FTE using the value of their actual hours worked divided by the average number of hours worked per full-time regular employee.

7.91 The conversion of LFS employment data in persons (jobs) into full-time equivalent units was carried out using data on the number of jobs and the corresponding actual hours worked separately for full-time main jobs and part-time main and secondary jobs. Persons with a temporary absence (e.g maternity and parental leave, holiday, illness, etc…) were excluded from the jobs as their hours worked are zero. For the calculation the Eurostat´s formula was used, where a full-time employee is counted as one FTE and a part-time employee gets a score in proportion of the average hours he works to the average actual hours worked in full-time job:

FTE = EMP_FT + EMP_PT * (AVG_PT_HW / AVG_FT_HW)

where

EMP_FT = number of full-time main jobs
EMP_PT = number of part-time jobs – total main and secondary
AVG_PT_HW = average actual hours worked in part-time jobs (total main and secondary)
AVG_FT_HW = average actual hours worked in full-time main jobs

7.92 Once the LFS and BS figures are expressed in FTE, the conceptual adjustments for NA domestic concept and coverage need to be performed. The process of harmonisation is related to data on the supply side as well as on the demand side. Finally the adjusted data are compared and balanced. The process of estimation of labour gap by employment method is presented in Table 7.37.

7.93 On the supply side the calculations start with the total number of employed persons from LFS. The main adjustment items are for transition from national to domestic concept of national accounts. The number of residents working abroad for non-resident units (short term or seasonal works less than 1 year taken from LFS) was deducted and the number of non-residents working for resident units (short term, taken from administrative sources) was added. Employees of non-resident institutions in the SR (like foreign embassies) were deducted (value from LFS – NACE 99) and the employees of embassies of the SR and the members of army of the SR located abroad (administrative sources) were added.

7.94 Adjustment item due to the coverage includes the employed persons living in the collective households or institutions (working students in dormitories, church workers, clergymen, working prisoners) which are added to the employees. The employment from the supply side is furthermore adjusted within tolerance of the statistical deviation. This other adjustment accounts for the confidence interval of LFS figures as a sample survey, and also corrects the volatility of labour gap in the time series.

7.95 Data from the statistical business surveys on the demand side already corresponds to the domestic concept of employment but some further adjustments for coverage were needed. The number of employed in FTE were completed for all institutional sectors. Since the contract based workers are reported separately, their total number in FTE was added to the employees. The estimate of working prisoners based on the yearbook of the Corps of prison and court guard was added. The FTE estimate for public and other jobs not included in BS (mostly secondary jobs – local council members, board members, liquidators, procurators, etc…) was added. The number of unpaid family workers taken from LFS was added to the self-employed.

Table 7.37 Employment method – harmonisation of supply and demand of labour (in FTE)

Row	Adjustment item	Data source	Employees	Self - employed	Total employment
0	ratios FTE / JOBS	LFS	0.91	0.87	
1	Employed persons total - LFS (FTE)	LFS	1 897 721	341 585	2 239 306
2	Residents employed by non-resident units – short term (-)	LFS	-79 717		-79 717
3	Non-residents employed by resident units – short term (+)	AS	51 764		51 764
4	Employees of non-resident institutions in the SR (-)	LFS	-1 462		-1 462
5	Employees of embassies of the SR and the members of army of the SR located abroad (+)	AS	1 030		1 030
6	Employees from collective households and institutions (students, prisoners, clergymen) (+)	AS, EST	11 380		11 380
7	Other adjustments (statistical deviation)		1 883	2 560	4 443
8=1+..+7	**Total supply of labour (FTE)**		**1 882 599**	**344 145**	**2 226 744**
9	Employed persons – statistical surveys (sectors in total) – FTE	BS, CS	1 687 796	325 777	2 013 573
10	Contract based employees (+)	BS	49 508		49 508
11	Working prisoners (+)	AS	3 700		3 700
12	Public and other jobs not included in BS (+)	OS, EST	4 300		4 300
13	Unpaid family workers	LFS		2 476	2 476
14=9+..+13	**Total demand of labour (FTE)**		**1 745 304**	**328 253**	**2 073 557**
15=8-14	Labour gap total supply- demand (unregistered work)		137 295	15 892	153 187
16	of which unregistered employees in sector S.11	Other method	15 417		
17=15-16	**Unregistered employed in sector S.14**		**121 878**	**15 892**	**137 770**

Data sources:

LFS – Labour force survey
BS – statistical business surveys
AS – administrative sources
CS – combined sources
EST – expert estimate
OS – other sources

7.96 The difference between total supply and demand of employment is considered an estimate of total labour gap (row 15) which comprises of the number of unregistered employees in sectors S.11 and S.14 and unregistered self-employed. The value for unregistered employees in S.14 (121 878 FTE - row 17) is further used for the direct exhaustiveness adjustments N6 for underestimation of GVA in the production approach (see Chapter 7.1.1 and Table 7.98) and for unregistered and undervalued compensation of employees in the income approach (see Chapter 7.3.3 and Table 7.97). The estimate of unregistered employees in S.11 (15 417 FTE - row 16) comes from the estimation steps of N6 adjustment for compensation of employees in the income approach (see Chapter 7.3.3 and Table 7.99). Part of this figure, but in persons, unregistered employees in small enterprises (9 513 persons) is used also in production approach when calculating the reference labour productivity (see Table 7.28).

7.97 The employment method is performed only on the level of total NACE activities. Both the sources LFS and BS cover all the NACE industries but the comparison of employment even on the level of NACE sections leads to the misleading results when labour gap is either overestimated or underestimated or even negative. The reason lies in the different concepts

of attribution of NACE codes in LFS and BS and the lower reliability of more granular NACE figures in LFS in general. Therefore the top-down approach was chosen when the labour gap was calculated on the level of total economy and addressed through the GVA adjustment in production approach. The GVA was then distributed among the NACE activities. The estimation of N6 adjustment in sector S.14 in production approach (the combination of productivity, income and employment method) and the calculation of reference labour productivity is described in Chapter 7.1.1.

7.98 When applying the employment method some of the consistency and plausibility checks are performed. The trends and time series of employment from different sources, hours worked and compensation are being checked on the level of NACE industries. The ratio indicators are also verified - average compensation per employee and per hour worked, average hours worked per employed person and labour productivity.

7.99 The employment data underlying the GDP estimates are those including the exhaustiveness adjustments. Since the NA employment in persons is estimated using the same method of comparison of supply and demand of labour, the employment figures underlying the GDP estimates and those based on employment method for non-exhaustiveness adjustments are harmonized and validated. The NACE distribution of employment and hours worked for NA is based on the BS data so they are connected to the other indicators of production and income.

7.1.3.2 Illegal activities

7.100 The illegal activities are estimated for prostitution, drugs and smuggling.

Estimate of prostitution

7.101 The income of prostitutes is neither recorded nor taxed, thus, this area is included into the non-observed economy.

7.102 The calculation of estimates for prostitution was followed the Handbook on the compilation of statistics on illegal economic activities in national accounts and balance of payments 2018.

7.103 Several data sources are used, from which the assumed sales for prostitution services are derived. The following information is in question:

- webpages of international organisations (TAMPEP – International Foundation: European Network for the HIV/STI Prevention and Health Promotion of Rights and Health among Migrant Sex Workers),
- thematic webpages,
- press information,
- interviews with persons dealing with prostitution and
- the information from the national report on prostitution in the SR.

7.104 Under the conditions of the SR, we can distinguish the following forms of prostitution:

- street and highway prostitution,
- prostitution in private apartments and houses,
- prostitution in erotic clubs and bars,
- escort service including the escort agencies

7.105 The estimate of the number of prostitutes and their annual income is estimated from the *supply side.*

7.106 As a first step was to estimate a number of prostitutions in Slovakia. In the past, the estimation of prostitution services was based on information available on the website of the international company TAMPEP, which deals with this issue. Within this source of information, this organization regularly conducted a questionnaire with questions mapping the situation of the development of prostitution across all member countries. Unfortunately, the last information on number of prostitutes was available for the year 2009. Therefore, SO SR had to start looking for new sources of information.

7.107 The SOSR contacted two non-profit institutions Odyseus and AZ Prima, which have been operating in Slovakia for a long time and also deal with the issue of prostitution. Unfortunately, the information regarding the number of prostitutes as well as the more recent structure of prostitution is not available. Only information resulting from this communication was that there is a change in the structure of prostitution performed, namely a decrease in street/highway prostitution and, at the same time, an increase in private prostitution. As part of analysing the available sources of information, the SOSR also found an expert who has been dealing with the issue of prostitution for approximately 10 years. He carried out various interesting surveys on the topic of prostitution, while collaborating with a group of prostitutes who are asked various questions about this issue. The surveys conducted on prostitution also deals with cross-border prostitution. Despite the results from the conducted surveys, the SOSR was not successful to obtain the information regarding the number of prostitutes in Slovakia even from this source of information. The SOSR also looked for information on the pages of the Police Presidium operating in Slovakia, but the relevant information is also not available. However, information on moral and criminal statistics is available under the management of the police department. In this case, however, it is only a negligible number of cases per year in Slovakia compared to the number of prostitution performed not in a violent and criminal manner, but on a voluntary basis in the form of an agreement between two parties. Although prostitution is not legal in Slovakia, it is also not considered a criminal activity according to the law.

7.108 Due to not possible ensuring the implementation of a similar questionnaire at the SOSR's own expense, information from neighbouring countries, specifically from the Czech Republic, Hungary and Poland, were used for the estimation of the number of prostitutes. Based on the proportion of the number of prostitutes in a given country to the average state of the population, the SOSR calculated the average share from these countries and applied it to the middle state of the population for women of Slovakia aged 15-40 years. The information on this population is taken from the Social Statistics Department. In this way, a new estimate of prostitutes in Slovakia was ensured and compiled for year 2018 as a basic year. Subsequently, applying this coefficient the estimate of number of prostitutes for the year 2021 was made. This represented 5 605 persons.

Table 7.38 Information on Medium population of women **in persons**

Medium population of women	2021
15 - 40	831 077

Table 7.39 Estimation on number of prostitutes **in persons**

	2018	2021
Medium population of women aged 15-40 years	892 700	831 077
Number of prostitutes detected	6020	
Share of prostitutes detected to medium population	0.6744	0.6744
Estimate the number of prostitutes	**6 020**	**5 605**

7.109 The information of the percentage distribution of women working in prostitution in the Slovak Republic available from the National Report on prostitution in the SR is presented in the Table 7.40 below.

Table 7.40 Percentage distribution of prostitution by type

Outdoor	Street - in towns and villages	17%
	Highways outside towns and villages	56%
Indoor	Clubs and bars	18%
	Apartments and dwellings	8%
	Escort agencies	1%
Total		100%

7.110 Based on this percentage distribution the total number of prostitutions by individual types of prostitution services was estimated.

Table 7.41 The estimation of number of prostitutions by type of prostitution **in persons**

Type of prostitution		2021
Street prostitution	73%	4 092
Clubs, bars	18%	1 009
Private	8%	448
Escort	1%	56
Total	100%	**5 605**

7.111 The prices for all types of prostitution services are taken from the Internet. The prices for prostitution services provided in clubs or bars, or by escort services or at home (private) are taken directly from web pages of providers of such services. The hardest one was to get some prices for street/highway prostitution. There is not enough information available, however some information were taken also from internet articles. Based on this information on prices related to prostitution services, the average prices by individual types of prostitution services were estimated and used in the output calculation.

7.112 As regards the number of contacts, it is a variable which is not at disposal, so the expert estimates were done. It can be assumed that the number of contacts differs in different types of prostitution services.

7.113 To estimate the number of contacts, some intuitive assumption of how many times it is theoretically possible to perform such a service in individual types of prostitution services was taken into account.

7.114 After putting of all this information together the output for prostitution services was calculated based on multiplying of number of prostitutions, number of contacts and prices for prostitution services by type of prostitution service provided.

Table 7.42 The calculation of output for prostitution services by type of prostitution

	2021
Street and highway prostitution	
Number of prostitution	4 091
Number of contacts per month	75
Service price in Eur	30
Output in Eur	110 466 871
Private prostitution, web site	
Number of people providing services	448
Number of contacts per month	23
Service price in Eur	85
Output in Eur	10 518 733
Clubs, bars	
Number of prostitution	1 009
Number of contacts per month	23
Service price in Eur	105
Output in Eur	29 235 890
Escort	
Number of prostitution	56
Service price in Eur	300
Output in Eur	201 766
Total output in Eur	**150 423 259**

7.115 As there is a high share of export of these services, the information on export was taken from study done by Ministry of Interior of the SR, where it is stated that 71% of all prostitution services is exported abroad. For calculation of export this share was taken into account. Within this percentage the number of resident prostitutes offering the prostitution services for non-resident customers and non-resident prostitutes providing this type of service in the Slovak territory is covered. Based on the national report on prostitution in the SR, the share of non-residents, which offer prostitution services, is lower than 2% of the total number of prostitutes.

Therefore, due to their negligible share we do not estimate the shift of income generated from prostitution to abroad.

7.116 The calculation of IC was done only for street/highway prostitution, prostitution services provided privately and via Internet, where it can be assumed that intermediate consumption arises and is not included in expenditures such as clubs, bars, etc.

7.117 To estimate of IC the information on net revenues and relevant expenses from Household budget survey was taken into account.

7.118 The average ratio calculated from street/highway prostitution, prostitution services provided privately and via Internet was used in calculation of IC.

Table 7.43 Estimation of average percentage for IC in Street/Highway prostitution **in €**

Street/Highway prostitution	
Net revenue in Household per capita	5073.96
Expenditures in Household per capita	439.54
Of which	
Non-alcoholic drinks	79.43
Alcoholic drinks	58.43
Clothing and footwear	204.70
Personal care	96.98
The ratio of expenditures to net revenue	**0.086627**

Table 7.44 Estimation of average percentage for IC in privately and internet prostitution **in €**

Prostitution services provided privately and via Internet	
Net revenue in Household per capita	5073.96
Expenditures in Household per capita	1245.11
Of which	
Non-alcoholic drinks	79.43
Alcoholic drinks	58.43
Transport of passengers by taxi and rented car with driver	3.42
Clothing and footwear	204.70
Housing, water, electricity, gas and other fuels	802.15
Personal care	96.98
The ratio of expenditures to net revenue	**0.245392**

7.119 The ratio related to prostitution services is calculated as average of the ratios above for street/highway prostitution and prostitution services provided privately and via Internet. This ratio is applied on total output of prostitution services.

Table 7.45 Calculation of IC for prostitution services **in thd. €**

The average ratio of expenditures to net revenue	0.166
Output for prostitution services	150 423
Intermediate consumption	24 972

7.120 Prostitution services provided to our residents abroad (Import of prostitution services) represents the volume of services purchased and consumed by Slovak residents, mostly tourists abroad. The estimate of such prostitution services is estimated from the demand side. The main source of information for this estimate is information from tourism statistics compiled at the Statistical Office of the Slovak Republic, where information on short and long term trips was used, as well as information on the number of persons and the average length of stay for the compiled passive tourism (residents as tourists abroad). From this statistics, only those destinations were taken into account where it is assumed that services of this nature are also used there. In terms of Slovakia, there are the destinations that have been included in the calculation of imports of services such as the Czech Republic, Hungary, Poland, Spain, Bulgaria, Ukraine, Thailand, Brazil and the Dominican Republic.

7.121 The detail analysis related to calculation of import of prostitution services based on the information from the tourism statistics was made for the year 2018. Following assumptions were made to construct an estimate of imported prostitution services:

- Only short- and long-term overnight stays for personal purposes abroad by destination, i.e. excluding the category of visits to close relatives and friends, were taken into account from the tourism statistics, which represents 70.8% in 2018.
- This estimate also took into account travel for the purpose of a business trip.
- Only men are consumers of such services, whose share of the total number of international trips in 2018 represents 49.1%. Of this number, only 5% of men who used the service of prostitution abroad were taken into account. This information is available from the website of expert sexologists who are looking more closely at this issue.
- The unit price of prostitution services was set on a destination-by-destination basis. The source was information obtained from websites mainly from their countries.
- To determine the frequency of contacts by a given prostitute, information from tourism statistics was used, namely a short-term trip represents 1 contact (the average duration of a foreign trip is 2 days) and for long-term trips it is the median value of the number of days found from the indicator of the average length of stay in a given country.
- The average exchange rate in 2018 was determined for the conversion into Euro, based on the exchange rate list published by the NBS.

7.122 The estimation of prostitution import services is based on:

- Short-term abroad overnight stays for personal purposes by destination including foreign business trips,
- Long-term abroad overnight stays for personal purposes by destination including foreign business trips.

Table 7.46 Calculation of import prostitution services for short-term abroad overnight stays

in €

2018		Coefficient	Formula	Czech Republic	Hungary	Poland	Total
Number of foreign trips from SR to the final destination	a			708 761	237 976	114 616	
Purpose of trip holiday, leisure and recreation	b	70.80%	b=a*70.8%	501 803	168 487	81 148	
Number of men	c	49.10%	c=b*49.1%	246 385	82 727	39 844	
Number of prostitution services users	d	5.00%	d=c*5.0%	12 319	4 136	1 992	
Price of the service (in EUR)	e			40	50	40	
Contact frequency	f			1	1	1	
Import of services estimate (short-term trips)	**g**		g=d*e*f	**492 770**	**206 817**	**79 688**	**779 275**

Table 7.47 Calculation of import prostitution services for long-term abroad overnight stays_part 1

in €

2018		Coefficient	Formula	Czech Republic	Hungary	Spain	Bulgaria
Number of foreign trips from SR to the final destination	a			576 716	135 291	109 893	157 006
Purpose of trip holiday, leisure and recreation	b	70.80%	b=a*70.8%	408 315	95 786	77 804	111 161
Number of men	c	49.10%	c=b*49.1%	200 482	47 031	38 202	54 580
Number of prostitution services users	d	5.00%	d=c*5.0%	10 024	2 352	1 910	2 729
Price of the service (local currency)	e			1000 Kč	50 Eur	93 Eur	40 Leva
Price of the service (in EUR)	f		f=e*exchange rate	40	50	93	20
Contact frequency	g			3	3	4	4
Import of services estimate (long-term trips)	**h**		h=d*f*g	**1 202 895**	**352 732**	**710 556**	**218 319**

Table 7.48 Calculation of import prostitution services for long-term abroad overnight stays_part 2

in €

2018		Coefficient	Formula	Ukraine	Thailand	Brazil	Dominican republic	Total
Number of foreign trips from SR to the final destination	a			853	1 884	549	622	
Purpose of trip holiday, leisure and recreation	b	70.80%	b=a*70.8%	604	1 884	549	622	
Number of men	c	49.10%	c=b*49.1%	297	925	270	305	
Number of prostitution services users	d	5.00%	d=c*5.0%	15	231	13	15	
Price of the service (local currency)	e				2000 BHT	162 dollars	2500 DOP	
Price of the service (in EUR)	f		f=e*exchange rate	20	52	135	43	
Contact frequency	g			2	4	4	5	
Import of services estimate (long-term trips)	**h**		h=d*f*g	**593**	**48 102**	**7 278**	**3 283**	**2 543 759**

7.123 For determination of import of prostitution services estimates for the year 2021, the Y-O-Y indice was used. The amount of import of such services represents 4 058 thd. Eur in 2021.

7.124 The output, intermediate consumption, gross value added, HFCE, export and import of prostitution services is presented in the Table 7.49.

Table 7.49 Overview of Output, IC, GVA, Export, Import and HFCE for prostitution services

in thd. €

	2021
Output	150 423
Intermediate consumption	24 972
Gross value added	125 451
Export	106 801
Import	4 058
Households Final Consumption Expenditures	47 680

Estimate of the production of drugs and trade with drugs

7.125 Within the Slovakia, the export and import of drugs, output, household final consumption expenditure (HFCE), intermediate consumption and value added are calculated.

7.126 The estimation of individual items is made in line with the Handbook on the compilation of statistics on illegal economic activities in national accounts and balance of payments (2018 edition).

7.127 According to Drug reports of National Crime Agency (NAKA) and available annual reports of the European Monitoring Centre for Drugs and Drugs Addiction (EMCDDA) the five types of the most commonly used drugs were determined:

- marijuana/cannabis/hashish
- cocaine/crack
- meth
- MDMA[4] – ecstasy
- heroin and other opiates

7.128 The estimate of drugs in the SR is performed from the *demand side*, i.e. based on the information from the drug users (data related to the number of drug users or the number of persons under medical treatment). The consumption of the concrete drug from the demand side is estimated according to the following formula:

$$C = N * Q_a * P_{st}$$

Where:

N is a number of users of the concrete drug
Q_a is an annual consumption of drug expressed in physical units (e.g, number of pills)
P_{st} is a street price for 1 gram/dose of drug.

[4] ¾ methylen-dioxy-methamfetamine

7.129 The market with drugs and the expansion of drug consumption in the population of the SR is regularly monitored and described by the National Drugs Monitoring Centre (NMCD) in its reports.

7.130 Information on average prices of drugs is included in the national reports released by the NMCD. The price of individual drugs in the SR is determined by the National Anti-drug Squad (part of the Ministry of Interior) for the purposes of the national report of the NMCD. The National Anti-Drug Squad monitors drug prices in the Slovak Republic on the black market for narcotics and psychotropic substances, including drug precursors.

7.131 Within our calculation, we also consider with export of drugs, so part of the import of drugs after processing and output based on the domestic production of drug is exported abroad and rest of production is consumed by resident households in the Slovak territory and . Slovakia does not belong to countries where the production of drugs is dominant and is intended to be sold into abroad.

7.132 The starting point to estimate the output, export and import of drugs is done individually for each above mentioned type of drug. The procedure starting with estimation on number of drug users.

Number of drug users

The estimation of the number of drug users was based on the available information from the websites and reports of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA), National Health Information Centre (NCZI) and the European School Survey Project on Alcohol and Other Drugs (ESPAD). The number of users is given in percentage and is updated annually.

User types

7.133 Based on the information from the reports, we distinguish three basic types of drug users:

- Regular drug users who have a drug habit (Last year prevalence in age group 15-64 years old),
- Regular drug users who are addicted to drugs - people in treatment (based on data source)
- Recreational users (Lifetime prevalence in age group of students 15-16 years old)

7.134 Another division of drug users is regular and recreational users. The regular ones are further divided into regular drug users who have a drug habit and regular drug users who are addicted to drugs - people in treatment and recreational users.

Detailed characteristics of users

Regular users

7.135 For *regular users who have a drug habit*, the LYP type in the age group of 15-64 years was decisive for our calculations. This type of information is at disposal in EMCDDA reports where there is a key category for us – Had used a drug in the past 12 months - all adults 15-64 (%).

7.136 *Regular users who are addicted to drug* have been characterized as the number of people in treatment. This type of users is mentioned in statistics reports of National Health Information Centre (NCZI).

Recreational users

7.137 For recreational users, the age group of 15-24 year old was decisive for our calculations. The questionnaire was made with 15-16 years old students with question “Had used drug in sometime in life – school? (%)”. This information is also mentioned within the European drug report (EMCDDA report) for Slovakia with the same figure as it is reported by ESPAD.

Calculating the number of users

7.138 For calculation of number of users, the simple equation was used:

*Medium population in given year * estimate of number of users of drugs (expressed as a percentage based on EMCDDA)*

Table 7.50 Number of users of drugs **Number of persons**

Type of drug	Number of drug users (recreational, addicted)	2021
marijuana/cannabis/hashish	Used in past 12 months – all adults (age group of 15-64 years old)	156 297
	Ever tried in life - schools (age group of 15-24 years old)	135 834
	Number of people in treatment (Total population)	513
cocaine/crack	Used in past 12 months – all adults (age group of 15-64 years old)	3 636
	Ever tried in life - schools (age group of 15-24 years old)	7 546
	Number of people in treatment (Total population)	31
methamphetamine/pervitine	Used in past 12 months – all adults (age group of 15-64 years old)	14 539
	Ever tried in life - schools (age group of 15-24 years old)	7 546
	Number of people in treatment (Total population)	1 231
MDMA - ecstasy	Used in past 12 months – all adults (age group of 15-64 years old)	21 809
	Ever tried in life - schools (age group of 15-24 years old)	17 788
	Number of people in treatment (Total population)	4
Heroin/ other opiates	Used in past 12 months – all adults (age group of 15-64 years old)	9 087
	Ever tried in life - schools (age group of 15-24 years old)	4 582
	Number of people in treatment (Total population)	578
Total drugs	**Used in past 12 months** – all adults (age group of 15-64 years old)	**205 368**
	Ever tried in life - schools (age group of 15-24 years old)**–**	**177 317**
	Number of people in treatment (Total population)	**2 357**

7.139 Within the second step of calculation, it was to estimate annual expenditure on consumption.

Estimation of annual expenditure on consumption of illegal drugs

7.140 For calculation of annual expenditure, it is necessary to know how many doses are possible to make from 1 gram of drug and how many doses can take a user for a year. The number of doses from 1 grams is at disposal from the Ministry of Interior of the SR under NAKA, however the number of doses which can user take in a year is just estimation due to the lack of data, and is based on internet articles. The information on frequency of used drugs within the individual doses is based on the reports obtained from the NCZI (Report contains the overview of treated persons by frequency of use of primary drug). This information was directly considered in case of regular drug users who have a drug habit. As concerns the regular drug users who are addicted to drugs (persons in treatment) the information on length of treatment from the NCZI (the average length of treatment takes approximately 3 months) was taken into account. We applied an approach that at the beginning of treatment, the use is in a full monthly dose with a gradually decreasing trend until zero, when it ends treatment time. As related to recreational users, the information on frequency of using drugs is based on questionnaire carried out by ESPAD where the questions related to this issue is as follows: " On how many occasions (if any) have you used separately for cannabis/ methamphetamine/ cocaine/ MDMA/ Heroin during the last 12 months?".

7.141 For each type of users, the assumed number of doses expressed in grams for a year was assigned. Please see the Table 7.51 below.

7.142 The consumed quantity of drug for individual type of users in grams was reached by this formula:
*Number of drug users * number of doses for a year recalculated into grams*

Table 7.51 Information on regular users with drug habit, addicted to drug and recreational users

Regular users with drug habit	**Doses**		**Assumed doses/month**	**Doses in g/year**
Marijuana/cannabis/hashish	1g=	**3**	16	180
Methamphetamine	1g=	**5**	17	38.4
Cocaine/crack	1g=	**1**	16	192
Heroin	1g=	**6**	16	38.4
MDMA - ecstasy	1g=	**1**	23	276
Regular users addicted to drugs - persons in treatment	**Doses**		**Assumed doses/month**	**Doses in g/year**
Marijuana/cannabis/hashish	1g=	**3**	7	96
Methamphetamine	1g=	**5**	7	16.8
Cocaine/crack	1g=	**1**	7	84
Heroin	1g=	**6**	7	16.8
MDMA - ecstasy	1g=	**1**	11	132
Recreational users	**Doses**		**Assumed doses/month**	**Doses in g/year**
Marijuana/cannabis/hashish	1g=	**3**	6	36
Methamphetamine	1g=	**5**	1,5	3.6
Cocaine/crack	1g=	**1**	1,5	18
Heroin	1g=	**6**	1,5	3.6
MDMA - ecstasy	1g=	**1**	3	36

Table 7.52 Quantity of drugs consumed in grams **in thd. €**

type of drug	drug user type - amount of drugs in g	2021
marijuana/cannabis/hashish	regular users, addicted to drug **- persons in treatment**	14 747
	regular users with drug habit	8 863 802
	recreational users	3 260 020
Cocaine/crack	regular users, addicted to drug **- persons in treatment**	2 718
	regular users with drug habit	695 315
	recreational users	135 834
Methamphetamine	regular users, addicted to drug **- persons in treatment**	23 196
	regular users with drug habit	597 587
	recreational users	27 167
MDMA - ecstasy	regular users, addicted to drug **- persons in treatment**	457
	regular users with drug habit	5 441 843
	recreational users	640 361
Heroin	regular users, addicted to drug **- persons in treatment**	13 415
	regular users with drug habit	460 152
	recreational users	13 745
Total	**regular users, addicted to drug - persons in treatment**	**54 533**
	regular users with drug habit	**16 058 699**
	recreational users	**4 077 127**
	quantity of drugs consumed in grams (max. estimates)	**20 190 359**

7.143 Final amount of consumed drugs by a sum of regular and recreational users is presented in the Table 7.53 below.

Table 7.53 Consumed drugs in grams by all drug users **in grams**

Type of drug	2021
marijuana/cannabis/hashish	12 138 569
Cocaine/crack	833 867
Methamphetamine	647 949
MDMA – ecstasy	6 082 661
Heroin	487 312
Total	**20 190 359**

The retail prices of drugs

7.144 Average price of drugs on street are at disposal from NAKA under the Ministry of the Interior of the Slovak Republic broken down to type of drug and region. Within the monitoring prices on the black market, price intervals are reported on a quarterly basis. For our calculation, the average price for whole country is taken into account. Based on information obtained by representative from NAKA, it was most appropriate to use the average retail prices from the interval that was caught on the black market.

Table 7.54 The retail prices of drugs on street in Eur per 1gram of drug

Type of drug	2021
Marijuana/cannabis/hashish	11.59
Cocaine/crack	100.31
Methamphetamine	65.86
MDMA – ecstasy	10.03
Heroin	56.17

The wholesale prices of drugs

7.145 For determination of whole sale prices, the information from EMCDDA reports is used. Within this report, the detail information on average prices of EU countries separately for wholesale and retail prices for individual types of drugs is known. The ratio of the wholesale price to the retail price is subsequently applied to the average Slovak retail price, which resulted in the average wholesale price for Slovakia.

Table 7.55 The wholesale prices in Eur per 1gram of drug

Type of drug	2021
Marijuana/cannabis/hashish	4.38
Cocaine/crack	53.9
Methamphetamine	39.1
MDMA – ecstasy	4.61
Heroin	36.31

Purity factor

7.146 The necessary information on purity factor is available from EMCDDA, where it was expressed in % for every drug used in calculation. The application of purity factor was carried out for all types of drugs except of MDMA – ecstasy, i.e. Marijuana/Cannabis/Hasish, Methamphetamine, Cocaine/Crack, and Heroin. In case of MDMA ecstasy, the drug dilution under the Slovak condition has been not carrying out.

7.147 For calculating of quantity of import of drugs (net imported drugs in grams), the following formula was used:

Consumed quantity of drugs in grams / purity factor in %

Table 7.56 Purity factor of drugs in %

Type of drug	2021
Marijuana/cannabis/hashish	86.25
Cocaine/crack	60.5
Methamphetamine	53.0
Heroin	24.5

Domestic production of drugs

7.148 In the case of Slovakia, only two types of drugs, namely marijuana and methamphetamine, are being cultivated/manufactured on the Slovak territory. In addition to the production itself in Slovakia, this also includes the import of pure drugs from abroad, which are further diluted in Slovakia (in the case of marijuana, it is technical cannabis and in the case of methamphetamine, it is diluted with medicines). The purchase of marijuana and methamphetamine is considered to be the import of pure drugs in grams multiplied by the wholesale price, and the subsequent sale is the volume of the drug after dilution multiplied by the retail price. The difference between these values is the output P.1 as the trade margin. In both cases, the calculation also takes into account the part of drug consumption that is consumed by non-residents, whether in the territory of Slovakia or the drug exported abroad, which represents the volume of exports. The rest is consumed by households, i.e. HFCE.

7.149 As concerns the Cocaine and Heroin, the dilution of them is also used in our calculation. However the intermediate consumption is very small, because the production is not carried out in the Slovak territory, so only the trade margin as P.1 is taken into account for them. More information on this calculation is provided below in the table 7.65.

7.150 For two type of drugs marijuana and methamphetamine there was to determine the ratio of grams consumed by individual types of drugs, how many came from their production in the resident territory and how many came from abroad as imports. This ratio was determined on the basis of available information from regular reports presented by the anti-drug unit under the auspices of the Ministry of the Interior of the Slovak Republic, which provide information on captured individual types of drugs in the territory of Slovakia, with a determination of whether they are cultivated or manufactured in our territory or originated abroad. It is presented in the table 7.57. Therefore, this ratio was applied to marijuana and methamphetamine only. As concerns the other type of drugs such as Cocaine, MDMA and Heroin, they come from abroad only. As non-resident subjects are also users of drugs, export is also taken into account. More information on the export calculation is provided in the tables 7.66-7.67.

Marijuana

Table 7.57 Determination of ratio between domestic production and import

% of domestic production	37.49
% of import	62.51

Table 7.58 Consumption of marijuana in grams **in grams**

2021 - Marijuana	Total consumption in grams	Of which non-residents as consumers of drugs in grams	Of which HFCE (resident consumers) in grams
Total consumed grams of marijuana	12 138 569		
Consumed from the domestic production	4 551 259	4 573	4 546 686
Consumed from the Import	7 587 311	7 623	7 579 688
Purity factor = 86.25			
Import of net marijuana applying the purity factor	6 544 055		
Intermediate consumption related to import / Purchase of dried cannabis	1 043 255		

Table 7.59 Calculation of Output, Export and HFCE of marijuana

in €

		Expenditures due to consumption of drugs	
2021 – Marijuana	Total	Non-residents/export	Residents/HFCE
Output from domestic production	52 754 302	53 002	52 701 301
Intermediate consumption related to domestic production	8 253 318		
Import (applying the wholesale prices)	28 688 591		
Sold marijuana on street from abroad for the retail sale prices	87 945 623	88 358	87 857 265
Trade margin	59 257 033		
Intermediate consumption related to import / Purchase of dried cannabis*	226 039		

Table 7.60 Overview of P.1, P.2, B.1g, HFCE, P.6 and P.7 for marijuana

in €

Output	112 011 335
Intermediate consumption	8 479 357
HFCE	140 558 566
Export	141 360
Import	28 688 591
Value added due to output and trade margin	103 531 978

Methamphetamine

Table 7.61 Determination of ratio between domestic production and import

% of domestic production	16.5
% of import	83.5

Table 7.62 Consumption of methamphetamine in grams

in grams

2021 - Methamphetamine	Total consumption in grams	Of which non-residents as consumers of drugs in grams	Of which HFCE (resident consumers) in grams
Total consumed grams of methamphetamine	647 949		
Consumed from the domestic production	106 896	129	106 767
Consumed from the Import	541 053	653	540 400
Purity factor = 53			
Import of net methamphetamine applying the purity factor	286 758		

Table 7.63 Calculation of Output, Export and HFCE of methamphetamine

in €

		Expenditures due to consumption of drugs		Export of drugs
2021 - Methamphetamine	Total	by non-residents from domestic production/Export	HFCE (resident consumers)	Export from domestic production
Output from domestic production	7 040 133	8 494	6 953 758	77 881
Intermediate consumption related to domestic production	3 206 893			
Import (applying the wholesale prices)	11 214 602	25 528		
Sold marijuana on street from abroad for the retail sale prices	35 633 400	42 990	35 196 218	394 192
Trade margin	24 418 798	17 462		

Table 7.64 Overview of P.1, P.2, B.1g, HFCE, P.6 and P.7 for methamphetamine **in €**

Output	31 458 930
Intermediate consumption	3 206 893
HFCE	42 149 976
Export	523 556
Import	11 214 602
Value added due to output and trade margin	28 252 037

Intermediate consumption of marijuana and methamphetamine

As concerns the intermediate consumption of marihuana, the costs of indoor marijuana cultivation were taken into account. There includes the costs of buying marijuana seeds, consumed electricity for lighting, heating and water, purchase of light bulbs, costs on flower pots, soil, chemical sprays, fertilizers, etc.. All pieces of information were obtained mainly from the specialist articles available on internet. Resulting of this analysis, the enumeration of costs on production of 1 gram of marijuana determined on sale to final users was estimated. From professional articles, information is available about the possible highest possible level of THC in marijuana when grown in plants and cones, which is around 30%. Based on the drug monitoring reports, information is found about seized goods from retail stores, where the active substance is listed when sold on the street as THC. The share of this % THC to maximum achievable value of % THC can be assumed to be a potential dilution with technical cannabis - also confirmed by NAKA.

Table 7.65 Expert estimates of costs on growing of 1 gram of marijuana **in €**

Average costs on production of marijuana by type	The price per 1 gram of marijuana
Average cost on purchase of marijuana seeds	0.28
Average cost on consumption of electricity	0.21
Average cost of purchasing flower pots	0.44
Average cost of purchasing soil	0.36
Average cost on purchase of lighting equipment and lamps	0.42
Average cost on watering	0.006
Average cost on purchase of fertilizer during the plant growth phase	0.02
Average cost of purchasing of light bulbs for lighting and heat	0.07
Average cost on fixed rate per electricity point	0.004
Total costs on production of marijuana	**1.81**

7.151 Concerning the intermediate consumption of methamphetamine, information from the Internet about the price associated with the production of 1 gram of methamphetamine is taken into account. The intermediate consumption of meth mainly consists of costs for the purchase of precursors for its production, including mainly ephedrine, which is fully imported to Slovakia from abroad. Based on the special articles, domestic producers have had difficulty getting below 30 euros per gram of methamphetamine produced. Therefore, this amount was used in the calculation of intermediate consumption. The costs on purchase of ephedrine tablets from abroad are estimated around 10 Eur/1 gram of methamphetamine production.

7.152 Multiplying the consumed grams of marijuana or methamphetamine with price mentioned above the total amount of intermediate consumption is achieved.

Output of Cocaine/crack, MDMA – ecstasy and Heroin

7.153 The calculation of output for other types of drugs (Cocaine/crack, MDMA – ecstasy and Heroin) is presented as trade margin. It means the difference between the quantity of drugs imported from abroad multiplied by the retail price and the quantity of drugs imported from abroad multiplied by the wholesale price, taking into account the purity factor in the case of Cocaine and Heroin. The values for the trade margin/output of these drugs are presented in table 7.55

Table 7.66 Calculation of output of Cocaine/crack, MDMA – ecstasy and Heroin

Type of drug	Imported quantity of drugs (in grams)	Trade margin/Output (in €)
Cocaine/crack	833 867	56 457 448
MDMA – ecstasy	6 082 661	32 952 828
Heroin	487 312	23 035 997
Total	**7 403 841**	**112 446 273**

Calculation of export of drugs

7.154 The first step was to quantify the amount of drugs consumed in grams, in the same way as when estimating total drug consumption based on the number of drug addicts (in particular, regular users with drug habit, regular users which are addicted to drug - persons in treatment and recreational users). However, for this purpose, only non-residents were taken into account. Information on the number of non-residents for the estimate of regular users with drug habit is taken from the statistics of the Demographic and Social Statistics Section, where a breakdown by age is also available (the number in the range of 15-64 years was taken). To determine the number of recreational users, information was taken from tourism statistics (the number of foreign visitors to Slovakia aged 15-24 years). The last group of foreign persons who are addicted to drugs and are in the process of treatment is taken from the NCZI, where the structure of treated persons by residence is also available. Based on the above information, the consumption of drugs in grams by non-residents is calculated separately, which consists of domestic production and imports. The total volume in Euros was calculated by multiplying the consumed amount of the drug by its price. The presentation of the quantitative consumption of individual types of drugs in grams and in Euros by non-residents is presented in Tables No. 7.67 and 7.68.

Table 7.67 Quantification of drug consumption by non-residents from domestic production and from imports **in grams**

Type of drug	Total consumption by non-residents
marijuana/cannabis/hashish	12 196
Cocaine/crack	1 466
Methamphetamine	782
MDMA – ecstasy	6 211
Heroin	589
Total	**21 244**

Table 7.68 Quantification of drug consumption by non-residents from domestic production and from imports in €

Type of drug	Total consumption by non-residents
marijuana/cannabis/hashish	141 360
Cocaine/crack	147 071
Methamphetamine	523 556
MDMA – ecstasy	62 300
Heroin	33 108
Total	**907 395**

Household final consumption expenditure (HFCE)

7.155 For calculating of HFCE the following formula was used:

*Consumed quantity of drugs in grams * price of drug on street €/1g*

7.156 When calculating final household consumption, the amount of drug consumed by non-residents was taken into account in the case of marijuana and methamphetamine (consumption of grams of drugs by non-residents was deducted from the total consumed grams of drugs). The final consumption values are presented in Table 7.69.

Table 7.69 Calculation of household final consumption expenditure in €

Type of drug	2021
Marijuana/cannabis/hashish	140 558 566
Cocaine/crack	83 500 246
Methamphetamine	42 149 976
MDMA – ecstasy	60 954 393
Heroin	27 337 602
Total	**354 500 783**

7.157 The total values of relevant items recorded in the system of national accounts under illegal activities under N2 are presented in Table 7.70.

Table 7.70 Final values of output, intermediate consumption, household final consumption expenditure and value added for illegal activities with drugs in €

	2021
Output (total sales of drugs produced in SR plus trade margin)	**255 916 538**
Intermediate consumption	**11 745 206**
Household final consumption expenditure	**354 500 783**
Export	**907 395**
Import	**99 491 640**
Value added	**244 171 333**

Estimate of smuggling of tobacco products

7.158 When compiling estimates for smuggling of goods under N2, the estimates for smuggling of tobacco products and smuggling of alcohol are taken into account in the conditions of the Slovak Republic. Method from the supply side is used for both types of smuggling.

7.159 The starting point for the calculation of smuggling of tobacco products is the value from the Financial Directorate of the Slovak Republic, from where we get the total value of smuggled cigarettes in € for the year. This value was calculated by experts from the Financial Directorate as the captured quantity of smuggled goods at the border in kg multiplied by the FOB price. This value represents imports of smuggled tobacco products. After dividing the financial leakage in the context of smuggled tobacco products by the FOB price, we obtained the value of the number of cigarettes in pieces, which we then multiplied by the weighted average price (market price) for 1 piece of cigarette. The difference between the market value (the value of household final consumption expenditure) and the value calculated by the Financial Directorate of the Slovak Republic in the form of quantified financial leakage (imports) represents our output. All production, including imports, was consumed in domestic household final consumption expenditure.

7.160 The value for the weighted average price of cigarettes for the calendar year 2021 is taken from the Financial Directorate of the Slovak Republic which, pursuant to § 40, tab. 4 of Law No.106/2004 Coll. on Excise Duty on Tobacco Products, calculates this value and submits it to the Ministry of Finance of the Slovak Republic on a regular annual basis. The Financial Directorate of the Slovak Republic communicates the weighted average price of cigarettes calculated per 1 000 cigarettes to the Ministry of Finance of the Slovak Republic. The weighted average price of cigarettes shall be calculated as a ratio, where the numerator is the sum of individual multiplications of the relevant price of a consumer packet of cigarettes and the relevant quantity of consumer packets of cigarettes with the same number of pieces in a consumer packet put into tax free circulation in the tax territory for the relevant calendar year at this price, and the denominator is the total quantity of cigarettes put into tax free circulation in the tax territory for the relevant calendar year; the weighted average price of cigarettes shall be converted into 1 000 pieces of cigarettes.

7.161 The algorithm calculation of output is presented in the table 7.71 bellow.

Table 7.71 Calculation of output and import for smuggled tobacco products **in €**

1	Number of smuggled cigarettes in pieces	=3/2	218 364 883
2	Price free on board €		0.11
3	Total value of smuggled cigarettes €		24 020 137
4	Weighted average price of 1 cigarette		0.156
5	Value of sold cigarettes €	=1*4	34 064 922
6	**Output for smuggled tobacco products (from captured goods)**	**=5-3**	**10 044 785**

7.162 Since the value of the production of smuggled cigarettes represents only the volume of intercepted goods, an expert estimate in the form of a grossing up to the total smuggled volume is necessary. To estimate this percentage, information from the 2017 project SUN (a study of the illicit cigarette market in the European Union, Norway and Switzerland) is used, which provides an expert estimate of the percentage of smuggled tobacco products in Slovakia to

the total consumption of tobacco products in Slovakia. Based on this percentage, we calculated the potential total volume for smuggling and multiplied it by the total value of household expenditure in the sector (Consumption of household (COICOP 02.2)). The share of the estimated output based on real capture to the total value of smuggling is approximately 30%. Applying this percentage to the values from the capture, we constructed an expert gross-up of 70% in order to get the total amount of smuggled tobacco products. The numerical calculation is presented in more detail in Table 7.72.

Table 7.72 Output calculation after grossing-up on total amount of smuggled tobacco products

in €

7	Number of smuggled cigarettes in pieces	=9/8	727 882 945
8	Price free on board in €		0.11
9	Total value of smuggled cigarettes in €	=0.7*3	80 067 124
10	Weighted average price of 1 cigarette		0.156
11	Value of sold cigarettes in €	=7*10	113 549 739
12	**Total output for smuggled tobacco products**	**=11-9**	**33 482 615**

7.163 The estimate of intermediate consumption is constructed by multiplying the value of output for smuggled tobacco products by a percentage, which is calculated as the ratio of intermediate consumption to output compiled from Database Roč 3 for sole traders in the household sector S.14. This share represents 73.8% in 2021.

7.164 The final values of output, intermediate consumption, mixed income, household final consumption expenditure and imports are presented in Table 7.73.

Table 7.73 Recording of tobacco smuggling in NA **in €**

Output for smuggled tobacco products	33 482 615
Intermediate consumption	24 702 016
Gross value added	8 780 599
Mixed income	8 780 599
HFCE	113 549 739
Import	80 067 124

7.165 Under the conditions of the SR, we do not take into account the export of smuggled goods.

Estimate of smuggling of alcohol products

7.166 The principle of constructing an estimate of alcohol smuggling is the same as the one used in calculation of the output for tobacco products.

7.167 The starting point for the calculation of alcohol smuggling is taken from the Financial Directorate of the Slovak Republic, from where we get the total value of smuggled alcohol in € for given year. This value has been calculated by experts from the Financial Directorate of the Slovak Republic as the intercepted quantity (in hl) of smuggled goods at the border multiplied

by the FOB price. This value represents import of smuggled alcohol. After dividing the value of the financial evasion for smuggled alcohol by the FOB price, we obtained the value of the number of litres, which we then multiplied by the weighted average price (market price) for 1 litre of alcohol. The difference between the market value (the value of household final consumption expenditure) and the value from the Financial Directorate in the form of the quantified financial evasion (import) represents the output. All production, including import, was consumed in household final consumption expenditure.

7.168 The value of the weighted average price of alcohol for the calendar year 2021 is taken from the price statistics as the average price of selected types of alcohol per litre. In 2021, this average price is 28.20 Eur/litre.

7.169 The algorithm calculation of output is presented in the Table 7.74 below.

Table 7.74 Calculation of output and import for smuggled alcohol products **in € / litres**

1	Quantity of smuggled alcohol in litres	=3/2	858
2	Price free on board in €		10.8
3	Total value of smuggled alcohol in €		9 270
4	Weighted average price of 1 litre of alcohol		28.2
5	Value of sold alcohol in €	=1*4	24 202
6	**Output for smuggled alcohol products (from interceptions)**	**=5-3**	**14 933**

7.170 Since the value of the production of smuggled alcohol represents only the volume of intercepted goods, it is necessary to make an expert estimate in the form of a grossing-up of the total smuggled volume. As there is no information available on the percentage of smuggled alcohol in total consumption, the same percentage as for cigarettes is used, calculated on the basis of information from the SUN project. This represents a share of approximately 30%. By applying of this percentage to the values from interception, we have constructed an expert estimate in the level of 70% in order to get the total volume of alcohol smuggling. The numerical calculation is presented in more detail in Table 7.75.

Table 7.75 Output calculation after grossing-up on total amount of smuggled alcohol products

in € / litres

7	Quantity of smuggled alcohol in litres	=9/8	4 291
8	Price free on board in €		10,8
9	Total value of smuggled alcohol in €	=0.7*3	46 348
10	Weighted average price of 1 litre of alcohol		28.2
11	Value of sold alcohol in €	=7*10	121 011
12	**Total output for smuggled alcohol**	**=11-9**	**74 663**

7.171 The estimate of intermediate consumption is constructed by multiplying the value of output for smuggled alcohol by the percentage share, which is calculated as the ratio of intermediate consumption to output compiled from Database Roč 3 for sole traders in the household sector S.14. This share represents 73.8% in 2018.

7.172 The final values of output, intermediate consumption, mixed income, household final consumption expenditure and imports are presented in Table 7.76.

Table 7.76 Recording of alcohol smuggling in the NA **in €**

Output for smuggled alcohol	74 663
Intermediate consumption	55 084
Gross value added	19 579
Mixed income	19 579
HFCE	121 011
Import	46 348

7.173 Under the conditions of the SR, we do not take into account the export of smuggled goods.

7.1.3.3 Income in kind, tips and gratuities

7.174 Within the Slovak national accounts the adjustments for tips, standing timber and income in kind are made.

Income in kind

Recording of income in kind in the national accounts system

7.175 Within the national accounts of Slovakia the income in kind is recorded consistently in calculating GDP from the production, expenditure and income side. Total amount of income in kind is included in wages and salaries (D.11) within income approach of GDP. The main sources for evaluating wages in kind are statistical business surveys and administrative data as it is described in more detail in Chapter 4.7.

7.176 The following types of income in kind were identified and treated according to ESA 2010 §4.05:

- *Meals and drinks (§4.05a)* – provision of employees with a daily meal or a refund in the form of meal vouchers,
- *Housing and accommodation services (§4.05b)* – provision of employees with accommodation either at discounted price or free of charge,
- *Uniforms and other special clothing (§4.05c)* – clothing that can be used at work as well as outside of the workplace, except the special clothing used only at work,
- *Services of vehicles (§4.05d)* – provision of company cars for private use,
- *Own produced goods and services (§4.05e)* – e.g. free travel tickets for employees of railways, meals provided to employees by restaurant etc.,
- *Contributions to sports, recreational and cultural events (§4.05f),*
- *Transportation to and from work (§4.05g),*
- *Loans to employees at reduced rates of interest (§4.05k).*

7.177 The exhaustiveness adjustments (N7) had to be made in production approach of GDP for own produced goods and services used for income in kind. Where an enterprise provides its employees with own products at reduced prices, the revenues for the sale of these products are in the other revenues of that enterprise. These revenues do not enter the calculation of output. If the company provides employees with own products completely free, this part is also not charged to items that would enter the output (this is charged in class 622 - activation of intra-corporate services). However the costs of materials and services related to the production of these products are recorded as intermediate consumption. Thus no part of the income in kind generated from the own production process enters into the output calculation and therefore it is necessary to estimate these items.

7.178 The adjustments (N7) were made in P.1 for sectors S.11, S.12, S.13 and S.14. Within income approach the adjustment was made in D.11n for sector S.13 and the same amount was recorded within expenditure approach (P.31). The treatment of the exhaustiveness adjustments in sectors for relevant elements of income in kind and GDP methods is summarized in Table 7.77.

Table 7.77 Overview of exhaustiveness adjustments (N7) for income in kind

Type of income in kind	Income approach (D.11n)	Production approach (P.1)	Expenditure approach (P.31)
Meals and drinks (§4.05a)	S.13	S.11, S.13, S.14	S.13
Housing and accommodation services (§4.05b)	S.13	S.11, S.13	S.13
Services of vehicles (§4.05d)	S.13	S.11, S.12, S.13, S.14	S.13
Own produced goods and services (§4.05e)	S.13	S.11, S.12, S.13, S.14	S.13
Loans to employees at reduced rates of interest (§4.05k)		S.12	

The treatment of the borderline cases between income in kind and intermediate consumption

7.179 According to ESA 2010 §4.07, the expenditure by employers necessary for the employers' production process should be excluded from wages and salaries. According to the accounting practice in Slovakia, allowances for business travelling of employees are charged in accounting class 512 – travel costs, which enters intermediate consumption. The expenses for representation are charged in class 513 - representation costs, which also enter intermediate consumption.

7.180 All the other items from § 4.07 are charged in class 527- statutory social costs or 528- other social costs. To ensure that these items are included in intermediate consumption (and thus not in wages and salaries), these cases are treated within the explanatory note for the item "other costs included in intermediate consumption" in the survey module 178. At the same time, as these items are charged outside the accounting class for wage costs, it is ensured that they do not enter into the calculation of wages and salaries.

7.181 On the other hand, the expenditures of employers treated as income in kind are supposed to be recorded in the module 187 from which the items enter into the wages and

salaries in kind. The borderline cases are treated in the explanatory notes for this module (e.g. only the clothing that can be used at work as well as outside of the workplace is recorded in module 187 while the clothing and uniforms used only at work are recorded in module 178 as intermediate consumption).

The treatment of purchased and own produced part of income in kind

7.182 Generally the purchased part of income in kind is not included in the intermediate consumption. Similarly to the income approach, the expenditure approach includes all of the income in kind, the purchased as well as own produced part, and it is recorded in final consumption of households. The output in the production approach already includes the part that was purchased by the company (produced by another company) and provided to its employees as income in kind. The company that produced the product recorded it as output and production costs recorded in intermediate consumption. The units that have purchased income in kind do not put these purchase costs into intermediate consumption.

7.183 An exhaustiveness adjustment N7 for the value of own produced products and services by a company that are transferred as income in kind to its employees belonging to the output for all sectors of the economy was done except for the non-profit institutions serving households, because of S.15 does not produce income in kind for its employees, but all produced products and services are provided to households.

Income in kind within production approach

Sector S.11:

7.184 Regarding the sector of non-financial corporations S.11, the following types of income in kind were considered for exhaustiveness adjustments of P.1:

- Meals provided free of charge or at reduced prices to employees in hotels and catering establishments as well as in agriculture
- Products and services produced as own account production
- Company cars for private use

7.185 Data for quantification of these items are available in annual statistical surveys for large and small companies (modules 187 and 178a). Concerning the food provided free or at reduced prices, SO SR have taken into account the data for divisions NACE 55 and 56 (accommodation and catering services). The survey item "meal vouchers and food free of charge" was taken due to the assumption that hotels and catering establishments record there the own produced meals for their employees. Moreover, according to the Slovak legislation, in the Labour Code it is stated that the employer is obliged to contribute 55% of the meal price. It means that the reported figure is 55% of the total meal price (subsidized part) and thus the data need to be increased by 45%, which the employee must pay for food.

7.186 For the products and services produced as own account production, the total value of survey item with the same name was taken. This item includes also the own produced food provided to the employees in agriculture. The value for company cars for private use was taken from the relevant item of income in kind surveyed in business surveys.

7.187 The overall estimate for own produced income in kind needs to be supplemented by mark-up. For quantification of mark-up the following formula was used:

Mark-up = (B.2n + B.3n) / (P.2+ D.1 + D.29 + (-D.39) + P.51c)

The estimated values of exhaustiveness adjustments for sector S.11 and reference year 2021 by individual items of income in kind is presented in Table 7.78.

Sector S.12:

7.188 Regarding the sector of financial corporations S.12, the following types of income in kind were considered for exhaustiveness adjustments of P.1:

- Discounts from own products, reduced fees and product rates
- Company cars for private use

7.189 The total value of income in kind is surveyed by annual statistical surveys Pen 5-01 and Poi 5-01. Due to the fact that detailed division of this volume is not at disposal, for determining of detailed structure the information from statistical survey ÚNP 1-01 (Annual survey of full labour costs) for industry K (financial and insurance activities) were used. This structure was applied on total volume of income in kind separately for data from statistical surveys Pen 5-01 and Poi 5-01.

7.190 The overall estimate for own produced income in kind needs to be supplemented by mark-up. For quantification of mark-up the following formula was used:

Mark-up = (B.2n + B.3n) / (P.2+ D.1 + D.29 + (-D.39) + P.51c),

where the data from industries NACE 64 and 65 were taken into account. The estimated values of exhaustiveness adjustments for sector S.12 and reference year 2021 by individual items of income in kind is presented in Table 7.68.

Sector S.13:

7.191 In the sector of general government S.13, the following types of income in kind were considered for exhaustiveness adjustments of P.1:

- Meals provided free of charge or at reduced prices to employees by own canteen of employer
- Accommodation provided free of charge or at reduced prices
- Products and services produced in own account production – free transport tickets
- Company cars for private use

7.192 The employer is obliged to provide employees with meal or with a financial compensation in the form of meal vouchers or gastro cards. However, when the employer provides the service in an own canteen, the expenditure on energies, material and labour is recorded along with the additional payment from employees (maximum 45% of the meal price) but the value of catering service (the subsidized part, minimum 55% of the meal price) is not

recorded within the compensation of employees in kind. This item was quantified and added to the output as an exhaustiveness adjustment.

7.193 The estimation of this item starts with the calculation of total catering entitlements based on the number of employees in general government sector, number of annual working days and the value of the meal allowance (measures of the Ministry of Labour and Social Affairs of SR). For the reference period, as assumed, the most of the meal allowances are provided by meal vouchers, which are recorded in the budget reporting system under the item EKRK 637014 in the amount paid by the employer. SO SR assumes that a substantial part of the liabilities is resolved this way. The difference between the calculated entitlements and the recorded entitlements is considered to be the value of catering services provided by own canteens. These services were provided free of charge and thus are not recorded as revenue - employees did not pay. On the other hand, the costs of catering services, wages, purchase of energy and raw materials are recorded as expenditure. The calculation steps for this exhaustiveness adjustment is presented in Table 7.78:

Table 7.78 The calculation steps for N7 adjustment – catering services by own canteens

Row	Item	Unit	Value
1	Number of employees – S.13	persons	448 514
2	Annual working days	days	251
3	Vacations, sick leaves (without meal entitlement)	days	46
4	Meal allowance rate	Eur	5.1
5	Employer´s contribution to meals (subsidized part)	%	0.55
6=1*(2-3)*4*5/1000	**Total catering entitlements**	thd. Eur	**257 906**
7	**Recorded catering entitlements** (FIN1-12 statement)	thd. Eur	**188 695**
8=6-7	**Catering services by own canteens – S.13 (N7)**	thd. Eur	**69 211**

7.194 Regarding the item of housing and accommodation services, the analysis has showed that there is only one unit providing accommodation to the members of armed forces at the preferential rates. Using the information on revenue collected on accommodation costs from the annual report of the identified unit for the monitored period the value of the income in kind was estimated. The calculated value was further put into relation with the actual revenue from rental declared by the unit. The average value for all government employees was calculated. This amount of income in kind was multiplied by the number of employees of S.13.

7.195 The item of company cars for private purposes is composed of two parts. The first reflects the occasional private use of vehicles which were intended only for business purposes. The value of adjustment is estimated as 3 - 3.5% of the total expenditures on operation costs for company cars (petrol, oil, maintenance costs, insurance etc.). The second part reflects the use of company cars for private purposes mostly by managers of institutions. The value of adjustment was calculated using the estimates for number of cars, the car life-expectancy in line with assumptions used in PIM method and the total value of operation costs. The total value of costs was split between business and private use as 25% for business use and 75% for private use.

7.196 Sector S.13 include public transport corporations which provide transportation service free of charge to their employees. Using annual reports of the companies the number of

employees was determined eligible to receive this compensation in kind. The value of the compensation was determined on actual price of the annual ticket. In addition to that the value of compensation was increased in order to reflect benefits received for family members – for spouse reduced ticket and free traveling for children (1.5 per employee). The value was further increased by 20% to capture the fact that public transportation system is also present in smaller towns and employees probably receive the same benefits. In case of railway employees the similar approach was used. The total number of employees was determined from annual reports of the companies. Since there is no information available on benefits provided in free travelling to own employees, the average value of tickets used for public transport operators was used. With same assumptions applicable to family members were used as for bus public transport operators. The final value of compensation in kind was further increased by 10% in order to reflect the fact that the system provides additional benefits when travelling abroad.

7.197 The estimated values of exhaustiveness adjustments for sector S.13 and reference year 2021 by individual items of income in kind is presented in Table 7.78.

Sector S.14:

7.198 In the sector of households S.14, the following types of income in kind were considered for exhaustiveness adjustments of P.1:

- Meals provided free of charge or at reduced prices
- Products and services produced in own account production
- Company cars for private use

7.199 The data for quantification of these volumes are available from combined Database Roč 3 on the physical persons not registered in the business register but no breakdown of total wages in kind into the individual types is at disposal. The estimates were made according to the ratio of volume of income in kind to total volume of wages and salaries in sector S.11. To calculate the above mentioned types of income in kind relevant for sector S.14 the shares of these items are taken from sector S.11. Concerning the meals provided to employees of hotels and restaurants, the same assumption is valid as for sector S.11, i.e. the employer is obliged to contribute 55% of the meal price and thus the data has been increased by 45% for obtaining the total meal price.

7.200 For quantification of mark-up the following formula was used:

Mark-up = (B.2n + B.3n) / (P.2+ D.1 + D.29 + (-D.39) + P.51c)

7.201 Data for SK NACE 55 and 56 were taken into account for the calculation of mark-up for food and accommodation, and sections A, B and C of SK NACE were taken into for own-account products and services. The estimated values of exhaustiveness adjustments for sector S.14 and reference year 2021 by individual items of income in kind are shown in Table 7.79.

Recording of income in kind through the GDP methods

7.202 Overview of the exhaustiveness adjustments (N7) by individual sectors and the types of income in kind incorporated in the production approach (P.1) is presented in Table 7.79.

Table 7.79 Exhaustiveness adjustments (N7) for income in kind by sector in thd. €

Items of income in kind	S.11	S.12	S.13	S.14	Total (+P.1)
Meals provided free or at reduced prices	16 605		69 211	2 239	88 055
Own produced products and services	1 672	501	15 205	538	17 916
Housing and accommodation services in SKNACE 55			821		821
Discount from interest by providing loans					0
Use of vehicles for private purposes	25 738	2 420	6 683	5 398	40 239
Items total	44 015	2 921	91 920	8 175	147 031
Mark up					0
Mark up for reduced prices of food	313			58	371
Mark up for own produced products and services	50	122		49	221
Mark up for accommodation free and at reduced prices					0
Mark up for reduced interests					0
Mark up for use of vehicles for private purposes	3 256	540		714	4 510
Mark up total	3 619	662	0	821	5 102
Total (N7 – income in kind)	47 634	3 583	91 920	8 996	152 133

7.203 Overall recording of income in kind (N7) by GDP method and individual sector for year 2021 is presented in Table 7.80.

Table 7.80 Recording of income in kind (N7) by GDP method and institutional sector in thd. €

2021	S.11	S.12	S.13	S.14	Total
Production approach - P.1 (N7)	47 634	3 583	91 920	8 996	**152 133**
Expenditure approach - P.31					
Income approach - D.11n (N7)			91 920		**91 920**

Tips

7.204 The 2024 Infostat survey on tips was conducted using a standardized interview technique. The basic unit consisted of 4 857 860 inhabitants of the Slovak Republic aged 15 and over. The sample was selected by free quota selection sampling with random selection in the last step. A total of 989 questionnaires were submitted for processing, representing an 84.42 % return rate out of the planned 1 200 interviews. One respondent "represents" 4 633 inhabitants of the Slovak Republic from the observed basic unit. The lower return rate was due to the overlapping data collection dates and the extension of measures to slow down the ongoing COVID-19 pandemic in Slovakia, which prevented interviewers from continuing to collect empirical data.

7.205 The survey measured the amount of tips paid by the population for services provided in barbershops, hair salons, beauty salons, pubs, restaurants, buffets, hotels, hostels and by taxi drivers. Household expenditure on tips was tracked for 3 months (October to December 2023) that is why the seasonality of similar purchases from household budget survey was used to calculate the annual average spending of individual households. The total annual expenditures on tips of all households in 2023 were obtained by recalculation of the average expenditure on tips of 1 household to the total number of managed households. Household expenditures on tips for 2020-2022 was estimated based on trends identified in the relevant expenditure items

of the Household budget survey (HBS). In view of the measures implemented regarding the Covid-19 pandemic, the production growth rates in the relevant industries were also incorporated into the calculation of household expenditures on tips in 2020 and 2021.

7.206 Tips paid by households to providers of each service in excess of the asking price went to the non-financial corporations sector S.11 and the households sector S.14. Estimates of annual household expenditure on tips are broken down between the non-financial corporations sector (S.11) and the sector of households (S.14) classified to the relevant industries (NACE) on the basis of the volume of output of the industries in these sectors as follows:

- We find the share of output in NACE 4932 (taxi services) in total NACE 49 and of output in NACE 9602 (hairdressing and beauty services) in total NACE 96 from data sources Roč 1-01, Roč 2-01 and administrative data sources such as Úč POD 2-01, Úč MUj 2-01 for the S.11 sector and from administrative data (Úč FO 1-01) for the S.14 sector. This share has been applied then to the output of NACE 49 and 96 in the accounts by industry, in sectors S.11 and S.14. Subsequently, the calculated share of output in NACE 49 (land transport) and NACE 96 (other personal services) industries in sectors S.11 and S.14 from the accounts by industry was used to breakdown the households' expenditure on tips into the respective sectors.
- The share of total output in the given industries of sectors S.11 and S.14 from the accounts by industry has been used to break down household expenditure on tips in NACE 56 (restaurants and bars) and NACE 55 (accommodation) into sectors S.11 and S.14.

Table 7.81 Household expenditure on tips **in thd. €**

Tips for services	2021
In barbershops, hair salons, beauty salons	24 090
In pubs and restaurants	4 225
In hotels and hostels	10 250
For taxi services	11 114
Total	**87 680**

Table 7.82 Household expenditure on tips paid to sector S.11 **in thd. €**

NACE	2021
96 – in barbershops, hair salons, beauty salons	6 246
56 – in pubs and restaurants	29 988
55 – in hotels and hostels	9 208
49 – for taxi services	4 265
Total	**49 707**

Table 7.83 Household expenditure on tips paid to sector S.14 **in thd. €**

NACE	2021
96 – in barbershops, hair salons, beauty salons	17 844
56 – in pubs and restaurants	12 237
55 – in hotels and hostels	1 042

49 – for taxi services	6 849
Total	**37 973**

7.207 Tables 7.70 and 7.71 above present the household expenditure on tips paid to the S.11 and S.14 sectors, which represents the value of output in these sectors for tips (N7) in 2021.

7.208 In the case of the expenditure approach, this amount has been recorded in the same amount as household expenditure within household final consumption expenditure and under wages and salaries in the income approach.

7.209 In Slovakia, according to the law, service charges (tips, gratuities, unclaimed expenses for goods or services provided) are not considered part of the price of the goods or services and are not considered revenue for the goods or services provided, and therefore are not subject to recording in an electronic cash register and do not need to be listed on the cash register receipt.

7.210 This does not mean that tips are not taxed. In context of the law, it is consider as an income that is subject to tax and not exempt from tax. The entrepreneur, a physical person, includes this income in the income tax base and the entrepreneur, a legal entity, declares this income as part of the tax base of the legal entity. Even if the tip is in fact redistributed to the employees, it represents taxable income for them, which the employer should tax as part of the employee's taxable wages and, at the same time, include this amount in its tax expenses as part of the wage costs. In this case, an adjustment of N7 would be made in the NA only on the production side and in the household final consumption expenditure on the expenditure side, since in income approach this amount would have already been captured and recognized in the employer's payroll. However, in reality and in common practice, such a procedure is mostly not applied because the tip income is not declared and therefore not subject to tax and so is paid to employees in cash. Therefore, in the NA we make an adjustment in both N7 and wages within the income approach.

7.211 If tips are paid directly by the employer for a business purpose, this value is not included in the employer's costs and therefore, it is also not in intermediate consumption, since all expenses must be supported by receipts (including tax), where the value of the tip is not listed. In practice, however, it is possible for an employer, whether a legal entity or a natural person, to pay tips but not include the value in the company's expenses, treating them instead as a regular expense by the natural person from their own account. This amount is included in the N7 estimate and recorded in the NA within output, HFCE and wages in all three GDP approaches.

7.212 In practice, it is also common for a business/restaurant to charge a so-called "table charge" in addition to the final price of the product, which in fact does not represent a tip. This amount is automatically added to the final price of the product and is considered a "service charge".

Standing timber

7.213 The increase in the value of standing timber inventories for the sector of non-financial corporations is elaborated by the Forestry Research Institute in Zvolen. This information is at

disposal on annual basis. The increase of standing timber consists of the difference between the „total current increase“ and the „actual timber harvesting“. „Total current increase“ is the increase of timber in thd. m^3 and the „actual timber harvesting” represents the amount of standing timber, which has been cut for the purposes of sale, including the losses of timber within the harvesting technologies.

7.214 The value of increase of standing timber (in EUR) is the multiplication of the increase in timber stock in thd. m^3 by the price of wood on the stump in EUR. This value is taken directly from the Forestry Research Institute. The standing timber is recorded in NACE 02 – Forestry under 1-digit level A NACE industry, see the Table 7.84 below.

Table 7.84 Standing timber **in thd. €**

NACE	Standing timber
A	110 700

7.1.3.4 Use of fiscal audits

7.215 When estimating of exhaustiveness, the use of quantitative and qualitative information from tax audits is required according to the Commission Decision. For this reason, the SO SR regularly addresses to Financial Administration of the Slovak Republic (hereinafter FA SR) with a request for providing the estimates related to tax evasions. The FA SR performs regular tax inspections within its competence. Based on this information the SO SR is trying to compile the appropriate estimates for determination of N6 for both the non-financial corporations (S.11) and sole-proprietors (S.14).

7.216 Subsequently, requested information on the number of controlled subjects and data on the financial amounts of tax evasion was provided to the SO SR for the period 2019 – 2023. The data were also provided at 1-level of SK NACE breakdown and also broken down into legal (S.11) and natural persons (S.14). As a part of the table the data with percentages of effectiveness rate found on the basis of audit controls were also included broken down to 1-level of SK NACE separately for legal and natural persons. Data in this breakdown allowed SO SR to identify more accurately the levels of tax evasion by individual institutional sectors.

7.217 The values from financial controls carried out by the FA SR mainly focus on business entities in S.11 and only to a small extent on sole proprietors in S.14. For this reason, the results found for sole proprietors are not usable for the overall estimate of the distortion of value added at all. The number of tax entities inspected by FA SR for years 2019-2023 separately for S.11 and S.14 sector is presented in the table below.

Table 7.85 Number of tax entities inspected by FA SR

Year	Number of tax entities inspected	Business entities (S.11)	Sole proprietors (S.14)
2019	6 402	5 559	843
2020	6 671	5 922	749
2021	6 034	5 271	763
2022	4 819	4 162	657
2023	4 470	3 650	820

7.218 The average amount of distortion of value added per 1 entity in S.11 sector is calculated as a ratio of total amount of tax evasion findings and the number of business entities. As can be seen from the numbers in the table, the trend is decreasing from 2019 to 2021 which confirms our current estimates of N6 calculated by other methods. Unfortunately, this data cannot been used for the estimation of total figure N6, since we do not know the parameters for determination of grossing-up on a whole population. Information regarding the implementation of tax audits by the FA SR is not random, but targeted, focusing on specifically selected entities. This list of audited entities is created based on the internal rules of the FA SR.

Table 7.86 Calculation of average distortion per 1 entity in S.11 based on tax evasion findings

Year	Financial findings during inspections for business entities (1) in Eur	Number of business entities (2)	Ratio =(1)/(2)
2019	758 206 272	5 559	136 393
2020	694 540 521	5 922	117 281
2021	612 188 295	5 271	116 143
2022	407 859 938	4 162	97 996
2023	408 678 295	3 650	111 967

7.219 There are several reasons why it is not possible to compile qualified estimates within N6 based on data from the FA SR. The percentage of effectiveness is volatile from year to year because it is related to determining the selection of units that will be audited in a given year. Furthermore, it is not very accurate in NACE breakdown, because we do not know how many units represent the value within specific NACE.

7.220 Therefore, the SO SR decided to not take into account the results from this data source but rather use the assumptions based on on-line survey carried out in cooperation with Slovak Chamber of Auditors for units in S.11 as it is described in more detail within the part 7.1.1. under the N6 - Misreporting by the producer.

7.1.3.5 Recommendations of various GNP and GNI Task Forces

7.221 The particular recommendations of task forces have been implemented in the appropriate extent into the practise of national accounts of the SR compilation.

7.1.3.6 Estimate of tax evasion/fraud

7.222 In accordance with Commission Decision 98/527/EC, Euratom on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts), which, as of 5 December 2023, was replaced by Commission Implementing Regulation (EU) 2023/2493 of 15 November 2023 on the treatment for national accounts purposes of the non-collected VAT due to VAT fraud and due to insolvency (the discrepancy between theoretical VAT receipts and actual VAT receipts) for the application of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices, Council Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from VAT (version valid until the end of 2020), the ESA 2010 methodology, and the Guide on Theoretical VAT – Practical Guidelines for enhanced comparability across countries (November 2023

edition), as part of exhaustiveness adjustments for non-collected VAT due to VAT fraud „without complicity“ and due to insolvency, the Statistical Office of the Slovak Republic has included, in its national accounts, the value of VAT evasion „without complicity“, including VAT evasion due to the insolvency of the seller, as a basis for estimating N6.

7.223 The calculation of VAT fraud „without complicity“, including the quantification of non-collected VAT also due to insolvency, is described in Table 7.87.

Table 7.87 Calculation of VAT fraud “without complicity”

VAT rates (valid in 2021)	**10 % 20 %**
Value of initial theoretical VAT	in thd €
Total	9 064 247
of which:	
Household Final Consumption Expenditure (in domestic concept)	5 692 194
Gross Fixed Capital Formation of the sector S.1_S.1	973 422
Intermediate consumption of the sector S.1	2 279 351
Social transfers in kind purchased by the sectors (S.13+S.15)	119 280
Actual VAT receipts based on time-adjusted cash (option 2)	7 494 069
Difference / VAT gap:	1 570 178
VAT fraud „with complicity“	
of which:	
Undeclared work	570 319
Moonlighters (were excluded from HFCE/FCH)	
VAT fraud „without complicity“	**999 859**
of which:	
ad hoc cancellations of VAT claims in cases of insolvency	145 762
Weighted average rate of VAT for 2021	18.8449%

Estimate of tax evasion

7.224 The basis for estimating the initial theoretical VAT in a given year is the applicable national and European VAT legislation (i.e., Act No. 222/2004 Coll. on Value Added Tax and Council Directive 2006/112/EC, Euratom on the common system of VAT) and the calculation framework of the WAR tables (recommended in the Guide on Theoretical VAT, described in more detail in Council Regulation (EEC, Euratom) No. 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from VAT, in the version in force before 2021).

7.225 The VAT Act defines: the subject of the VAT, the concept of a taxable person and taxable transaction, the conditions for VAT registration (calculation of turnover and the amount of the mandatory registration turnover threshold for VAT payers: EUR 49 790 until 2025), the calculation of the VAT base, the VAT rates (valid during the period of effectiveness of the current Amendment to the law), transactions/activities exempt from VAT, the conditions for exercising the right to full or proportional deduction of VAT by a taxable person, special arrangements for the application of the VAT (e.g., in the case of providing travel services), the

obligations of persons liable to pay the VAT, and, in Annexes No. 7 and No. 7a, specifies the goods and services subject to the reduced VAT rate.

7.226 The main source of data for estimating the initial theoretical VAT is the unbalanced supply and use tables (hereinafter referred to as SUT) in a commodity–industry structure, compiled in accordance with the ESA 2010 methodology (approximately 570 products of the CPA 2008 classification × 88 divisions of the NACE Rev. 2 classification for individual sectors of the economy). Within the SUT, the following categories enter into the calculation: on the supply/resources side: Production (P.1) for sectors S.11 to S.15, on the use side: Intermediate consumption (P.2) for S.11 to S.15, Gross fixed capital formation – GFCF (P.51g) for S.11 to S.15, Household final consumption expenditure – HFCE (in the domestic concept according to the CPA classification), and NPISH final consumption expenditure – NPISH FCE (D.632) for S.13 and S.15 according to the CPA classification. For the 2021 estimate, SUT 2021 data valid as of the revision from 09_2024 were used. Secondary data sources: for the purpose of improving the quality of the estimate, the Statistical Office of the Slovak Republic (SO SR) uses: data from the calculation of compensation for small exempt firms with turnover above EUR 10,000 in 2021 (in accordance with Articles 288–294 of the VAT Directive; source: SO SR); data from the calculation of compensation for the domestic part of international passenger transport exempt from VAT (in accordance with Article 390 of the VAT Directive; source: Ministry of Finance of the Slovak Republic – MF SR); data from the background material for the compilation of the Tourism Satellite Account (source: SO SR); national accounts data relating to the grey/non-observed economy – N1 to N6 (source: SO SR), for determining estimates of the % shares of goods subject to a reduced VAT rate within CPA items subject to a mixed VAT rate: Statistical report Priem P 6-01 (Annual report on the production of industrial products and services); Report Ryby (MPRV SR) 1-04 (Quarterly report on the processing of fishery and aquaculture products); Report Ceny Poľ NC 1-12 (Monthly report on prices of agricultural products) and data from the database of the National Health Information Centre (NCZI) regarding medical devices and special medical materials.

7.227 In 2021, the following apply under Slovak VAT legislation:
Standard VAT rate – 20%,
Reduced VAT rate – 10%

7.204 Transactions/activities exempt from VAT are specified in Act No. 222/2004 Coll. on VAT, effective from 1 May 2004, as amended (specifically §28 - §48 of the Act) and in Annexes No. 7 and No. 7a of the Act, a list of goods and services with a reduced VAT rate.

Estimation of the initial theoretical VAT

7.228 In accordance with the Commission Decision and the WAR calculation framework applied for the purposes of estimating theoretical VAT receipts, the following steps are undertaken:

- harmonisation of the VAT base with the current legislation, i.e. identification of all transactions that are not subject to non-deductible VAT:
  - Household final consumption expenditure (HFCE) – in the domestic concept
  - Intermediate consumption (P2) of exempt sectors S.13 and S.15
  - Intermediate consumption (P2) of other market sectors S.11, S.12, and S.14
  - Gross fixed capital formation (GFCF) of exempt sectors S.13 and S.15
  - Gross fixed capital formation (GFCF) of other market sectors S.11, S.12, and S.14
  - Final consumption expenditure of non-profit institutions serving households (NPISH

- application of the appropriate VAT rate to each transaction constituting the VAT base (each CPA item, for the given category of expenditure, is assigned the applicable standard/reduced/mixed/exempt VAT rate in force for the year)
- implementation of specific adjustments for items/ other types of adjustments related to (restrictions in the right to deduct input VAT; the existence of special VAT schemes; exclusion of the consumption of goods produced on own-account, etc.) are realised:
  - with full restriction in the right to deduct input VAT (e.g., representation costs)
  - travel services (special margin scheme for tour operators and travel agencies)
  - domestic part of international passenger transport exempt from VAT
  - P1, P2, and HFCE for the production, purchases and supplies of small exempt firms
  - the non-observed economy:
    - ✓ taxable but not taxed transactions (e.g., smuggling of alcohol and tobacco; moonlighters)
    - × transactions out-of-scope of VAT (e.g., production of narcotics/prohibited; prostitution services/not prohibited, but not regulated)
  - exclusion of own-account consumption: household final consumption, GFCF for own use, self-construction of houses, flats, and cottages (including general repairs)
  - legal activities out-of-scope of VAT: imputed rents; FISIM
- the "pro-rata of non-deductibility" (the percentage without a right to deduct) for transactions/categories of expenditure that are not fully subject to non-deductible VAT (P.2 and P.51g) in a given institutional sector and economic sector is calculated as follows:
  - for market sectors S.11, S.12 and S.14: as the ratio of exempt Output (P.1) to total Output (P.1) in the given institutional sector and industry of the economy
  - for exempt sectors S.13 and S.15: as the ratio of non-market Output (P.1) to total Output (P.1) in the given institutional sector and industry of the economy.

Explanatory notes: S.11 - sector of non-financial corporations; S.12 - sector of financial corporations; S.14 - sector of households; S.13 - sector of general government; S.15 - sector of NPISH. P.2 - Intermediate consumption; P.51g - Gross fixed capital formation; P.1 – Output.

7.229 In the case of categories of expenditure subject to non-deductible VAT, these are: Household final consumption expenditure (HFCE / P.3) for sector S.14 (entirely non-deductible), Intermediate consumption (P.2) (after applying “pro-rata of non-deductibility“), Gross fixed capital formation (GFCF / P.51g) (after applying “pro-rata of non-deductibility“), and Final consumption expenditure of general government and NPISH (S.13 and S.15) – only the market part of final consumption of S.13 and S.15.

Method for calculating the initial theoretical VAT for individual categories of use:

7.230 Theoretical VAT for Household final consumption expenditure (HFCE / P.3) = taxable HFCE (including VAT) × [VAT rate / (1 + VAT rate)], where:

Value of taxable HFCE (including VAT) = total value of HFCE – value of HFCE exempt from VAT – value of HFCE out-of-scope of VAT.

Note: If both the standard and reduced VAT rates were applied during the calendar year, “VAT rate” = weighted average rate of VAT for HFCE.

7.206 In 2021, the initial theoretical VAT for HFCE amounted to EUR 5 692 194 thousand (after adjustment for the supplies of small VAT-exempt firms), representing 62.93% of the value of total theoretical VAT.

7.231 Theoretical VAT for Intermediate consumption (P.2) = Taxable intermediate consumption without the right of deduction (including VAT) × [VAT rate / (1 + VAT rate)], where:

Taxable intermediate consumption (including VAT) = total value of intermediate consumption – value of intermediate consumption exempt from VAT, of which:

Taxable intermediate consumption without the right of deduction (including VAT) = taxable intermediate consumption (including VAT) – taxable intermediate consumption with the right to deduction.

Table 7.88 Intermediate consumption before adjustment for purchases from small exempt firms

in thd. €

IC / P.2 of the sector:	S.11	S.12	S.13	S.14	S.15	S.1
Total value	592 079	138 665	716 667	228 709	26 516	1 702 637
% share	34.77%	8.14%	42.09%	13.43%	1.56%	100.00%

Table 7.89 Intermediate consumption after adjustment for purchases from small exempt firms

in thd. €

IC/ P.2 of the sector:	S.11 + S.14	S.12	S.13	S.15	S.1
Total value	1 397 502	138 665	716 667	26 516	2 279 351
% share	61.31%	6.08%	31.44%	1.16%	100.00%

7.232 Theoretical VAT for Gross fixed capital formation (GFCF / P.51g) = Taxable GFCF without the right of deduction (including VAT) × [VAT rate / (1 + VAT rate)]

(The estimation of theoretical VAT for GFCF is similar to the estimation for intermediate consumption.)

Table 7.90 Gross fixed capital formation **in thd. €**

GFCF	S.11 + S.14	S.12	S.13	S.15	S.1
Total value	554 840	41 475	371 391	5 716	973 422
% share	57.00%	4.26%	38.15%	0.59%	100.00%

7.233 In accordance with Commission Decision No. 98/527/EC, Euratom, the value of VAT fraud “without complicity” by the purchaser is calculated according to the following formula:

7.234 VAT fraud “without complicity” + insolvency (data from the FR SR) = Theoretical VAT receipts – Actual VAT receipts (data from the IFP) – VAT fraud “with complicity” (SO SR) – Time differences (impact of accrual adjustments; data from MF SR).

Note: FR SR= Financial Administration of the Slovak Republic; IFP = Institute for Financial Policy; SO SR= Statistical Office of the Slovak Republic

7.235 The value of actual VAT receipts based on time-adjusted cash (option 2) is calculated as: Actual VAT receipts (data from IFP) + Time differences between data from the State Treasury and data from national accounts (impact of accrual adjustments; data from IFP).

7.236 Act No. 511/1992 Coll. on the Administration of Taxes and Fees defines the conditions for the write-off of tax arrears (§65, §65a and §65b). If a tax arrear is irrecoverable by the tax administrator, the tax administrator may, in accordance with Act No 511/1992 Coll., write off the tax arrears, thereby cancelling the claim. This applies in cases of bankruptcy – ad hoc cancellation of VAT receipts by tax offices in the event of insolvency of entities.
Note: according to further analysis, non-collected VAT due to insolvency is already included.

VAT fraud "with complicity" by the purchaser

7.237 Within VAT fraud "with complicity", the following categories have been identified:

- Purchases of goods and services without a receipt
- Estimate for unregistered (undeclared/black) work

Purchases of goods and services without a receipt – N1 ("Moonlighters")

7.238 The expert calculation of Output for the non-observed economy within category N1 is based on the results of public opinion surveys conducted by the Infostat agency. The data for 2021 are calculated as a linear estimate between the values from studies with reference years 2019 and 2023. A detailed description is provided in section 7.1.1.

Calculation of VAT fraud for "Moonlighters" services

7.239 To calculate VAT fraud for "Moonlighters" services, amounting to EUR 93 298 thousand, data from the household sector were used, compiled for the HFCE (Household Final Consumption Expenditure) vector, broken down by products at the 6-digit level of the CPA_2008 classification. The applicable VAT rate was then applied to each product, and aggregation of these values produced the estimate of unpaid VAT.

Estimate/estimation of undeclared work (N6)

7.240 The estimate of VAT fraud from undeclared work (as part of VAT fraud "with complicity") is based on applying the weighted average rate of VAT for 2021 to the total value of gross value added (GVA) from undeclared work for sectors S.11 and S.14 (expressed as unreported or underreported wages for undeclared employment – N6), according to the formula:

VAT fraud from undeclared work = (taxable value from undeclared work N6) x [VAT rate / (1 + VAT rate)]

EUR 570 319 thousand = 3 596 704 * 0.188449 / (1 + 0.188449)

7.241 The total GVA from undeclared work (EUR 3 596 704 thousand) is the sum of the relevant items for: sector S.11 – EUR 487 388 thousand and sector S.14 – EUR 3 109 316 thousand. The amount for sector S.11 represents the estimate of GVA from undeclared work, calculated as the product of unreported compensation of employees (D.1) from undeclared work (EUR 258 239 thousand – based on information from an online survey by the Chamber of Auditors) and the share of total GVA to compensation of employees (D.1) for sector S.11: (EUR 487 388 thousand = EUR 258 239 thousand × 1.89); A more detailed description of the

survey and the calculation of completeness items in the income method is provided in sections 7.1.3. and 7.3.

7.242 The value for sector S.14 (EUR 3 109 316 thousand = (121 878 × 25 512) EUR / 1000 represents the estimate of underreporting of GVA from undeclared employment (N6), calculated based on the employment method. It is obtained as the product of the number of undeclared employees in full-time equivalents (FTE) in sector S.14 (121 878 persons) and the reference labour productivity per person (EUR 25 512).
A more detailed description of the employment method and the calculation of exhaustiveness for N6 in the production method is provided in Chapter 7.1.

7.243 Recording of non-collected VAT in the national accounts:

- on the production side: an adjustment is made by adding non-collected VAT to P.1 (which increases GVA/B.1g).
- on the income side: an adjustment is made by adding non-collected VAT to GVA/B.1g (Gross Value Added), which increases Operating surplus/B.2.
- on the expenditure side: since the individual components of use (HFCE, GFCF, P.2) are valued at purchasers' prices (i.e., including VAT), the value of non-collected VAT is already included in them.

The value of non-collected VAT is part of the purchasers' price of goods and services in each of the components of use (HFCE, GFCF, P.2), and therefore no adjustment for its incorporation is made on the expenditure side.

7.1.3.7 Missing trader VAT fraud

7.244 The main provider of data for the Statistical Office of the Slovak regarding MT fraud is the Section for Combating Tax Fraud and Risk Analysis under the Financial Directorate of the Slovak Republic.

7.245 For the estimation of MT fraud, the FR SR uses a bottom-up approach, based on the detection of fraudulent observations and the subsequent measured of the value of forgone revenue.

7.246 The FR SR provided the SO SR with an updated estimate of MT fraud for the tax periods 2018–2023.

7.247 Within MT fraud (i.e. acquisition and carousel fraud), the FR SR focuses on domestic acquisition fraud without the participation of foreign entities, which represents the main part of MT fraud in the territory of the Slovak Republic.

Identification of potential subjects involved in VAT fraud

7.248 The FR SR uses a risk analysis method to detect VAT fraud (i.e., to identify potential risk companies involved in VAT fraud). Based on data from VAT control statements, an analytical tool is used to identify so-called risk schemes, which, after matching source data (from internal and external databases), generate outputs (schemes) according to predefined criteria that reflect the behaviour of companies and their position/role in the fraud.

7.249 The basic classification of the positions of participants in MT or MTIC fraud is as follows:

- Initial ("Missing Trader") – a trader/taxable person registered for VAT who uses the reverse charge mechanism for the intra-Community acquisition of real or fictitious goods and at the same time supplies goods domestically with VAT without remitting it to the competent tax authority; these are non-contactable or uncooperative taxable persons.

- Intermediate ("Buffer Company") – a regular trader inserted into the transaction chain with the aim of obscuring the detection of the fraudulent chain.

- Final ("Broker Company") – purchases goods directly from the Missing Trader or the Buffer Company and subsequently sells them to a trader in another Member State; a knowing participant in the fraudulent chain, possibly using the scheme to claim an undue excessive VAT deduction or to reduce its own VAT liability.

- In MTIC fraud ("Conduit Company") – a trader based in another Member State, who sells goods to traders in other Member States, carrying out so-called intra-Community acquisitions followed by intra-Community supplies.

7.250 For the purpose of identifying cross-border fraud, schemes were selected in which the initial and intermediate taxable person reported significant values of intra-Community acquisitions (more than EUR 50.000).

7.251 The criteria for generating fraudulent schemes take into account a large amount of data and scenarios, such as: discrepancies between the supplier's output and the purchaser's input (undeclared revenues), inconsistencies between data from VAT control statements and VAT returns (the supplier's and purchaser's control statement data are consistent, but do not match the VAT returns, in which the company reports fictitious deductions), unpaid tax on the supplier's output transactions, low tax liabilities despite high turnover, results of previous audits or on-site inspections, personal or other links between mutually trading companies, risk profiles of companies and many others.

Application of the decision tree

7.252 During its inspection activities and identification of fraudulent companies, the FR SR assesses:

- CHANGE OF ECONOMIC OWNERSHIP OF GOODS
  Coordinated cross-border audits verify the change of economic ownership of goods; therefore, it is necessary to verify who had the right to dispose of the goods as their owner during transport (by analysing the parity of delivery, agreed contractual conditions during the transport of goods, transport invoices, on whose account the transport was carried out, etc.). These facts must also be verified in cases of transactions not related to fraud.

- PARTICIPATION OF THE COMPANY IN FRAUD / "mutual consent"

During a tax audit, the tax authority is required to prove the possible participation or complicity of the inspected taxable person in the suspicious supplies of goods identified in connection

with VAT fraud. The tax authority is not required to prove direct participation or personal connection of the inspected person, it is sufficient to provide evidence the "negligence" of the company involved in the fraudulent scheme. According to the settled case-law of the Court of Justice of the EU, it is sufficient to provide evidence that the company "could have known" or "should have known" - and therefore failed to take all necessary steps to ensure that its participation in the supply in question did not lead to its participation in a transaction involving VAT fraud.

- COMMODITIES / CATEGORIES OF GOODS subject to VAT fraud

VAT fraud typically involves goods of high value and low volume (for example: electronics – PCs, smartphones, and smart watches), or consumer goods with high turnover, which, when checked with a time delay of several months after the transaction, are no longer traceable (subject to rapid consumption or perishability).
Currently, MT fraud involves fast-moving consumer goods (cheese, meat, milk, fruit, vegetables), longer shelf-life products (coffee, oil, confectionery), and mineral oils.
The FR SR is not yet able, based on available data sources, to distinguish in detail between acquisition and carousel fraud. However, the SO SR provided a qualified estimate of the percentage share of MT fraud, including the percentage share of cross-border MTIC fraud, for the tax periods 2018–2023 (see Table 7.91).

Table 7.91 Overview of the findings/results of the FR SR arising from VAT controls/VAT audits for the tax periods 2018–2023 **in thd. €**

Tax period of the year	2018	2019	2020	2021	2022	2023
value of findings from VAT tax audits	410 029.68	381 990.43	200 201.19	143 575.94	128 377.60	89 686.64
of which the value of findings from inspections related to MT	241 858.00	194 409.21	107 463.64	69 438.50	49 901.00	38 867.70
of which the value of findings from inspections related to MTIC	157 550.84	115 089.70	57 470.34	31 487.99	20 785.32	18 424.16
%_share of MTIC fraud value to GNI	0.18%	0.12%	0.06%	0.03%	0.02%	0.02%

Treatment in the national accounts

7.253 Within the MT fraud, attention is focused on acquisition and carousel fraud.

Acquisition fraud

7.254 An acquisition fraud is a type of VAT “missing trader” fraud with cross-border involvement (referred to as MTIC), using the reverse charge mechanism in cross-border transactions (so-called intra-Community acquisitions of goods and services) between two or more EU Member States, with the possibility of E from VAT/non-charging VAT. In the case of the Slovak Republic, fraud usually occurs after the acquisition/import of the goods.

7.255 Company A (conduit company, trader from another Member State) supplies goods or services to company B (MT, acquirer at the beginning of the chain – taxable person registered for VAT purposes) in the country, which then sells them to company D (the broker company at the end of the chain) with VAT, which it does not remit to the state and disappears (i.e. fails to remit the VAT due to the tax authority). In order to complicate the detection of the fraudulent chain, a so-called buffer company C, an ordinary trader – the central element of the chain, may

be placed in between company B and company D, who may not be aware of their participation in the fraudulent chain.

7.256 From the perspective of foreign trade statistics and VAT legislation: company A carrying out the intra-community supply / ICS – will submit an Intrastat declaration on the dispatch/export of goods and/or a VAT recapitulative statement (EC Sales List Return) from the position of the supplier, indicating the VAT number of company B for the purposes of VAT free on the intra-Community supply, company B (MT) carrying out the intra-community acquisition / ICA – will submit an Intrastat declaration on the acquisition of goods from another member state and a VAT return (in which it declares both the intra-Community acquisition (for VAT free purposes) and the subsequent domestic supply).

7.257 For tax administration purposes, the acquisition of goods or services from another Member State is also verified using the VIES system (i.e. the system for automatic publication of data from summary statements between Member States on the supply of goods).

7.258 Company B (MT, acquirer) continues the fraud by selling the goods to a consumer (trader or final consumer) who pays the price including VAT, but Company B does not remit VAT due to the tax authority and then disappears. The cost of purchasing the goods will be recorded in the trader's accounts and the subsequent sale will be recorded in his sales of goods - items entering directly into the national accounts.

7.259 In the case of sales to the final consumer – households, household expenditures are recorded through retail trade and thus also captured in the national accounts.

7.260 The import/ICS should be reported in the VAT recapitulative statements and in Intrastat declarations; therefore, no adjustments are required in the national accounts in relation with it.

7.261 However, if the acquirer/company B fails to fulfil its reporting obligations in accordance with VAT legislation, it is likely that it will also fail to submit its Intrastat declaration on the acquisition. This will be reflected as an asymmetry in foreign trade statistics, as a result of which the acquisition of goods domestically from another Member State will be lower (i.e. Slovak imports within the EU will be lower) than the dispatch/export of the partner Member State within the EU. Since asymmetries in foreign trade statistics arise for other reasons as well, it is not easy to isolate those that are caused only by acquirers/MTs and therefore no qualified estimates from the FTS are currently available.

Carousel fraud

7.262 Carousel fraud is an extension of acquisition fraud. Like acquisition fraud, it falls into the category of “missing trader” VAT fraud, exploiting the possibility of VAT exemption for cross-border supplies within the EU and non-compliance with self-assessment when acquiring goods from another Member State.

7.263 In the case of carousel fraud: Company A in another Member State supplies goods to company B in the country, which fails to submit its Intrastat declaration and represents the “missing trader” – i.e. the initial entity in the fraudulent chain (as in the case of acquisition fraud).

7.264 Subsequently, company B supplies the goods domestically to company C, known as the buffer company – the middle element of the fraudulent chain, which duly fulfils its tax obligation. The purpose of buffer companies is to conceal the fraud, but it can also be a company that has been abused and is unaware of the fraud. Finally, the goods are supplied domestically to company D, known as the broker company, which represents the final element of the fraudulent chain. Company D exports the goods to another Member State, often supplying them to company A, and claims input VAT deduction on the purchase.

7.265 Fraudulent conduct may be carried out by a single company in violation of legal obligations, by several companies cooperating through their own direct transactions, or by multiple connected companies in a chain, with no limit on the chain's length.

7.266 In the light of the case law of the Court of Justice of the EU, the knowledge of the acquirer/MT is examined to determine whether he has taken appropriate measures to prevent his participation in the fraud. The tax administration is based on the burden of proof on the taxable person, i.e. in the event of the supplier's disappearance, such entity as the acquirer should not have to prove the legitimate entitlement to the right to deduct VAT. Therefore, nowadays, missing traders no longer appear at the end of the chain, but are shifted to the beginning, while the buffer company conceals the link to the final customer.

7.267 Analogously to the case of acquisition fraud, the revenues from the sale of goods and the costs of purchasing goods are recorded in the statements, and therefore in the national accounts. The reason is simple - in order for the last link in the chain to be able to export the goods (and thus claim the input VAT deduction), it must record them in its accounting.

7.268 A necessary condition for claiming the input VAT deduction on purchases in the case of exporting goods to another EU Member State is their proper declaration (in the Intrastat dispatch declaration/ICS, the VAT recapitulative statement, the VAT return and the VAT control statement, as well as the verification of the customer's VAT number in another Member State and proof that the goods were actually transported to another Member State, i.e. by providing at least two independent documents confirming the transport).

7.269 As a summary of this topic, the MT fraud is demonstrable in Slovakia, with a predominance of domestic fraud without the involvement of foreign companies.

7.270 In 2021, tax audit findings in the case of MTIC fraud represented 21.93 % of the total number of detected VAT frauds, which represents approximately 0.03 % of GNI in 2021 (as of September 2025).

7.271 Based on the insignificant/negligible value of MT fraud in relation to the total value of GNI for the SR in the time series 2021-2023, the SO SR has not been making any adjustment for MT fraud in its national accounts.

7.272 The SO SR regularly monitors the development of MT or MTIC fraud in close cooperation with the FR SR.

Possible overlaps

N1 vs. N3

7.273 There could be an overlaps because the N3 for agriculture includes also the value of output of gardeners which could be sold without receipts on market and which is currently included in N1. This part of output of gardeners is deducted from the estimation of N3 for agriculture. On the other hand, values related to N1 - expenditures on construction works associated with the construction of dwellings, cottages, cottages, garages inquired by Infostat study are excluded from N1 production. The rationale behind is, that such expenditures are connected with the construction output on own account and therefore have been already included in P.1 of N3.

N1 vs. N6

7.274 There could be an overlap because also the registered entrepreneurs can sell some products or services without receipt. In this case the estimation of N1 is based on study which was focused only on unregistered entrepreneurs. That means no overlap.

Non-registered work

7.275 In case of applying the Employment method, there could be an overlap in N1 and part of the N6. The non-registered work (estimated within employment method) for N6 is calculated for employees which work for registered entrepreneurs. Two types are possible, the employee who works without any contract, and the employee who works for smaller wages than he really gets. As the calculation is done only for employees who work for registered entrepreneurs, we do not see any overlap.

7.2 Allowances for exhaustiveness in the expenditure approach

7.276 Adjustments for the purposes of exhaustiveness of national accounts by particular types are carried out within the expenditure approach for indicators of final consumption of households, NPISH final consumption expenditures, General Government final consumption expenditures, GFCF, import and export.

7.2.1 Identification of types of non-exhaustiveness

N1 Producer should have registered

7.277 Within the expenditure approach N1 adjustments are allocated into gross fixed capital formation and into household final consumption expenditures. Expenditures on construction work related to the reconstruction of the apartment / dwellings produced by the services of craftsmen, who are not officially registered to carry out this activity, are included in GFCF. Such adjustment for the year 2021 represents 102 947 thd. Eur. Other types of expenditures related to P1 of N1 inquired by the study (except those, which are already captured in HFCE through other sources/adjustments- for example expenditures on renting a room, apartment, and dwelling) are entering into household final consumption expenditure. The final value allocated to the HFCE is 676 466 thd. Eur in 2021 year.

N2 Illegal producer that fails to register

7.278 In the **sector of households**, the grossing-ups are carried out for the consumption of drugs, expenditures on prostitution and smuggling of tobacco products and alcohol. The final consumption of households includes estimates, which correspond to the estimates of output plus import minus export of goods and services of the sector of households (see also Chapter 7.1.3.2).

7.279 In the **ROW sector**, the estimate of expenditures on prostitution is performed for that part, which is paid by the customers from abroad (export of services). The second part of expenditures is paid by national customers, whose costs on prostitution are recorded in the final consumption of households. The estimate of export of services is carried out based on the information from study done by Ministry of Interior of the SR in cooperation with the Police Chamber Academy realized in year 2012, where it is stated that 71% of all prostitution services is exported abroad.

7.280 The estimate of prostitution imports represents the volume of services purchased and consumed by our Slovak residents, mostly tourists abroad. The estimate of imports of services is based on information taken from tourism statistics, which took into account short-term and long-term trips and information on the number of persons and the average length of stay for passive tourism (residents as tourists abroad). This volume represents approximately 4 mil. Eur in 2021, what represents the negligible impact on GNI. A more detailed description of the estimate of imports of prostitution services is described in Chapter 7.1.3.2.

7.281 Based on the national report on prostitution in the SR, the share of non-residents, which offer prostitution services, is lower than 2% of the total number of prostitutes. Therefore, due to their negligible share we do not estimate the shift of income generated from prostitution to abroad.

7.282 For the calculation of import of drugs, the information on purity factor expressed in % for every drug used, number of drug users, the amount of captured drugs and prices per particular type of drugs and import prices are available from annual reports of EMCDDA. In addition, also the information from the health statistics on the number of drug addicted persons and other relevant administrative information is used. The estimate of export of drugs is based on the information from the Statistics of the Demographic and Social Statistics Section. The total amount of export was calculated by multiplying the consumed volume of the drug by its price. The more detail information of the quantitative consumption of individual types of drugs by non-residents is presented in Tables No. 7.56 and 7.57. The amount for household final consumption expenditure is calculated as a sum of output and import minus export of drugs.

7.283 The detailed estimation of output calculation, import, export and final household's consumption expenditure is shown in the Chapter 7.1.3.2.

7.284 The estimate of smuggling is based on the total consumption of alcohol and cigarettes in the SR, purchaser´s prices, information from the Customs administration on the captured amount of these items and the press releases. The amount for household final consumption expenditure is equal to import of smuggled tobacco products and alcohol. A more detailed information is to be found in Chapter 7.1.3.2.

N3 Producer is not obliged to register

7.285 In the sector of households, the value of household's final consumption expenditure is equal to output for agricultural output for own final use calculated by production method. The calculation of agricultural output for own final use includes production which consists of estimated output for households as consumers within their gardens, crofts and domestic breeding and soletraders (self-employed farmers) who consume part of their output within the household to which they belong. As well as, the output of forest fruit for own use which estimation is based on the quantitative-price method within the production approach and is described in the Chapter 7.1.1.

7.286 In the sector of households, the expenditures on construction works for the reconstruction of dwellings, houses and cottages and general repairs are separately calculated and described in more detail within the production method as a main method for estimation of N3 output for construction work in Chapter 7.1.1. The same figure is recorded within the expenditure method in item gross fixed capital formation under item AN.111.

N6 Misreporting by the producer

7.287 In order to fully and completely record the volume of N6 in the NA system, some value also needs to be allocated to the household final consumption expenditure within the expenditure approach. This follows from the use of retail sales as the main source of data for the calculation of the HFCE. The volumes of these sales may be undervalued both because of sales without receipts and because of undervaluation of reported sales (non-recognition in order to optimise tax liability).

7.288 Therefore, a portion of N6 related to the undervaluation of P.1 in S.11 and S.14 has been allocated to the HFCE. For the estimation of the % of allocation to the HFCE, the ratio of the volume of retail sales entering the HFCE (not only for NACE 47 but also for other NACEs that reported retail sales + NACE 55, 56 and - see Chapter 5.7 for more details) to total retail sales was taken into account. Only exemption is the N6 allocation from NACE 56, where it is assumed (based on cooperation with Financial Directorate) that entire value should be allocated into HFCE. The calculation is presented in Table 7.92.

Table 7.92 Calculation of the allocation of N6 to HFCE **in thd. €**

2021	sales volume allocated to HFCE incl. VAT	total sales excluding VAT	N6 volume for P.1 in S.11 and S.14	N6 allocated to HFCE
calculation formula	(1)	(2)	(3)	(4)=(1)/1,2/(2)*(3)
NACE 45-47 total	19 701 419	68 553 801	1 869 466	447 716
NACE 55	63 364	166 895	205 495	65 016
NACE 56	1 696 784	2 026 502	510 607	510 607
NACE except 45-47, 55, 56	3 306 361	170 412 838	7 937 061	128 329
Total				**1 151 668**

7.289 The values are subsequently allocated to individual types of expenditures according to the COICOP classification. The volume structure for each COICOP item, which is based on

the data source for retail sales was used for the allocation. The final N6 values by COICOP classification are presented in the particular tables within the Chapter 5.7.3.

N7 Statistical deficiencies in data

7.290 In **final consumption of households,** the estimates are carried out under the items tips and income in kind (see description in more detail in Chapter 7.1.3). The output for income in kind calculated in sectors S.11, S.12, S.13 and S.14 presented within the production approach is recorded at the same value in final consumption of households. The total amount of tips recorded as output (N7) in production approach is allocated within the final consumption of households as all expenditures related to tips were paid by households.

7.291 **The item changes in inventories in S.11** covers the amount of standing timber (see Chapter 7.1.3).

7.292 The quantification of particular types of NOE within the expenditure approach by institutional sectors for 2021 is presented in the Table 7.93 below.

Table 7.93 Adjustments by exhaustiveness types in expenditure approach **in thd. €**

GDP by expenditure approach	Sector	N1	N2	N3	N4	N5	N6	N7	Total
	S.11							110 700	**110 700**
	S.12								**0**
	S.14	779 413	515 852	336 667			1 151 668	87 680	**2 871 280**
	S.15								**0**
	S.2		-75 955						**-75 955**
In volume	**S.1+S.2**	779 413	439 897	336 667	0	0	1 151 668	198 380	**2 906 025**
% of GDP	**S.1+S.2**								

7.2.2 Adjustments made for the different types of non-exhaustiveness

7.293 In the table 7.94 below, the particular adjustments of indicators of the expenditure approach of the GDP compilation are presented together with their share on GDP.

Table 7.94 Adjustments made for the different types of non-exhaustiveness, sectors and individual items by expenditure approach **in thd. €**

Expenditure type	Sector	Type of adjustment	Exhaustiveness method	Absolute value of adjustment in 2021	Relative value of adjustment in 2021 % of GDP
HFCE	S.14	N1	Special surveys	676 466	0.66
		N2 - prostitution	Quantity price method	47 680	0.05

		N2 - drugs	Quantity price method	354 501	0.35
		N2 - smuggling	Quantity price method	113 671	0.11
		N3 - Agricultural output for final own use	Quantity price method	188 593	0.19
		N6	Special surveys and productivity	1 151 668	1.13
		N7 - Tips	Special surveys	87 680	0.09
GFCF	S.14	N1	Special surveys	102 947	0.10
		N3 - Construction output for final own use	Method based on GFCF	148 074	0.15
Changes in inventories	S.11	N7 - Standing timber	Administrative data sources	110 700	0.11
Imports	S.2	N2 - prostitution	Quantity price method	4 058	0.00
	S.2	N2 - drugs	Quantity price method	99 492	0.10
	S.2	N2 - smuggling	Quantity price method	80 113	0.08
Exports	S.2	N2 - prostitution	Quantity price method	106 801	0.10
		N2 - drugs	Quantity price method	907	0.00

7.3 Allowances for exhaustiveness for the income approach

7.294 GDP by income approach is not compiled by an independent method due to the lack of relevant source data for a direct and independent calculation of the operating surplus and mixed income. Both aggregates are obtained as balancing items of the generation of income account.

7.3.1 Identification of types of non-exhaustiveness

7.295 Within the income approach of GDP calculation, the exhaustiveness adjustments were performed only for the item *D.1 Compensation of employees* in institutional sectors S.11, S.13, S.14 and for the types of non-exhaustiveness N6 and N7.

7.296 The first main reason for non-exhaustiveness is the existence of unregistered or black work compensated without any official contract. It is assumed that unregistered or illegal employment occurs prevailingly in sectors of small enterprises or entrepreneurs, not registered in the business register, who are at the same time employers (S.11 and S.14). Thus, both the employer and the employee benefit from the black work (income tax and contributions to social security system are not paid).

7.297 The second main reason is the payment of part of wage ”at hand” to registered employees due to the reduction of taxies and levies. The employer officially pays only part of wage (which is reported), e.g. minimal wage and the second part is paid to the employee at

hand. Therefore, we assume that wages reported in statistical surveys are undervalued mainly in the sector of small entrepreneurs (S.14) and small non-financial corporations (S.11).

N6 Misreporting by the producer

7.298 The majority of the total adjustment for exhaustiveness related to the compensation of employees belong to this category. Within this type of non-exhaustiveness the following elements were identified:

- wages for unregistered employees in small non-financial enterprises (S.11),
- wages for unregistered employees of small entrepreneurs not registered in the business register (S.14),
- undervaluation of reported data on wages in non-financial enterprises (S.11),
- undervaluation of reported data on wages by small entrepreneurs not registered in the business register (S.14).

N7 Statistical deficiencies in data

7.299 Within this type of non-exhaustiveness two elements were identified:

- Tips in services allocated in sectors S.11 and S.14,
- Own-account production used as the income in kind (S.13).

7.3.2 Adjustments made for the different types of non- exhaustiveness

7.300 The values of exhaustiveness adjustments within income approach of GDP in sectors S.11, S.13 and S.14 by individual elements, types and exhaustiveness methods and the shares in GDP for year 2021 are presented in Tables 7.95 and 7.96.

Table 7.95 The adjustments by sector and type of non-exhaustiveness **in thd. €**

GDP method	Sector	N1	N2	N3	N4	N5	N6	N7	Total
Income	S.11						543 680	49 707	593 387
	S.13							91 920	91 920
	S.14						2 266 369	37 972	2 304 341
	Total						2 810 049	179 599	2 989 648
	% of GDP						2.8	0.2	2.9

Table 7.96 The adjustments by type, element and exhaustiveness method **in thd. €**

Types and elements of non-exhaustiveness	Exhaustiveness methods			Total
	Employment method	Administrative sources	Special surveys	
N6	**2 266 369**		**543 680**	**2 810 049**
Adjustment for undervaluation of wages	514 057		285 441	799 498
Adjustment for unregistered employment	1 752 312		258 239	2 010 551
N7		**91 920**	**87 679**	**179 599**

Income in kind		91 920		91 920
Tips			87 679	87 679
Total	**2 266 369**	**91 920**	**631 359**	**2 989 648**
% share in total value	76%	3%	21%	100%

7.301 The main sources used for estimating the elements of non-exhaustiveness are business statistical surveys, administrative sources and dedicated special surveys.

Table 7.97 Sources used for allowances for exhaustiveness in the income approach

Elements of non-exhaustiveness	Sources by sector		
	S.11	S.13	S.14
Adjustment for undervaluation of wages (N6)	Statistical surveys, Special surveys	-	Combined sources, employment method
Adjustment for unregistered employment (N6)	Statistical surveys, special surveys	-	Combined sources, employment method
Income in kind (N7)	-	Administrative sources	-
Tips (N7)	Public poll	-	Public poll

7.3.3 Methods of exhaustiveness

Employment method

7.302 The employment method represents a framework for estimating the values of non-exhaustiveness elements for compensation of employees (N6) in sector S.14 – wages for unregistered employees and adjustment for undervaluation of wages. The method is based on the comparison and balancing of the supply of labour (LFS) with demand of labour (statistical business surveys) expressed in full-time equivalents. Data on the supply side are adjusted according to the coverage and domestic concept of ESA 2010. The result of the comparison of labour force is an estimate of unregistered employment (labour gap), which is divided into sectors S.11 and S.14. For exhaustiveness adjustment in D.1 only labour gap for employees is relevant. Since the number of unregistered employees in sector S.11 is calculated using a different method (see the Table 7.99), the labour gap for sector S.14 is estimated as a residual. The employment method is described in more detail in Chapter 7.1.3.1.

7.303 The calculation of compensation of unregistered employees in S.14 is based on their number resulting from the employment method and the average compensation of employees from the Database Roč3 for entrepreneurs not registered in the business register. The adjustment for undervaluation of compensation is based on a comparison of the average compensation per employee (FTE) from Database Roč3 with average compensation per employee (FTE) in small non-financial corporations, while taking into account overall number of employees for S.14. The calculation steps are presented in the Table 7.98.

Table 7.98 Calculation steps for the estimate of N6 adjustment in sector S.14

Row	Item	Source	Unit	Value
1	Registered employees (S.14)	Database Roč3	FTE	105 520
2	Estimate of unregistered employees (S.14)	Employment method	FTE	121 878
3	Compensation of employees – registered	Database Roč3	thd. Eur	1 517 130
4=3*1000/1	Average annual compensation per FTE – registered employees		Eur	14 378
5=4*2/1000	**Compensation of unregistered employees – N6**		thd. Eur	**1 752 312**
6	Average annual compensation per FTE (S.11 – small corporations)	Roč 2-01	Eur	16 638
7=(1+2)*(6-4) /1000	**Adjustment for undervaluation of D.1 (S.14) – N6**		thd. Eur	**514 057**
8=5+7	**Adjustment N6 total – D.1 (S.14)**		thd. Eur	**2 266 369**

Special surveys

7.304 Under this exhaustiveness method, the adjustments for undervaluation of wages and non-registered employment in sector S.11 (N6) and tips in services (N7) are included.

7.305 The calculation of adjustment N6 in sector S.11 is based on the reported data on compensation of employees taken from Roč 1-01 survey (only big enterprises with less than 100 employees were considered) and Roč 2-01 survey (small enterprises under 20 employees). The overall amount on compensation was multiplied by % share of companies which are supposed to distort accounting data, taken from the results of the online survey carried out by Chamber of Auditors in year 2023 (detailed description of the methodology and results of this survey is presented in Chapter 7.1.1). The value on compensation of employees subjected to undervaluation was multiplied by % share of unreported wage costs (based on question from the survey) to obtain the estimate of undervaluation of D.1 (N6) in sector S.11. Similarly, based on the survey question on wage costs paid for unregistered work, a % share was applied to obtain an estimate of the adjustment D.1 for unregistered work (N6) in sector S.11. The calculation steps for N6 adjustments in sector S.11 are presented in the Table 7.99.

7.306 The estimate of unregistered employees in S.11 was calculated by dividing the value D.1 for unregistered work (row 13) by the average compensation per employee FTE (row 5). Since the results of the new survey were applied to reference years from 2022 onwards and the results of the previous survey were applied to years until 2018, the values for the years 2019-2021 were calculated by linear interpolation. Therefore, the N6 adjustment values in Table 7.98 are calculated for year 2022 and the interpolation is expressed by the coefficients (rows 10,14 and 18) by which the N6 adjustment values for 2022 were multiplied to obtain the final values for year 2021.

7.307 The final value for unregistered employees in S.11 (row 19) is considered a part of total labour gap computed by the employment method and is used as an adjustment item to estimate the labour gap in sector S.14 (for more details see the Chapter 7.1.3.1 and Table 7.37). The final value for unregistered employees but in small enterprises S.11 (row 20) was converted to persons and used by the calculation of reference labour productivity (see the Table 7.28 in Chapter 7.1.1).

Table 7.99 Calculation steps for the estimate of N6 adjustment in sector S.11

Row	Item	Source	Unit	Value
1	Compensation of employees in S.11 (big enterprises with less than 100 employees)	Roč 1-01	thd. Eur	6 234 501
2	Compensation of employees in S.11 (small enterprises with less than 20 employees)	Roč 2-01	thd. Eur	5 585 255
3=1+2	Compensation of employees total (year 2022)	Roč 1-01 + Roč 2-01	thd. Eur	11 819 756
4	Number of employees total (year 2022)	Roč 1-01 + Roč 2-01	FTE	640 026
5=3*1000/4	Average annual compensation per employee FTE		Eur	18 468
6	% share of companies which distort accounting data	survey by Chamber of Auditors	%	18.2
7=3*6/100	Compensation of employees subjected to undervaluation (year 2022)		thd. Eur	2 155 407
8	Unreported wage costs in %	survey by Chamber of Auditors	%	12.6
9=7*8/100	Adjustment for undervaluation of D.1 – N6 (year 2022)		thd. Eur	270 980
10	Coefficient (interpolation between 2021 and 2022)			1.1
11=9*10	**Adjustment for undervaluation of D.1 – N6 (year 2021)**		thd. Eur	**285 441**
12	Wages – unregistered work in %	survey by Chamber of Auditors	%	9.2
13=7*12/100	Adjustment for unregistered work – N6 (year 2022)		thd. Eur	198 539
14	Coefficient (interpolation between 2021 and 2022)			1.3
15=13*14	**Adjustment for unregistered work – N6 (year 2021)**		thd. Eur	**258 239**
16=11+15	**Adjustment D.1 total S.11 – N6 (year 2021)**		thd. Eur	**543 680**
17=13*1000/5	Estimate of unregistered employees S.11 - N6 (year 2022)		FTE	10 751
18	Coefficient (interpolation between 2021 and 2022)			1.4
19=17*18	**Estimate of unregistered employees S.11 - N6 (year 2021)**		FTE	**15 417**
20	of which unregistered employees S.11 - small enterprises (year 2021)		FTE	8 666
21=20 / 0.911	**unregistered employees S.11 - small enterprises (year 2021)**		persons	**9 513**

7.308 The estimate for tips in services (N7) in sectors S.11 and S.14 is based on data from a public poll conducted in year 2024. The survey examined the amount of household expenditure on tips in services for 3 months (October - December 2023). Household expenditures on tips for years 2020-2022 were estimated on the basis of trends found in the relevant expenditure items of the Household budget survey. More detailed description on the methodology and results of the public survey is presented in Chapter 7.1.3.3.

Income in kind

1.297 The adjustment N7 for income in kind in sector S.13 was made for those items which were not covered by administrative sources used to calculate the wages and salaries of employees. These are products and services produced by the employer and provided as

income in kind for their own employees (meals for employees in own canteens, free accommodation services, free travel tickets for employees of transport companies, company cars for private use). A detailed description of the calculation of individual items as well as the administrative sources used are presented in Chapter 7.1.3.3.

2021

GNI Inventory - SK

ESA 2010

Chapter 8

The transition from GDP to GNI

Compensation of employees, taxes on production and imports paid to the Institutions of the EU, subsidies granted by the Institutions of the EU, cross-border property income

CHAPTER 8 THE TRANSITION FROM GDP TO GNI

8.1 Introduction

8.1 The calculation of Gross National Income (GNI) is based on the GDP data decreased by the primary income paid by resident units to non-resident units and increased by primary income received by resident units from abroad. Primary income paid to the Rest of the World (ROW) covers compensation of employees, property income and taxes on production and import paid to EU institutions. On the other hand, the primary income received from abroad covers compensation of employees, property income and subsidies received from the EU institutions. Besides the statistical and administrative data sources the key source of information is the current account of the Balance of Payments (BoP).

Table 8.1 Transition from GDP to GNI in 2021 **in thd. €**

B1*G	**Gross domestic product**		**101 933 545**
D.1	Compensation of employees received from the rest of the world	+	1 808 457
D.1	Compensation of employees paid to the rest of the world	-	370 348
D.2	Taxes on production and imports paid to the institutions of the EU	-	161 863
D.3	Subsidies received from the institutions of the EU	+	741 035
D.4	Property income received from the rest of the world	+	1 457 980
D.4	Property income paid to the rest of the world	-	6 420 050
B5*G	**Gross National Income**	**=**	**98 988 756**

Table 8.2 Transition items from GDP to GNI **in thd. €**

Gross Domestic Product (ESA2010)	**B.1*G**	**101 933 545**
Compensation of employees received from the rest of the world	D.1	1 808 457
Compensation of employees paid to the rest of the world	D.1	370 348
Taxes on production and imports paid to the institutions of the EU	D.2	161 863
Subsidies received from the institutions of the EU	D.3	741 035
Property income received from the rest of the world	D.4	1 457 980
Interest	D.41	785 546
Distributed income of corporations	D.42	375 575
Reinvested earnings on foreign direct investment	D.43	137 702
Other investment income	D.44	156 329
Rent	D.45	2 828
Property income paid to the rest of the world	D.4	6 420 050
Interest	D.41	1 280 651
Distributed income of corporations	D.42	2 672 299
Reinvested earnings on foreign direct investment	D.43	2 445 011
Other investment income	D.44	18 085
Rent	D.45	4 004
Gross National Income (ESA2010)	**B.5*G**	**98 988 756**

8.2 Within the transition from GDP to GNI, the cooperation with National Bank of Slovakia (NBS) is an integral part of this process. The SOSR uses data from BoP, which is compiled by NBS. As far as we have been informed, the BPM6 methodology is fully implemented in the BoP statistics (with the exception for item D.43), therefore, there is no need for further methodological adjustments for ESA 2010 purposes. The item D.1 - Compensation of employees is compiled by the SOSR and NBS considers these data when compiling the BoP. More details are to be found in sub-chapter 8.1. The items D.2 and D.3 (taxes and subsidies) are compiled on the basis of the data received from the Ministry of Finance of the Slovak Republic (MF SR). More details are presented in sub-chapters 8.2 and 8.3. The item D.4

Property income on the use side is filled-in by the SOSR based on the BoP data. Moreover, the SOSR carries out adjustment on sources side under item D.43 – RIE, where we adjust source data from NBS by calculated value for R&D, software and originals in order to align this item with ESA 2010 methodology. Item D.45 – Rent – is compiled by SOSR. A more detailed description is presented in the sub-chapter 8.4.

8.2 Compensation of Employees

8.3 Compensation of Employees covers wages, salaries and other remunerations (including social contributions) paid to non-resident employees in the resident country. On the income side, there are compensations paid by non-resident employers to the Slovak employees and on the expenditure side, there are compensations paid by Slovak employers to non-residents. Compensation of employees are recorded on an accrual basis.

8.2.1 Residents

8.4 The basic source for the calculation of resident employees working abroad is the statistical survey on the number of working residents abroad for the period until 1 year broken down by selected countries, which is part of the Labour Force Survey.

8.5 Labour Force Survey is continuous monitoring of labour force on the basis of direct survey in selected households. It is fully harmonized with current EC regulations, in particular Regulation (EU) No 2019/1700 establishing a common framework for European social statistics. LFS is formed as a random sample of dwellings covering all districts of the Slovak Republic.

8.6 Wages and salaries (D.11) of our residents abroad are based on the estimate taking into account the number of residents abroad from LFS and the average wage in the countries of stay of residents abroad from OECD publication. In the same way as for non-residents, we do not know precisely, whether residents covered by LFS worked full amount of months for given period and therefore average of given period is decisive for us. In relation to residents covered by LFS, we focus on 8 different countries, where most of the working residents until 1 year is observed – the Czech Republic, the United Kingdom, Hungary, Austria, Ireland, Germany, Italy and Netherlands. The rest of countries observed are covered under total for other countries. To the number of working residents we attribute average annual wage in a given country multiplied by average of months for given period (within given quarter we attribute not 3 worked months, but 1,5). The estimate of the number of residents is grossed-up by the estimate of illegal workers (approximately 5 %), which is based on the information from publicly available analyses and the labour market of the EU, labour migration etc.

8.7 Social contributions of employers (D.12) are calculated as a coefficient of D.11 item based on the tax levies valid abroad. This information is obtained by the means of OECD and Eurostat statistics. The total coefficient is approximately at the level of 23 %.

Table 8.3 Compensation of employees for residents **in thd. €**

2021	Number of working residents	D.11	D.12	D.1
EU/EEA	106 032	1 398 956	311 639	1 710 595
Non – EU/EEA	6 066	80 033	17 829	97 862
Total	**112 098**	**1 478 989**	**329 468**	**1 808 457**

8.1.2 Non-residents

8.8 The main data sources for the calculation of D.11 on the source side are the administrative data of UPSVAR (Central Office of Labour, Social Affairs and Family) on the number of working non-residents in Slovakia until 1 year. We observe separately following 3 groups of non-residents:

- Employment of residents of other countries with valid permission (to be employed in the Slovak Republic) by individual districts,
- Employment of EU/EEA residents with valid information card (to be employed in the Slovak Republic) by individual districts,
- Employment of residents of other countries with valid information card (without permission to be employed in the Slovak Republic) by individual districts.

8.9 Collection and processing of data is carried out by the Ministry of Labour, Social Affairs, and Family of the Slovak Republic (MPSVaR), which is administrator of this data. The SOSR receives data from this survey. Non-residents observed within above mentioned 3 groups are divided into individual regions of the SR. These non-residents are subsequently broke down into non-residents, who worked in Slovakia for period of 0-6 months and those, who worked for period of 7-12 months. These groups of non-residents are then attributed with annual average wage by individual regions multiplied by number of months. Specifically, for non-residents in the group of 0-6 months, we multiply average wage by 3 months and in the group of 7-12 months we multiply by 9, since we do not know exactly, whether non-residents worked full amount of months and therefore average number of months is decisive for us. Data source on average annual wage by regions of the SR is the SOSR.

Regular cross-border workers (so called pendlers):

8.10 For grossing-up of border workers, we decided to take into account data on workers in the Czech Republic, Poland and Hungary. The SOSR regularly exchange data with the Czech Republic at least once a year on the number of cross-border workers, which is also included in the calculation. The reason for not taking into account also workers from Austria is that their average wages are much higher than in Slovakia. Due to this reason, we assume that it is not interesting for them to regularly travel to Slovakia for work. Regarding Ukraine, we do not take their residents into our calculating algorithm as well. The reason for this decision is that we assume that workers from Ukraine are employed mainly in more developed regions of the SR, where they work e.g. in car industry or in construction, and is therefore related to larger cities, which are not located near the border with Ukraine. One of the nearest big cities (or regions) is located 100 kilometres from borders with Ukraine, which is too far for everyday travelling for work and there is also issue with border controls (often very long), because this country

belongs to other countries outside EU (Schengen border). Within our calculation, we attribute to these border workers average annual wage in the SR.

Illegal workers

8.11 Within calculation of D.11 for non-residents, we also observe a group of illegally employed workers. From annual reports of the Ministry of Interior of the Slovak Republic, we decided on bottom and top threshold of possible calculation for illegal employment of non-residents. We took into account data on provided temporary residence permits to citizens of non-EU/EEA countries and on their illegal migration. In this case, we focused on citizens of non-EU/EEA countries, since; we assumed that illegal migrations is mainly related to them. From these two information, we calculated ratio, which oscillates between 9 to 15 % since 2016. For determination of upper threshold for calculation related to group of illegal workers, we used average value (12,5 %). Based on above-mentioned information we used possible interval for calculation between 5,13 % and 12,5 % and for calculation of illegal work of non-residents, we used value from this interval 8,8 % as average between bottom and upper thresholds. We will evaluate this estimate every 5 years.

Table 8.4 Calculation of upper threshold for illegal migration

Total for Non-EU/EEA persons	2016	2017	2018	average
Number of temporary residence permits provided to non-EU/EEA countries in given year	14 452	20 480	29 474	
Number of illegal migrants from non-EU/EEA countries	2 145	2 684	2 807	
Ratio	14.8	13.1	9.5	12.5

8.12 Employers' actual social contributions (D.121) are calculated as a coefficient of the D.11 item, approximately 25 % (based on the information on rates resulting from the legal obligation of employers to pay social security contributions to the Social Insurance Agency for their employees). Social contributions of employers are calculated solely from wages and salaries of legally employed non-residents.

8.13 Employers' imputed social contributions (D.122) are calculated by ratio, which is defined as sum of total value of income substitution, when worker is temporary unable to work and social costs of residents of the SR, which is divided by number of employees of small and big enterprises in S.11 (i.e. average social contributions per resident). Data sources are statistical questionnaires Roč 1-01 and Roč 2-01. This coefficient is then multiplied by overall number of non-residents working in the SR until 1 year. Data source for number of non-residents working until 1 year for D.122 are information from UPSVAR.

Table 8.5 Employers' imputed social contributions

Period	Value of income compensation for temporary inability to work (residents) in thd. €	Value of paid social costs in thd. €	Number of resident employees for small and big enterprises	Imputed social contributions in thd. €	Number of non-residents working until 1 year	Value of Employers' imputed social contributions (D.122) for non-residents in thd. €
	1	2	3	4=(1+2)/3	5	6=4*5
2021	87 778	91 984	1 233 654	0.146	16 701	2 434

Table 8.6 Compensation of employees for non-residents **in thd. €**

2021	Number of working non-residents	D.11	D.12	D.1
EU/EEA	10 178	127 830	30 915	158 745
Non – EU/EEA	13 567	170 395	41 208	211 603
Total	**23 745**	**298 225**	**72 123**	**370 348**

8.14 Extra territorial organisations (extra territorial enclaves in the country and territorial enclaves abroad) are included in the Statistical Business Register (SBR). More information on SBR is in Chapter 3. In the case of Slovak diplomatic workers sent abroad for a period longer than one year, they are included in LFS if household of diplomatic workers is surveyed. In the case of foreign diplomatic workers sent to Slovakia, they are surveyed if they are posted for more than one year and live in a private household that has been selected.

8.15 No subsequent calculations are made within the survey.

8.3 Taxes on production and imports paid to the Institutions of the EU

8.16 Data on payments from traditional own resources (custom duties and agricultural payments) are obtained from the State closing account presented by the MoF SR. All records are based on information from the Fin 1-12 statement, in which the items of the budgetary classification related to traditional own resources are presented. Data provided by MF SR are on accrual basis. Payments for EU own resources based on VAT and GNI are considered current transfers (D.76).

Table 8.7 Revenues from EU budget and levies and contributions into general budget of EU

in thd. €

Traditional own resources	95 716
Levies of SR into EU budget without traditional own resources	966 750
Loss on traditional own resources – conditional payment	277 251
Total levies into EU budget	**1 339 717**
Contributions of SR into European Development Fund	14 930
Total levies and contributions of the SR	**1 354 647**
Foreign transfers from EU budget	2 273 990
Foreign grants from EU budget	0
Total revenues from EU budget	**2 273 990**
Net financial position	**919 343**

Source: MFSR

Table 8.8 Taxes on production and imports D.2 **in thd. €**

D.2	**Taxes on production and imports**	=	**161 863**
D.21	Taxes on product	+	138 308
D.29	Other taxes on production	+	23 555

8.17 Taxes on products D.21 consists of traditional own resources and contributions of the SR into European Development Fund (from table 8.7, where they are in net value – 80 %, which

stays with the SR – thus, we need to increase these values by 20 % in order to get “gross" value of D.21).

8.18 Value of D.29 is equal to contribution for financing solution of emergency by the Resolution Council, which is under expert and organisational supervision of NBS. The main objective of the Council is to prevent the failure of institutions and groups in the financial sector and, if failure cannot be avoided, to ensure their effective resolution, having regard to the preservation of financial stability and the protection of client assets of the given institution or group.

8.19 Credit institutions and investment firms are required to participate in the resolution process by paying financial contributions that the resolution authority may use for the financing of resolution measures. The financial contributions are cumulated in the resolution fund, which constitutes one of the principal elements of the resolution framework. The main role of the resolution fund is to finance costs arising from the application of resolution tools. Financial means of the resolution fund may be lent to resolution funds of other EU Member States on a voluntary basis or used to repay loans or costs related to the fund's borrowings from such counterparts.

8.4 Subsidies granted by the Institutions of the EU

8.20 Data on subsidies received from EU institutions are taken over from the State closing account submitted by the MFSR. All records are based on information from the Fin 1-12 statement, in which the items of the budgetary classification related to subsidies provided by the EU institutions are to be found. Revenues from EU grants are adjusted by receivables and payables and also by corrections (if relevant) based on the analytical records of the MFSR. They are recorded on accrual basis. The result is compared to the Balance of Payments of the European Institutions and adjusted if necessary. Different types of EU grants are redistributed among transactions D.3, D.76 and D.92.

Table 8.9 Subsidies D.3 **in thd. €**

D.3	**Subsidies**	=	**-741 035**
D.31	Subsidies on products	+	0
D.39	Other subsidies on production	+	-741 035

8.5 Cross-border property income

8.21 Income paid for the use of financial assets is called investment income, while the income paid for the use of natural sources is called the rent. The property income is the sum of the investment income and the rent.

8.5.1 Interest

8.22 Interest is property income, which is received by the owners of financial assets for making them available to another institutional unit. They are related to the following financial assets: deposits and loans, debt securities and other receivables.

8.23 The income from holding and acquisition of special drawing rights and from the accounts of non-allocated gold are also considered as interest. Financial assets, from which the interest arises, are receivables of the creditors against the debtors. The creditors lend the sources to debtors what leads to creation of financial tools mentioned above.

8.24 The SOSR compiles the item D.41 Interest based on information presented in the current account of BoP, concretely from the item Revenues from investment, as the sum of the following items: debts instruments from direct investment + debt securities from portfolio investment + other investment + interest of reserve assets.

Table 8.10 Direct investments from BoP (NBS) **in thd. €**

		credit	debit
Direct investment	=	**680 207**	**5 349 718**
Dividends	+	354 956	2 636 160
Reinvested earnings	+	137 702	2 437 752
Debt instruments	+	187 549	275 806

Table 8.11 Portfolio investment and other investment from BoP (NBS) **in thd. €**

		credit	debit
Portfolio investment	=	**592 800**	**634 700**
Equity securities	+	195 000	11 000
Debt securities	+	397 800	623 700
Other investment		**101 197**	**381 145**
Reserve assets		**99 000**	**0**

8.25 From above presented data of the Balance of Payments, the following value of interests under ESA2010 methodology is compiled:

Table 8.12 Interests – received **in thd. €**

D.41	**Interests**	=	**905 126**
	Interest adjustments due to allocation of FISIM	+	110 391
D.41g	Interests before allocation of FISIM	+	794 735

Table 8.13 Interests - paid **in thd. €**

D.41	**Interests**	=	**1 263 585**
	Interest adjustments due to allocation of FISIM	+	9 255
D.41g	Interests before allocation of FISIM	+	1 254 330

8.26 The compilation of BoP is done under the auspices of NBS, which uses purposefully the banking questionnaires, i.e. the data sources for the compilation of interest are the questionnaires for the particular sectors of economy (central bank, monetary financial institutions, general government and other sectors). The questionnaires contain the breakdown of interest by particular types of financial tools. Interest is recorded on accrual basis. The accrual time of interest recording is part of the methodology of individual questionnaires. The interest is recorded prior to the deductions of relevant taxes.

8.27 Interest from debt securities is calculated based on the data from the central database of securities (source: ECB), while the debtor approach is used. The interest from index-linked debt securities is calculated based on the data from the central database of securities (source: ECB), while the relevant provision of the ESA 2010 methodology, paragraph 4.46, is followed. Vast majority of debt securities bears fixed income. Strictly speaking of index-linked debt securities (commodities, prices or inflation), the portion is negligible. Instruments with floating rate represent up to 6 % of portfolio both assets and liabilities. In these cases, we follow ESA 2010 requirement.

8.28 The allocation of FISIM is part of D.41 item: adjustment of interest resulting from the FISIM allocation. A more detailed information is presented in the sub-chapter 3.17 - Financial and insurance activities.

8.29 Reporting of Euro bank notes is incorporated in national accounts in both the current as well as in the financial account. In case of active or passive position of the SR in relation to the issuing of Euro bank notes below or above the stated Bank Allocation Key (BAK), the interest is recorded as received or paid from/to abroad.

8.30 The interest payments are reported by Central Bank of Slovakia. The accrued interests from remunerations of Euro banknotes are reported in the balance sheet statement of the Central Bank of Slovakia M (NBS) 1-12. This bank statement is used by NBS to compile the Balance of Payments, which is our data source for relevant items of the national accounts. There is a data gap when it comes to identifying interest income from financial assets abroad held by resident households through foreign management companies. Unless households keep their foreign portfolios with domestic management companies, we neither have information on such holdings, nor associated income. In order to close this data gap several possibilities are now under investigation, e.g. if Securities Holdings Statistics Database (SHSDB) can serve as a source for this type holdings.

8.5.2 Distributed income of corporations

8.31 Distributed income of corporations covers dividends D.421 and withdrawals from the income of quasi-corporations D.422.

8.5.2.1 Dividends

8.32 Dividends are types of property income, which the shareholders can claim for, due to the fact that they have provided another entity with their own financial sources. The SOSR compiles the item D.421 Dividends from the information presented in the current account of BoP, namely from the item Revenues from investment as a sum of items: dividends from direct investment plus equity securities from the portfolio investment (see above tables 8.10 and 8.11).

Table 8.14 Dividends – received/paid **in thd. €**

D.421	**Dividends – received**	=	**354 956**
	Dividends – paid	=	**2 647 160**

8.33 Data sources used for the compilation of dividends are:

- Monthly questionnaire on foreign assets and liabilities – breakdown into property and debt instruments within the FDI,
- Quarterly questionnaire on foreign assets and liabilities – broken down by particular countries,
- Complex specialised annual questionnaire on FDI.

8.34 These bank questionnaires are used for compilation of the Balance of Payments, which is data source for relevant items of national accounts. When it comes to identifying income from dividends from financial assets abroad held by resident households through foreign management companies, the same applies as for interest. There is a data gap. Unless households keep their foreign portfolios with domestic management companies, we neither have information on such holdings, nor associated dividends. In order to close this data gap several possibilities are now under investigation, e.g. if Securities Holdings Statistics Database (SHSDB) can serve as a source for this type holdings.

8.35 Dividends are traced at the level of individual enterprises and if superdividends are identified, these are excluded.

8.36 Within the actual reporting period, the dividends are recorded at the time of their payment; information is taken over from monthly and quarterly questionnaires on foreign assets and liabilities. In the annual specialised questionnaire on FDI, the dividends are recorded at the time of their declaration.

8.37 Within compilation of dividends, NBS does not carry out any adjustments due to transfer pricing.

8.5.2.2 Withdrawals from the income of quasi-corporations

8.38 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.

8.39 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.

8.40 In the national accounts, the estimate of withdrawals from income of quasi-corporations D.422 is equal to net operating surplus related to production of dwelling services carried out by our residents abroad and vice versa by non-residents in the SR. Withdrawals from the income of quasi-corporations are recorded in the period in which they are realised by the owners.

8.41 When estimating the withdrawals from the income of quasi-corporations for non-residents the administrative data source is used – cadastre. The dwellings (flats, houses, recreational houses) owned by non-residents were identified on the basis of cadastre data for year 2017

and their ratio to total number of dwellings in S.14 for this year was used for extrapolation of number of dwellings in sector S.2 for year 2021. Production and also other transactions with dwellings in the ownership of non-residents (recreational houses) were calculated on the basis of average values per square meter of floor area in sector S.14, separately for flats, family houses and recreational cottages and was also used as coefficient for period of using dwelling during year (similarly as for recreational cottages entering calculation of imputed rental; for more details please see chapter 3; see table 8.15). For estimate of intermediate consumption only costs for maintenance, repairs and insurance were taken into account, since SOSR does not consider relevant FISIM value for recreational houses (for more details please see chapter 3).

8.42 Regarding values related to Slovak residents abroad, we do not have at disposal any relevant statistical or administrative data source. The only way, how to acquire such data, was to inquire other countries on their data related to our resident's activities in their countries. On the assumption for countries, where our residents most frequently work or travel on vacation, we asked 8 countries for cooperation and 3 out of them (Czech Republic, Germany and Ireland) sent us required data for years 2010-2017. These data were incorporated into our estimates on residents abroad. Value of D.422 for year 2021 was extrapolated on the basis of time series 2010-2017, where at first production P.1 for 2018 was extrapolated (average inter-annual index for 2010-2017 was applied for year 2020) and subsequently we applied average ratio of D.422 to P.1 for years 2010-2017 on year 2021. Please see table 8.16.

8.43 Rough estimate of output and intermediate consumption is based on the methodology used to calculate imputed rental 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 8.17 and 8.18.

Table 8.15 Withdrawals from the income of quasi-corporations for non-residents in the Slovak Republic **in thd. €**

Data for non -residents of Slovak Republic	2021
number of dwellings	29 957
P.1	87 763
P.2	6 978
net operating surplus = D.422	25 139

Table 8.16 Withdrawals from the income of quasi-corporations for residents in the Slovak Republic from abroad **in thd. €**

Data for residents of Slovak Republic*	2021
P.1	70 261
net operating surplus = D.422	20 619

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

8.44 From above presented tables, we got final values of item D.422, which are presented in tables below:

Table 8.17 Withdrawals from the income of quasi-corporations – received **in thd. €**

D.42	**Distributed income of corporations**	=	**375 575**
D.421	Dividends	+	354 956
D.422	Withdrawals from the income of quasi-corporations	+	20 619

Table 8.18 Withdrawals from the income of quasi-corporations – paid **in thd. €**

D.42	**Distributed income of corporations**	=	**2 672 299**
D.421	Dividends	+	2 647 160
D.422	Withdrawals from the income of quasi-corporations	+	25 139

8.5.3 Reinvested earnings (RIE) on foreign direct investment (FDI)

8.45 Reinvested earnings represent that part of the corporation's profit, which is not distributed to the shareholders but is kept with the company. They are calculated as a difference between the total profit of the company after taxation and the distributed profit. Time of recording of reinvested earnings follows ESA 2010 recommendation. We do not make any specific adjustments regarding valuation of intra-group within MNEs.

8.46 The figure on D.43 Reinvested earnings from FDIs for resource as well as use side is primarily taken over from the current account of BoP without any adjustments. It is part of the item Revenues from investment in the sub-part called direct revenues – reinvested earnings. The compilation of this figure is done under the auspices of NBS. However, this value is on resource side subsequently adjusted by estimate on R&D, software and originals, since used COPC concept is not fully in accordance with ESA 2010 methodology. The SOSR thus carries out additional conceptual adjustments on the macro level in order to align final estimate of RIE on direct investment with ESA 2010. We calculate individually conceptual adjustments for research and development, capitalisation of software and originals, which are applied to original values of RIE. It means that overall estimate is carried out by applying certain percentage to total adjustment of research and development, software and originals. This percentage represents share of data source on total gross value added (value of B.1g in sector S.11) in order to acquire so-called percentage of adjustment. This adjustment is carried out only within sector S.11 on use side and is mirrored on resource side of sector S.2. This adjustment is not carried out on use side of S.2 and resource side of S.11. No relevant information for quantification of values from opposite view (investments of Slovakia abroad) is at our disposal. Therefore, we apply pragmatic approach for estimation and concluded that this particular adjustment would be very low.

8.47 The enterprise with the direct investment abroad (hereinafter „PPI") is a foreign entity, in the basic equity of which the reporting entity participates at least by 10 %.

8.48 The enterprises in the PPI group are all enterprises residing abroad under the control or influence of the reporting entity. The control or influence can be reached directly, i.e. by the share of the reporting entity in the basic equity of the relevant PPI in the chain or indirectly, by the means of PPIs, which participate in the basic equity of another enterprise in the chain. The following entities belong among the PPI group:

- PPIs,
- other enterprises in the group residing abroad under the influence or control of the reporting entity.

8.49 The recording of indirect links within the big groups of international enterprises is carried out by the means of specialised annual questionnaires on FDI, which contain the information

on these indirect links. At the same time, the big companies are controlled through the publicly available information (e.g. annual reports for the consolidated unit).

R&D adjustment

8.50 The SOSR carried out detailed analysis of recording of research and development in NA, based on information from statistical survey in line with Frascati manual. We analysed 8 units with highest values of costs related to research and development. From publicly available information in annual reports submitted by these units we analysed in more detail expenditures (whether they were used on research and development or not). The results of this analysis concluded that no unit capitalised costs on research, but included them in price of products. This finding confirmed our decision to incorporate adjustments for research and development into national accounts.

Software and originals

8.51 In case of own account software, we looked into data on software for sector S.11 as well as sector of financial corporations S.12. Since adjustment for own account software in S.12 is negligible, we decided not to include this adjustment of RIE into NA on practical grounds.

8.52 Reinvested earnings from foreign direct investment (D.43) are equal to operating surplus of the corporation with the foreign direct investment plus all property income received or current transfers minus all property income paid or all current transfers including the sums of actually paid to foreign direct investors and all current income taxes, property etc. of the enterprise with the FDIs.

8.53 The specialised annual questionnaires on FDIs furthermore contain all necessary information for the harmonisation with the Current Operating Performance Concept (COPC), where the holding gains and losses are excluded. Information on the inward and outward flows of direct investment are taken from the same questionnaires as for dividends (see para 8.33).

8.54 In line with the GNIC/052, the “I” method is used for recording of reinvested earnings from FDIs, with annual questionnaires on FDI as the data sources, where information on profit and distributed earnings is to be found. Monthly questionnaires contain information on the distributed earnings only. No international transactions reporting systems (ITRS) is used for distributed earnings.

8.55 Reinvested earnings from FDIs are recorded in that period, in which they have been achieved. NBS uses their own register of FDI entities, which is based on the historical database. The register is updated on monthly basis and supplemented from different complementary sources (press, internet, FATS). The FDI register covers also holding companies, branches and SPEs.

Table 8.19 Reinvested earnings (RIE) – received **in thd. €**

Reinvested earnings (RIE) - received		2021
RIE in NA	=	137 702
RIE in BoP	+	137 702

Table 8.20 Reinvested earnings (RIE) – paid **in thd. €**

Reinvested earnings (RIE) - paid		2021
RIE in NA	=	2 445 011
RIE in BoP	+	2 437 752
Adjustment for R&D, software and originals	+	7 259

8.56 Within the data validation in NBS, the data for big enterprises are annually verified and compared with the balance sheets and profit and loss statements, which are submitted by these enterprises in addition to the specialised annual questionnaire. At the same time, this information is compared with the balance sheets from the database of the MFSR.

8.57 The imputation of data is being done in case of non-response so that the information from public sources (annual reports, balance sheets for the selected enterprises under the responsibility of the MFSR) is imputed. Within the specialised annual questionnaire on FDIs no threshold is applied, thus, no imputation is needed.

8.5.4 Other investment income

8.5.4.1 Investment income attributable to insurance policy holders

8.58 Investment income attributable to insurance policy holders corresponds to the total primary income from investment of the actuarial reserves. The reserves, in case of which the insurance corporation acknowledges the claims of the policyholders, are in question. Revenues from investment of own resources of insurance companies are not considered as commitments against the policyholders and therefore they are excluded from total value of revenues.

8.59 Direct data sources on financial flows between the national and foreign entities related to the investment income are not available; only expert estimates are made. When compiling the estimates, the information from the Balance of Payment item “Insurance and pension services”” is used. Based on the ratio between the premiums received from abroad paid by non-residents to resident insurance corporations and the total premiums received in resident insurance corporations, a share of invested reserves belonging to non-resident policy holders is estimated.

8.60 The estimated values of assets (D.441) are recorded in national accounts on the use side in the sector S.12 and on the supply side in the sector S.2. This approach is the same for both, the non-life and life insurance. For illustration see the tables 8.21 and 8.22 demonstrating the approach used together with the quantification.

Table 8.21 Investment income attributable to insurance policy holders – paid **in thd. €**

		Non-life insurance	Life insurance	Total
A.	Premiums received by resident insurance corporations	1 346 395	1 124 337	2 470 732
B.	Premiums received from abroad	99 087	13 295	112 382
C.	Ratio B/A in %	7.36	1.18	
D.	Assets in resident insurance corporations (D.441) in total	21 064	217 995	239 059
E.	Estimate of assets belonging to the non-resident policy holders (E=C/100*D)	1 550	2 578	4 128

8.61 If data sources are concerned, the situation related to the opposite direction is even more complicated. The estimate of total invested reserves of resident policyholders in foreign insurance corporations is compiled based on the ratio between E/B (*see table above*) for three years period, which is applied on the total premiums paid to abroad by our residents. Estimated assets (D.441) should be recorded in national accounts on the use side of sector S.2 and on the supply side of particular resident sectors S.11-S.15. Due to the fact that no amounts of premiums, which are paid by resident units to abroad, are known, the same structure as in case of the export of services is used; see tables 3.217-3.220 related to Allocation of insurance services for no-life and life insurance in chapter 3.

Table 8.22 Investment income attributable to insurance policy holders - received **in thd. €**

		Non-life insurance	Life insurance	Total
1	Premiums paid to abroad	74 690	1 555	76 245
2	E/B in % (3-years average)	11.40	25.22	
3	Estimate of assets belonging to the resident policy holders (3 = 1*2/100)	8 512	392	8 904

8.4.4.2. Investment income payable on pension entitlements

8.62 Pension entitlements arise in connection with one or two different pension schemes; the defined benefit schemes and defined contribution schemes are in question. In the conditions of the SR, there are two defined contribution schemes (II. and III. pillar), which invest the saved financial means into financial and non-financial assets. Pension and complementary pension management companies have an obligation against participants of the pension system to pay the benefits together with the income revenues (D.442), which they have acquired during the saving period.

II. pillar

8.63 First contract on pension savings with pension fund manager can be made by physical person, which entered into pension insurance system (I. pillar) and which was up to 35 years old at the date of contract signing. The only condition for pension payment is achievement of retirement age. In this sense, all pension savers are considered as residents of our economy and therefore cross-border flows of income revenues (D.442) related to II. pillar is equal to 0.

8.64 Since, it is problematic to acquire information on which pension schemes are in other countries, it is not possible to decide unambiguously the value of imported services related to

pension schemes of so-called II. pillar (it comprises only one part of obligatory contributions for pension insurance).

8.65 Considering conditions for pension payments from II. pillar in the SR (retirement age, period of saving), we assume that similar conditions are present in other countries, i.e. our savers are considered residents in these countries as well. Therefore, cross-border flow of income revenues (D.442) for II. pillar is equal to 0.

III. pillar

8.66 According to ESA2010, the non-resident working in the territory of the given country for a longer period than 1 year is considered as the resident of that country. At the same time, based on the Law on pension complementary management companies, the condition of a minimum period of saving is 10 years and the achievement of 55 years of saver´s age. In this context, all savers in the pension scheme are considered as residents and thus also the cross-border flow of revenues from investment of assets (D.442) equals to 0.

8.67 There are no direct data sources in case of resident working abroad; therefore, D.442 is expertly estimated. When estimates are compiled, we use information from the Balance of Payments, namely item “Insurance and pension services”, where total value of imported services is reported. On the basis of ratio between paid contributions abroad for complementary pension insurance to total paid contributions in resident complementary pension funds, we estimate share of investment income attributable to insurance policy holders. Estimated value of investment income (D.442) are in NA recorded on use side of sector S.2 and on resource side of sector S.14.

Table 8.23 Investment income payable on pension entitlements - received **in thd. €**

Code	Item	Value
A.	Received contributions into resident complementary pension funds	407 739
B.	Contributions paid to abroad	2 771
C.	Share B/A in %	0.68
D.	Assets in resident pension funds for complementary pension funds	66 410
E.	Estimate of investment income of residents payable on pension entitlements (E=C/100*D)	451

8.5.4.2 Investment income attributable to collective investment fund shareholders

8.68 Investment income attributable to collective investment fund shareholders, including the mutual funds and share funds, consists from dividends belonging to shareholders of the collective investment funds and undistributed profits attributable to the shareholders of the collective investment.

8.69 Based on the information of NBS, for 2018 no dividends were paid to the shareholders (last time it was in 2003 and 2004 – a negligible amount only). Thus, the total profit of the investment fund is considered as a reinvested share in profit (undistributed profit allocated to the shareholders of investment funds).

8.70 Due to the unavailability of information on data from abroad, the D.422 is expertly estimated. The share of received dividends from abroad to total received dividends is applied on assets in resident collective investment funds. Thus, share of investments attributable to collective investment fund shareholders. Estimated values of investment income (D.443) are recorded in NA on use side in sector S.2.

Table 8.24 Investment income attributable to collective investment fund shareholders – received

in thd. €

Code	Item	Value
A.	Total received dividends (from data source Pen 5-01)	135 941
B.	Received dividends from abroad (from data source Pen 5-01)	40 948
C.	Share B/A in %	30.12
D.	Assets in resident collective investment funds	487 929
E.	Estimate of Investment income attributable to collective investment fund shareholders (E=C/100*D)	146 973

8.71 Data on reinvested earnings (investment income) in relation to the shareholders of investment funds are not available from accounting statements. Allocation of investment income attributable to collective investment fund shareholders on resource side is estimated. We use structure of financial accounts, namely stock of investment fund shares or units (F.52) on assets side. Allocation of investment income attributable to collective investment fund shareholders on resource side is presented in table 8.25.

Table 8.25 Investment income attributable to collective investment fund shareholders – paid

in thd. €

	S.11	S.12	S.14	S.15	S.2	Total
Stocks of F.52 on asset side	185 876	13 115 899	9 161 990	20 267	601 000	23 085 032
Share of F.52 by institutional sectors in %	0.81	56.82	39.69	0.09	2.60	100
Allocation of investment income attributable to collective investment fund shareholders	5 112	360 725	251 980	557	16 529	634 903

8.72 Summary for breakdown of other investment income for residents and non-residents in S.2 is presented in table 8.26 and 8.27:

Table 8.26 Other investment income – received (residents) **in thd. €**

D.44	**Other investment income**	**=**	**156 329**
D.441	Investment income attributable to insurance policy holders	+	8 904
D.442	Investment income payable on pension entitlements	+	451
D.443	Investment income attributable to collective investment fund shareholders	+	146 974

Table 8.27 Other investment income – paid (non-residents) **in thd. €**

D.44	**Other investment income**	**=**	**18 085**
D.441	Investment income attributable to insurance policy holders	+	1 556
D.442	Investment income payable on pension entitlements	+	0
D.443	Investment income attributable to collective investment fund shareholders	+	16 529

8.5.4.3 Rent on land and sub-soil assets

8.73 Rent is an income received by the owner of the natural source for giving this source at disposal of another institutional unit.

8.74 In accordance with the updated ESA 2010 transmission programme, which entered into force on September 1, 2024, the SOSR analysed the available data sources and made an estimate for the values of D.45 in the entire time series from 2010 to the present. Time of recording of rents follows ESA 2010 recommendation.

8.75 According to paragraph 4.72 of the ESA 2010 methodology, rent (D.45) is the income that the owner of a natural resource is to receive for providing the natural resource to another institutional unit.

Non-residents

8.76 To calculate the estimate, the source data obtained for the purposes of the 2021 Population, Houses and Dwellings Census were used, where the SOSR collected detailed information about owners and tenants through a contract with the Geodetic and Cartographic Institute in Bratislava. In this step, information about parcels and the type of ownership was used. On this basis, a summary was created by matching the cadastral area code and the title deed number. The resulting aggregate contained the area of land in square meters (arable land, hop field, vineyard, garden, orchard, permanent grassland, forest land, water area, built-up area and courtyard, other area) broken down by districts and types of land owned by non-residents.

8.77 Information on land rental prices, broken down by district and type of land in euros per hectare, was provided to the Price Statistics Department by Research Institute of Agricultural Economics.

8.78 Based on the above available data source, it is possible to calculate the total value of the D.45 rent received from the rest of the world. Since the ESA 2010 transmission program requires the determination of the amount of rent from aboveground and underground sources, it is necessary to determine the ratio of leased land to the total land area. The SOSR uses the available information from the 2022 Poľ C 1-90 survey (Integrated Farm Survey 2020).

8.79 Individual land areas are broken down according to the type of land under foreign ownership (arable land, vineyard, hop field, etc.) and multiplied by a coefficient of 0.74. The agricultural census of farms showed that out of 1,862,653.72 ha of used agricultural land, 1,375,766.24 ha were leased (i.e. 74% of the land was leased). The rest is fully owned by Slovak resident entities. Individual land areas are subsequently converted from m^2 to ha.

8.80 In addition to the above-mentioned types of agricultural land, the calculation of D.45 for forest land is separately addressed. In order to determine the value of the received and paid rent for forest land, the SOSR requested cooperation from National Forestry Center, Institute of Forest Resources and Informatics in providing data from the Annual Economic Survey of Forests - Forest 5-01. This statistical survey is a sample survey. In the above-mentioned Forest 5-01 survey, information on paid rent, including the area of leased forest land in hectares and

the rent received in Euros, is directly collected within module 54. The SOSR uses this information in the calculation.

8.81 In the case of the land type - water and recreational areas, the size is not very significant in terms of ownership by non-residents. Since very little information is available on this type of land, the SOSR decided to apply the same rental price as used for forest land.

8.82 Based on the above information, estimates of D.45 are compiled as income from land rental by non-resident units that own land in the territory of the Slovak Republic for rental purposes.

8.83 As for income from land rental of non-resident units that own land in their resident territory for the purpose of renting it to foreign entities, the SOSR considers this possibility to be negligible (value close to zero), since it is not assumed that a citizen of the Slovak Republic will rent land abroad for a short period of time. Assuming that resident will do business abroad, after a year resident will become a resident of the given economy.

Residents

8.84 Regarding the opposite side of the calculation of the estimate of the rent from land D.45 by residents, the SOSR approached the neighboring countries in the 2024 benchmark with a request for information exchange. However, it was not possible to obtain these data. For this reason, the SOSR applied the simplified principle of using for this estimate the coefficient calculated as the ratio of D.422 pay to D.422 rec in the case of the estimate of holiday homes where a similar ratio is assumed. Since these are relatively low values on the resource side, a similar development can be expected on the payment side.

Table 8.28 Overview of D.45rec and D.45pay estimates in S.2 **in thd. €**

Period/Indicator	D.45 S.2rec	D.45 S.2pay	D.45 S.11pay (balancing item)
2021	4 004	2 828	1 176

2021

GNI Inventory - SK

ESA 2010

Chapter 9

Classifications

Classifications used for the production, income and expenditure approach and in the transition from GDP to GNI

CHAPTER 9 MAIN CLASSIFICATIONS USED

9.1 This chapter describes the classifications, which are used within the system of national accounts. List of items is presented only in cases, where the official standard is adjusted for the purposes of statistical surveys employed for general purposes (including the compilation of national accounts). For the compilation of particular items of the sequence of accounts, the classifications presented in chapter 23 of ESA2010 are used. For publication purposes and within the framework of the Transmission programme of ESA 2010, the aggregation of classifications are used, e.g. A*3, A*10, A*21, A*38, A*64 for economic purposes and P*3, P*10, P*21, P*38, P*64 for products.

9.2 For the classification of units into the Statistical Business Register of the SOSR, the codes are used, which are created and updated by the SOSR. The code related to the classification of organisations by the legal form is one of the mostly used codes. Its structure is as follows:

Table 9.1 Code-list of legal forms

100	Physical person-occasionally active-entered in tax-roll
101	Entrepreneur-physical person-not entered in Business Register
102	Entrepreneur-physical person-entered in Business Register
103	Private farmer not entered in Business Register
104	Private farmer entered in Business Register
105	Freelance occupation-physical person active on the basis of other legislation than Small Business Act
106	Freelance occupation-physical person active on the basis of other legislation than Small Business Act-entered in Business Register
107	Entrepreneur-physical person-not entered in Business Register, also active as Private Farmer
108	Entrepreneur-physical person-entered in Business Register, also active as Private Farmer
109	Entrepreneur-physical person-not entered in Business Register-also active in Freelance Occupation
110	Entrepreneur-physical person-entered in Business Register-also active in Freelance Occupation
111	Public commercial company
112	Limited liability company
113	Société commandite (limited partnership)
117	Foundation
118	Non-investment fund
119	Not profitable organization
120	Non-profit organization providing community services
121	Joint stock company
122	European Economic Interest Grouping (EEIG)
123	European company (SE)
124	European Cooperative Society (SCE)
125	Simple joint stock company
205	Cooperative
271	Associations of land owners, flats owner etc.
301	State enterprise
311	National Bank of Slovakia
312	Bank - state monetary institution
321	Budgetary organization
331	Organization based on state contributions
333	Public research institution
381	Funds
382	Public legal institution
383	Other organization of public administration

421	Foreign person, legal unit
422	Foreign person, physical person
434	Complementary pension funding
445	Commodity Exchange
701	Association (league, union, society, club, etc.)
711	Political party, political movement
721	Ecclesiastical organization
741	Professional organization - professional chamber
745	Chamber (except professional chambers)
751	Interest association of legal persons
752	Interest association of physical persons without legal competence
801	Municipality (municipal office)
803	Office of local government (regional level)
804	European grouping of territorial cooperation (EGTC)
901	Diplomatic corps of foreign country
911	Foreign centre for culture and information, agency for radio, press and television
921	International organization and association
931	Representation of foreign legal unit
951	Local unit without legal competence
995	Not specified legal type

Legal forms 951 and 995 are used in other administrative registers than statistical register

9.3 The classifications used in the system of national accounts are prevailingly consistent with the internationally valid classifications. All standardised classifications are officially proclaimed in the Collection of Laws and published by the means of relevant Decrees of the SOSR. The following classifications belong here:

Statistical classification of economic activities SK NACE Rev. 2

9.4 Statistical classification of economic activities SK NACE Rev. 2 is being released by the Decree of the SOSR as of 18 June 2007 No. 306/2007 Coll. This national classification is elaborated on the basis of the common statistical classification of economic activities in the European Community NACE Rev. 2, which is declared for the member states by the Regulation of European Parliament and the Council No. 1893/2006 as of 20 December 2006. This regulation is obligatory at full extent in all member states and is applied since 1 January 2008.

9.5 The subject of classification are all activities carried out by economic entities. Each item of classification includes the grouping of homogeneous activities at the relevant degree of sorting. It is used for all statistics classified by economic activities. It is intended for the categorisation of data, which are related to the economic entity as a statistical unit. It is one of the tools for the preparation of different statistics – outputs, inputs into the production process, capital formation and financial transactions of economic entities.

9.6 First four levels are fully compatible with the European classification NACE Rev. 2 and the fifth level are national items created for national needs based on the national requirements and necessities.

Statistical classification of products by activities (CPA)

9.7 Its main purpose is to provide the sorting of produced goods and services by activities. There is a link in classification to the Harmonised system or the Combined nomenclature, which is taken over from the international CPA classification. The system of coding in CPA is equal to the 6-digit classification sorting CPA valid at the European level. The CPA groupings usually correspond to the SK NACE Rev.2, thus, the direct link between the CPA and SK NACE Rev.2 at the 4-digit level is ensured; the same is true for other internationally valid referring classifications. For the purposes of the compilation of national accounts, the code of statistical classification of production is used, although partially adjusted, according to the indicator, which is traced, e.g. for the monitoring of the acquisition of fixed assets by the types of assets. Implementation is ensured by the Regulation of the European Parliament and the Council (EC) No. 1209/2014.

Statistical classification of government expenditures SK COFOG

9.8 The subject of the COFOG classification is the sorting of expenditures of particular government institutions by function. The concept of function is to be understood as a certain area of activities, in which the given institution (entity), or its particular bodies, are active. According to the COFOG methodology, the reporting items are classified by function to which they are related, what ensures the independency of the classification from the possible organisational changes in the individual government institutions. The implementation of the 2014 version is guaranteed by the SOSR´s decree No. 257/2014 Coll.

Classification of individual consumption by purpose COICOP

9.9 Its main purpose is to provide sorting for the calculation of CPIs and for the calculation of final consumption of households. Furthermore, it is used for internal statistical purposes for the calculation of data for the HBS statistics, which are consequently published as income and consumption of households. The standard COICOP classification is not officially published by the SOSR. According to this classification, only particular codes, required for processing and adjusted to individual types of surveys, are compiled.

Classification of structures

9.10 Classification of structures distinguishes structures according to the technical concept, which results from the special use (e.g. road structures, hydraulic structures, pipelines) and to buildings according to their main use (e.g. residential, non-residential). Engineering structures are classified mainly according to the use for which they are intended.

The subject of classification are constructions, which are contained in two main types:

- Buildings
- Engineering structures
  The Statistical Office of the Slovak Republic issued the Classification of Structures (CS) by Decree no. 323/2010.

9.1 Classifications used in case of the production approach

9.11 In case of production approach, a statistical classification of economic activities SK NACE Rev. 2 is used. For production and intermediate consumption, the commodity structure resulting from the statistical classification of production by activities CPA is used, which has been adjusted in a form of Annex to the statistical survey as a list of codes of the statistical classification of production by activities (CPA) for filling in the following modules: 182, 182a, 182b, 183, 183a, 183b, 184, 184a, 184b,185, 185a, 186, 186a, 394, 395, 417, 418, 428, 429, 432, 433, 501, 502, 590, 670, 671 and 671a – see table 9.2:

Table 9.2 CPA Code-list

Code CPA	Name of the CPA code	Code CPA	Name of the CPA code
	PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING	**016400**	Seed processing services for propagation
011100	Cereals (except rice), leguminous crops and oil seeds reals (densely sown cereals, corn, green and dried leguminous vegetables, nuts, cotton seed, oil seeds.)	**017000**	Hunting and trapping and related services
011200	Rice, not husked	**021000**	Forest trees and nursery services
011300	Vegetables and melons, roots and tubers (leafy or stem vegetables, potatoes, vegetable seeds, sugar beet, sugar beet seeds and n.e.c.	**022000**	Wood in the rough (logs, except firewood)
011400	Sugar cane	**022014**	Fuel wood of coniferous wood
011500	Unmanufactured tobacco	**022015**	Fuel wood of non-coniferous wood
011600	Fibre crops	**023000**	Wild growing non-wood products
011900	Other non-perennial crops (Forage crops, cut flowers and seeds)	**024000**	Support services to forestry
012100	Grapes	**030010**	Fish, live, not for human consumption
012200	Tropical and subtropical fruits	**030020**	Fish live, fresh or chilled for human consumption,
012300	Citrus fruits	**030030**	Crustaceans, not frozen
012400	Pome fruits and stone fruits (apples and other pome fruits and stone fruits)	**030040**	Molluscs and other aquatic invertebrates, live, fresh or chilled
012500	Other tree and bush fruits and nuts	**030050**	Natural pearls, unworked
012600	Oleaginous fruits (olives and coconuts)	**030060**	Other aquatic plants, animals and their products n.e.c.
012700	Beverage crops	**030070**	Support services to fishing and to aquaculture
012800	Spices, aromatic, drug and pharmaceutical crops (spices not processed, plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes		MINING AND QUARRYING
012900	Other perennial crops (natural rubber, Christmas trees cut, vegetable materials)	**051000**	Hard coal
013000	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	**052000**	Lignite
014100	Dairy cattle, live and raw milk from dairy cattle	**061000**	Crude petroleum
014200	Other cattle and buffaloes, live and their semen	**062000**	Natural gas, liquefied or in gaseous state
014300	Horses and other equines, live	**071000**	Iron ores
014400	Camels and camelids, live	**072100**	Uranium and thorium ores
014500	Sheep and goats, live; raw milk and shorn wool from sheep and goats	**072900**	Other non-ferrous metal ores and concentrates
014600	Swine, live	**081100**	Ornamental and building stone, limestone, gypsum, chalk and slate
014700	Poultry, live and eggs	**081200**	Gravel, sand, clays and kaolin
014900	Other farmed animals and animal products	**089100**	Chemical and fertiliser minerals
016100	Support services to crop production	**089200**	Peat
016200	Support services to animal production	**089300**	Salt and pure sodium chloride; sea water
016300	Post-harvest crop services	**089900**	Other mining and quarrying products n.e.c. (Bitumen and asphalt, natural; precious stones; industrial diamonds; natural abrasives; other minerals)
091000	Support services to petroleum and natural gas extraction	**106290**	Sub-contracted operations as part of manufacturing of starches and starch products

099000	Support services to other mining and quarrying	**107110**	Bread; fresh pastry goods and cakes
	MANUFACTURED PRODUCTS	**107190**	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes
101180	Fresh, chilled, frozen, processed and preserved meat (excluding poultry and fish)	**107210**	Rusks and biscuits; preserved pastry goods and cakes
101190	Sub-contracted operations as part of manufacturing of processed and preserved meat	**107290**	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes
101280	Fresh, chilled, frozen, processed and preserved poultry meat	**107310**	Macaroni, noodles, couscous and similar farinaceous products
101290	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat	**107390**	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products
101380	Meat and poultry meat products	**108180**	Sugar
101391	Cooking and other preparation services for the production of meat products	**108190**	Sub-contracted operations as part of manufacturing of sugar
101399	Sub-contracted operations as part of manufacturing of meat and poultry meat products	**108280**	Cocoa, chocolate and sugar confectionery
102080	Processed and preserved fish, crustaceans and molluscs	**108290**	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery
102091	Smoking and other preservation and preparation services for manufacture of fish products	**108310**	Processed tea and coffee
102099	Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs	**108390**	Sub-contracted operations as part of manufacturing of coffee and tea
103110	Processed and preserved potatoes	**108480**	Condiments and seasonings, salt
103191	Cooking and other preparation services for potatoes and potato products	**108490**	Sub-contracted operations as part of manufacturing of condiments and seasonings
103199	Sub-contracted operations as part of manufacturing of processed and preserved potatoes	**108510**	Prepared meals and dishes
103210	Fruit and vegetable juices	**108590**	Sub-contracted operations as part of manufacturing of prepared meals and dishes
103290	Sub-contracted operations as part of manufacturing of fruit and vegetable juice	**108610**	Homogenised food preparations and dietetic food
103980	Other processed and preserved fruit and vegetables	**108690**	Sub-contracted operations as part of manufacturing of homogenised food prep. and dietetic food
103991	Cooking and other preparation services for the preservation of fruit and vegetables	**108980**	Other food products (e.g. soups, broths, egg products) n.e.c.
103999	Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables	**108990**	Sub-contracted operations as part of manufacturing of other food products n.e.c.
104180	Oils and fats	**109180**	Prepared feeds for farm animals
104190	Sub-contracted operations as part of manufacturing of oils and fats	**109190**	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals
104210	Margarine and similar edible fats	**109210**	Prepared pet foods
104290	Sub-contracted operations as part of manufacturing of margarine and similar edible fats	**109290**	Sub-contracted operations as part of manufacturing of prepared pet foods
105180	Milk, dairy and cheese products	**110110**	Distilled alcoholic beverages
105190	Sub-contracted operations as part of manufacturing of dairy and cheese products	**110190**	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages
105210	Ice cream and other edible ice	**110280**	Wine from grape
105290	Sub-contracted operations as part of manufacturing of ice cream	**110290**	Sub-contracted operations as part of manufacturing of wine from grape
106180	Grain mill products (including processed rice)	**110380**	Cider and other fruit wines
106190	Sub-contracted operations as part of manufacturing of grain mill products	**110390**	Sub-contracted operations as part of manufacturing of cider and other fruit wines
106280	Starches and starch products	**110480**	Other non-distilled fermented beverages
110490	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages	**139690**	Sub-contracted operations as part of manufacturing of technical and industrial textiles

110580	Beer	**139919**	Other textiles and textile products n.e.c
110590	Sub-contracted operations as part of manufacturing of beer	**139980**	Other textiles n.e.c (includes: tulles, lace and embroidery; embroidery in the piece; coated felt; twilled yarn and strips; quilted textile products in the piece)
110610	Malt	**139990**	Sub-contracted operations as part of manufacturing of other textiles n.e.c.
110690	Sub-contracted operations as part of manufacturing of malt	**141110**	Apparel of leather or of composition of leather
110710	Mineral waters and soft drinks	**141190**	Sub-contracted operations as part of manufacturing of leather clothes
110790	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks	**141280**	Workwear
120010	Tobacco products, except refuse	**141290**	Sub-contracted operations as part of manufacturing of workwear
120020	Tobacco refuse	**141380**	Other outerwear (includes women's, men's, girls' and boys' coats, cloaks, overcoats, jackets, suits, costumes, blazers, trousers, skirts, raincoats, etc.)
120090	Sub-contracted operations as part of manufacturing of tobacco products	**141390**	Sub-contracted operations as part of manufacturing of outerwear
131080	Textile yarn and thread	**141480**	Underwear
131090	Sub-contracted operations as part of manufacturing of textile yarn and thread	**141490**	Sub-contracted operations as part of manufacturing of underwear
132080	Woven textiles	**141980**	Other wearing apparel and accessories (includes: babies' garments, tracksuits and other garments, clothing accessories made of textile materials; clothing accessories made of natural leather; garments made of felt or non-woven fabrics; hats and other headgear, etc.)
132090	Sub-contracted operations as part of manufacturing of textile fabrics	**141990**	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories
133000	Textile finishing services	**142080**	Articles of fur (except headgear)
139110	Knitted and crocheted fabrics	**142090**	Sub-contracted operations as part of manufacturing of articles of fur
139190	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics	**143180**	Knitted and crocheted hosiery
139280	Made-up textile articles, except apparel	**143190**	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel
139290	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel	**143980**	Other knitted and crocheted apparel
139310	Carpets and rugs	**143990**	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel
139390	Sub-contracted operations as part of manufacturing of carpets and rugs	**151180**	Tanned and dressed leather; dressed and dyed fur
139480	Cordage, rope, twine and netting	**151190**	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur
139490	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting	**151210**	Saddlery and harness; luggage, handbags and the like; other articles of leather
139510	Non-wovens and articles made from non-wovens, except apparel	**151290**	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like
139590	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel	**152010**	Footwear other than sports and protective footwear and orthopaedic shoes
139610	Other technical and industrial textiles (metallised yarn or metallised gimped yarn; woven fabrics of metal thread and woven fabrics of metallised yarn; rubber thread and cord, textile covered and textile products and articles for technical uses)	**152020**	Sports footwear
152030	Protective and other footwear n.e.c.	**172310**	Paper stationery

152040	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	**172390**	Sub-contracted operations as part of manufacturing of paper stationery
152090	Sub-contracted operations as part of manufacturing of footwear	**172410**	Wallpaper
161025	Wood in chips or particles	**172490**	Sub-contracted operations as part of manufacturing of wallpaper
161080	Wood, sawn and planed	**172910**	Other articles of paper and paperboard
161091	Drying, impregnation or chemical treatment services of timber	**172990**	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard
161099	Sub-contracted operations as part of manufacturing of wood, sawn and planed	**181100**	Newspaper printing services, newspapers
162180	Veneer sheets and wood-based panels	**181200**	Other printing services, magazines, books, stamps, calendars
162190	Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels	**181300**	Pre-press and pre-media services
162210	Assembled parquet floors	**181400**	Binding and related services
162290	Sub-contracted operations as part of manufacturing of assembled parquet floors	**182000**	Reproduction services of recorded media
162310	Builders' joinery and carpentry (except prefabricated buildings), of wood	**191010**	Coke and semi-coke of coal, of lignite or of peat; retort carbon
162320	Prefabricated wooden buildings	**191020**	Tar distilled from coal, lignite or peat; other mineral tars
162390	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery	**191030**	Pitch and pitch coke
162410	Wooden containers	**191090**	Sub-contracted operations as part of manufacturing of coke oven products
162490	Sub-contracted operations as part of manufacturing of wooden containers	**192011**	Briquettes, ovoids and similar solid fuels manufactured from coal
162915	Pellets and briquettes, of pressed and agglomerated wood and vegetable waste and scrap	**192012**	Briquettes, ovoids and similar solid fuels manufactured from lignite
162980	Other products of wood; articles of cork, straw and plaiting materials	**192013**	Briquettes, ovoids and similar solid fuels manufactured from peat
162991	Wood and cork, except furniture, and straw and plaiting material manufacturing services	**192021**	Motor spirit (gasoline)
162999	Sub-contracted operations as part of manufacturing of other products of wood; articles of cork, straw and plaiting materials	**192022**	Aviation spirit
171110	Pulps of wood or other fibrous cellulosic material	**192023**	White spirit
171190	Sub-contracted operations as part of manufacturing of pulp	**192024**	Spirit type and kerosene jet fuel
171280	Paper and paperboard	**192025**	Naphtha
171290	Sub-contracted operations as part of manufacturing of paper and paperboard	**192026**	Gas oils
172110	Corrugated paper and paperboard and containers of paper and paperboard	**192027**	Medium petroleum oils; medium preparations n.e.c.
172190	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard	**192028**	Fuel oils n.e.c.
172280	Household and sanitary goods and toilet requisites	**192029**	Lubricating petroleum oils; heavy preparations n.e.c.
172290	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites	**192031**	Propane and butane, liquefied

192032	Ethylene, propylene, butylene, butadiene	**201790**	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms
192039	Other petroleum gases or gaseous hydrocarbons, except natural gas	**202010**	Pesticides and other agrochemical products
192041	Petroleum jelly; paraffin wax; petroleum and other waxes	**202090**	Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products
192042	Petroleum coke; petroleum bitumen and other residues of petroleum oils	**203080**	Paints, varnishes and similar coatings, printing ink and mastics
192099	Sub-contracted operations as part of manufacturing of refined petroleum products	**203090**	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics
201110	Industrial gases	**204180**	Soap and detergents, cleaning and polishing preparations
201190	Sub-contracted operations as part of manufacturing of industrial gases	**204190**	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations
201280	Dyes and pigments	**204210**	Perfumes and toilet waters
201290	Sub-contracted operations as part of manufacturing of dyes and pigments	**204290**	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations
201380	Other inorganic basic chemicals	**205180**	Explosives
201390	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals	**205190**	Sub-contracted operations as part of manufacturing of explosives
201410	Hydrocarbons and their derivatives	**205210**	Glues
201420	Alcohols, phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols	**205290**	Sub-contracted operations as part of manufacturing of glues
201430	Industrial monocarboxylic fatty acids; carboxylic acids and their derivatives	**205310**	Essential oils
201440	Organic compounds with nitrogen functions	**205390**	Sub-contracted operations as part of manufacturing of essential oils
201450	Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.	**205941**	Lubricating preparations
201460	Ethers, organic peroxides, epoxides, acetals and hemiacetals; other organic compounds	**205942**	Anti-knock preparations; additives for mineral oils and similar products
201471	Derivates of vegetable or resin products	**205958**	Biodiesel
201472	Wood charcoal	**205980**	Other chemical products (e.g. photographic plates and film, emulsions for photographic uses, writing or drawing inks, chemically modified animal or vegetable fats and oils, lubricating preparations, anti-detonation preparations, hydraulic brake fluid, miscellaneous chemical products, peptones, modelling pastes, chemical elements in the form of discs, active carbon, surface treatment preparations) n.e.c.
201473	Oils and other products of the distillation of high temperature coal tar, and similar products	**205990**	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.
201474	Undenatured ethyl alcohol of alcoholic strength by volume of ≥ 80%	**206080**	Chemical fibres
201475	Ethyl alcohol and other spirits, denatured, of any strength	**206090**	Sub-contracted operations as part of manufacturing of man-made fibres
201480	Residual lyes from the manufacture of wood pulp, excluding tall oil	**211080**	Basic pharmaceutical products
201490	Sub-contracted operations as part of manufacturing of other organic basic chemicals	**211090**	Sub-contracted operations as part of manufacturing of basic pharmaceutical products
201500	Fertilisers and nitrogen compounds	**212080**	Pharmaceutical preparations
201590	Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds	**212090**	Sub-contracted operations as part of manufacturing of pharmaceutical preparations
201680	Plastics in primary forms	**221180**	Rubber tires and tubes; retreading and repairing of tires
201690	Sub-contracted operations as part of manufacturing of plastics in primary forms	**221190**	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreating and rebuilding of rubber tyres
201710	Synthetic rubber in primary forms	**221980**	Other rubber products

221990	Sub-contracted operations as part of manufacturing of other rubber products	**234190**	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles
222180	Plastic plates, sheets, tubes and profiles	**234210**	Ceramic sanitary fixtures
222190	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles	**234290**	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures
222210	Plastic packing goods	**234380**	Ceramic insulators and insulating fittings
222290	Sub-contracted operations as part of manufacturing of plastic packing goods	**234390**	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings
222380	Builders´ ware of plastic	**234410**	Other technical ceramic products
222390	Sub-contracted operations as part of manufacturing of builders' ware of plastics	**234490**	Sub-contracted operations as part of manufacturing of other technical ceramic products
222980	Other plastic products	**234910**	Other ceramic products
222991	Manufacturing services of other plastic products	**234990**	Sub-contracted operations as part of manufacturing of other ceramic products
222999	Sub-contracted operations as part of manufacturing of other plastic products	**235110**	Cement
231110	Flat glass	**235190**	Sub-contracted operations as part of manufacturing of cement
231190	Sub-contracted operations as part of manufacturing of flat glass	**235280**	Lime and plaster
231210	Shaped and processed flat glass	**235290**	Sub-contracted operations as part of manufacturing of lime and plaster
231290	Sub-contracted operations as part of manufacturing of shaped and processed flat glass	**236180**	Concrete products for construction purposes
231310	Hollow glass	**236190**	Sub-contracted operations as part of manufacturing of concrete products for construction purposes
231391	Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose	**236210**	Plaster products for construction purposes
231392	Finishing services of glass containers	**236290**	Sub-contracted operations as part of manufacturing of plaster products for construction purposes
231399	Sub-contracted operations as part of manufacturing of hollow glass	**236310**	Ready-mixed concrete
231410	Glass fibres	**236390**	Sub-contracted operations as part of manufacturing of ready-mixed concrete
231490	Sub-contracted operations as part of manufacturing of glass fibres	**236410**	Mortars
231980	Other processed glass, including technical glassware	**236490**	Sub-contracted operations as part of manufacturing of mortars
231991	Finishing services of other glass, including technical glassware	**236510**	Articles of fibre cement
231999	Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware	**236590**	Sub-contracted operations as part of manufacturing of articles of fibre cement
232010	Refractory products	**236910**	Other articles of concrete, plaster and cement
232090	Sub-contracted operations as part of manufacturing of refractory products	**236990**	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement
233110	Ceramic tiles and flags	**237010**	Cut, shaped and finished stone
233190	Sub-contracted operations as part of manufacturing of ceramic tiles and flags	**237090**	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone
233210	Bricks, tiles and construction products, in baked clay	**239110**	Abrasive products
233290	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay	**239190**	Sub-contracted operations as part of manufacturing of abrasive products
234110	Ceramic household and ornamental articles	**239910**	Other non-metallic mineral products n.e.c.

239990	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.	**251210**	Doors and windows of metal
241080	Basic iron and steel and ferro-alloys	**251290**	Sub-contracted operations as part of manufacturing of doors and windows of metal
241090	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys	**252110**	Central heating radiators and boilers
242080	Tubes, pipes, hollow profiles and related fittings, of steel	**252190**	Sub-contracted operations as part of manufacturing of central heating radiators and boilers
242090	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel	**252910**	Other tanks, reservoirs and containers of metal
243180	Cold drawn bars	**252990**	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal
243190	Sub-contracted operations as part of manufacturing of cold drawn bars	**253080**	Steam generators, except central heating hot water boilers
243280	Cold rolled narrow strip	**253090**	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers
243290	Sub-contracted operations as part of manufacturing of cold rolled narrow strip	**254010**	Weapons and ammunition
243380	Cold formed or folded products	**254090**	Sub-contracted operations as part of manufacturing of weapons and ammunition
243390	Sub-contracted operations as part of manufacturing of cold formed or folded products	**255000**	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy
243410	Cold drawn wire	**256100**	Treatment and coating services of metals
243490	Sub-contracted operations as part of manufacturing of cold drawn wire	**256200**	Machining services
244180	Precious metals	**257110**	Cutlery
244190	Sub-contracted operations as part of manufacturing of precious metals	**257190**	Sub-contracted operations as part of manufacturing of cutlery
244280	Aluminium	**257210**	Locks and hinges
244290	Sub-contracted operations as part of manufacturing of aluminium	**257290**	Sub-contracted operations as part of manufacturing of locks and hinges
244380	Lead, zinc and tin	**257380**	Tools
244390	Sub-contracted operations as part of manufacturing of lead, zinc and tin	**257390**	Sub-contracted operations as part of manufacturing of tools
244480	Copper	**259110**	Steel drums and similar containers
244490	Sub-contracted operations as part of manufacturing of copper	**259190**	Sub-contracted operations as part of manufacturing of steel drums and similar containers
244580	Other non-ferrous metal	**259210**	Light metal packaging, crown caps and stoppers of base metals
244590	Sub-contracted operations as part of manufacturing of other non-ferrous metal	**259290**	Sub-contracted operations as part of manufacturing of light metal packaging
244680	Processed nuclear fuel	**259310**	Wire products, chain and springs
244690	Sub-contracted operations as part of manufacturing of processed nuclear fuel	**259390**	Sub-contracted operations as part of manufacturing of wire products, chain and springs
245100	Casting services of iron	**259410**	Fasteners and screw machine products
245200	Casting services of steel	**259490**	Sub-contracted operations as part of manufacturing of fasteners and screw machine products
245300	Casting services of light metals	**259980**	Other articles of base metal n.e.c. (it includes.: metal articles for bathroom and kitchen; other articles of base metal
245400	Casting services of other non-ferrous metals	**259990**	Sub-contracted operations as part of manufacturing of other fabricated metal products
251180	Metal structures and parts of structures	**261180**	Electronic components
251190	Sub-contracted operations as part of manufacturing of metal structures and parts of structures	**261191**	Services connected with manufacturing of electronic integrated circuits

261199	Sub-contracted operations as part of manufacturing of electronic components	**268010**	Magnetic and optical media
261280	Loaded electronic boards	**268090**	Sub-contracted operations as part of manufacturing of magnetic and optical media
261291	Services connected with printing of circuits	**271180**	Electric motors, generators and transformers
261299	Sub-contracted operations as part of manufacturing of loaded electronic boards	**271190**	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers
262080	Computers and peripheral equipment	**271280**	Electricity distribution and control apparatus
262091	Computers and peripheral equipment manufacturing services	**271290**	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus
262099	Sub-contracted operations as part of manufacturing of computers and peripheral equipment	**272080**	Batteries and accumulators
263010	Radio or television transmission apparatus; television cameras	**272090**	Sub-contracted operations as part of manufacturing of batteries and accumulators
263020	Electrical apparatus for line telephony or line telegraphy; videophones	**273110**	Fibre optic cables
263030	Parts of electrical telephonic or telegraphic apparatus	**273190**	Sub-contracted operations as part of manufacturing of fibre optic cables
263040	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras	**273210**	Other electronic and electric wires and cables
263050	Burglar or fire alarms and similar apparatus	**273290**	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables
263060	Parts of burglar or fire alarms and similar apparatus	**273310**	Wiring devices
263090	Sub-contracted operations as part of manufacturing of communication equipment	**273390**	Sub-contracted operations as part of manufacturing of wiring devices
264010	Radio broadcast receivers	**274080**	Electric lighting equipment
264020	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	**274090**	Sub-contracted operations as part of manufacturing of electric lighting equipment
264030	Apparatus for sound and video recording and reproducing	**275180**	Electric domestic appliances
264040	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy	**275190**	Sub-contracted operations as part of manufacturing of electric domestic appliances
264050	Parts of sound and video equipment	**275280**	Non-electric domestic appliances
264060	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display)	**275290**	Sub-contracted operations as part of manufacturing of non-electric domestic appliances
264090	Sub-contracted operations as part of manufacturing of consumer electronics	**279080**	Other electrical equipment
265180	Measuring, testing and navigating equipment	**279090**	Sub-contracted operations as part of manufacturing of other electrical equipment
265190	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment	**281180**	Engines and turbines, except aircraft, vehicle and cycle engines
265280	Watches and clocks	**281190**	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines
265290	Sub-contracted operations as part of manufacturing of watches and clocks	**281280**	Fluid power equipment
266010	Irradiation, electromedical and electrotherapeutic equipment	**281290**	Sub-contracted operations as part of manufacturing of fluid power equipment
266091	Medical instrument manufacturing services	**281380**	Other pumps and compressors
266099	Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment	**281390**	Sub-contracted operations as part of manufacturing of other pumps and compressors
267080	Optical instruments and photographic equipment	**281480**	Other taps and valves
267090	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	**281490**	Sub-contracted operations as part of manufacturing of other taps and valves

281580	Bearings, gears, gearing and driving elements	**289110**	Machinery for metallurgy and parts thereof
281590	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements	**289190**	Sub-contracted operations as part of manufacturing of machinery for metallurgy
282110	Ovens, furnaces and furnace burners	**289280**	Machinery for mining, quarrying and construction
282190	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners	**289290**	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction
282280	Lifting and handling equipment	**289380**	Machinery for food, beverage and tobacco processing
282290	Sub-contracted operations as part of manufacturing of lifting and handling equipment	**289390**	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing
282380	Office machinery and equipment (except computers and peripheral equipment)	**289480**	Machinery for textile, apparel and leather production
282391	Office and accounting machinery manufacturing services; (except computers and peripheral equipment)	**289490**	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production
282399	Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)	**289510**	Machinery for paper and paperboard production
282480	Power-driven hand tools	**289590**	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production
282490	Sub-contracted operations as part of manufacturing of power-driven hand tools	**289680**	Plastics and rubber machinery
282580	Non-domestic cooling and ventilation equipment	**289690**	Sub-contracted operations as part of manufacturing of plastics and rubber machinery
282590	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment	**289980**	Other special-purpose machinery n.e.c. (it includes: printing and bookbinding machinery; machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.; roundabouts, swings, shooting galleries and other fairground amusements; aircraft launching gear; special-purpose machinery n.e.c; parts of printing and book-binding machinery; parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts of other special-purpose machinery
282900	Other general-purpose machinery n.e.c. (includes: gas generators, distilling and filtering apparatus; machinery for cleaning; fire extinguishers, spray guns; industrial, household and other weighing and measuring machinery; centrifuges, calendaring and vending machines; non-electrical machinery and apparatus for soldering; parts of other general-purpose machinery)	**289990**	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.
282990	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.	**291010**	Internal combustion engines of a kind used for motor vehicles
283080	Agricultural and forestry machinery	**291020**	Passenger cars
283099	Sub-contracted operations as part of manufacturing of agricultural and forestry machinery	**291030**	Motor vehicles for the transport of 10 or more persons
284180	Metal forming machinery	**291040**	Motor vehicles for the transport of goods
284190	Sub-contracted operations as part of manufacturing of metal forming machinery	**291050**	Special-purpose motor vehicles
284980	Other machine tools	**291090**	Sub-contracted operations as part of manufacturing of motor vehicles
284990	Sub-contracted operations as part of manufacturing of other machine tools	**292080**	Bodies (coachwork) for motor vehicles; trailers and semi-trailers

292090	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers	**310310**	Mattresses
293180	Electrical and electronic equipment for motor vehicles	**310390**	Sub-contracted operations as part of manufacturing of mattresses
293190	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles	**310910**	Other furniture
293280	Other parts and accessories for motor vehicles	**310991**	Finishing services of new furniture (except upholstering of chairs and seats)
293291	Subcontracted assembly services for complete sets for motor vehicles	**310999**	Sub-contracted operations as part of manufacturing of other furniture
293292	Assembly services of parts and accessories for motor vehicles, n.e.c.	**321110**	Coins
293299	Sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles	**321190**	Sub-contracted operations as part of manufacturing of coins
301180	Ships and floating structures	**321210**	Jewellery and related articles
301191	Conversion and reconstruction of ships, floating platforms and structures	**321290**	Sub-contracted operations as part of manufacturing of jewellery and related articles
301199	Sub-contracted operations as part of manufacturing of ships and floating structures	**321310**	Imitation jewellery and related articles
301280	Pleasure and sporting boats	**321390**	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles
301290	Sub-contracted operations as part of manufacturing of pleasure and sporting boats	**322080**	Musical instruments
302080	Railway locomotives and rolling stock	**322090**	Sub-contracted operations as part of manufacturing of musical instruments
302091	Reconditioning and fitting out services (completing) of railway and tramway locomotives and rolling-stock	**323010**	Sports goods
302099	Sub-contracted operations as part of manufacturing of railway locomotives and rolling stock	**323090**	Sub-contracted operations as part of manufacturing of sports goods
303080	Air and spacecraft and related machinery	**324080**	Games and toys
303090	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery	**324090**	Sub-contracted operations as part of manufacturing of games and toys
304080	Military fighting vehicles	**325080**	Medical and dental instruments and supplies
304090	Sub-contracted operations as part of manufacturing of military fighting vehicles	**325090**	Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances
309180	Motorcycles	**329110**	Brooms and brushes
309190	Sub-contracted operations as part of manufacturing of motorcycles	**329190**	Sub-contracted operations as part of manufacturing of brooms and brushes
309280	Bicycles and invalid carriages	**329980**	Other manufactured goods n.e.c.
309290	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages	**329990**	Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.
309910	Other transport equipment n.e.c.	**331100**	Repair services of fabricated metal products
309990	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.	**331200**	Repair services of machinery
310080	Seats and parts thereof; parts of furniture	**331300**	Repair services of electronic and optical equipment
310091	Upholstering services of chairs and seats	**331400**	Repair services of electrical equipment
310099	Sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture	**331500**	Repair and maintenance services of ships and boats
310110	Office and shop furniture	**331600**	Repair and maintenance services of aircraft and spacecraft
310190	Sub-contracted operations as part of manufacturing of office and shop furniture	**331700**	Repair and maintenance services of other transport equipment
310210	Kitchen furniture	**331900**	Repair services of other equipment
310290	Sub-contracted operations as part of manufacturing of kitchen furniture	**332000**	Installation services of industrial machinery and equipment

	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING	**382290**	Treatment and disposal of hazardous waste from non-residential buildings and houses
351100	Electricity	**383100**	Dismantling services of wrecks
351200	Transmission services of electricity	**383280**	Sorted materials recovery services; secondary raw materials of non-residential buildings and houses
351380	Distribution services of electricity (no distribution for residential buildings)	**383290**	Sorted materials recovery services; secondary raw materials of residential buildings
351390	Distribution services of electricity for residential buildings	**390080**	Remediation services other waste management services for non-residential buildings
351480	Trade services of electricity excluding sales to residential buildings	**390090**	Remediation services and other waste management services for residential buildings
351490	Trade services of electricity to residential buildings		**CONSTRUCTIONS AND CONSTRUCTION WORKS**
352100	Manufactured gas	**410010**	Residential buildings construction of in-house intended for sale or on a contract or fee)
352280	Distribution services of gaseous fuels through mains (no distribution for residential buildings)	**410020**	Non-residential buildings construction of in-house intended for sale or on a contract or fee)
352290	Distribution services of gaseous fuels through mains to residential buildings	**410030**	Construction works for residential buildings (new works, additions, alterations and renovation works)
352380	Trade services of gas through mains (no distribution for residential buildings)	**410040**	Construction works for non-residential buildings (new works, additions, alterations and renovation works)
352390	Trade services of gas through mains to residential buildings	**421100**	Roads and motorways; construction works for roads and motorways
353011	Steam and hot water	**421200**	Railways and underground railways; Construction works for railways and underground railways
353021	Ice, including ice for cooling (i.e. non-food) purposes	**421300**	Bridges and tunnels; Construction works for bridges and tunnels
353022	Cooled air and chilled water supply services	**422100**	Constructions and Construction works for utility projects for fluids
353080	Steam and hot water; steam and hot water supply services (including steam and air conditioning for residential buildings)	**422200**	Constructions and Construction works for utility projects for electricity and telecommunications
353090	Steam and hot water; steam and hot water supply services to residential buildings	**429100**	Constructions and construction works for water projects
	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES	**429900**	Constructions and construction works for other civil engineering projects n.e.c.
360080	Natural water; treatment and distribution services of water without treatment and supply for residential buildings	**431170**	Demolition works for civil engineering constructions
360090	Natural water; treatment and distribution services of water to residential buildings	**431180**	Demolition works for residential buildings
370080	Sewerage services ,sewage sludge of non-residential buildings and houses	**431190**	Demolition works for non-residential buildings
370090	Sewerage services ,sewage sludge of residential buildings	**431270**	Site preparation works for civil engineering constructions
381180	Non-hazardous waste; collection services of non-hazardous non-residential buildings	**431280**	Site preparation works for residential buildings
381190	Non-hazardous waste; collection services of non-hazardous residential buildings	**431290**	Site preparation works for non-residential buildings
381280	Hazardous waste, collection, collection services of hazardous waste of non-residential buildings and houses	**431300**	Test drilling and boring works
381290	Hazardous waste, collection, collection services of hazardous waste of residential buildings	**432170**	Electrical installation works for civil engineering constructions
382180	Treatment and disposal of non-hazardous waste from non-residential buildings	**432180**	Electrical installation works for residential buildings
382190	Treatment and disposal of non-hazardous waste from residential buildings	**432190**	Electrical installation works for non-residential buildings
382280	Treatment and disposal of hazardous waste from non-residential buildings and houses	**432270**	Installation works, Plumbing, heat and air-conditioning installation works for civil engineering constructions

432280	Installation works, Plumbing, heat and air-conditioning installation works for residential build.	**451140**	Wholesale trade services on a fee or contract basis of cars and light motor vehicles
432290	Installation works, Plumbing, heat and air-conditioning installation works for non-residential buildings	**451930**	Other retail trade services of cars and light motor vehicles
432970	Other construction installation works for civil engineering constructions	**451940**	Wholesale trade services on a fee or contract basis of other motor vehicles
432980	Other construction installation works for residential buildings	**452000**	Maintenance and repair services of motor vehicles
432990	Other construction installation works for non-residential buildings	**453120**	Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories
433170	Plastering works for civil engineering constructions	**453220**	Other retail trade services of parts and accessories of motor vehicles
433180	Plastering works for residential buildings	**454030**	Other retail trade services of motorcycles and related parts and accessories
433190	Plastering works for non-residential buildings	**454040**	Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories
433270	Joinery installation works for civil engineering constructions	**454050**	Maintenance and repair services of motorcycles
433280	Joinery installation works for residential buildings	**461100**	Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods
433290	Joinery installation works for non-residential buildings	**461200**	Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals
433370	Tiling works and floor laying for civil engineering constructions	**461300**	Wholesale trade services on a fee or contract basis of timber and building materials
433380	Tiling works and floor laying for residential buildings	**461400**	Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft
433390	Tiling works for non-residential buildings	**461500**	Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery
433470	Painting works, glazing works for civil engineering constructions	**461600**	Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods
433480	Painting works, glazing works for residential buildings	**461700**	Wholesale trade services on a fee or contract basis of food, beverages and tobacco
433490	Painting works, glazing works for non-residential buildings	**461800**	Wholesale trade services on a fee or contract basis of other particular products
433970	Other building completion and finishing works for civil engineering constructions	**461900**	Wholesale trade services on a fee or contract basis of a variety of goods
433980	Other building completion and finishing works for residential buildings		**TRANSPORTATION AND STORAGE SERVICES**
433990	Other building completion and finishing works for non-residential buildings	**491000**	Other passenger rail transport services, interurban
439170	Roofing Works for civil engineering constructions	**492000**	Freight rail transport services
439180	Roofing Works for residential buildings	**493100**	Urban and suburban railway transport services of passengers
439190	Roofing Works for non-residential buildings	**493200**	Taxi operation services
439970	Other specialised construction works n.e.c. for civil engineering constructions	**493900**	Other passenger land transport services n.e.c. (Interurban and special-purpose scheduled passenger land transport service; passenger transport services by funiculars, teleferics and ski-lifts rental services of buses and coaches with driver; road transport services of passengers for sightseeing; non-scheduled local bus, long distance and coach charter services
439980	Other specialised construction works n.e.c. for residential buildings	**494110**	Freight transport services by road
439990	Other specialised construction works n.e.c. for non-residential buildings	**494120**	Rental services of trucks with operator
	WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES	**494200**	Removal services
451130	Other retail trade services of cars and light motor vehicles	**495000**	Transport services via pipeline

501000	Sea and coastal passenger water transport services	**591400**	Motion picture projection services
502000	Sea and coastal freight water transport services	**592000**	Sound recording and music publishing services
503000	Inland passenger water transport services by ferries	**601000**	Radio broadcasting services
504000	Inland water transport services	**602000**	Television programming and broadcasting services; broadcasting originals
511000	Passenger air transport	**611010**	Data and message transmitting services
512100	Freight air transport services	**611020**	Carrier services for wired telecommunications
512200	Space transport services	**611030**	Data transmission services over wired telecommunications networks
521000	warehousing and storage	**611040**	Wired internet telecommunications services
522100	Services incidental to land transportation	**611050**	Home programme distribution services over wired infrastructure
522200	Services incidental to water transportation	**612010**	Mobile telecommunications services and private network services for wireless telecommunications systems
522300	Services incidental to air transportation	**612020**	Carrier services for wireless telecommunications
522400	Cargo handling services	**612030**	Data transmission services over wireless telecommunications networks
522900	Other transportation support services n.e.c.	**612040**	Wireless internet telecommunications services
531000	Postal services under universal service obligation	**612050**	Home programme distribution services over wireless networks
532000	Other postal and courier services	**613010**	Home programme distribution services over wireless networks
	ACCOMMODATION AND FOOD SERVICES	**613020**	Home programme distribution services via satellite
551000	Hotel and similar accommodation services	**619010**	Other telecommunications services
552000	Holiday and other short-stay accommodation services	**620100**	Computer programming services
553000	Camping ground, recreational vehicle park and trailer park services	**620210**	Hardware consultancy services
559000	Other accommodation services n.e.c.	**620220**	Systems and software consultancy services
559900	Costs of representation - fictive code for module 183	**620230**	IT technical support services
561000	Meal serving services with full restaurant service	**620311**	Network management services
562100	Event catering services	**620312**	Computer systems management services
562900	Other canteen services	**620900**	Other information technology and computer services n.e.c.
563000	Beverage serving services	**631100**	Data processing, hosting application services and other IT infrastructure provisioning services
	INFORMATION AND COMMUNICATION SERVICES	**631200**	Web portal content
581100	Book publishing services	**639100**	News agency services
581200	Publishing directories and mailing lists	**639900**	Information services n.e.c.
581300	Publishing services of newspapers		**FINANCIAL AND INSURANCE SERVICES**
581400	Publishing services of journals and periodicals	**641100**	Central banking services
581900	Other publishing services	**641900**	Other monetary intermediation services
582100	Publishing services of computer games	**642000**	Services of holding companies
582910	Systems software, packaged	**643000**	Services of trusts, funds and similar financial entities.
582920	Application software, packaged	**649100**	Financial leasing services
582930	Software downloads	**649200**	Other credit granting services
582940	On-line software	**649900**	Other financial services, except insurance and pension funding n.e.c.
582950	Licensing services for the right to use computer software	**651100**	Life insurance services
591100	Motion picture, video and television programme production services	**651200**	Non-life insurance services
591200	Motion picture, video and television programme post-production services	**652000**	Reinsurance services
591300	Motion picture, video and television programme distribution services	**653000**	Pension funding services

661100	Services related to the administration of financial markets	**702212**	Financial management consulting services (except corporate tax)
661200	Security and commodity contracts brokerage services	**702213**	Marketing management consulting services
661900	Other services auxiliary to financial services, except insurance and pension funding	**702214**	Human resources management consulting services
662100	Risk and damage evaluation services	**702215**	Production management consulting services
662200	Services of insurance agents and brokers	**702216**	Supply chain and other management consulting services
662900	Other services auxiliary to insurance and pension funding	**702217**	Business process management services
663000	Fund management services	**702220**	Other project management services, except construction project management services
	REAL ESTATE SERVICES	**702230**	Other business consulting services
681080	Buying and selling services of own real estate (residential buildings and associated land sales or purchases services; time share properties sales or purchases services; residential vacant land sales or purchases services; non-residential buildings and associated land sales or purchases services; non-residential vacant land sales or purchases services)	**702240**	Trademarks and franchises
681090	Services in the field of purchase and sale of real estate on the basis of a contract for custom construction	**711110**	Plans and drawings for architectural purposes
682000	Renting and operating services of own or leased real estate	**711121**	Architectural services for residential building projects
683100	Real estate agency services on a fee or contract basis	**711122**	Architectural services for non-residential building projects
683200	Management services of real estate on a fee or contract basis	**711123**	Historical restoration architectural service
	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	**711124**	Architectural advisory services
691011	Legal advisory and representation services concerning criminal law	**711131**	Urban planning services
691012	Legal advisory and representation services in judicial procedures concerning business and commercial law	**711132**	Rural land planning services
691013	Legal advisory and representation services in judicial procedures concerning labour law	**711133**	Project site master planning services
691014	Legal advisory and representation services in judicial procedures concerning civil law	**711140**	Landscape architectural services and architectural advisory services
691015	Legal services concerning patents, copyrights and other intellectual property rights	**711211**	Engineering advisory services
691016	Notarial services	**711212**	Engineering services for building projects
691017	Arbitration and conciliation services	**711213**	Engineering services for power projects
691018	Auction legal services	**711214**	Engineering services for transportation projects
691019	Other legal services	**711215**	Engineering services for waste management projects (hazardous and non-hazardous)
692010	Financial auditing services	**711216**	Engineering services for water, sewerage and drainage projects
692021	Accounting review services	**711217**	Engineering services for industrial and manufacturing projects
692022	Compilation services of financial statements	**711218**	Engineering services for telecommunications and broadcasting projects
692023	Bookkeeping services	**711219**	Engineering services for other projects
692024	Payroll services	**711220**	Project management services for construction projects
692029	Other accounting services	**711231**	Geological and geophysical consulting services
692030	Tax consulting services	**711232**	Geophysical services
692040	Insolvency and receivership services	**711233**	Mineral exploration and evaluation services
701000	Services of head offices	**711234**	Surface surveying services
702110	Public relations and communication services	**711235**	Map-making services
702211	Strategic management consulting services	**712011**	Composition and purity testing and analysis services

712012	Testing and analysis services of physical properties	**773300**	Rental and leasing services of office machinery and equipment (including computers)
712013	Testing and analysis of integrated mechanical and electrical systems	**773400**	Rental and leasing services of water transport equipment
712014	Technical inspection services of road transport vehicles	**773500**	Rental and leasing services of air transport equipment
712019	Other technical testing and analysis services	**773900**	Rental and leasing services of other machinery, equipment and tangible goods n.e.c.
721100	Research and experimental development services in biotechnology	**774000**	Licensing services for the right to use research and development products
721900	Research and experimental development services in other natural sciences and engineering	**781011**	Executive search services
722000	Research and experimental development services in social sciences and humanities	**781012**	Permanent placement services, other than executive search services
731111	Full service advertising service	**782011**	Temporary employment agency services for the supply of computer and telecommunications personnel
731112	Direct marketing and direct mailing services	**782012**	Temporary employment agency services for the supply of other office support personnel
731113	Advertising design and concept development services	**782013**	Temporary employment agency services for the supply of commercial and trade personnel
731119	Other advertising services	**782014**	Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers
731211	Sale of advertising space on a fee or contract basis in print media	**782015**	Temporary employment agency services for the supply of hotels and restaurants personnel
731212	Sale of TV/radio advertising space or time on a fee or contract basis	**782016**	Temporary employment agency services for the supply of medical personnel
731213	Sale of Internet advertising space or time on a fee or contract basis	**782019**	Temporary employment agency services for the supply of other personnel
731214	Sale of events related advertising	**783011**	Other human resources provision services for computer and telecommunications personnel
731219	Other sale of advertising space or time on a fee or contract basis	**783012**	Other human resources provision services for other office support personnel
731220	Re-sale of advertising space or time on a fee or contract basis	**783013**	Other human resources provision services for commercial and trade personnel
732011	Market research services: qualitative surveys	**783014**	Other human resources provision services for transport, warehousing, logistics or industrial personnel
732012	Market research services: quantitative ad-hoc surveys	**783015**	Other human resources provision services for hotels and restaurants personnel
732013	Market research services: quantitative continuous and regular surveys	**783016**	Other human resources provision services for medical personnel
732014	Market research services other than surveys	**783019**	Other human resources provision services for personnel n.e.c.
732019	Other market research services	**791100**	Travel agency services
732020	Public opinion polling services	**791200**	Tour operator services
741000	Specialised design services	**799000**	Other reservation services and related services
742000	Photographic services	**801000**	Private security services
743000	Translation and interpretation services	**802000**	Security systems services
749000	Other professional, scientific and technical services n.e.c..	**803000**	Investigation services
750000	Veterinary services	**811000**	Combined facilities support services
	ADMINISTRATIVE AND SUPPORT SERVICES	**812100**	General cleaning services of buildings
771100	Rental and leasing services of cars and light motor vehicles	**812200**	Industrial cleaning services
771200	Rental and leasing services of trucks	**812900**	Other cleaning services
772100	Rental and leasing services of recreational and sport goods	**813000**	Landscape services
772200	Rental services of video tapes and disks	**821100**	Combined office administrative services
772900	Rental and leasing services of other personal and household goods	**821900**	Photocopying, document preparation and other specialised office support services
773100	Rental and leasing services of agricultural machinery and equipment	**822000**	Call centre services
773200	Rental and leasing services of construction and civil engineering machinery and equipment	**823000**	Convention organisation services

829100	Collection agency services	**900200**	Support services to performing arts
829200	Packaging services	**900300**	Artistic creation
829900	Other business support services n.e.c.	**900400**	Arts facility operation services
	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES	**910100**	Library and archive services
841100	General (overall) public services	**910200**	Museum services
841200	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security	**910300**	Operation services of historical sites and buildings and similar visitor attractions
841300	Administrative services for more efficient operation of businesses	**910400**	Botanical and zoological garden services and nature reserve services
842100	Foreign affairs services	**920000**	Gambling and betting services
842200	Defence services	**931100**	Sports facility operation services
842300	Justice and judicial services	**931200**	Services of sport clubs
842400	Public order and safety services	**931300**	Services of fitness facilities
842500	Fire brigade services	**931900**	Other sporting services
843000	Compulsory social security services	**932100**	Amusement park and theme park services
	EDUCATION SERVICES	**932900**	Other amusement and recreation services
851000	Pre-primary education services		**OTHER SERVICES**
852000	On-line primary education services	**941100**	Services furnished by business, employers and professional membership organisations
853100	General secondary education services	**941200**	Services furnished by professional membership organisations
853200	Technical and vocational secondary education services	**942000**	Services furnished by trade unions
854100	Post-secondary non-tertiary education services	**949100**	Services furnished by religious organisations
854200	Tertiary education services	**949200**	Services furnished by political organisations
855100	Sports and recreation education services	**949900**	Services furnished by other membership organisations n.e.c.
855200	Cultural education services	**951100**	Repair services of computers and peripheral equipment
855300	Driving school services	**951200**	Repair services of communication equipment
855900	Other education services n.e.c.	**952100**	Repair services of consumer electronics
856000	Educational support services	**952200**	Repair services of household appliances and home and garden equipment
	HUMAN HEALTH AND SOCIAL WORK SERVICES	**952300**	Repair services of footwear and leather goods
861000	Hospital services	**952400**	Repair services of furniture and home furnishings
862100	General medical practice services	**952500**	Repair services of watches, clocks and jewellery
862200	Specialist medical practice services	**952900**	Repair services of other personal and household goods n.e.c.
862300	Dental practice services	**960100**	Washing and (dry-)cleaning services of textile and fur products
869000	Other human health services	**960200**	Hairdressing and other beauty treatment services
871000	Residential nursing care services	**960300**	Funeral and related services
872000	Residential care services for mental retardation, mental health and substance abuse	**960400**	Physical well-being services
873000	Residential care services for the elderly and disabled	**960900**	Other personal services n.e.c. (cover: Pet care services; Escort services; Coin-operated machine services n.e.c.)
879000	Other residential care services		**Other - collectively included minor codes CPA**
881000	Social work services without accommodation for the elderly and disabled	**998100**	Other - collectively included the rest of the minor groups and sub-groups module 394,395,417,418,428,429,432,433,501,502
889100	Child day-care services	**998200**	Other - collectively included the rest of the minor groups and sub-groups module 182, 182a, 182b
889900	Other social work services without accommodation n.e.c.	**998300**	Other - collectively included the rest of the minor groups and sub-groups module 183, 183a, 183b
	ARTS, ENTERTAINMENT AND RECREATION SERVICES	**998400**	Other - collectively included the rest of the minor groups and sub-groups module 184, 184a, 184b
900100	Services of performing artists	**998500**	Other - collectively included the rest of the minor materials for module 185, 185a
998520	Land for module 185, 185a, 186, 186a, 671 and 671a		
998600	Other - collectively included the rest of the minor materials for module 186, 186a		

998670	Other - collectively included the rest of the minor groups and sub-groups module 670		
998671	Other - collectively included the rest of the minor groups and sub-groups module 671,671a		

9.2 Classifications used for income approach

9.12 For the stock of assets and the consumption of fixed capital calculated, based on the replacement prices of this stock, an adjusted breakdown of classification of assets (A) is used according to the chapter 23 of ESA 2010. Data for the stock of fixed assets and the consumption of fixed capital are calculated by types of assets presented in the table 9.3.

Table 9.3 Classification of assets

	Classification of assets
Dwellings	AN.111
Other buildings and structures	AN.112
of which: other structures - roads	AN.1122
Machinery and equipment	AN.113
of which: transport equipment	AN.1131
ICT equipment	AN.1132
other machinery and equipment	AN.1139
Weapons systems	AN.114
Cultivated biological resources	AN.115
Intellectual property products	AN.117
of which: research and development	AN.1171
mineral exploration and evaluation	AN.1172
computer software and databases	AN.1173
entertainment, literary or artistic originals	AN.1174
other intellectual property products	AN.1179

9.3 Classifications used for the expenditure approach

9.13 For the compilation of data for the final consumption of households, a code for the purposes of HBS is used, which is consistent with the internationally valid COICOP classification at the first 3-digit level. Since, the standard COICOP classification is not officially released by the SOSR, the particular codes are established and adjusted in order to comply with the requirements of individual surveys.

9.14 When compiling the data for the final consumption of NPISH, a standard SK NACE Rev. 2 classification is used.

9.15 The Economic Classification of Budgetary Classification (EKRK) is used in the compilation of the final consumption of the general government, based on the measure of the Ministry of Finance of the Slovak Republic (No. MF/013593/2018-421) valid from 17 October 2018.

9.16 The Economic Classification of the Budgetary Classification classifies homogeneous types of revenues and expenditures into main categories, items and sub-items and allows identification of:

- budgetary transactions by revenue (table 9.4) and expenditure (table 9.5 and table 9.8) of the budget of government entities,
- financial operations with financial assets (table 9.6),
- transactions in the separate accounts of budgetary organisations.

9.17 The economic classification defines:

- current expenditures (table 9.5), which are mainly budget expenditures on wages and salaries, services and material intended for consumption,
- capital expenditures (table 9.8), which are mainly budget expenditures on the acquisition and improvement of tangible and intangible assets, expenditure on the creation of material and mobilisation reserves.

Table 9.4 EKRK, Income

Type	EKRK code	Title
Main category	**100-300**	**Income**
Category	***100***	***Tax income***
Category	***110***	***Income tax and from capital assets***
Item	**111**	**Personal income tax**
sub-item	111001 to 111004	from employment; from business, self-employed activity and rental income; income tax revenue remitted to the local municipality; transfer of personal income tax share for a special purpose;
Item	**112**	**Corporate income tax**
sub-item	112001; 112003	transfer of corporate income tax share for a special purpose; corporate income tax;
Item	**113**	**Withholding income tax**
Category	***120***	***Wealth tax***
Item	**121**	**Property tax**
sub-item	121001 to 121003	on land; on structures; on dwellings and non-residential space in the residential house;
Item	**122**	**Inheritance and gift tax**
Item	**123**	**Finance and capital asset transactions tax**
sub-item	123001	on the transfer of immovable property;
Item	**129**	**Other wealth taxes**
Category	***130***	***Tax on goods and services***
Item	**131**	**Value added tax (VAT)**
Item	**132**	**Excise duty**
sub-item	132001; 132003; 132005; 132007; 132009; 132011 to 132013	on mineral oil; on spirit; on beer; on tobacco; on electricity; on coal; on gas;

Item	**133**	**Specific services taxes**
sub-item	133001; 133003 to 133006; 133012 to 133015	on dog; on slot machines; on vending machines; for the entry and stay of motor vehicle in the historical part of the city; for accommodation; on the use of public space; on communal and small construction waste; on nuclear devices; on development;
Item	**134**	**Taxes on use of goods and activity performance permits**
sub-item	134001; 134002; 134004	on the payment for the mining territory; on motor vehicles; on the payment for storage of gas or liquids;
Item	**139**	**Other taxes on goods and services**
sub-item	139001 to 13900	payment on public services provided by RTVS; from cancellation of local payments; partial premium from the non-life insurance sector; insurance premium tax;
Category	***140***	***International business and transactions taxes***
Item	**141**	**Custom duty**
Item	**142**	**Import surcharge**
Item	**143**	**Share on selected funds**
Item	**149**	**Other customs revenues**
Category	***140***	***Insurance premiums***
Item	**151**	**Sickness insurance premiums**
sub-item	151001; 151002; 151004; 151007; 151008	employees; self-employed persons; employers; insurance premiums payable; voluntary payers;
Item	**152**	**Old-age insurance premiums**
sub-item	152001; 152002; 152004, to 152006; 152008; 152009	employees; self-employed persons; employers; the state; Social Insurance Company; insurance premiums payable; voluntary payers;
Item	**153**	**Accident insurance premiums**
sub-item	153001; 153002	employers; insurance premiums payable;
Item	**154**	**Health insurance premiums**
sub-item	154001; 154002; 154004; 154005; 154009 to 154011	employees; self-employed persons; employers; the state; other payers; allocation from the redistribution of public health insurance premiums; insurance premiums payable;
Item	**155**	**Unemployment insurance premiums**
sub-item	155001; 155003 to 155005	employees; employers; voluntary payers; insurance premiums payable;
Item	**156**	**Guarantee insurance premiums**
sub-item	156001; 156003	employers; insurance premiums payable;
Item	**157**	**Insurance premiums to the Solidarity Reserve Fund**
sub-item	157001 to 157005	employers; self-employed persons; voluntary payers; insurance premiums payable; the state;
Item	**158**	**Disablement insurance premiums**
sub-item	158001 to 158006	employees; employers; self-employed persons; voluntary payers; the state; insurance premiums payable;
Category	***160***	***Sanctions imposed in tax proceedings and sanctions related to payments for public services provided by Radio and television of Slovakia***
Category	***170***	***Sanctions related to health and social insurance premiums***
Category	***190***	***Other taxes***
Item	**191**	**Emission allowances tax**
Item	**192**	**Selected financial institutions' special levy**

Item	**193**	**Remuneration for the assigned receivable on insurance premiums and for tax receivable**
Item	**194**	**Special levy on business in regulated industries**
Item	**195**	**Contribution on resolution funding**
Item	**196**	**Business chains' levy**
Item	**197**	**Other taxes**
Category	***200***	***Non-tax revenues***
Category	***210***	***Business and wealth ownership income***
Item	**211**	**Business revenues**
sub-item	211003; 211004	dividends; other business income;
Item	**212**	**Wealth ownership revenue**
sub-item	212001 to 12004; 212008; 212009	from payments for extracted minerals; from leased land; from leased buildings, premises and objects; from leased machinery, devices and equipment technology and tools; from payments for the use of natural medicinal resources and natural mineral water resources; from payments for the handling of sources of ionizing radiation;
Category	***220***	***Administrative fees and other fees and payments***
Item	**221**	**Administrative fees**
sub-item	221001to 221006	court fees; administrative fees; hallmark fees; others fees; licences; motor vehicle registration fee;
Item	**222**	**Fines, penalties and other sanctions**
sub-item	222001 to 222003	for violation of financial discipline; from European Union accounts; for violations;
Item	**223**	**Fees and payments from the non-industrial and occasional sales and services**
sub-item	223001 to 223004	for sale of products, goods and services; for schools and school facilities; for catering; for redundant movables;
Item	**229**	**Other administrative and other fees and payments**
sub-item	229001; 229002; 229005; 229006	for the drainage of sewerage water to surface water; for the sub-soil water take-off; for air pollution; for emission allowances business;
Category	***230***	***Capital revenues***
Item	**231**	**Revenues from sale of capital assets**
Item	**232**	**Revenues from sale of material and mobilisation reserves**
Item	**233**	**Revenues from sale of land and intangible assets**
sub-item	233001; 233002	from sale of land; from sale of intangible assets;
Item	**239**	**Further capital revenues**
sub-item	239001; 239002; 239200	from joint investment funds; from refunds; others;
Category	***240***	***Interests receivable on domestic loans, borrowings, repayable financial assistance, deposits and agio***
Item	**241**	**On loans and borrowings**
Item	**242**	**On deposits**
Item	**243**	**On financial regulation accounts**
Item	**244**	**On term deposits**
Item	**245**	**On repayable financial assistance**
Item	**246**	**Other payments**
Category	***250***	***Interests receivable on foreign loans, borrowings, repayable financial assistance, deposits and agio***
Item	**251**	**On loans and borrowings**

Item	**252**	**On deposits**
Category	***290***	***Other non-tax revenues***
Item	**291**	**Returned unjustifiably spent and withheld financial resources**
sub-item	291001 to 291008	from non-profit organization providing services of general economic interest; from budgetary and semi-budgetary organization; from other non-profit legal entities; from physical entity; irregularities and other refunds for European Union resources entered in the state budget and for co-financing; from municipality and higher territorial unit; from non-financial legal entity; from other government entities;
Item	**292**	**Other revenues**
sub-item	292006; 292008; 292009; 292012; 292017; 292019; 292021 to 292023; 292027	from payments of insurance claims; from levies on gambling and other similar games; from payroll transfer; from credits; from refunds; from reimbursement; from exchange rate differences; from Deposit Protection Fund and Guarantee Investment Fund contributions; contributions from gaming operator; others;
Category	***300***	***Grants and transfers***
Category	***310***	***Domestic current grants and transfers***
Item	**311**	**Grants**
Item	**312**	**Current transfers of government**
sub-item	312001 to 312003; 312005 to 312012	from the state budget except for the transfer to cover the costs of the transferred performance of state administration; from state special purpose fund; from health insurance companies; from legal successor of the National Property Fund of Slovak Republic; from the municipality budget; from higher territorial unit budget; from the Social Insurance Company; from state financial assets; from other government entities; from state budget to cover the costs of the transferred performance of state administration;
Item	**315**	**Transfers from entities non-classified in general government in the framework of the Statistical Business Register of the SO SR**
Category	***320***	***Domestic capital grants and transfers***
Item	**321**	**Grants**
Item	**322**	**Capital transfers of government**
sub-item	322001 to 322008	from the state budget; from state special purpose fund; from health insurance companies; from legal successor of the National Property Fund of Slovak Republic; from municipality budget; from higher territorial unit budget; from state financial assets; form other government entities;
Item	**325**	**Transfers from entities non-classified in general government in the framework of the Statistical Business Register of the SO SR**
Category	***330***	***Foreign grants***
Item	**331**	**Current**
sub-item	331001; 331002	from a foreign entity other than an international organization; from an international organization;
Item	**332**	**Capital**
sub-item	332001; 332002	from a foreign entity other than an international organization; from an international organization;
Category	***340***	***Foreign transfers***
Item	**341**	**European Union budgetary appropriations**

Table 9.5 EKRK, Current expenditure

Type	EKRK code	Title
Main category	**600**	**Current expenditure**
Category	***610***	***Wages, salaries, business incomes and other personal compensation***
Item	**611**	**Tariff salary, personal salary, basic salary, rank salary, salary, including their compensation**
Item	**612**	**Bonuses**
sub-item	612001;612002	Personal bonus; other bonuses except personal fees
Item	**613**	**On-call time compensation, on-call time remuneration**
Item	**614**	**Remuneration**
Item	**615**	**Other personal settlements**
Item	**616**	**Surcharge and additional salary**
Category	***620***	***Insurance premiums and contribution to insurance companies***
Item	**621**	**Insurance premiums payable to the General Health Insurance Company**
Item	**623**	**Insurance premiums payable to other health insurance companies**
Item	**625**	**Insurance premiums payable to the Social Insurance Company**
sub-item	625001 to 625007	for sick leave; for old-age; for accident; for disablement; for unemployment; for guarantee; for reserve solidarity fund;
Item	**627**	**Contribution to supplementary pension insurance companies**
Item	**628**	**Insurance premiums for special purposes**
sub-item	628001 to 628005	for sickness; for years of service; for accident assurance; for invalidity pension for years of service; contribution for years of service;
Item	**629**	**Contribution to retirement saving**
Category	***630***	***Goods and services***
Item	**631**	**Travel expenses**
sub-item	631001 to 631004	domestic; foreign; on temporary assignment to work and inception of the labour relation; travel allowances to own-employees;
Item	**632**	**Energy, water and communications**
sub-item	632001 to 632005	energy; water, sewage; postal services, communication infrastructure; telecommunication services;
Item	**633**	**Material**
sub-item	633001 to 633013; 633015 to 633019; 633200	interior equipment; information technology; telecommunication technology; operating machinery, devices, equipment technology and tools; special operating machinery, devices, equipment, technology and tools; general material; special material; blood and blood products; books, magazines, newspapers, textbooks, learning aids and compensatory aids; workwear, footwear and working tools; groceries; child´s personal consumption; software; fuels as an energy source; representation expenses; intervention stock; licenses; communication infrastructure; other
Item	**634**	**Transportation costs**
sub-item	634001 to 634006	fuel, lubricants, oils, special fluids; service, maintenance, repair and related expenses; insurance; transportation and rental of vehicles; cards, vignettes, fees; workwear, footwear and working tools;
Item	**635**	**Routine and standard maintenance**

sub-item	635001, to635010 ; 635200	of interior equipment; of information technology; of telecommunication technology; of operating machinery, devices and equipment technology and tools; of special operating machinery, devices, equipment, technology and tools; of buildings, objects or their parts; of workwear, footwear and working tools; of books, learning aids and compensatory aids; of software; of communication infrastructure; of other;
Item	**636**	**Rent for rent**
sub-item	636001 to 636008	of buildings, objects or their parts; of operating machinery, devices, equipment technology and tools; of special operating machinery, devices, equipment, technology, tools and material; of means of transport; from the lease agreement with the right to purchase the leased item; of information technology; of software; of communication infrastructure;
Item	**637**	**Services**
sub-item	637001 to 637022; 637024 to 637042; 637200	training, courses, seminars, meetings, conferences, symposiums; auditions and competitions; promotion, advertising and adverts; general services; special services; compensations; travel expenses; reimbursement of economic mobilization costs and intervention stocks; wage and salary compensation; for research and development tasks; studies, expertise's, testimonials; fees and transfers; wages in kind; catering; insurance premiums; social fund allocation; commission; past earnings refund; renewed land register; financial clearance; refunds; special financial resources; settlement of exchange rate differences; irregularities; other remunerations; remuneration for work performed outside the employment relationship; withdrawal from the purchase agreement; shortages and losses; advances; fines and penalties; erroneous payments;payments to a state budgetary organization for European Union projects; for health-care facilities; taxes; representation expenses; refunds; irregularities and other refunds for European Union resources entered in the state budget and for co-financing; irregularities for European Union funds entered in the national budget not classified under sub-item 637038; ICT services; excess value added tax retention refund; guaranteed energy services; other
Category	***640***	***Current transfers***
Item	**641**	**Current transfers of government**
sub-item	641001 to 641003; 641006; 641008 to 641020	to Semi-budgetary organization; to State special purpose fund; to Social insurance company and health insurance companies; to Budgetary organization; to Public university; to Municipality except for the transfer to cover the costs of the transferred performance of state administration; to Higher territorial unit except for the transfer to cover the costs of the transferred performance of state administration; to legal successor of the National Property Fund of the Slovak Republic; to other subjects of general government; to Municipality to cover the costs of the transferred performance of state administration; to Higher territorial unit to cover costs of transferred performance of state administration; to Transport companies; to National Highway Company; to Railways of the Slovak Republic; to Railway Company Slovakia; to Nuclear and Decommissioning Company; to Public research body;
Item	**642**	**Transfers to individuals and to non-profit legal entities**
sub-item	642001; 642002; 642004 to 642020; 642022 to 642024; 642026 to 642033; 642035 to 642042; 642200	to civic association, foundation and non-investment fund; to non-profit organization providing services of general economic interest; to church school; to private school; on membership fees; to church, to religious society and church charity; on contributions on special account; to non-financial legal entity; to political party and political movement; to trade union organization; for severance payment; for retirement bonus; to individual; for sickness benefit; for pension benefits from old-age insurance; for accident benefits; for other state-provided benefits; for child benefit; for pension benefits from disablement insurance; for childbirth grant; for funeral allowance; for surrogate childcare support benefit; for benefit in material need and contributions to the benefit; for financial contributions to compensation; obituary allowance; for compensation; bonuses and contributions; for paid premiums for groups of people established by law; for active market labour measures; unemployment benefit; to cover financial matters for the armed forces and corps; for scholarships; for alimony; for supplementary child allowance; for supplementary childbirth grant; for allowance for parents who have given birth to three or more children at the same time or who have given birth to twins or more than one child at a time during two years; for parental allowance; other social benefits; others;
Item	**644**	**Transfers to non-financial entities**
sub-item	644001 to 644003	to Legal entity established by state, municipality or higher territorial unit; to other legal entity; to physical entity - entrepreneur;
Item	**645**	**Liquidation costs of state enterprises and joint stock companies**
Item	**646**	**Liability costs for privatized assets and transferred assets**
Item	**647**	**Transfers to national financial institutions**

sub-item	647001 to 647006	on material damage compensation; on services related to state guarantees; on economic mobilization; on foreign investment and export support; for reimbursement of expenditure for activity of Council for Budget Responsibility Office; on financial instruments implementation;
Item	**649**	**Transfers to the rest of the world**
sub-item	649001, to 649003; 649005	to foreign government; to individual and to legal person other than international organization; to international organization; for the contribution to the budget of the European Union;
Category	***650***	***Interest payments and other payments related to credit, loan, repayable financial assistance and financial leasing***
Item	**651**	**Interest payments in domestic territory**
sub-item	651001 to 651005	to the National Bank of Slovakia; to bank and affiliate of foreign bank; to government entity; to other creditor; to the State Treasury;
Item	**652**	**Interest payments abroad**
sub-item	652001 to 652004	to foreign government; to foreign financial institution; from supplier loan; to international organization;
Item	**653**	**Other payments related to credit, loan, repayable financial assistance and financial leasing**
sub-item	653001 to 653004	service charges; commissions; disagio; insurance premiums for securing financial operations;

Table 9.6 EKRK, Financial transactions

Type	EKRK code	Title
Main category	**400**	**Revenues on transactions in financial assets and financial liabilities**
Category	***410***	***From repayments of domestic credits, loans and repayable financial assistance (principal only)***
Item	**411**	**From debtor**
	411001 to 411010	from public legal institution and health insurance company; from state special purpose fund; from municipality; from higher territorial unit; from physical entity; from non-profit legal entity; from non-financial entity; from employers from guarantee insurance; from other debtors; from the Ministry of Finance of the Slovak Republic;
Category	***420***	***From repayments of foreign credits, loans and repayable financial assistance (principal only)***
Item	**421**	**From foreign government**
Item	**429**	**From other entities**
Category	***430***	***From the sale of ownership interests***
Item	**431**	**Of a legal entity**
Item	**432**	**Of a legal entity with foreign share**
Category	***440***	***From the sale of privatized and transferred assets***
Item	**441**	**From contracts concluded in previous years**
Item	**442**	**From contracts concluded in current year**
Category	***450***	***From other financial operations***
Item	**451**	**From other financial assets transactions**
Item	**452**	**From bankruptcy, liquidation and execution**
Item	**453**	**Appropriations from previous years**
Item	**454**	**Transfer of funds**
sub-item	454001 to 454003	from municipality reserve fund and from higher territorial unit reserve fund; from other municipality funds and higher territorial funds; from financial funds to entity other than a municipality and a higher territorial unit

Item	**455**	**Remuneration for the assigned receivable**
Item	**456**	**Other revenue financial operations**
sub-item	456001 to 456005	Share capital contributions; Financial guarantees received; Exchange rate differences; Revenue financial operations related to interbank and customer transactions; Other revenue financial operations;
Main category	**500**	**Received credits, loans and repayable financial assistance**
Category	***510***	***Domestic credits, loans and repayable financial assistance***
Item	**511**	**From treasury bills**
Item	**512**	**From bonds**
sub-item	512001;512002	short-term; long-term;
Item	**513**	**Bank loans**
sub-item	513001 to 513003	short-term; long-term; overdraft;
Item	**514**	**Other credits, loans and repayable financial assistance**
sub-item	514001;514002	short-term; long-term;
Item	**515**	**Financial transactions between the State Treasury and the Ministry of Finance of the Slovak Republic**
Category	***520***	***Foreign credits, loans and repayable financial assistance***
Item	**521**	**From international organizations**
sub-item	521001;521002	short-term; long-term;
Item	**522**	**From foreign governments**
sub-item	522001;522002	short-term; long-term;
Item	**523**	**From foreign financial institutions**
sub-item	523001;523002	short-term; long-term;
Item	**524**	**Supplier credit**
sub-item	524001;524002	short-term; long-term;
Item	**525**	**From treasury bills**
Item	**526**	**From bonds**
sub-item	526001;526002	short-term; long-term;
Item	**529**	**Other foreign credits, loans and repayable financial assistance**
sub-item	529001;529002	short-term; long-term;
Main category	**800**	**Expenditures on transactions in financial assets and financial liabilities**
Category	***810***	***Credits, loans, repayable financial assistance, equity participation and other expenditure operations***
Item	**811**	**Credits, loans and repayable financial assistance within general government**
sub-item	811001 to 811006	to Social Insurance Company and health insurance companies; to State special purpose fund; to Municipality; to Higher territorial unit; to other government entities; to the Ministry of Finance of the Slovak Republic;
Item	**812**	**Credits, loans and repayable financial assistance to individuals and non-profit legal entities**
sub-item	812001;812002	to individual; to non-profit legal entity
Item	**813**	**Credits, loans and repayable financial assistance to non-financial entities**
sub-item	812001;813002	from guarantee insurance; others;
Item	**814**	**Equity participation**
sub-item	814001;814002	domestic; foreign;
Item	**815**	**Remuneration for the assigned receivable**
Item	**817**	**Credits, loans and repayable financial assistance to abroad**
Item	**818**	**Credits, loans and repayable financial assistance to financial institutions**
Item	**819**	**Other expenditure financial operations**

sub-item	819001 to 819005	debt securities; returned financial securities; exchange rate differences; expenditure financial operations related to interbank and customer transactions; other expenditure financial transactions;
Category	***820***	***Principal repayment***
Item	**821**	**Domestic principal repayment**
sub-item	821001 to 821010	from treasury bills; from short-term bonds; from long-term bonds; from short-term bank credits; from long-term bank credits; from other short-term credits, loans and repayable financial assistance; from other long-term credits, loans and repayable financial assistance; from financial transactions between the State Treasury and the Ministry of Finance of the Slovak Republic; from supplier credits; from overdrafts;
Item	**822**	**Repayment of the principal of short-term credit, loan and repayable financial assistance abroad**
sub-item	822001 to 822007	to foreign government; to foreign financial institution; to international organization; of other foreign credits; of supplier credits; from treasury bills; from bonds;
Item	**823**	**Repayment of the principal of long-term credit, loan and repayable financial assistance abroad**
sub-item	823001 to 823006	to international organization; to foreign government; to foreign financial institution; of supplier credits; of other foreign credits; from bonds
Item	**824**	**Financial leasing repayment**

9.18 When compiling data on the increase of fixed assets, changes in inventories and the acquisition less disposal of valuables, the standard SK NACE Rev. 2 classification is used, broken down into A*64, i.e. to the division level. Data are compiled at the sectoral and sub-sectoral breakdown according to the Classification of institutional sectors (S) in the context of ESA 2010 Chapter 23.

9.19 In the sector of non-financial corporations, the data for the increase of fixed assets are taken over from the business survey; data on changes in inventories are available from the establishment questionnaires. To ensure the consistency between the data sources, the breakdown of data on the increase of fixed assets is taken over from the commodity structure of acquired fixed assets from the establishment questionnaires from the module 592 (see Chapter 5.10.3). The commodity structure is based on the Statistical classification of production (CPA), which is for the purposes of data processing adjusted in the form of code-list as follows:

Table 9.7 Code-list for specifications of intangible and tangible assets

Code	Name
000002	Intangible assets - Capitalized development costs
000003	Intangible assets - software
000004	Intangible assets - valuable rights
000005	Intangible assets - goodwill
000006	Other intangible assets
000010	Land
011100	Cereals and other crops as well. n.
011200	Perennial crops (vineyards, permanent grassland, trees and shrubs, hop gardens, Christmas trees and other perennial crops
014000	Live animals and animal products
030000	Fish and other fishing products; aquaculture products; support services to fishing
139200	Finished textile articles, except apparel
139300	Carpets and mats
141100	Leather clothes
141200	Workwear
142000	Articles of fur
151200	Luggage, handbags and the like, saddlery and harness

152000	Footwear
162320	Prefabricated wooden buildings
162400	Wooden packaging
162900	Other articles of wood; articles of cork, straw and plaiting materials
222000	Plastic products
230000	Glass and glass products
251110	Prefabricated buildings of metal
252100	Central heating radiators and boilers
252900	Other tanks, reservoirs and containers of metal
253010	Steam boilers and parts thereof
253020	Nuclear reactors and parts thereof
254000	Weapons and ammunition
257100	Cutlery, tools and hardware
259000	Other finished metal products
262000	Computers and peripheral equipment
263000	Communication equipment
264000	Consumer electronics
265100	Measuring, testing and navigating equipment
265200	Watches and clocks
266000	Irradiation, electromedical and electrotherapeutic equipment
267000	Optical instruments and photographic equipment
271100	Electric motors, generators and transformers
274000	Electric lighting equipment
275110	Refrigerators and freezers; washing machines; electric blankets; fans
275120	Other electrical domestic appliances n.e.c.(electro-mechanical domestic appliances, with self-contained electric motor; electrical appliances for personal care; electrical instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and electric soil heating apparatus; microwave ovens; other ovens; cookers, cooking plates, boiling rings; grillers, roasters; electric heating resistors
275200	Non-electric domestic appliances
281100	Engines and turbines, except aircraft, vehicle and cycle engines
281300	Other pumps and compressors
282100	Stoves and ovens, furnaces and furnace burners
282200	Lifting and handling equipment
282300	Office machinery (except computers and peripherals)
282500	Refrigeration and ventilation equipment, except domestic appliances
282900	Other general purpose machinery, n.e.c. (gas generators, distillation) apparatus; cleaning machines, fire extinguishers, spray guns; technical and household scales and other weighing and measuring instruments; centrifuges, calendars and vending machines)
283000	Agricultural and forestry machinery
284000	Metal forming machinery and machine tools
289100	Machinery for metallurgy
289200	Machinery for mining, quarrying and construction
289300	Machinery for food, beverage and tobacco processing
289400	Machinery for textile, apparel and leather production
289500	Machinery for paper and paperboard production
289600	Plastics and rubber machinery
289900	Other special-purpose machinery n.e.c.
291020	Passenger cars
291030	Motor vehicles for the transport of 10 or more persons
291040	Motor vehicles for the transport of goods
291050	Special-purpose motor vehicles
292020	Trailers and semi-trailers; containers
301000	Ships and boats

302000	Railway locomotives and rolling stock
303000	Air and spacecraft and related machinery
304000	Military fighting vehicles
309110	Motorcycles and side-cars
309210	Bicycles and other cycles, not motorised
309220	Wheelchairs except for their parts and accessories
309900	Other transport equipment n.e.c.
310000	Furniture
321200	Jewellery and related articles
322000	Musical instruments
323000	Sports goods
324000	Games and toys
325000	Medical and dental instruments and supplies
410010	Residential buildings
410020	Non-residential buildings
420000	Engineering constructions
581000	Books
591000	Film Motion picture, video and television programme products
592000	Sound recording and live recording services; sound recording originals
900300	Artistic creation
999200	Other - the rest of the minor CPA codes for the acquisition and sale of property

9.20 When compiling the data on the increase of fixed assets in the sector of financial corporations S.12, the data from module 671, called Specification of selected items of intermediate consumption, acquisition of durable assets and inventories (see chapter 5.10.3) are used. The information on the commodity structure of the acquired assets is obtained from this module. Classification of production has been adjusted for this module according to the requirements of national accounts in a form of code presented in the sub-chapter 9.1, see table 9.2.

9.21 The sector of general government S.13 uses the budgetary classification (for more details see Chapter 5), released by the Ministry of Finance of the SR. The economic classification of capital expenditures of the budgetary classification is used in the compilation of the capital accounts (see table 9.8).

Table 9.8 Economic classification of capital expenditures in the budgetary classification

Type	EKRK code	Title
Main category	**700**	**Capital expenditures**
Category	**710**	**Acquisition of capital assets**
Item	**711**	Purchase of land and intangible assets
sub-item	711001	land
sub-item	711002	forest
sub-item	711003	software
sub-item	711004	licences
sub-item	711005	other intangible assets
Item	**712**	Purchase of buildings and structures
sub-item	712001	of buildings, occupancies or parts of them (buildings)
sub-item	712002	of buildings or occupancies (objects) intended for disposal
Item	**713**	***Purchase of machinery, equipment and technology tools***
	713001	of interior equipment
	713002	of computer equipment
	713003	of telecommunications equipment

	713004	operating machinery, equipment, techniques and tools
	713005	of special machinery, equipment, techniques and tools and materials
	713006	of communication infrastructure
Item	**714**	**Purchase of transport means of all kinds** Here belong also payments for the reconstruction and modernisation of transport means, i.e. such interventions which result in the change of their purpose, qualitative change of their performance or technical parameters, as well as the enhancement of the services or utilisation of transport means by such parts, which the original transport agent did not contain and which at the same time represent the inseparable part of the asset. Technical betterment is only the first set-out of automobile by the given accessories, i.e. in case of depreciation and replacement, the costs on repairs and maintenance are in question.
sub-items	714001 to 714007	Personal cars, buses, motorcycles, boats, tricycles, four-wheeled vehicles, lorries, trucks, towed vehicles, working machines, tractors, special automobiles, transport aircrafts, helicopters and other transport means.
Item	**716**	***Preparatory and project documentation*** Includes payments for engineering and technical assistance and works related to the planned construction – investment studies and construction plans, including the graphs, expertise, consultations with and approvals by relevant government bodies within the territorial and construction proceedings. In addition, the following items belong here: payments for project works including changes, variant solutions and amendments required by the customer to be carried out in relation to construction objects and operational sets and payments for further construction interferences, geodetic and exploration works necessary for the project processing, author's supervision of the project-maker and other works, if they are carried out within the project.
Item	**717**	***Execution of constructions and their technical betterment*** Includes expenditures related to the acquisition of structures or the technical betterment of finished structures until they are put in operation. Also the purchase of structures in progress, which are to be finished, belongs here. Furthermore, one can find here expenditures on the preparation and provision of construction, including, for example, interests, differences in exchange rates, import surcharges, custom duties, payments for the removal of agricultural land and of the forest land, payments for the provided guaranties in relation to the acquired investment, transporting charges, payments for assembling works and construction supervision.
sub-items	717001 to 717003	Execution of new structures, reconstruction and modernisation, superstructures, additional buildings, construction works
Item	**718**	**Reconstruction and modernisation** *This includes spending on reconstruction and modernization of machinery and equipment that are not part of the building. To sort the listed items, and technical upgrade of software and communications infrastructure.*
sub-items	718002 to 718007	Computers, telecommunication equipment, and operating machines, devices, equipment, techniques and tools, specialized machines, devices, equipment, techniques and tools, software and communication infrastructure
Item	**719**	**Other capital expenditures**
sub-items	719001; 719002; 719004; 719012 to 719015, 719200	on pooled funds for investment, for the purchase of works of art, precious metal articles, for the supplement and generation of material and mobilisation reserves, the special funds, for the purchase of livestock, funds returned, to a state budgetary organization for European Union projects and other
Category	**720**	**Capital transfers** *Payments performed in order to allow the recipients the achievement of capital assets or to compensate their damage or destruction.*
Item	**721**	***Transfers between different levels of government***
sub-items	721001 to 721015	Transfers to semi-budgetary and budgetary organisation, to public universities, The Slovak Land Fund, state goal-specific fund, municipality, higher territorial unit, to legal successor of The National Property Fund of SR, and other subjects of general government, to Transport companies, to National Highway Company, to Railways of the Slovak Republic, to Railway Company Slovakia, to Nuclear and Decommissioning Company, to Public research body

Item	**722**	**Transfers to individuals and to non-profit legal persons**
sub-items	722001 to 722004	*To civic association, foundation, non-investment fund, church, non-profit legal person non-classified in sub-item 723001 and sub-item 722002, and to non-classified individual*
Item	**723**	**Transfers to non-financial subjects**
sub-items	723001 to 722004	*To legal person established by state, municipality or by higher territorial unit, to other legal person non-classified in sub-item 723001, to natural person i.e. entrepreneur, for realised guarantee,*
Item	**725**	***Transfers to rest of the world***
sub-items	725001 to 725003	*To individual and to legal person other than international organisation, to international organisation and to foreign government*
Item	**726**	***Transfers to financial institutions***
sub-items	726001 to 726003	*Transfers for reimbursement of expenditure for activity of Council for Budget Responsibility Office and transfers to other financial institutions and for realised guarantee*

9.22 In addition to the budgetary classification, also the code–list for statistical classification of production by activities is used (CPA; see table 9.7).

9.23 When compiling the data for the acquisition less disposal of fixed assets in the sector of households, both, the SK NACE Rev.2 classification and the classification of production by activities (CPA), are used. Domestic construction output on new construction, reconstruction and modernization, which is broken down into construction directions according to the Classification of Structures is used when compiling data for GFCF, the asset AN.111 – housing units (see 5.10.3). Section 11 of the Classification of Structures corresponds to this asset - this includes dwelling houses (houses mainly intended for residential use, both permanent and temporary, in family houses and apartment houses).

9.24 When compiling data on the increase of fixed assets in the **sector of non-profit institutions serving households**, the code-list for statistical classification of production by activities (CPA) (see table 9.7) is used in addition to the SK NACE Rev.2 classification

9.4 Classifications used within the transition from GDP to GNI

9.25 **Import and export of goods:** Products are classified according to the 8-digit Combined nomenclature EU (CN), which is based on the Harmonised system. It is possible to work with the data on imports and exports of goods by the means of transformation bridges also in the Standard international classification of trade (SITC) Rev. 4, furthermore in the classification by main economic categories (BEC) and the statistical classification of products by activities (CPA). With regards to the territorial structure of import and export, the countries are coded by a 2-digit alphabet codes according to ISO 3166 and are in compliance with the EU Geo-nomenclature of countries and territories.

9.26 All records related to traditional own resources are based on information from the Fin 1-12 statement, in which the items of the budgetary classification are presented – see table 9.9.

Table 9.9 Traditional own resources

Code of EKRK	Name
141000	Import duties
142000	Import surcharge
149000	Other custom revenues

9.27 All records related to subsidies provided by the EU institutions are based on information from the Fin 1-12 statement, in which the items of the budgetary classification are presented – see table 9.10.

Table 9.10 Subsidies

Code of EKRK	Name
644001	To legal person established by the state, municipality or higher territorial unit
644002	To other legal person
644003	To natural person – entrepreneur
644004	To subsidised organisation not classified in general government

2021

GNI Inventory - SK

ESA 2010

Chapter 10

Main data sources

Statistical surveys and other sources used for production, income and expenditure approach and for the transition from GDP to GNI

CHAPTER 10 MAIN DATA SOURCES

10.1 Chapter 10 serves as a guide to all data sources used to compile the annual national accounts for 2021 in the Slovak Republic. The compilation of the annual national accounts is based on statistical surveys organised by the Statistical Office of the Slovak Republic (SO SR), on administrative data sources from ministries and other government organisations, as well as from other data sources. These sources are divided according to their importance in the compilation of the national accounts into main and supplementary sources.

10.2 Statistical surveys are carried out in accordance with Act No 540/2001 Coll. on State Statistics. The collection, checking and processing of statistical forms are carried out by the regional offices of the Statistical Office of the Slovak Republic, for which the statistical surveys are divided according to sector, type and size of the reporting unit. They also provide field data collection.

10.3 Statistical surveys are governed by the Programme of State Statistical Surveys, which is compiled by the SO SR in cooperation with other bodies carrying out state statistics for a three-year period. TSO SR issues the programme of national statistical surveys by decree. The programme includes all relevant and necessary surveys, including surveys carried out by other central government departments and ministries.

10.4 Statistical surveys may be carried out by the following methods:

- an exhaustive survey, where all reporting units are contacted in accordance with the definition set out in the Programme of State Statistical Surveys
- sampling surveys, reporting units (samples) are formed in accordance with the stratification criteria of the individual surveys.

10.5 Statistical surveys are divided according to periodicity:

- short-term (monthly, quarterly)
- long-term (annual)

10.6 Reporting units included in a statistical survey have the right to be informed of the purpose and scope of the survey, of the measures ensuring the protection of data provided in the framework of the national statistical survey and of their rights and obligations, and shall be obliged to provide fully, truthfully, within the established deadlines and free of charge the data required for the national statistical surveys included in the programme of the state statistical surveys. The data are provided to the SO SR by completing and submitting an electronic form (some reporting units are exempted from the obligation to submit the forms electronically).

10.7 In general, the statistical forms are standardised and contain the following sections:

- introductory - contains the name of the authority conducting the statistical survey, the name and brand of the statistical form, the survey period, the registration place (registration number, year of validity and date of registration), the deadline for providing statistical data, the declaration of protection of confidential and personal data

- identification - contains items that clearly identify the statistical form. These are the identification code of the form - IKF, the survey period, the period for which or to which the statement is submitted, the identification of the reporting unit, and other classification data supplementing the identification or characteristics of the reporting unit, e.g. NACE Rev.2 SK code, district code,
- information - contains information intended for the recipient of the report, the organization's predominant activity specified in words, the name and address of the organization's registered office, the date the report was sent, the signature of the head of the reporting unit and the stamp, the name and surname of the person who filled in the report, the telephone number, including the area code, the electronic address (e-mail) and, if applicable, other data according to the preprint of the form, the respondent's address and guidelines for filling in the identification part,data - it contains data on the phenomena and facts of a collective nature to be investigated; it consists of modules, which may be tabular or questionnaire-based
- textual - it contains methodological explanations on the content of the statement, the year of validity of the methodological explanations, the form marker, general principles for filling in all modules, specific principles according to the needs of the statistical survey, the methodology for reporting individual indicators, including references to applicable laws, decrees, etc., the links to be respected within the module and between individual modules and statements

10.8 Reporting units are obliged to provide all the required data in the identification, information and data part of the form in accordance with the applicable General Methodological Instructions for Reporting Units (some items in electronic form do not need to be filled in by reporting units, as the SO SR automatically fills them in from available databases). The reporting units are responsible for the correct completion of the statistical forms, following the methodological explanations given in the text part of the form. The data in the surveys always refer to a calendar year for long-term statistical surveys or to a part of a calendar year (month, quarter) for short-term statistical surveys. If the accounting period in the reporting unit is a calendar year, the data in the longitudinal survey must be linked to the accounting records after the closing of the accounts. If the accounting period in the reporting unit is not the calendar year, reporting units are asked to provide a qualified estimate so that the data correspond to the calendar year. Data in the short-term survey are to be reported only for the period covered, i.e. month, quarter and not cumulatively from the beginning of the year. The data reported in the short-term survey must be linked to the statistical records of the reporting agent.

10.9 All classifications and codes used for national accounts purposes shall be harmonised with the relevant international classifications.

10.10 The SO SR maintains these registers:

- register of organisations
- the farm register
- register of accommodation establishments
- register of spatial units
- register of foreign trade entities

10.11 **Administrative Data Sources (ADS)** are searched and made available by the SO SR for use for statistical purposes. In cooperation with the relevant departments, it analyses the

ADS collected and specifies the scope and content of the data to be collected, including the structure, format and periodicity.

10.12 The aim is to reduce the burden on reporting units and to use the data already collected to compile the annual accounts. The contracts are continuously updated as necessary.

10.13 The administrators of the ADS are e.g. Datacentrum, the Financial Directorate of the Slovak Republic, the Ministry of Finance of the Slovak Republic, the National Bank of Slovakia, the Social Insurance Institution, the Central Office of Labour, Social Affairs and Family, the Geodesy, Cartography and Cadastre Authority of the Slovak Republic and others.

10.14 Other data sources consist of agreements with commercial companies, mobile operators.

10.1 Statistical surveys and other data sources used in the production method

10.15 Estimates of gross output and intermediate consumption at current prices are compiled on the basis of primary source data obtained from statistical surveys and administrative data sources. Gross value added is calculated as the difference between gross output and intermediate consumption. The data obtained are adjusted using standard procedures in the sample statistical survey to achieve full coverage. Adjustments are made for enterprises that did not submit returns on the basis of data recorded in the reference period by similar enterprises. The data are further adjusted using conceptual and exhaustiveness adjustments.

10.16 The main data sources for compiling the production method for the non-financial corporations sector S.11 are the following statistical reports:

- Annual questionnaire on business statistics 1-01
- Annual questionnaire on business statistics in small enterprises ROČ 2-01
- Annual questionnaire of non-profit organizations NSNO 1-01

10.17 Additional data sources are from administrative data sources:

- Balance sheet ÚČ POD 1-01
- Balance sheet of micro accounting unit ÚČ MUJ 1-01
- Profit and loss account ÚČ POD 2-01
- Profit and loss account of micro accounting ÚČ MUJ 2-01
- Profit and loss account ÚČ NUJ 2-01

10.18 The main statistical data sources used in the production method of calculating GDP for the financial corporations sector S.12 are statistical surveys carried out by two annual exhaustive statistical surveys and one sample statistical survey:

- Annual questionnaire in banking and non-banking financial institutions PEN 5-01
- Annual questionnaire in insurance POI 5-01
- Annual questionnaire of non-profit organizations NSNO 1-01

10.19 Additional information is available in quarterly statistical surveys, namely the following quarterly statistical reports:

- Quarterly questionnaire in banking PEN 3-04
- Quarterly questionnaire in insurance POI 3-04
- Quarterly questionnaire in non-banking financial institutions PIN 3-04

10.20 In the calculation of the GDP production method indicators for the financial corporations sector S.12, in addition to statistical data, administrative data sources are also used. These are mainly administrative sources:

- NBS
- Ministry of Finance of the Slovak Republic

10.21 In the case of the general government sector S.13, the main source of information is processed data from the financial and budgetary statements of general government units and data from the state final account. The data provided by all general government units are processed in the DataCentrum and the State Treasury organizations, which were established by the Ministry of Finance. The accounting of organizations belonging to the general government sector is methodologically managed by the Ministry of Finance. Legislatively, this activity is covered by the Accounting Act, which, together with the accounting procedures, is developed by the Ministry of Finance.

10.22 Public administration units are also obliged to draw up a budget of current (cash) revenues and current (cash) expenditures and to monitor the actual implementation of this budget. All public administration organisations are obliged to submit to the Ministry of Finance the results of accounting (annual financial statements data and quarterly data within the scope of the financial statements), as well as the quarterly and annual results of the implementation of the budget of current (cash) revenues and expenditures within the specified deadlines. The scope of the submitted data and the deadlines for submission are determined annually by the Ministry of Finance in its instruction, which is published as a legislative norm before the beginning of the monitored year.

10.23 Main administrative sources:

- Financial statement on revenues, expenditures and financial operations of a public administration entity FIN 1-12
- Financial statement on selected data from assets and liabilities of a public administration entity FIN 2-04
- Balance sheet of the ROPO SFOV 1-01
- Profit and loss account of the ROPO SFOV 2-01

10.24 Additional administrative sources include:

- FIN 3-04, FIN 4-04, FIN 5-04, FIN 6-04, ÚČ EB 1-01, ÚČ EB 2-01, ÚČ NUJ 1-01, ÚČ NUJ 2-01, ÚČ POD 1-01, ÚČ POD 2-01, ÚČ POI 3-01, ÚČ POI 4-01, ÚČ SP 1-01, ÚČ SP 2-01,Úč MUJ 2-01, ÚČ MUJ 1-01, URSO, Accrual taxes and social contributions.

10.25 The main source of data for the calculation of the indicators for the compilation of the production method for the household sector S.14 is the administrative sources database called the ROČ 3 database, which consists of the following data sources:

- Statement of revenue and expenditure ÚČ FO 1-01
- Assets and liabilities statement ÚČ FO 2-01
- Profit and loss statement ÚČ POD 2-01
- Balance sheet ÚČ POD 1-01
- Physical person income tax declaration DPFOB.
- Balance sheet of micro accounting unit MUJ 1-01
- Profit and loss statement of micro accounting unit MUJ 2-01

10.26 As regards the sector of non-profit institutions serving households S.15, the main data sources are both statistical surveys and administrative data sources:

- Annual questionnaire of non-profit organizations NSNO 1-01
- Profit and loss statement ÚČ NUJ 2-01
- Statement of revenue and expenditure ÚČ NO 1-01.

10.2 Statistical surveys and other data sources used in the income method.

10.27 No independent method is used for the calculation of GDP by the income method. Compensation of employees, taxes on production and imports, and subsidies are compiled from statistical and administrative data sources. Operating surplus and mixed income are obtained as a balance difference in the sectoral accounts of the generation of income. The classifications and main sources used are the same as for the compilation of GDP by the production method.

10.28 Compensation of employees is compiled from sources according to individual institutional sectors. The main sources of data for the non-financial corporations sector S.11 are annual and quarterly statistical reports:

- Annual questionnaire on business statistics ROČ 1-01
- Annual questionnaire on business statistics in small enterprises ROČ 2-01
- Quarterly questionnaire on business statistics in small enterprises PROD 13-04

10.29 As additional sources for the calculation of missing data for non-profit institutions serving non-financial corporations, administrative and combined sources are used:

- Annual questionnaire of non-profit organizations NSNO 1-01
- Profit and loss account ÚČ NUJ 2-01
- Statement of revenue and expenditure ÚČ NO 1-01.

10.30 For exhaustiveness adjustments in sector S.11, the results of the questionnaire for the Chamber of Auditors (adjustment N6 for unregistered employment and undeclared wages) and data from the public opinion poll on tips (N7) are used. A more detailed description of the calculation is given in Chapter 7.

10.31 In the financial corporations sector S.12, the main sources of data are annual statistical reports:

- Annual questionnaire in banking and non-banking financial institutions PEN 5-01
- Annual questionnaire in insurance POI 5-01

10.32 As additional sources for the calculation of data for private health insurance companies and non-profit institutions serving financial corporations, administrative and combined sources are used:

- Annual questionnaire of non-profit organizations NSNO 1-01
- Statemet of revenue and expenditure ÚČ NO 1-01
- Statement of income and expenses, costs and revenues and accounting status of a health insurance company – VZP-12

10.33 For the calculation of compensation of employees in the general government sector S.13, administrative data sources are used similarly to the production method (FIN 1-12, FIN 2-04, ÚČ ROPO 1-01, ÚČ NUJ 1-01, ÚČ POD 1-01). A more detailed description of the calculation can be found in chapter 4.

10.34 In the household sector S.14, an annual combined data source (called the ROČ 3 database) is used, which is based on the use of several administrative sources:

- Statemet of revenue and expenditure ÚČ FO 1-01
- Assets and liabilities statement ÚČ FO 2-01
- Profit and loss account ÚČ POD 2-01
- Balance sheet ÚČ POD 1-01
- Physical person income tax declaration - DPFOB.
- Balance sheet of micro accounting unit MUJ 1-01
- Profit and loss account of micro accounting unit MUJ 2-01
- data from the Social Insurance Agency

10.35 Exhaustiveness adjustments for compensation of employees in the S.14 sector include adjustments for wages of unregistered employees and undervaluation of wages (N6) and for tips in services (N7). Various statistical and administrative sources are used in the calculation of these items, as well as public opinion polls, which are described in more detail in Chapters 4, 7.

10.36 As regards the sector of non-profit institutions serving households S.15, the main data sources are both statistical surveys and administrative data sources:

- Annual questionnaire of non-profit organizations NSNO 1-01
- Profit and loss account ÚČ NUJ 2-01
- Statemet of revenue and expenditure ÚČ NO 1-01.

10.3 Statistical surveys and other data sources used in the expenditure method

10.37 The calculation of GDP using the expenditure method includes total expenditure on final consumption, gross capital formation, imports of goods and services and exports of goods and services. The calculation of individual components is based on data from statistical surveys, administrative data sources and other sources.

10.38 In particular, the statistical surveys listed below are used for the compilation of household final consumption expenditure (KSD):

- Monthly questionnaire on trade, catering and lodging OPU 1-12
- Monthly questionnaire on transport DOP 1-12
- Monthly questionnaire on selected market services and tourism VTS 1-12
- Monthly questionnaire in informations and communications IAK 1-12
- Annual questionnaire on business statistics ROČ 1-01
- Annual questionnaire on business statistics in small enterprises ROČ 2-01
- Statistics of household budgets
- Annual questionnaire on production of electricity and heat ENERG 4-01
- Annual questionnaire on sources and distribution of fuels and energy ENERG 6-01
- Annual questionnaire on crop production and state of livestock POĽ 18-01

10.39 In addition to statistical data, administrative data sources are also used in the calculation of indicators. These are mainly administrative sources:

- NBS
- Ministries, police

10.40 Other sources:

- Annual reports of companies, press data, various surveys, statistics of organizations operating in the market, analyses of professional chambers, motor vehicle statistics.

A more detailed description of the individual sources is in Chapter 5.

Final consumption of public administration

10.41 In the case of final consumption of public administration, the main source of information is processed data from the financial and budgetary statements of public administration units and data from the state final account. The data provided by all public administration units are processed in the DataCentrum and the State Treasury organizations, which were established by the Ministry of Finance. The accounting of organizations belonging to the public administration sector is methodologically managed by the Ministry of Finance. Legislatively, this activity is covered by the Accounting Act, which, together with accounting procedures, is developed by the Ministry of Finance.

10.42 Main administrative sources:

- Financial statement on budget execution and unbudgeted movements in the accounts of a public administration entity FIN 1-12
- Financial statement on selected data from assets and liabilities of a public administration entity FIN 2-04
- Balance sheet of the Central Government ROPO SFOV 1-01
- Profit and loss statement of the Central Government ROPO SFOV 2-01

10.43 Additional administrative sources include:

FIN 3-04, FIN 4-04, FIN 5-04, FIN 6-04, Central Government Eb 1-01, Central Government EB 2-01, Central Government NUJ 1-01, Central Government NUJ 2-01, Central Government POD 1-01, Central Government POD 2-01, Central Government POI 3-01, Central Government POI 4-01, Central Government SP 1-01, Central Government SP 2-01, Central Government MUJ 2-01, Central Government MUJ 1-01, URSO, Accrual taxes and social contributions, EU flows, Capital transfers and injections.

Gross capital formation

10.44 For sectors S.11, S.12, S.13, S.14 and S.15, annual and quarterly statistical surveys are used:

- Annual questionnaire on business statistics ROČ 1-01
- Annual questionnaire on business statistics in small enterprises ROČ 2-01
- Quarterly questionnaire on business statistics in small enterprises PROD 13-04
- Annual questionnaire of non-profit organizations NSNO 1-01
- Quarterly questionnaire on business statistics PROD 3-04
- Quarterly report on housing starts, under construction and completed STAV 3-04
- Annual questionnaire in banking and non-banking financial institutions PEN 5-01
- Annual questionnaire in insurance POI 5-01
- Quarterly questionnaire in banking PEN 3-04
- Quarterly questionnaire in insurance POI 3-04
- Quarterly questionnaire in non-banking financial institutions PIN 3-04

10.45 Administrative sources:

- Balance sheet of the public administration entity POD 1-01
- Balance sheet of micro accounting unit MUJ 1-01
- Profit and loss account of the public administration entity POD 2-01
- Profit and loss account of micro accounting unit MUJ 2-01
- Balance sheet of the public administration entity NUJ 1-01
- Profit and loss account of the public administration entity NUJ 2-01
- Financial statement on revenues, expenditures and financial operations FIN 1-12
- Financial statement on selected data from the assets and liabilities FIN 2-04
- Statement of revenue and expenditure FO NO 1-01
- Statement of revenue and expenditure FO 1-01
- Statement on assets and liabilities FO 2-01
- Physical person income tax declaration - DPFOB

A more detailed description of individual sources is in Chapter 5.

The main sources of data for the foreign sector S.2 include

- Foreign Trade Statistics
- Balance of Payments from the NBS
- Annual questionnaire on business statistics ROČ 1-01
- VAT returns from the Financial Directorate of the Slovak Republic.

10.46 Foreign trade statistics provide data on exports and imports of goods. The main source of data for inward processing (which regulates the export and import of goods in the NA concept) is foreign trade statistics. Where the volume of processing is determined by the type of trade. VAT returns from the Financial Directorate of the Slovak Republic serve to identify non-resident units and subsequently exclude their added value, which also does not belong to the national concept for NTU. For the area of services, the main source of data is the balance of payments. More details in Chapter 5.

10.19 Description of the main statistical sources used in the calculation of the production, income and expenditure methods:

Name of survey:	**Roč 1-01 – Annual questionnaire on business statistics**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities registered in the register of organizations of the Statistical Office, which belong to the non-financial corporations sector according to ESA 2010 and European business statistics with a number of employees of 20 or more and with annual sales of own services and goods of EUR 5,000,000 or more
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 7.5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey, which is part of the State Statistical Survey Program. The reporting obligation arises from Section 18 of Act No. 540/2001 Coll. on State Statistics. The survey is mandatory for all business entities that operate on the basis of registration in the Commercial Register, i.e. domestic legal entities, foreign entities and domestic natural persons developing with the aim of achieving profit in all areas of activity (agriculture, forestry, industry, construction, trade, hospitality and accommodation, transport, post and telecommunications, selected market services, science and research).
Population size:	Number of reporting units: 9 053 Number of active units: 9 031 Number of inactive units: 14 Number of non-observed units: 8 Number of imputed units: 469
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	8 596 (including imputations), i.e. 95.0 %
Method used to impute for missing data:	Data imputation was performed in the case of non-response for the unit as a whole, i.e. all data of the donor were imputed. The following criteria were set for donor selection: sectoral and sub-sectoral breakdown according to ESA 2010, Statistical Classification of Economic Activities (SK NACE Rev.2), average registered number of employees in natural persons, costs, consumption of materials, energy and services.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Financial indicators, cross-sectional indicators, establishment indicators, industrial indicators
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Roč 2-01 -Annual questionnaire on business statistics in small enterprises**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organisations of the Organisation Office, which belong to the register of non-financial corporations according to ESA 2010 and European business own statistics with the number of employees from 0 to 19 with annual sales of services and goods up to EUR 5,000,000 and entities listed in the register of organisations of the statistical sector of the report not classified according to ESA 2010 corporations ESA 2010
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 10 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey, which is part of the Program of State Statistical Surveys. The reporting obligation results from Section 18 of Act No. 540/2001 Coll. on State Statistics. The survey is mandatory for all business entities that conduct business on the basis of registration in the Commercial Register, i.e. domestic legal entities, foreign entities and domestic natural persons carrying out activities for the purpose of achieving profit in all areas of activity (agriculture, forestry, industry, construction, trade, hospitality and accommodation, transport, post and telecommunications, selected market services, science and research).
Population size:	237 463 reporting units
Sample size:	Number of reporting units: 15 946 Number of active units: 14 648 Number of inactive units: 936 Number of non-observed units: 362. Number of imputed units:0
Survey response rate :	9766, i.e. 61.2 %
Method used to impute for missing data:	Imputations were not performed because missing data were reflected in the calculations
Variable used for grossing-up to the population (e.g. turnover/ employment):	The data is imputed at the 4-digit level of SK NACE Rev.2. For all losses, the number of sentences in the selection base and the number of non-zero sentences in the sample are calculated, the estimated number of active units in the selection base and the weight (the ratio of the number of non-zero sentences in a given loss in the sample to the estimated number of active units in a given loss in the selection base). The imputed data is performed by multiplying the weights and the average values of the indicators in a given loss in the sample. The imputed data are subsequently calibrated to data from administrative sources (accounting statements for Tax Returns).
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	The inclusion to support the selection was 93.3%, i.e. 221 517 reporting units

Main variables collected:	Financial indicators, cross-sectional indicators, sectoral indicators.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Prod 3-04 - Quarterly questionnaire on business statistics**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union
Reporting units (e.g. enterprise/ local KAU/ household):	Entities registered in the register of organizations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations sector in accordance with the national accounts methodology with a number of employees of 20 or more and entities registered in the register of organizations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations sector in accordance with the national accounts methodology with a number of employees of 0 to 19 with annual sales for own performance and goods of EUR 5 million or more.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 2 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey, which is part of the Program of State Statistical Surveys. The reporting obligation arises from Section 18 of Act No. 540/2001 Coll. on State Statistics. The survey is mandatory for all business entities that conduct business on the basis of registration in the Commercial Register, i.e. domestic legal entities, foreign entities and domestic natural persons carrying out activities for the purpose of achieving profit in all areas of activity (agriculture, forestry, industry, construction, trade, hospitality and accommodation, transport, post and telecommunications, selected market services, science and research).
Population size:	Average for the year: 9 199 reporting units
Sample size:	Average of the year: Number of reporting units: 4 409 Number of active units: 4 370 Number of inactive units: 32 Number of non-observed units: 7 Number of imputed units:162
Survey response rate :	Average for the year: 4 111(including imputations), i.e. 93.2%
Method used to impute for missing data:	Data imputation was performed in the case of non-response for the unit as a whole, i.e. all data of the donor were imputed. The following criteria were set for donor selection: sectoral and sub-sectoral breakdown according to ESA 2010, Statistical Classification of Economic Activities (SK NACE Rev.2), average registered number of employees in natural persons, costs, consumption of materials, energy and services.

Variable used for grossing-up to the population (e.g. turnover/ employment):	The data is imputed at the 4-digit level of SK NACE Rev.2. For all losses, the number of sentences in the selection base and the number of non-zero sentences in the sample are calculated, the estimated number of active units in the selection base and the weight (the ratio of the number of non-zero sentences in a given loss in the sample to the estimated number of active units in a given loss in the selection base). The imputed data is calculated by multiplying the weights and the average values of the indicators in a given loss in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	The inclusion rate for the sample support was 52.1%, i.e. the average for the year was 4 790 reporting units.
Main variables collected:	Financial indicators, assets and liabilities, selected assets and liabilities in the sectoral structure, acquisition and sale of long-term assets, employees and wages, selected indicators at the level of individual plants and data on newly established plant units.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Prod 13-04 - Quarterly questionnaire on business statistics in small enterprises**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union
Reporting units (e.g. enterprise/ local KAU/ household):	Entities registered in the register of organizations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations sector according to the national accounts methodology with a number of employees from 0 to 19 and annual sales for own performance and goods of up to 5 million euros.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 2 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey, which is part of the Program of State Statistical Surveys. The reporting obligation arises from Section 18 of Act No. 540/2001 Coll. on State Statistics. The survey is mandatory for all business entities that conduct business on the basis of registration in the Commercial Register, i.e. domestic legal entities, foreign entities and domestic natural persons carrying out activities for the purpose of achieving profit in all areas of activity (agriculture, forestry, industry, construction, trade, hospitality and accommodation, transport, post and telecommunications, selected market services, science and research).
Population size:	Average for the year: 234 747 reporting units
Sample size:	Average of the year: Number of reporting units: 15 512 Number of active units: 12 271 Number of inactive units: 1 784 Number of non-observed units: 1 457 Number of imputed units: 180

Survey response rate :	Average for the year: 9 045(including imputations), i.e. 58.3%
Method used to impute for missing data:	The data is imputed at the 4-digit level of SK NACE Rev.2. For all losses, the number of sentences in the selection base and the number of non-zero sentences in the sample are calculated, the estimated number of active units in the selection base and the weight (the ratio of the number of non-zero sentences in a given loss in the sample to the estimated number of active units in a given loss in the selection base). The imputed data is performed by multiplying the weights and the average values of the indicators in a given loss in the sample.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The data is imputed at the 4-digit level of SK NACE Rev.2. For all losses, the number of sentences in the selection base and the number of non-zero sentences in the sample are calculated, the estimated number of active units in the selection base and the weight (the ratio of the number of non-zero sentences in a given loss in the sample to the estimated number of active units in a given loss in the selection base). The imputed data is performed by multiplying the weights and the average values of the indicators in a given loss in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	The inclusion rate for the sample support was 93,4%, i.e. the average for the year was 219 235 reporting units..
Main variables collected:	Financial indicators, assets and liabilities, acquisition and sale of long-term assets, basic labor indicators.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Pen 5-01 Annual questionnaire in banking and non-banking financial institutions**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organizations of the Statistical Office of the Slovak Republic belonging to the financial corporations sector in accordance with the national accounts methodology and entities listed in the register of organizations of the Statistical Office of the Slovak Republic reclassified in accordance with the national accounts methodology from the financial corporations sector to the general government sector, with the main activity according to SK NACE: 64 Financial services, except insurance and pension funding, 66.1 Activities auxiliary to financial services, except insurance and pension funding and 66.3 Activities of investment managers.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 7.5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, irrespective of the number of employees,

	registered in the commercial register with the predominant activity SK NACE Rev.2: 64, 66.1, and 66.3.
Population size:	Number of reporting units: 639 Number of active units: 545 Number of inactive units: 94 Number of non-observed units: 0 Number of imputed units: 26
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	595 (including imputations), i.e. 93.1 %
Method used to impute for missing data:	Data imputation was performed in the case of non-response for the unit as a whole, i.e. all data of the donor were imputed. The following criteria were set for donor selection: sectoral and sub-sectoral breakdown according to ESA 2010, Statistical Classification of Economic Activities (SK NACE Rev.2), average registered number of employees in natural persons, costs, consumption of materials, energy and services.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Information about the reporting unit, capital participation and control in an enterprise abroad, financial indicators, employees and wages, ATMs, financial leasing, part of intermediate consumption, long-term assets, acquisition and sale of long-term assets, assets and liabilities, selected assets and liabilities in the sectoral structure, basic monetary indicators in regional breakdown and specification of selected items of production, intermediate consumption, acquisition of long-term assets and inventories and basic indicators for local units.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Poi 5-01 Annual questionnaire in insurance**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities registered in the register of organizations of the Statistical Office of the Slovak Republic belonging to the financial corporations sector according to the national accounts methodology with the main activity according to SK NACE: 65. Insurance, reinsurance and pension funding, except compulsory social security and 66.2 Activities auxiliary to insurance and pension funding.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period)	T + 7.5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census)	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory

Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey, which is part of the Program of State Statistical Surveys. The reporting obligation arises from Section 18 of Act No. 540/2001 Coll. on State Statistics. The survey is mandatory for all business entities, regardless of the number of employees registered in the Commercial Register, with the predominant activity SK NACE Rev.2: 65.0 and 66.2.
Population size:	Number of reporting units: 388 Number of active units: 383 Number of inactive units: 5 Number of non-observed units: 0 Number of imputed units: 67
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	374 (including imputations), i.e. 96.4 %
Method used to impute for missing data:	Data imputation was performed in the case of non-response for the unit as a whole, i.e. all data of the donor were imputed. The following criteria were set for donor selection: sectoral and sub-sectoral breakdown according to ESA 2010, Statistical Classification of Economic Activities (SK NACE Rev.2), average registered number of employees in natural persons, costs, consumption of materials, energy and services.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Information on the reporting unit, capital participation and control in a foreign enterprise, employees and wages, financial ratios, premiums written and claims costs by sector, financial leasing, part of intermediate consumption, assets and liabilities, acquisition and sale of fixed assets, fixed assets, basic indicators of the insurance industry broken down by region and specification of selected items of intermediate consumption, acquisition of fixed assets and inventories, and basic indicators for local units.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Pen 3-04 Quarterly questionnaire in banking**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks in Slovakia and branches of foreign banks in Slovakia and the National Bank of Slovakia. Entities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the financial corporations sector according to the national accounts methodology with the main activity according to SK NACE: 64.1 Monetary intermediation.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 75 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory

Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics.
Population size:	Average of the year: Number of reporting units: 29 Number of active units: 29 Number of inactive units: 0 Number of non-observed units: 0 Number of imputed units: 0
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	Average year: 29, i.e. 100 %
Method used to impute for missing data:	No imputation was done for that exhaustive survey.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Employees and payroll, information on acquisition and sale of fixed assets, acquisition and sale of fixed assets, monetary assets and liabilities, monetary financial ratios.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Poi 3-04 Quarterly questionnaire in insurance**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union.
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the sector of financial corporations within the meaning of the national accounts methodology with the main activity according to SK NACE: 65 Insurance, reinsurance and pension funding, except compulsory social security and 66.2 Activities auxiliary to insurance and pension funding.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 75 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics
Population size:	Average of the year: Number of reporting units: 371 Number of active units: 367 Number of inactive units: 4 Number of imputed units: 0
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.

Survey response rate :	Average for the year: 279, i.e. 75.2 %
Method used to impute for missing data:	No imputation was done for that exhaustive survey
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Information on individual financial statements, employees and payroll, information on the acquisition and sale of fixed assets, acquisition and sale of fixed assets, assets and liabilities in the insurance industry, financial ratios in the insurance industry.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**Pin 3-04 Quarterly questionnaire in non-banking financial institutions**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the sector of financial corporations within the meaning of the national accounts methodology with the main activity according to SK NACE: 64.2 Activities of holding companies, 64.3 Trusts, funds and similar financial entities, 64.9 Other financial services, except insurance and pension funding, 66.1 Activities auxiliary to financial services, except insurance and pension funding, and 66.3Activities of investment managers.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 75 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey, which is part of the Program of State Statistical Surveys. The reporting obligation arises from § 18 of Act No. 540/2001 Coll. on State Statistics.
Population size:	Average of the year: Number of reporting units: 445 Number of active units: 405 Number of inactive units: 23 Number of undetected units: 17 Number of imputed active units: 0
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	Average for the year: 348, i.e. 78.2 %
Method used to impute for missing data:	No imputation was done for that exhaustive survey
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.

Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Information on individual financial statements, employees and payroll, information on acquisition and sale of fixed assets, acquisition and sale of fixed assets, assets and liabilities of non-bank financial institutions, financial ratios of non-bank financial institutions.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**NSNO 1-01 Annual questionnaire of non-profit organizations**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union and Regulation (EC) No 295/2008 of the European Parliament and of the Council on structural business statistics.
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the sector of non-profit institutions serving households within the meaning of the national accounts methodology, public universities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the public administration sector and entities listed in the register of organisations of the Statistical Office of the Slovak Republic reclassified within the meaning of the national accounts methodology from the sector of non-profit institutions serving households to the sector of non-financial corporations.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period)	T + 10,5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census)	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	The statistical survey has a sample and an exhaustive part - In the exhaustive part, significant units are addressed in the survey. It is part of the National Statistical Surveys Programme. The purpose of the survey is to obtain information on the economic and financial characteristics of non-profit organizations classified as other non-market producers, the bulk of whose output is provided to members free of charge or at economically insignificant prices. The results of the survey are used in the calculation of basic macroeconomic indicators of the system of national accounts, for analytical purposes, in the publication system of the Slovak Statistical Office and for the needs of international organisations).
Population size:	59 112 reporting units
Sample size:	Number of reporting units in the sample part: 3 561 Number of reporting units in the exhaustive part: 1 573
Survey response rate :	2 938, i.e.: 57.2 %
Method used to impute for missing data:	No imputations shall be made for that survey. Unit non-response is dealt with by adjusting the weights in the imputation

Variable used for grossing-up to the population (e.g. turnover/ employment):	For all losses, the number of sentences in the sampling frame and the number of responses in the sample, the estimated number of active units in the sampling frame and the weight (the ratio of the estimated number of active units in a given loss in the sampling frame to the number of responses in a given loss in the sample) are calculated at the 5-digit level of NACE Rev. 2. The imputation is performed by multiplying the weights by the mean values of the indicators in the sampled strata.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	The reckoning was for 58 632 SJ, which is 99.2% of the original support
Main variables collected:	Intermediate consumption and supplementary financial indicators, structure of intermediate consumption and revenue 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 technology; modules with structures every 3 years.
Name of survey:	A more detailed description is in Chapter 3

Name of survey:	**OPU 1-12 Monthly questionnaire on trade, catering and lodging**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the statistical office's register of organisations belonging to the non-financial corporations sector and the households sector within the meaning of the national accounts methodology with 20 or more employees; entities listed in the statistical office's register of organisations belonging to the non-financial corporations sector with 0 to 19 employees and with sales of own products and goods of EUR 5 000 000 or more; entities listed in the statistical office's register of organisations belonging to the household sector with annual turnover of own account and goods of EUR 5 000 000 and over (exhaustive survey), and selected entities listed in the statistical office's register of organisations belonging to the non-financial corporations sector with 0 to 19 employees and annual turnover of own account and goods of up to EUR 5 000 000 (sample survey), with the main economic activity according to the SK NACE: 45 to 47 Wholesale and retail trade; repair of motor vehicles and motorcycles and 55 and 56 Accommodation and food service activities .
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	T+ 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample survey which is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics
Population size:	Annual average: 52 893 reporting units
Sample size:	Average of the year: Number of reporting units: 5 220

	Number of active units: 4 547 Number of inactive units: 553 Number of non-observed units:119 Number of imputed units:: 1
Survey response rate :	Average for the year:3 926 (including imputations) i.e. 75.2 %
Method used to impute for missing data:	Decentralised level: For the OPU sector at the decentralised level, data for large enterprises were imputed (report imputation). Data from the previous period were used for imputation. Data of enterprises with parameter EXAMPLE=1 should be obtained in any case, in exceptional cases they can be imputed.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The data imputation is carried out at the 3-digit and 4-digit levels of NACE Rev.2.(47.11 and 47.19) For all losses, the number of sentences in the sampling frame and the number of non-zero sentences in the sample, the estimated number of active units in the sampling frame and the weight (ratio of the number of non-zero sentences in a given loss in the sampling frame to the estimated number of active units in a given loss in the sampling frame) are computed. The imputation is performed by multiplying the weights by the mean values of the indicators in the given sampled loss.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	The under-sampling rate was 90.1%, i.e. a yearly average of 47 673 reporting units.
Main variables collected:	Employment variables, output variables, sales of own outputs and goods excluding VAT (in EUR)
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**DOP 1-12 Monthly questionnaire on transport**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities in the register of organisations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations sector and the households sector within the meaning of the national accounts methodology with 20 or more employees and entities in the register of organisations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations sector within the meaning of the national accounts methodology number of employees from 0 to 19 with annual sales of own output and goods of EUR 5 million or more and selected entities in the register of organisations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations sector within the meaning of the national accounts methodology with the number of employees from 0 to 19 with annual sales of own output and goods of up to EUR 5 million, with the main activity according to SK NACE: Rev. 2
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	T+ 45 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory

Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample survey which is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics.
Population size:	Annual average: 11 857 reporting units
Sample size:	Average of the year: Number of reporting units: 1448 Number of active units: 1226 Number of inactive units: 222 Number of non-observed units: 0 Number of imputed units: 22
Survey response rate :	Average for the year: 1073 (including imputations), i.e. 74.1%
Method used to impute for missing data:	In the case of imputation of data of individual enterprises (i.e. complete non-response), the missing data are replaced by the previous month's data. The data of enterprises with parameter NAME=1 and 2 should be obtained in any case, imputation is only possible in exceptional cases.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For all losses, the number of sentences in the sampling frame and the number of non-zero sentences in the sampling frame, the estimated number of active units in the sampling frame and the weight (ratio of the number of non-zero sentences in a given loss in the sampling frame to the estimated number of active units in a given loss in the sampling frame) are calculated. The imputation is performed by multiplying the weights by the mean values of the indicators in the given sampled loss.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	The under-sampling rate was 87.8%, i.e. a yearly average of 10 409 reporting units.
Main variables collected:	Employment variables, performance variables, and basic transportation variables.
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**VTS 1-12 Monthly questionnaire on selected market services and tourism**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the sector of non-financial corporations and the household sector within the meaning of the national accounts methodology with 20 or more employees; entities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations and households sector with the number of employees from 0 to 19 with annual sales of own performance and goods of EUR 5 million and more and selected entities listed in the register of organisations of the Statistical Office of the Slovak Republic belonging to the non-financial corporations sector with the number of employees from 0 to 19 with annual sales of own performance and goods of up to EUR 5 million, with the main activity according to SK NACE Rev. 2 68, 69 - 74 (except 72), 77 - 82, 85.5 - 85.6, 90 - 93, 95 - 96.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly

Time of availability of results (e.g. 18 months after the end of the survey period):	T+ 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	The statistical survey has a sampling and an exhaustive part. It is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics. The survey is compulsory for all entrepreneurial entities operating on the basis of registration in the commercial register, i.e. domestic legal entities, foreign entities active for profit in all areas of activity (selected market services).
Population size:	Annual average: 138 494 reporting units
Sample size:	Average of the year: Number of reporting units: 5 974 Number of active units: 5 368 Number of inactive units: 425 Number of non-observed units: 181 Number of imputed units: 32
Survey response rate :	Average for the year: 3 813 (including imputations) i.e., 63.8 %
Method used to impute for missing data:	Decentralised level: For the VTS sector at the decentralised level, data for large enterprises were imputed (report imputation). Data from the previous period were used for imputation.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For all losses, the number of sentences in the sampling frame and the number of non-zero sentences in the sample, the estimated number of active units in the sampling frame and the weight (ratio of the number of non-zero sentences in a given loss in the sample to the estimated number of active units in a given loss in the sampling frame) are calculated. The imputation is performed by multiplying the weights by the mean values of the indicators in the given sampled loss.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	The coverage rate for the sampling frame was 95.7 %, i.e. a yearly average of 132 520 reporting units.
Main variables collected:	Employment variables, output variables, sales of own outputs and goods excluding VAT (in EUR)
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**IaK 1-12 Monthly questionnaire in information and communications**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organizations of the Statistical Office of the Slovak Republic belonging to the financial corporations sector in accordance with the national accounts methodology and entities listed in the register of organizations of the Statistical Office of the Slovak Republic reclassified in accordance with the national accounts methodology from the financial corporations sector to the general government sector, with the main activity according to SK NACE: 64 Financial services, except insurance and pension funding, 66.1 Activities auxiliary to financial services, except insurance

	and pension funding and 66.3 Activities of investment managers.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 7.5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, irrespective of the number of employees, registered in the commercial register with the predominant activity SK NACE Rev.2: 64, 66.1, 66.3.
Population size:	Annual average: 14 712 reporting units
Sample size:	Average of the year: Number of reporting units: 1 214 Number of active units: 1 043 Number of inactive units: 171 Number of non-observed units: 0 Number of imputed units: 13
Survey response rate :	Average for the year: 992 (including imputations) i.e., 81.7 %
Method used to impute for missing data:	Data imputation was performed in the case of non-response for the unit as a whole, i.e. all data of the donor were imputed. The following criteria were set for donor selection: sectoral and sub-sectoral breakdown according to ESA 2010, Statistical Classification of Economic Activities (SK NACE Rev.2), average registered number of employees in natural persons, costs, consumption of materials, energy and services.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Information about the reporting unit, capital participation and control in an enterprise abroad, financial indicators, employees and wages, ATMs, financial leasing, part of intermediate consumption, long-term assets, acquisition and sale of long-term assets, assets and liabilities, selected assets and liabilities in the sectoral structure, basic monetary indicators in regional breakdown and specification of selected items of production, intermediate consumption, acquisition of long-term assets and inventories and basic indicators for local units.
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**Poľ 18-01 Annual questionnaire on crop production and state of livestock**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union. Regulation (EC) No 543/2009 of the European Parliament and of the Council concerning crop production statistics

Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the agricultural register of the Statistical Office of the Slovak Republic, which carry out activities according to SK NACE Rev.2 - 01.1 to 01.5
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 3 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a comprehensive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics. The survey is compulsory for all addressed entities
Population size:	Number of reporting units: 6 285 Number of active units: 6 170 Number of inactive units: 115 Number of non-observed units: 0 Number of imputed units: 79
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	6255 (including imputations), i.e. 99,5%
Method used to impute for missing data:	The imputation was carried out on the basis of the sown areas from the statistical survey Osev 3-01 or on the basis of the area from an external source - SAPS (Single Payment Mechanism)
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Harvested areas and yields of individual crop types, area and age of vineyards, additional data on soil, irrigation, number of machinery and equipment and number and capacity of housing and storage facilities as of 31 December, livestock numbers as of 31 December by species (pigs, cattle, sheep, goats, poultry and horses), sex, age and weight at regional level.
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**Práca 2-04 Quarterly questionnaire on labour**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union.
Reporting units (e.g. enterprise/ local KAU/ household):	Contributory organizations, self-governing regions, local state administration bodies, municipalities, foundations, non-investment funds, budgetary organizations, non-profit funds, non-profit organizations providing public services, public non-profit institutions, Social Insurance Agency, health insurance companies, associations, political parties and political movements, churches, religious societies, civic associations, professional organizations - professional chambers, chambers, interest associations of legal entities, organizations and associations with an international element, regardless of the number of employees and main

	activity, which are kept in the Register of Organizations of the Statistical Office of the Slovak Republic.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 35 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	A comprehensive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics.
Population size:	Annual average: 13 207 reporting units
Sample size:	Average of the year Number of reporting units: 13 207 Number of active units: 13 013 Number of inactive units: 155 Number of non-observed units:: 39 Number of imputed units:: 0
Survey response rate :	Average of the year: 13 098, i.e. 99.2 %
Method used to impute for missing data:	Data imputation was performed in the case of non-response for the unit as a whole, i.e. all data of the donor were imputed. The following criteria were set for donor selection: sectoral and sub-sectoral breakdown according to ESA 2010, Statistical Classification of Economic Activities (SK NACE Rev.2), average registered number of employees in natural persons, costs, consumption of materials, energy and services.
Variable used for grossing-up to the population (e.g. turnover/ employment):	-
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	-
Main variables collected:	Employed and non-employed, vacancies and occupied posts, hours worked, wage indices and selected components of labour costs.
Name of survey:	-

Name of survey:	**VZPS 1-04 Labour force survey**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Framework Regulation on Integrated European Social Statistics (IESS): Regulation (EU) 2019/1700 of the European Parliament and of the Council
Reporting units (e.g. enterprise/ local KAU/ household):	Households and household members over 15 years
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 35 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory

Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	The LFS is a continuous monitoring of the labour force based on a direct survey in the form of a questionnaire in selected households. The basis for the survey is a stratified sample of dwellings, which evenly covers the entire territory of the Slovak Republic. The sample includes 10 250 dwellings per quarter, which represents 0,6 % of the total number of permanently occupied dwellings in the Slovak Republic. The survey covers all persons aged 15 years and over living in the households of the sampled dwellings, irrespective of whether they have permanent, temporary or undeclared residence in the dwelling, excluding the institutional population. Each selected household remains in the sample for five consecutive quarters. All the data collected are converted to the actual population data of the Slovak Republic taken from the statistical survey on population movements.
Population size:	approx. 1 708 300 inhabited dwellings in the Slovak Republic (4 593.4 thousand persons aged 15 and over)
Sample size:	10 250 flats
Survey response rate :	8 157 flats -76,5 % (annual average 17 527 persons aged 15 and over)
Method used to impute for missing data:	
Variable used for grossing-up to the population (e.g. turnover/ employment):	The survey data for all respondents are converted to the population of the Slovak Republic as of 1.1.2021 taken from the statistical survey on population movements. The post-stratification method by region, sex and age group is used for weighting.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	.
Main variables collected:	number of employed and unemployed in a detailed structure; for those in employment, main and other occupation, permanent job or temporary job, hours worked, occupation in the sector of the economy according to the Statistical Classification of Economic Activities EN NACE Rev.2 and occupational status, for persons aged 15 and over, economic status, formal and non-formal education, wages and salaries of employees
Name of survey:	

Name of survey:	**STAV 3-04 Quarterly questionnaire on started, under construction and completed dwellings**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No 1165/98 concerning short-term statistics as amended by Regulation (EC) No 1158/2005 of the European Parliament and of the Council.
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organizations of the Statistical Office of the Slovak Republic belonging to the financial corporations sector in accordance with the national accounts methodology and entities listed in the register of organizations of the Statistical Office of the Slovak Republic reclassified in accordance with the national accounts methodology from the financial corporations sector to the general government sector, with the main activity according to SK NACE: 64 Financial services, except insurance and pension funding, 66.1 Activities auxiliary to financial services, except insurance and pension funding and 66.3 Activities of investment managers.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly

Time of availability of results (e.g. 18 months after the end of the survey period):	T + 12 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	The reporting obligation results from Section 18 of Act No. 540/2001 Coll. on State Statistics
Population size:	Average per year: Number of reporting units: 2 982 Number of active units: 1 917 Number of inactive units: 1 065 Number of non-observed units:: 0 Number of imputed units:: 0
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	2 982, i.e. 100 %
Method used to impute for missing data:	Data imputation was performed in the case of non-response for the unit as a whole, i.e. all data of the donor were imputed. The following criteria were set for donor selection: sectoral and sub-sectoral breakdown according to ESA 2010, Statistical Classification of Economic Activities (SK NACE Rev.2), average registered number of employees in natural persons, costs, consumption of materials, energy and services.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	
Main variables collected:	Basic data on dwellings, size of completed dwellings, building permits for new buildings
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**Energ 4-01 Annual questionnaire on production of electricity and heat**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) No 1099/2008 of the European Parliament and of the Council of 22 October 2008 on energy statistics
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organisations of the Statistical Office of the Slovak Republic, which are producers of heat or cold if they operate at least one source with an installed capacity of 0.35 MW or more, producers of combined production of heat and electricity if they operate at least one cogeneration plant with an installed electrical capacity of 0.10 MW or more, producers of electricity, sellers of electricity and heat, and operators of electricity and heat distribution and transmission networks.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 9 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR

Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a exhaustive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics.
Population size:	Number of reporting units: 950 Number of active units: 928 Number of inactive units: 22 Number of non-observed units:: 0 Number of imputed units:: 0
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	931, i.e. 98.0 %
Method used to impute for missing data:	No imputation was done for that exhaustive survey.
Variable used for grossing-up to the population (e.g. turnover/ employment):	-
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	-
Main variables collected:	Production and supply of electricity, heat and cold, consumption of fuels for the production of electricity, heat and cold by type, imports, exports, losses and own consumption in the production of electricity, heat and cold, installed capacity of equipment for the production of electricity, heat and cold
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**Energ 6-01 Annual questionnaire on sources and distribution of fuels and energy**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) No 1099/2008 of the European Parliament and of the Council of 22 October 2008 on energy statistics.
Reporting units (e.g. enterprise/ local KAU/ household):	Entities listed in the register of organisations of the Statistical Office of the Slovak Republic with 20 or more employees with main activity according to SK NACE Rev.2:01 - 03, 05 - 09, 10 - 33, 36 - 39, 41 - 43, 49 - 52 and entities listed in the register of organisations of the Statistical Office of the Slovak Republic with main activity according to SK NACERev.2: 35, 46.12, 46.71 and all producers, importers, exporters, sellers and stockists of the monitored products.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 9 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organizations SOSR
Survey is compulsory or voluntary?	Compulsory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a exhaustive statistical survey that is part of the National Statistical Surveys Programme. The reporting obligation results from Section 18 of Act No 540/2001 Coll. on State Statistics.
Population size:	Number of reporting units: 4 994 Number of active units: 4 937 Number of inactive units: 54 Number of non-observed units:: 3

	Number of imputed units:: 0
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate :	4 519, i.e. 90.5 %
Method used to impute for missing data:	No imputation was done for that exhaustive survey.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame)	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Information about the reporting unit, capital participation and control in an enterprise abroad, financial indicators, employees and wages, ATMs, financial leasing, part of intermediate consumption, long-term assets, acquisition and sale of long-term assets, assets and liabilities, selected assets and liabilities in the sectoral structure, basic monetary indicators in regional breakdown and specification of selected items of production, intermediate consumption, acquisition of long-term assets and inventories and basic indicators for local units.
Name of survey:	A more detailed description is in Chapter 5

Name of survey:	**Statistics on household budgets**
Link to surveys undertaken at the European level (e.g. structural business statistics):	„A gentlemen agreement“ adopted by the Statistical Programme Commission (SPC) in 1989
Reporting units (e.g. enterprise/ local KAU/ household):	Private households
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	annually – publication, database DataCube – 210 days (7 months) after the end of year
Sampling frame: (e.g. name of business register used/ population census):	Census 2011
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	*Household Budgets survey belongs to the group of social statistics. Its objective is to obtain information on the monetary and non-monetary income and expenditures of the private households as well as data on the basic characteristics of private households and their members.* *From the year 2020 onwards, the survey follows new concept - combining three consecutive calendar years, i.e. for the reference year 2021 - the years 2019, 2020, 2021.*
Population size:	1 852 059 private households
Sample size:	7 880 private households, the number of surveyed households was 4 633
Survey response rate:	58,8 %
Method used to impute for missing data:	Income and expenditures were imputed. For imputation were also used other statistical data sources (EU SILC, LFS) or values were imputed from households with similar characteristics.
Variable used for grossing-up to the population (e.g. turnover/ employment):	Household Budgets survey is a sample survey and the proportional stratified two-stage random sampling was used in year 2021. The average values in the sample surveys are in general calculated to the total population by using the weights (in year 2021 stock of inhabitants by age, sex, region as of 31.12.2020 was taken into account). When calculating weights for each region 16 calibrating variables were used:

	12 age-sex variables: gender (male, female) x (6 age groups: 0-15, 16-24, 25-44, 45-54, 55-64, 65 and more) *4 variables for the main economic activity:* *employees* *unemployed persons* *self-employed persons* *retirees* (Number of employees, unemployed persons, self-employed persons were acquired from LFS and number of retirees from Social insurance agency data). The final integrated weights have been obtained as result of process of calibration, which are then used within the consequent statistical calculations.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	100%
Main variables collected:	Data on expenditures and income of households. The consumption is calculated as the sum of goods and services being consumed. Data on household consumption expenditure are classified according to COICOP categories (classification of individual consumption by purpose of use). The observed data serve as a basis for updating the weighting structure of the consumption basket for the calculation of the Harmonised Indices of Consumer Prices (HICP) and are the basis for the assessment of the state of the economy, society and the analysis of the standard of living of the population (economic studies, social analyses, market surveys, etc.). The results of this survey are also used for international comparisons with other countries.
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

10.20 Administrative sources from the National Bank of Slovakia, Ministry of Finance of the Slovak Republic, DataCenter, Ministry of Interior of the Slovak republic and others.

Name of data source:	**V (NBS) 5-12** - Statistical balance sheet - liabilities
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia, security traders or affiliates of foreign security traders in Slovakia.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly, quarterly, annually
Variables collected:	The amount of deposits and the average interest rate level broken down by time and economic sectors and sub-sectors of the European system of national accounts
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**V (NBS) 13-04** – Quarterly statement on interest costs and revenues
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia, security traders or affiliates of foreign security traders in Slovakia.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly, annually
Variables collected:	Interest costs and interest revenues from clients broken down by institutional sectors and sub-sectors of the

	European system of national accounts, statistical classification of economic activities and by higher territorial units
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**V (NBS) 33-12** - Statistical balance sheet - assets
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia, security traders or affiliates of foreign security traders in Slovakia.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly, quarterly, annually
Variables collected:	Credits provided to clients broken down by types and time into institutional sectors and sub-sectors of the European system of national accounts
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**Dss (VZS) 16-02** – Statement on revenues and expenditures of the pension fund management company
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics on pension savings
Reporting units (e.g. enterprise/ local KAU/ household):	Companies managing pension funds in Slovakia. Reporting units are the pension management companies of the SR, the main activity of which is the management of pension funds
Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement of the pension management companies of the SR
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**Dds (VZS) 39-02** – Statement on revenues and costs of the complementary pension insurance company
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics on complementary pension saving
Reporting units (e.g. enterprise/ local KAU/ household):	Companies managing pension funds in Slovakia. Reporting units are the pension management companies of the SR, the main activity of which is the management of pension funds
Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement of the pension management companies of the SR
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**Bil (NBS) 2-12** –Profit and loss statement
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics for financial corporations.

Reporting units (e.g. enterprise/ local KAU/ household):	All commercial banks and affiliates of foreign banks in the SR are units of observation. Reporting units are commercial banks and affiliates of foreign banks in the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly, quarterly, half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement of banks of the SR and affiliates of the foreign banks in the SR at full extent, for the securities traders and the affiliates of foreign securities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**Bil (NBS) 1-12** – Balance sheet of assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics for financial corporations.
Reporting units (e.g. enterprise/ local KAU/ household):	All commercial banks and affiliates of foreign banks in the SR are units of observation. Reporting units are commercial banks and affiliates of foreign banks in the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly, quarterly, half-yearly and yearly
Variables collected:	Balance sheet indicators of assets and liabilities of banks of the Slovak Republic and branches of foreign banks in the Slovak Republic in full, for securities dealers and branches of foreign securities dealers
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**M (NBS) 81-04** – Quarterly statistical balance sheet of Financial non-banking corporations, factoring, corporations, leasing companies
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	Financial non-banking corporations, factoring corporations, leasing companies
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Stocks of assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**VZS (NBS)** – Quarterly statement of profits and losses of the NBS
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	NBS
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and annually
Variables collected:	Profit and loss statement of NBS at full extent
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	-

Name of data source:	**Dof (VVN) 32-02** – Statement on revenues and costs of the pension fund
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are the pension funds of the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement for the pension funds of the SR
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	-

Name of data source:	**Dfo (VVN) 43-02** – Statement on revenues and costs of the complementary pension fund
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are the complementary pension funds of the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement for the complementary pension funds of the SR
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	-

Name of data source:	**VUP (BIL) 1-04** – Statement on selected closing account data
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts (financial and non-financial account) for insurance
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are insurance companies and affiliates of foreign insurance companies in the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Costs and revenues, taxes and social contributions
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**Sii (ANU) 24-04** – Statement on activities related to pension fund savings
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts (financial and non-financial account) for insurance corporations and pension funds managers
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are insurance corporations and affiliates of foreign insurance corporations in the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and yearly
Variables collected:	Insurance premiums, number of insurance contracts, paid insurance claims, number of paid insurance claims, operational costs, technical reserves, annuities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**F (NBS) 24-04** – Non-consolidated balance of financial assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts for insurance and pension savings
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are insurance corporations, affiliates of foreign insurance corporations in the SR and insurance companies from other Member State of the EU,

	reinsurance corporations, affiliates of foreign reinsurance corporations in the SR and reinsurance companies from other Member State of the EU, pension funds managers and complementary pension funds managers, pension funds and complementary pension funds of the SR including list of corporations by IČO included into compilation
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and yearly
Variables collected:	Stocks of assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**Accrual taxes and social contributions**
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Total of taxes and social contributions
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**ÚČ FO 1-01** – Statement of revenue and expenditure **ÚČ FO 2-01** – Statement on assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	Tax authorities collect the data and DataCentre processes them; Data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are physical persons not registered in the Single Public 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 SK NACE Rev.2, legal form and the ownership
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Revenues and expenditures, assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**UĆ MUJ 1-01** – Balance sheet of micro accounting unit, **UČ MUJ 2-01** – Profit and loss account of micro accounting unit
Organisation collecting the data, and purposes for which it is collected:	Tax offices of the SR collect data, DataCentre compile and provide data; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	Micro accounting units, which keep their accounts in the double entry book-keeping system
Periodicity (e.g. annual/quarterly/other- to be specified):	Yearly
Variables collected:	Stocks of assets and liabilities, data on costs and revenues
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**DPFOB** – Physical person income tax declaration (type B)
Organisation collecting the data, and purposes for which it is collected:	Tax offices of the SR collect data, DataCentre compile and provide data; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	Physical persons – taxpayers
Periodicity (e.g. annual/quarterly/other- to be specified):	Yearly
Variables collected:	Revenues and expenditures, tax base
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**ÚČ NO 1-01** Statement of revenue and expenditure **ÚČ NO 2-01** Statement on assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	Tax authorities collect the data and DataCentre processes them; Data are used for the compilation of current and capital account for the sector S.15. Non-profit organization accounting in a simple accounting system
Reporting units (e.g. enterprise/ local KAU/ household):	Accounting units, which are not established for business purposes and their income in the previous accounting period was lower than 200 000 €: - Civic associations and their organisational units with legal status - Organisational units of Matica slovenská with legal status - Associations of statutory units - Associations of owners of dwelling or business premises - Non-investment funds - Gamekeeper organisations - Non-profit organisations providing social services
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Income and expenses, assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**ÚČ POD 1-01 - Balance sheet** **ÚČ POD 2-01 - Profit and loss account**
Organisation collecting the data, and purposes for which it is collected:	Tax authorities of the Slovak Republic collect data, DataCentre processes and provides data
Reporting units (e.g. enterprise/ local KAU/ household):	Business and other entities accounting in the double-entry accounting system
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Income and expenses, assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**ÚČ NUJ 1-01** – Balance sheet **ÚČ NUJ 2-01** – Profit and loss account
Organisation collecting the data, and purposes for which it is collected:	Tax authorities collect the data and DataCentre processes them; data are used for the compilation of current and capital account for the sector S.15.
Reporting units (e.g. enterprise/ local KAU/ household):	Accounting units, which are not established for business purposes: - Political parties and movements - Civic associations - Interest associations of statutory units - Churches and Religious agencies - Non-profit organisations rendering social services - Foundations - Non-profit funds

	- Other statutory units (e.g. Association of the owners of dwellings and business premises, state universities), which are non-profit and keep their set of accounts under the double entry book-keeping system.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Costs and revenues, assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	**FIN 1-12** – Financial statement on revenues, expenditures and financial operations
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, State funds, Slovak Land Fund, public universities, Audio-visual Fund, Radio and TV of Slovakia, Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation ´s Memory, Other non-profit organisations, Slovak Consolidation Bank, Municipalities, Higher Territorial Units, Eximbanka, Nuclear decommissioning company, Emergency oil stock agency, local transport companies, National Highway Company, Railway transport company Slovakia, Railways of the SR, MH Management, MH Invest, MH Invest 2, Hospitals, Social Insurance Agency, Health Insurance agencies.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	Revenues, expenditures and financial operations of the government entities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**FIN 2-04** – Financial statement on the selected data from assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, State funds, Slovak Land Fund, public universities, Audio-visual Fund, Radio and TV of Slovakia, Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation ´s Memory, Other non-profit organisations, Slovak Consolidation Bank, Municipalities, Higher Territorial Units, Eximbanka, Nuclear decommissioning company, Emergency oil stock agency, local transport companies, National Highway Company, Railway transport company Slovakia, Railways of the SR, MH Management, MH Invest, MH Invest 2, Hospitals, Social Insurance Agency, Health Insurance agencies.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**UC ROPO 1-01** – Balance sheet
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, State funds, municipalities and Higher Territorial Units.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Assets and liabilities of the balance sheet
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**UC ROPO 2-01** – Profit and loss account
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, State funds, municipalities and Supreme Territorial Units.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Data for particular types of costs and revenues
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**UC NUJ 1-01, UC POD 1-01, UC MUJ 1-01, EB 1-01** - Balance sheets
Organisation collecting the data, and purposes for which it is collected:	State Treasury, Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Slovak Land Fund, public universities, Radio and TV of Slovakia, Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation ´s Memory, Audio-visual Fund, Other non-profit organisations, Other small units, Eximbanka, Nuclear decommissioning company, Emergency oil stock agency, local transport companies, National Highway Company, Railway transport company Slovakia, Railways of the SR, MH Management, MH Invest, MH Invest 2, Hospitals.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	assets and liabilities of the balance sheet
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**UC NUJ 2-01, UC POD 2-01, UC MUJ 2-01, EB 2-01** - Profit and loss account
Organisation collecting the data, and purposes for which it is collected:	State Treasury, Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Slovak Land Fund, public universities, Radio and TV of Slovakia, Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation ´s Memory, Audio-visual Fund, Other non-profit organisations, Other small units, Eximbanka, Nuclear decommissioning company, Emergency oil stock agency, local transport companies, National Highway Company, Railway transport company Slovakia, Railways of the SR, MH Management, MH Invest, MH Invest 2, Hospitals.

Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Data for particular types of costs and revenues
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**UC SP 1-01, UC POI 3-01** – Balance sheets
Organisation collecting the data, and purposes for which it is collected:	State Treasury, Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Social insurance agency, health insurance agencies
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Assets and liabilities of the balance sheet
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**UC SP 2-01, UC POI 4-01** – Profit and loss account
Organisation collecting the data, and purposes for which it is collected:	State Treasury; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Social insurance agency, health insurance agencies
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Data for particular types of costs and revenues
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**FIN 3-04** – Financial statement on financial assets by sector
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected assets
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**FIN 4-04** – Financial statement on liabilities by sector
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Selected assets and by particular sectors
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**FIN 5-04** – Financial statement on debt instruments and selected liabilities
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected liabilities by particular sectors
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**FIN 6-04** – Financial statement on bank accounts and liabilities of municipalities, higher territorial units and their budgetary organisations
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected assets and liabilities
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**Capital transfers and injections, dividends**
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	State budgetary organisations
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of capital transfers and injections, dividends
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**EU Funds´ flows**
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	State budgetary and subsidised organisations, municipalities and Higher territorial units and their budgetary organisations
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Income and expenditures related to the EU budget
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**Accrual and cash interests**
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	MoF SR and Agency for debt and liquidity
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually

Variables collected:	Summary information on the cash and accrual interest flows
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**Financial statements of public administration**
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of revenues and expenditures, as well as financial indicators for the sector of general government
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**Questionnaire on military expenditures**
Organisation collecting the data, and purposes for which it is collected:	SOSR; Administrative data, which are used for the compilation of the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Ministry of Defence of the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of all expenditures on the purchase of military and other equipment under the auspices of the Ministry of Defence of the SR
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**Revenues from dividends and levies paid from profit**
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of all income from dividends and levies on profit. Total of dividends and super-dividends
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	**Statement of income and expenses, costs and revenues and accounting status of a health insurance company – VZP-12**
Organisation collecting the data, and purposes for which it is collected:	Ministry of Health of the Slovak republic; Administrative data and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Health insurance agencies
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	Total of all revenues and expenditures of particular health insurance agencies
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Statistics of the motor vehicles
Organisation collecting the data, and purposes for which it is collected:	Ministry of Interior of the SR (webpage); Data serve for the statistics of the MI SR, as well as for the calculation of the final consumption of households
Reporting units (e.g. enterprise/ local KAU/ household):	Particular licencing authorities where the registration of vehicles is being done.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Data on the number of registrations of the new and individually imported cars broken down by type and the region of Slovakia and the total for the entire Slovak Republic
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	URSO questionnaire
Organisation collecting the data, and purposes for which it is collected:	Office for Regulation of Network Industries (URSO)
Reporting units (e.g. enterprise/ local KAU/ household):	Short-term electricity Market Operator (OKTE)
Periodicity (e.g. annual/quarterly/other- to be specified):	Annual
Variables collected:	Financial indicators - revenues related to the tariff for the operation of the electricity system, costs to support the production of green energy.
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5
Name of data source:	**Balance of Payments**
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; For the compilation of balance of payments statistics (ECB) and the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	Reporting unit in the context of the Law on foreign currency (mainly the financial institutions)
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	Full sequence of Balance of payments
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Foreign trade statistics
Organisation collecting the data, and purposes for which it is collected:	Statistical Office of the SR and Financial Directorate of the SR; Data serve for the compilation of the foreign trade statistics and the national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	All business entities, legal and physical persons participating in the export and import of goods
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	Nature of transaction and value of trading goods according to combined nomenclature
Methods used to allow for missing data:	If the primary data are concerned, they are replaced by an average of the previous three months; when updating the data, the data from VAT declarations are used. The same method to set the value is used for the estimates of trade below the exception threshold and for non-reported trade.
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

10.4 Statistical surveys and other data sources used within the transition from GDP to GNI

10.47 When transiting from GDP to GNI, the data on compensation of employees paid to and received from abroad are obtained from administrative and statistical data sources. A more detailed description is presented in the sub-chapter 8.1. The items Taxes on production and import (D.2) and Subsidies (D.3) are calculated from administrative data sources too. A more detailed description is presented in sub-chapters 8.2 and 8.3.

10.48 Other data sources, which are important when compiling GNI, are related to property income (D.4) received from abroad and paid to abroad. A more detailed description related to this item is presented in the sub-chapter 8.4.

10.49 The description of main sources used for the transition from GDP to GNI follows:

Name of data source:	**Statistics on working non-residents**
Organisation collecting the data, and purposes for which it is collected:	Office of labour, social affairs and family; Data serve for the statistics of the Ministry of Labour, Social Affairs and Family as well as for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	Non-residents applying for the work permit or an information card
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	Number of work permits and information cards granted to non-residents by particular countries
Methods used to allow for missing data:	-
Further adjustments made to the survey data:	Estimate of illegally employed non-residents

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ANNEXES

Annex A - Process tables
Annex B – Supply and use tables