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 Addictionn
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	Excesive 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 tTade 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	Househod 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-communitty 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
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 2018 is used, for which the latest benchmark revision in 2019 took place. The up-to-date year 2021 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.

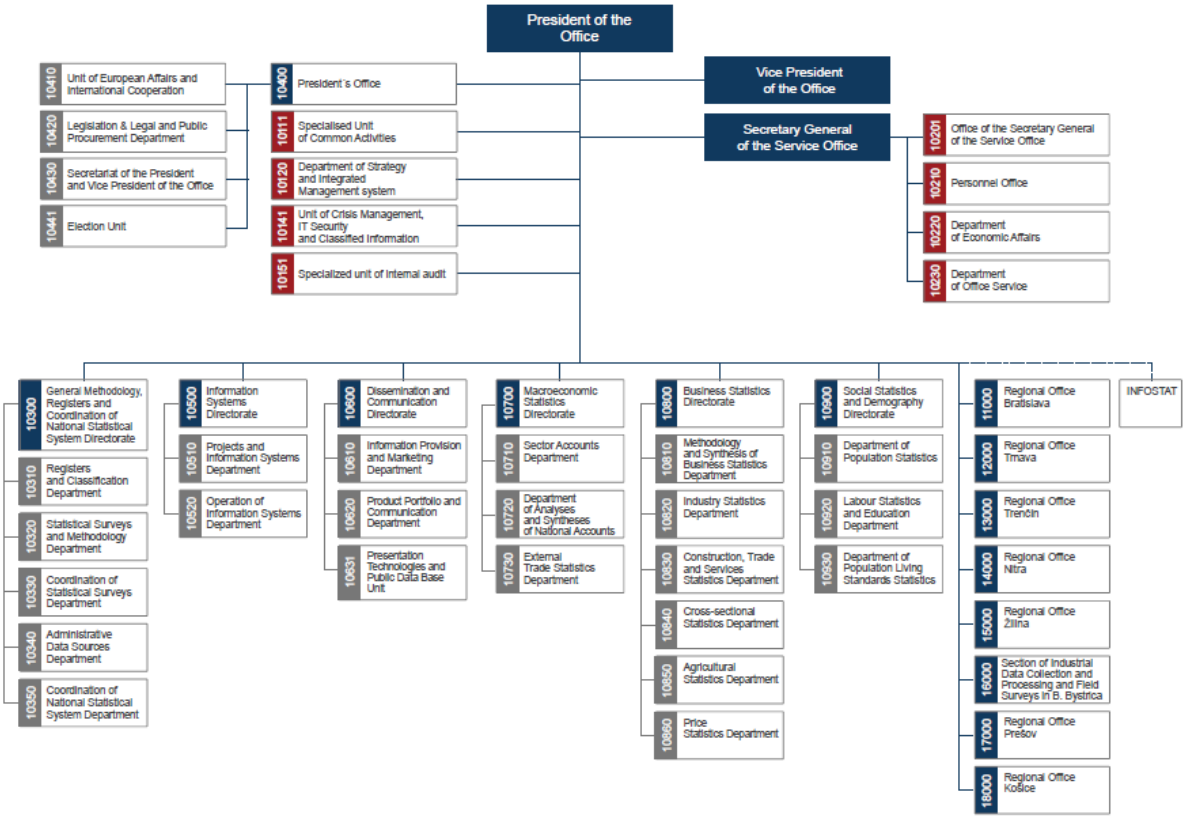
1.6 Special laws are valid for the performance of statistical surveys of population for the population and housing census and for the protection of personal data. The Programme of State Statistical Surveys (hereinafter the Programme) is released by a special decree, which is compiled by the SOSR in cooperation 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 (2021) 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 and Communication 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 Bratislava, Trnava, Nitra, Trenčín, Žilina and Banska 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 Bratislava** ensures the complex statistical activity for the internal trade statistics, monetary, banking and insurance statistics and the non-market services statistics,
- **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,
- **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,
- **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,
- **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.

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 two heads of units (state of play as of November 2021). 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 od sector accounts for households and non-profit institutions.

1.22 ***Department of Analyses and Syntheses of National Accounts*** consists of 10 employees including 1 director (state of play as of November 2021). 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 f 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 November 2021). 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		2017	2018	2019	2020	2021
Macro-economic statistics		10 May				26 May
Business statistics		12 May				31 May
Regional offices	BA	6 June		27 March		
	BB		19 April		19 May	
	KE		7 June		28 May	
	NR		13 April		13 May	
	PO		6 June		27 May	
	TN	21 June		11 April		
	TT		20 March		4 June	
	ZA	15 June		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 and 2021 and 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 2016-2018, 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 2019 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 2016-2019, the European Commission placed six transaction specific reservations to the Slovak Republic. Addressing the transaction specific reservation 6 (TSR6) concerning the sectoral reclassification of units was due in the September 2020 transmission with incorporations in the time series starting at year 2010. The total impact of the TSR6 solution for the years 2010-2018 is shown in Table 2.26.

1.37 In 2020, the estimate of Slovak GNI compared to the GNI questionnaire from 2019 for 2016, 2017 and 2018 was adjusted for routine revision changes resulting from updated information from statistical and administrative sources. In addition, years 2010-2018 were changed due to the incorporation of adjustments resulting from TSR6 concerning the sectoral reclassification of units.

1.38 In 2021, the estimate of Slovak GNI compared to the GNI questionnaire from 2020 for 2017, 2018 and 2019 was adjusted for routine (current) revisions changes based on updated information from statistical and administrative sources. In addition, as of September 30, 2021, five transaction specific reservations placed to the Slovak Republic and 2 transversal reservations placed to all EU countries were due. Out of the transaction specific reservations, the incorporation of the three reservations had impact on GNI data and out of the transversal reservations the incorporation of the solution of one reservation impacted the GNI data. More information can be found in Chapter 2.1.2.2 and the overall impact on GNI is shown in Table 2.31.

1.39 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. 19 to 26 (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

1.40 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.

1.41 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.

1.42 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.

1.43 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.

1.44 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**.

1.45 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.

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

1.47 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.

1.48 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.

1.4 Outline of the income approach

1.49 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.

1.50 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.

1.51 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 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.

1.52 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.

1.53 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.

1.54 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. When calculating the consumption of fixed capital, the geometric depreciation function is used as the approximation for combined linear age-price profile and normal retirement profile. 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

1.55 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.

1.56 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.

1.57 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.

1.58 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.

1.6 The balancing or integration procedure and validation of estimates

1.59 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.

1.60 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.

1.61 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.

1.62 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.

1.63 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

1.64 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.

1.65 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

1.66 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

1.67 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.

1.68 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.

1.69 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.

1.70 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

1.71 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,
- Statistical classification of products by activities (CPA),
- Statistical classification of government expenditures SK COFOG,
- Classification of individual consumption by purpose COICOP.

1.72 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.

1.73 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.

1.74 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

1.75 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.

1.76 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 revision policy and timetable for revising and finalising the estimates

2.1.1 Revision policy

2.1 The Statistical Office of the SR (hereinafter „SOSR“) 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 its updating in the following year by the Directive SME-2/2021.

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 rules (ROZ-5/2017 decision of the President of the SOSR, by which the Principles of publishing and provision of statistical data are issued).

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 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 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.

2.9 **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).

2.10 **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).

2.11 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.

2.12 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.**

2.13 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.

2.14 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 (ESA 2010).

2.15 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+5 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.

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

Table 2.1 Annual Accounts TP ESA 2010 by domains

Domain [1]	TP ESA2010 Tables	Date of transmission of revised tables	Data Publication TP ESA2010
NA_MAIN (Main aggregates)	1, 3, 5 20, 22	May and October December	web, database STATdat, DATAcube
NA_SEC (Sectoral accounts and general government sector)	6, 7, 8	May and October	web, database STATdat, DATAcube
	2, 9, 11	March and September	web, database STATdat, DATAcube
	11, 26	December	web, database STATdat, DATAcube
NA_REG (Regional accounts)	10, 12, 13	December	web, database STATdat, DATAcube
NA_SU (SUT)	15, 16, 17, 18, 19	December	web, database STATdat, DATAcube
NA_PENS (Pension funding services)	29	December	web, database STATdat, DATAcube
GNI data[2]	GNI questionnaire	September	web, database STATdat, DATAcube

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.

2.17 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 ESA 2010 by domains

Domain [1)]	TP ESA2010 Tables	Date of transmission of revised tables	Data Publication TP ESA2010
NA_MAIN (Main Aggregates)	1	May and October	web, database STATdat, DATAcube
NA_SEC (Sectoral accounts and general government sector)	801	June and December	web, database STATdat, DATAcube
	25 [2)], 27, 28	April and October	web, database STATdat, DATAcube

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

2.1.2 Timetable for revising and finalising estimates

2.18 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.

Table 2.3 The released calendar of national accounts revisions in 2021

Statistics	Date of revision	Revised period	Form of released revised data
Quarterly accounts	05.03.2021	3.Q.2020	database STATdat, database DATAcube
	30.04.2021	1.Q.2017 - 4.Q.2020	database STATdat, database DATAcube
	03.09.2021	1.Q.2021	database STATdat, database DATAcube
	29.10.2021	1.Q.2017 - 2.Q2021	database STATdat, database DATAcube

Annual accounts	30.04.2021	2017 - 2019	database STATdat, database DATAcube
	29.10.2021	2017 - 2019	database STATdat, database DATAcube
Regional accounts *	15.04.2021	2000 - 2018	database STATdat, database DATAcube
EDP notification	21.04.2021	2017 – 2019	Eurostat, database STATdat
	21.10.2021	2017 – 2020	Eurostat, database STATdat
GNI data	30.04.2021	2010 – 2020	Eurostat, database DATAcube
	29.10.2021	2010 – 2020	Eurostat, database DATAcube

*revision status as of 31.12.2020

2.1.2.1 Overview of revisions of the reference year 2018

2.19 The annual account for 2018 was compiled for the first time in 2019. The first estimate of selected indicators was based on preliminary estimates of quarterly data in spring 2019, the complete preliminary annual account was available in autumn 2019. In accordance with the new revision policy valid from 1 January 2020, the SOSR has since performed 4 revisions for the annual account of 2018. A time overview of the performed revisions of the annual account 2018 is given in the following table.

Table 2.4 Overview of revisions of annual account 2018

Quality degrees	Trans-mission programme deadlines	Trans-mission programme deadlines	Main sources used and basis for calculation	Revision number
First estimate of selected indicators of annual account (sum of quarters for year t-1)	t+2m	07.03. – 15.3.2019	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 30.09.2019	t+9m	08.10.- 18.10.2019	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.	22
Semi-definitive data as of 31.12.2019	*t+12m*		*No new data sources are available to improve and correct any possible errors*	
Spring revision 2020	t+16m	30.04. - 07.05.2020	Link to the spring release of the general government deficit and debt. Implementation of new information and refinement of source data.	23
Autumn revision 2020	t+22m	30.10.2020	Link to the autumn release of the general government deficit and debt. Implementation of new	24

			information and complete annual source data.	
Spring revision 2021	t+28m	30.4.2021	Link to the spring release of the general government deficit and debt. Implementation of improvements and corrections of possible errors.	25
Autumn revision 2021	t+34m	21.10.2021	Link to the autumn release of the general government deficit and debt. Implementation of improvements and corrections of possible errors.	26
Definitive data as of 31.12.2021	*t+36m*		*No new data sources are available to improve and correct any possible errors.*	

Note: revision history and their numbering are given in Table 2.9

2.20 In the next part of chapter 2, we describe the revision changes for the reference year 2018 from the compilation of the preliminary annual account in 2019 until the present day.

2.21 In the following table, all changes are presented at current prices by three compilation methods of GDP:

Table 2.5 Overview of revision results by using the 2018 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	Present status of annual account
Situation as of			30.9.2019	*spring 2020*	*autumn 2020*	2020	*spring 2021*	*autumn 2021*	2021	21.10.2021
Revision number			x	*23*	*24*	23+24	*25*	*26*	25+26	x
GDP production approach										
P1	Output	**S1**	**210 474.9**	***247.8***	***-146.6***	**101.1**	***-209.8***	***-2 954.2***	**-3 164.0**	**207 412.1**
		S11	161 255.6	*-153.1*	*-157.6*	-310.7	*46.3*	*-178.4*	-132.0	160 812.8
		S12	4 556.8	*-0.4*	*0.0*	-0.4	*-15.8*	*-83.4*	-99.3	4 457.1
		S13	16 242.4	*0.0*	*11.0*	11.0	*34.4*	*-73.8*	-39.4	16 213.9
		S14	27 076.6	*410.1*	*0.0*	410.1	*-274.3*	*-2 618.6*	-2 892.8	24 593.9
		S15	1 343.6	*-8.9*	*0.0*	-8.9	*-0.4*	*0.0*	-0.4	1 334.2
P2	Intermediate consumption	**S1**	**129 980.0**	***362.8***	***16.3***	**379.1**	***-61.0***	***-2 958.7***	**-3 019.7**	**127 339.4**
		S11	114 359.1	*691.3*	*15.2*	706.5	*70.7*	*-119.8*	-49.0	115 016.6
		S12	2 262.3	*0.0*	*-4.1*	-4.1	*-2.2*	*-1.3*	-3.5	2 254.6
		S13	4 977.4	*0.0*	*5.2*	5.2	*27.0*	*-73.6*	-46.6	4 936.0
		S14	7 626.5	*-327.0*	*0.0*	-327.0	*-156.5*	*-2 764.1*	-2 920.6	4 379.0
		S15	754.6	*-1.5*	*0.0*	-1.5	*0.0*	*0.0*	0.0	753.2
B1g	Value added	**S1**	**80 494.9**	***-115.1***	***-162.9***	**-278.0**	***-148.8***	***4.6***	**-144.2**	**80 072.7**
		S11	46 896.5	*-844.4*	*-172.8*	-1 017.2	*-24.4*	*-58.6*	-83.0	45 796.2
		S12	2 294.5	*-0.4*	*4.1*	3.7	*-13.6*	*-82.1*	-95.7	2 202.5
		S13	11 264.9	*0.0*	*5.8*	5.8	*7.3*	*-0.2*	7.2	11 277.9

		S14	19 450.1	*737.1*	*0.0*	737.1	*-117.7*	*145.5*	27.8	20 215.0
		S15	588.9	*-7.4*	*0.0*	-7.4	*-0.4*	*0.0*	-0.4	581.1
D21-D31	Net taxes on products	**S1**	**9 226.0**	***0.0***	***62.5***	**62.5**	***0.0***	***68.8***	**68.8**	**9 357.3**
D211	VAT	S1	6 319.3	*0.0*	*0.0*	0.0	*0.0*	*0.0*	0.0	6 319.3
D212	Taxes on imports	S1	137.4	*0.0*	*0.0*	0.0	*0.0*	*0.0*	0.0	137.4
D214	Taxes on products	S1	3 486.9	*0.0*	*-106.5*	-106.5	*0.0*	*0.0*	0.0	3 380.5
D31 (-)	Subsidies on products	S1	-717.6	*0.0*	*169.0*	169.0	*0.0*	*68.8*	68.8	-479.8
GDP by production approach			**89 721.0**	***-115.1***	***-100.4***	**-215.5**	***-148.8***	***73.3***	**-75.5**	**89 430.0**

GDP expenditure approach

P3	Final consumption	S13-15	66 882.0	*156.1*	*11.1*	167.1	*114.1*	*-72.3*	41.8	67 090.9
P3 (S14)	FCH	S14	49 395.1	*194.9*	*0.0*	194.9	*93.0*	*0.0*	93.0	49 683.1
P3 (S15)	FCNISH	S15	788.4	*-38.9*	*0.0*	-38.9	*-0.4*	*0.0*	-0.4	749.1
P3 (S13)	FCG	S13	16 698.4	*0.0*	*11.1*	11.1	*21.5*	*-72.3*	-50.8	16 658.7
P5	GCF	S1	21 021.7	*-257.6*	*0.0*	-257.6	*-261.2*	*155.8*	-105.4	20 658.7
P51	GFCF	S1	19 049.8	*-285.3*	*0.0*	-285.3	*-57.7*	*80.5*	22.8	18 787.3
P52+53	CHI and valuables	S1	1 971.9	*27.7*	*0.0*	27.7	*-203.5*	*75.3*	-128.2	1 871.4
P3+P5	Domestic demand	S1	87 903.7	*-101.5*	*11.1*	-90.4	*-147.1*	*83.5*	-63.6	87 749.7
P6	Export of g. and s.	S2	86 213.1	*1.7*	*-95.2*	-93.5	*-1.7*	*-6.9*	-8.6	86 111.1
P7	Import of g. and s.	S2	84 395.8	*15.3*	*16.3*	31.5	*0.0*	*3.3*	3.3	84 430.7
B11	Balance of g. and s.	S2	1 817.3	*-13.5*	*-111.5*	-125.0	*-1.7*	*-10.2*	-11.9	1 680.4
GDP by expenditure approach			**89 721.0**	***-115.1***	***-100.4***	**-215.5**	***-148.8***	***73.3***	**-75.5**	**89 430.0**

GDP income approach

D1	Compensation of employees	**S1**	37 294.4	*82.9*	*0.0*	82.9	*-47.9*	**5.3**	**-42.6**	**37 334.7**
		S11	23 390.3	*90.3*	*-1.6*	88.6	*-43.3*	*6.9*	-36.5	23 442.5
		S12	1 072.3	*0.0*	*-0.1*	-0.1	*0.2*	*0.0*	0.2	1 072.5
		S13	8 359.5	*0.0*	*1.7*	1.7	*7.1*	*0.0*	7.1	8 368.4
		S14	3 933.5	*0.0*	*0.0*	0.0	*-12.0*	*-1.5*	-13.5	3 920.0
		S15	538.7	*-7.4*	*0.0*	-7.4	*0.0*	*0.0*	0.0	531.3
B2n	Net operating surplus	**S1**	19 401.6	*-832.5*	*-162.9*	-995.4	*4.3*	***-126.9***	**-122.7**	**18 283.5**
		S11	15 223.8	*-1 003.8*	*-167.1*	-1 170.9	*21.3*	*-44.7*	-23.4	14 029.6
		S12	744.7	*-0.3*	*4.2*	3.8	*-16.6*	*-82.2*	-98.9	649.6
		S13								
		S14	3 433.1	*171.6*	*0.0*	171.6	*-0.4*	*0.0*	-0.4	3 604.3
		S15								
B3n	Net mixed income	**S1**	8 837.7	*565.7*	*0.0*	565.7	*-103.8*	***155.4***	**51.5**	**9 454.9**
		S14	8 837.7	*565.7*	*0.0*	565.7	*-103.8*	*155.4*	51.5	9 454.9
P.51c	Consumption of fixed capital	**S1**	15 071.6	*68.9*	*0.0*	68.9	*-4.5*	***18.4***	**13.9**	**15 154.5**
		S11	8 728.4	*69.1*	*-4.1*	65.0	*-2.2*	*18.5*	16.3	8 809.7
		S12	304.1	*0.0*	*0.0*	0.0	*-0.3*	*0.1*	-0.2	303.9
		S13	2 781.3	*0.0*	*4.1*	4.1	*0.1*	*-0.2*	-0.1	2 785.3
		S14	3 214.9	*-0.2*	*0.0*	-0.2	*-1.6*	*0.0*	-1.6	3 213.1
		S15	42.9	*0.0*	*0.0*	0.0	*-0.4*	*0.0*	-0.4	42.5
D2	Taxes on production and import	**S1**	10 830.0	*0.0*	*-106.5*	-106.5	*3.2*	***0.0***	**3.2**	**10 726.7**
D21	Taxes on products	S1	9 943.6	*0.0*	*-106.5*	-106.5	*0.0*	*0.0*	0.0	9 837.1

D29	Other taxes on production	S1	886.4	*0.0*	*0.0*	0.0	*3.2*	*0.0*	3.2	889.5
		S11	440.1	*0.0*	*0.0*	0.0	*-0.1*	*0.0*	-0.1	440.0
		S12	173.4	*0.0*	*0.0*	0.0	*3.2*	*0.0*	3.2	176.5
		S13	124.1	*0.0*	*0.0*	0.0	*0.1*	*0.0*	0.1	124.2
		S14	141.5	*0.0*	*0.0*	0.0	*0.0*	*0.0*	0.0	141.5
		S15	7.3	*0.0*	*0.0*	0.0	*0.0*	*0.0*	0.0	7.3
D3 (-)	Subsidies	**S1**	-1 714.4	*0.0*	*169.0*	169.0	*0.0*	***21.1***	**21.1**	**-1 524.2**
D31 (-)	Subsidies on products	S1	-717.6	*0.0*	*169.0*	169.0	*0.0*	*68.8*	68.8	-479.8
D39 (-)	Other subsidies on production	S1	-996.8	*0.0*	*0.0*	0.0	*0.0*	*-47.6*	-47.6	-1 044.4
		S11	-886.2	*0.0*	*0.0*	0.0	*0.0*	*-39.3*	-39.3	-925.5
		S12	0.0	*0.0*	*0.0*	0.0	*0.0*	*0.0*	0.0	0.0
		S13								
		S14	-110.6	*0.0*	*0.0*	0.0	*0.0*	*-8.4*	-8.4	-118.9
		S15								
GDP by income approach			**89 721.0**	***-115.1***	***-100.4***	**-215.5**	***-148.8***	***73.3***	**-75.5**	**89 430.0**

2.1.2.2 Description of significant revision changes in the reference year 2018

2.22 The complete preliminary annual account 2018 compiled as **of 30 September 2019** took into account the incorporation of all methodological adjustments resulting from the large benchmark revision carried out in 2019 (revision no. 22). After taking into account updated data sources and methodological changes, the volume of GDP decreased by 480.8 mil. EUR at current prices compared to the first estimate of selected indicators of the annual account (summary of quarters of year t-1). At constant prices, the year-on-year development of GDP decreased by 0.1 percentage point. The following changes are listed in more detail in the attached table:

Table 2.6 Changes between quarterly and preliminary annual estimate for 2018

Production approach

Current prices	**P1**	**P2**	**B1g**	**D21-D31**	**GDP**
in mill. EUR	-7 728.6	-7 188.8	-539.8	+59.0	-480.8
Constant chained prices	**P1**	**P2**	**B1g**	**D21-D31**	**GDP**
Year-to-year development (ROMR)	0.0	0.0	0.2	-2.3	-0.1

Expenditure approach

Current prices	**P3**	**P3(S14)**	**P3(S15)**	**P3(S13)**	**P51**	**P52+53**	**P6**	**P7**	**B11**
in mill. EUR	252.1	1 201.1	-91.1	-857.9	-790.6	530.2	-1 509.3	- 1 381.2	-128.1
Constant chained prices	**P3**	**P3(S14)**	**P3(S15)**	**P3(S13)**	**P51**	**P52+53**	**P6**	**P7**	**B11**
Year-on-year development (ROMR)	0.2	0.9	-0.2	-1.7	-3.1	x	0.6	-0.3	x

Note: In 2018, in the expenditure method of GDP, the different discrepancy was quantified separately from quarterly estimates.

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 stocks 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)

2.23 **In 2020**, there was a change in the national revision policy for the compilation and publication of data sent under the ESA2010 Transmission Programme in order to achieve the

greatest possible consistency with the Harmonized European Revision Policy (HERP). The SOSR decided to revise and publish the data twice a year - spring and autumn revision of data. In both cases, the revision corresponds to the spring and autumn notifications of the general government deficit and debt. The data presented in the GNI questionnaire for 2020 include the spring and autumn revisions (revision No. 23 + 24 together).

2.24 As part of the routine revision, 2018 was changed mainly by the inclusion of revised data for green energy, as regards taxes on products and subsidies on products in the general government sector. Taxes on products were changed in the amount of -106.453 mil. EUR and subsidies on the products in the amount of 168.983 mil. Eur. These values are also recorded as a conceptual adjustment of output in the non-financial corporations sector. For GDP, this therefore means that it remains unaffected. In addition, production was affected by the incorporation of newer and more accurate data from business statistics and administrative sources in the amount of 156.759 mil. EUR and intermediate consumption in the amount of 379.125 mil. Eur. The total impact on GDP due to the routine revision is -222.366 mil. Eur.

2.25 Production was adjusted by -95.196 mil. EUR due to a change in the volume of imports and exports and by the value of 4.179 mil. EUR due to reclassification of reporting units from sector S.12 to S.13. It was further adjusted by the value of 10.399 mil. EUR due to the recalculation of the margin for individual items entering production created for own use and by the value of -163.868 mil. EUR due to the refinement of data for small enterprises. The data were also specified in sector S.14 in the amount of 410.139 mil. Eur. As part of this change, the imputed rent was changed, the source data were refined and the illegal economy was adjusted. The data were also refined in sector S.15 in the amount of -8.894 mil. Eur.

2.26 Intermediate consumption was updated due to changes in the volume of exports and imports in the amount of 16.295 mil. EUR and on the basis of adjusted data in sectors S.11, S.14 and S.15 by the value of 362.830 mil. Eur. These are mainly refined data for small enterprises, refined data in sector S.14, imputed rents and adjustments to the illegal economy.

2.27 Taxes on production and imports paid to the EU institutions were changed by 19.044 mil. EUR due to the implementation of Eurostat's decision on the statistical recording of Member States' contributions to the SRF (Single Resolution Fund).

2.28 The total change in item D.4 amounted to 208.111 mil. Eur. This value consists of adjusted data for interest, dividends and reinvested earnings. The revised values presented in the table below were obtained from the NBS (Balance of Payments Department). In addition, there was a change in other income from profit.

Table 2.7 Change in property income 2018 in mil. €

Code	Item	Payment	Resources
		2018	2018
D.41	Interests	31.490	21.445
D.421	Dividends	313.470	12.688
D.43	Reinvested earnings on foreign direct investments	-456.236	27.370
D.44	Other income from profit	14.044	49.376
	Total change of D.4	-97.232	110.879

2.29 As part of the EDP visit in Slovakia in June 2019, the sector classification of units included in the general government sector was discussed. The discussion resulted in an action point for Slovakia, which the European Commission requested to address through a specific TS6 reservation in the whole time series starting in 2010. In particular, it was a question of reclassifying reporting units from the moment the units ceased to meet the 50% criterion, and not only from the time of the decision to change the classification. In 2018, GDP and GNI were adjusted by the value of 6.911 mil. Eur with a 0.01% impact on GNI.

2.30 There were no changes in other revisions in 2018 due to changes in methodology and resources.

2.31 **In 2021**, 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 2021 include the spring and autumn revisions (revision No. 25 + 26 together).

2.32 As part of the routine revision, 2018 was changed mainly by the incorporation of revised data exhaustiveness in sector S.11 and S.14. Subsidies on products affected the development of GDP in the amount of 68.768 mil. Eur, due to more precise data on EU flows. 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 -617.625 mil. Eur and intermediate consumption in the amount of -294.112 mil. Eur. The total impact on GDP due to the routine revision is -254.745 mil. Eur.

2.33 Output was updated by the amount of -58.487 mil. Eur due more precise data for green energy, by amount of -120.723 mil. Eur due to incorporation of updated data for producers, which should have registered (N1) and by the value of -144.706 mil. Eur due to revision of data on production related to own-account construction. Output was also adjusted by revised estimate of N6 in the amount of -135.822 mil. Eur, where the final estimate of VAT fraud without complicity was taken into account. Due to more updated and more precise data from statistical surveys and administrative data sources, the output was adjusted by -157.887 mil. Eur.

2.34 Intermediate consumption was updated by the amount of 35.574 mil. Eur due to incorporation of updated data for producers, which should have registered (N1) and by the value of -163.571 mil. Eur due to revision of data on production related to own-account construction. Due to more precise data for registered entrepreneurs not included in statistics (N5), the intermediate consumption was adjusted by the value of -38.427 mil. Eur. Due to more updated and more precise data from statistical surveys and administrative data sources the output was adjusted by -127.688 mil. Eur.

2.35 Household final consumption was adjusted by amount of 93.020 mil. Eur due to more precise data in the amount of -150.507 mil. Eur and updating of data for producers, which should have registered (N1) in the amount of 243.527 mil. Eur. Final consumption of NPISH was adjusted by amount of 0.423 mil. Eur due to incorporation of more precise data from administrative data sources. General government final consumption was adjusted by amount of -50.798 mil. Eur due to more precise data from administrative data sources. Gross fixed capital formation was adjusted by amount of -43.553 mil. Eur due to more precise data from statistical surveys and administrative data sources and updating of data for producers, which should have registered (N1). Change in inventories was adjusted by amount of -148.723 mil. Eur due to more precise data from statistical surveys and administrative data sources.

Acquisitions less disposals of valuables was adjusted by amount of -92.374 mil. Eur due to more precise data from statistical surveys. Export of goods and services was revised by -8.564 mill. Eur and the import of goods and services in amount of 3.321 mill. Eur due to more precise data from administrative data sources.

2.36 Compensation of employees was adjusted by amount of -42.595 mil. Eur due to more precise data from statistical surveys and administrative data sources. Taxes on production and imports were adjusted by amount of 3.161 mil. Eur due to more precise data from administrative data sources. Subsidies were adjusted by amount of 21.146 mil. Eur due to more precise data from BoP of the European Institutions.

2.37 Compensation of employees received from the rest of the world was adjusted by amount of 11.789 mil. Eur due to more precise data from administrative data sources.

2.38 The revision of data sources was also done for the item of property income paid to the rest of the world, in the amount of -0.017 mil. Eur.

2.39 As of September 30, 2021, five transaction specific reservations placed to the Slovak Republic and 2 transversal reservations expressed towards all EU countries were due. From the transaction specific reservations, the incorporation of the three reservations had impact on GNI data and from the transversal reservations, the incorporation of the solution for one reservation impacted the GNI data.

2.40 Transaction specific reservation 1 (TRS 1) - Output, intermediate consumption and gross value added for sole traders in the household sector. In the benchmark revision, SO SR used a new database of micro-data, created on the basis of several administrative sources (financial statements, Social Insurance Agency), when calculating production and intermediate consumption for sole traders in sector S.14. Due to the significant impact of the revision on the GNI data, the need for more detailed verification by Eurostat arose, especially in the context of the use of the calculation algorithm, completeness adjustments and balancing.

2.41 Transaction specific reservation 2 (TRS 2) - Output produced for own-account gross fixed capital formation in the sector of non-financial corporation. As part of the 2019 benchmark revision, the SO SR revised its own-account output data (capitalization) with an impact on the change in GDP/GNI. The result was obtained thank to the new information from extended statistical survey.

2.42 Transaction specific reservation 5 (TRS 5) - Compensations of non-resident employees paid by resident employers. As part of the 2019 benchmark revision, SO SR updated the factors used to estimate the remuneration of non-resident employees due to their obsolescence in the context of economic development. By expressing a transaction specific reservation, Eurostat has gained a room for additional verification of the estimates, as the revision of the data in the benchmark revision had a high impact on GNI, especially in older periods.

2.43 Transversal reservation IV (TR IV) – Reinvested earnings on foreign direct investment. Within this transversal reservation, member countries were given the task of examining the sources and methods used in compilation of reinvested earnings on foreign direct investment

and, if necessary, aligning estimates with the ESA 2010 methodology. The SOSR has already incorporated the adjustment for R&D within the benchmark revision. Within the solution of this transversal reservation, the SOSR updated the adjustment and supplemented it with an adjustment for the capitalization of software and originals.

2.44 The individual effects of these reservations on GNI are set out in the table below.

Table 2.8 Impact of individual reservations on GNI in 2018

2018	TSR 1	TSR 2	TSR 5	TR IV
in mil. EUR	113	66	-33	-50
% impact on GNI	0.13	0.08	-0.04	-0.06

2.45 There were no changes regarding other revisions in 2018 due to changes in methodology and resources.

2.2 Main revisions from the last revision of GNI Inventory-SK

2.2.1 Overview of national account revisions

2.46 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 1995 for the reference year 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).

2.47 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 complete history of revisions of national accounts is available in Table 2.9.

2.48 The latest version of GNI Inventory-SK included a description of revisions with serial numbers 11 to 18. The reference year for compiling the previous version of GNI Inventory-SK was 2010.

2.49 The routine version of GNI Inventory-SK describes the revisions with serial numbers 19 to 26. The reference year for compiling the routine version of GNI Inventory-SK is 2018.

Table 2.9 Overview of national account revisions

Revision serial number	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
1.	preliminary 1992	ESA 79				

2.	definitive 1992 preliminary 1993 estimate 1994	ESA 79		April 1996	Revision of GDP data in indicators (P1, P2, B1g, P3(S14), P3(S13), P51, P52, P6, P7)	
3.	definitive 1993 - 1995 preliminary 1996	ESA 79		July 1998	Constant prices **1995=100**	
4.	1996	**ESA 95**		June 2000		
5.	1999	ESA 95		June 2002		
6.	2000, 2001	ESA 95		December 2003		
7.	2002	ESA 95		December 2004	Production approach	
					Expenditure approach	
8.	2000 - 2002 preliminary 2003 – 2005	ESA 95		June 2006	Constant prices **2000=100**	
	1995 - 2002 preliminary 2003 – 2005	ESA 95		November 2006	Constant prices 2000=100	
	1995 constant prices	ESA 95		March 2006	Constant prices 2000=100	
9.	1995 - 2003 preliminary 2004 - 2005 estimate 2006	ESA 95		November 2007	Constant prices calculated by chain-linking volumes **2000=100**	
10.	1995 - 2004 semi-definitive 2005-2006 preliminary 2007	ESA 95		December 2008	Constant prices calculated by chain-linking volumes 2000=100	
11.	1995 - 2005 semi-definitive 2006-2007 preliminary 2008	ESA 95	16.11.2009	December 2009	Constant prices calculated by chain-linking volumes 2000=100	
12.	1995 - 2006 semi-definitive 2007-2008 preliminary 2009	ESA 95	16.11.2010	December 2010	Constant prices calculated by chain-linking volumes 2000=100	A
13.	1995 - 2007 semi-definitive 2008-2009 preliminary 2010	ESA 95	21.10.2011	10.11. – 18.11.2011	Constant prices calculated by chain-linking volumes **2005=100**	B
14.	2008 semi-definitive 2009-2010	ESA 95	6.3.2012	6.3.2012	Constant prices calculated by chain-linking volumes 2005=100	
15.	1995 - 2008 (sectors) semi-definitive 2009-2010 preliminary 2011	ESA 95	22.10.2012	12.11. – 20.11.2012	Constant prices calculated by chain-linking volumes 2005=100	C
16.	1995 - 2009 semi-definitive 2010-2011 preliminary 2012	ESA 95	21.10.2013	11.11. – 19.11.2013	Constant prices calculated by chain-linking volumes 2005=100	
17.	1995 - 2010 semi-definitive 2011-2012 preliminary 2013	**ESA 2010**	21.10.2014	11.11. – 19.11.2014	Constant prices calculated by chain-linking volumes **2010=100**	
18.	1997 - 2011 semi-definitive 2012-2013 preliminary 2014	ESA 2010	14.10. - 21.10.2015	10.11. – 18.11.2015	Constant prices calculated by chain-linking volumes 2010=100	

19.	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	D
20.	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	
21.	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	
22.	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**	E
23.	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	F
24.	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	
25.	2017 semi-definitive 2018-2019 preliminary 2020	ESA 2010	30.4.2021	30.4.2021	Constant prices calculated by chain-linking volumes 2015=100	
26.	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	

A. Revision addition no. 12 – conversion of the entire time series from SKK to EUR
B. Revision addition no. 13 – revision of national accounts by sector according to NACE Rev.2 in the time series 2000-2010
C. Revision addition no. 15 – revision of the statistical classification of products by activity (CPA) and revision of national accounts in the sectoral breakdown according to NACE Rev.2 in the entire time series 1995-2011
D. Revision addition no. 19 - supplemented data in constant prices since 1995
E. Revision addition no. 22 - action points and benchmark revision since 1995
F. Revision addition no. 23 - new revision policy (2 times a year)

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

2.50 Revision changes that are relevant since the last version of GNI Inventory-SK are under the descriptions Revision no. 19 to 26. 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. 19 - carried out in 2016
revision of annual accounts 2003 – 2014, drawing up a preliminary annual account 2015
publication of the revision of the national accounts on the website: 14.10. – 21.10.2016, GNI quality report 2016

2.51 In 2016, the Statistical Office of the Slovak Republic carried out a regular routine revision 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 (GDP) due to:

- standard incorporation of revision adjustments in relevant transactions and indicators on the basis of new information and refined source data,
- sectoral reclassification of units according to ESA2010,
- incorporation of information from new data sources for the calculation of final consumption of households starting with the reference year 2014,
- the incorporation of estimates of the individual components of GDP at previous year's prices and at prices calculated by chain-linking volumes for 1995 and 1996.

2.52 These changes had an impact on GDP in the time series 2005-2014. The impact of these changes is presented in Table 2.10.

Table 2.10 Revision changes in GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Share of revision change in GDP in %
2005	50 250,6	50 415,1	164,5	0,33
2006	56 107,0	56 272,7	165,6	0,30
2007	62 884,5	63 053,9	169,4	0,27
2008	68 322,5	68 491,6	169,1	0,25
2009	63 818,5	64 023,1	204,6	0,32
2010	67 387,1	67 577,3	190,1	0,28
2011	70 443,5	70 627,2	183,7	0,26
2012	72 420,0	72 703,5	283,5	0,39
2013	73 835,1	74 169,9	334,8	0,45
2014	75 560,5	75 946,4	385,9	0,51

2.53 The estimate of Gross National Income (GNI) was revised compared to the 2015 GNI questionnaire due to changes in methods and resources and due to a routine revision. Compared to the GNI questionnaire sent in 2015, the GNI estimate was not affected by the revision based on GNI reservations due to the fact that the SOSR completed all work related to GNI reservations during 2015 and all changes have already been incorporated into the Slovak Republic's national accounts. The overall impact of the revision on GNI is presented in Table 2.11.

Table 2.11 GNI revision (ESA 95) 2010-2014

in % ESA 95 GNI from the 2015 questionnaire	2010	2011	2012	2013	2014
Total revision changes of GNI Of which:	0.1	0.0	0.2	0.9	2.0
Total revision changes based on reservations	0.0	0.0	0.0	0.0	0.0
Total revision changes in sources and methods (without the implementation of ESA 2010)	0.1	0.0	0.2	0.1	-0,6
Total routine revision changes	0.0	0.0	0.0	0.8	2.6

2.54 The revision due to a change in sources was incorporated into the estimate of household final consumption expenditure for 2014-2015, where new data sources were used for the COICOP 06 group - Health. The new breakdown of liabilities in S.12 for non-residents with an impact on GNI (in %) is included in the time series 2010-2015.

2.55 Routine revisions were made due to the availability of additional information from both statistical and administrative sources. In 2013, new data from the balance of payments for exports and imports of services were incorporated, as well as revised data for dividends and reinvested earnings. Based on preliminary information from the National Bank of Slovakia, reinvested earnings were also adjusted in 2014 and 2015.

2.56 In Slovakia, changes or adjustments related to the implementation of ESA 2010 were caused by the reclassification of units (the most significant were Železničná spoločnosť Slovensko (ZSSK) and Nuclear and Decommissioning Company (JAVYS)) and a small adjustment in the production of non-life insurance services. The impact of changes in GNI methods and sources is presented in Table 2.12.

Table 2.12 Impact of changes in methods and resources

in % of GNI	2010	2011	2012	2013	2014
Total revision due to changes in methods and resources (except ESA2010 implementation) Of which:	0.1	0.0	0.2	0.1	-0,6
New allocation of liabilities in S.12	0.1	0.0	0.2	0.1	0,1
Reclassification of hospital revenues into production and small changes related to dividends	0,0	0.0	0.0	0.0	-0.1
New data source for FCH (health)	0,0	0.0	0.0	0.0	-0.6

Revision no. 20 - carried out in 2017
revision of annual accounts 2014 – 2015, drawing up a preliminary annual account 2016 publication of the revision of the national accounts on the website: 6.10. – 18.10.2017, GNI quality report 2017

2.57 In 2017, the Statistical Office of the Slovak Republic carried out a regular revision of data in the system of national accounts. Adjustments were made in individual items of the national accounts due to standard incorporation of revision adjustments in relevant transactions and indicators on the basis of new information and refined source data. The impact of these changes on GDP is presented in Table 2.13.

Table 2.13 Revision changes in GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Of which		Revision change in %	Of which	
				Routine revision	revision due to changes in sources and methods		Routine revision in %	revision due to changes in sources and methods in %
2014	75 946.4	76 087.8	141.4	15.4	126.0	0.19	0.02	0.17
2015	78 685.6	78 896.4	210.8	-196.8	407.6	0.27	-0.25	0.52

2.58 The revision due to a change in sources and methods concerned the calculation of output and intermediate consumption for small enterprises (annual sample survey) for 2014 and 2015. This revision is based on a change in the method of calculations performed by the General Methodology, Registers and Coordination of National Statistical System Directorate using

administrative data sources as a basis for additions to the entire population of enterprises with less than 20 employees.

2.59 Routine revisions were made due to the availability of additional information from both statistical and administrative sources. In 2014, new data from the balance of payments for exports and imports of services were incorporated, as well as revised data for dividends and reinvested earnings. Based on preliminary information from the National Bank of Slovakia, reinvested earnings were also adjusted in 2015.

2.60 Compared to the GNI questionnaire in 2016, the GNI estimate was not affected by the revision related to the GNI reservations. The GNI estimate has been adjusted by revisions due to changes in methodology, changes in source data, changes due to the implementation of ESA 2010 under Action Points A2 and A4, which resulted from the GNI mission in July 2017 and changes due to routine revisions. The total impact is presented in Table 2.14.

Table 2.14 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2015

in % GNI (ESA 95) from the 2016 questionnaire	2010	2011	2012	2013	2014	2015
Total revision changes of GNI Of which:	0.3	0.3	0.4	0.5	0.7	0.1
Total revision changes based on reservations	0.0	0.0	0.0	0.0	0.0	0.0
Total revision changes in sources and methods (without the implementation of ESA 2010)	0.3	0.3	0.4	0.5	0.2	0,4
Total routine revision changes	0.0	0.0	0.0	0.0	0.5	-0.3

2.61 The revision due to a change in methodology and resources was caused by a change in the method of additional calculations for the data obtained from the statistical sample survey Roč 2-01 (for small enterprises). In order to improve the quality of basic data obtained from the statistical sample survey for small enterprises Roč 2-01, the Statistical Office of the Slovak Republic began to examine the possibility of using information from administrative sources to calculate individual indicators. The analysis of information obtained from administrative data sources was performed by the General Methodology, Registers and Coordination of National Statistical System Directorate for 2014 and 2015. Based on this analysis, a new calculation for key indicators was prepared and subsequently incorporated into production and intermediate consumption estimates for small enterprises.

2.62 In addition, weights for other indicators were generated using calibration based on key indicators. This means that all other indicators were calculated using these weights. The total impact of this change on GNI for 2014 and 2015 is presented in Table 2.15.

Table 2.15 Impact of changes in methods and resources

in % of GNI	2014	2015
Total revision due to changes in methods and resources (except ESA2010 implementation) Of which:	0.2	0.4
Administrative resources used to calculate the sample survey for small enterprises	0.2	0.4

Revision no. 21 - carried out in 2018
revision of annual accounts 2015 – 2016, drawing up a preliminary annual account 2017 publication of the revision of the national accounts on the website: 8.10. – 19.10.2018, GNI quality report 2018

2.63 In 2018, the Statistical Office of the Slovak Republic carried out a regular routine revision of data in the system of national accounts. Adjustments were made in individual items of the national accounts due to standard incorporation of revision adjustments in relevant transactions and indicators on the basis of new information and refined source data. The impact of these changes on GDP is presented in Table 2.16.

Table 2.16 Revision changes in GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Revision change in %
2015	78 896.4	79 138.2	241.8	0.31
2016	81 154.0	81 226.1	72.1	0.09

2.64 For 2015, new data from the balance of payments statistics for exports and imports of services were incorporated, as well as revised data on dividends and reinvested earnings. Based on preliminary information from colleagues of the National Bank of Slovakia, exports and imports of services and dividends were also adjusted in 2016.

2.65 As a result of the application of the qualitative criteria of the ESA 2010 methodology, a sectoral reclassification of two institutional units was carried out, namely the Deposit Protection Fund and the Investment Guarantee Fund from the financial corporations sector S.12 to the general government sector S.13. However, it should be noted that the impact of this change is negligible.

2.66 Compared to the GNI questionnaire in 2017, the GNI estimate was not affected by the revision related to the GNI reservations. The GNI estimate has been adjusted for revisions caused by routine revisions, based on updated information, statistical and administrative sources. The total impact is presented in Table 2.17.

Table 2.17 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2016

in % GNI (ESA 95) from the 2017 questionnaire	2010	2011	2012	2013	2014	2015	2016
Total revision changes of GNI Of which:	0.0	0.0	0.0	0.0	0.0	-0.4	-0.4
Total revision changes based on reservations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total revision changes in sources and methods (without the implementation of ESA 2010)	0.0	0.0	0.0	0.0	0.0	0.0	0,0
Total routine revision changes	0.0	0.0	0.0	0.0	0.0	-0.4	-0.4

2.67 Since the beginning of the ESA 2010 verification cycle, 20 Action Points A and 8 Action Points B have been opened for Slovakia. According to information obtained from Eurostat in connection with the current situation in this area in March 2018, 6 Action Points have been closed and 2 Action Points are ready for implementation.

Revision no. 22 - carried out in 2019
revision of annual accounts 1995 – 2017, drawing up a preliminary annual account 2018 publication of the revision of the national accounts on the website: 8.10. – 18.10.2019, GNI quality report 2019

2.68 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 2019 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.

2.69 The incorporation of new source data had the greatest impact on the total value of GDP in individual years:

- in the household sector, where the SOSR used data from administrative sources to compile estimates for units classified in the household sector S.14. The aim of using the administrative resource was to reduce the burden on reporting units,
- the estimate of the unregistered economy, where the SOSR specified the data on the basis of information from additional sources and information obtained on the basis of cooperation with the Financial Administration of the Slovak Republic,
- the estimate of housing services, where the SOSR used information from the updated Infostat study,
- the estimate of construction production data in-house, where the SOSR used a combination of information on real estate prices and available statistical surveys,
- the estimate of household expenditures on energy, where the SOSR took into account information from industry statistics on energy consumption in units of measure,
- the estimate of household expenditures on health, where the SOSR took over more precise data from the National Centre for Health Information,
- the revision of data on foreign trade statistics for the years 2010 - 2018, within which the SOSR updated the methodology for calculating imports and exports of goods for natural gas, electricity, vessels and aircraft. More detailed information on the revision of the foreign trade statistics is provided on the website of the SOSR, and a separate press release was issued at the same time.

2.70 The revision also included adjustments related to:

- methodological specification of the recording of adjustments related to the economic activity of non-resident units (registered in the territory of the Slovak Republic only for VAT purposes),
- implementation of routine revision changes for the years 2016 and 2017 due to the incorporation of definitive data and more accurate data taken from the balance of payments statistics and corporate statistics,
- change of the base year from 2010 to 2015 in the calculation of constant prices by chain-linking volumes.

2.71 The impact of all revision changes on GDP within the major benchmark revision is presented in Table 2.18.

Table 2.18 Revision changes in GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Revision change in %
1995	19 685.8	19 767.7	81.9	0.42
1996	21 951.5	22 032.9	81.4	0.37
1997	24 415.6	24 456.1	40.5	0.17
1998	26 664.1	26 688.3	24.2	0.09
1999	28 547.6	28 583.5	35.9	0.13
2000	31 601.3	31 661.1	59.8	0.19
2001	34 310.6	34 365.5	54.9	0.16
2002	37 279.8	37 329.5	49.7	0.13
2003	41 404.3	41 479.5	75.2	0.18
2004	46 101.5	46 175.2	73.7	0.16
2005	50 415.1	50 485.7	70.6	0.14
2006	56 272.7	56 361.4	88.8	0.16
2007	63 053.9	63 163.4	109.5	0.17
2008	68 491.6	68 590.5	98.9	0.14
2009	64 023.1	64 095.5	72.5	0.11
2010	67 577.3	68 093.0	515.7	0.76
2011	70 627.2	71 214.4	587.2	0.83
2012	72 703.5	73 483.8	780.3	1.07
2013	74 169.9	74 354.8	185.0	0.25
2014	76 087.8	76 255.9	168.1	0.22
2015	79 138.2	79 758.2	620.0	0.78
2016	81 226.1	81 038.4	-187.7	-0.23
2017	84 850.9	84 517.0	-333.9	-0.39

2.72 Compared to the GNI questionnaire in 2018, the GNI estimate was not affected by the revision related to the GNI reservations. As part of a major benchmark revision, the results of the solution of action points arising from the GNI verification cycle and other adjustments improving the quality of national accounts were also incorporated in the entire system of national accounts. These are mainly adjustments to national accounts for reasons such as new studies, changes in source data, etc. The total impact is presented in Table 2.19. In addition, the estimate of Slovak GNI for 2016 and 2017 has been adjusted for routine revision changes, resulting from updated information from statistical and administrative sources.

Table 2.19 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2017

in % GNI (ESA 95) from the 2018 questionnaire	2010	2011	2012	2013	2014	2015	2016	2017
Total revision changes of GNI Of which:	0.9	1.0	1.4	0.3	0.4	0.9	-0.9	-0.5
Total revision changes based on reservations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total revision changes in sources and methods (without the implementation of ESA 2010)	0.9	1.0	1.4	0.3	0.4	0.9	0.1	-0,3
Total routine revision changes	0.0	0.0	0.0	0.0	0.0	0.0	-1.0	-0.2

2.73 The action points also addressed changes related to the transition of the ESA 95 methodology to ESA 2010. Such changes include improved calculation of R&D, weapon systems recognized as a capital asset, improved calculation of insurance claims due to

disasters, reinsurance, calculation of small tools for the sector S.12 and allocation of central bank output. The total impact is presented in Table 2.20. Adjustments for the transition from ESA 95 to ESA 2010 were calculated until 2014, as an improved methodology for the initial estimate was introduced as part of the work on the action points.

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

in % ESA 95 GNI from the 2019 questionnaire	2010	2011	2012	2013
Overall impact of the implementation of ESA 2010	2.2	1.9	1.8	2.0

2.74 Since the beginning of the ESA 2010 verification cycle, 45 Action Points A and 14 Action Points B have been opened for Slovakia. All results of the work on Action Points A have been carried out as part of a major benchmark revision. As part of the revision, further adjustments were made in order to improve the quality of the system of national accounts, some so-called "BR" points had impact on GDP, others did not. The list of action and "BR" points taken into account in the major revision is listed in Tables 2.21 and 2.22.

Table 2.21 List of action points

Number of AP	Name of AP
A01a	Update of benchmark estimates - GFCF
A01b	Update of benchmark estimates - FCH
A01c	Update of benchmark estimates - N1
A01d	Update of benchmark estimates - Prostitution
A01e	Update of benchmark estimates - Smuggling
A03	Capitalization of weapon systems
A05a	Own account production
A05b	Originals
A05c	Software
A05d	Own account construction
A06	Dwelling services
A07	Operating lease
A08	Subsidies
A09	N6 exhaustiveness adjustments
A11a	N7 exhaustiveness adjustments - Salaries in kind
A11b	N7 exhaustiveness adjustments - Tips
A11c	In-house staff
A12	D11 from RoW
A14_1	Output of sub-sectors S123-S127
A14_2	Small issues
A15	R&D
A16	Measurement of P1 in S12
A20	ICT equipment
A21	Car registration tax
A22	Retained goods or services for own final consumption
A23	Transition between FCH expenditure according to the domestic concept and the national concept
A24	FCH expenditure on vehicles
A25	Delineation of S15

A26	P3 of S15
A27	Travel expenses of own employees
A28	Cross border income flows from dwelling ownership
A29	Goods for resale
A30	Non-monetary gold
A31	Decommissioning costs for large asset
A32	Reclassification of P12 to P51g in S13
A33	Repairs paid by insurance companies
A34	Health expenditure
A35	Work-in-progress
A36	Reinsurance
A38	FCH expenditures on water and electricity
A39	Repair and maintenance expenses
A40	N2 Drugs
A41	Insurance costs in P2 of S14
A42	GFCF in Dwellings
A43	N5
A44	Goods for further processing
A45	Merchanting

2.75 Results of solving the remaining action points not mentioned in Table 2.21 List of action points has already been incorporated in previous revisions, or was part of other action points or represented a negligible amount of impact on GNI.

Table 2.22 List of other adjustments called „BR“ points

Number of BR	Name of BR
BR1	Foreign trade reported by non-residents
BR2	Small tools in S12
BR3	D44
BR4	Reinvested earnings
BR5	Tax on immovable property
BR6	Cyclotron
BR7	FOV (Deposit Protection Fund)
BR8	GFI (Investment Guarantee Fund)
BR9	NJF (National Nuclear Fund)
BR10	Green energy schemes
BR11	Current taxes in HFC expenditures
BR12	Prisoners
BR13	EU corrections
BR14	Revision of foreign trade calculation of import/export
BR15	Outward processing
BR16	UMTS Licenses
BR17	EOSA (Emergency Oil Stock Agency)
BR18	Individual vs collective consumption in S13
BR19	MOSS (VAT)
BR20	Interest accrued on Foreign claims
BR21	Tax on compulsory insurance of vehicle
BR22	F8 related to taxes and social contributions
BR23	Fee for water
BR24	D1 of non-residents

BR25	Roč 3-1 survey for S.14

2.76 In all adjustments (action points + other adjustments "BR"), the SOSR tried to find a counterparty for each case within the GDP methods. However, in some adjustments, where we were not able to find a counterparty in the separate balancing process (5 adjustments), it was decided to balance these items in aggregate at the end of the compilation of the annual national accounts. The balancing process for the production method was carried out using the supply and use table, using the use-by-use ratio (FCH, Export / Import, GFC) at the two-digit NACE level. Thus, the years 2010 - 2017 were balanced separately, previous years were balanced according to the average ratio of these years.

2.77 The result of this balancing process is the following summary table of the balanced changes of the major revision carried out in 2019, which had a direct impact on GDP and GNI, together with the production, expenditure and income components of GDP.

Table 2.23 Revision changes in GDP and GNI for 2010-2017

GNI QUESTIONNAIRE 2019	code ESA 2010	million EUR							
		2010	2011	2012	2013	2014	2015	2016	2017
PRODUCTION APPROACH									
Output of goods and services (at basic prices)	P1	-1858	-3581	-3283	-6334	-5856	-5552	-6188	-7264
Intermediate consumption (at purchasers' prices)	P2	-2149	-3687	-3648	-6077	-5792	-5883	-5700	-6620
Gross value added (at basic prices)	B1G	291	106	365	-257	-64	331	-488	-644
Taxes on products	D21	201	531	560	661	647	675	715	836
Subsidies on products	D31	-23	50	144	218	415	386	414	526
EXPENDITURE APPROACH									
Total final consumption expenditure	P3	-284	-905	-581	-837	-753	-573	-143	119
Household final consumption expenditure	P3	-110	-661	-330	-498	-278	-80	325	743
NPISH final consumption expenditure	P3	-42	-40	-61	-57	-74	-55	-59	-85
General government final consumption expenditure	P3	-131	-204	-190	-281	-400	-438	-409	-539
Gross capital formation	P5	29	344	-29	-5	-145	-74	13	329
Gross fixed capital formation	P51g	-514	-354	-503	-172	-202	-295	-261	-191
Changes in inventories	P52	541	696	460	155	46	207	259	504
Acquisitions less disposals of valuables	P53	2	2	14	12	10	14	16	15
Exports of goods and services	P6	1062	477	424	22	-101	344	6	-1831
Imports of goods and services	P7	292	-671	-966	-1005	-1167	-922	64	-1050
INCOME APPROACH									
Compensation of employees	D1	-43	-43	-76	-82	-42	39	92	165
Gross operating surplus and mixed income	B2G+B 3G	459	420	633	56	57	343	-536	-761
Taxes on production and imports	D2	259	590	625	716	700	723	761	875
Subsidies	D3	159	380	402	506	547	486	505	613
Gross domestic product (ESA2010)	B1*G	516	587	780	185	168	620	-188	-334
Compensation of employees received from the rest of the world	D1	0	0	0	0	0	0	0	0
Compensation of employees paid to the rest of the world	D1	-103	-118	-151	-153	-136	-50	-31	48
Taxes on products and imports paid to the institutions of the EU	D2	0	0	0	0	0	0	0	0
Subsidies received from the institutions of the EU	D3	0	0	0	0	0	0	0	0
Property income received from the rest of the world	D4	18	16	37	19	12	38	36	43

Property income paid to the rest of the world	D4	24	20	31	35	36	28	631	41
Gross national income (ESA2010)	B5*G	613	700	937	322	280	680	-752	-380

Revision no. 23 - carried out in spring 2020
revision of annual accounts 2016 – 2018, drawing up a preliminary annual account 2019
publication of the revision of the national accounts on the website: 30.4. – 7.5.2020

2.78 In accordance with the national revision policy valid from 1 January 2020, the SOSR performed the first (spring) revision of annual national accounts in the time series starting from 2016. Revision adjustments of individual transactions and indicators took into account new information and more accurate source data and related to:

- the implementation of methodological changes in the context of the results of the spring EDP notification of the general government sector,
- the incorporation of definitive data from balance of payments statistics,
- the updating of data on foreign trade statistics for imports and exports of goods,
- the updating of data on taxes and subsidies from the documents of the Financial Administration of the Slovak Republic.

2.79 The impact of these changes on GDP is presented in Table 2.24.

Table 2.24 Revision changes in GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Revision change in %
2016	81 038.4	81 038.3	-0.1	0.00
2017	84 517.0	84 521.2	4.1	0.00
2018	89 721.0	89 605.9	-115.1	-0.13

Revision no. 24 - carried out in autumn 2020
revision of annual accounts 2010 – 2019
publication of the revision of the national accounts on the website: 30.10.2020

2.80 In accordance with the national revision policy valid from 1 January 2020, the SOSR performed the second (autumn) revision of annual national accounts in 2020. The revision adjustments of individual transactions and indicators in the time series 2016 - 2019 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,
- the 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 from 2018.

2.81 In addition, the solution of the specific reservation concerning the sector classification given by the European Commission to the Slovak Republic after the end of the verification cycle for Gross National Income was incorporated in the whole time series starting from 2010.

2.82 Due to the fact that the conversion into constant prices by chain-linking of volumes is performed as of the reference year 2015, the conversion into constant prices has been reflected in the whole time series since 1995 during the revision of the affected indicators in current prices.

2.83 The impact of these changes on GDP is presented in Table 2.25.

Table 2.25 Revision changes in GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Revision change in %
2010	68 093.0	68 188.7	95.7	0.14
2011	71 214.4	71 304.5	90.1	0.13
2012	73 483.8	73 575.8	92.0	0.13
2013	74 354.8	74 448.8	93.9	0.13
2014	76 255.9	76 269.8	13.9	0.02
2015	79 758.2	79 767.6	9.4	0.01
2016	81 038.3	81 051.5	13.2	0.02
2017	84 521.2	84 532.2	11.0	0.01
2018	89 605.9	89 505.5	-100.4	-0.11
2019	94.171.2	93 865.2	-306.1	-0.33

Revision no. 23 + 24 together - carried out in 2020
revision of annual accounts 2010 – 2018, including a revision of the first estimate of 2019, GNI quality report 2020

2.84 Compared to the GNI questionnaire in 2019, the estimate of Slovak GNI in the time series 2010-2018 was influenced by the revision of the data in the context of resolving GNI reservations. The European Commission granted the Slovak Republic 6 transaction specific reservations after the end of the GNI verification cycle. The resolution of Specific Reservation No. 6 (TSR6) concerning the sectoral reclassification of units is required in the September 2020 transmission with incorporations in the time series starting from 2010. In particular, it is a question of reclassifying reporting units from the moment the units cease to meet the 50% criterion, and not only from the time of the decision to change the classification. The total impact of the TSR6 solution for the years 2010-2018 is presented in Table 2.26.

2.85 In addition, the estimate of Slovak GNI compared to the GNI questionnaire from 2019 for 2016, 2017 and 2018 was adjusted for routine revision changes resulting from updated information from statistical and administrative sources.

Table 2.26 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2018

in % GNI from the 2019 questionnaire	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total revision changes of GNI Of which:	0.13	0.13	0.11	0.10	0.02	0.01	-0.01	0.19	-0.03
Total revision changes based on reservations	0.13	0.13	0.11	0.10	0.02	0.01	0.01	0.01	0.01
Total revision changes in sources and methods (without the implementation of ESA 2010)									
Total routine revision changes							-0.02	0.18	-0.04

2.86 In the analysis of changes in the data, we did not record a significant year-on-year change in 2019 compared to 2018 of more than 5% of annual GNI growth. Also in the analysis of changes in recent years, we did not record significant changes (more than 1% of GNI) in any of the reported years.

2.87 Table 2.27 presents the overall impact of the implementation of the ESA 2010 methodology on GNI estimation.

Table 2.27 Overall impact of the implementation of ESA 2010 on GNI (ESA 95) for the years 2010-2013

in % GNI (ESA 95) from the 2019 questionnaire	2010	2011	2012	2013
Overall impact of the implementation of ESA 2010	2.2	1.9	1.8	2.0

2.88 Transition items from ESA 2010 to ESA95 have been adjusted for the adjustment of reinvested earnings due to the capitalization of science and research. Impact in table 2.27 is not visible as it is a negligible adjustment.

2.89 The following summary table is the result of a revision carried out in 2020 (spring and autumn revision combined), which had a direct impact on GDP and GNI, together with the production, expenditure and income components of GDP.

Table 2.28 Revision changes in GDP and GNI for the years 2010-2018

GNI QUESTIONNAIRE 2020	code ESA 2010	million EUR								
		2010	2011	2012	2013	2014	2015	2016	2017	2018
PRODUCTION APPROACH										
Output of goods and services (at basic prices)	P1	96	90	92	94	14	9	74	84	101
Intermediate consumption (at purchasers' prices)	P2	0	0	0	0	0	0	0	90	379
Gross value added (at basic prices)	B1G	96	90	92	94	14	9	74	-5	-278
Taxes on products	D21	0	0	0	0	0	0	-87	-78	-106
Subsidies on products	D31	0	0	0	0	0	0	-26	-99	-169
EXPENDITURE APPROACH										
Total final consumption expenditure	P3	96	90	92	94	14	9	13	73	167
Household final consumption expenditure	P3	0	0	0	0	0	0	0	62	195
NPISH final consumption expenditure	P3	0	0	0	0	0	0	0	0	-39
General government final consumption expenditure	P3	96	90	92	94	14	9	13	11	11
Gross capital formation	P5	0	0	0	0	0	0	0	-76	-258
Gross fixed capital formation	P51g	0	0	0	0	0	0	0	-76	-285

Changes in inventories	P52	0	0	0	0	0	0	0	0	2
Acquisitions less disposals of valuables	P53	0	0	0	0	0	0	0	0	25
Exports of goods and services	P6	0	0	0	0	0	0	0	59	-93
Imports of goods and services	P7	0	0	0	0	0	0	0	40	32
INCOME APPROACH										
Compensation of employees	D1	0	0	0	0	0	0	0	0	83
Gross operating surplus and mixed income	B2G+ B3G	96	90	92	94	14	9	74	-5	-361
Taxes on production and imports	D2	0	0	0	0	0	0	-87	-78	-106
Subsidies	D3	0	0	0	0	0	0	-26	-99	-169
Gross domestic product (ESA2010)	B1*G	96	90	92	94	14	9	13	15	-215
Compensations of employees received from the rest of the world	D1	0	0	0	0	0	0	0	0	0
Compensations of employees paid to the rest of the world	D1	0	0	0	0	0	0	0	0	0
Taxes on product, ,imports paid to the institutions of the EU	D2	0	0	0	0	0	0	22	18	19
Subsidies received from the institutions of the EU	D3	0	0	0	0	0	0	0	0	0
Property income received from the rest of the world	D4	0	0	0	0	0	0	0	56	111
Property income paid to the rest of the world	D4	0	0	0	0	0	0	-1	-108	-97
Gross national income (ESA2010)	B5*G	96	90	92	94	14	9	-7	161	-26

Revision no. 25 - carried out in spring 2021
revision of annual accounts 2017 – 2019, drawing up a preliminary annual account 2020
publication of the revision of the national accounts on the website: 30.4.2021

2.90 In accordance with the national revision policy, the Statistical Office of the Slovak Republic performed the first revision of annual national accounts in the time series 2017-2019, including the preliminary annual account for 2020. Revision adjustments of individual transactions and indicators took into account new information and more accurate source data and related 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,
- updating data on taxes and subsidies from the documents of the Financial Administration of the Slovak Republic.

2.91 The impact of these changes on GDP is presented in Table 2.29.

Table 2.29 Revision changes of GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Share of revision in change in GDP in %
2017	84 532.2	84 488.6	-43.6	-0.05
2018	89 505.5	89 356.7	-148.8	-0.17
2019	93 865.2	93 900.5	35.3	0.04

Revision no. 26 - carried out in autumn 2021
revision of annual accounts 2010 – 2020
publication of the revision of the national accounts on the website: 21.10.2021

2.92 In accordance with National revision policy, the Statistical Office of the SR carried out the second revision of annual national accounts in 2021. In comparison with spring revision 2021, changes of individual transactions and indicators in time series 2017-2020 took into account new information and updated data sources and were related in particular to:

- updating data obtained from the statistical and administrative data sources and routine revision changes;
- the implementation of methodological changes in line with the results from spring EDP notification of the general government sector;
- incorporating current data from the balance of payments statistics on exports and imports of services.

2.93 In addition, the time series since 2010 has been changed by solutions of transaction specific and transversal reservations expressed by the European Commission towards the Slovak Republic after the end of the verification cycle for Gross National Income. GDP data have been affected by the incorporation of solutions to two reservations, namely solutions in the context of estimates:

- output, intermediate consumption and gross value added for sole traders in the household sector;
- output produced for own-account gross fixed capital formation in the sector of non-financial corporation.

2.94 Due to the fact that the conversion into constant prices by chain-linked in volumes is performed as of the reference year 2015, the conversion of the affected indicators in current prices into the constant prices has been reflected in a whole time series since 1995.

2.95 The impact of these changes on GDP is presented in Table 2.30.

Table 2.30 Revision changes in GDP

Current prices in mil. EUR	GDP before revision	GDP after revision	Revision change	Revision change in %
2010	68 188.7	68 492.1	303.5	0.45
2011	71 304.5	71 477.1	172.6	0.24
2012	73 575.8	73 360.8	-214.9	-0.29
2013	74 448.8	74 217.3	-231.5	-0.31
2014	76 269.8	76 092.7	-177.1	-0.23
2015	79 767.6	79 888.1	120.6	0.15
2016	81 051.5	81 014.3	-37.2	-0.05
2017	84 488.6	84 442.9	-45.8	-0.05
2018	89 356.7	89 430.0	73.3	0.08

2019	93 900.5	94 048.0	147.6	0.16
2020	91 555.3	92 079.3	523.9	0.57

Revision no. 25 + 26 together - carried out in 2021
Revision of annual accounts 2010 – 2019, including a revision of the first estimate of 2020, GNI quality report 2021

2.96 Compared to the GNI questionnaire in 2020, the estimate of Slovak GNI in the time series 2010-2019 was influenced by the revision of the data in the context of resolving GNI reservations. The European Commission expressed towards the Slovak Republic 6 transaction specific reservations and 5 transversal reservations. In the system of national accounts of the Slovak Republic, the results of five transaction specific and two transversal reservations has been incorporated in 2021. The overall impact based on incorporation of reservations for 2010-2019 is presented in Table 2.31.

2.97 In addition, the estimate of Slovak GNI compared to the GNI questionnaire from 2020 for 2017, 2018 and 2019 was adjusted for routine (current) revisions changes based on updated information from statistical and administrative sources.

Table 2.31 GNI revision (ESA 95) 2010-2013 and GNI revision (ESA 2010) 2014-2019

in % GNI from the 2020 questionnaire	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total revision changes of GNI Of which:	0.44	0.22	-0.27	-0.29	-0.25	0.12	-0.11	-0.04	-0.08	0.22
Total revision changes based on reservations	0.44	0.22	-0.27	-0.29	-0.25	0.12	-0.11	-0.09	0.22	0.12
Total revision changes in sources and methods (without the implementation of ESA 2010)										
Total routine revision changes								-0.05	-0.30	0.10

2.98 In the analysis of changes in the data, we did not record a significant year-on-year change in 2020 compared to 2019 of more than 5% of annual GNI growth. Also in the analysis of changes in recent years, we did not record significant changes (more than 1% of GNI) in any of the reported years.

2.99 Table 2.32, presented below, provides the total impact of the implementation of ESA 2010 methodology on the GNI estimates.

Table 2.32 Overall impact of the implementation of ESA 2010 on GNI (ESA 95) for the years 2010-2013

in % GNI (ESA 95) from the 2019 questionnaire	2010	2011	2012	2013
Overall impact of the implementation of ESA 2010	2.2	1.9	1.8	2.0

2.100 Transition items from ESA95 to ESA 2010 have been adjusted for the adjustment of reinvested earnings due to the R&D. The impact in the Table 2.32 is not visible, due to negligible value of adjustments.

2.101 The following summary table is the result of a revision carried out in 2021 (spring and autumn revision combined), which had a direct impact on GDP and GNI, together with the production, expenditure and income components of GDP.

Table 2.33 Revision changes in GDP and GNI for the years 2010-2019

GNI QUESTIONNAIRE 2021	code ESA 2010	million EUR									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
PRODUCTION APPROACH											
Output of goods and services (at basic prices)	P1	-3611	-4055	-5058	-3167	-2666	-2356	-2368	-3037	-3164	2120
Intermediate consumption (at purchasers' prices)	P2	-3914	-4228	-4843	-2936	-2489	-2476	-2331	-2891	-3020	2058
Gross value added (at basic prices)	B1G	303	173	-215	-231	-177	121	-37	-146	-144	61
Taxes on products	D21	0	0	0	0	0	0	0	0	0	0
Subsidies on products	D31	0	0	0	0	0	0	0	-56	-69	-122
EXPENDITURE APPROACH											
Total final consumption expenditure	P3	0	0	0	0	0	0	0	80	42	200
Household final consumption expenditure	P3	0	0	0	0	0	0	0	74	93	283
NPISH final consumption expenditure	P3	0	0	0	0	0	0	0	0	0	-1
General government final consumption expenditure	P3	0	0	0	0	0	0	0	7	-51	-82
Gross capital formation	P5	303	173	-215	-231	-177	121	-37	-150	-105	-22
Gross fixed capital formation	P51g	56	44	59	42	65	53	72	-19	23	206
Changes in inventories	P52	247	128	-274	-273	-242	68	-110	-131	-36	-228
Acquisitions less disposals of valuables	P53	0	0	0	0	0	0	0	0	-92	0
Exports of goods and services	P6	0	0	0	0	0	0	0	59	-9	7
Imports of goods and services	P7	0	0	0	0	0	0	0	79	3	2
INCOME APPROACH											
Compensation of employees	D1	0	0	0	0	0	0	0	-98	-43	40
Gross operating surplus and mixed income	B2G+B3G	303	173	-215	-231	-177	121	-37	98	-57	193
Taxes on production and imports	D2	0	0	0	0	0	0	0	0	3	0
Subsidies	D3	0	0	0	0	0	0	0	89	-21	50
Gross domestic product (ESA2010)	B1*G	303	173	-215	-231	-177	121	-37	-89	-75	183
Compensation of employees received from the rest of the world	D1	0	0	0	0	0	0	0	0	12	-27
Compensation of employees paid to the rest of the world	D1	19	23	5	11	32	37	47	52	33	39
Taxes on production and imports paid to the institutions of the EU	D2	0	0	0	0	0	0	0	0	0	0
Subsidies received from the institutions of the EU	D3	0	0	0	0	0	0	0	89	-21	50
Property income received from the rest of the world	D4	0	0	0	0	0	0	0	0	0	0
Property income paid to the rest of the world	D4	-1	3	-13	-18	-19	-6	2	-20	-50	-36
Gross national income (ESA2010)	B5*G	285	146	-207	-225	-190	90	-86	-33	-68	204

2.3 Planned actions for improvement

2.102 The plan is to adopt a new national revision policy, that is in line with the Harmonized European Revision Policy of national accounts, into routine operation and also to:

- carry out major revisions at 5-year intervals (next in 2024),
- carry out regular routine revisions twice a year, in particular, implementation of methodological changes in the spring and autumn EDP notifications of the general government sector.

2.103 The aim of the national revision policy is to ensure the consistency of all data at the annual and quarterly level at the time of EDP notifications of the general government sector in all outputs of national accounts, whether for data sent to Eurostat or directly published on the website and databases of the SOSR.

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 2018 by the SK NACE sections and table 3.2 shows the value added for 2018 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	4 255 402	2 332 782	1 922 620
B	601 576	277 756	323 820
C	80 298 229	63 367 691	16 930 538
D	10 395 496	8 642 417	1 753 079
E	1 462 492	767 776	694 716
F	15 074 491	8 632 595	6 441 896
G	18 100 943	9 678 446	8 422 497
H	11 957 022	7 085 932	4 871 090
I	2 312 914	985 699	1 327 215
J	7 464 696	3 482 255	3 982 441
K	4 552 118	2 333 473	2 218 645
L	11 439 947	3 183 869	8 256 078
_L	*7 377 405*	*1 179 092*	*6 198 313*
M	11 155 852	5 678 321	5 477 531
N	6 266 440	3 406 866	2 859 574
O	8 004 925	2 427 967	5 576 958
P	3 939 824	838 166	3 101 658
Q	4 963 679	1 836 965	3 126 714
R	3 506 136	1 613 048	1 893 088
S	1 617 355	767 365	849 990
T	42 533	-	42 533
U	-	-	-
Total	**207 412 070**	**127 339 389**	**80 072 681**
D.21	-	-	**9 837 144**
D.31	-	-	**-479 799**
HDP	-	-	**89 430 026**

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	984 366	-	8 209	930 045	-	**1 922 620**
B	322 765	-	-	1 055	-	**323 820**
C	14 521 390	-	1 387	2 407 761	-	**16 930 538**
D	1 751 016	-	230	1 833	-	**1 753 079**
E	565 005	-	110 681	19 029	-	**694 715**
F	3 233 009	-	7 869	3 201 018	-	**6 441 896**
G	5 552 692	-	1 968	2 867 838	-	**8 422 498**
H	3 154 168	-	1 210 815	506 106	-	**4 871 089**
I	775 704	-	17 995	533 516	-	**1 327 215**
J	3 455 865	-	109 422	417 154	-	**3 982 441**
K	-	2 123 955	11 846	82 844	-	**2 218 645**
L	1 865 750	-	18 616	6 361 059	10 653	**8 256 078**
_L	-	-	-	*6 198 313*	-	***6 198 313***

M	3 910 344	0	211 281	1 351 654	4 251	**5 477 530**
N	2 437 168	0	30 804	391 602	-	**2 859 574**
O	-	78 833	5 498 125	-	-	**5 576 958**
P	263 283	-	2 471 593	130 825	235 957	**3 101 658**
Q	1 347 032	-	1 263 667	394 193	121 822	**3 126 714**
R	1 506 987	-	294 707	82 034	9 361	**1 893 089**
S	149 688	-290	8 706	492 854	199 033	**849 991**
T	-	-	-	42 533	-	**42 533**
U	-	-	-	-	-	-
Total	**45 796 232**	**2 202 498**	**11 277 921**	**20 214 953**	**581 077**	**80 072 681**
D.21	-	-	-	-	-	**9 837 144**
D.31	-	-	-	-	-	**-479 799**
HDP	-	-	-	-	-	**89 430 026**

Table 3.3 Value added by SK NACE sections and institutional sectors in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
A	3 006 821	-	15 394	1 233 187	-	**4 255 402**
B	600 463	-	-	1 113	-	**601 576**
C	77 392 645	-	2 154	2 903 430	-	**80 298 229**
D	10 393 070	-	359	2 067	-	**10 395 496**
E	1 258 342	-	178 305	25 845	-	**1 462 492**
F	10 529 203	-	9 922	4 535 366	-	**15 074 491**
G	14 956 461	-	36 531	3 107 951	-	**18 100 943**
H	9 500 696	-	1 906 117	550 209	-	**11 957 022**
I	1 644 878	-	28 258	639 778	-	**2 312 914**
J	6 789 780	-	233 962	440 954	-	**7 464 696**
K	-	4 344 640	22 873	184 605	-	**4 552 118**
L	3 687 551	-	29 060	7 631 052	92 284	**11 439 947**
_L	-	-	-	*7 377 405*	-	***7 377 405***
M	9 392 578	-	274 588	1 451 842	36 844	**11 155 852**
N	5 772 586	-	44 764	449 090	-	**6 266 440**
O	-	109 562	7 895 363	-	-	**8 004 925**
P	426 134	-	3 029 162	151 865	332 663	**3 939 824**
Q	2 068 212	-	2 077 452	535 907	282 108	**4 963 679**
R	2 927 671	-	413 573	111 128	53 764	**3 506 136**
S	465 738	2 945	16 107	595 996	536 569	**1 617 355**
T	-	-	-	42 533	-	**42 533**
U	-	-	-	-	-	-
Total	**160 812 829**	**4 457 147**	**16 213 944**	**24 593 918**	**1 334 232**	**207 412 070**

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	2 022 455	-	7 185	303 142	-	**2 332 782**
B	277 698	-	-	58	-	**277 756**
C	62 871 255	-	767	495 669	-	**63 367 691**
D	8 642 054	-	129	234	-	**8 642 417**
E	693 336	-	67 624	6 816	-	**767 776**
F	7 296 194	-	2 053	1 334 348	-	**8 632 595**
G	9 403 770	-	34 563	240 113	-	**9 678 446**
H	6 346 527	-	695 302	44 103	-	**7 085 932**
I	869 174	-	10 263	106 262	-	**985 699**
J	3 333 915	-	124 540	23 800	-	**3 482 255**
K	-	2 220 685	11 027	101 761	-	**2 333 473**
L	1 821 801	-	10 444	1 269 993	81 631	**3 183 869**
_L	-	-	-	*1 179 092*	-	***1 179 092***
M	5 482 233	-	63 307	100 188	32 593	**5 678 321**

N	3 335 418	-	13 960	57 488	-	**3 406 866**
O	-	30 729	2 397 238	-	-	**2 427 967**
P	162 851	-	557 569	21 040	96 706	**838 166**
Q	721 180	-	813 785	141 714	160 286	**1 836 965**
R	1 420 685	-	118 866	29 094	44 403	**1 613 048**
S	316 051	3 235	7 401	103 142	337 536	**767 365**
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	**115 016 597**	**2 254 649**	**4 936 023**	**4 378 965**	**753 155**	**127 339 389**

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.

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 - enterpreneur) 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. Enterprieses 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 statistical business register 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 statistical business register (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 reffered 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.
- Enterpreneurs - 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 on line electronically from the Single Public Register on a daily basis and entered in the Statistical business Register (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 statistical business registers. 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 2018, there were 8 621 active establishments for S.11, which had submitted the establishment´s questionnaire, of which there were 217 establishments for the S.11001; the S.11002 comprises 5 545 establishments and S.11003 covers 2 859 establishments.

Table 3.5 Number of establishments, which have submitted the Roč 1-01 questionnaire for 2018 and subsectors S.11001, S.11002, S.11003 by sections of SK NACE

SK NACE	S.11	S.11001	S.11002	S.11003
A	578	45	480	53
B	39	2	20	17
C	2551	9	1516	1026

D	119	41	37	41
E	126	47	51	28
F	667	4	558	105
G	1743	2	1096	645
H	597	12	363	222
I	329	3	283	43
J	296	0	145	151
L	238	17	129	92
M	501	12	284	205
N	530	8	368	154
P	31	1	23	7
Q	158	2	115	41
R	80	10	53	17
S	38	2	24	12
Total	**8 621**	**217**	**5 545**	**2 859**

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 – 6 695 establishments and 121 Limited liability company - 1 274 establishments. The legal form 205 Cooperative was represented by 386 establishments. For a more detailed breakdown see table 3.6.

Table 3.6 Number of ZJs, 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	7	0	7	0
110	17	0	17	0
111	3	0	0	3
112	6695	85	4310	2300
113	49	0	13	36
119	4	0	4	0
120	17	2	14	1
121	1274	85	796	393
123	7	0	5	2
205	386	0	377	9
271	2	0	2	0
301	44	44	0	0
382	1	1	0	0
421	115	0	0	115
Total	**8 621**	**217**	**5 545**	**2 859**

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

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

Legal form	Overview of the number of SJs for enterprises				Overview of the number of SJs for establishment units			
	S.11	S.11001	S.11002	S.11003	S.11	S.11001	S.11002	S.11003
102	7	0	7	0	7	0	7	0
110	17	0	17	0	17	0	17	0
111	3	0	0	3	3	0	0	3
112	6 669	84	4 304	2 281	6695	85	4310	2300
113	49	0	13	36	49	0	13	36
119	4	0	4	0	4	0	4	0
120	17	2	14	1	17	2	14	1
121	1 224	71	768	385	1274	85	796	393
123	7	0	5	2	7	0	5	2
205	382	0	373	9	386	0	377	9
271	2	0	2	0	2	0	2	0
301	12	12	0	0	44	44	0	0
382	1	1	0	0	1	1	0	0
421	115	0	0	115	115	0	0	115
Total	**8 509**	**170**	**5 507**	**2 832**	**8 621**	**217**	**5 545**	**2 859**

* 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. 13 712 SJs 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 SJs				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	1 535	12	1 447	76	1 009	9	951	49
B	53	0	41	12	43	0	33	10
C	2 360	4	2 088	268	1 753	3	1 567	183
D	74	2	56	16	70	2	53	15
E	100	10	78	12	75	9	57	9
F	1 210	0	1 132	78	706	0	673	33
G	2 162	3	1 845	314	1 447	2	1 223	222
H	807	0	717	90	532	0	479	53
I	286	2	264	20	170	2	158	10
J	1 440	10	1 268	162	1 002	9	886	107
L	551	1	477	73	333	1	287	45
M	1 562	3	1 384	175	943	2	851	90
N	841	3	715	123	444	2	381	61
P	147	0	138	9	86	0	80	6
Q	248	0	240	8	153	0	149	4
R	169	1	155	13	90	1	83	6
S	166	1	154	11	89	1	82	6
Total	**13 712**	**52**	**12 199**	**1 460**	**8 945**	**43**	**7 993**	**909**

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 SJs				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**
102	73	0	73	0	33	0	33	0
106	22	0	22	0	15	0	15	0
108	3	0	3	0	2	0	2	0
110	125	0	125	0	82	0	82	0
111	20	0	19	1	16	0	15	1
112	12 290	47	10 991	1 252	8 006	40	7 183	783
113	40	0	12	28	29	0	7	22
117	1	0	1	0	1	0	1	0
119	5	0	5	0	4	0	4	0
120	9	1	7	1	7	0	6	1
121	292	4	248	40	207	3	173	31
125	3	0	2	1	3	0	2	1
205	152	0	152	0	113	0	113	0
271	537	0	537	0	356	0	356	0
301	0	0	0	0	0	0	0	0
421	63	0	0	63	44	0	0	44
422	74	0	0	74	26	0	0	26
701	2	0	2	0	1	0	1	0
751	0	0	0	0	0	0	0	0
Total	**13 712**	**52**	**12 199**	**1 460**	**8 945**	**43**	**7 993**	**909**

* 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,
- Deposit protection fund,
- 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 capitalisation, 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 associatons 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
64	294	1	27	2	11	179	48	26	0
65	43	0	0	0	0	0	10	0	33
66	411	0	0	0	0	1	407	0	3
Total	748	1	27	2	11	180	465	26	36

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
64	250	1	27	2	11	142	43	24	0
65	43	0	0	0	0	0	10	0	33
66	323	0	0	0	0	1	321	0	1
Total	616	1	27	2	11	143	374	24	34

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
112	398	0	0	0	0	103	280	15	0
113	3	0	0	0	0	2	1	0	0
121	152	0	12	2	11	30	74	9	14
123	1	0	0	0	0	1	0	0	0
205	5	0	0	0	0	3	2	0	0
311	1	1	0	0	0	0	0	0	0
312	0	0	0	0	0	0	0	0	0

381	0	0	0	0	0	0	0	0	0
421	55	0	15	0	0	4	16	0	20
751	1	0	0	0	0	0	1	0	0
Total	616	1	27	2	11	143	374	24	34

*) 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 2018, 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. 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 2018, 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 2018: 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	8	12	-	20
B	3	2	-	5
C	45	18	-	63
D	2	5	-	7
E	-	58	-	58
F	10	26	-	36
G	21	11	-	32
H	8	16	-	24
I	10	38	-	48
J	15	17	-	32
K	14	-	-	14
L	10	34	-	44
M	96	20	-	116
N	14	43	-	57
O	253	2 938	2	3 193
P	305	2 580	-	2 885
Q	213	361	-	574
R	42	329	-	371
S	7	407	-	414
T	-	-	-	-
U	-	-	-	-
Total	**1 076**	**6 915**	**2**	**7 993**

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.

3.49 In 2018, 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	19	119	-	138
115	1	-	-	1
117	-	2	-	2
118	-	2	-	2
119	2	1	-	3
120	19	114	-	133
121	52	21	1	74
301	99	6	-	105
312	1	-	-	1
321	699	2781	-	3 480
331	139	553	-	692
343	-	3	-	3
381	10	-	-	10
382	27	-	1	28
383	5	-	-	5
701	-	2	-	2
751	3	373	-	376
801	-	2 926	-	2 926
803	-	8	-	8
804	-	4	-	4
Total	**1 076**	**6 915**	**2**	**7 993**

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

3.50 **Sector of households S.14** covers natural persons - enterpreneurs, which undertake based on the license for sole trading (undertaking based on the conditions stated in the Act of Law No. 455/1991 Coll. on sole trading as amended) and persons who undertake based on a different permit according to specific rules. Here belong tradesmen, free lancers and self-employed farmers.

3.51 In 2018, there were 352 100 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	17 017	13 348	3 665	4
B	40	39	-	1
C	53 563	53 550	-	13
D	35	12	-	23
E	457	457	-	0

F	81 384	81 380	-	4
G	63 728	63 693	-	35
H	11 027	10 357	-	670
I	10 631	10 630	-	1
J	11 896	11 894	-	2
K	12 947	3 484	-	9 463
L	1 919	1 904	-	15
M	42 900	36 426	-	6 474
N	14 765	14 707	-	58
O	0	0	-	0
P	4 959	4 958	-	1
Q	4 253	1 157	-	3 096
R	3 008	2 413	-	595
S	17 571	17 571	-	0
Total	**352 100**	**327 980**	**3 665**	**20 455**

*) 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 (tradesman), approximately 93,2 %. 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 10).

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	2 137	41
B	0	1
C	441	220
D	-	2
E	8	3
F	397	295
G	885	1 619
H	75	372
I	159	85
J	27	70
K	7	2 851
L	29	52
M	170	2 385
N	74	559
O	-	-
P	19	68
Q	3	324
R	16	55
S	47	130
Total	**4 494**	**9 132**

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 2018, 56 202 non-profit institutions were registered in the statistical bussiness 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*	L		P	Q	R	S	Total
117	-	1	-	363	-	20	384
118	-		26	256	6	112	400
119	-	1	698	37	22	39	797
120	6	41	276	511	17	445	1 296
271	10 630		-	-	-	9	10 639
382	-	1	-	-	-	6	7
701	3	7	42	21	11 083	27 556	38 712
711	-		-	-	-	50	50
721	-		-	6	-	3 012	3 018
751	-	2	1	1	2	796	802
911	-		-	-	6	-	6
921	-		-	-	0	91	91
Total	**10 639**	**53**	**1 043**	**1 195**	**11 136**	**32 136**	**56 202**

* 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 bussiness register is updated centrally on a daily basis pursuant to computerized data obtained automatically from the Single Public Register. Number of employees is updated on a quarterly basis, the source being data from the Social Insurance Agency and statistical surveys. Once a year, the statistical bussiness register is updated pursuant to 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 subsequently to implement - according to pre-specified criteria - selections of units for statistical surveys, which will be carried out in the following year. All economically active legal units registered in the SBR on 1 January 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. According to the basic and other selection criteria, statistical units are selected from the SBR 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, it is possible to use other items from the SBR as needed, such as type of ownership, seat of the region, 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 statistical bussiness register as well as in the reporting unit files. 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 public non-profit institution the entity is classified in sector S.13.

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 corporations sector S.11001 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, ie 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 (ZJ). 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 analyze its production-consumption

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

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 production divisions 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	
Costs on the sold goods (a. 504)	Wholesale trade	5	
	Retail trade	6	
Capitalisation (accounting group 62)		7	
Change in stocks of work in progress, semifinished goods, goods and animals (accounting group 61)		8	
Gross turover of the establishment unit (r. 1 until 4 - 5 - 6 + 7 ± 8)		9	

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 - 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 Gross turnover.

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 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 of production divisions 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	
Capitalisation			6	
Change in intra-organisational stocks			7	

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 - 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, 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 production divisions Prod 3-04 (20 and more employees) and the Quarterly questionnaire for small business 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 analyzes, 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 Statement of Finance and Non-Bank Financial Institutions Pen 5-01 and the Annual Statement of Insurance Poi 5-01. In addition, in sector S.12, 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 We also use administrative data sources 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 Fin 1-12 (Financial Statement of Income, Expenditure and Financial Operations) 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 FIN1-04 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	Workwear, 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_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,
	633013	Software	1	S.1311 - 12_LETZA, 12_UKPD, S.1313 - S.1314 -
	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	Workwear, 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	Workwear, 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, expertises, assesssments	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	Prepaymnets	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_S11	Budget of the contributory organization VÚC (S.11)
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_INVEAST	InvestEast SK, s.r.o.
12_JAVYS	Nuclear and Decommissioning Company, a.s.
12_KB	Slovak Consolidation Bank, state monetary institution
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_NUP	Národný úrad práce/National labor office
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_SI	Slovenská inkasná, 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 Commisioner
12_UKPZP	Office of The State Commissioner for Persons with Disabilities
12_UPN	National Memory Institute
12_VERITEL	Veriteľ, a.s.
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)
13A	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_S11	Budget of the contributory organization of budgetary organizations (S.11)
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_S12	Health insurance companies belonging to S.12
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_S11	Budget of the municipality's contributory organization (S.11)
82_S13	Budget of the municipality's contributory organization (S.13)
83	Budget DK 83
83A	Budget DK 83A
83_S13	Budget of the non-profit organization of the municipality (S.13)

84	Budger DK 84
84A	Budget DK 84A
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 FIN1-04, 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 (FIN1-04). 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 created at the Statistical Office of the Slovak Republic from documents 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 1-01, profit and loss account Úč POD 2-01, balance sheet Úč Muj 1-01, profit and loss

[3] EDP mission june 2021

account Úč Muj 2-01 and data from the Social Insurance Agency. The created 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. In addition, the NSNO statistical report is used to calculate intermediate consumption.

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 S.14 is the Database Roč 3 with the following items: Consumption of material and energy and Consumption of services.

S15

3.104 When compiling the non-financial annual sectoral accounts for S.15, the statistical and administrative data sources are used. Administrative data sources (data from tax authorities) do not cover all active units, therefore the calculations are increased to the total number of active units registered in the SBR. These are the following administrative data sources:

- Statement Uč NO 1-01, Statement of income and expenditure
- Statement Uč NUJ 2-01 Statement, Profit and Loss Statement

3.105 The statistical source of data is the NSNO statistical survey. Estimates and calculations are made for organizations that are not captured by the survey and are kept as active. 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.

3.106 As administrative and statistical surveys are not complete, we use a combination of them at the NACE level to compile the final data for sector S.15. The decision to use a statistical or administrative data source for a particular NACE is based on a better degree of coverage of the chosen data source. The coverage rate in % is calculated as the number of units that submitted reports divided by the total number of units in the statistical bussiness register. The change in the choice of data source occurred only twice in the period 2010-2015, so the stability of the time series was not disturbed. Moreover, the overall impact of this change on the overall P.1 of sector S.15 is negligible.

3.107 According to the two-digit sections of SK NACE, the data for S.15 are divided into 9 branches (68, 85-88, 90, 91, 93, 94).

3.2 The borderline cases

3.108 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

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

- Own-account gross fixed capital formation

3.110 In the past, it was taken over directly from the expenditure side as own-account GFCF, ascertained by statistical reporting. The so called "capitalization" from the corporate reporting point of view, the included not only GFCF but other items which, according to ESA 2010, do not belong to own-account production (see explanatory notes to modules 177 and 177a Gross turnover). Therefore, the value of the capitalization of fixed assets entering the national accounts began to be ascertained starting in 2019.

3.111 Own-account production for 2018 is extrapolated from 2019. The extrapolation was done by calculating the percentage of the share between the value of own-account production for capital formation and the value of own-account GFCF, see the formula below.

$$P = \frac{A}{T}$$

P – Percentage of share (2019)
A – Own-account production for capital formation (2019)
T – Own-account GFCF (2019)

3.112 This share was applied back to the own-account GFCF values for older years in order to obtain a new estimate of own-account production for capital formation. This calculation was done for large units.

3.113 For small units, different approach was choose, due to lack of data for own-account GFCF. The values for the years before were estimated using the share of own-account production for capital formation to the total value of own-account production obtained from the 2019 survey. This share was applied to the total value of own-account production regularly surveyed by Roč 2-01.

3.114 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
2017	2 288	0.003
2018	5 992	0.007
2019	3 834	0.004

- Geological survey

3.115 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

3.116 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 groput of households

3.117 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

3.118 National accounts regulate in-house production of original films and radio and television content (produced by RTVS in-house). 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 report of RTVS where there is 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	79 245	33 175	112 420
P.5111	79 245	33 175	112 420

- Software

3.119 Software created in-house is determined by statistical reporting within module 516 Acquisition of fixed assets. However, this information is not exhaustive and therefore the estimate of software production on its own is also made on the basis of employee data

according to individual ISCO categories. Data on the number of employees and the gross average wage are available. However, the division into institutional sectors is missing. To divide into individual institutional sectors, we used information on the acquisition of software at our own expense from statistical surveys for individual institutional sectors and we received a percentage to divide the number of employees into 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 labor 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 on production of own-account software including the mark-up (in thd. Eur)**
11	The own-account software currently recorded in NA (in thd. Eur)
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)**

3.120 **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

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

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

3.123 **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 per year on vacation spending 4 weeks out of 52.

3.124 **Row 4b** – is computational, where we get the hours actually worked.

3.125 **Row 6** – Total labor costs for own software development is the result of multiplying the hours actually worked and the average gross hourly wage.

3.126 **Row 7** - represents other costs, such as material and production costs and depreciation (NFCs). This value was calculated using the percentage of costs used for the total own-account software costs listed 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 used 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 used the same percentage.

3.127 **Row 8** - represents the total cost of producing software for own use, ie labor costs and other costs.

3.128 **Row 9** - represents the margin, which was calculated as a % mark-up for the net operating surplus of total costs (row 8). We calculated this surcharge 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.

3.129 **Row 10** – is computational and represents total costs including margin.

3.130 **Row 11** – represents the value of the own account software , which is already included in the NA data. To avoid double recording, this amount was deducted from the total own-account software that should be capitalized in the assets, calculated under the new approach (row 12).

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

3.132 The national accounts take over this value and incorporate it into both GFCF and in-house production. At the same time, we do not assume the creation of software in-house 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)	9 166	8 180	444	542	-	-
2	Average. hours worked per year (hrs.)	2 031	2 031	2 031	2 031	-	-
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.)**	**3 724**	**3 323**	**180**	**220**	-	-
4a	Deduction of hours due to sickness (1/52) + holiday (4/52)	358	320	17	21	-	-
4b	**Actual hours worked per year (thd.hrs.)**	3 366	3 004	163	199	-	-
5	Average gross hourly wage (in Eur)	12,61	12,61	12,61	12,61	-	-
6=4b*5	**Total labor costs for own software development (in thd.Eur)**	42 438	37 873	2 057	2 508	-	-
7 = % of costs * 6	Costs (intermediate consumption, SFK) (in thd. Eur)	86 056	76 800	4 170	5 086	-	-
8	**Total costs (in thd. Eur)**	**128 494**	**114 673**	**6 227**	**7 594**	-	-
9 = mark up % * 8	Mark-up (in thd.Eur)	15 103	14 325	778	0	-	-
10 = 8+9	Total costs on production of own-account software including the mark-up (in thd. Eur)	**143 597**	**128 998**	**7 005**	**7 594**	-	-
11	The own-account software currently recorded in NA (in thd. Eur)	9 654	8 615	468	571	-	-
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)**	**133 944**	**120 383**	**6 537**	**7 024**	-	-

- Research and development

3.133 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 Capturing of R&D in NA in thd. €

GDP Method	Item	S.11	S.13	S.14	S.15	S.1
Expenditure approach	GFCF	395 585	362 918	584	5 958	765 044
Output approach	P.12	149 347	333 614	0	0	482 960
	P.2	-246 238	-29 304	-584	-5 958	-282 084
	B.1g	395 585	362 918	584	5 958	765 044
Income approach	B.2g	395 585	362 918	584	5 958	765 044

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

3.134 Agricultural production for own final use includes:

- production produced by households as consumers 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

3.135 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. €	2018
P.1	389 281
P.2	45 930
B.1g	343 351

- **Housing services provided by homeowners**

3.136 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**

3.137 Information on the number of such employees is crucial for calculating the value of services provided by employees (in-house staff). This number was taken from the EU SILC 2016 survey, which identified households where the person was unrelated to any member of

this household. The total number of economic households was 1 852 059, of which only 4 500 households were identified as households with in-house staff, which is approximately 0.24%. This information was only available for 2016.

3.138 Other important variables are wages and income in-kind. Data on the average gross monthly wage from the sample survey on the structure of wages in the Slovak Republic according to the ISCO occupational classification were used to determine the salary for in-house staff.

3.139 The calculation of income in-kind was performed on the basis of information from the statistical survey Roč 1-01, where it was calculated as a share of total income in-kind per employee.

3.140 Based on this three pieces of information, we estimate D.11's annual wages for in-house staff. However, it is also necessary to calculate social contributions D.12. They were estimated using the share calculated as the share of compulsory statutory insurance contributions to wages. This information is available in the quarterly small statistical survey Prod 13-04.

Table 3.26 Calculation of of in-house staff wages

Calculation of in-house staff wages	Row	2018
Households with in-house staff	r1	4 500
Average gross monthly wage in €	r2	536
Monthly income in-kind in €	r3	55
Total monthy salary in €	r4=r2+r3	591
Share of D.12 to D.11	r5	0,33
Annual salary in €	r6=r4*12	7 098
D.11 for in-house staff in thd. €	r7=r6*r1	31 941
D.12 for in-house staff in thd. €	r8=r7*r5	10 592
D.1 for in-house staff in thd. €	**r9=r7+r8**	42 533

Table 3.27 Recording in national accounts in thd. €

	P.11	D.11	D.12	P.3
Production approach	42 533			
Income approach		31 941	10 592	
Expanditure approach				42 533

- **Output of volunteer activities that result in products**

3.141 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.

3.142 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

	S.15	S.13	Total
Number of volunteers	92 262	9 922	102 184
Number of hours worked by volunteers per year	4 320 060	49 471	4 369 531
Value for worked hours (in €)	13 175 293	152 869	13 328 162
Value for worked hours (in thd. €)	**13 175**	**153**	**13 328**
GNI*			**88 207 686**
Impact on GNI			**0.015**

*data as of September 2021

- **Products used for income in-kind**

3.143 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**

3.144 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**

3.145 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**

3.146 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 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.

Intermediate consumption – inclusion

- **Operational leasing**

3.147 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**

3.148 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 and intangible 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.

- **Products and services received from another local unit**

3.149 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**

3.150 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**

3.151 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**

3.152 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**

3.153 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**

3.154 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**

3.155 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

Intermediate consumption – exclusion

- **Transactions treated as GFCF**

3.156 Major repairs and reconstructions are always part of GFCF of buildings. Asset acquisition data are obtained from a statistical survey, in which we distinguish between different types of assets. It is therefore possible to compile expenses separately for the acquisition of valuables, SW, R&D, etc. 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 1-04), 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).

3.157 Special items for weapon systems included in expenditure (according to ESA 95 in P.2) are now considered expenditure on military equipment and are recorded as GFCF with a consequent impact on 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.

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

- **Purchase of non-produced assets**

3.159 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**

3.160 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**

3.161 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**

3.162 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**

3.163 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**

3.164 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**

3.165 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.

3.166 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.

3.167 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**

3.168 Expenditures of employers on business trips are charged in the conditions of the Slovak Republic in the items of costs that enter into intermediate consumption.

Taxes and subsidies on products

3.169 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 1-04). 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

3.170 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**

3.171 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**

3.172 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.

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

3.173 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.

3.174 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**

3.175 Work in progress is 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. Valuation of assets and liabilities accounting law. Inventories of own production, resp. inventories created by own activities are according to the law valued at their own costs, which means direct and indirect costs incurred for production or other activities.

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

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

3.177 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. Production S.13 is therefore also at current prices.

Intermediate consumption

3.178 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	
	ZC	CO	ZC	CO	VN	CO	ZC	CO	VN	CO
Gross output (P.1)	x		x		x		x		x	
- market (P.11)	x		x		x		x			
- for own final use (P.12)	x				x		x			
- other non-market (P.13)					x				x	
Intermediate consumption (P.2)		x				x		x		x
Roč 2-01 (0-19 employees)		x								
Roč 1-01 ZAV (20 and more employees)		x								
- except for the consumption of material, energy and services purchased or taken over from other establishment units within the enterprise [1)]	x									

1) The purchase and delivery of goods and services to other ZJs within the enterprise is recorded in P.1. These indicators are recorded only in that enterprise which has 2 or more establishment units and are valued in the same way, i.e. in ZC. When doing the calculation the value added for these indicators within the same enterprise is equal to 0.

Valuation within MNE

3.179 No valuation adjustments are currently made within the MNE.

Accrual recording of taxes and subsidies

3.180 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

3.181 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.

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

- **Cost of goods sold**

3.183 The cost of goods sold enters output as a conceptual adjustment, while the value is directly ascertained in statistical and administrative reports.

- **Inventory holding gains / losses**

3.184 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).

- **Software and databases**

3.185 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 above estimation procedure is described in more detail in Chapter 3.2.

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

3.186 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**

3.187 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**

3.188 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. 9600 intelligence units, of which 143 stated that they were doing inward processing and at the same time filled in the necessary modules.

3.189 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 2018 it was 129 thd. €.

3.190 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.

3.191 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**

3.192 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 and work in progress.

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

3.193 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.

3.194 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.

3.195 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.

3.196 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**

3.197 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.

3.198 Payments for assets under operational leases are referred to as rent, as they are also based on the lease agreement, and the rent 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.

3.199 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 in the 2018 statistical surveys for sectors S.11 and S.12. 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 (comparison and calculation is given in the table below). 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.

3.200 As the data on operational lease income can be found in S.12 only from 1Q 2019, older years had to be estimated. From 2019, we obtained the ratio of operating lease income to total income in subsector S.125 and we applied this to total income in subsector S.125 in earlier years.

Table 3.30 Calculation of operational lease income for output as an example per reporting unit in S.11

in €

	Roč 1-01			Administrative sources	
	Revenues from operational leasing	Revenues from services sold	Difference	Revenues from services sold	Other revenues
	1	2	3=1-2	4	5
Unit	20 326 493	20 166 192	160 301	20 166 192	164 041

Table 3.31 Value of operational leasing income in thd. €

Revenues from operational leasing	2018
S.11	18 244
S.12	9 532
Total	**27 776**

- **Subsidies on products**

3.201 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. More information is given in Chapter 3.28.

- **In-house staff**

3.202 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**

3.203 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**

3.204 Financial services can be paid for directly or indirectly. According to par. 3.68 of ESA 2010, one of the options for indirect payments are financial services related to the acquisition and sale of financial assets and liabilities on the financial markets.Trading in these assets and liabilities (foreign currency, shares, securities and investment fund shares) is provided by subjects in sector S.12. The calculation of output is based on revenues and costs in operations with assets and liabilities and is described in more detail in Chapter 3.17.

- **Fixed assets included in intermediate consumption**

3.205 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.

3.206 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.

- **Fees for insurance services**

3.207 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**

3.208 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 recontructions**

3.209 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 3.32 Conceptual adjustments of output (part 1) in thd. **€**

	Holding gains/losses on inventories	Revenues from operational leasing	Goods sent abroad for processing	Subsidies on products	Costs on sold goods	Output of housing services	Reclassification of reporting units	Mark-up for own-account production
A	-23 658	706	-	38 451	419 595	-	-19	4 503
B	365	-	-	-	13 997	-	-	215
C	73 468	1 015	225 134	1 811	4 590 379	-	1 863	3 616
D	11 322	-	-	-74 626	2 596 293	-	-	2 003
E	174	-	-	-	134 849	-	-1 957	476
F	27 123	943	-	1	877 147	-	-169	2 413
G	151 960	9 415	-	301	43 821 289	-	-493	801
H	2 473	47	-	17 580	750 676	-	-1	285
I	6 062	1 190	-	0	490 293	-	981	15
J	3 147	924	-	328	759 253	-	-1 963	4 021

K	1	11 798	-	0	76 732	-	-4 606	-
L	1 745	51	-	0	806 746	232 795	-1 406	253
L	-	-	-	-	-	-	-	-
M	9 602	-	-	-	2 850 431	-	-1 808	134
N	1 705	3 953	-	87	1 806 974	-	-1 104	68
O	-	-	-	-	-	-	-	-
P	40	-	-	-	38 083	-	-183	0
Q	64	-	-	239	29 663	-	-810	1
R	138	-	-	1 016	55 106	-	-546	199
S	-145	-	-	-	124 433	-	-	-
T	-	-	-	-	-	-	-	-
U	-	-	-	-	-	-	-	-
Total	**265 586**	**30 042**	**225 134**	**-14 812**	**60 241 939**	**232 795**	**-12 221**	**19 003**

Table 3.33 Conceptual adjustments of output (part 2) in thd. **€**

Mark-up for work-in-progress	Capitalization of R&D	Software capitalization	Capitalization of originals	FISIM and allocation of FISIM	Allocation of fees for insurance services	Registration fee for cars	In-house staff	Total
1 863	228	1 016	-	-	-	-	-	**-349 151**
18	20	-	-	-	-	-	-	**-14 109**
7 862	104 647	19 951	-	-	-	-	-	**-4 301 674**
2	-	4 802	-	-	-	-	-	**-2 675 434**
46	-	-	-	61	-	-	-	**-132 483**
2 443	59	-	-	-	-	-	-	**-898 242**
1 392	6 365	-	-	235	-	-	-	**-43 954 247**
73	-10	584	-	254	-	-	-	**-734 335**
22	-	-	-	-	-	-	-	**-496 109**
187	20 173	57 312	79 245	4	-	-	-	**-598 243**
-	-	6 537	-	7 196	-	-	-	**-46 596**
3 747	16	-	-	2 089	67	-	-	**-568 067**
-	-	-	-	-	-	-	-	-
3 000	4 530	4 047	-	7	-	-	-	**-2 846 507**
787	1 481	1 541	-	3	-	-	-	**-1 799 655**
-	-464	-	-	87 292	17 318	-3 063	-	**101 083**
25	-18 223	-	-	2 702	87	-	-	**-53 349**
-	120	-	-	4 326	135	-	-	**-24 096**
34	-2 032	31 130	-	1 114	36	-	-	**-23 201**
4	-2 825	-	-	9 758	313	-	-	**-117 038**
-	-	-	-	-	-	-	42 533	**42 533**
-	-	-	-	-	-	-	-	-
21 505	**114 085**	**126 920**	**79 245**	**115 041**	**17 956**	**-3 063**	**42 533**	**-59 488 920**

Table 3.34 Conceptual adjustments of intermediate consumption in thd. €

2018	Holding gains/losses on inventories	Allocation of fees for insurance services	Allocation of Fisim	Fixed assets included in Intermediate consumption	Research and development	Output of housing services	Reclassification of reporting units	Total
A	-17 273	4 342	10 640	23 887	429	0	0	**-26 607**
B	132	557	1 422	1 273	34	0	0	**804**
C	95 318	137 937	350 648	128 928	172 936	0	0	**282 039**
D	46 464	18 838	48 030	2 157	0	0	0	**111 175**
E	-224	1 337	3 455	4 075	0	0	0	**493**
F	10 567	14 244	35 061	68 711	98	0	0	**-8 937**
G	12 334	14 431	35 798	99 795	10 521	0	0	**-47 753**
H	4 065	11 417	29 176	15 070	10	0	0	**29 578**
I	961	1 737	4 151	19 211	0	0	0	**-12 362**
J	11 739	6 021	15 237	28 572	33 342	0	0	**-28 917**
K	299	22 945	30 309	8 430	0	0	-5 611	**50 734**
L	567	6 609	20 608	4 555	27	10 305	5 609	**27 898**
L	0	0	0	0	0		0	**0**
M	2 958	7 743	19 202	37 307	37 562	0	0	**-44 966**
N	3 772	4 436	11 158	10 745	2 453	0	-1	**6 169**
O	0	17 318	87 292	0	464	0	0	**104 146**
P	150	328	3 268	1 710	18 927	0	0	**-16 891**
Q	1 302	1 562	7 830	10 774	302	0	0	**-382**
R	776	5 587	15 231	6 077	2 032	0	2	**13 483**
S	565	815	10 909	3 159	2 947	0	0	**6 183**
T	0	0	0	0	0	0	0	**0**
U	0	0	0	0	0	0	0	**0**
Spolu	**174 472**	**278 204**	**739 425**	**474 436**	**282 084**	**10 305**	**-1**	**445 887**

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

3.210 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 3.35 Overview of estimation methods

NACE Section	Surveys and Censuses	Administrative records	Combined data	Dwelling stratification method	Extrapolation and models
A	X	X			X

B	X	X			X
C	X	X			X
D	X	X			X
E	X	X			X
F	X	X			X
G	X	X			X
H	X	X			X
I	X	X			X
J	X	X			X
K	X	X			X
L	X	X	X		X
L				X	X
M	X	X	X		X
N	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					X

3.211 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.

3.212 Indirect estimation methods are applied to:

- Software capitalization,
- Capitalization of Research and Development,
- Original entertaining, literary and artistic works,
- Consumption of Fixed Capital,
- Revenues from operational leasing in S.12,
- Exhaustiveness adjustments N1, N2, N3, N6 a N7,
- Own-account production.

3.213 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 rents are described in more detail in Chapter 3.18. Revenues from operational leasing in sector S.12 are described in Chapter 3.4. A detailed description of the exhaustiveness adjustments is given in Chapter 7. Own-account production is described in Chapters 3.2 and 3.3.

3.6 The main approaches taken with respect to exhaustiveness

3.214 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.

3.215 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.

3.216 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

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

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

3.218 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.).

3.219 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.

3.220 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.

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

Table 3.36 An overview of exhaustiveness adjustments of the value-added economy in thd. €

NACE	N1	N2	N3	N4	N5	N6	N7
A	81 564	-	343 351	-	1 737	550 071	54 969
B	-	-	-	-	24	10 595	265
C	96 009	234 801	-	-	2 082	2 060 984	10 217
D	-	-	-	-	552	75 801	923

E	-	-	-	-	23	32 374	185
F	53 574	-	597 477	-	2 964	3 253 839	5 477
G	11 394	14 472	-	-	1 297	2 694 145	10 148
H	-	-	-	-	738	636 343	7 843
I	-	-	-	-	516	652 017	69 520
J	-	-	-	-	4 186	659 337	5 517
K	-	-	-	-	10 497	-	3 664
L	16 785	-	-	-	83 068	470 979	567
_L	-	-	-	-	-	-	-
M	-	-	-	-	19 555	1 891 377	4 103
N	4 262	-	-	-	1 989	894 250	943
O	-	-	-	-	-	-	75 855
P	12 282	-	-	-	1 259	131 969	60
Q	7 693	-	-	-	91 245	305 924	752
R	-	-	-	-	16 898	124 035	140
S	11 977	181 786	-	-	22 213	212 192	35 899
T	-	-	-	-	-	-	-
U	-	-	-	-	-	-	-
Total	**295 540**	**431 059**	**940 828**	-	**260 843**	**14 656 232**	**287 047**

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

3.222 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 3.37 Gross value added by divisions in thd. €

Category A	Output	Intermediate consumption	Value added	% from the total value added
01	3 143 755	1 836 673	1 307 081	1.6
02	1 100 334	489 087	611 247	0.8
03	11 313	7 022	4 291	0.0
Total (A)	**4 255 402**	**2 332 782**	**1 922 619**	**2.4**

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

Table 3.38 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category A
P.1	3 006 821	15 394	1 233 187	**4 255 402**
P.2	2 022 455	7 185	303 142	**2 332 782**
B.1g	984 366	8 209	930 045	**1 922 620**

3.224 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

3.225 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 category.

Table 3.39 Sectoral breakdown of output in thd. €

	01	02	03	Total A
S.11	2 262 281	735 270	9 270	**3 006 821**
S.13	3643	11751	-	**15 394**
S.14	877 831	353 313	2 043	**1 233 187**
Total (A)	**3 143 755**	**1 100 334**	**11 313**	**4 255 402**

3.226 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. The share of agriculture in the total output of the non-financial sector represents 1.5 %.

3.227 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. The share of forestry in the total output of the non-financial sector is 0.5 %.

3.228 The output of the division 03 is represented by the products belonging under CPA 03.00 Fish and other fishery products and their share is the total output is very low.

3.229 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.

3.230 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. The compiled output is then grossed-up by subsidies on products in order to ensure the reporting of output in basic prices. In agriculture, mainly the compensating payments on plants, bonuses on beef-cattle, pigs, sheep and subsidies on milk are in question.

3.231 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.

3.232 The illegal activities are not recorded in agriculture. The illegal drugs could be considered, such as marijuana cultivating, but in our view it is more about processing it, therefore it is recorded in section C.

3.233 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 3.40 and 3.41.

Table 3.40 Calculation of output in S.11 in thd. €

		01	02	03	Total A
Revenues from sales of own goods and services		1 908 397	578 572	8 771	**2 495 740**
Sale and delivery of goods and services to other ZJs	+	101 704	30 858	-	**132 562**
Revenues from goods in WT	+	214 293	68 709	841	**283 843**
Revenues from goods in RT	+	85 307	34 391	1 439	**121 137**
Changes in stock of work-in-progress	+	-7 713	4 258	100	**-3 355**
Output (Roč 1-01+Roč 2-01)	=	**2 301 988**	**716 788**	**11 151**	**3 029 927**

Table 3.41 Adjustments of output in S.11 in thd. €

			01	02	03	Total A
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**2 301 988**	**716 788**	**11 151**	**3 029 927**
Extrapolation	**Own-account production**	+	**53 417**	**4 743**	-	**58 160**
Conceptual adjustments	Holding gains/losses on inventories	-	-23 136	-1 002	883	**-23 255**
	Revenues from operational leasing	+	696	10	-	**706**
	Goods sent abroad for processing	+	-	-	-	-
	Subsidies on products	+	35 581	2 870	-	**38 451**
	Costs on sold goods	-	262 973	63 668	1 578	**328 219**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	2	-	**2**
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-
	Mark-up for own-account production	+	4 136	367	-	**4 503**
	Mark-up for work-in-progress	+	1 738	118	1	**1 857**
	Capitalization of R&D	+	248	-	-	**248**
	Software capitalization	+	-	1 016	-	**1 016**
	Capitalization of originals	+	-	-	-	-
	Conceptual adjustments total		**-197 438**	**-58 287**	**-2 460**	**-258 185**
Exhaustiveness	N6 - Undervalued output	+	104 105	17 716	579	**122 400**
	N7 - Standing timber	+	-	53 400	-	**53 400**
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	209	910	-	**1 119**
	Total Exhaustiveness		**104 314**	**72 026**	**579**	**176 919**
Total	**Output - total**		**2 262 281**	**735 270**	**9 270**	**3 006 821**
	of which: market		2 202 742	729 026	9 269	2 941 037
	own-account production		59 539	6 244	1	65 84

3.234 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 S13. 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 3.42.

Table 3.42 Calculatoin of output in S.13 in thd. €

				01	02	03	Total
	D11PAY	Fin 1-12	+	1 415	2 461	-	**3 876**

Administrative sources	D12PAY	Fin 1-12	+	861	910	-	**1 771**
	D29PAY	Fin 1-12	+	35	312	-	**347**
	P2	Fin 1-12	+	976	6 220	-	**7 196**
CFC(PIM)	P51C1	Calculation of P51C	+	351	1 852	-	**2 203**
Conceptual adjustments	D11PAY	Reclassification of units	+	-	1	-	**1**
	P2	Capitalization of R&D expenditure	+	-	-20	-	**-20**
	P2	Reclassification of units	+	5	4	-	**9**
	P51C1	Reclassification of units	+		11	-	**11**
Total				**3 643**	**11 751**	**-**	**15 394**

3.235 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 5 % of the total output of the sector of households. Calculation of output in S.14 and its adjustments are presented in Tables 3.43, 3.44.

Table 3.43 Calculation of output in S.14 in thd. €

		01	02	03	Total A
Revenues from sales of own goods and services		210 630	179 880	1 009	**391 519**
Revenues from goods in WT	+	46 950	27 958	342	**75 250**
Revenues from goods in RT	+	18 456	25 164	213	**43 833**
Changes in stock of work-in-progress	+	-130	391	45	**306**
Output (Database Roč 3)	=	**275 906**	**233 393**	**1 609**	**510 908**

Table 3.44 Adjustments of output in S.14 in thd. €

			01	02	03	Total A
Resources	**Output (Database Roč 3)**		**275 906**	**233 393**	**1 609**	**510 908**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-394	-9	-	**-403**
	Costs on sold goods	-	48 536	42 312	528	**91 376**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress	+	6	-	-	**6**
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-48 136**	**-42 303**	**-528**	**-90 967**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	166 062	-	-	**166 062**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 – Own-account agricultural output	+	389 281	-	-	**389 281**
	N5 - Registered units not subject to statistical survey	+	3 691	778	23	**4 492**
	N6 - Undervalued output	+	90 760	161 263	938	**252 961**
	N7 - Tips	+	-	-	-	-
	N7 – Income in kind	+	267	182	1	**450**
	Total Exhaustiveness		**650 061**	**162 223**	**962**	**813 246**
Total	**Output - total**		**877 831**	**353 313**	**2 043**	**1 233 187**

Intermediate consumption

3.236 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 3.45 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**

3.237 The intermediate consumption in the **sector of non-financial corporations** formed 67.1 % of output in S.11 in section A. Calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.46, 3.47.

Table 3.46 Calculation of intermediate consumption in S.11 in thd. €

		01	02	03	Total A
Consumption of purchased material and energy		1 028 938	88 751	3 872	**1 121 561**
Services purchased	+	522 462	317 801	1 979	**842 242**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	101 704	30 858	-	**132 562**
Shortages and losses on inventories	+	585	80	-	**665**
Other costs included in intermediate consumption	+	3 294	1 413	35	**4 742**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**1 656 983**	**438 903**	**5 886**	**2 101 772**

Table 3.47 Adjustments of intermediate consumption in S.11 in thd. €

			01	02	03	Total A
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**1 656 983**	**438 903**	**5 886**	**2 101 772**
Conceptual adjustments	Holding gains/losses on inventories	+	-18 253	-179	1 262	**-17 170**
	Allocation of fees for insurance services	+	2 560	560	8	**3 128**
	Allocation of FISIM	+	6 528	1 427	20	**7 975**
	Fixed assets included in intermediate consumption	-	9 169	1 992	113	**11 274**
	Research and development	-	409	-	-	**409**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units	-	5	4	-	**9**
	Conceptual adjustments - total		**-18 748**	**-188**	**1 177**	**-17 759**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	52 908	8 426	224	**61 558**
	Total Exhaustiveness		**-52 908**	**-8 426**	**-224**	**-61 558**
Total	**Intermediate consumption - total**		**1 585 327**	**430 289**	**6 839**	**2 022 455**

3.238 The amount of intermediate consumption of the sector of general government represented 46.8 % 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 3.48.

Table 3.48 Calculation of intermediate consumption in v S.13 in thd. €

			01	02	03	Total A

Administrative sources	Fin 1-12	+	976	6 220	-	7 196
Conceptual adjustments	Capitalization of R&D expenditure	+		-20	-	-20
	Reclassification of units	+	5	4	-	9
Total		=	**981**	**6 204**	**-**	**7 185**

3.239 The intermediate consumption in the sector of households has represented 24.6 % 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 3.49, 3.50.

Table 3.49 Calculation of intermediate consumption in S.14 in thd. €

		01	02	03	Total A
Consumption of material and energy (Database Roč 3)		103 521	32 408	260	**136 189**
Consumption of services (Database Roč 3)	+	71638	82 690	368	**154 696**
NSNO	+	679	381	3	**1 063**
Intermediate consumption	=	**175 838**	**115 479**	**631**	**291 948**

Table 3.50 Adjustments of intermediate consumption in S.14 in thd. €

			01	02	03	Total A
Resources	**Intermediate consumption**		**175 838**	**115 479**	**631**	**291 948**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-85	-18	-	**-103**
	Allocation of FISIM	+	1 703	955	7	**2 665**
	Allocation of fees for insurance services	+	776	435	3	**1 214**
	Fixed assets included in intermediate consumption	-	11 970	643	-	**12 613**
	Capitalization of R&D	-	-	-	-	-
	Conceptual adjustments - total		**-9 576**	**729**	**10**	**-8 837**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	84 498	-	-	**84 498**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	45 930	-	-	**45 930**
	N5 - Registered units not subject to statistical survey	+	2 285	459	11	**2 755**
	N6 – Overvalued intermediate consumption	-	48 610	64 073	469	**113 152**
	Total Exhaustiveness		**84 103**	**-63 614**	**-458**	**20 031**
Total	**Intermediate consumption - total**		**250 365**	**52 594**	**183**	**303 142**

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

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

Table 3.51 Gross value added by sectors in thd. €

Category B	Output	Intermediate consumption	Value added	% in value added
05	92 646	41 760	50 886	0.1
06	335	74	261	0.0
07	17 916	4 696	13 220	0.0

08	302 353	195 705	106 648	0.1
09	188 326	35 521	152 805	0.2
Total (B)	**601 576**	**277 756**	**323 820**	**0.4**

3.241 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 3.52 Gross value added by sectors in thd. €

	S.11	S.14	Category B
P.1	600 463	1 113	**601 576**
P.2	277 698	58	**277 756**
B.1g	322 765	1 055	**323 820**

3.242 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.

3.243 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.

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

Output

3.245 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 3.53 Sectoral breakdown of output in thd. €

	05	06	07	08	09	Total B
S.11	92 646	335	17 916	301 270	188 296	**600 463**
S.14	-	-	-	1 083	30	**1 113**
Total (B)	**92 646**	**335**	**17 916**	**302 353**	**188 326**	**601 576**

3.246 In the **sector of non-financial corporations,** the output of section B represents 0.4 % of the total output of S.11. The calculation of output of S.11 and its adjustments are presented in Tables 3.54, 3.55.

Table 3.54 Calculation of output in S.11 in thd. €

		05	06	07	08	09	Total B
Revenues from sales of own goods and services		92 176	324	17 691	294 714	186 038	**590 943**

Sale and delivery of goods and services to other ZJs	+	-	-	-	-	-	-
Revenues from goods in WT	+	81	-	-	11 829	9	**11 919**
Revenues from goods in RT	+	576	-	5	2 895	654	**4 130**
Changes in stock of work-in-progress	+	-213	-	184	-1 387	-475	**-1 891**
Output (Roč 1-01+Roč 2-01)	=	**92 620**	**324**	**17 880**	**308 051**	**186 226**	**605 101**

Table 3.55 Adjustments of output in S.11

in thd. €

			05	06	07	08	09	Total B
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**92 620**	**324**	**17 880**	**308 051**	**186 226**	**605 101**
Extrapolation	**Own-account production**	+	**528**	-	-	**971**	**1 277**	**2 776**
Conceptual adjustments	Holding gains/losses on inventories	-	127	-	-	236	2	**365**
	Revenues from operational leasing	+	-	-	-	-	-	-
	Goods sent abroad for processing	+	-	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-	-
	Costs on sold goods	-	431	-	5	12 868	555	**13 859**
	Output of housing services	+	-	-	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	-	-	-	-	-
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	-	-
	Mark-up for own-account production	+	41	-	-	75	99	**215**
	Mark-up for work-in-progress	+	-	-	-	18	-	**18**
	Capitalization of R&D	+	-	-	-	20	-	**20**
	Software capitalization	+	-	-	-	-	-	-
	Capitalization of originals	+	-	-	-	-	-	-
	Conceptual adjustments total		**-517**	-	**-5**	**-12 991**	**-458**	**-13 971**
Exhaustiveness	N6 - Undervalued output	+	-	11	41	5 172	1 069	**6 293**
	N7 - Standing timber	+	-	-	-	-	-	-
	N7 - Tips	+	-	-	-	-	-	-
	N7 - Income in kind	+	15	-	-	67	182	**264**
	Total exhaustiveness		**15**	**11**	**41**	**5 239**	**1 251**	**6 557**
Total	**Output - total**		**92 646**	**335**	**17 916**	**301 270**	**188 296**	**600 463**
	of which: market		92 077	335	17 916	300 186	186 920	597 434
	own-account production		569	-	-	1 084	1 376	3 029

3.247 In the **sector of households,** the output of the section B represents 0.005 % 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 3.56, 3.57.

Table 3.56 Calculation of output in S.14

in thd. €

		05	06	07	08	09	Total B
Revenues from sales of own goods and services		-	-	-	441	-	**441**
Revenues from goods in WT	+	-	-	-	106	-	**106**
Revenues from goods in RT	+	-	-	-	127	-	**127**
Changes in stock of work-in-progress	+	-	-	-	-	-	-
Output (Database Roč 3)	=	-	-	-	**674**	-	**674**

Table 3.57 Adjustments of output in S.14 in thd. €

			05	06	07	08	09	Total B
Resources	**Output (Database Roč 3)**		-	-	-	**674**	-	**674**
Extrapolation	Imputed rents	+	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	-	-	-	-
	Costs on sold goods	-	-	-	-	138	-	**138**
	In-house staff	+	-	-	-	-	-	-
	Mark-up for work-in-progress	+	-	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-	-
	Conceptual adjustments - total		-	-	-	**-138**	-	**-138**
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	+	-	-	-	36	30	**66**
	N6 - Undervalued output	+	-	-	-	510	-	**510**
	N7 - Tips	+	-	-	-	-	-	-
	N7 - Income in kind	+	-	-	-	1	-	**1**
	Total Exhaustiveness		-	-	-	**547**	**30**	**577**
Total	**Output - total**		-	-	-	**1 083**	**30**	**1 113**

Intermediate consumption

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

Table 3.58 Intermediate consumption by sectors in thd. €

	05	06	07	08	09	Total B
S.11	41 760	74	4 696	195 667	35 501	**277 698**
S.14	-	-	-	38	20	**58**
Total (B)	**41 760**	**74**	**4 696**	**195 705**	**35 521**	**277 756**

3.249 The intermediate consumption of the **sector of non-financial corporations** has represented 46.2 % of output of S.11 in the section B. Calculation of intermediate consumption in S.11 and its adjustment is presented in Tables 3.59, 3.60.

Table 3.59 Calculation of intermediate consumption in S.11 in thd. €

		05	06	07	08	09	Total B
Consumption of purchased material and energy		26 913	5	2 432	88 313	7 946	**125 609**
Services purchased	+	14 700	71	2 256	109 855	27 788	**154 670**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	-	-
Shortages and losses on inventories	+	1	-	-	166	-	**167**
Other costs included in intermediate consumption	+	-	-	-	37	-	**37**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**41 614**	**76**	**4 688**	**198 371**	**35 734**	**280 483**

Table 3.60 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)**		**41 614**	**76**	**4 688**	**198 371**	**35 734**	**280 483**
Conceptual adjustments	Holding gains/losses on inventories	+	80	-	-	52	-	**132**
	Allocation of fees for insurance services	+	93	-	9	381	73	**556**
	Allocation of FISIM	+	238	-	24	970	187	**1 419**
	Fixed assets included in intermediate consumption	-	265	-	-	895	113	**1 273**
	Research and development	-	-	-	-	34	-	**34**
	Output of housing services	+	-	-	-	-	-	-
	Reclassification of reporting units	-	-	-	-	-	-	-
	Conceptual adjustments - total		**146**	-	**33**	**474**	**147**	**800**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	-	2	25	3 178	380	3 585
	Total Exhaustiveness		-	**-2**	**-25**	**-3 178**	**-380**	**-3 585**
Total	**Intermediate consumption - total**		**41 760**	**74**	**4 696**	**195 667**	**35 501**	**277 698**

3.250 The amount of intermediate consumption in the **sector of households** represented 5.2 % 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 3.61, 3.62.

Table 3.61 Calculation of intermediate consumption in S.14 in thd. €

		5	6	7	8	9	Total B
Consumption of material and energy (Database Roč 3)		-	-	-	76	-	**76**
Consumption of services (Database Roč 3)	+	-	-	-	142	-	**142**
NSNO	+	-	-	-	1	-	**1**
Intermediate consumption	=	-	-	-	**219**	-	**219**

Table 3.62 Adjustment of intermediate consumption in S.14 in thd. €

			05	06	07	08	09	Total B
Resources	**Intermediate consumption**		-	-	-	**219**	-	**219**
Extrapolation	Imputed rents	+	-	-	-		-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-	-	-		-	-
	Allocation of FISIM	+	-	-	-	3	-	**3**
	Allocation of fees for insurance services	+	-	-	-	1	-	**1**
	Fixed assets included in intermediate consumption	-	-	-	-	-	-	-
	Capitalization of R&D	-	-	-	-	-	-	-
	Conceptual adjustments - total		-	-	-	**4**	-	**4**
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	+	-	-	-	22	20	**42**
	N6 – Overvalued intermediate consumption	-	-	-	-	207	-	**207**
	Total Exhaustiveness		-	-	-	**-185**	**20**	**-165**
Total	**Intermediate consumption - total**		-	-	-	**38**	**20**	**58**

3.9 Manufacturing (NACE Rev. 2 Section C)

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

Table 3.63 Gross value added by divisions in thd. €

Category C	Output	Intermediate consumption	Value added	% in the value added
10	3 425 177	2 516 200	908 977	1.1
11	704 779	496 294	208 485	0.3
12	124	99	25	0.0
13	411 002	217 566	193 436	0.2
14	543 331	232 386	310 945	0.4
15	685 180	478 484	206 696	0.3
16	1 445 542	910 664	534 878	0.7
17	1 358 180	1 027 783	330 397	0.4
18	519 516	321 384	198 132	0.2
19	3 638 144	3 337 973	300 171	0.4
20	1 843 104	1 308 898	534 206	0.7
21	177 569	107 846	69 723	0.1
22	4 558 398	3 243 658	1 314 740	1.6
23	1 875 232	1 261 649	613 583	0.8
24	5 080 578	3 997 695	1 082 883	1.4
25	6 833 148	4 412 564	2 420 584	3.0
26	4 550 570	3 994 640	555 930	0.7
27	3 815 844	2 813 958	1 001 886	1.3
28	5 342 985	3 858 807	1 484 178	1.9
29	29 963 226	26 570 069	3 393 157	4.2
30	416 299	306 688	109 611	0.1
31	1 033 082	767 642	265 440	0.3
32	587 538	320 145	267 393	0.3
33	1 489 681	864 599	625 082	0.8
Total (C)	**80 298 229**	**63 367 691**	**16 930 538**	**21.1**

3.252 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 3.64 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category C
P.1	77 392 645	2 154	2 903 430	**80 298 229**
P.2	62 871 255	767	495 669	**63 367 691**
B.1g	14 521 390	1 387	2 407 761	**16 930 538**

3.253 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

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

Table 3.65 Sectoral breakdown of output in thd. €

	S.11	S.13	S.14	Total (C)
10	3 137 873	-	287 304	**3 425 177**
11	689 692	67	15 020	**704 779**
12	124	-	-	**124**
13	369 145	-	41 857	**411 002**
14	384 624	87	158 620	**543 331**
15	661 436	-	23 744	**685 180**
16	1 093 872	298	351 372	**1 445 542**
17	1 350 590	-	7 590	**1 358 180**
18	455 735	1 435	62 346	**519 516**
19	3 638 043	-	101	**3 638 144**
20	1 545 556	-	297 548	**1 843 104**
21	177 286	-	283	**177 569**
22	4 494 597	-	63 801	**4 558 398**
23	1 786 300	-	88 932	**1 875 232**
24	5 068 807	-	11 771	**5 080 578**
25	5 846 010	-	987 138	**6 833 148**
26	4 535 540	-	15 030	**4 550 570**
27	3 784 537	267	31 040	**3 815 844**
28	5 300 989	-	41 996	**5 342 985**
29	29 955 231	-	7 995	**29 963 226**
30	412 876	-	3 423	**416 299**
31	955 074	-	78 008	**1 033 082**
32	438 409	-	149 129	**587 538**
33	1 310 299	-	179 382	**1 489 681**
Total C	**77 392 645**	**2 154**	**2 903 430**	**80 298 229**

3.255 In the **sector of non-financial corporations**, the output of section C represented 48.1 % of the total production of S.11. Calculation of output in the sector S.11 and its adjustments are presented in Tables 3.66 and 3.67 and 3.68.

Table 3.66 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 ZJs	Revenues from goods in WT	Revenues from goods in RT	Change in stocks of work in progress	Output (Roč 1-01+Roč 2-01)
		+	+	+	+	=
10	2 942 346	-	556 184	174 497	17 022	**3 690 049**
11	603 441	-	143 582	13 967	4 541	**765 531**
12	53	-	-	105	53	**211**
13	336 081	-	20 969	54 931	175	**412 156**
14	305 986	-	45 600	30 448	916	**382 950**
15	648 170	-	19 566	1 304	1 472	**670 512**

16	1 003 632	-	133 725	114 774	8 263	**1 260 394**
17	1 319 635	-	113 407	2 129	8 628	**1 443 799**
18	437 716	-	18 920	6 407	232	**463 275**
19	3 587 910	-	123 296	138 103	19 243	**3 868 552**
20	1 488 015	268	185 074	26 111	11 712	**1 711 180**
21	174 995	-	11 501	284	-3 028	**183 752**
22	4 396 000	-	398 107	39 916	11 635	**4 845 658**
23	1 707 548	1 337	167 938	32 967	7 137	**1 916 927**
24	4 923 961	-	145 972	39 313	92 481	**5 201 727**
25	5 611 403	-	282 686	109 530	36 629	**6 040 248**
26	4 460 181	-	285 885	9 097	21 687	**4 776 850**
27	3 644 951	-	264 060	25 284	20 110	**3 954 405**
28	5 132 830	-	324 928	35 377	58 900	**5 552 035**
29	29 755 221	41	727 186	3 678	36 744	**30 522 870**
30	400 211	-	14 394	1 428	2 508	**418 541**
31	889 354	24 945	52 286	41 658	2 041	**1 010 284**
32	413 750	-	22 794	29 360	3 112	**469 016**
33	1 235 748	-	128 211	46 107	6 116	**1 416 182**
Total C	**75 419 138**	**26 591**	**4 186 271**	**976 775**	**368 329**	**80 977 104**

Table 3.67 Adjustments of output in S.11 (part 1) in thd. €

	Statistical surveys	Extra polation	Conceptual adjustments											
	Output (Roč 1-01 + Roč 2-01)	**Own-account production**	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)	Reclassification of reporting units (Self-produced output)	Mark-up for work-in-progress	Capitalization of R&D	Software capitalization	**Conceptual adjustments total**
		+	-	+	+	+	-	-	-	+	+	+	+	
10	**3 690 049**	**860**	-103	-	-	677	588 011	-	-	67	255	643	-	**-586 266**
11	**765 531**	**3 424**	272	-	-	159	88 679	-	-	265	368	184	-	**-87 975**
12	**211**	-	-	-	-	-	92	-	-	-	-	-	-	**-92**
13	**412 156**	**7**	323	-	14 940	10	62 694	-	-	1	70	129	-	**-47 867**
14	**382 950**	**7**	1 456	-	43 552	230	46 056	3	-	1	88	56	-	**-3 588**
15	**670 512**	-	-1 351	-	4 216	1	16 713	-	-	0	237	-	-	**-10 908**
16	**1 260 394**	**189**	2 394	1 015	-	-	186 959	-	-	15	177	68	-	**-188 078**
17	**1 443 799**	**844**	7 788	-	-	266	92 562	-	-	65	126	-	-	**-99 893**
18	**463 275**	-	-1 781	-	131	68	18 721	-	-	-	33	-	-	**-16 708**
19	**3 868 552**	**982**	18 738	-	0	-	215 202	-	-	76	1	1 399	-	**-232 464**
20	**1 711 180**	**3 056**	1 948	-	0	-	182 229	-	-	237	195	1 296	-	**-182 449**
21	**183 752**	**899**	735	-	0	-	9 133	-	-	70	108	969	-	**-8 721**
22	**4 845 658**	**1 755**	7 223	-	8 611	8	387 496	-	-	136	419	8 131	-	**-377 414**
23	**1 916 927**	**2 489**	3 124	-	2 321	-	151 308	-	-	193	182	778	-	**-150 958**
24	**5 201 727**	**2 036**	2 619	-	21 000	-	175 895	-	-	158	240	1 530	7 253	**-148 333**
25	**6 040 248**	**4 520**	1 173	-	24 151	93	314 684	-	-	350	1 368	4 632	-	**-285 263**
26	**4 776 850**	**2 595**	7 993	-	13 285	-	264 133	-1 511	1	201	206	2 620	1 362	**-252 942**
27	**3 954 405**	**6 394**	-4 175	-	53 448	-	267 431	44	-	495	620	17 818	185	**-190 734**
28	**5 552 035**	**4 645**	1 385	-	17 111	-	316 694	-	-	360	1 752	14 209	-	**-284 647**
29	**30 522 870**	**5 763**	21 422	-	15 541	294	628 939	-	-	446	728	43 555	-	**-589 797**
30	**418 541**	**2 166**	794	-	2 238	-	14 829	-	-	168	113	3 397	-	**-9 707**
31	**1 010 284**	**256**	696	-	-	5	73 023	-	-	20	138	16	11 151	**-62 389**

32	**469 016**	**660**	-1 116	-	-	-	38 946	-	-	51	110	809	-	**-36 860**
33	**1 416 182**	**3 117**	1 798	-	4 589	-	137 367	-	-	241	317	2 408	-	**-131 610**
Total C	**80 977 104**	**46 664**	**73 355**	**1 015**	**225 134**	**1 811**	**4 277 796**	**-1 464**	**1**	**3 616**	**7 851**	**104 647**	**19 951**	**-3 985 663**

Table 3.68 Adjustments of output in S.11 (part 2) in thd. €

Exhaustiveness					Total		
N6 - Undervalued output	N7 - Standing timber	N7 - Tips	N7 - Income in kind	**Total exhaustiveness I**	**Output - total**	**of which: market**	**own-account production**
+	+	+	+				
32 096	-	-	1 134	**33 230**	**3 137 873**	3 136 048	1 825
8 084	-	-	628	**8 712**	**689 692**	685 451	4 241
5	-	-	-	**5**	**124**	124	-
4 830	-	-	19	**4 849**	**369 145**	368 938	207
5 217	-	-	38	**5 255**	**384 624**	384 472	152
1 809	-	-	23	**1 832**	**661 436**	661 199	237
21 334	-	-	33	**21 367**	**1 093 872**	1 093 423	449
5 501	-	-	339	**5 840**	**1 350 590**	1 349 555	1 035
9 131	-	-	37	**9 168**	**455 735**	455 702	33
541	-	-	432	**973**	**3 638 043**	3 635 585	2 458
13 499	-	-	270	**13 769**	**1 545 556**	1 540 772	4 784
1 331	-	-	25	**1 356**	**177 286**	175 240	2 046
24 383	-	-	215	**24 598**	**4 494 597**	4 484 156	10 441
17 397	-	-	445	**17 842**	**1 786 300**	1 782 658	3 642
13 127	-	-	250	**13 377**	**5 068 807**	5 057 590	11 217
86 153	-	-	352	**86 505**	**5 846 010**	5 835 140	10 870
8 547	-	-	490	**9 037**	**4 535 540**	4 528 557	6 983
13 529	-	-	943	**14 472**	**3 784 537**	3 759 025	25 512
28 115	-	-	841	**28 956**	**5 300 989**	5 280 023	20 966
15 286	-	-	1 109	**16 395**	**29 955 231**	29 904 739	50 492
1 855	-	-	21	**1 876**	**412 876**	407 032	5 844
6 869	-	-	54	**6 923**	**955 074**	943 493	11 581
5 590	-	-	3	**5 593**	**438 409**	436 779	1 630
21 565	-	-	1 045	**22 610**	**1 310 299**	1 304 216	6 083
345 794	-	-	**8 746**	**354 540**	**77 392 645**	**77 209 917**	**182 728**

3.256 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 3.69.

Table 3.69 Calculation of output in S.13 in thd. €

				11	**14**	**16**	**18**	**26**	**27**	**Total C**
Administrative sources	D11PAY	Fin 1-12	+	38	-	122	510	82	-	**752**
	D12PAY	Fin 1-12	+	11	-	40	188	30	-	**269**
	D29PAY	Fin 1-12	+	-	-	-	63	-	-	**63**

	P2	Fin 1-12	+	15	-	100	558	1 329	-	**2 002**
CFC(PIM)	P51C1	Calculation of P51C1	+	3	-	36	116	2 239	-	**2 394**
Conceptual adjustments	D11PAY	Reclassification of units	+	-	16	-	-	-82	-	**-66**
	D12PAY	Reclassification of units	+	-	-	-	-	-30	-	**-30**
	D29PAY	Reclassification of units	+	-	-	-	-	-	-	-
	P2	Reclassification of units	+	-	20	-	-	-1 329	74	**-1 235**
	P51C1	Reclassification of units	+	-	51	-	-	-2 239	193	**-1 995**
Total			**=**	**67**	**87**	**298**	**1 435**	**0**	**267**	**2 154**

3.257 In the **sector of households**, the output of section C represented 11.8 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are presented in Tables 3.70 and 3.71 and 3.72.

Table 3.70 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**	**Changes in stock of work-in-progress**	**Output (Database Roč 3)**
		+	+	+	=
10	97 126	24 611	27 033	408	149 178
11	5 052	637	1 303	44	7 036
12	-	-	-	-	-
13	9 266	588	11 626	97	21 577
14	36 017	19 368	8 754	229	64 368
15	4 402	4 397	120	-56	8 863
16	183 891	26 969	39 612	-13	250 459
17	4 003	3 128	94	165	7 390
18	20 242	3 105	2 821	147	26 315
19	73	5	6	-	84
20	2 253	133	121	20	2 527
21	2	163	195	-5	355
22	36 976	21 721	11 031	187	69 915
23	44 570	4 414	12 995	624	62 603
24	9 497	5	138	-52	9 588
25	499 706	56 163	64 309	185	620 363
26	7 531	2 191	844	30	10 596
27	16 247	4 449	2 439	-24	23 111
28	25 808	2 091	1 249	-23	29 125
29	2 791	1 001	711	-17	4 486
30	979	2 519	2 099	-31	5 566
31	41 275	1 619	9 115	130	52 139
32	35 358	5 219	18 387	219	59 183
33	95 305	7 044	12 765	-169	114 945
Total C	**1 178 370**	**191 540**	**227 767**	**2 095**	**1 599 772**

Table 3.71 Adjustments of output in S.14 (part 1) in thd. €

	Resources	Extrapolation	Conceptual adjustments					
	Output (Database Roč 3)	Imputed rents	Holding gains/losses on inventories	Costs on sold goods	In-house staff	Mark-up for work-in-progress	Subsidies on products	**Conceptual adjustments - total**
		+	-	-	+	+	+	
10	**149 178**	-	-2	44 623	-	-	-	**-44 621**
11	**7 036**	-	-3	1 319	-	-	-	**-1 316**
12	-	-	-	-	-	-	-	-
13	**21 577**	-	2	5 753	-	-	-	**-5 755**
14	**64 368**	-	51	18 394	-	-	-	**-18 445**
15	**8 863**	-	-4	1 930	-	-	-	**-1 926**
16	**250 459**	-	60	52 941		2	-	**-52 999**
17	**7 390**	-	1	2 751	-	-	-	**-2 752**
18	**26 315**	-	-5	4 156	-	-	-	**-4 151**
19	**84**	-	-	5	-	-	-	**-5**
20	**2 527**	-	-	279	-	-	-	**-279**
21	**355**	-	-	128	-	-	-	**-128**
22	**69 915**	-	17	22 741	-	-	-	**-22 758**
23	**62 603**	-	6	12 144	-	-	-	**-12 150**
24	**9 588**	-	-	1 263	-	-	-	**-1 263**
25	**620 363**	-	3	89 102	-	-	-	**-89 105**
26	**10 596**	-	1	1 775	-	-	-	**-1 776**
27	**23 111**	-	-1	5 857	-	-	-	**-5 856**
28	**29 125**	-	1	5 347	-	-	-	**-5 348**
29	**4 486**	-	-	688	-	-	-	**-688**
30	**5 566**	-	-	3 122	-	-	-	**-3 122**
31	**52 139**	-	3	9 626		9	-	**-9 620**
32	**59 183**	-	-29	13 555	-	-	-	**-13 526**
33	**114 945**	-	12	15 084	-	-	-	**-15 096**
Total C	**1 599 772**	-	**113**	**312 583**	-	**11**	-	**-312 685**

Table 3.72 Adjustments of output 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 - Undervalued output	N7 - Tips	N7 – Income in kind	**Total Exhaustiveness**	**Output - total**
+	+	+	+	+	+	+	+	+	+		
93 560	-	-	-	-	-	432	88 625	-	130	**182 747**	**287 304**
4 667	-	-	-	-	-	850	3 778	-	5	**9 300**	**15 020**
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	38	25 974	-	23	**26 035**	**41 857**
49 511	-	-	-	-	-	111	63 006	-	69	**112 697**	**158 620**
5 827	-	-	-	-	-	7	10 953	-	20	**16 807**	**23 744**
-	-	-	-	-	-	122	153 555	-	235	**153 912**	**351 372**
-	-	-	-	-	-	13	2 934	-	5	**2 952**	**7 590**
-	-	-	-	-	-	1 218	38 918	-	46	**40 182**	**62 346**
-	-	-	-	-	-	-	22	-	0	**22**	**101**

-	292 850	-	-	-	-	3	2 440	-	7	**295 300**	**297 548**
-	-	-	-	-	-	-	56	-	-	**56**	**283**
-	-	-	-	-	-	115	16 495	-	34	**16 644**	**63 801**
-	-	-	-	-	-	351	38 075	-	53	**38 479**	**88 932**
-	-	-	-	-	-	38	3 402	-	6	**3 446**	**11 771**
-	-	-	-	-	-	1 112	454 242	-	526	**455 880**	**987 138**
-	-	-	-	-	-	15	6 181	-	14	**6 210**	**15 030**
-	-	-	-	-	-	4	13 754	-	27	**13 785**	**31 040**
-	-	-	-	-	-	63	18 125	-	31	**18 219**	**41 996**
-	-	-	-	-	-	75	4 120	-	2	**4 197**	**7 995**
-	-	-	-	-	-	13	965	-	1	**979**	**3 423**
-	-	-	-	-	-	1	35 411	-	77	**35 489**	**78 008**
55 940	-	-	-	-	-	205	47 284	-	43	**103 472**	**149 129**
-	-	-	-	-	-	307	79 109	-	117	**79 533**	**179 382**
209 505	**292 850**	-	-	-	-	**5 093**	**1 107 424**	-	**1 471**	**1 616 343**	**2 903 430**

Intermediate consumption

3.258 Intermediate consumption in category C is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´ s prices.

Table 3.73 Intermediate consumption by sectors in thd. €

	S.11	S.13	S.14	Total (C)
10	2 434 225	-	81 975	**2 516 200**
11	490 878	15	5 401	**496 294**
12	99	-	-	**99**
13	216 381	-	1 185	**217 566**
14	195 675	20	36 691	**232 386**
15	473 675	-	4 809	**478 484**
16	836 457	100	74 107	**910 664**
17	1 025 083	-	2 700	**1 027 783**
18	314 314	558	6 512	**321 384**
19	3 337 962	-	11	**3 337 973**
20	1 250 421	-	58 477	**1 308 898**
21	107 705	-	141	**107 846**
22	3 213 161	-	30 497	**3 243 658**
23	1 238 480	-	23 169	**1 261 649**
24	3 993 951	-	3 744	**3 997 695**
25	4 334 851	-	77 713	**4 412 564**
26	3 994 053	-	587	**3 994 640**
27	2 807 304	74	6 580	**2 813 958**
28	3 852 561	-	6 246	**3 858 807**
29	26 569 413	-	656	**26 570 069**
30	305 468	-	1 220	**306 688**
31	745 018	-	22 624	**767 642**
32	284 840	-	35 305	**320 145**
33	849 280	-	15 319	**864 599**
Total C	**62 871 255**	**767**	**495 669**	**63 367 691**

3.259 The intermediate consumption in the **non-financial sector** represented 81.2 % 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 3.74 and 3.75.

Table 3.74 Calculation of intermediate consumption in S.11 in thd. €

	Consumption of purchased material and energy	Purchased services	Consumption of material and energy and services purchased or taken from other ZJs within the enterprise including internal sales	Shortages and losses on inventories	Other costs included in intermediate consumption	Intermediate consumption (Roč 1-01+Roč 2-01)
		+	+	+	+	=
10	2 003 542	434 433	-	3 189	3 606	**2 444 770**
11	319 196	175 121	-	614	383	**495 314**
12	31	71	-	-	-	**102**
13	160 338	57 341	-	913	236	**218 828**
14	114 634	81 015	-	23	367	**196 039**
15	334 151	138 709	-	122	5	**472 987**
16	575 979	270 559	-	98	2 164	**848 800**
17	825 605	186 214	-	263	5	**1 012 087**
18	177 186	146 964	-	21	370	**324 541**
19	2 975 554	328 279	-	723	204	**3 304 760**
20	1 075 516	175 066	268	1 529	210	**1 252 589**
21	79 887	27 516	-	100	-	**107 503**
22	2 531 091	681 751	-	4 070	472	**3 217 384**
23	864 042	373 439	1 337	1 211	983	**1 241 012**
24	3 394 624	580 699	-	271	153	**3 975 747**
25	3 065 487	1 296 853	-	1 905	16 879	**4 381 124**
26	3 641 028	296 595	-	6 818	47	**3 944 488**
27	2 303 095	529 185	-	7 002	1 589	**2 840 871**
28	3 058 150	808 432	-	4 961	1 339	**3 872 882**
29	23 889 219	2 519 249	41	18 233	797	**26 427 539**
30	253 091	56 867	-	171	42	**310 171**
31	614 274	103 699	24 945	344	487	**743 749**
32	232 231	60 203	-	552	52	**293 038**
33	328 112	533 711	-	71	27	**861 921**
Total C	**52 816 063**	**9 861 971**	**26 591**	**53 204**	**30 417**	**62 788 246**

Table 3.75 Adjustments of intermediate consumption in S.11 in thd. €

	Statistical surveys	Conceptual adjustments								Exhaustiveness		Total
	Intermediate consumption (Roč 1-01 + Roč 2-01)	Holding gains/losses on inventories	Allocation of fees for insurance services	Allocation of FISIM	Fixed assets included in intermediate consumption	Research and development	Output of housing services	Reclassification of reporting units	**Conceptual adjustments - total**	N6 – Overvalued intermediate consumption	**Total Exhaustiveness**	**Intermediate consumption – total**
		+	+	+	-	-	+	-		**-**		
10	**2 444 770**	-583	5 091	12 981	4 020	1 061	-	-	**12 408**	22 953	**-22 953**	**2 434 225**
11	**495 314**	-85	998	2 546	1 922	303	-	-	**1 234**	5 670	**-5 670**	**490 878**
12	**102**	-	-	-	-	-	-	-	-	3	**-3**	**99**
13	**218 828**	512	460	1 173	1 588	213	-	-	**344**	2 791	**-2 791**	**216 381**

14	**196 039**	1 530	344	878	380	92	-	20	**2 260**	2 624	**-2 624**	**195 675**
15	**472 987**	-1 728	1 044	2 661	475	0	-	-	**1 502**	814	**-814**	**473 675**
16	**848 800**	2 307	1 113	2 837	3 226	113	-	-	**2 918**	15 261	**-15 261**	**836 457**
17	**1 012 087**	8 897	2 222	5 666	266	0	-	-	**16 519**	3 523	**-3 523**	**1 025 083**
18	**324 541**	-4 278	363	925	1 212	0	-	-	**-4 202**	6 025	**-6 025**	**314 314**
19	**3 304 760**	9 561	7 411	18 896	12	2 306	-	-	**33 550**	348	**-348**	**3 337 962**
20	**1 252 589**	2 446	2 699	6 881	1 683	2 137	-	-	**8 206**	10 374	**-10 374**	**1 250 421**
21	**107 503**	1 760	240	611	117	1 598	-	-	**896**	694	**-694**	**107 705**
22	**3 217 384**	6 800	6 936	17 685	6 233	13 406	-	-	**11 782**	16 005	**-16 005**	**3 213 161**
23	**1 241 012**	4 091	2 520	6 426	2 599	1 282	-	-	**9 156**	11 688	**-11 688**	**1 238 480**
24	**3 975 747**	2 684	8 864	22 601	3 208	2 523	-	-	**28 418**	10 214	**-10 214**	**3 993 951**
25	**4 381 124**	774	8 100	20 653	11 529	7 637	-	-	**10 361**	56 634	**-56 634**	**4 334 851**
26	**3 944 488**	28 826	8 657	22 072	2 182	4 320	-	-1 329	**54 382**	4 817	**-4 817**	**3 994 053**
27	**2 840 871**	-8 521	6 182	15 761	9 279	29 378	-	74	**-25 309**	8 258	**-8 258**	**2 807 304**
28	**3 872 882**	918	8 187	20 873	8 126	23 427	-	-	**-1 575**	18 746	**-18 746**	**3 852 561**
29	**26 427 539**	40 960	59 223	151 001	27 064	71 812	-	-	**152 308**	10 434	**-10 434**	**26 569 413**
30	**310 171**	532	674	1 719	787	5 601	-	-	**-3 463**	1 240	**-1 240**	**305 468**
31	**743 749**	696	1 568	3 998	897	26	-	-	**5 339**	4 070	**-4 070**	**745 018**
32	**293 038**	-3 856	519	1 324	1 475	1 334	-	-	**-4 822**	3 376	**-3 376**	**284 840**
33	**861 921**	2 408	1 568	3 998	3 572	3 970	-	-	**432**	13 073	**-13 073**	**849 280**
Total C	**62 788 246**	**96 651**	**134 983**	**344 166**	**91 852**	**172 539**	-	**-1 235**	**312 644**	**229 635**	**-229 635**	**62 871 255**

3.260 The amount of intermediate consumption of the **sector of general government** represented 35.6 % of the total output of the sector of general government in section C. The intermediate consumption calculation and its adjustment is shown in Table 3.76.

Table 3.76 Calculation of intermediate consumption in S.13 in thd. €

			11	14	16	18	26	27	Total
Administrative sources	Fin 1-12	+	15	-	100	558	1 329	-	**2 002**
Conceptual adjustments	Reclassification of units	+	-	20	-	-	-1 329	74	**-1 235**
Total		**=**	**15**	**20**	**100**	**558**	**0**	**74**	**767**

3.261 The amount of intermediate consumption in the **sector of households** represented 17.1 % of output of S.14 in the section C. The calculation of intermediate consumption and its adjustments are presented in Tables 3.77 and 3.78 and 3.79.

Table 3.77 Calculation of intermediate consumption in S.14 in thd. €

	Consumption of material and energy (Database Roč3)	Consumption of services Database Roč3)	NSNO	Intermediate consumption
		+	+	=
10	40 688	18 236	236	59 160
11	2 025	1 114	13	3 152
12	-	-	-	-
13	4 006	3 322	32	7 360
14	11 385	13 139	99	24 623
15	1 936	1 799	16	3 751
16	75 501	48 437	412	124 350
17	2 536	765	9	3 310
18	6 601	5 662	47	12 310
19	6	5	-	11

20	723	473	4	1 200
21	154	33	1	188
22	26 594	9 350	105	36 049
23	22 856	10 309	108	33 273
24	1 144	3 491	16	4 651
25	121 268	155 052	992	277 312
26	1 518	3 014	18	4 550
27	4 592	4 949	33	9 574
28	6 643	7 786	50	14 479
29	891	511	6	1 408
30	782	938	6	1 726
31	19 967	7 393	96	27 456
32	11 322	11 773	95	23 190
33	27 645	27 695	191	55 531
Total C	**390 783**	**335 246**	**2 585**	**728 614**

Table 3.78 Adjustments of intermediate consumption in S.14 (part 1) in thd. €

	Resources	Extrapolation	Conceptual adjusmtnents					
	Intermediate consumption	Imputed rents	Holding gains/losses on inventories	Allocation of FISIM	Allocation of fees for insurance services	Fixed assets included in intermediate consumption	Research and development	**Conceptual adjustments - total**
		+	+	+	+	-	-	
10	**59 160**	-	-1 267	591	269	446	-	**-853**
11	**3 152**	-	-1	32	15	49	-	**-3**
12	-	-	-	-	-	-	-	-
13	**7 360**	-	-412	79	36	8	-	**-305**
14	**24 623**	-	106	248	113	296	-	**171**
15	**3 751**	-	-9	39	18	-	-	**48**
16	**124 350**	-	229	1 034	471	2 339	-	**-605**
17	**3 310**	-	28	24	11	-	-	**63**
18	**12 310**	-	-107	117	53	-	-	**-139**
19	**11**	-	-	-	-	-	-	-
20	**1 200**	-	1	11	5	27	6	**-16**
21	**188**	-	0	1	1	-	3	**-1**
22	**36 049**	-	55	264	120	280	32	**127**
23	**33 273**	-	80	272	124	144	3	**329**
24	**4 651**	-	-	40	18	-	6	**52**
25	**277 312**	-	10	2 488	1 133	14 581	19	**-10 969**
26	**4 550**	-	12	45	21	1 632	10	**-1 564**
27	**9 574**	-	-17	83	38	180	68	**-144**
28	**14 479**	-	3	125	57	1 692	55	**-1 562**
29	**1 408**	-	4	16	7	14	169	**-156**
30	**1 726**	-	-	15	7	199	13	**-190**
31	**27 456**	-	13	241	110	236	-	**128**
32	**23 190**	-	-130	238	109	1 211	3	**-997**
33	**55 531**	-	69	479	218	13 540	10	**-12 784**
Total C	**728 614**	-	**-1 333**	**6 482**	**2 954**	**37 076**	**397**	**-29 370**

Table 3.79 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**	**Intermediate consumption - total**
+	+	+	+	+	+	+	-		
51 787	-	-	-	-	-	345	28 464	**23 668**	**81 975**
3 305	-	-	-	-	-	304	1 357	**2 252**	**5 401**
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
24 600	-	-	-	-	-	65	12 768	**11 897**	**36 691**
2 114	-	-	-	-	-	4	1 108	**1 010**	**4 809**
-	-	-	-	-	-	84	49 722	**-49 638**	**74 107**
-	-	-	-	-	-	7	680	**-673**	**2 700**
-	-	-	-	-	-	632	6 291	**-5 659**	**6 512**
-	-	-	-	-	-	-	-	-	**11**
-	58 049	-	-	-	-	2	758	**57 293**	**58 477**
-	-	-	-	-	-	-	46	**-46**	**141**
-	-	-	-	-	-	50	5 729	**-5 679**	**30 497**
-	-	-	-	-	-	261	10 694	**-10 433**	**23 169**
-	-	-	-	-	-	17	976	**-959**	**3 744**
-	-	-	-	-	-	736	189 366	**-188 630**	**77 713**
-	-	-	-	-	-	3	2 402	**-2 399**	**587**
-	-	-	-	-	-	1	2 851	**-2 850**	**6 580**
-	-	-	-	-	-	37	6 708	**-6 671**	**6 246**
-	-	-	-	-	-	49	645	**-596**	**656**
-	-	-	-	-	-	10	326	**-316**	**1 220**
-	-	-	-	-	-	-	4 960	**-4 960**	**22 624**
31 690	-	-	-	-	-	140	18 718	**13 112**	**35 305**
-	-	-	-	-	-	218	27 646	**-27 428**	**15 319**
113 496	**58 049**	-	-	-	-	**3 011**	**378 131**	**-203 575**	**495 669**

3.262 This sector is adjusted for exhaustiveness, namely N2 (illegal drug production), N5 and N6. 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 3.80 Gross value added by divisions in thd. €

Category D	Output	Intermediate consumption	Value added	% in value added
35	10 395 496	8 642 417	1 753 079	2.2
Total (D)	**10 395 496**	**8 642 417**	**1 753 079**	**2.2**

3.263 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 3.81 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category D
P.1	10 393 070	359	2 067	**10 395 496**
P.2	8 642 054	129	234	**8 642 417**
B.1g	1 751 016	230	1 833	**1 753 079**

3.264 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

3.265 Output of section D is the sum of outputs of division 35 in particular sectors. It is expressed in basic prices.

Table 3.82 Sectoral breakdown of output in thd. €

	35	Total D
S.11	10 393 070	**10 393 070**
S.13	359	**359**
S.14	2 067	**2 067**
Total (D)	**10 395 496**	**10 395 496**

3.266 In the **sector of non-financial corporations**, the output of section D represented 6.5 % 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 3.83 and 3.84.

Table 3.83 Calculation of output in S.11 in thd. €

		35	Total D
Revenues from sales of own goods and services		10 346 020	**10 346 020**
Sale and delivery of goods and services to other ZJs	+	-	-
Revenues from goods in WT	+	1 619 867	**1 619 867**
Revenues from goods in RT	+	1 004 067	**1 004 067**
Changes in stock of work-in-progress	+	29 858	**29 858**
Output (Roč 1-01+Roč 2-01)	=	**12 999 812**	**12 999 812**

Table 3.84 Adjustments of output in S.11 in thd. €

			35	Total D
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**12 999 812**	**12 999 812**
Extrapolation	**Own-account production**	+	**25 871**	**25 871**
Conceptual adjustments	Holding gains/losses on inventories	-	11 322	**11 322**
	Revenues from operational leasing	+	-	-
	Goods sent abroad for processing	+	-	-
	Subsidies on products	+	-74 451	**-74 451**
	Costs on sold goods	-	2 595 853	**2 595 853**
	Output of housing services	+	-	-
	Reclassification of reporting units (Market output)	-	-	-

	Reclassification of reporting units (Self-produced output)	-	-	-
	Mark-up for own-account production	+	2 003	**2 003**
	Mark-up for work-in-progress	+	2	**2**
	Capitalization of R&D	+	-	-
	Software capitalization	+	4 802	**4 802**
	Capitalization of originals	+	-	-
	Conceptual adjustments total		**-2 674 819**	**-2 674 819**
Exhaustiveness	N6 - Undervalued output	+	41 286	**41 286**
	N7 - Standing timber	+	-	-
	N7 - Tips	+	-	-
	N7 - Income in kind	+	920	**920**
	Total exhaustiveness		**42 206**	**42 206**
Total	**Output - total**		**10 393 070**	**10 393 070**
	of which: market		10 360 392	10 360 392
	own-account production		32 678	32 678

3.267 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 3.85.

Table 3.85 Calculation of output S.13 in thd. €

				35	Total
Administrative sources	D11PAY	Fin 1-12	+	157	**157**
	D12PAY	Fin 1-12	+	54	**54**
	D29PAY	Fin 1-12	+	14	**14**
	P2	Fin 1-12	+	129	**129**
CFC(PIM)	P51C1	Calculation of P51C	+	5	**5**
Total			**=**	**359**	**359**

3.268 In the **sector of households** the output of section D represented 0.01 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are presented in Tables 3.86 and 3.87.

Table 3.86 Calculation of output in S.14 in thd. €

		35	Total D
Revenues from sales of own goods and services		951	**951**
Revenues from goods in WT	+	154	**154**
Revenues from goods in RT	+	36	**36**
Changes in stock of work-in-progress	+	9	**9**
Output (Database Roč 3)	=	**1 150**	**1 150**

Table 3.87 Adjustments of output in S.14 in thd. €

			35	Total D
Resources	**Output (Database Roč 3)**		1 150	1 150
Extrapolation	Imputed rents	+	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-
	Costs on sold goods	-	440	440
	Output of housing services	+	-	-

	Mark-up for work-in-progress	+	-	-
	Subsidies on products	+	-175	-175
	Conceptual adjustments - total		**-615**	**-615**
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	+	**552**	**552**
	N6 - Undervalued output	+	977	977
	N7 - Standing timber	+	-	-
	N7 - Tips	+	3	3
	Total Exhaustiveness		**1 532**	**1 532**
Resources	**Output - total**		**2 067**	**2 067**

Intermediate consumption

3.269 Intermediate consumption in section D is the sum of intermediate consumptions in relevant sectors. It is expressed in purchaser´s prices.

Table 3.88 Intermediate consumption by sectors in thd. €

	35	Total D
S.11	8 642 054	**8 642 054**
S.13	129	**129**
S.14	234	**234**
Total (D)	**8 642 417**	**8 642 417**

3.270 Intermediate consumption in the **sector of non-financial corporations** represented 83.2 % of output of S.11 in section D. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.89 and 3.90.

Table 3.89 Calculation of intermediate consumption in S.11 in thd. €

		35	Total D
Consumption of purchased material and energy		6 933 164	**6 933 164**
Services purchased	+	1 630 360	**1 630 360**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-
Shortages and losses on inventories	+	323	**323**
Other costs included in intermediate consumption	+	576	**576**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**8 564 423**	**8 564 423**

Table 3.90 Adjustments of intermediate consumption in S.11 in thd. €

			35	Total D
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**8 564 423**	**8 564 423**
Conceptual adjustments	Holding gains/losses on inventories	+	46 464	**46 464**
	Allocation of fees for insurance services	+	18 836	**18 836**
	Allocation of FISIM	+	48 026	**48 026**

	Fixed assets included in intermediate consumption	-	2 157	**2 157**
	Research and development	-	-	-
	Output of housing services	+	-	-
	Reclassification of reporting units	-	-	-
	Conceptual adjustments - total		**111 169**	**111 169**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	33 538	**33 538**
	Total exhaustiveness		**-33 538**	**-33 538**
Total	**Intermediate consumption - total**		**8 642 054**	**8 642 054**

3.271 The amount of intermediate consumption of **sector of general government** represented 35.9 % 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 3.91.

Table 3.91 Calculation of intermediate consumption in S.13 in thd. €

			35	Total
Administrative sources	Fin 1-12	+	129	**129**
Total		**=**	**129**	**129**

3.272 The amount of intermediate consumption in the **sector of households** represented 11.3 % 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 3.92 and 3.93.

Table 3.92 Calculation of intermediate consumption in S.14 in thd. €

		35	Total D
Consumption of material and energy (Database Roč 3)		50	**50**
Consumption of services (Database Roč 3)	+	177	**177**
NSNO	+	1	**1**
Intermediate consumption	=	228	**228**

Table 3.93 Adjustments of intermediate consumption in S.14 in thd. €

			35	Total D
Resources	**Intermediate consumption**		228	**228**
Extrapolation	Imputed rents	+	-	**-**
Conceptual adjustments	Holding gains/losses on inventories	+	-	**-**
	Allocation of FISIM	+	4	**4**
	Allocation of fees for insurance services	+	2	**2**
	Fixed assets included in intermediate consumption	-	-	**-**
	Capitalization of R&D	-	-	**-**
	Conceptual adjustments - total		**6**	**6**
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		-	**-**
Total	**Intermediate consumption - total**		**234**	**234**

3.11 Water supply; sewerage, waste management and remediation activities (NACE Rev. 2 Section E)

3.273 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 3.94 Gross value added by divisions in thd. €

Category E	Output	Intermediate consumption	Value added	% of value added
36	530 521	259 075	271 446	0.3
37	41 268	18 382	22 886	0.0
38	878 962	485 057	393 905	0.5
39	11 741	5 262	6 479	0.0
Total (E)	**1 462 492**	**767 776**	**694 716**	**0.9**

3.274 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 3.95 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category E
P.1	1 258 342	178 305	25 845	**1 462 492**
P.2	693 336	67 624	6 816	**767 776**
B.1g	565 006	110 681	19 029	**694 716**

3.275 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 category 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

3.276 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 3.96 Sectoral breakdown of output in thd. €

	36	37	38	39	Total E
S.11	530 210	38 360	681 427	8 345	**1 258 342**
S.13	6	-	175 343	2 956	**178 305**
S.14	305	2 908	22 192	440	**25 845**
Total (E)	**530 521**	**41 268**	**878 962**	**11 741**	**1 462 492**

3.277 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 3.97 and 3.98.

Table 3.97 Calculation of output in S.11 in thd. €

		36	37	38	39	Total E
Revenues from sales of own goods and services		501 117	37 154	621 283	7 887	**1 167 441**
Sale and delivery of goods and services to other ZJs	+	20 125	-	-	-	**20 125**
Revenues from goods in WT	+	-	650	135 821	-	**136 471**
Revenues from goods in RT	+	2 755	-	28 577	1 178	**32 510**
Changes in stock of work-in-progress	+	-164	-80	495	-57	**194**
Output (Roč 1-01+Roč 2-01)	=	**523 833**	**37 724**	**786 176**	**9 008**	**1 356 741**

Table 3.98 Adjustment of output in S.11 in thd. €

			36	37	38	39	Total E
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**523 833**	**37 724**	**786 176**	**9 008**	**1 356 741**
Extrapolation	**Own-account production**	+	**5 921**	-	**236**	-	**6 157**
Conceptual adjustments	Holding gains/losses on inventories	-	24	2	108	46	**180**
	Revenues from operational leasing	+	-	-	-	-	-
	Goods sent abroad for processing	+	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-
	Costs on sold goods	-	254	381	116 409	890	**117 934**
	Output of housing services	+	-	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	-	485	-	**485**
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	-
	Mark-up for own-account production	+	458	-	18	-	**476**
	Mark-up for work-in-progress	+	5	-	40	-	**45**
	Capitalization of R&D	+	-	-	-	-	-
	Software capitalization	+	-	-	-	-	-
	Capitalization of originals	+	-	-	-	-	-
	Conceptual adjustments total		**185**	**-383**	**-116 944**	**-936**	**-118 078**
Exhaustiveness	N6 - Undervalued output	+	141	1 019	11 920	273	**13 353**
	N7 - Standing timber	+	-	-	-	-	-
	N7 - Tips	+	-	-	-	-	-
	N7 - Income in kind	+	130	-	39	-	**169**
	Total exhaustiveness		**271**	**1 019**	**11 959**	**273**	**13 522**
Total	**Output - total**		**530 210**	**38 360**	**681 427**	**8 345**	**1 258 342**
	of which: market		523 826	38 360	681 133	8 345	1 251 664
	own-account production		6 384	-	294	-	6 678

3.278 In the **sector of general government**, the output of section E represented 1.1 % 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 3.99.

Table 3.99 Calculation of output in S.13 in thd. €

				36	38	39	Total E
Administrative resources	D11PAY	Fin 1-12	+	-	37 882	700	**38 582**
	D11PAY	Balance sheet - liabilities	+	-	164	-	**164**

	D12PAY	Fin 1-12	+	-	15 357	356	**15 713**
	D12PAY	Balance sheet - liabilities	+	-	72	-	**72**
	D29PAY	Fin 1-12	+	-	5 205	54	**5 259**
	P2	Fin 1-12	+	-	68 741	1 221	**69 962**
	P2	Balance sheet - receivables	+	-	-1	-	**-1**
	P2	Balance sheet - liabilities	+	-	-2 976	-	**-2 976**
CFC(PIM)	P51C1	Calculation of P51C1	+	-	48 402	625	**49 027**
Conceptual adjustments	D11PAY	Reclassification of units	+	-	244	-	**244**
	D12PAY	Reclassification of units	+	-	110	-	**110**
	D29PAY	Reclassification of units	+	-	5	-	**5**
	P2	Reclassification of units	+	2	576	-	**578**
	P2	Alllocation of FISIM	+	-	61	-	**61**
	P51C1	Reclassification of units	+	4	1 501	-	**1 505**
Total			**=**	**6**	**175 343**	**2 956**	**178 305**

3.279 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 3.100 and 3.101.

Table 3.100 Calculation of output in S.14

in thd. €

		36	37	38	39	Total E
Revenues from sales of own goods and services		89	1 885	10 594	137	**12 705**
Revenues from goods in WT	+	77	22	15 196	78	**15 373**
Revenues from goods in RT	+	33	10	6 109	34	**6 186**
Changes in stock of work-in-progress	+	0	3	-76	0	**-73**
Output (Database Roč 3)	=	**199**	**1 920**	**31 823**	**249**	**34 191**

Table 3.101 Adjustments of output in S.14

in thd. €

			36	37	38	39	Total E
Resources	**Output (Database Roč 3)**		**199**	**1 920**	**31 823**	**249**	**34 191**
Extrapolation	Imputed rents	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	-6	-	**-6**
	Costs on sold goods	-	79	70	16 696	70	**16 915**
	In-house staff	+	-	-	-	-	-
	Mark-up for work-in-progress	+	-	-	1	-	**1**
	Subsidies on products	+	-	-	-	-	-
	Conceptual adjustments - total		**-79**	**-70**	**-16 689**	**-70**	**-16 908**
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	+	3	32	-	-	**35**
	N6 - Undervalued output	+	182	1 024	7 044	261	**8 511**
	N7 - Tips	+	-	-	-	-	-
	N7 - Income in kind	+	-	2	14	-	**16**
	Total exhaustiveness		**185**	**1 058**	**7 058**	**261**	**8 562**
	Output - total		**305**	**2 908**	**22 192**	**440**	**25 845**

Intermediate consumption

3.280 Intermediate consumption in section E is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.102 Intermediate consumption by sectors in thd. €

	36	37	38	39	Total E
S.11	259 035	17 800	412 535	3 966	**693 336**
S.13	2	-	66 401	1 221	**67 624**
S.14	38	582	6 121	75	**6 816**
Total (E)	**259 075**	**18 382**	**485 057**	**5 262**	**767 776**

3.281 The intermediate consumption in the **non-financial corporations sector** represented 55, 1 % of output of S.11 in section E. The calculation of intermediate consumption in S.11 and its adjustments are presented in Tables 3.103, 3.104.

Table 3.103 Calculation of intermediate consumption in S.11 in thd. €

		36	37	38	39	Total E
Consumption of purchased material and energy		92 797	9 721	194 446	1 291	**298 255**
Services purchased	+	145 177	12 670	219 950	2 748	**380 545**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	20 125	-	-	-	**20 125**
Shortages and losses on inventories	+	14	1	57	-	**72**
Other costs included in intermediate consumption	+	1 244	-	1 055	-	**2 299**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**259 357**	**22 392**	**415 508**	**4 039**	**701 296**

Table 3.104 Adjustments of intermediate consumption in S.11 in thd. €

			36	37	38	111	Total E
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**259 357**	**22 392**	**415 508**	**4 039**	**701 296**
Conceptual adjustments	Holding gains/losses on inventories	+	113	2	-344	18	**-211**
	Allocation of fees for insurance services	+	567	24	699	2	**1 292**
	Allocation of FISIM	+	1 446	60	1 782	6	**3 294**
	Fixed assets included in intermediate consumption	-	2 123	33	1 621	15	**3 792**
	Research and development	-	-	-	-	-	-
	Output of housing services	+	-	-	-	-	-
	Reclassification of reporting units	-	2	-	576	-	**578**
	Conceptual adjustments - total		**1**	**53**	**-60**	**11**	**5**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	323	4 645	2 913	84	**7 965**
	Total Exhaustiveness		**-323**	**-4 645**	**-2 913**	**-84**	**-7 965**
Total	**Intermediate consumption - total**		**259 035**	**17 800**	**412 535**	**3 966**	**693 336**

3.282 The amount of intermediate consumption of **sector of general government** represented 37.9% 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 3.105.

Table 3.105 Calculation of intermediate consumption in S.13 in thd. €

			36	38	39	Total E
Administrative sources	Fin 1-12	+	-	68 741	1 221	**69 962**
	Balance sheet - receivables	+	-	-1	-	**-1**
	Balance sheet - liabilities	+	-	-2 976	-	**-2 976**
Conceptual adjustments	Reclassification of units	+	2	576	-	**578**
	Allocation of FISIM	+	-	61	-	**61**
Total		**=**	**2**	**66 401**	**1 221**	**67 624**

3.283 The amount of intermediate consumption in the **sector of households** represented 26.4 % of output of S.14 in section E. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.106 and 3.107.

Table 3.106 Calculation of intermediate consumption S.14 in thd. €

		36	37	38	39	Total E
Consumption of material and energy (Database Roč 3)		17	351	4 160	15	**4 543**
Consumption of services (Database Roč 3)	+	20	557	4 282	59	**4 918**
NSNO	+	-	4	36	-	**40**
Intermediate consumption	**=**	**37**	**912**	**8 478**	**74**	**9 501**

Table 3.107 Adjustments of intermediate consumption in S.14 in thd. €

			36	37	38	39	Total E
Resources	**Intermediate consumption**		**37**	**912**	**8 478**	**74**	**9 501**
Extrapolation	Imputed rents	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-	-	-13	-	**-13**
	Allocation of FISIM	+	-	9	90	1	**100**
	Allocation of fees for insurance services	+	-	4	41	-	**45**
	Fixed assets included in intermediate consumption	-	-	21	262	-	**283**
	Capitalization of R&D	-	-	-	-	-	-
	Conceptual adjustments - total		-	**-8**	**-144**	**1**	**-151**
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	-	11	-	**12**
	N6 – Overvalued intermediate consumption	-	-	322	2 224	-	**2 546**
	Total Exhaustiveness		**1**	**-322**	**-2 213**	-	**-2 534**
Total	**Intermediate consumption - total**		**38**	**582**	**6 121**	**75**	**6 816**

3.12 Construction (NACE Rev. 2 Section F)

3.284 The section F Construction consists of three divisions 41 Construction of buildings, 42 Civil engineering and 43 Specialised construction activities.

Table 3.108 Gross value added by divisions in thd. €

Category F	Output	Intermediate consumption	Value added	% of the value added
41	5 735 544	3 718 287	2 017 257	2.5
42	3 188 205	2 307 087	881 118	1.1
43	6 150 742	2 607 221	3 543 521	4.4
Total (F)	**15 074 491**	**8 632 595**	**6 441 896**	**8.0**

3.285 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 3.109 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category F
P.1	10 529 203	9 922	4 535 366	**15 074 491**
P.2	7 296 194	2 053	1 334 348	**8 632 595**
B.1g	3 233 009	7 869	3 201 018	**6 441 896**

3.286 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 survrey (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

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 3.110 Sectoral breakdown of output in thd. €

	41	42	43	Total F
S.11	3 808 754	3 135 361	3 585 088	**10 529 203**
S.13	1 349	152	8 421	**9 922**
S.14	1 925 441	52 692	2 557 233	**4 535 366**
Total (F)	**5 735 544**	**3 188 205**	**6 150 742**	**15 074 491**

3.287 In the **sector of non-financial corporations,** the output of section F represented 6.5 % of the total output of the sector of non-financial corporations. From the commodity standpoint, the output is mostly reported in construction works mainly on the row CPA 41.00.2 Non-residential buildings and CPA 42.11 Roads and motorways; construction works for roads and

motorways. The calculation of output in S.11 and its adjustments are shown in Tables 3.111 and 3.112.

Table 3.111 Calculation of output in S.11 in thd. €

		41	42	43	Total F
Revenues from sales of own goods and services		3 266 939	2 802 130	3 112 912	**9 181 981**
Sale and delivery of goods and services to other ZJs	+	-	123 798	22	**123 820**
Revenues from goods in WT	+	88 093	22 354	150 752	**261 199**
Revenues from goods in RT	+	365 688	15 284	197 370	**578 342**
Changes in stock of work-in-progress	+	80 634	3 234	10 192	**94 060**
Output (Roč 1-01+Roč 2-01)	=	**3 801 354**	**2 966 800**	**3 471 248**	**10 239 402**

Table 3.112 Adjustments of output in S.11 in thd. €

			41	42	43	Total F
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**3 801 354**	**2 966 800**	**3 471 248**	**10 239 402**
Extrapolation	**Own-account production**	+	**1 734**	**28 792**	**643**	**31 169**
Conceptual adjustments	Holding gains/losses on inventories	-	21 447	1 726	3 560	**26 733**
	Revenues from operational leasing	+	943	-	-	**943**
	Goods sent abroad for processing	+	-	-	-	-
	Subsidies on products	+	-	1	-	**1**
	Costs on sold goods	-	332 806	28 708	265 993	**627 507**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	-	-	-
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-
	Mark-up for own-account production	+	134	2 229	50	**2 413**
	Mark-up for work-in-progress	+	1 917	183	320	**2 420**
	Capitalization of R&D	+	-	-	59	**59**
	Software capitalization	+	-	-	-	-
	Capitalization of originals	+	-	-	-	-
	Conceptual adjustments total		**-351 259**	**-28 021**	**-269 124**	**-648 404**
Exhaustiveness	N6 - Undervalued output	+	356 468	164 725	381 913	**903 106**
	N7 - Standing timber	+	-	-	-	-
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	457	3 065	408	**3 930**
	Total exhaustiveness		**356 925**	**167 790**	**382 321**	**907 036**
Total	**Output - total**		**3 808 754**	**3 135 361**	**3 585 088**	**10 529 203**
	of which: market		3 804 969	3 104 157	3 584 016	10 493 142
	own-account production		3 785	31 204	1 072	36 061

3.288 In the **sector of general government**, the output of section F 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. 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 3.113.

Table 3.113 Calculation of output in S.13 in thd. €

				41	42	43	Total F
	D11PAY	Fin 1-12	+	296	87	4 716	**5 099**

Administrative sources	D12PAY	Fin 1-12	+	98	28	1 688	**1 814**
	D29PAY	Fin 1-12	+	43	1	29	**73**
	P2	Fin 1-12	+	338	33	1 574	**1 945**
CFC(PIM)	P51C1	Calculation of P51C1	+	515	3	304	**822**
Conceptual adjustments	D11PAY	Reclassification of units	+	-	-	3	**3**
	D29PAY	Reclassification of units	+	-	-	4	**4**
	P2	Reclassification of units	+	16	-	92	**108**
	P51C1	Reclassification of units	+	43	-	11	**54**
Total			**=**	**1 349**	**152**	**8 421**	**9 922**

3.289 In the **sector of households,** the output of section F represented 18.4 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.114 and 3.115.

Table 3.114 Calculation of output in S.14 in thd. €

		41	42	43	Total F
Revenues from sales of own goods and services		185 664	20 949	1 315 245	**1 521 858**
Revenues from goods in WT	+	6 979	1244	130247	**138 470**
Revenues from goods in RT	+	30 352	21	137632	**168 005**
Changes in stock of work-in-progress	+	-4 355	-439	10	**-4 784**
Output (Database Roč 3)	=	**218 640**	**21 775**	**1 583 134**	**1 823 549**

Table 3.115 Adjustments of output in S.14 in thd. €

			41	42	43	Total F
Resources	**Output (Database Roč 3)**		218 640	21 775	1 583 134	**1 823 549**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	289	39	62	**390**
	Costs on sold goods	-	35 050	870	213 720	**249 640**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress	+	-	14	9	**23**
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-35 339**	**-895**	**-213 773**	**-250 007**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	92 200	-	49 848	**142 048**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	1 492 309	-	-	**1 492 309**
	N3 – Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	598	108	7 897	**8 603**
	N6 - Undervalued output	+	156 781	31 646	1 128 890	**1 317 317**
	N7 - Tips	+	-	-	-	-
	N7 – Income in kind	+	252	58	1 237	**1 547**
	Total Exhaustiveness		**1 742 140**	**31 812**	**1 187 872**	**2 961 824**
Total	**Output - total**		**1 925 441**	**52 692**	**2 557 233**	**4 535 366**

Intermediate consumption

3.290 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 3.116 Intermediate consumption by sectors in thd. €

	41	42	43	Total F

S.11	2 683 182	2 297 907	2 315 105	**7 296 194**
S.13	354	33	1 666	**2 053**
S.14	1 034 751	9 147	290 450	**1 334 348**
Total (F)	**3 718 287**	**2 307 087**	**2 607 221**	**8 632 595**

3.291 The intermediate consumption of the **sector of non-financial corporations** represented 69.3 % of output of S.11 in section F. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.117 and 3.118.

Table 3.117 Calculation of intermediate consumption in S.11 in thd. €

		41	42	43	Total F
Consumption of purchased material and energy		829 132	563 512	982 482	**2 375 126**
Services purchased	+	2 042 336	1 673 161	1 519 970	**5 235 467**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	123 798	22	**123 820**
Shortages and losses on inventories	+	1 137	87	218	**1 442**
Other costs included in intermediate consumption	+	854	958	1 547	**3 359**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**2 873 459**	**2 361 516**	**2 504 239**	**7 739 214**

Table 3.118 Adjustments of intermediate consumption in S.11 in thd. €

			41	42	43	Total F
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**2 873 459**	**2 361 516**	**2 504 239**	**7 739 214**
Conceptual adjustments	Holding gains/losses on inventories	+	3 564	2 214	4 230	**10 008**
	Allocation of fees for insurance services	+	3 571	4 825	2 309	**10 705**
	Allocation of FISIM	+	9 105	12 302	5 886	**27 293**
	Fixed assets included in intermediate consumption	-	12 667	4 500	8 399	**25 566**
	Research and development	-	-	-	98	**98**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units	-	16	-	92	**108**
	Conceptual adjustments - total		**3 557**	**14 841**	**3 836**	**22 234**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	193 834	78 450	192 970	**465 254**
	Total Exhaustiveness		**-193 834**	**-78 450**	**-192 970**	**-465 254**
Total	**Intermediate consumption - total**		**2 683 182**	**2 297 907**	**2 315 105**	**7 296 194**

3.292 The amount of intermediate consumption of **sector of general government** represented 20.7 % 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 3.119.

Table 3.119 Calculation of intermediate consumption in S.13 in thd. €

			41	42	43	Total F
Administrative sources	Fin 1-12	+	338	33	1 574	**1 945**
Conceptual adjustments	Reclassification of units	+	16	-	92	**108**
Total		=	**354**	**33**	**1 666**	**2 053**

3.293 The amount of intermediate consumption in **sector of households** represented 29.4 % of output of S.14 in section F. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 3.120, 3.121.

Table 3.120 Calculation of intermediate consumption in S.14 in thd. €

		41	42	43	Total F
Consumption of material and energy (Database Roč 3)		59 409	7 856	318 580	**385 845**
Consumption of services (Database Roč 3)	+	70 054	5 473	480 376	**555 903**
NSNO	+	403	47	2 646	**3 096**
Intermediate consumption	=	**129 866**	**13 376**	**801 602**	**944 844**

Table 3.121 Adjustments of intermediate consumption in S.14 in thd. €

			41	42	43	Total F
Resources	**Intermediate consumption**		129 866	13 376	801 602	**944 844**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	126	44	389	**559**
	Allocation of FISIM	+	1 010	118	6 640	**7 768**
	Allocation of fees for insurance services	+	460	54	3 025	**3 539**
	Fixed assets included in intermediate consumption	-	384	87	42 674	**43 145**
	Capitalization of R&D	-	-	-	-	-
	Conceptual adjustments - total		**1 212**	**129**	**-32 620**	**-31 279**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	61 552	-	26 922	**88 474**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	894 832	-	-	**894 832**
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	436	59	5 144	**5 639**
	N6 – Overvalued intermediate consumption	-	53 147	4 417	510 598	**568 162**
	Total Exhaustiveness		**903 673**	**-4 358**	**-478 532**	**420 783**
Total	**Intermediate consumption - total**		**1 034 751**	**9 147**	**290 450**	**1 334 348**

3.294 The adjustment procedure to ensure the exhaustiveness of the data is described in more detail in Chapter 7.

3.295 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.

3.296 The values of employment and D.11 Wages and salaries from both sources are also compared. The average wage in the construction category 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.

3.297 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.

3.298 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.

3.299 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 branches, 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.

3.300 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.

3.301 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.

3.302 Export-related data for the construction sector are obtained through source data. This means that the surveys also include specific development questions.

3.303 The final estimate of the value of construction output also includes the value of construction output abroad for less than one year.

3.13 Wholesale and retail trade; repair of motor vehicles and motorcycles (NACE Rev. 2 Section G)

3.304 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 3.122 Gross value added by branches in thd. €

Category G	Output	Intermediate consumption	Value added	% of the value added
45	1 899 013	977 831	921 182	1.2
46	8 628 498	4 964 861	3 663 637	4.6
47	7 573 432	3 735 754	3 837 678	4.8
Total (G)	**18 100 943**	**9 678 446**	**8 422 497**	**10.5**

3.305 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 3.123 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category G
P.1	14 956 461	36 531	3 107 951	**18 100 943**
P.2	9 403 770	34 563	240 113	**9 678 446**
B.1g	5 552 691	1 968	2 867 838	**8 422 497**

3.306 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

3.307 The output of section G is the sum of outputs of branches 45, 46 and 47 in the relevant sectors. It is expressed in basic prices.

Table 3.124 Sectoral breakdown of output in thd. €

	45	46	47	Total G
S.11	1 583 161	7 284 300	6 089 000	**14 956 461**
S.13	-	35 898	633	**36 531**
S.14	315 852	1 308 300	1 483 799	**3 107 951**
Total (G)	**1 899 013**	**8 628 498**	**7 573 432**	**18 100 943**

3.308 In the **sector of non-financial corporations,** the output of section G represented 9.3 % of the total output of the sector of non-financial corporations. By commodities, the output is reported in many rows in all three divisions 45-47, regardless of whether the revenues from sales of own goods and services or the sale of goods are in question. 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 3.125, 3.126.

Table 3.125 Calculation of output in S.11 in thd. €

		45	46	47	Total G
Revenues from sales of own goods and services		961 853	3 101 942	1 991 905	**6 055 700**
Sale and delivery of goods and services to other ZJs	+	-	-	-	-
Revenues from goods in WT	+	3 133 455	25 809 749	2 519 354	**31 462 558**
Revenues from goods in RT	+	2 725 273	1 658 824	14 038 911	**18 423 008**
Changes in stock of work-in-progress	+	1 933	-1 196	1 965	**2 702**
Output (Roč 1-01+Roč 2-01)	=	**6 822 514**	**30 569 319**	**18 552 135**	**55 943 968**

Table 3.126 Adjustments of output in S.11 in thd. €

			45	46	47	Total G
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**6 822 514**	**30 569 319**	**18 552 135**	**55 943 968**
Extrapolation	**Own-account production**	+	**5 108**	**3 667**	**1 566**	**10 341**
Conceptual adjustments	Holding gains/losses on inventories	-	22 097	81 411	47 957	**151 465**
	Revenues from operational leasing	+	34	9 114	267	**9 415**
	Goods sent abroad for processing	+	-	-	-	-
	Subsidies on products	+	-	293	8	**301**
	Costs on sold goods	-	5 271 705	23 446 259	12 541 303	**41 259 267**
	Output of housing services	+	-	-	-	-

	Reclassification of reporting units (Market output)	-	-	-	30	**30**
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-
	Mark-up for own-account production	+	396	284	121	**801**
	Mark-up for work-in-progress	+	83	863	413	**1 359**
	Capitalization of R&D	+	60	6 249	56	**6 365**
	Software capitalization	+	-	-	-	-
	Capitalization of originals	+	-	-	-	-
	Conceptual adjustments total		**-5 293 229**	**-23 510 867**	**-12 588 425**	**-41 392 521**
Exhaustiveness	N6 - Undervalued output	+	47 493	217 322	121 771	**386 586**
	N7 - Standing timber	+	-	-	-	-
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	1 275	4 859	1 953	**8 087**
	Total exhaustiveness		**48 768**	**222 181**	**123 724**	**394 673**
Total	**Output - total**		**1 583 161**	**7 284 300**	**6 089 000**	**14 956 461**
	of which: market		1 577 514	7 273 237	6 086 844	14 937 595
	own-account production		5 647	11 063	2 156	18 866

3.309 In the **sector of general government**, the output of section G represented 0.02 % 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 3.127.

Table 3.127 Calculation of output in S.13 in thd. €

				46	47	Total G
Administrative sources	D11PAY	Fin 1-12	+	350	12	**362**
	D12PAY	Fin 1-12	+	116	5	**121**
	D29PAY	Fin 1-12	+	1 060	2	**1 062**
	P2	Fin 1-12	+	33 817	91	**33 908**
	P2	Balance sheet - liabilities	+	276	-	**276**
CFC(PIM)	P51C1	Calculation of P51C1	+	44	-	**44**
Conceptual adjustments	D29PAY	Reclassification of units	+	-	2	**2**
	P2	Reclassification of units	+	-	144	**144**
	P2	Allocation of FISIM	+	235	-	**235**
	P51C1	Reclassification of units	+	-	377	**377**
Total			**=**	**35 898**	**633**	**36 531**

3.310 In the **sector of households**, the output of section G represented 12.6 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.128, 3.129.

Table 3.128 Calculation of output in S.14 in thd. €

		45	46	47	Total G
Revenues from sales of own goods and services		119 433	333 555	418 263	**871 251**
Revenues from goods in WT	+	71 596	896 305	818 527	**1 786 428**
Revenues from goods in RT	+	91 432	181 958	1 044 656	**1 318 046**
Changes in stock of work-in-progress	+	1 497	-11 501	6 453	**-3 551**
Output (Database Roč 3)	=	**283 958**	**1 400 317**	**2 287 899**	**3 972 174**

Table 3.129 Adjustments of output in S.14 in thd. €

			45	46	47	Total G

Resources	**Output (Database Roč 3)**		**283 958**	**1 400 317**	**2 287 899**	**3 972 174**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	15	144	336	**495**
	Costs on sold goods	-	134 414	894 429	1 533 179	**2 562 022**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress	+	3	17	13	**33**
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-134 426**	**-894 556**	**-1 533 502**	**-2 562 484**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	17 246	-	-	**17 246**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	55 250	-	**55 250**
	N3 - Own-account construction output	+	-	-	-	-
	N3 – Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	150	1 690	2 026	**3 866**
	N6 - Undervalued output	+	148 673	744 910	726 255	**1 619 838**
	N7 - Tips	+	-	-	-	-
	N7 – Income in kind	+	251	689	1 121	**2 061**
	Total Exhaustiveness		**166 320**	**802 539**	**729 402**	**1 698 261**
Total	**Output - total**		**315 852**	**1 308 300**	**1 483 799**	**3 107 951**

Intermediate consumption

3.311 Intermediate consumption in section G is the sum of intermediate consumptions of these branches in particular sectors. It is expressed in purchaser´s prices

Table 3.130 Intermediate consumption by sectors in thd. €

	45	46	47	Total G
S.11	927 916	4 852 790	3 623 064	**9 403 770**
S.13	-	34 328	235	**34 563**
S.14	49 915	77 743	112 455	**240 113**
Total (G)	**977 831**	**4 964 861**	**3 735 754**	**9 678 446**

3.312 The intermediate consumption of **the sector of non-financial corporations** represented 62.9 % of output of S.11 in section G. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.131 and 3.132.

Table 3.131 Calculation of intermediate consumption S.11 in thd. €

		45	46	47	Total G
Consumption of purchased material and energy		402 633	1 369 524	838 874	**2 611 031**
Services purchased	+	536 057	3 591 238	2 836 989	**6 964 284**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-
Shortages and losses on inventories	+	5 713	9 522	7 498	**22 733**
Other costs included in intermediate consumption	+	5 956	1 724	2 985	**10 665**
Medzispotreba (Roč 1-01+Roč 2-01)	=	**950 359**	**4 972 008**	**3 686 346**	**9 608 713**

Table 3.132 Adjustments of intermediate consumption in S.11 in thd. €

			45	46	47	Total G

Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**950 359**	**4 972 008**	**3 686 346**	**9 608 713**
Conceptual adjustments	Holding gains/losses on inventories	+	2 331	6 841	1 299	**10 471**
	Allocation of fees for insurance services	+	1 425	5 909	3 626	**10 960**
	Allocation of FISIM	+	3 632	15 065	9 246	**27 943**
	Fixed assets included in intermediate consumption	-	6 147	32 584	17 809	**56 540**
	Research and development	-	99	10 304	92	**10 495**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units	-	-	-	144	**144**
	Conceptual adjustments - total		**1 142**	**-15 073**	**-3 874**	**-17 805**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	23 585	104 145	59 408	**187 138**
	Total Exhaustiveness		**-23 585**	**-104 145**	**-59 408**	**-187 138**
Total	**Intermediate consumption - total**		**927 916**	**4 852 790**	**3 623 064**	**9 403 770**

3.313 The amount of intermediate consumption of **sector of general government** represented 94.6 % 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 3.133.

Table 3.133 Calculation of intermediate consumption in S.13 in thd. €

			46	47	Total G
Administrative source	Fin 1-12	+	33 817	91	**33 908**
	Balance sheet - liabilities	+	276	-	**276**
Conceptual adjustments	Reclassification of units	+	-	144	**144**
	Allocation of FISIM	+	235	-	**235**
Total		**=**	**34 328**	**235**	**34 563**

3.314 The amount of intermediate consumption in **sector of households** represented 7.7 % of output of S.14 in section G. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.134, 3.135.

Table 3.134 Calculation of intermediate consumption in S.14 in thd. €

		45	46	47	Total G
Consumption of material and energy (Database Roč 3)		56 428	96 104	120 468	**273 000**
Consumption of services (Database Roč 3)	+	32 637	174 192	238 957	**445 786**
NSNO		324	1 061	1 652	**3 037**
Intermediate consumption	=	89 389	271 357	361 077	**721 823**

Table 3.135 Adjustments of intermediate consumption in S.14 in thd. €

			45	46	47	Total G
Resources	**Intermediate consumption**		89 389	271 357	361 077	**721 823**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	357	728	778	**1 863**
	Allocation of FISIM	+	813	2 663	4 144	**7 620**
	Allocation of fees for insurance services	+	370	1 213	1 888	**3 471**
	Fixed assets included in intermediate consumption	-	2 483	15 263	25 509	**43 255**
	Capitalization of R&D	-	-	26	-	**26**
	Conceptual adjustments - total		**-943**	**-10 685**	**-18 699**	**-30 327**
Exhaustive ness	N1 - Intentionally unregistered manufacturers	+	5 852	-	-	**5 852**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	40 778	-	**40 778**

	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	141	907	1 521	**2 569**
	N6 – Overvalued intermediate consumption	-	44 524	224 614	231 444	**500 582**
	Total Exhaustiveness		**-38 531**	**-182 929**	**-229 923**	**-451 383**
Total	**Intermediate consumption - total**		**49 915**	**77 743**	**112 455**	**240 113**

3.315 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.

3.316 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.

3.317 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 (LFSS), adjusted to the domestic concept of the NA. The number of registered and unregistered employees in the trade sectors is also compared and analyzed and compared with the NA aggregates.

3.318 The following checks are performed:

- Share of value added in total GDP
- Share of employment in total employment
- The ratio of self-employment to total employment
- Value added to production ratio
- 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

3.319 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.

3.320 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.

3.321 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.

3.322 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.

3.323 Motor vehicle repairs are estimated on the basis of direct sources. The value of motor vehicle repairs is balanced in the supply and use tables (see answer Q.3.13.1). We control the increase in production in the SK NACE 45 industry with data from the previous year and the percentage increase is also confronted with an increase or decrease in CPA 45. Production data are regularly checked in the context of entire time series. Potential balancing mismatches are adjusted by changing trade margin rates at the level of each individual sector in order to achieve a balance between resources and uses.

3.14 Transportation and storage (NACE Rev. 2 Section H)

3.324 Section H consists of branches 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 3.136 Gross value added by branches in thd. €

Category H	Output	Intermediate consumption	Value added	% of the value added
49	6 516 273	3 628 507	2 887 766	3.6
50	38 474	25 799	12 675	0.0
51	194 337	164 779	29 558	0.0
52	4 538 185	2 884 654	1 653 531	2.1
53	669 753	382 193	287 560	0.4
Total (H)	**11 957 022**	**7 085 932**	**4 871 090**	**6.1**

3.325 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 3.137 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category H
P.1	9 500 696	1 906 117	550 209	**11 957 022**
P.2	6 346 527	695 302	44 103	**7 085 932**
B.1g	3 154 169	1 210 815	506 106	**4 871 090**

3.326 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

3.327 The output of sector H is the sum of outputs for branches 49, 50, 51, 52 and 53 in particular sectors. It is expressed in basic prices.

Table 3.138 Sectoral breakdown of output in thd. €

	49	50	51	52	53	Total H
S.11	5 456 285	37 836	193 922	3 183 629	629 024	**9 500 696**
S.13	643 234	-	-	1 262 883	-	**1 906 117**
S.14	416 754	638	415	91 673	40 729	**550 209**
Total (H)	**6 516 273**	**38 474**	**194 337**	**4 538 185**	**669 753**	**11 957 022**

3.328 In the **sector of non-financial corporations**, the output in section H represented 5.9 % of the total out of the sector of non-financial corporations. The output is shown by commodities at the diagonal rows. The branch 49 shows the highest amounts of output in the commodities of railway transport, road transport and pipeline transport. The calculation of output in S.11 and its adjustments are to be found in Tables 3.139 and 3.140.

Table 3.139 Calculation of output in S.11 in thd. €

		49	50	51	52	53	Total H
Revenues from sales of own goods and services		5 247 444	35 975	192 417	3 110 828	618 672	**9 205 336**
Sale and transfer of products to ther ZJ´s	+	**-**	**-**	**-**	**-**	**-**	**-**
Revenues from goods in WT	+	343 649	21 209	-	145 201	7 469	**517 528**
Revenues from goods in RT	+	249 119	3 101	33	31 593	20 734	**304 580**
Changes in stock of work-in-progress	+	5 037	31	-	783	31	**5 882**
Output (Roč 1-01+Roč 2-01)	=	**5 845 249**	**60 316**	**192 450**	**3 288 405**	**646 906**	**10 033 326**

Table 3.140 Adjustments of output in S.11 in thd. €

			49	50	51	52	53	Total H
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**5 845 249**	**60 316**	**192 450**	**3 288 405**	**646 906**	**10 033 326**
Extrapolation	**Own-account production**	+	**3 684**	-	-	**4**	-	**3 688**
Conceptual adjustments	Holding gains/losses on inventories	-	1 735	15	-	638	52	**2 440**
	Revenues from operational leasing	+	47	-	-	-	-	**47**
	Goods sent abroad for processing	+	-	-	-	-	-	-
	Subsidies on products	+	17 292	0	0	288	0	**17 580**
	Costs on sold goods	-	508 525	22 916	32	155 021	21 683	**708 177**
	Output of housing services	+	-	-	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	-	-	-	-	-
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	-	-
	Mark-up for own-account production	+	285	-	-	-	-	**285**
	Mark-up for work-in-progress	+	9	-	-	58	1	**68**
	Capitalization of R&D	+	-	-	-	-	-	-
	Software capitalization	+	584	-	-	-	-	**584**
	Capitalization of originals	+	-	-	-	-	-	-

	Conceptual adjustments total		**-492 043**	**-22 931**	**-32**	**-155 313**	**-21 734**	**-692 053**
Exhaustiveness	N6 - Undervalued output	+	97 709	450	1 504	50 444	3 553	**153 660**
	N7 - Standing timber	+	-	-	-	-	-	-
	N7 - Tips	+	1 363	-	-	-	-	**1 363**
	N7 - Income in kind	+	323	1	-	89	299	**712**
	Total exhaustiveness		**99 395**	**451**	**1 504**	**50 533**	**3 852**	**155 735**
Total	**Output - total**		**5 456 285**	**37 836**	**193 922**	**3 183 629**	**629 024**	**9 500 696**
	of which: market		5 451 723	37 836	193 922	3 183 567	629 023	9 496 071
	own-account production		4 562	-	-	62	1	4 625

3.329 In the **sector of general government,** the output of section H represented 11.8 % 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 3.141.

Table 3.141 Calculation of output in S.13 in thd. €

				49	**52**	**Total H**
Administrative sources	D11PAY	Fin 1-12	+	140 781	233 236	**374 017**
	D11PAY	Balance sheet - liabilities	+	1 028	939	**1 967**
	D12PAY	Fin 1-12	+	58 281	85 070	**143 351**
	D12PAY	Balance sheet - receivables	+	3 348	1 130	**4 478**
	D12PAY	Balance sheet - liabilities	+	762	11 538	**12 300**
	D29PAY	Fin 1-12	+	10 908	15 644	**26 552**
	P2	Fin 1-12	+	271 491	405 859	**677 350**
	P2	Balance sheet - receivables	+	-5	-176	**-181**
	P2	Balance sheet - liabilities	+	-6 265	24 154	**17 889**
CFC(PIM)	P51C	Calculation of P51C1	+	162 760	485 389	**648 149**
Conceptual adjustments	P2	Capitalization of R&D expanditure	+	-	-10	**-10**
	P2	Reclassification of units	+	-	-	**-**
	P2	Allocation of FISIM	+	145	109	**254**
	P51C	Reclassification of units	+	-	1	**1**
Total			**=**	**643 234**	**1 262 883**	**1 906 117**

3.330 In the sector of households, the output of section H represented 2.2 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.142 and 3.143.

Table 3.142 Calculation of output in S.14 in thd. €

		49	**50**	**51**	**52**	**53**	**Total H**
Revenues from sales of own goods and services		133 775	288	87	51 131	20 218	**205 499**
Revenues from goods in WT	+	32 201	64	20	6 013	858	**39 156**
Revenues from goods in RT	+	19 498	37	12	4 858	759	**25 164**
Changes in stock of work-in-progress	+	-77	-	-	91	-13	**1**
Output (Database Roč 3)	=	**185 397**	**389**	**119**	**62 093**	**21 822**	**269 820**

Table 3.143 Adjustments of output in S.14 in thd. €

			49	**50**	**51**	**52**	**53**	**Total H**
Resources	**Output (Database Roč 3)**		**185 397**	**389**	**119**	**62 093**	**21 822**	**269 820**
Extrapolation	Imputed rents	+	-	-	-	-	-	-

Conceptual adjustments	Holding gains/losses on inventories	-	32	-	-	1	-	**33**
	Costs on sold goods	-	26 776	49	19	12 830	2 825	**42 499**
	In-house staff	+	-	-	-	-	-	-
	Mark-up for work-in-progress	+	5	-	-	-	-	**5**
	Subsidies on products	+	-	-	-	-	-	-
	Conceptual adjustments - total		**-26 803**	**-49**	**-19**	**-12 831**	**-2 825**	**-42 527**
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	+	920	-	34	124	2 093	**3 171**
	N6 - Undervalued output	+	251 515	298	281	42 261	19 622	**313 977**
	N7 - Tips	+	5 354	-	-	-	-	**5 354**
	N7 – Income in kind	+	371	-	-	26	17	**414**
	Total Exhaustiveness		**258 160**	**298**	**315**	**42 411**	**21 732**	**322 916**
Total	**Output - total**		**416 754**	**638**	**415**	**91 673**	**40 729**	**550 209**

Intermediate consumption

3.331 Intermediate consumption in section H is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.144 Intermediate consumption by sectors in thd. €

	49	50	51	52	53	Total H
S.11	3 335 826	25 773	164 697	2 446 192	374 039	**6 346 527**
S.13	265 366	-	-	429 936	-	**695 302**
S.14	27 315	26	82	8 526	8 154	**44 103**
Total (H)	**3 628 507**	**25 799**	**164 779**	**2 884 654**	**382 193**	**7 085 932**

3.332 The intermediate consumption of the **sector of non-financial corporations** represented 66.8 % of output of S.11 in section H. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.145 and 3.146.

Table 3.145 Calculation of intermediate consumption in S.11 in thd. €

		49	50	51	52	53	Total H
Consumption of purchased material and energy		1 349 428	8 230	20 358	162 637	29 002	**1 569 655**
Services purchased	+	2 014 325	17 083	143 647	2 294 010	344 384	**4 813 449**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	9	-	-	-	-	**9**
Shortages and losses on inventories	+	1 459	-	-	606	165	**2 230**
Other costs included in intermediate consumption	+	2 780	375	185	3 049	-	**6 389**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**3 368 001**	**25 688**	**164 190**	**2 460 302**	**373 551**	**6 391 732**

Table 3.146 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)**		**3 368 001**	**25 688**	**164 190**	**2 460 302**	**373 551**	**6 391 732**
Conceptual adjustments	Holding gains/losses on inventories	+	3 145	128	49	535	135	**3 992**
	Allocation of fees for insurance services	+	5 118	53	365	4 606	743	**10 885**
	Allocation of FISIM	+	13 050	136	930	11 744	1 894	**27 754**
	Fixed assets included in intermediate consumption	-	9 838	50	146	2 955	426	**13 415**
	Research and development	-	-	-	-	-	-	-
	Output of housing services	+	-	-	-	-	-	-
	Reclassification of reporting units	-	-	-	-	-	-	-
	Conceptual adjustments - total		**11 475**	**267**	**1 198**	**13 930**	**2 346**	**29 216**
Exhaustiveness	N6 – Overvalued intermediate consumption	**-**	43 650	182	691	28 040	1 858	**74 421**
	Total Exhaustiveness		**-43 650**	**-182**	**-691**	**-28 040**	**-1 858**	**-74 421**
Total	**Intermediate consumption - total**		**3 335 826**	**25 773**	**164 697**	**2 446 192**	**374 039**	**6 346 527**

3.333 The amount of intermediate consumption of **sector of general government** represented 36.5 % 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 3.147.

Table 3.147 Calculation of intermediate consumption in S.13 in thd. €

			49	52	Total
Administrative sources	Fin 1-12	+	271 491	405 859	**677 350**
	Balance sheet - receivables	+	-5	-176	**-181**
	Balance sheet - liabilities	+	-6 265	24 154	**17 889**
Conceptual adjustments	Capitalization of R&D expanditure	+	-	-10	**-10**
	Reclassification of units	+	-	-	**-**
	Allocation of FISIM	+	145	109	**254**
Total		**=**	**265 366**	**429 936**	**695 302**

3.334 The amount of intermediate consumption in sector of households represented 8 % of output of S.14 in section H. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.148 and 3.149.

Table 3.148 Calculation of intermediate consumption in S.14 in thd. €

		49	50	51	52	53	Total H
Consumption of material and energy (Database Roč 3)		39 237	68	26	4 142	1 575	**45 048**
Consumption of services (Database Roč 3)	+	56 467	118	38	23 029	10 673	**90 325**
NSNO	+	328	1	-	99	37	**465**
Intermediate consumption	=	**96 032**	**187**	**64**	**27 270**	**12 285**	**135 838**

Table 3.149 Adjustments of intermediate consumption in S.14 in thd. €

			49	50	51	52	53	Total H
Resources	**Intermediate consumption**		96 032	187	64	27 270	12 285	**135 838**
Extrapolation	Imputed rents	+	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	43	-	-	23	7	**73**
	Allocation of FISIM	+	823	2	1	249	93	**1 168**
	Allocation of fees for insurance services	+	375	1	-	114	42	**532**
	Fixed assets included in intermediate consumption	-	918	-	-	658	79	**1 655**
	Capitalization of R&D	-	-	-	-	-	-	-
	Conceptual adjustments - total		**323**	**3**	**1**	**-272**	**63**	**118**

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	+	586	-	17	68	1 762	**2 433**
	N6 – Overvalued intermediate consumption	-	69 626	164	-	18 540	5 956	**94 286**
	Total Exhaustiveness		**-69 040**	**-164**	**17**	**-18 472**	**-4 194**	**-91 853**
Total	**Intermediate consumption - total**		**27 315**	**26**	**82**	**8 526**	**8 154**	**44 103**

3.15 Accommodation and food service activities (NACE Rev. 2 Section I)

3.335 Section I consists of branches 55 Accommodation and 56 Restaurant and food service activities.

Table 3.150 Gross value added by branches in thd. €

Category I	Output	Intermediate consumption	Value added	% of the value added
55	628 572	275 584	352 988	0.4
56	1 684 342	710 115	974 227	1.2
Total (I)	**2 312 914**	**985 699**	**1 327 215**	**1.7**

3.336 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 and the sector of households enter the calculation.

Table 3.151 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category I
P.1	1 644 878	28 258	639 778	**2 312 914**
P.2	869 174	10 263	106 262	**985 699**
B.1g	775 704	17 995	533 516	**1 327 215**

3.337 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 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

3.338 The output of sector H is the sum of outputs for branches 55 and 56 in particular sectors. It is expressed in basic prices.

Table 3.152 Sectoral breakdown of output in thd. €

	55	56	Total I
S.11	547 410	1 097 468	**1 644 878**
S.13	19 781	8 477	**28 258**
S.14	61 381	578 397	**639 778**
Total (I)	**628 572**	**1 684 342**	**2 312 914**

3.339 In the sector of **non-financial corporations**, the output in section I represented 1 % of the total output of the sector of non-financial corporations. The highest amounts of output are in rows CPA 55.10 Hotel and similar accommodation services and CPA 56.10 Restaurant and mobile food serving services. The calculation of output in S.11 and its adjustments are to be found in Tables 3.153 and 3.154.

Table 3.153 Calculation of output in S.11 in thd. €

		55	56	Total I
Revenues from sales of own goods and services		455 598	788 211	**1 243 809**
Sale and delivery of goods and services to other ZJs	+	-	-	-
Revenues from goods in WT	+	1 839	14 153	**15 992**
Revenues from goods in RT	+	55 863	373 088	**428 951**
Changes in stock of work-in-progress	+	-55	-466	**-521**
Output (Roč 1-01+Roč 2-01)	=	**513 245**	**1 174 986**	**1 688 231**

Table 3.154 Adjustments of output in S.11 in thd. €

			55	56	Total I
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**513 245**	**1 174 986**	**1 688 231**
Extrapolation	**Own-account production**	+	**31**	**165**	**196**
Conceptual adjustments	Holding gains/losses on inventories	-	46	5 978	**6 024**
	Revenues from operational leasing	+	-	1 190	**1 190**
	Goods sent abroad for processing	+	-	-	-
	Subsidies on products	+	-	-	-
	Costs on sold goods	-	45 664	242 280	**287 944**
	Output of housing services	+	-	-	-
	Reclassification of reporting units (Market output)	-	-	1 092	**1 092**
	Reclassification of reporting units (Self-produced output)	-	-	-	-
	Mark-up for own-account production	+	2	13	**15**
	Mark-up for work-in-progress	+	3	17	**20**
	Capitalization of R&D	+	-	-	-
	Software capitalization	+	-	-	-
	Capitalization of originals	+	-	-	-
	Conceptual adjustments total		**-45 705**	**-248 130**	**-293 835**
Exhaustiveness	N6 - Undervalued output	+	67 406	129 790	**197 196**
	N7 - Standing timber	+	-	-	-
	N7 - Tips	+	6 405	28 172	**34 577**
	N7 - Income in kind	+	6 028	12 485	**18 513**
	Total exhaustiveness		**79 839**	**170 447**	**250 286**
Total	**Output - total**		**547 410**	**1 097 468**	**1 644 878**
	of which: market		547 374	1 097 273	1 644 647
	own-account production		36	195	231

3.340 In the **sector of general government**, the output of section I 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 3.155.

Table 3.155 Calculatoin of output in S.13 in thd. €

				55	56	Total I
Administrative sources	D11PAY	Fin 1-12	+	7 393	3 510	**10 903**
	D12PAY	Fin 1-12	+	2 717	1 151	**3 868**
	D29PAY	Fin 1-12	+	416	46	**462**
	P2	Fin 1-12	+	6 621	3 598	**10 219**
CFC(PIM)	P51C1	Calculation of P51C1	+	2 619	76	**2 695**
Conceptual adjustments	D11PAY	Reclassification of units	+	-	33	**33**
	D12PAY	Reclassification of units	+	-	14	**14**
	D29PAY	Reclassification of units	+	-	-	-
	P2	Reclassification of units	+	-	44	**44**
	P51C1	Reclassification of units	+	15	5	**20**
Total			**=**	**19 781**	**8 477**	**28 258**

3.341 In the **sector of households**, the output of section I represented 2.6 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.156 and 3.157.

Table 3.156 Calculation of output in S.14 in thd. €

		55	56	Total I
Revenues from sales of own goods and services		35 799	220 627	**256 426**
Revenues from goods in WT	+	1 404	5 408	**6 812**
Revenues from goods in RT	+	12 898	201 216	**214 114**
Changes in stock of work-in-progress	+	-156	-949	**-1 105**
Output (Database Roč 3)	=	**49 945**	**426 302**	**476 247**

Table 3.157 Adjustments of output in S.14 in thd. €

			55	56	Total I
Resources	**Output (Database Roč 3)**		**49 945**	**426 302**	**476 247**
Extrapolation	Imputed rents	+	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	21	17	**38**
	Costs on sold goods	-	12 912	189 437	**202 349**
	In-house staff	+	-	-	-
	Mark-up for work-in-progress	+	1	1	**2**
	Subsidies on products	+	-	-	-
	Conceptual adjustments - total		**-12 932**	**-189 453**	**-202 385**
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	+	709	384	**1 093**
	N6 - Undervalued output	+	22 472	325 921	**348 393**
	N7 - Tips	+	1 152	14 775	**15 927**
	N7 – Income in kind	+	35	468	**503**
	Total Exhaustiveness		**24 368**	**341 548**	**365 916**

Total	**Output - total**		**61 381**	**578 397**	**639 778**

Intermediate consumption

3.342 Intermediate consumption in section I is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices

Table 3.158 Intermediate consumption by sectors in thd. €

	55	56	Total I
S.11	253 371	615 803	**869 174**
S.13	6 621	3 642	**10 263**
S.14	15 592	90 670	**106 262**
Total (I)	**275 584**	**710 115**	**985 699**

3.343 The intermediate consumption of the **sector of non-financial corporations** represented 52.8 % of output of S.11 in branches 55 and 56. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.159 and 3.160.

Table 3.159 Calculation of intermediate consumption in S.11 in thd. €

		55	56	Total I
Consumption of purchased material and energy		131 307	404 809	**536 116**
Services purchased	+	150 950	249 128	**400 078**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-
Shortages and losses on inventories	+	373	692	**1 065**
Other costs included in intermediate consumption	+	624	230	**854**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**283 254**	**654 859**	**938 113**

Table 3.160 Adjustments of intermediate consumption in S.11 in thd. €

			55	56	Total I
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**283 254**	**654 859**	**938 113**
Conceptual adjustments	Holding gains/losses on inventories	+	288	443	**731**
	Allocation of fees for insurance services	+	390	560	**950**
	Allocation of FISIM	+	994	1 429	**2 423**
	Fixed assets included in intermediate consumption	-	14 488	2 786	**17 274**
	Research and development	-	-	-	-
	Output of housing services	+	-	-	-
	Reclassification of reporting units	-	-	44	**44**
	Conceptual adjustments - total		**-12 816**	**-398**	**-13 214**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	17 067	38 658	**55 725**
	Total Exhaustiveness		**-17 067**	**-38 658**	**-55 725**
Total	**Intermediate consumption - total**		**253 371**	**615 803**	**869 174**

3.344 The amount of intermediate consumption of **sector of general government** represented 36.3 % 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 3.161.

Table 3.161 Calculation of intermediate consumption in S.13 in thd. €

			55	56	Total I
Administrative sources	Fin 1-12	+	6 621	3 598	**10 219**
Conceptual adjustments	Reclassification of units	+	-	44	**44**
Total		**=**	**6 621**	**3 642**	**10 263**

3.345 The amount of intermediate consumption in the **sector of households** represented 16.6 % of output of S.14 in section I. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.162 and 3.163.

Table 3.162 Calculation of intermediate consumption in S.14 in thd. €

		55	56	Total I
Consumption of material and energy (Database Roč 3)		9 258	67 414	**76 672**
Consumption of services (Database Roč 3)	+	12 696	65 524	**78 220**
NSNO	+	92	596	**688**
Intermediate consumption	=	**22 046**	**133 534**	**155 580**

Table 3.163 Adjustments of intermediate consumption in S.14 in thd. €

			55	56	Total I
Resources	**Intermediate consumption**		**22 046**	**133 534**	**155 580**
Extrapolation	Imputed rents	+	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	17	213	**230**
	Allocation of FISIM	+	232	1 496	**1 728**
	Allocation of fees for insurance services	+	106	681	**787**
	Fixed assets included in intermediate consumption	-	639	1 298	**1 937**
	Capitalization of R&D	-	-	-	-
	Conceptual adjustments - total		**-284**	**1 092**	**808**
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	+	401	176	**577**
	N6 – Overvalued intermediate consumption	-	6 571	44 132	**50 703**
	Total Exhaustiveness		**-6 170**	**-43 956**	**-50 126**
Total	**Intermediate consumption - total**		**15 592**	**90 670**	**106 262**

3.346 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.

3.347 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.

3.348 Imports and exports of hotel and restaurant services are part of imports and exports of balance of payments and national accounts services.

3.16 Information and communication (NACE Rev. 2 Section J)

3.349 Section J consists of branches 58 Publishing activities, 59 Motion Picture, video and television programe 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 3.164 Gross value added by branches **in thd. €**

Category J	Output	Intermediate consumption	Value added	% of the value added
58	430 640	202 270	228 370	0.3
59	404 206	205 993	198 213	0.2
60	265 453	166 389	99 064	0.1
61	2 057 718	912 452	1 145 266	1.4
62	3 393 165	1 602 008	1 791 157	2.2
63	913 514	393 143	520 371	0.6
Total (J)	**7 464 696**	**3 482 255**	**3 982 441**	**5.0**

3.350 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 3.165 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category J
P.1	6 789 780	233 962	440 954	**7 464 696**
P.2	3 333 915	124 540	23 800	**3 482 255**
B.1g	3 455 865	109 422	417 154	**3 982 441**

3.351 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

3.352 The output of section J is the sum of outputs for branches 58, 59, 60, 61, 62 and 63 in particular sectors. It is expressed in basic prices.

Table 3.166 Sectoral breakdown of output in thd. €

	58	59	60	61	62	63	Total J
S.11	340 297	364 496	140 466	2 056 501	3 203 174	684 846	**6 789 780**
S.13	1 766	2 335	124 344	-	1 392	104 125	**233 962**
S.14	88 577	37 375	643	1 217	188 599	124 543	**440 954**
Total (J)	**430 640**	**404 206**	**265 453**	**2 057 718**	**3 393 165**	**913 514**	**7 464 696**

3.353 In the **sector of non-financial corporations**, the output in section J represented 4.2 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the CPA 61.20.1 Mobile telecommunications services and private network services for wireless telecommunications systems. The high amounts are recorded also under CPA 61.10.3 Data transmission services over wired telecommunications networks and CPA 62.09 Other information technology and computer services. The calculation of output in S.11 and its adjustments are to be found in tables 3.167 and 3.168.

Table 3.167 Calculation of output in S.11 in thd. €

		58	59	60	61	62	63	Total J
Revenues from sales of own goods and services		302 440	266 909	136 063	2 008 600	2 876 070	629 949	**6 220 031**
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	3 594	-	**3 594**
Revenues from goods in WT	+	42 675	7 655	-	12 577	295 145	14 776	**372 828**
Revenues from goods in RT	+	13 010	4 300	-	229 628	115 091	45 669	**407 698**
Changes in stock of work-in-progress	+	2 892	1 042	-	1 076	5 740	15	**10 765**
Output (Roč 1-01+Roč 2-01)	=	**361 017**	**279 906**	**136 063**	**2 251 881**	**3 295 640**	**690 409**	**7 014 916**

Table 3.168 Adjustmnets of output in S.11 in thd. €

			58	59	60	61	62	63	Total J
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**361 017**	**279 906**	**136 063**	**2 251 881**	**3 295 640**	**690 409**	**7 014 916**
Extrapolation	**Own-account production**	+	**175**	-	-	**31 411**	**18 803**	**1 541**	**51 930**
Conceptual adjustments	Holding gains/losses on inventories	-	408	11	2	1 463	1 185	32	**3 101**
	Revenues from operational leasing	+	-	-	-	-	99	825	**924**
	Goods sent abroad for processing	+	-	-	-	-	-	-	-
	Subsidies on products	+	57	-	-	-	251	20	**328**
	Costs on sold goods	-	40 284	9 616	-	266 864	335 506	51 102	**703 372**
	Output of housing services	+	-	-	-	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	372	-	-	-	-	**372**

	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	-	-	-
	Mark-up for own-account production	+	14	-	-	2 432	1 456	119	**4 021**
	Mark-up for work-in-progress	+	10	5	-	-	123	49	**187**
	Capitalization of R&D	+	41	324	-	47	19 473	288	**20 173**
	Software capitalization	+	-	-	-	18 684	35 702	2 926	**57 312**
	Capitalization of originals	+	-	79 245	-	-	-	-	**79 245**
	Conceptual adjustments total		**-40 570**	**69 575**	**-2**	**-247 164**	**-279 587**	**-46 907**	**-544 655**
Exhaustiveness	N6 - Undervalued output	+	19 656	14 996	4 405	18 772	165 036	39 446	**262 311**
	N7 - Standing timber	+	-	-	-	-	-	-	-
	N7 - Tips	+	-	-	-	-	-	-	-
	N7 - Income in kind	+	19	19	-	1 601	3 282	357	**5 278**
	Total exhaustiveness		**19 675**	**15 015**	**4 405**	**20 373**	**168 318**	**39 803**	**267 589**
Total	**Output - total**		**340 297**	**364 496**	**140 466**	**2 056 501**	**3 203 174**	**684 846**	**6 789 780**
	of which: market		340 057	284 922	140 466	2 003 927	3 127 617	679 923	6 576 912
	own-account production		240	79 574	-	52 574	75 557	4 923	212 868

3.354 In the **sector of general government**, the output of section J represented 1.4 % 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 3.169.

Table 3.169 Calculation of output in S.13

in thd. €

				58	59	60	62	63	Total
Administrative sources			+	702	-	29 239	836	9 292	**40 069**
	D11PAY	Balance sheet - liabilities	+	-	-	163	-	6	**169**
	D12PAY	Fin 1-12	+	215	-	8 765	323	3 256	**12 559**
	D12PAY	Balance sheet - liabilities	+	-	-	112	-	3	**115**
	D29PAY	Fin 1-12	+	50	-	712	5	827	**1 594**
	P2	Fin 1-12	+	790	-	71 254	142	50 954	**123 140**
	P2	Balance sheet - receivables	+	-	-	-	-	-	**-**
	P2	Balance sheet - liabilities	+	-	-	885	-	-5	**880**
CFC(PIM)	P51C1	Calculation of P51C1	+	9	-	13 211	86	39 791	**53 097**
Conceptual adjustments	D11PAY	Reclassification of units	+	-	439	-	-	-	**439**
	D12PAY	Reclassification of units	+	-	33	-	-	-	**33**
	D29PAY	Reclassification of units	+	-	1	-	-	-	**1**
	P2	Reclassification of units	+	-	516	-	-	-	**516**
	P2	Allocation of FISIM	+	-	-	3	-	1	**4**
	P51C1	Reclassification of units	+	-	1 346	-	-	-	**1 346**
Total			**=**	**1 766**	**2 335**	**124 344**	**1 392**	**104 125**	**233 962**

3.355 In the **sector of households**, the output of section J 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 3.170, 3.171.

Table 3.170 Calculation of output in S.14

in thd. €

		58	59	60	61	62	63	Total J
Revenues from sales of own goods and services		34 135	16 740	-	566	68 063	48 053	**167 557**
Revenues from goods in WT	+	11 496	11	-	123	17 905	3 082	**32 617**
Revenues from goods in RT	+	1 780	1 826	-	91	20 327	14 444	**38 468**
Changes in stock of work-in-progress	+	-152	63	-	0	324	-9	**226**

Output (Database Roč 3)	=	**47 259**	**18 640**	-	**780**	**106 619**	**65 570**	**238 868**

Table 3.171 Adjustments of output in S.14 in thd. €

			58	59	60	61	62	63	Total J
Resources	**Output (Database Roč 3)**		**47 259**	**18 640**	-	**780**	**106 619**	**65 570**	**238 868**
Extrapolation	Imputed rents	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	43	1	-	-	1	1	**46**
	Costs on sold goods	-	10 879	1 687	-	140	31 169	12 006	**55 881**
	In-house staff	+	-	-	-	-	-	-	-
	Mark-up for work-in-progress	+	-	-	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-	-	-
	Conceptual adjustments - total		**-10 922**	**-1 688**	-	**-140**	**-31 170**	**-12 007**	**-55 927**
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	+	693	2 027	643	107	5 393	816	**9 679**
	N6 - Undervalued output	+	51 467	18 373	-	470	107 673	70 112	**248 095**
	N7 - Tips	+	-	-	-	-	-	-	-
	N7 – Income in kind	+	80	23	-	-	84	52	**239**
	Total Exhaustiveness		**52 240**	**20 423**	**643**	**577**	**113 150**	**70 980**	**258 013**
Total	**Output - total**		**88 577**	**37 375**	**643**	**1 217**	**188 599**	**124 543**	**440 954**

Intermediate consumption

3.356 Intermediate consumption in section J is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices

Table 3.172 Intermediate consumption by sectors in thd. €

	58	59	60	61	62	63	Total J
S.11	196 430	204 014	93 826	912 217	1 594 864	332 564	**3 333 915**
S.13	790	516	72 142	-	142	50 950	**124 540**
S.14	5 050	1 463	421	235	7 002	9 629	**23 800**
Total (J)	**202 270**	**205 993**	**166 389**	**912 452**	**1 602 008**	**393 143**	**3 482 255**

3.357 The intermediate consumption of the **sector of non-financial corporations** represented 49.1 % of output of S.11 in section J. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 3.173 and 3.174.

Table 3.173 Calculation of intermediate consumption in S.11 in thd. €

		58	59	60	61	62	63	Total J
Consumption of purchased material and energy		38 960	13 900	2 102	74 175	168 745	25 067	**322 949**
Services purchased	+	164 226	198 987	93 522	847 658	1 506 594	315 808	**3 126 795**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	3 594	-	**3 594**

Shortages and losses on inventories	+	853	34	-	240	107	18	**1 252**
Other costs included in intermediate consumption	+	385	57	7	101	2 875	666	**4 091**
Operator payments for participating in lotteries and prize games	+	-	19	-	-	-	-	**19**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**204 424**	**212 997**	**95 631**	**922 174**	**1 681 915**	**341 559**	**3 458 700**

Table 3.174 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)**		**204 424**	**212 997**	**95 631**	**922 174**	**1 681 915**	**341 559**	**3 458 700**
Conceptual adjustments	Holding gains/losses on inventories	+	343	56	30	864	3 758	6 637	**11 688**
	Allocation of fees for insurance services	+	251	275	195	1 935	2 660	366	**5 682**
	Allocation of FISIM	+	640	702	498	4 933	6 783	934	**14 490**
	Fixed assets included in intermediate consumption	-	960	1 229	96	9 053	9 575	1 135	**22 048**
	Research and development	-	67	534	-	78	32 107	475	**33 261**
	Output of housing services	+	-	-	-	-	-	-	-
	Reclassification of reporting units	-	-	516	-	-	-	-	**516**
	Conceptual adjustments - total		**207**	**-1 246**	**627**	**-1 399**	**-28 481**	**6 327**	**-23 965**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	8 201	7 737	2 432	8 558	58 570	15 322	**100 820**
	Total Exhaustiveness		**-8 201**	**-7 737**	**-2 432**	**-8 558**	**-58 570**	**-15 322**	**-100 820**
Total	**Intermediate consumption - total**		**196 430**	**204 014**	**93 826**	**912 217**	**1 594 864**	**332 564**	**3 333 915**

3.358 The amount of intermediate consumption of the **sector of general government** represented 53.2 % 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 3.175.

Table 3.175 Calculation of intermediate consumption in S.13 in thd. €

			58	59	60	62	63	Total J
Administrative sources	Fin 1-12	+	790	-	71 254	142	50 954	**123 140**
	Balance sheet - receivables	+	-	-	-	-	-	**-**
	Balance sheet - liabilities	+	-	-	885	-	-5	**880**
Conceptual adjustments	Reclassification of units	+	-	516	-	-	-	**516**
	Allocation of FISIM	+	-	-	3	-	1	**4**
Total		=	**790**	**516**	**72 142**	**142**	**50 950**	**124 540**

3.359 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 3.176 and 3.177.

Table 3.176 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)		5 911	1 877	-	215	5 113	4 324	**17 440**
Consumption of services (Database Roč 3)	+	12 542	4 935	-	207	20 928	15 542	**54 154**
NSNO	+	70	30	-	1	112	83	**296**
Intermediate consumption	=	**18 523**	**6 842**	-	**423**	**26 153**	**19 949**	**71 890**

Table 3.177 Adjustments of intermediate consumption in S.14 in thd. €

			58	59	60	61	62	63	Total J
Resources	**Intermediate consumption**		**18 523**	**6 842**	-	**423**	**26 153**	**19 949**	**71 890**
Extrapolation	Imputed rents	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	26	6	-	-	9	10	**51**
	Allocation of FISIM	+	176	75	-	3	281	208	**743**
	Allocation of fees for insurance services	+	80	34	-	2	128	95	**339**
	Fixed assets included in intermediate consumption	-	766	66	-	68	5 397	227	**6 524**
	Capitalization of R&D	-	-	-	-	-	81	-	**81**
	Conceptual adjustments - total		**-484**	**49**	-	**-63**	**-5 060**	**86**	**-5 472**
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	+	404	1 268	421	59	2 859	482	**5 493**
	N6 – Overvalued intermediate consumption	-	13 393	6 696	-	184	16 950	10 888	**48 111**
	Total Exhaustiveness		**-12 989**	**-5 428**	**421**	**-125**	**-14 091**	**-10 406**	**-42 618**
Total	**Intermediate consumption - total**		**5 050**	**1 463**	**421**	**235**	**7 002**	**9 629**	**23 800**

3.360 This section modifies software production based on the software recommendation (GNIG / 026A). More information are given in Chapters 3.2 and 5.10.

Mini-One-Stop-Shop (MOSS)

3.361 The MOSS system designed to offset VAT paid to a supplier to another Member State is recorded so that only those tax revenues that are related to consumption realized in the Slovak Republic are included in the tax revenues of the Slovak Republic.

3.362 The result of adjustments in national accounts is (in the case of the Slovak Republic) an increase in the collected value added tax. In the Slovak Republic, services purchased over the Internet are consumed more than they are provided to other countries. Abroad "sends" the collected VAT to the revenues of the Slovak Republic and at the same time the Financial Administration of Slovak Republic 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. The value of the adjustment of VAT collected from the MOSS system in 2018 amounted to 2 677 thous. €.

Table 3.178 VAT registration for MOSS in thd. **€**

ESA 2010	2018
fee paid abroad for a tax collection service that applies to consumption in the Slovak Republic	
D.211 rec	3 101
D.74 pay	3 101
fee collected from abroad for tax collection service provided by Slovak units but consumed abroad	
D.211 rec	-424
D.74 rec	424
S.2	
D.211 rec	3 101

D.74 pay	424
P.62	-424
P.72	-3 101

3.363 Another adjustment is the adjustment of imports of services, as these services are not captured by the Balance of Payments. At the same time, the HFCE will be adjusted, as these are services provided to households. We do not currently have these services captured in HFCE. Exports of services are not adjusted as these services are captured.

Table 3.179 Import adjustments and HFCE in thd. **€**

ESA 2010	2018
P.72	108 442
P.31	108 442

3.17 Financial and insurance activities (NACE Rev. 2 Section K)

3.364 Section K consists of branches 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 3.180 Gross value added by branches in thd. €

	Output	Intermediate consumption	Value added	% of the value added
64	2 829 416	1 025 432	1 803 984	2.3
65	1 195 489	931 012	264 477	0.3
66	527 213	377 029	150 184	0.2
Total (K)	**4 552 118**	**2 333 473**	**2 218 645**	**2.8**

3.365 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 3.181 Gross value added by sectors in thd. €

	S.12	S.13	S.14	Category K
P.1	4 344 640	22873	184 605	**4 552 118**
P.2	2 220 685	11027	101 761	**2 333 473**
B.1g	2 123 955	11 846	82 844	**2 218 645**

3.366 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

3.367 The output of section K is the sum of outputs for branches 64, 65, 66 in particular subsectors.

Table 3.182 Sectoral breakdown of output in thd. €

	64	65	66	Total K
S.12	2 743 094	1 192 976	408 570	**4 344 640**
S.13	18 866	-	4 007	**22 873**
S.14	67 456	2 513	114 636	**184 605**
Total (N)	**2 829 416**	**1 195 489**	**527 213**	**4 552 118**

3.368 The output of the sector of financial corporations is calculated as a sum of outputs of particular branches for all institutional sub-sectors of S.12. The calculation of output in S.12 is presented in Table 3.183.

Table 3.183 Output in S.12 in thd. €

	64	65	66	Total K
S.121	72 412	-	-	**72 412**
S.122	2 360 112	-	-	**2 360 112**
S.123	2	-	-	**2**
S.124	-8 908	-	-	**-8 908**
S.125	254 842	-	-	**254 842**
S.126 Banking	61 705	-	112 228	**173 933**
S.126 Insurance	-	66 408	296 342	**362 750**
S.127	2 929	-	-	**2 929**
S.128	-	1 126 568	-	**1 126 568**
S.129	-	-	-	-
Total for S.12	**2 743 094**	**1 192 976**	**408 570**	**4 344 640**

3.369 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

3.370 The output of sub-sector S.121 represented in 2018 a 1.62 % share in the total output of S.12.

Table 3.184 Calculation and adjustments of output in subsector S.121 in thd. €

			64
Resources	General operating costs of the NBS (VZaS NBS)	+	71 860
Conceptual adjustments	Own-account software	+	403
Exhaustiveness	N7 Income in kind	+	149
	Output S.121	**=**	**72 412**

3.371 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 - In-house software 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 3.185 Allocation of non-market output of the NBS in thd. €

	S.122	S.125	Total
Value added of subsectors	1 650 461	144 777	1 795 238
The share of value added in %	*91.94*	*8.06*	100
Allocation of non-market output of the NBS	64 042	5 618	69 660

Calculation of output in S.122

3.372 The subsector S.122 is formed by all commercial banks and affiliates of the foreign banks in the territory of Slovakia. In 2018, the output of S.122 represented 52.95 % of the total output of S.12.

Table 3.186 Calculation and adjustment of output in subector S.122 in thd. €

			64
Resources	Fees and commissions received (Bil 2-12)	+	754 032
	Trading in financial assets and liabilities on behalf of clients (Bil 2-12)	+	27 768
Conceptual adjustments	FISIM	+	1 572 516
	Own-account software	+	4 230
Exhaustiveness	N7 Income in kind	+	1 566
	Output S.122	**=**	**2 360 112**

3.373 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. The calculation includes:

- the gain or loss on derecognition of financial assets and liabilities not measured at fair value through profit or loss net of revaluation,
- profit or loss from financial assets and liabilities held for trading net of revaluation,
- profit or loss from non-trading financial assets at fair value through profit or loss through profit or loss adjusted for revaluation,
- gain or loss on financial assets and liabilities measured at fair value through profit or loss adjusted for revaluation,
- profit or loss from exchange rate differences,
- profit or loss from hedge accounting.

3.374 The value is adjusted for own trading in assets and liabilities and only the value of their trading on behalf of clients is included in the calculation of output. The calculation of the total output of subsector S.122 also includes conceptual adjustments (Own-account software) and exhaustiveness N7 - Income in kind.

3.375 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

3.376 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.

3.377 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).

3.378 FISIM is alloacted 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 is influenced by the part of FISIM allocated into final consumption, export and import.

3.379 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, 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.

3.380 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.

$$\boldsymbol{FISIM = FISIM(L) + FISIM(D)}$$

$$FISIM(L) = Ri(L) – L*Ri$$

$$FISIM(D) = D*Ri – Ri(D),$$

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

3.381 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.

3.382 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.

3.383 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).

3.384 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 3.187 The description of FISIM calculation on loans for sub-sector S.122 in thd. €

	Calculation of FISIM on loans			
IRR = 0.737521678	Average stocks of loans	Interest from loans	Interest calculated using the IRR	FISIM on loans
S.11	18 166 651	487 090	133 983	353 107
S.124 + S.126	137 288	2 608	1 013	1 595
S.128	860	255	6	249
S.13	914 051	13 230	6 741	6 489
S.15	774 705	18 004	5 714	12 290
S.14 (self-employers)	415 727	22 388	3 066	19 322
S.14 (final consumers)	33 976 340	1 110 547	250 583	859 964
S.1	54 385 622	1 654 122	401 106	1 253 016

Table 3.188 The description of FISIM calculation on deposits for sub-sector S.122 in thd. €

	Calculation of FISIM on deposits			
IRR = 0.737521678	Average stocks on deposits	Interest from deposits	Interest calculated using the IRR	FISIM on deposits
S.11	12 669 477	10 940	93 440	82 500

S.124 + S.126	1 874 475	578	13 825	13 247
S.128	1 431 154	3 473	10 555	7 082
S.13	2 484 502	-270	18 324	18 594
S.15	1 233 496	1 548	9 097	7 549
S.14 (self-employers)	895 474	250	6 604	6 354
S.14 (final consumers)	33 999 829	122 770	250 756	127 986
S.1	54 588 408	139 289	402 601	263 312

Table 3.189 The description of FISIM calculation on loans for sub-sector S.125 in thd. €

	Calculation of FISIM on loans			
IRR = 0.737521678	Average stocks of loans	Interest from loans	Interest calculated using the IRR	FISIM on loans
S.11	3 702 708	39 775	27 308	12 467
S.124 + S.126	37 500	328	277	51
S.128	139	1	1	-
S.13	140 007	1 505	1 033	472
S.15	263	20	2	18
S.14 (self-employers)	131 364	4 543	969	3 574
S.14 (final consumers)	846 839	61 811	6 246	55 565
S.1	4 858 821	107 981	35 835	72 146

3.385 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.

$$\textit{Export FISIM} = \textit{Export FISIM (L)} + \textit{Export FISIM(D)}$$

$$\textit{Export FISIM(L)} = Re(L) - L^{*}Re$$

$$\textit{Export FISIM(D)} = D^{*}Re - Re(D),$$

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

3.386 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 3.190 Export/Import FISIM broken down by institutional sectors for S.122 in thd. €

	S.12
Export total	**56 188**
Export on loans	31 541
Export on deposits	24 647

	S.11	S.13	S.14	S.1
Import total	**66 023**	**44 262**	**3 021**	**113 306**
Import on loans	56 897	38 249	2 768	**97 914**
Import on deposits	9 126	6 013	253	**15 392**

Table 3.191 Export/Import FISIM broken down by institutional sectors for S.125 in thd. €

	S.12
Export total	**20 918**
Export on loans	20 918
Export on deposits	-

	S.11	S.13	S.14	S.1
Import total	**37 734**	**25 367**	**1 835**	**64 936**
Import on loans	37 734	25 367	1 835	**64 936**
Import on deposits	-	-	-	-

3.387 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.

3.388 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

3.389 For the purposes of own resources, the GNI calculation has been covering the total impact of the FISIM allocation

Table 3.192 Allocation of FISIM in the subsector S.122 on the use side in thd. €

	Uses						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	**56 188**						56 188
Import	**0**						
Output, FISIM in S.12	**0**						
Intermediate consumption	**638 663**	501 630	22 173	69 345	25 676	19 839	
Adjustment of interests related to allocation of FISIM	**-996 598**	-410 004	286 115	-44 738	-882 054	-12 290	66 373
Final household consumption	**990 971**				990 971		

Table 3.193 Allocation of FISIM in the subsector S.122 on the resource side in thd. €

	Resources						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	**0**						

Import	**113 306**						113 306
Output, FISIM in S.12	**1 572 516**		1 572 516				
Intermediate consumption	**0**						
Adjustment of interests related to allocation of FISIM	**-996 598**	91 626	-1 264 228	24 607	134 593	7 549	9 255
Final household consumption	**0**						

Table 3.194 Allocation of FISIM in the subsector S.125 on the use side in thd. €

	Uses						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**20 918**						20 918
Import	**0**						
Output, FISIM in S.12	**0**						
Intermediate consumption	**79 683**	50 201	51	25 839	3 574	18	
Adjustment of interests related to allocation of FISIM	**-93 065**	-50 201	-51	-25 839	-60 974	-18	44 018
Final household consumption	**57 400**				57 400		

Table 3.195 Allocation of FISIM in the sub-sector S.122 on the resource side in thd. €

	Resources						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**0**						
Import	**64 936**						64 936
Output, FISIM in S.12	**93 065**		93 065				
Intermediate consumption	**0**						
Adjustment of interests related to allocation of FISIM	**-93 065**	0	-93 065	0	0	0	0
Final household consumption	**0**						

Table 3.196 Allocation of FISIM in subsectors S.122 a S.125 total on the side of use in thd. €

	Uses						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**77 106**	0	0	0	0	0	77 106
Import	**0**	0	0	0	0	0	0
Output, FISIM in S.12	**0**	0	0	0	0	0	0
Intermediate consumption	**718 346**	551 831	22 224	95 184	29 250	19 857	0
Adjustment of interests related to allocation of FISIM	**-1 089 663**	-460 205	286 064	-70 577	-943 028	-12 308	110 391
Final household consumption	**1 048 371**	0	0	0	1 048 371	0	0

Table 3.197 Allocation of FISIM in subsectors S.122 a S.125 total on the side of resources

in thd. €

	Resources						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**0**	0	0	0	0	0	0
Import	**178 242**	0	0	0	0	0	178 242
Output, FISIM in S.12	**1 665 581**	0	1 665 581	0	0	0	0
Intermediate consumption	**0**	0	0	0	0	0	0
Adjustment of interests related to allocation of FISIM	**-1 089 663**	91 626	-1 357 293	24 607	134 593	7 549	9 255
Final household consumption	**0**	0	0	0	0	0	0

Table 3.198 FISIM for rented dwellings in thd. €

FISIM for rented dwellings	21 079

Table 3.199 Adjustment of the FISIM allocation for rented flats in P.2 and HFCE in thd. €

	Uses						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	77 106	0	0	0	0	0	77 106
Intermediate consumption	718 346	551 831	22 224	95 184	29 250	19 857	0
Intermediate consumption after adjustment	**739 425**	551 831	22 224	95 184	**50 329**	19 857	0
Adjustment of interests related to allocation of FISIM	-1 089 663	-460 205	286 064	-70 577	-943 028	-12 308	110 391
Final household consumption	1 048 371	0	0	0	1 048 371	0	0
Final household consumption after adjustment	**1 027 292**	0	0	0	**1 027 292**	0	0

3.390 The calculated value of FISIM for loans related to housing, which are intended for rent, enters the value of intermediate consumption of rent described in Chapter 3.18. Rented dwellings increase the value of FISIM allocated to intermediate consumption and the allocation of FISIM to HFCE decreases by this value.

3.391 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.

3.392 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.

3.393 Allocation of FISIM for the sector of households is separately calculated for entrepreneurs (allocation into intermediate consumption) and other population as final consumers (allocation into final consumption) on the side of loans as well as deposits.

3.394 Total value of FISIM services for the sector of households covers also payments for housing services. As it is not easy explicitly to exclude from questionnaires the information on stocks of rendered loans related to housing, the estimate of FISIM services for these loans is carried out by the means of the following loans:

- investment loans,
- 50% from the total amount of consumer loans,
- mortgages,
- construction saving loans,
- and other loans on housing.

3.395 The value of interest paid by households on housing loans is not available. For this reason, the interest rate on housing loans for the Slovak Republic taken over from the

Regulation 1072/2013 of ECB multiplied by the stock of housing loans is used to calculate gross interest rates (see paragraph 3.395).

3.396 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.

3.397 Imports and exports of FISIM services are not affected by ESM or IMF loans. Loans from international banks enter FISIM imports.

Table 3.200 Impact of FISIM allocation on GDP in the production approach in thd. €

A	Output (P.1)	1 780 622
B	Intermediate consumption (P.2)	739 425
	Value added (B.1g)	1 041 197
	Product taxes (D.21)	0
	Subsidies on products (D.31) (-)	0
C	GDP = A-B	1 041 197
D	GDP 2018	89 430 026
	Impact of FISIM allocation on GDP in % = C/D*100	1.2

Table 3.201 Impact of FISIM allocation on GDP in the expanditure approach in thd. €

A	Final consumption expanditure (P.3)	1 142 333
	FCE of households (P.3 for S.14)	1 027 292
	FCE of non-profit institutions (P.3 for S.15)	95 184
	FCE od general government (P.3 for S.13)	19 857
B	Gross capital formation (P.5g)	0
C	Balance of exports and imports (B.11)	-101 136
	Exports of goods and services (P.6)	77 106
	Imports of goods and services (P.7)	178 242
D	GDP = A+B+C	1 041 197
E	GDP 2018	89 430 026
	Impact of FISIM allocation on GDP in % = D/E*100	1.2

Table 3.202 Impact of FISIM allocation on GNI in thd. €

A	GDP	1 041 197
B	Interests received from abroad (D.41)	110 391
C	Interests paid abroad (D.41)	9 255
D	GNI = A+B-C	1 142 333
E	GNI 2018	88 207 686
	Impact of FISIM allocation on GNI in % = D/E*100	1.3

Calculation of output in S.123, S.124, S.125, S.126, S.127

3.398 Output in sub-sectors of investment funds of money market and other markets except the money market S.123 and S.124 represented -0.20 % 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 17.83 % of the total output of S.12.

Table 3.203 Calculation of output in subsector S.123 in thd. €

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	2
	Output S.123	**=**	**2**

Table 3.204 Calculation of output in subsector S.123 in thd. €

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	-8 908
	Output S.124	**=**	**-8 908**

Table 3.205 Calculation and adjustments of output in subsector S.123 in thd. €

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	152 230
	FISIM	+	93 065
Conceptual adjustments	Revenues from operational leasing	+	11 798
	Own-account software	+	903
	Reclassification of units	-	3 488
Exhustiveness	N7 Income in kind	+	334
	Output S.125	**=**	**254 842**

Table 3.206 Calculation and adjustments of output in subsector S.126 PEN in thd. €

			64	66	Total
Resources	Output of non-banking subjects (Pen 5-01)	+	61 180	111 510	**172 690**
Conceptual adjustments	Own-account software	+	383	602	**985**
	Reclassification of units	-	-	106	**106**
Exhustiveness	N7 Income in kind	+	142	222	**364**
	Output S.126 PEN	**=**	**61 705**	**112 228**	**173 933**

Table 3.207 Calculation and adjustments of output in subsector S.126 POI in thd. €

			65	66	Total
Resources	Fees received (Poi 5-01)		-	296 342	296 342
	Fees for services in DSS pension schemes - II.pillar	+	38 444	-	38 444
	Fees for services in DDS pension shcemes - III.pillar	+	27 964	-	27 964
	Output S.126 POI	+	-	-	362 750

Table 3.208 Calculation and adjustments of output in subsector S.127 in thd. €

			64
Resources	Output of non-banking subjects (Pen 5-01)	+	2 907
Conceptual adjustments	Own-account software	+	16
Exhustiveness	N7 Income in kind	+	6
	Output S.127	**=**	**2 929**

3.399 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, we use the coefficient from the profit and loss statement for banks Bil 2 -12 used to calculate this indicator in the output of subsector S.122.

3.400 In the case of subsector S.125, the calculation of output also includes revenues from operational leasing and also FISIM. Conceptual ajustments (in-house software and reclassified units) and exhaustiveness adjustments N7 – Income in kind are also entering the output.

3.401 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 Paragraph 3.421.

Calculation of output in S.128

3.402 The output of insurance corporations is calculated separately for life insurance, non-life insurance and reinsurance services. 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 market accounts. The calculation of the output of insurance corporations is shown in the tables below. The output of subsector S.128 represetnted 25.28% of the output of S.128 in 2018.

Table 3.209 Calculation and adjustments of output in subsector S.128 **in thd. €**

			65
Resources	Output of non-life Insurance		540 885
	Output of life insurance	+	584 438
Exhaustiveness	N7 Income in kind	+	1 245
	Output S.128	=	1 126 568

Table 3.210 Output of non-life insurance in thd. €

Actual premiums received	=	1 092 615
Premiums written gross	=	1 141 675
Change in the reserve for future premiums	-	18 205
Change in the reserve for insurance bonuses and reductions	-	1 459
Compulsary motor liability insurance charges	-	29 396
Supplementary insurance	+	23 674
Costs on insurance claims	-	576 495
Costs on insurance claims gross	=	558 696
Change in reserve for insurance claims	+	12 650
Change in the reserve for the settlement of outstanding risks	+	-
Liquidation administration costs	+	-11 560
Change in other actuarial reserves	+	-4
Adjustment of costs due to natural disasters	+	16 713
Reinsurance services	+	1 091
Output of non-life insurance	**=**	**540 885**

Table 3.211 Output of life insurance in thd. €

Actual premiums received	=	1 100 490
Premiums written gross	=	1 093 441
Change in the reserve for future premiums	-	-5 470
Change in the reserve for insurance bonuses and reductions	-	-1 579
Supplementary insurance	+	304 767
Costs on insurance claims	-	752 934
Costs on insurance claims gross	=	754 872
Change in reserve for insurance claims	+	4 302
Change in the reserve for the settlement of outstanding risks	+	-
Liquidation administration costs	+	-6 240
Change in other actuarial reserves	+	-
Increase of the reserve for life insurace	-	67 890
Reinsurance services	+	5
Output of life insurance	**=**	**584 438**

Table 3.212 Output of reinsurance in thd. €

		Non-life insurance	Life insurance	Total
Actual premiums received by reinsurer	=	208 837	7 036	215 873
Share of reinsurer in the premiums written gross	=	277 007	46 866	323 873
Commission received from reinsurer	-	69 603	39 775	109 378
Share of reinsurer in the change in the reserve for future insurance claims	-	-1 938	-39	-1 977
Share of reinsurer in the change of reserve on the premium bonuses and maluses gross	-	505	94	599
Costs on insurance claims of reinsurer	-	132 288	7 180	139 468
Share of reinsurer in costs on insurance claims gross	=	137 103	6 235	143 338
Adjustment of costs due to natural disasters		3 835	-	-
Share of reinsurer in the change of reserve on the insurance claims	+	-8 650	945	-7 705
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 revenues from actuarial reserves	+	11 426	511	11 937
Share of reinsurer in the increase of the life-insurance reserve	-	-	-1	-1
Payments for reinsurance services in total	**=**	**87 975**	**368**	**88 343**

Table 3.213 Output of reinsurance in thd. €

		Non-life insurance	Life insurance	Total
A	Share of domestic reinsurers from Poi 5-01 (in %)			1,24
B	Total reinsurance fees	87 975	368	88 343
C	Output of domestic reinsurers (C=A/100*B)	1 091	5	1 096
D	Output of foreign reinsurers (D=B-C)	86 884	363	87 247

Table 3.214 Share of reinsurers in technical reserves in thd. €

		Non-life insurance	Life insurance
A	Technical reserves in total (as of 31 December 2018)	1 037 956	4 063 218
B	Share of reinsurers in technical reserves	298 475	7 466
C	Calculated B/A ratio in %	**28,76**	**0,18**

3.403 **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).

3.404 **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.

3.405 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.

3.406 **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.

3.407 When estimating the claims (adjusted claims), a method, based on the expectation by model resulting from the previous scheme of claims paid by the corporation, is used. Information on volumes related to natural disasters are available within the annual statistical

survey Poi 5-01, that is, the reporting units provide direct information on the volume of these insurance claims.

3.408 **Costs related to the administration and management** of the settlement of insurance events are excluded from the total adjusted claims for life an non-life insurance.

3.409 If the reinsurance services are concerned, based on the available information from the annual statistical survey we can say that approximately 99 % 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 1% 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.

3.410 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 complementary premiums. Due to lack of data sources for adjusted insurance claims for reinsurance the adjusted claims for reinsurance services are calculated using by ratio adjusted claims in direct insurance to origin claims in direct insurance. And this ratio is applied to origin claims in reinsurance.

3.411 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. 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.

3.412 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 3.215 Allocation of non-life insurance services – use in thd. €

Non-life insurance services	Uses						
	S.1+S.2	**S.11**	**S.12**	**S.13**	**S.14**	**S.15**	**S.2**
Export	**54 481**						54 481
Import	**0**						
Output - Non-life insurance and reinsurance fees in S.12	**0**						
Intermediate consumption	**273 353**	216 431	22 540	17 318	16 426	638	
Household final consumption expanditure	**360 943**				360 943		

Table 3.216 Allocation of non-life insurance services – resource in thd. €

Non-life insurance services	Resources						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	**0**						
Import	**118 496**						118 496
Output - Non-life insurance and reinsurance fees in S.12	**540 885**		540 885				
Intermediate consumption	**0**						
Taxes on products other than VAT and import taxes (D.214)	**29 396**			29 396			
Household final consumption expanditure	**0**						

Table 3.217 Allocation of life insurance services – use in thd. €

Non-life insurance services	Uses						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	**19**						19
Import	**0**						
Output - Life insurance and reinsurance fees in S.12	**0**						
Household final consumption expanditure	**585 186**				585 186		

Table 3.218 Allocation of life insurance services – resource in thd. €

Non-life insurance services	Resources						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	**0**						
Import	**767**						767
Output - Life insurance and reinsurance fees in S.12	**584 438**		584 438				
Household final consumption expanditure	**0**						

3.413 Output of non-life insurance is allocated into the intermediate consumption of sectors and into final consumption of households proportionally according to the structure of premiums received from sectors. This structure is obtained directly from insurance companies by the means of the annual statistical survey Poi 5-01.

3.414 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 rent. 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 3.219 Premiums for rented flats in thd. €

Premiums for rented flats	=	4 851

Table 3.220 Allocation of insurance services for non-life insurance - adjustment for insurance premiums for rented flats in P.2 and HFCE

in thd. €

Non-life insurance services	Uses						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Intermediate consumption	273 353	216 431	22 540	17 318	16 426	638	
Intermediate consumption after adjustment	**278 204**	216 431	22 540	17 318	**21 277**	638	
Household final consumption expenditure	360 943				360 943		
Household final consumption expenditure after adjustment	**356 092**				**356 092**		

3.415 The total value of life insurance output is allocated to household final expenditure. Output from non-insurance activities of insurance companies and output for own final use is not estimated.

3.416 The impact of insurance allocation on GDP and GNI is shown in the tables below.

Table 3.221 Impact of insurance services on GDP in the production approach in thd. €

	Production approach	
A	Output (P.1)	1 143 279
B	Intermediate consumption (P.2)	278 204
	Value added (B.1g)	865 075
	Taxes on products (D.21)	29 396
	Subsidies on products (D.31) (-)	0
C	Net taxes on products (D.21-D.31)	29 396
D	***GDP = A-B+C***	**894 471**
E	***GDP 2018***	89 430 026
	Impact of insurance services allocation on GDP in % = D/E*100	**1.00**

Table 3.222 Impact of insurance services on GDP in the expenditure approach in thd. €

	Expanditure approach	
A	Final consumption (P.3)	959 234
	HFCE (P.3 for S.14)	941 278
	FCE of non-profit institutions neziskových inštitúcií (P.3 for S.15)	638
	FCE of general government (P.3 for S.13)	17 318
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)	959 234
C	Balance of exports and imports (B.11)	-64 763
	Exports of goods and services (P.6)	54 500
	Import of goods and services (P.7)	119 263
D	***GDP = A+B+C***	**894 471**
E	***GDP 2018***	89 430 026
	Impact of insurance services allocation on GDP in % = D/E*100	**1.00**

Table 3.223 Impact of insurance services on GNI in thd. €

A	GDP	**894 471**
B	Investment income belonging to policyholders received from abroad (D.441)	19 470
C	Investment pensions belonging to policyholders paid abroad (D.441)	2 729

	GNI = A+B-C	**911 212**
E	***GNI 2018***	88 207 686
	Impact of insurance services allocation on GDP in % = D/E*100	**1.03**

Calculation of output in S.129

3.417 Under the conditions of the SR, the units classfied in the sub-setor S.129 belong into the private part of pension funds. In question are pension funds managed by the pension funds management companies (DSS - II. pilar) and complementary pension funds managed by the complementary pension funds management companies (DDS - III. pillar).

3.418 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.

3.419 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

3.420 The amount of these payments constitutes the output of pension funds management companies, which is recorded in the NA in subsector S.126 POI under SK NACE 65 and is taken over from administrative sources - audited financial statements for pension schemes. As pension funds are not legally separate units but are managed by pension fund companies, their output is zero, ie the output of subsector S.129 is also zero.

3.421 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 (item Insurance and pension services), within which the total volume of imported services is recorded. Further information on the import and export of pension scheme services is also in Chapter 8.4.4.2.

Table 3.224 Allocation of fees for services in pension schemes (DSS – II. pillar) in thd. €

Services for pension schemes DSS – II.pillar	Uses				Resources			
	S.1+S.2	S.12	S.14	S.2	**S.1+S.2**	S.12	S.14	S.2
Ouput – Fees for services in pension schemes in S.12	**0**				**38 444**	38 444		
Household final consumption expenditure	**38 444**		38 444		**0**			

Table 3.225 Allocation of fees for services in pension schemes (DDS- III. Pillar) in thd. €

Services for pension schemes DDS – III.pillar	Uses				Resources			
	S.1+S.2	S.12	S.14	S.2	**S.1+S.2**	S.12	S.14	S.2
Import	**0**				**175**			175
Ouput – Fees for services in pension schemes in S.12	**0**				**27 964**	27 964		
Household final consumption expenditure	**28 139**		28 139		**0**			

3.422 In the **sector of general government**, the output in section K represented 0.1% 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 3.226.

Table 3.226 Calculation of output in S.13 in thd. €

				64	**66**	**Total K**
Administrative sources	D11PAY	Fin 1-12	+	5 858	-201	**5 657**
	D11PAY	Balance sheet - liabilities	+	6	1	**7**
	D12PAY	Fin 1-12	+	2 471	2	**2 473**
	D29PAY	Fin 1-12	+	36	51	**87**
	P2	Fin 1-12	+	-1 362	-51	**-1 413**
	P2	Balance sheet - receivables	+	-99	1	**-98**
	P2	Balance sheet - liabilities	+	-170	-99	**-269**
CFC(PIM)	P51C1	Calculation of P51C1	+	803	230	**1 033**
Conceptual adjustments	D11PAY	Reclassification of units	+	38	1 635	**1 673**
	D12PAY	Reclassification of units	+	12	560	**572**
	P2	Reclassification of units	+	4 094	1 517	**5 611**
	P2	Allocation of FISIM	+	7 179	17	**7 196**
	P51C1	Reclassification of units	+	-	344	**344**
Total			**=**	**18 866**	**4 007**	**22 873**

3.423 In the **sector of households**, the output of section K represented 0.8 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.227, 3.228.

Table 3.227 Calculation of output S.14 in thd. €

		64	**65**	**66**	**Total K**
Revenues from sales of own goods and services		56 979	47	88 895	**145 921**
Revenues from goods in WT	+	14 331	8	33 509	**47 848**
Revenues from goods in RT	+	11 053	6	25 844	**36 903**
Changes in stock of work-in-progress	+	-24	-	18	**-6**
Output (Database Roč 3)	=	**82 339**	**61**	**148 266**	**230 666**

Table 3.228 Adjustment of output in S.14 in thd. €

			64	**65**	**66**	**Total K**
Resources	**Output (Database Roč 3)**		**82 339**	**61**	**148 266**	**230 666**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	1	**1**
	Costs on sold goods	-	18 570	33	58 129	**76 732**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress	+	-	-	-	-
	Subsidies on products	+	-	-	-	-

	Conceptual adjustments - total		**-18 570**	**-33**	**-58 130**	**-76 733**
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	+	3 687	2 485	24 500	**30 672**
	N6 - Undervalued output	+	-	-	-	-
	N7 - Tips	+	-	-	-	-
	N7 – Income in kind	+	-	-	-	-
	Total Exhaustiveness		**3 687**	**2 485**	**24 500**	**30 672**
Total	**Output - total**		**67 456**	**2 513**	**114 636**	**184 605**

Intermediate consumption

3.424 Intermediate consumption in section K is the sum of intermediate consumptions in the 64, 65 and 66 branches by particular sectors. It is expressed in purchaser´s prices.

Table 3.229 Intermediate consumption by sectors in thd. €

	64	65	66	Total K
S.12	968 537	929 489	322 659	**2 220 685**
S.13	9 642	-	1 385	**11 027**
S.14	47 253	1 523	52 985	**101 761**
Total (N)	**1 025 432**	**931 012**	**377 029**	**2 333 473**

3.425 The intermediate consumption of **the sector of financial corporations** represented 51.11 % 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 3.230 Intermediate consumption in S.12 in thd. €

	64	65	66	Total S.12
S.121	17 279			**17 279**
S.122	750 071			**750 071**
S.123	180			**180**
S.124	73 936			**73 936**
S.125	122 404			**122 404**
S.126 Banking	1 332		108 902	**110 234**
S.126 Insurance		33 219	213 757	**246 976**
S.127	3 335			**3 335**
S.128		832 667		**832 667**
S.129		63 603		**63 603**
Total S.12	**968 537**	**929 489**	**322 659**	**2 220 685**

Table 3.231 Calculation and adjustments of intermediate consumption in subsector S.121

in thd. €

			64
Resources (VZaS NBS)	Purchased services		15 913
	Fees and commissions paid	+	1 111

Conceptual adjustments	Holding gains/losses on inventories	+	6
	Payments for non-life insurance services	+	330
	Fixed assets included in intermediate consumption	-	81
	Intermediate consumption S.121	**=**	**17 279**

Table 3.232 Calculation and adjustments of intermediate consumption in subsector S.122

in thd. €

			64
Resources	Fees and commissions paid (Bil 2-12)	+	156 155
	Other administrative costs (Bil 2-12)	+	519 932
	Non-market output of NBS allocated to intermediate consumption (VZaS NBS)	+	64 042
Conceptual adjustments	Holding gains/losses on inventories	+	56
	Payments for non-life insurance services	+	13 102
	Fixed assets included in intermediate consumption	-	3 216
	Intermediate consumption S.122	**=**	**750 071**

Table 3.233 Calculation of intermediate consumption in subsector S.123

in thd. €

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	172
Conceptual adjustments	Allocated FISIM	+	9
	Fixed assets included in intermediate consumption	-	1
	Intermediate consumption S.123	**=**	**180**

Table 3.234 Calculation of intermediate consumption in subsector S.124

in thd. €

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	70 686
Conceptual adjustments	Allocated FISIM	+	3 586
	Fixed assets included in intermediate consumption	-	336
	Intermediate consumption S.124	**=**	**73 936**

Table 3.235 Calculation and adjustments of intermediate consumption in subsector S.125

in thd. €

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	114 090
	Non-market output of NBS allocated to intermediate consumption (VZaS NBS)	+	5 618
Conceptual adjustments	Holding gains/losses on inventories	+	179
	Payments for non-life insurance services	+	2 192
	Allocated FISIM	+	5 737
	Fixed assets included in intermediate consumption	-	519
	Reclassificated units	-	4 893
	Intermediate consumption S.125	**=**	**122 404**

Table 3.236 Calculation and adjustments of intermediate consumption in subsector S.126 PEN

in thd. €

			64	**66**	**Total**
Resources	Consumption of materials, energy and services (Pen 5-01)	+	1 354	102 621	**103 975**
Conceptual adjustments	Holding gains/losses on inventories	+	8	11	**19**
	Payments for non-life insurance services	+	79	1 983	**2 062**

	Allocated FISIM	+	208	5 191	**5 399**
	Fixed assets included in intermediate consumption	-	317	186	**503**
	Reclassificated units	-		718	**718**
	Intermediate consumption S.126 PEN	**=**	**1 332**	**108 902**	**110 234**

Table 3.237 Calculation and adjustments of intermediate consumption in subsector S.126 POI

in thd. €

			65	66	Total
Resources	Consumption of materials, energy and services		31 892	211 179	243 071
Conceptual adjustments	Holding gains/losses on inventories	+	0	5	5
	Payments for non-life insurance services	+	529	1 190	1 719
	Allocated FISIM	+	798	1 798	2 596
	Fixed assets included in intermediate consumption	-	0	415	415
	Intermediate consumption S.126 POI	**=**	**33 219**	**213 757**	**246 976**

Table 3.238 Calculation and adjustments of intermediate consumption in subsector S.127

in thd. €

			64
Resources	Consumption of materials, energy and services (Pen 5-01)	+	3 188
Conceptual adjustments	Holding gains/losses on inventories	+	0
	Payments for non-life insurance services	+	0
	Allocated FISIM	+	162
	Fixed assets included in intermediate consumption	-	15
	Intermediate consumption S.127	**=**	**3 335**

Table 3.239 Calculation and adjustments of intermediate consumption in subsector S.128

in thd. €

			65
Resources	Consumption of materials, energy and services (Pen 5-01)		566 509
	Fees for received reinsurence services (VÚ-P 1-04)	+	88 343
	Liquidation management costs	+	17 800
	Costs on financial placement (Poi 5-01)	+	153 002
Conceptual adjustments	Holding gains/losses on inventories	+	18
	Payments for non-life insurance services	+	3 135
	Allocated FISIM	+	4 735
	Fixed assets included in intermediate consumption	-	875
	Intermediate consumption S.128	**=**	**832 667**

Table 3.240 Calculation of intermediate consumption in subsector S.129 in thd. €

			65
Resources	Consumption of materials, energy and services (Pen 5-01)		63 603
	Intermediate consumption S.129	**=**	**63 603**

3.426 The amount of intermediate consumption of **sector of general government** represented 48.2% 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 3.241.

Table 3.241 Calculation of intermediate consumption in S.13 in thd. €

			64	66	Total K
Administrative sources	Fin 1-12	+	-1 362	-51	**-1 413**
	Balance sheet - receivables	+	-99	1	**-98**
	Balance sheet - liabilities	+	-170	-99	**-269**
Conceptual adjustments	Reclassification of units	+	4 094	1 517	**5 611**
	Allocation of FISIM	+	7 179	17	**7 196**
Total		**=**	**9 642**	**1 385**	**11 027**

3.427 The amount of intermediate consumption in **sector of households** represented 55.1 % of output of S.14 in section K. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.242 and 3.243.

Table 3.242 Calculation of intermediate consumption in S.14 in thd. €

		64	65	66	Total K
Consumption of material and energy (Database Roč 3)		27 386	4	3 275	**30 665**
Consumption of services (Database Roč 3)	+	17 022	10	34 694	**51 726**
NSNO	+	155	-	199	**354**
Intermediate consumption	=	**44 563**	**14**	**38 168**	**82 745**

Table 3.243 Adjustments of intermediate consumption in S.14 in thd. €

			64	65	66	Total K
Resources	**Intermediate consumption**		**44 563**	**14**	**38 168**	**82 745**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-	-	16	**16**
	Allocation of FISIM	+	390	-	499	**889**
	Allocation of fees for insurance services	+	178	-	227	**405**
	Fixed assets included in intermediate consumption	-	403	-	2 066	**2 469**
	Capitalization of R&D	-	-	-	-	-
	Conceptual adjustments - total		**165**	-	**-1 324**	**-1 159**
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	+	2 525	1 509	16 141	**20 175**
	N6 – Overvalued intermediate consumption	-				
	Total Exhaustiveness		**2 525**	**1 509**	**16 141**	**20 175**
Total	**Intermediate consumption - total**		**47 253**	**1 523**	**52 985**	**101 761**

3.18 Real estate activities (NACE Rev. 2 Section L)

3.428 Section L consists of branch 68 Real estate activities.

Table 3.244 Gross value added by branches in thd. €

Category L	Output	Intermediate consumption	Value added	% of the value added
68	11 439 947	3 183 869	8 256 078	10.3
Total (L)	**11 439 947**	**3 183 869**	**8 256 078**	**10.3**

3.429 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 3.245 Gross value added by sectors in thd. €

	S.11	S.13	S.14	S.15	Category L
P.1	3 687 551	29 060	7 631 052	92 284	**11 439 947**
P.2	1 821 801	10 444	1 269 993	81 631	**3 183 869**
B.1g	1 865 750	18 616	6 361 059	10 653	**8 256 078**

3.430 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

3.431 The output of section L is the sum of outputs in the branch 68 in particular sectors. It is expressed in basic prices.

Table 3.246 Sectoral breakdown of ouput in thd. €

	68	Total L
S.11	3 687 551	**3 687 551**
S.13	29 060	**29 060**
S.14	7 631 052	**7 631 052**
S.15	92 284	**92 284**
Total (L)	**11 439 947**	**11 439 947**

3.432 In the **sector of non-financial corporations**, the output in section L represented 1.6 % 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 3.247 and 3.248.

Table 3.247 Calculation of output in S.11 in thd. €

		68	Total L
Revenues from sales of own goods and services		2 865 635	**2 865 635**
Sale and delivery of goods and services to other ZJs	+	-	-
Revenues from goods in WT	+	439 924	**439 924**
Revenues from goods in RT	+	536 797	**536 797**
Changes in stock of work-in-progress	+	103 787	**103 787**
Output (Roč 1-01+Roč 2-01)	=	**3 946 143**	**3 946 143**

Table 3.248 Adjustments of output in S.11 in thd. €

			68	Total L
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**3 946 143**	**3 946 143**
Extrapolation	**Own-account production**	+	**3 273**	**3 273**
Conceptual adjustments	Holding gains/losses on inventories	-	1 725	**1 725**
	Revenues from operational leasing	+	51	**51**
	Goods sent abroad for processing	+	-	-
	Subsidies on products	+	-	-
	Costs on sold goods	-	796 852	**796 852**
	Output of housing services	+	232 795	**232 795**
	Reclassification of reporting units (Market output)	-	460	**460**
	Reclassification of reporting units (Self-produced output)	-	-	-
	Mark-up for own-account production	+	253	**253**
	Mark-up for work-in-progress	+	3 747	**3 747**
	Capitalization of R&D	+	16	**16**
	Software capitalization	+	-	-
	Capitalization of originals	+	-	-
	Conceptual adjustments total		**-562 175**	**-562 175**
Exhaustiveness	N6 - Undervalued output	+	299 805	**299 805**
	N7 - Standing timber	+	-	-
	N7 - Tips	+	-	-
	N7 - Income in kind	+	505	**505**
	Total exhaustiveness		**300 310**	**300 310**
Total	**Output - total**		**3 687 551**	**3 687 551**
	of which: market		3 680 262	3 680 262
	own-account production		7 289	7 289

3.433 In the **sector of general government**, the output of section L 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 3.249.

Table 3.249 Calculation of output in S.13 in thd. €

				68	Total L
Administrative sources	D11PAY	Fin 1-12	+	6 730	**6 730**
	D12PAY	Fin 1-12	+	2 361	**2 361**
	D29PAY	Fin 1-12	+	960	**960**
	P2	Fin 1-12	+	9 980	**9 980**
CFC(PIM)	P51C	Calculation P51C1	+	7 163	**7 163**
Conceptual adjustments	D11PAY	Reclassification of units	+	137	**137**
	D12PAY	Reclassification of units	+	53	**53**
	D29PAY	Reclassification of units	+	2	**2**

	P2	Reclassification of units	+	464	**464**
	P51C	Reclassification of units	+	1 210	**1 210**
Total			**=**	**29 060**	**29 060**

3.434 In the **sector of households**, the output of section L represented 31 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 3.250 and 3.251.

Table 3.250 Calculation of output in S.14 in thd. €

		68	Total L
Revenues from sales of own goods and services		45 986	**45 986**
Revenues from goods in WT	+	2 270	**2 270**
Revenues from goods in RT	+	11 697	**11 697**
Changes in stock of work-in-progress	+	361	**361**
Output (Database Roč 3)	=	**60 314**	**60 314**

Table 3.251 Adjustments of output in S.14 in thd. €

			68	Total L
Resources	**Output (Database Roč 3)**		**60 314**	**60 314**
Extrapolation	Imputed rents	+	7 377 405	**7 377 405**
Conceptual adjustments	Holding gains/losses on inventories	-	20	**20**
	Costs on sold goods	-	9 894	**9 894**
	In-house staff	+	-	-
	Mark-up for work-in-progress	+	-	-
	Subsidies on products	+	-	-
	Conceptual adjustments - total		**-9 914**	**-9 914**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	46 972	**46 972**
	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 – Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	115 309	**115 309**
	N6 - Undervalued output	+	40 904	**40 904**
	N7 - Tips	+	-	-
	N7 – Income in kind	+	62	**62**
	Total Exhaustiveness		**203 247**	**203 247**
Total	**Output - total**		**7 631 052**	**7 631 052**

3.435 In the **NPISH**, the output of section L represented 6.9 % of the total output of the sector S.15. The calculation of output in S.15 and its adjustments are shown in Table 3.252.

Table 3.252 Calculation of output in S.15 in thd. €

		68	Total L
Intermediate consumption		**81 631**	**81 631**
Compensation of employees	+	10 051	10 051
Other taxes on production	+	334	334
Consumption of fixed capital	+	268	268
Output	=	**92 284**	**92 284**
Of which: market		10 506	10 506

other non-market		81 778	81 778

Intermediate consumption

3.436 Intermediate consumption in section L is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices**.**

Table 3.253 Intermediate consumption by sectors in thd. €

	68	Total L
S.11	1821801	**1 821 801**
S.13	10 444	**10 444**
S.14	1 269 993	**1 269 993**
S.15	81 631	**81 631**
Total (L)	**3 183 869**	**3 183 869**

3.437 The intermediate consumption of **the sector of non-financial corporations** represented 49.1 % of output of S.11 in section L. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.254 and 3.255.

Table 3.254 Calculation of intermediate consumption in S.11 in thd. €

		68	Total L
Consumption of purchased material and energy		512 421	**512 421**
Services purchased	+	1 408 703	**1 408 703**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-
Shortages and losses on inventories	+	469	**469**
Other costs included in intermediate consumption	+	3 153	**3 153**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**1 924 746**	**1 924 746**

Table 3.255 Adjustments of intermediate consumption in S.11 in thd. €

			68	Total L
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**1 924 746**	**1 924 746**
Conceptual adjustments	Holding gains/losses on inventories	+	553	**553**
	Allocation of fees for insurance services	+	1 494	**1 494**
	Allocation of FISIM	+	3 809	**3 809**
	Fixed assets included in intermediate consumption	-	4 067	**4 067**
	Research and development	-	27	**27**
	Output of housing services	+	10 305	**10 305**
	Reclassification of reporting units	-	462	**462**
	Conceptual adjustments - total		**11 605**	**11 605**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	114 550	**114 550**
	Total Exhaustiveness		**-114 550**	**-114 550**
Total	**Intermediate consumption - total**		**1 821 801**	**1 821 801**

3.438 The amount of intermediate consumption of **sector of general government** represented 35.9 % 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 3.256.

Table 3.256 Calculation of intermediate consumption in S.13 in thd. €

			68	Total L
Administrative sources	Fin 1-12	+	9 980	**9 980**
Conceptual adjustments	Reclassification of units	+	464	**464**
Total		**=**	**10 444**	**10 444**

3.439 The amount of intermediate consumption in the **sector of households** represented 16.6 % of output of S.14 in section L. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.257 and 3.258.

Table 3.257 Calculation of intermediate consumption in S.14 in thd. €

		68	Total L
Consumption of material and energy (Database Roč 3)		5 389	**5 389**
Consumption of services (Database Roč 3)	+	19 410	**19 410**
NSNO	+	110	**110**
Intermediate consumption	**=**	**24 909**	**24 909**

Table 3.258 Adjustments of intermediate consumption in S.14 in thd. €

			68	Total L
Resources	**Intermediate consumption**		**24 909**	**24 909**
Extrapolation	Imputed rents	+	1 179 092	**1 179 092**
Conceptual adjustments	Holding gains/losses on inventories	+	14	**14**
	Allocation of FISIM	+	14 710	**14 710**
	Allocation of fees for insurance services	+	5 048	**5 048**
	Fixed assets included in intermediate consumption	-	488	**488**
	Capitalization of R&D	-	-	-
	Conceptual adjustments - total		**19 284**	**19 284**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	30 187	**30 187**
	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 - Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	32 241	**32 241**
	N6 – Overvalued intermediate consumption	-	15 720	**15 720**
	Total Exhaustiveness		**46 708**	**46 708**
Total	**Intermediate consumption - total**		**1 269 993**	**1 269 993**

3.440 The intermediate consumption in the **NPISH sector** represented 88.5 % of output in S.15 in section L. The calculation of intermediate consumption and its adjustment in S.15 is presented in Table 3.259.

Table 3.259 Calculation and adjustment of intermediate consumption in S.15 in thd. €

			68	Total L
Combined sources	Consumption of materials, energy and services		27 323	**27 323**
	Services purchased	+	52 152	**52 152**
	Shortages and losses on inventories	+	-	-
	Other costs included in intermediate consumption	+	-	-

	Sources total		**79 475**	**79 475**
Conceptual adjustments	Allocation of fees for insurance services	+	67	**67**
	Allocation of FISIM	+	2 089	**2 089**
	Capitalization of in-house research and development	-	-	-
	Holding gains/losses on inventories	+	-	-
	Conceptual adjustments total		**2 156**	**2 156**
Total	**Intermediate consumption**	**=**	**81 631**	**81 631**

Calculation of the number of flats and houses

3.441 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 2011, carried out as part of the Infostat Study (research study on dwelling services completed in spring 2019, which analysed possible sources of data as well as the proposed dwelling services calculation for all sectors regarding 2015 and 2016).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 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 in for the year 2018 is shown in Table 3.260. Specific cases, where it was not enough to use only the increments from the survey, are described in following paragraphs.

3.442 Regarding the division of flats and houses within the sector S.14 to those rented and occupied by the owners, we also based our analysis on the census. For the estimation of rented flats and houses for other years, we used data from the SILC survey, where the ratio of the number of rented flats and 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 houses increase) and these were used for rented flats and 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. In addition, the basic status of rented flats and houses from the census had to be adjusted by the number of flats owned by non-residents, as such flats and houses were mistakenly included among the rented dwellings within the Infostat study (their status was shown as undetected in census and the total number of flats and houses assigned to S.2 in census was negligible). The number of flats and houses belonging to S.2 was identified on the basis of the real estate cadastre for 2016 to 2017 and the ratio of these dwellings on the total number of dwellings in S.14 for these two years was used to extrapolate the number of dwellings in S.2 over the years. The initial status of the rented flats adjusted in this way was subsequently indexed by the SILC indexes.

3.443 Within the study the housing cooperatives were contacted by e-mail to identify increases/decreases for cooperative flats and houses. Of the total number of co-operatives registered in the Slovak Association of Housing Cooperatives (SZBD) numbering 82 and another 8 housing co-operatives not belonging to SZBD, half of the subjects were addressed, of which 16 subjects responded. On the basis of partial information from the selected housing cooperatives, it can be assumed that the number of flats owned by housing co-operatives gradually decreased by about 9 % per year on average, which means that compared to the

situation found in SODB 2011 when the number of cooperative flats was 62,935 (671 of family houses and 62,264 of residential and other houses), the number of cooperative dwellings decreased by about 28,386 in 2016. This trend was also applied on the figures for the year 2018. Subsequently, this decrease of the cooperative dwellings was added to the numbers of owner-occupied dwellings in S.14.

3.444 Empty dwellings were also estimated on the basis of the Infostat study as part of the census results analysis, which also gave reasons for the dwelling un-occupancy. The output shall be imputed only to uninhabited flats due to un-occupancy: uninhabited in inheritance or court proceedings, as we assume that these flats are furnished and are considered to be occupied by the dwelling services regulation. Dwellings with other reasons for non-occupancy are treated as empty dwellings. Numbers of empty dwellings are available by sector and in the 2010-2018 timeframe we shall not consider any changes in the number of empty dwellings. The estimate of empty dwellings will be adjusted on the basis of the next population census. Although there are no adjustments for the new dwellings that remain empty (until the next Census), potential impact on GNI for the year 2018 is approximately 0.02% (non- material issue).

3.445 The estimation of recreational dwellings is based on the number of recreational dwellings found by the 2011 census. No data are available to determine the annual increases in dwellings intended for recreation, so the average annual increase in recreational dwellings found between the SODB (census of population, houses and flats) 2001 and SODB 2011 that will also apply for subsequent years (until the next census) shall be used. The number of cottages quantified in this way was subsequently adjusted for the cottages owned by non-residents, similarly to the rented flats.

3.446 The number of self-standing garages belonging to households could be identified on the basis of the cadastre data 2015-2017. Based on these three years, the average increment has been determined and applied to the extrapolation of values over the years. Subsequently, the total number of garages in S.14 was divided into the rented and the owner-occupied. Due to the absence of source data, the same percentage of rent was used as for the portion of rented dwellings in S.14 on the total number of dwellings in S.14 for individual years.

3.447 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 houses in the given sector. Thus, zero or reduced rents in low-cost dwellings are imputed to full amount in accordance with principle 8 of the Dwelling Regulation.

3.448 Treatment of owner-occupied dwellings abroad is described in Chapter 8.

Table 3.260 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	**2018**	
number of dwellings	771 858	1
floor area in m2	52 506 622	2

P.2	399 639	3 = 4 + 7 + 8
maintenace and repair	235 739	4 = 5 + 6
from HBS	187 077	5
from repair fund	48 662	6
FISIM	134 389	7
insurance	29 511	8
P 51c	990 294	9
net operating surplus	2 438 273	10 = 12 – 3 – 9 – 11
D.29	15 569	11
P.1 stratification method	3 843 775	12
B1g	3 444 136	13 = 12 – 3
S.14 imputed family houses		
number of dwellings	909 505	1
floor area in m2	105 833 045	2
P.2	733 897	3 = 4 + 6 + 7
maintenace and repair	404 718	4 = 5
from HBS	404 718	5
FISIM	270 877	6
insurance	58 302	7
P 51c	1 308 873	8
net operating surplus	1 243 438	9 = 10 + 11
net operat. surpl. from houses	1 158 444	10
net operat surpl from land	84 994	11
D.29	18 345	12
P.1	3 304 553	13 = 3 + 8 + 9 + 12
B1g	2 570 656	14 = 13 – 3
S.14 rented flats		
number of dwellings	102 599	1
floor area in m2	6 685 553	2
P.2	56 918	3 = 4 + 7 + 8
maintenace and repair	36 243	4 = 5 + 6
from HBS	29 775	5
from repair fund	6 468	6
FISIM	17 111	7
insurance	3 564	8
P 51c	106 920	9
net operating surplus	378 971	10 = 12 – 3 – 9 – 11
D.29	2 069	11
P.1 stratification method	544 878	12
B1g	487 960	13 = 12 – 3
S.14 rented houses		
number of dwellings	22 668	1
floor area in m2	1 550 031	2
P.2	10 058	3 = 4 + 6 + 7
maintenace and repair	5 157	4 = 5

from HBS	5 157	5
FISIM	3 968	6
insurance	933	7
P 51c	16 810	8
net operating surplus	17 366	9 = 10 + 11
net operat. surpl. from houses	16 121	10
net operat surpl from land	1 245	11
D.29	457	12
P.1	44 691	13 = 3 + 8 + 9 + 12
B1g	34 633	14 = 13 – 3
S.14 garages (rented+ imputed)		
number of garages	188 160	1.0
floor area in m2	4 139 520	2.0
P.2	7 576	3.0 = 4.0 + 6.0 + 7.0
maintenace and repair	5 224	4.0 = 5.0
from HBS	5 224	5.0
FISIM	-	6.0
insurance	2 352	7.0
P 51c	26 872	8.0
net operating surplus	36 547	9.0 = 10.0 + 11.0
net operat. surpl. from houses	31 803	10.0
net operat surpl from land	4 744	11.0
D.29	718	12.0
P.1	71 713	13.0 = 3.0 + 8.0 + 9.0 + 12.0
B1g	64 137	14.0 = 13.0 – 3.0
S.14rented garages		
number of garages	22 077	1.1
floor area in m2	485 694	2.1 = 2.0 / 1.0 * 1.1
P.2	889	3.1 = 4.1 + 6.1 + 7.1
maintenace and repair	613	4.1 = 5.1
from HBS	613	5.1 = 5.0 / 1.0 * 1.1
FISIM	-	6.1
insurance	276	7.1 = 7.0 / 1.0 * 1.1
P 51c	3 153	8.1 = 8.0 / 1.0 * 1.1
net operating surplus	4 288	9.1 = 10.1 + 11.1
net operat. surpl. from houses	3 731	10.1 = 10.0 / 1.0 * 1.1
net operat surpl from land	557	11.1 = 11.0 / 1.0 * 1.1
D.29	84	12.1 = 12.0 / 1.0 * 1.1
P.1	8 414	13.1 = 3.1 + 8.1 + 9.1 + 12.1
B1g	7 525	14.1 = 13.1 – 3.1
S.14 imputed garages		
number of garages	166 083	1.2 = 1.0 – 1.1
floor area in m2	3 653 826	2.2 = 2.0 – 2.1
P.2	6 687	3.2 = 3.0 – 3.1
maintenace and repair	4 611	4.2 = 4.0 – 4.1

from HBS	4 611	5.2 = 5.0 – 5.1
FISIM	-	6.2 = 6.0 – 6.1
insurance	2 076	7.2 = 7.0 – 7.1
P 51c	23 719	8.2 = 8.0 – 8.1
net operating surplus	32 259	9.2 = 9.0 – 9.1
net operat. surpl. from houses	28 072	10.2 = 10.0 – 10.1
net operat surpl from land	4 187	11.2 = 11.0 – 11.1
D.29	634	12.2 = 12.0 – 12.1
P.1	63 299	13.2 = 13.0 – 13.1
B1g	56 612	14.2 = 14.0 – 14.1
S.14 recreational huts (rented+ imputed)		
number of huts	78 645	1.0
floor area in m2	6 016 343	2.0
P.2	11 931	3.0 = 4.0 + 6.0 + 7.0
maintenace and repair	8 743	4.0 = 5.0
from HBS	8 743	5.0
FISIM	-	6.0
insurance	3 188	7.0
P 51c	33 309	8.0
net operating surplus	45 756	9.0 = 10.0 + 11.0
net operat. surpl. from houses	42 148	10.0
net operat surpl from land	3 608	11.0
D.29	1 043	12.0
net operating surplus adjusted	17 387	13.0 = 9.0 * 0,38
P.1	63 670	14.0 = 3.0 + 8.0 + 12.0 + 13.0
B1g	51 739	15.0 = 14.0 – 3.0
S.14 recreational huts rented		
number of huts	1 912	1.1
floor area in m2	146 268	2.1 = 2.0 / 1.0 * 1.1
P.2	291	3.1 = 4.1 + 6.1 + 7.1
maintenace and repair	213	4.1 = 5.1
from HBS	213	5.1
FISIM	-	6.1
insurance	78	7.1 = 7.0 / 1.0 * 1.1
P 51c	810	8.1 = 8.0 / 1.0 * 1.1
net operating surplus	1 113	9.1 = 10.1 + 11.1
net operat. surpl. from houses	1 025	10.1 = 10.0 / 1.0 * 1.1
net operat surpl from land	88	11.1 = 11.0 / 1.0 * 1.1
D.29	25	12.1 = 12.0 / 1.0 * 1.1
net operating surplus adjusted	423	13.1 = 9.1 * 0,38
P.1	1 549	14.1 = 3.1 + 8.1 + 12.1 + 13.1
B1g	1 258	15.1 = 14.1 – 3.1
S.14 recreational huts imputed		
number of huts	76 733	1.2 = 1.0 – 1.1
floor area in m2	5 870 075	2.2 = 2.0 – 2.1

P.2	11 640	3.2 = 3.0 – 3.1
maintenace and repair	8 530	4.2 = 4.0 – 4.1
from HBS	8 530	5.2 = 5.0 – 5.1
FISIM	-	6.2 = 6.0 – 6.1
insurance	3 110	7.2 = 7.0 – 7.1
P 51c	32 499	8.2 = 8.0 – 8.1
net operating surplus	44 643	9.2 = 9.0 – 9.1
net operat. surpl. from houses	41 123	10.2 = 10.0 – 10.1
net operat surpl from land	3 520	11.2 = 11.0 – 11.1
D.29	1 018	12.2 = 12.0 – 12.1
net operating surplus adjusted	16 964	13.2 = 13.0 – 13.1
P.1	62 121	14.2 = 14.0 – 14.1
B1g	50 481	15.2 = 15.0 – 15.1
S.14 empty houses		
number of dwellings for P.2	53 708	1
number of dwellings for P.1	7 382	2
floor area in m2 (P.2)	6 072 709	3
P.2	5 446	4 = 5 + 7 + 8
maintenace and repair	1 935	5 = 6
from HBS	1 935	6
FISIM	-	7
insurance	3 511	8
P 51c total	122 331	9
P51c for empty dwellings with P.1	16 317	10
total net operating surplus	-97 501	11 = 16 – 9 – 14
net operat. surpl. from houses	12 520	12
net operat surpl from land	690	13
D.29	149	14
P.1	30 425	15 = 4 * 2 / 1 + 10 + 12 + 13 + 14
B1g	24 979	16 = 15 – 4
S.14 empty flats		
number of dwellings for P.2	45 194	1
number of dwellings for P.1	2 747	2
floor area in m2 (P.2)	3 066 738	3
P.2	15 542	4 = 5 + 8 + 9
maintenace and repair	13 776	5 = 6 + 7
from HBS	10 927	6
from repair fund	2 849	7
FISIM	-	8
insurance	1 766	9
P 51c total	77 986	10
P51c for empty dwellings with P.1	4 436	11
net operating surplus	3 639	12
total net operating surplus	-84 508	13 = 16 – 10 – 14
D.29	55	14

P.1	9 075	15 = 4 * 2 / 1 + 11 + 12 + 14
B1g	-6 467	16 = 15 – 4
S.11 cooperative flats		
number of dwellings	27 668	1
floor area in m2	1 896 354	2
P.2	9 567	3 = 4 + 7 + 8
maintenace and repair	8 501	4 = 5 + 6
from HBS	6 757	5
from repair fund	1 744	6
FISIM	-	7
insurance	1 066	8
P 51c	103 746	9
net operating surplus	116 757	10
D.29	558	11
P.1	230 628	12 = 3 + 9 + 10 + 11
B1g	221 061	13 = 12 – 3
S.11 cooperative family houses		
number of dwellings	671	1
floor area in m2	48 384	2
P.2	213	3 = 4 + 6 + 7
maintenace and repair	185	4 = 5
from HBS	185	5
FISIM	1	6
insurance	27	7
P 51c	981	8
net operating surplus	680	9 = 10 + 11
net operat. surpl. from houses	641	10
net operat surpl from land	39	11
D.29	14	12
P.1	1 888	13 = 3 + 8 + 9 + 12
B1g	1 675	14 = 13 – 3
S.11/12 rented flats		
number of dwellings	4 937	1
floor area in m2	315 364	2
P.2	1 884	3 = 4 + 7 + 8
maintenace and repair	1 716	4 = 5 + 6
from HBS	1 405	5
from repair fund	311	6
FISIM	-	7
insurance	168	8
P 51c	6 927	9
net operating surplus	14 170	10 = 12 – 3 – 9 – 11
D.29	100	11
P.1 stratification method	23 081	12
B1g	21 197	13 = 12 – 3

S.11/12rented houses		
number of dwellings	1 605	1
floor area in m2	143 094	2
P.2	562	3 = 4 + 6 + 7
maintenace and repair	476	4 = 5
from HBS	476	5
FISIM	-	6
insurance	86	7
P 51c	2 901	8
net operating surplus	2 724	9 = 10 + 11
net operat. surpl. from houses	2 609	10
net operat surpl from land	115	11
D.29	32	12
P.1	6 219	13 = 3 + 8 + 9 + 12
B1g	5 657	14 = 13 – 3
S.13 rented flats		
number of dwellings	49 903	1
floor area in m2	2 975 695	2
P.2	25 601	3 = 4 + 7 + 8
maintenace and repair	16 399	4 = 5 + 6
from HBS	13 253	5
from repair fund	3 146	6
FISIM	7 616	7
insurance	1 586	8
P 51c	91 470	9
net operating surplus	89 798	10
D.29	-	11
P.1	206 869	12 = 3 + 9 + 10 + 11
B1g	181 268	13 = 12 – 3
S.13 rented houses		
number of dwellings	4 884	1
floor area in m2	352 060	2
P.2	2 284	3 = 4 + 6 + 7
maintenace and repair	1 171	4 = 5
from HBS	1 171	5
FISIM	901	6
insurance	212	7
P 51c	7 282	8
net operating surplus	7 312	9 = 10 + 11
net operat. surpl. from houses	7 029	10
net operat surpl from land	283	11
D.29	-	12
P.1	16 878	13 = 3 + 8 + 9 + 12
B1g	14 594	14 = 13 – 3
S.15 rented flats		

number of dwellings	1 836	1
floor area in m2	222 650	2
P.2	1 227	3 = 4 + 7 + 8
maintenace and repair	1 108	4 = 5 + 6
from HBS	992	5
from repair fund	116	6
FISIM	-	7
insurance	119	8
P 51c	7 767	9
net operating surplus	6 557	10
D.29	37	11
P.1	15 588	12 = 3 + 9 + 10 + 11
B1g	14 361	13 = 12 – 3
S.15 rented houses		
number of dwellings	428	1
floor area in m2	54 128	2
P.2	213	3 = 4 + 6 + 7
maintenace and repair	180	4 = 5
from HBS	180	5
FISIM	-	6
insurance	33	7
P 51c	1 195	8
net operating surplus	969	9 = 10 + 11
net operat. surpl. from houses	926	10
net operat surpl from land	43	11
D.29	9	12
P.1	2 386	13 = 3 + 8 + 9 + 12
B1g	2 173	14 = 13 – 3
S.11 empty houses (cooperative)		
number of dwellings for P.2	41	1
number of dwellings for P.1	-	2
floor area in m2 (P.2)	3 743	3
P.2	3	4 = 5 + 7 + 8
maintenace and repair	1	5 = 6
from HBS	1	6
FISIM	-	7
insurance	2	8
P 51c total	76	9
P51c for empty dwellings with P.1	-	10
net operating surplus	-	11
total net operating surplus	-79	12 = 15 – 13 – 9
D.29	-	13
P.1	-	14 = 10 + 11 + 13
B1g	-3	15 = 14 – 4
S.11 empty flats (cooperative)		

number of dwellings for P.2	1 608	1
number of dwellings for P.1	78	2
floor area in m2 (P.2)	101 629	3
P.2	522	4 = 5 + 8 + 9
maintenace and repair	463	5 = 6 + 7
from HBS	362	6
from repair fund	101	7
FISIM	-	8
insurance	59	9
P 51c total	3 505	10
P51c for empty dwellings with P.1	148	11
net operating surplus	104	12
total net operating surplus	-3 750	13 = 16 – 14 – 10
D.29	2	14
P.1	279	15
B1g	-243	16 = 15 – 4
S.13 empty houses		
number of dwellings for P.2	58	1
number of dwellings for P.1	-	2
floor area in m2 (P.2)	4 373	3
P.2	4	4 = 5 + 7 +8
maintenace and repair	1	5 = 6
from HBS	1	6
FISIM	-	7
insurance	3	8
P 51c total	79	9
P51c for empty dwellings with P.1	-	10
net operating surplus	-	11
total net operating surplus	-83	12 = 15 – 13 – 9
D.29	-	13
P.1	-	14 = 10 + 11 + 13
B1g	-4	15 = 14 - 4
S.13 empty flats		
number of dwellings for P.2	2 609	1
number of dwellings for P.1	39	2
floor area in m2 (P.2)	157 591	3
P.2	957	4 = 5 + 8 + 9
maintenace and repair	866	5 = 6 + 7
from HBS	702	6
from repair fund	164	7
FISIM	-	8
insurance	91	9
P 51c total	4 193	10
P51c for empty dwellings with P.1	66	11
net operating surplus	84	12

total net operating surplus	-4 986	13 = 16 – 14 – 10
D.29	-	14
P.1	164	15
B1g	-793	16 = 15 – 4
S.15 empty houses		
number of dwellings for P.2	4	1
number of dwellings for P.1	-	2
floor area in m2 (P.2)	555	3
P.2	-	4 = 5 + 7 + 8
maintenace and repair	-	5 = 6
from HBS	-	6
FISIM	-	7
insurance	-	8
P 51c total	12	9
P51c for empty dwellings with P.1	-	10
net operating surplus	-	11
total net operating surplus	-12	12 = 15 – 13 – 9
D.29	-	13
P.1	-	14 = 10 + 11 + 13
B1g	-	15 = 14 – 4
S.15 empty flats		
number of dwellings for P.2	46	1
number of dwellings for P.1	-	2
floor area in m2 (P.2)	5 827	3
P.2	32	4 = 5 + 8 + 9
maintenace and repair	29	5 = 6 + 7
from HBS	26	6
from repair fund	3	7
FISIM	-	8
insurance	3	9
P 51c total	188	10
P51c for empty dwellings with P.1	-	11
net operating surplus	-	12
total net operating surplus	-220	13 = 16 – 14 – 10
D.29	-	14
P.1	-	15 = 11 + 12 + 14
B1g	-32	16 = 15 – 4

Combination of stratification and UCM method

3.449 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

3.450 The numerical evidence of condition a) according to the Commission Regulation 1722/2005 is presented in table 3.261.

Table 3.261 Share of rented dwellings in S.14 on total number of dwellings in S.14

in %	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Flats	11.4	11.6	10.9	10.9	12.0	13.3	13.2	12.0	11.7	12.4
Houses	2.2	2.4	1.8	1.8	2.5	3.3	4.0	3.6	2.4	2.8

3.451 Enumeration of condition b) is available only for flats and is presented in table below.

Table 3.262 Average rental for flats per month per m^2 in euro

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Market rental	5.0	5.2	4.9	5.1	5.2	5.5	6.1	6.1	6.8	7.5
Non-market	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.7
Mutual ratio	3.2	3.4	3.1	3.1	3.3	3.4	3.7	3.7	4.1	4.5

3.452 The key reason to use the user cost method (except flats) is the fact, that market rentals for houses are not representative (limited number of records in the obtained database, which was processed by Infostat)

3.453 The use of the stratification method is based on the Infostat research study, where the average rental prices by region were estimated. Within this study, Infostat analysed the prices of individual market rentals on detailed level for 2016 for flats by the level of districts and by room size based on data obtained from NARKS (National Association of Real Estate Agencies of Slovakia). By this way, we got the average rental price per m2 by individual regions separately for rented dwellings and dwellings occupied by owners. Despite the fact that the rental data for districts and room size were the same, the small difference is occurred in average rental per m2 due to different structure of rented/owner-occupied dwellings in detailed level related to particular districts and room sizes. In order to estimate the rental price in the structure by region over the whole time series (including 2018), we used the year 2016 as a reference year and the rental values were multiplied by growth indices of dwelling prices in individual years(broken down to districts - NUTS 3) based on data obtained from NBS. When calculation the average rental for flats in basic/benchmark year 2016 three stratification criteria were used:

- location (79 districts – NUTS 4),
- room size according to number of rooms (5 classes) and
- age of dwelling (2 classes - older flats are those with more than 3 years).

In order to estimate other years, the average rental broken down by regions - 8 regions (aggregated data at this level for the year 2016) entered into calculation. Rentals extracted from NARKS:

- exclude any charges for heating, water, electricity, etc.,
- reflect the actual transaction values,
- are related to unfurnished dwellings,

- exclude any public rentals.

3.454 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 2015 year. Result from this analysis was, that the average rental for "furnished" dwellings is about 9% 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 9%. And impact on GNI in the year 2018 is approximately 0,06%, 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.

3.455 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

Final values of P.1 and P.2 (as well as their components) are stated in Table 3.260.

Intermediate consumption

3.456 Intermediate consumption for housing services includes the following items: expenditure on routine repairs and maintenance, FISIM and insurance services.

3.457 Calculation of expenditure on routine repairs and maintenance for owner-occupied apartments and 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 2015 (last year for which the HBS was conducted and also processed. The data from 2019 are still in the stage of processing). 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 rent. 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.

3.458 Based on analysis of HBS for 2015, 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% in 2015 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 2015 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. Intermediate consumption for the year 2018 is based on HBS input data for that year and on adjustment of these data, the coefficients from the 2015 calculation were used. The calculation is presented in Table 3.263.

Table 3.263

coefficients based on analyses of HBS 2015	P.2 from HBS in thd eur	2018	calculation formula	explanatory notes
	overal value of coicop 4.3 from HBS	333 964	1	
78.3491064148321	value related to IC	261 658	2 = 1 * coeff. / 100	
2.07496534516218	IC adjusted for zero values	542 931	3 = 2 * coeff.	
1.09	IC adjustment for rich households	591 795	4 = 3 * coeff.	
68.3882465512729	IC related to houses	404 718	5 = 4 * coeff. / 100	used in table X1 for imputed houses
	IC related to flats	187 077	6 = 4 - 5	used in table X1 for imputed flats

3.459 In the case of repair and maintenance expenditures for flats, on the basis of survey of INFOSTAT, 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. Within the survey the average volumes of maintenance fund per dwelling were estimated by region (for a benchmark year 2015) 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.

3.460 As the initial value, the figure for Bratislava region was calculated on the basis of database of evidence of advance payments, respectively annual settlement of the payment for housing paid by apartment owners in the form of monthly advances. Infostat collected 132 of these records (containing also information about repair fund) within Bratislava region and from those records the average value of expenditures for repair fund per one flat in Bratislava region was estimated. Subsequently the ratio 11% was applied to quantify the part of repair fund related to minor repairs. Estimation of other regions is based on value of Bratislava regions and the total cost on housing ratios of other regions to Bratislava regions, which are available from EU SILC statistics. The percentage of 11% reflects the estimation of the part of the total expenditure on repair fund, that was actually spent within the year for the minor repairs and the percentage was derived from annual reports for housing owners associations collected by Infostat together with annual settlement of payments for housing, where the percentage of repair fund drawdown for minor repairs was available.

3.461 Calculation of the values in the year 2018 is based on the average monthly values of repair and maintenance fund in the benchmark year 2015 and are indexed by the CPI index related to COICOP 4.3. Please see Table 3.264.

Table 3.264

coefficient of allocation into IC		0,11	calculation formula
CPI for coicop 4.3 cumulative index 2018/2015		104.89537	Coeff.
repair fund per month per flat in eur	year 2015	year 2018	
BA region	58	61	1 (2018) = 1 (2015) * coeff. / 100
TT region	43	45	2 (2018) = 2 (2015) * coeff. / 100
TN region	46	48	3 (2018) = 3 (2015) * coeff. / 100
NR region	43	45	4 (2018) = 4 (2015) * coeff. / 100
ZA region	42	44	5 (2018) = 5 (2015) * coeff. / 100
BB region	31	33	6 (2018) = 6 (2015) * coeff. / 100
PO region	47	49	7 (2018) = 7 (2015) * coeff. / 100
KE region	43	45	8 (2018) = 8 (2015) * coeff. / 100
number of total imputed flats		771 858	1.0
BA region		173 456	2.0
TT region		65 210	3.0
TN region		88 848	4.0
NR region		81 824	5.0
ZA region		76 675	6.0
BB region		90 402	7.0
PO region		83 564	8.0
KE region		111 879	9.0
total value from repair fund related to IC in thd eur		**48 662**	1.1 = 2.1 + 3.1 + 4.1 + 5.1 + 6.1 + 7.1 + 8.1 + 9.1
BA region		13 958	2.1 = 1 * 2.0 * 12 * 0,11 / 1000
TT region		3 890	3.1 = 2 * 3.0 * 12 * 0,11 / 1000
TN region		5 608	4.1 = 3 * 4.0 * 12 * 0,11 / 1000
NR region		4 821	5.1 = 4 * 5.0 * 12 * 0,11 / 1000
ZA region		4 449	6.1 = 5 * 6.0 * 12 * 0,11 / 1000
BB region		3 884	7.1 = 6 * 7.0 * 12 * 0,11 / 1000
PO region		5 426	8.1 = 7 * 8.0 * 12 * 0,11 / 1000
KE region		6 626	9.1 = 8 * 9.0 * 12 * 0,11 / 1000

3.462 In the case of repair and maintenance expenditures for rented flats and 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 garages, 33% of the cost per floor square meter of family houses are used (based on the study) and in the case of holiday cottages the average cost per square meter of family houses is multiplied by coefficient of use of holiday cottages. Within the study the average rate of using the holiday 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 holiday 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 apartment 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 3.260.

3.463 FISIM relating 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 3.253) FISIM per square meter of floor area was also used to calculate FISIM for other sectors. For some types of dwellings, we did not consider FISIM and put zero values there, since we do not expect to purchase these types of dwellings through loans. FISIM does not apply to garages (the purchase price of the garage is not so high that it has to be covered by loans and we assume that people buy the garage only when they have additional available resources beyond the purchase of the residential property), cottages (people usually buy them if they have additional disposable resources beyond the purchase of a residential property plus in many cases the cottage 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 apartments / houses within production of imputed or rented dwellings). Furthermore, FISIM does not apply to cooperative flats and 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 an apartment 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

	2018	calculation formula
FISIM in S.14 in thd eur	426 345	1
FISIM for rented flats	21 079	2 = 1* 4 / (4 + 5)
FISIM for imputed flats	405 266	3 = 1 – 2
floor area of rented flats+houses	8 235 584	4
floor area of owner- occupied flats+houses	158 339 667	5
fisim per m2 in thd eur	0.0025594738560532	6 = 1 / (4 + 5)

3.464 When estimating insurance services related to dwellings, we used the total value for insurance services for apartments and 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 (houses, flats, garages) we used the insurance premium structure from the INFOSTAT study- please see Table 3.266.

Table 3.266

	2018	calculation formula
insurance from NA for S.14 dwellings in thd eur	103 127	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 paricular type of dwelling in thd eur		
houses rented	933	1.0 = 2 * 1
houses imputed	58 302	2.0 = 3 * 1
flats rented	3 564	3.0 = 4 * 1
flats imputed	29 511	4.0 = 5 * 1
empty flats	1 766	5.0 = 6 * 1
empty houses	3 511	6.0 = 7 * 1
recreational huts	3 188	7.0 = 8 * 1
garages	2 352	8.0 = 1 – 1.0 – 2.0 – 3.0 – 4.0 – 5.0 – 6.0 – 7.0
S.11 cooperative flats	1 066	9.0 same average value per m2 as for imputed flats
S.11 cooperstive houses	27	10.0

Consumption of fixed capital

3.465 Consumption of fixed capital is calculated separately for each type of dwelling in each sector by the standard PIM method. The inputs used are the number of dwellings in individual sectors broken down by region, the average floor area and the average price per square meter taken from the NBS data or from the web portal „nehnutelnosti.sk“ for some types of dwellings. Actual transaction prices per m2 was taken from web portal “nehnuteľnosti.sk” for two types of dwellings (garages and recreational huts).

Net operating surplus

3.466 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 for us is the value of the building land for each type of dwelling obtained from the Infostat study for 2015 and 2016. 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 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 2015 and 2016) of land area per m2 in eur		**calculation formula**
imputed houses	29.9950478967793	1
garages	42.8014337581280	2
recreational huts	22.3982777698757	3
rented houses	29.9950479877753	4
cumulative price index per m2 from 2015 and 2016 (average) up to 2018 year	107.096774193548	5
floor area in m2 for the year 2018		
imputed houses	105833045.1207	1.0
garages	4139520.0000	2.0
recreational huts	6016343.0000	3.0
rented houses	1550030.8793	4.0
net operating surplus from land under the houses in thd eur for the year 2018		
imputed houses	84994	1.1 = 1 * 5 / 100 * 1.0 / 1000 * 0,025
garages	4744	2.1 = 2 * 5 / 100 * 2.0 / 1000 * 0,025
recreational huts	3608	3.1 = 3 * 5 / 100 * 3.0 / 1000 * 0,025
rented houses	1245	4.1 = 4 * 5 / 100 * 4.0 / 1000 * 0,025

3.467 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

3.468 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

3.469 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 3.268.

3.470 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 2018	rental for rented dwellings S.14	rental for rented dwellings S.11/S12	rental for owner occupied dwellings
BA region	9.020	9.020	8.213
TT region	6.400	6.400	6.099
TN region	5.674	5.674	5.489
NR region	5.712	5.712	5.669
ZA region	6.101	6.101	5.679
BB region	4.011	4.011	4.005
PO region	4.851	4.851	4.789
KE region	6.610	6.610	6.418
total floor area in m2, year 2018	**rented flats in S.14**	**rented flats in S11/S12**	**owner- occupied flats in S.14**
Slovakia total	6 685 553	315 364	52 506 622
BA region	2 459 041	56 600	12 309 020
TT region	465 529	24 981	4 378 448
TN region	486 594	37 010	5 912 294
NR region	399 651	45 203	5 570 991
ZA region	862 780	37 436	5 199 864
BB region	898 368	59 082	6 121 652
PO region	583 026	25 334	5 579 091
KE region	530 563	29 718	7 435 263
P.1 in thd. Eur, year 2018	**rented flats in S.14**	**rented flats in S11/S12**	**owner- occupied flats in S.14**
Slovakia total	544 878	23 081	3 843 775
BA region	266 169	6 126	1 213 115
TT region	35 755	1 919	320 462
TN region	33 128	2 520	389 461
NR region	27 395	3 099	378 968
ZA region	63 168	2 741	354 332
BB region	43 239	2 844	294 191
PO region	33 938	1 475	320 635
KE region	42 086	2 357	572 611

Impact of dwelling services production on GDP

3.471 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. Eur

P.1 and P.2 of owner occupied dwellings (S.14)	2018
P.2	1 179 092
flats	399 639
houses	733 897
recreational huts	11 640
garages	6 687
empty dwellings	20 988
non residents dwellings	6 241
P.1	7 377 405
flats	3 843 775
houses	3 304 553
recreational huts	62 121
garages	63 299
empty dwellings	39 500
non residents dwellings	64 157
P.1 and P.2 of cooperative dwellings (S.11)	2018
P.2	10 305
flats	9 567
houses	213
empty dwellings	525
P.1	232 795
flats	230 628
houses	1 888
empty dwellings	279

3.472 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.

3.473 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 (0.03 % of GNI, year 2018).

3.19 Professional, scientific and technical activities (NACE Rev. 2 Section M)

3.474 Section M consists of branches 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 Gross value added by branches in thd. €

Category M	Output	Intermediate consumption	Value added	% of the value added
69	2 001 111	600 176	1 400 935	1.7
70	2 815 094	1 444 254	1 370 840	1.7
71	2 390 719	1 091 991	1 298 728	1.6
72	450 332	164 324	286 008	0.4
73	1 770 303	1 084 936	685 367	0.9
74	1 666 805	1 265 153	401 652	0.5
75	61 488	27 487	34 001	0.0
Total (M)	**11 155 852**	**5 678 321**	**5 477 531**	**6.8**

3.475 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 Gross value added by sectors **in thd. €**

	S.11	S.13	S.14	S.15	Category M
P.1	9 392 578	274 588	1 451 842	36 844	**11 155 852**
P.2	5 482 233	63 307	100 188	32 593	**5 678 321**
B.1g	3 910 345	211 281	1 351 654	4 251	**5 477 531**

3.476 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

3.477 The output of section M is the sum of outputs of the branches 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	1 422 390	2 662 339	1 927 677	236 642	1 655 033	1 477 540	10 957	**9 392 578**

S.13	544	2 185	39 811	195 166	-	27 752	9 130	**274 588**
S.14	578 177	145 053	411 214	7 490	115 270	153 237	41 401	**1 451 842**
S.15	-	5 517	12 017	11 034	-	8 276	-	**36 844**
Total (M)	**2 001 111**	**2 815 094**	**2 390 719**	**450 332**	**1 770 303**	**1 666 805**	**61 488**	**11 155 852**

3.478 In the sector of **non-financial corporations**, the output in section M represented 5.8 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the CPA 73.11.11 Full service advertising services and for 71.12.20 Project management services for construction projects. 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		1 320 074	2 241 967	1 717 862	197 243	1 610 100	1 360 583	11 937	**8 459 766**
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	-	-	-	-
Revenues from goods in WT	+	108 573	1 063 011	56 798	9 490	351 654	93 060	-	**1 682 586**
Revenues from goods in RT	+	71 114	319 580	122 568	8 385	117 427	646 376	585	**1 286 035**
Changes in stock of work-in-progress	+	532	-3 627	-2 803	1 783	2 876	756	-	**-483**
Output (Roč 1-01+Roč 2-01)	=	**1 500 293**	**3 620 931**	**1 894 425**	**216 901**	**2 082 057**	**2 100 775**	**12 522**	**11 427 904**

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)**		**1 500 293**	**3 620 931**	**1 894 425**	**216 901**	**2 082 057**	**2 100 775**	**12 522**	**11 427 904**
Extrapolation	**Own-account production**	+	-	**985**	**258**	**470**	**30**	-	-	**1 743**
Conceptual adjustments	Holding gains/losses on inventories	-	445	582	1 440	1 364	1 926	3 737	1	**9 495**
	Revenues from operational leasing	+	-	-	-	-	-	-	-	-
	Goods sent abroad for processing	+	-	-	-	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-	-	-	-
	Costs on sold goods	-	166 777	1 178 081	126 469	11 721	577 845	676 927	2 572	**2 740 392**
	Output of housing services	+	-	-	-	-	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	7	-	1	-	-	-	**8**
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	-	-	-	-
	Mark-up for own-account production	+	-	76	20	36	2	-	-	**134**
	Mark-up for work-in-progress	+	93	1 037	1 084	68	654	53	-	**2 989**
	Capitalization of R&D	+	533	698	2 374	12 010	18	234	-	**15 867**
	Software capitalization	+	0	2 895	604	548	0	0	-	**4 047**
	Capitalization of originals	+	0	0	0	0	0	0	-	**0**
	Conceptual adjustments total		**-166 596**	**-1 173 964**	**-123 827**	**-424**	**-579 097**	**-680 377**	**-2 573**	**-2 726 858**
Exhaustiveness	N6 - Undervalued output	+	88 309	213 653	155 983	19 574	150 997	57 111	1 008	**686 635**
	N7 - Standing timber	+	-	-	-	-	-	-	-	-
	N7 - Tips	+	-	-	-	-	-	-	-	-
	N7 - Income in kind	+	384	734	838	121	1 046	31	-	**3 154**
	Total exhaustiveness		**88 693**	**214 387**	**156 821**	**19 695**	**152 043**	**57 142**	**1 008**	**689 789**
Total	**Output - total**		**1 422 390**	**2 662 339**	**1 927 677**	**236 642**	**1 655 033**	**1 477 540**	**10 957**	**9 392 578**
	of which: market		1 421 764	2 656 648	1 923 337	223 510	1 654 329	1 477 253	10 957	9 367 798
	own-account production		626	5 691	4 340	13 132	704	287	-	24 780

3.479 In the **sector of general government**, the output of section M represented 1.7 % 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	+	352	174	20 033	67 167	7 915	3 559	**99 200**
	D11PAY	Balance sheet - liabilities	+	-	-	-1	-	-	-	**-1**
	D12PAY	Fin 1-12	+	134	60	7 525	23 553	2 835	1 281	**35 388**
	D29PAY	Fin 1-12	+	-	-	701	1 261	615	79	**2 656**
	P2	Fin 1-12	+	58	157	20 141	54 313	6 913	2 761	**84 343**
	P2	Balance sheet - receivables	+	-	-	1	-	-	-	**1**
	P2	Balance sheet - liabilities	+	-	-	-10 360	-	-	-	**-10 360**
CFC(PIM)	P51C1	Calculation of P51C1	+	-	2	1 764	59 917	9 551	1 450	**72 684**
Conceptual ajustments	D11PAY	Reclassification of units	+	-	122	-	9	-	-	**131**
	D12PAY	Reclassification of units	+	-	43	-	-	-	-	**43**
	D29PAY	Reclassification of units	+	-	3	-	-	-	-	**3**
	P2	Capitalization of R&D expenditure	+	-	-	-	-11 069	-77	-	**-11 146**
	P2	Reclassification of units	+	-	458	-	4	-	-	**462**
	P2	Allocation of FISIM	+	-	-	7	-	-	-	**7**
	P51C1	Reclassification of units	+	-	1 166	-	11	-	-	**1 177**
Total			**=**	**544**	**2 185**	**39 811**	**195 166**	**27 752**	**9 130**	**274 588**

3.480 In the **sector of households**, the output of section M represented 5.9 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.276 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		297 086	63 420	206 763	2 548	63 555	67 521	27 341	**728 234**
Revenues from goods in WT	+	29 033	12 774	9 459	263	12 611	9 985	1 985	**76 110**
Revenues from goods in RT	+	16 378	5 280	9 734	110	6 253	7 291	1 197	**46 243**
Changes in stock of work-in-progress	+	-361	56	84	0	96	498	-19	**354**
Output (Database Roč 3)	**=**	**342 136**	**81 530**	**226 040**	**2 921**	**82 515**	**85 295**	**30 504**	**850 941**

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)**		**342 136**	**81 530**	**226 040**	**2 921**	**82 515**	**85 295**	**30 504**	**850 941**
Extrapolation	Imputed rents	+	-	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	92	-	4	-	5	6	5	**112**
	Costs on sold goods	-	37 977	16 906	17 427	303	17 146	16 905	3 375	**110 039**
	In-house staff	+	-	-	-	-	-	-	-	-
	Mark-up for work-in-progress	+	11	-	-	-	-	-	-	**11**
	Subsidies on products	+								
	Conceptual adjustments - total		**-38 058**	**-16 906**	**-17 431**	**-303**	**-17 151**	**-16 911**	**-3 380**	**-110 140**
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	+	33 203	1 656	4 096	473	625	10 475	5 557	**56 085**
	N6 - Undervalued output	+	240 485	78 699	198 258	4 393	49 199	74 270	8 703	**654 007**
	N7 - Tips	+	-	-	-	-	-	-	-	-
	N7 – Income in kind	+	411	74	251	6	82	108	17	**949**
	Total Exhaustiveness		**274 099**	**80 429**	**202 605**	**4 872**	**49 906**	**84 853**	**14 277**	**711 041**
Resources	**Output - total**		**578 177**	**145 053**	**411 214**	**7 490**	**115 270**	**153 237**	**41 401**	**1 451 842**

3.481 In the **sector of non-profit institutions serving households,** the output in section M represented 2.8 % of the total output of the household sector. The calculation of output in S.15 is presented in Tables 3.278.

Table 3.278 Calculation of output in S.15 in thd. €

		69	70	71	72	73	74	75	Total M
Intermediate consumption		-	4 898	10 552	9 796	-	7 347	-	**32 593**
Compensation of emplyees	+	-	583	1 319	1 166	-	875	-	**3 943**
Other taxes on production	+	-	20	80	40	-	30	-	**170**
Consumption of fixed capital	+	-	16	66	32	-	24	-	**138**
Output	=	-	**5 517**	**12 017**	**11 034**	-	**8 276**	-	**36 844**
Of which: market		-	2 750	6 008	5 560	-	4 130	-	**18 448**
other non-market		-	2 767	6 009	5 474	-	4 146	-	**18 396**

Intermediate consumption

3.482 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	560 155	1 433 913	1 053 723	110 918	1 074 136	1 241 772	7 616	**5 482 233**
S.13	58	615	9 789	43 248	-	6 836	2 761	**63 307**
S.14	39 963	4 828	17 927	362	10 800	9 198	17 110	**100 188**
S.15	-	4 898	10 552	9 796	-	7 347	-	**32 593**
Total (M)	**600 176**	**1 444 254**	**1 091 991**	**164 324**	**1 084 936**	**1 265 153**	**27 487**	**5 678 321**

3.483 The intermediate consumption of **the sector of non-financial corporations** represented 58.4 % 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		65 508	327 068	285 262	35 873	142 800	44 578	6 755	**907 844**
Services purchased	+	526 210	1 203 481	840 458	100 634	1 000 406	1 217 203	1 389	**4 889 781**
Consumption of material, energy and services purchased or taken	+	-	-	-	-	-	-	-	-

from other ZJs within enterprise including internal sales									
Shortages and losses on inventories	+	6	309	164	57	1 052	19	-	**1 607**
Other costs included in intermediate consumption	+	783	784	300	6	149	314	-	**2 336**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**592 507**	**1 531 642**	**1 126 184**	**136 570**	**1 144 407**	**1 262 114**	**8 144**	**5 801 568**

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)**		**592 507**	**1 531 642**	**1 126 184**	**136 570**	**1 144 407**	**1 262 114**	**8 144**	**5 801 568**
Conceptual adjustments	Holding gains/losses on inventories	+	103	599	613	1 276	163	47	-	**2 801**
	Allocation of fees for insurance services	+	433	1 317	1 094	138	1 112	2 108	-	**6 202**
	Allocation of FISIM	+	1 104	3 358	2 790	353	2 834	5 374	-	**15 813**
	Fixed assets included in intermediate consumption	-	3 819	12 272	9 328	406	2 568	1 883	2	**30 278**
	Research and development	-	879	1 150	3 915	19 797	30	386	-	**26 157**
	Output of housing services	+	-	-	-	-	-	-	-	-
	Reclassification of reporting units	-	-	458	0	4	-	-	-	**462**
	Conceptual adjustments - total		**-3 058**	**-8 606**	**-8 746**	**-18 440**	**1 511**	**5 260**	**-2**	**-32 081**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	29 294	89 123	63 715	7 212	71 782	25 602	526	**287 254**
	Total Exhaustiveness		**-29 294**	**-89 123**	**-63 715**	**-7 212**	**-71 782**	**-25 602**	**-526**	**-287 254**
Total	**Intermediate consumption - total**		**560 155**	**1 433 913**	**1 053 723**	**110 918**	**1 074 136**	**1 241 772**	**7 616**	**5 482 233**

3.484 The amount of intermediate consumption of **sector of general government** represented 23.1 % 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	+	58	157	20 141	54 313	6 913	2 761	**84 343**
	Balance sheet - receivables	+	-	-	1	-	-	-	**1**
	Balance sheet - liabilities	+	-	-	-10 360	-	-	-	**-10 360**
Conceptual adjustments	Capitalization of R&D expenditure	+	-	-	-	-11 069	-77	-	**-11 146**
	Reclassification of units	+	-	458		4	-	-	**462**
	Allocation of FISIM	+	-	-	7	-	-	-	**7**
Total		=	**58**	**615**	**9 789**	**43 248**	**6 836**	**2 761**	**63 307**

3.485 The amount of intermediate consumption in **sector of households** represented 6.9% 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)		17 248	4 886	26 143	221	7 959	5 102	13 476	**75 035**
Consumption of services (Database Roč 3)	+	104 510	19 819	76 326	764	22 805	23 823	4 731	**252 778**

NSNO	+	569	112	368	4	117	122	57	**1 349**
Intermediate consumption	=	**122 327**	**24 817**	**102 837**	**989**	**30 881**	**29 047**	**18 264**	**329 162**

Table 3.284 Adjustments of intermediate consumption in S.14 in thd. €

			69	70	71	72	73	74	75	Total M
Resources	**Intermediate consumption**		**122 327**	**24 817**	**102 837**	**989**	**30 881**	**29 047**	**18 264**	**329 162**
Extrapolation	Imputed rents	+	-	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	40	7	33	-	27	10	35	**152**
	Allocation of FISIM	+	1 427	280	922	10	295	306	142	**3 382**
	Allocation of fees for insurance services	+	650	128	420	5	134	139	65	**1 541**
	Fixed assets included in intermediate consumption	-	2 023	20	4 149	9	475	353	-	**7 029**
	Capitalization of R&D	-	3	3	10	52	0	0	-	**68**
	Conceptual adjustments - total		**91**	**392**	**-2 784**	**-46**	**-19**	**102**	**242**	**-2 022**
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	+	21 579	817	2 790	250	363	6 590	4 141	**36 530**
	N6 – Overvalued intermediate consumption	-	104 034	21 198	84 916	831	20 425	26 541	5 537	**263 482**
	Total Exhaustiveness		**-82 455**	**-20 381**	**-82 126**	**-581**	**-20 062**	**-19 951**	**-1 396**	**-226 952**
Total	**Intermediate consumption - total**		**39 963**	**4 828**	**17 927**	**362**	**10 800**	**9 198**	**17 110**	**100 188**

3.486 The amount of intermediate consumption in **sector of NPISH** represented 88.5 % of output of S.15 in section M. The calculation of intermediate consumption in S.14 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
Combined sources	Consumption of purchased material and energy		-	1 996	4 419	4 102	-	2 939	-	13 456
	Purchased services	+	-	2 902	6 232	5 786	-	4 403	-	19 323
	Shortages and losses on inventories	+	-	-	-	-	-	-	-	-
	Other costs included in intermediate consumption	+	-	-	-	-	-	-	-	-
	Resources total		-	**4 898**	**10 651**	**9 888**	-	**7 342**	-	**32 779**
Conceptual adjustments	Allocation of fees for insurance services	+	-	-	-	-	-	-	-	-
	Allocated FISIM	+	-	-	-	-	-	-	-	-
	Capitalization of research and development	-	-	-	99	92	-	-	-	191
	Holding gains/losses on inventories	+	-	-	-	-	-	5	-	5
	Conceptual adjustments total		-	-	**-99**	**-92**	-	**5**	-	**-186**
Total	**Intermediate consumption**	=	-	**4 898**	**10 552**	**9 796**	-	**7 347**	-	**32 593**

Research and development

3.487 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 principal activity of R&D 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.

3.488 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.

3.489 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.

3.490 In R&D statistics, we measure R&D costs in all sectors (business sector, public administration, higher education and private non-profit institutions).

3.491 R&D by specialised commercial research institutes is valued at the revenues from sales, contracts, commissions, fees, etc. in the usual way. The source is the annual statistical survey Roč 1-01, Roč 2-01 and VV 6-01.

3.492 The 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.

3.493 For market units, mark-up is added for operating surplus.

3.494 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)

3.495 Section N consists of branches 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 Gross value added by branches in thd. €

Category N	Output	Intermediate consumption	Value added	% of the value added
77	695 216	282 486	412 730	0.5
78	461 532	163 255	298 277	0.4
79	862 352	658 679	203 673	0.3
80	401 195	122 234	278 961	0.3
81	752 251	366 454	385 797	0.5

82	3 093 894	1 813 758	1 280 136	1.6
Total (N)	**6 266 440**	**3 406 866**	**2 859 574**	**3.6**

3.496 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 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Category N
P.1	5 772 586	44 764	449 090	**6 266 440**
P.2	3 335 418	13 960	57 488	**3 406 866**
B.1g	2 437 168	30 804	391 602	**2 859 574**

Output

3.497 The output of section N is the sum of outputs of the branches 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	667 372	451 989	827 340	363 437	570 244	2 892 204	**5 772 586**
S.13	-	-	1 278	-	43 485	1	**44 764**
S.14	27 844	9 543	33 734	37 758	138 522	201 689	**449 090**
Total (N)	**695 216**	**461 532**	**862 352**	**401 195**	**752 251**	**3 093 894**	**6 266 440**

3.498 In the **sector of non-financial corporations**, the output in section N represented 3.6 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the CPA 79.12 Tour operator services and in the commodity CPA 80.10 Private security services. 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		555 584	435 928	764 054	342 523	521 294	2 414 388	**5 033 771**
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	-	-	-
Revenues from goods in WT	+	137 729	3 720	14	1 051	93 158	1 085 163	**1 320 835**
Revenues from goods in RT	+	92 297	1 855	5 940	9 729	13 268	609 431	**732 520**
Changes in stock of work-in-progress	+	164	163	0	-293	-4 055	-2 800	**-6 821**
Output (Roč 1-01+Roč 2-01)	=	**785 774**	**441 666**	**770 008**	**353 010**	**623 665**	**4 106 182**	**7 080 305**

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)**		**785 774**	**441 666**	**770 008**	**353 010**	**623 665**	**4 106 182**	**7 080 305**
Extrapolation	**Own-account production**	+	**347**	-	**70**	**41**	**120**	**313**	**891**
Conceptual adjustments	Holding gains/losses on inventories	-	556	34	6	57	182	860	**1 695**
	Revenues from operational leasing	+	3 948	-	-	-	-	5	**3 953**
	Goods sent abroad for processing	+	-	-	-	-	-	-	-

	Subsidies on products	+	14	-	2	-	-	71	**87**
	Costs on sold goods	-	177 882	5 195	2 952	8 498	94 280	1 457 696	**1 746 503**
	Output of housing services	+	-	-	-	-	-	-	-
	Reclassification of reporting units	-	-	-	-	-	13	-	**13**
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	1	-	**1**
	Mark-up for own-account production	+	27	-	5	3	9	24	**68**
	Mark-up for work-in-progress	+	16	8	-	-	10	753	**787**
	Capitalization of R&D	+	-	-	-	23	32	1 426	**1 481**
	Software capitalization	+	-	-	-	-	-	1 541	**1 541**
	Capitalization of originals	+	-	-	-	-	-	-	-
	Conceptual adjustments total		**-174 433**	**-5 221**	**-2 951**	**-8 529**	**-94 425**	**-1 454 736**	**-1 740 295**
Exhaustiveness	N6 - Undervalued output	+	55 528	15 511	60 212	18 912	40 773	240 042	**430 978**
	N7 - Standing timber	+	-	-	-	-	-	-	-
	N7 - Tips	+	-	-	-	-	-	-	-
	N7 - Income in kind	+	156	33	1	3	111	403	**707**
	Total exhaustiveness		**55 684**	**15 544**	**60 213**	**18 915**	**40 884**	**240 445**	**431 685**
Total	**Output - total**		**667 372**	**451 989**	**827 340**	**363 437**	**570 244**	**2 892 204**	**5 772 586**
	of which: market		666 982	451 981	827 265	363 370	570 074	2 888 147	5 767 819
	own-account production		390	8	75	67	170	4 057	4 767

3.499 In the **sector of general government**, the output of section N represented 0.3% 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	+	346	15 916	-	**16 262**
	D11PAY	Balance sheet - liabilities	+	-	46	-	**46**
	D12PAY	Fin 1-12	+	112	6 477	-	**6 589**
	D12PAY	Balance sheet - liabilities	+	-	19	-	**19**
	D29PAY	Fin 1-12	+	27	1 179	-	**1 206**
	P2	Fin 1-12	+	572	12 943	-	**13 515**
	P2	Balance sheet - receivables	+	-	-1	-	**-1**
	P2	Balance sheet - liabilities	+	-	281	-	**281**
CFC(PIM)	P51C1	Calculation of P51C1	+	221	5 505	-	**5 725**
Conceptual ajustments	D11PAY	Reclassification of units	+	-	371	-	**371**
	D12PAY	Reclassification of units	+	-	160	-	**160**
	D29PAY	Reclassification of units	+	-	3	-	**3**
	P2	Reclassification of units	+	-	162	-	**162**
	P2	Allocation of FISIM	+	-	3	-	**3**
	P51C1	Reclassification of units	+	-	421	1	**422**
Total			**=**	**1 278**	**43 485**	**1**	**44 763**

3.500 In the **sector of households**, the output of section N 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 3.292 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		13 222	3 192	20 373	13 823	62 080	84 363	**197 053**
Revenues from goods in WT	+	5 832	1 594	-	-	10 276	30 019	**47 721**
Revenues from goods in RT	+	4 104	1	5 237	590	1 431	15 880	**27 243**
Changes in stock of work-in-progress	+	11	-8	-31	15	-128	-31	**-172**
Output (Database Roč 3)	=	**23 169**	**4 779**	**25 579**	**14 428**	**73 659**	**130 231**	**271 845**

Table 3.293 Adjustments of output in S.14 in thd. €

			77	78	79	80	81	82	Total N
Resources	**Output (Database Roč 3)**		**23 169**	**4 779**	**25 579**	**14 428**	**73 659**	**130 231**	**271 845**
Extrapolation	Imputed rents	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	4	-	-	-	4	2	**10**
	Costs on sold goods	-	7 436	1 123	2 110	902	13 215	35 685	**60 471**
	In-house staff	+	-	-	-	-	-	-	-
	Mark-up for work-in-progress	+	-	-	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-	-	-
	Conceptual adjustments - total		**-7 440**	**-1 123**	**-2 110**	**-902**	**-13 219**	**-35 687**	**-60 481**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	8 961	-	**8 961**
	N2 - Drugs	+	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-
	N3 – Own-account agricultural output	+	-	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	1 052	109	52	170	759	2 198	**4 340**
	N6 - Undervalued output	+	11 045	5 774	10 198	24 020	68 285	104 867	**224 189**
	N7 - Tips	+	-	-	-	-	-	-	-
	N7 – Income in kind	+	18	4	15	42	77	80	**236**
	Total Exhaustiveness		**12 115**	**5 887**	**10 265**	**24 232**	**78 082**	**107 145**	**237 726**
Total	**Output - total**		**27 844**	**9 543**	**33 734**	**37 758**	**138 522**	**201 689**	**449 090**

Intermediate consumption

3.501 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	277 851	161 962	643 255	117 711	333 326	1 801 313	**3 335 418**
S.13	-	-	572	-	13 388	-	**13 960**
S.14	4 635	1 293	14 852	4 523	19 740	12 445	**57 488**
Total (N)	**282 486**	**163 255**	**658 679**	**122 234**	**366 454**	**1 813 758**	**3 406 866**

3.502 The intermediate consumption of the sector of **non-financial corporations** represented 57.8% 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		55 241	11 247	11 073	25 872	90 976	512 916	**707 325**
Services purchased	+	238 138	158 251	661 379	95 742	259 160	1 391 755	**2 804 425**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	-	-	-
Shortages and losses on inventories	+	240	17	-	2	20	952	**1 231**
Other costs included in intermediate consumption	+	928	233	395	580	395	3 950	**6 481**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**294 547**	**169 748**	**672 847**	**122 196**	**350 551**	**1 909 573**	**3 519 462**

Table 3.296 Adjustments of intermediate consumption in S.11 in thd. €

			77	78	79	234	81	82	Total N
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**294 547**	**169 748**	**672 847**	**122 196**	**350 551**	**1 909 573**	**3 519 462**
Conceptual adjustments	Holding gains/losses on inventories	+	72	96	146	55	207	3 146	**3 722**
	Allocation of fees for insurance services	+	324	229	1 082	199	357	1 803	**3 994**
	Allocation of FISIM	+	826	584	2 759	507	911	4 598	**10 185**
	Fixed assets included in intermediate consumption	-	981	2 003	427	916	1 455	3 593	**9 375**
	Research and development	-	-	-	-	38	52	2 351	**2 441**
	Output of housing services	+	-	-	-	-	-	-	-
	Reclassification of reporting units	-	-	-	-	-	161	-	**161**
	Conceptual adjustments - total		**241**	**-1 094**	**3 560**	**-193**	**-193**	**3 603**	**5 924**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	16 937	6 692	33 152	4 292	17 032	111 863	**189 968**
	Total Exhaustiveness		**-16 937**	**-6 692**	**-33 152**	**-4 292**	**-17 032**	**-111 863**	**-189 968**
Total	**Intermediate consumption - total**		**277 851**	**161 962**	**643 255**	**117 711**	**333 326**	**1 801 313**	**3 335 418**

3.503 The amount of intermediate consumption of **sector of general government** represented 31.2 % 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 consuption in S.13 in thd. €

			79	81	82	Total N
Administrative sources	Fin 1-12	+	572	12 943	-	**13 515**
	Balance sheet - receivables	+	-	-1	-	**-1**
	Balance sheet - liabilities	+	-	281	-	**281**
Conceptual ajustments	Reclassification of units	+	-	162	-	**162**
	Allocation of FISIM	+	-	3	-	**3**
Total		=	**572**	**13 388**	**0**	**13 960**

3.504 The amount of intermediate consumption in **sector of households** represented 12.8 % 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)		2 964	173	2 040	1 718	7 483	6 022	**20 400**

Consumption of services (Database Roč 3)	+	5 987	1 330	15 803	3 568	20 688	31 310	**78 686**
NSNO	+	35	8	49	27	112	156	**387**
Intermediate consumption	=	**8 986**	**1 511**	**17 892**	**5 313**	**28 283**	**37 488**	**99 473**

Table 3.299 Adjustments of intermediate consumption in S.14 in thd. €

			77	78	79	80	81	82	Total N
Resources	**Intermediate consumption**		**8 986**	**1 511**	**17 892**	**5 313**	**28 283**	**37 488**	**99 473**
Extrapolation	Imputed rents	+	-	-	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	16	-	3	8	12	11	50
	Allocation of FISIM	+	88	19	123	69	281	390	970
	Insurance costs	+	40	9	56	31	128	178	442
	Fixed assets included in intermediate consumption	-	24	-	18	285	209	834	1 370
	Capitalization of R&D	-	-	-	-	-	-	12	12
	Conceptual adjustments - total		**120**	**28**	**164**	**-177**	**212**	**-267**	**80**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	-	-	4 699	-	4 699
	N2 - Drugs	+	-	-	-	-	-	-	-
	N2 - Prostitution	+	-	-	-	-	-	-	-
	N2 - Smuggling	+	-	-	-	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	399	46	43	88	418	1 357	2 351
	N6 – Overvalued intermediate consumption	-	4 870	292	3 247	701	13 872	26 133	49 115
	Total Exhaustiveness		**-4 471**	**-246**	**-3 204**	**-613**	**-8 755**	**-24 776**	**-42 065**
Total	**Intermediate consumption - total**		**4 635**	**1 293**	**14 852**	**4 523**	**19 740**	**12 445**	**57 488**

Operating leasing

3.505 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 3.278 and leasing as such is described in Chapter 3.4.

Output of travel agencies

3.506 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.

3.507 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)

3.508 Section O consists of branches 84 Public administration and defence; compulsory social security.

Table 3.300 Gross value added by branches in thd. €

	Output	Intermediate consumption	Value added	% of the value added
84	8 004 925	2 427 967	5 576 958	7.0
Total (O)	**8 004 925**	**2 427 967**	**5 576 958**	**7.0**

3.509 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, and sector of general government enter the calculation.

Table 3.301 Gross value added by sectors in thd. €

	S.12	S.13	Total O
P.1	109 562	7895363	**8 004 925**
P.2	30 729	2397238	**2 427 967**
B.1g	78 833	5 498 125	**5 576 958**

3.510 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.

3.511 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

3.512 The output of section O is the sum of outputs of the branch 84 in particular sectors. In sector S.13, the market and non-market output calculated by sum of costs and in S.12 the market output expressed in basic prices are in question.

Table 3.302 Sectoral breakdown of output in thd. €

	84	Total O
S.12	109 562	**109 562**
S.13	7 895 363	**7 895 363**
Total (O)	**8 005 009**	**8 005 009**

3.513 In the sector of **financial corporations**, the output in section O represented 2.5 % of the total output of the sector of S.12. 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.

3.514 In the **sector of general government**, the output of section O represented 48.7 % 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**
Administrative sources	D11PAY	Travel expenses	+	-23 180	**-23 180**
	D11PAY	Fin 1-12	+	2 828 805	**2 828 805**
	D11PAY	Balance sheet - receivables	+	-244	**-244**
	D11PAY	Balance sheet - liabilities	+	25 155	**25 155**
	D12PAY	Elimination of EU flows outside S.13	+	-166	**-166**
	D12PAY	Fin 1-12	+	1 077 992	**1 077 992**
	D12PAY	Balance sheet - receivables	+	-19	**-19**
	D12PAY	Balance sheet - liabilities	+	12 324	**12 324**
	D29PAY	Fin 1-12	+	30 723	**30 723**
	D29PAY	Balance sheet - receivables	+	-27	**-27**
	D29PAY	Balance sheet - liabilities	+	4 429	**4 429**
	P2	Travel expenses	+	23 180	**23 180**
	P2	EFSF	+	324	**324**
	P2	Military expenditures	+	-18 962	**-18 962**
	P2	Estimation of transaction D.51 from 2017 financial statements	+	-25 232	**-25 232**
	P2	Payment for the administration of public health insurance to private health insurance companies (imputed transaction)	+	78 350	**78 350**
	P2	Health insurance companies – data estimation	+	24 508	**24 508**
	P2	Fin 1-12	+	2 249 225	**2 249 225**
	P2	Balance sheet - receivables	+	-43 222	**-43 222**
	P2	Balance sheet - liabilities	+	-701	**-701**
	P2	Accrued interest	+	-166	**-166**
	P2	Imputation of additional unit payment in a PPP project	+	5 788	**5 788**
CFC(PIM)	P51C1	Calculation of P51C1	+	1 469 541	**1 469 541**
Conceptual adjustments	D29PAY	Registration fee for cars	+	-3 063	**-3 063**
	P2	Capitalization of R&D expenditure	+	-464	**-464**
	P2	Allocation of FISIM	+	87 292	**87 292**
	P2	Allocation of non-life insurance	+	17 318	**17 318**
Exhaustiveness - N7	D11PAY	N7 – Income in kind	+	75 855	**75 855**
Total			**=**	**7 895 363**	**7 895 363**

Intermediate consumption

3.515 Intermediate consumption in section O is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.304 Intermediate consumption by sectors in thd. €

	84	Total O
S.12	30 729	**30 729**
S.13	2 397 238	**2 397 238**
Total (O)	**2 428 051**	**2 428 051**

3.516 Intermediate consumption in the sector of financial corporations represented 28 % of output of S.12 in section O.

3.517 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.

3.518 The amount of intermediate consumption of the **sector of general government** represented 30.4% 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 3.305.

Table 3.305 Calculation of intermediate consumption in S.13 in thd. €

			84	Total
Administrative sources	Travel expenses	+	23 180	**23 180**
	EFSF	+	324	**324**
	Military expenditures	+	-18 962	**-18 962**
	Estimation of transaction D.51 from 2017 financial statements	+	-25 232	**-25 232**
	Payment for the administration of public health insurance to private health insurance companies (imputed transaction)	+	78 350	**78 350**
	Health insurance – insertion of estimated data for 2018	+	24 508	**24 508**
	Fin 1-12	+	2 249 225	**2 249 225**
	Balance sheet - receivables	+	-43 222	**-43 222**
	Balance sheet - liabilities	+	-701	**-701**
	Accrued interest	+	-166	**-166**
	Imputation of additional unit payment in a PPP project	+	5 788	**5 788**
Conceptual ajustments	Capitalization of R&D expenditure	+	-464	**-464**
	Allocation of FISIM	+	87 292	**87 292**
	Allocation of non-life insurance	+	17 318	**17 318**
Total		**=**	**2 397 238**	**2 397 238**

3.22 Education (NACE Rev. 2 Section P)

3.519 Section P consists of branch 85 Education.

Table 3.306 Gross value added by sectors in thd. €

Category P	Output	Intermediate consumption	Value added	% of the value added
85	3 939 824	838 166	3 101 658	3.9
Total (P)	**3 939 824**	**838 166**	**3 101 658**	**3.9**

3.520 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 3.307 Gross value added by sectors in thd. €

	S.11	S.13	S.14	S.15	Category P
P.1	426 134	3 029 162	151 865	332 663	**3 939 824**
P.2	162 851	557 569	21 040	96 706	**838 166**
B.1g	263 283	2 471 593	130 825	235 957	**3 101 658**

3.521 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

3.522 The output of section P is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 3.308 Sectoral breakdown of output in thd. €

	85	Total P
S.11	426 134	**426 134**
S.13	3 029 162	**3 029 162**
S.14	151 865	**151 865**
S.15	332 663	**332 663**
Total (P)	**3 939 824**	**3 939 824**

3.523 In the sector of **non-financial corporations**, the output in section P represented 0.1 % 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 3.309 and 3.310.

Table 3.309 Calculation of output in S.11 in thd. €

		85	Total P
Revenues from sales of own goods and services		376 840	**376 840**

Sale and delivery of goods and services to other ZJs	+	-	-
Revenues from goods in WT	+	20 238	**20 238**
Revenues from goods in RT	+	21 947	**21 947**
Changes in stock of work-in-progress	+	453	**453**
Output (Roč 1-01+Roč 2-01	=	**419 478**	**419 478**

Table 3.310 Adjustment of output in S.11 in thd. €

			85	Total P
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**419 478**	**419 478**
Extrapolation	**Own-account production**	+	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	75	**75**
	Revenues from operational leasing	+	-	-
	Goods sent abroad for processing	+	-	-
	Subsidies on products	+	-	-
	Costs on sold goods	-	31 562	**31 562**
	Output of housing services	+	-	-
	Reclassification of reporting units (Market output)	-	106	**106**
	Reclassification of reporting units (Self-produced output)	-	-	-
	Mark-up for own-account production	+	-	-
	Mark-up for work-in-progress	+	25	**25**
	Capitalization of R&D	+	266	**266**
	Software capitalization	+	-	-
	Capitalization of originals	+	-	-
	Conceptual adjustments total		**-31 452**	**-31 452**
Exhaustiveness	N6 - Undervalued output	+	38 099	**38 099**
	N7 - Standing timber	+	-	-
	N7 - Tips	+	-	-
	N7 - Income in kind	+	9	**9**
	Total exhaustiveness		**38 108**	**38 108**
Total	**Output - total**		**426 134**	**426 134**
	of which: market		425 843	425 843
	own-account production		291	291

3.524 In the **sector of general government**, the output of section P represented 18.7 % 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 3.311.

Table 3.311 Calculation of output in S.13 in thd. €

				85	Total P
Administrative sources	D11PAY	Fin 1-12	+	1 636 423	**1 636 423**
	D11PAY	Balance sheet - liabilities	+	654	**654**
	D12PAY	Elimination of EU flows outside S.13	+	-21	**-21**
	D12PAY	Fin 1-12	+	587 774	**587 774**
	D12PAY	Balance sheet - liabilities	+	474	**474**
	D29PAY	Fin 1-12	+	10 557	**10 557**
	P2	Fin 1-12	+	574 037	**574 037**
	P2	Balance sheet - receivables	+	11	**11**
	P2	Balance sheet - liabilities	+	-1 204	**-1 204**
CFC(PIM)	P51C	Calculation of P51C1	+	235 689	**235 689**

Conceptual adjustments	D11PAY	Reclassification of units	+	42	**42**
	P2	Capitalization of R&D expenditure	+	-15 524	**-15 524**
	P2	Reclassification of units	+	246	**246**
	P2	Allocation of FISIM	+	3	**3**
	P51C	Reclassification of units	+	1	**1**
Total			**=**	**3 029 162**	**3 029 162**

3.525 In the **sector of households**, the output of section P represented 0.6 % of the total output of the sector of households. The calculation of output in S.11 and its adjustments are shown in Tables 3.312 and 3.313.

Table 3.312 Calculation of output in S.14 in thd. €

		85	Total P
Revenues from sales of own goods and services		61 638	**61 638**
Revenues from goods in WT	+	2 093	**2 093**
Revenues from goods in RT	+	4 822	**4 822**
Changes in stock of work-in-progress	+	2	**2**
Output (Database Roč 3)	=	**68 555**	**68 555**

Table 3.313 Adjustments of output in S.14 in thd. €

			85	Total P
Resources	**Output (Database Roč 3)**		**68 555**	**68 555**
Extrapolation	Imputed rents	+	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	2	2
	Costs on sold goods	-	6 521	6 521
	In-house staff	+	-	-
	Mark-up for work-in-progress	+	-	-
	Subsidies on products	+	-	-
	Conceptual adjustments - total		**-6 523**	**-6 523**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	23 981	23 981
	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 – Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	2 841	2 841
	N6 - Undervalued output	+	62 960	62 960
	N7 - Tips	+	-	-
	N7 – Income in kind	+	51	51
	Total Exhaustiveness		**89 833**	**89 833**
Total	**Output - total**		**151 865**	**151 865**

3.526 In the **NPISH sector,** the output in section P represented 24.9 % of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in Table 3.314.

Table 3.314 Calculation of output in S.15 in thd. €

		85	Total P
Intermediate consumption		96 706	96 706
Compensation of employees	+	231 363	231 363
Other taxes on production	+	952	952
Consumption of fixed capital	+	3 642	3 642

Output	=	**332 663**	**332 663**
of which: market		123 569	123 569
for own final use		209 094	209 094

Intermediate consumption

3.527 Intermediate consumption in branch 85 is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.315 Intermediate consumption by sectors in thd. €

	85	Total P
S.11	162 851	**162 851**
S.13	557 569	**557 569**
S.14	21 040	**21 040**
S.15	96 706	**96 706**
Total (P)	**838 166**	**838 166**

3.528 The intermediate consumption of the **sector of non-financial corporations** represented 38.2 % of output of S.11 in section P. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.316 and 3.317.

Table 3.316 Calculation of intermediate consumption in S.11 in thd. €

		85	Total P
Consumption of purchased material and energy		38 081	**38 081**
Services purchased	+	136 336	**136 336**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-
Shortages and losses on inventories	+	12	**12**
Other costs included in intermediate consumption	+	28	**28**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**174 457**	**174 457**

Table 3.317 Adjustment of intermediate consumption in S.11 in thd. €

			85	Total P
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**174 457**	**174 457**
Conceptual adjustments	Holding gains/losses on inventories	+	88	**88**
	Allocation of fees for insurance services	+	105	**105**
	Allocation of FISIM	+	268	**268**
	Fixed assets included in intermediate consumption	-	859	**859**
	Research and development	-	438	**438**
	Output of housing services	+	-	-
	Reclassification of reporting units	-	246	**246**
	Conceptual adjustments - total		**-1 082**	**-1 082**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	10 524	**10 524**
	Total Exhaustiveness		**-10 524**	**-10 524**
Total	**Intermediate consumption - total**		**162 851**	**162 851**

3.529 The amount of intermediate consumption of **sector of general government** represented 18.4 % 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 3.318.

Table 3.318 Calculation of intermediate consumption in S.13 in thd. €

			85	Total P
Administrative sources	Fin 1-12	+	574 037	**574 037**
	Balance sheet - receivables	+	11	**11**
	Balance sheet - liabilities	+	-1 204	**-1 204**
Conceptual adjustments	Capitalization of R&D expenditure	+	-15 524	**-15 524**
	Reclassification of units	+	246	**246**
	Allocation of FISIM	+	3	**3**
Total		**=**	**557 569**	**557 569**

3.530 The amount of intermediate consumption in the **sector of households** represented 13.9 % of output of S.14 in section P. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.319 and 3.320.

Table 3.319 Calculation of intermediate consumption in S.14 in thd. €

		85	Total P
Consumption of material and energy (Database Roč 3)		5 814	**5 814**
Consumption of services (Database Roč 3)	+	22 604	**22 604**
NSNO	+	119	**119**
Intermediate consumption	=	**28 537**	**28 537**

Table 3.320 Adjustments of intermediate consumption in S.14 in thd. €

			85	Total P
Resources	**Intermediate consumption**		**28 537**	**28 537**
Extrapolation	Imputed rents	+	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	25	25
	Allocation of FISIM	+	298	298
	Allocation of fees for insurance services	+	136	136
	Fixed assets included in intermediate consumption	-	851	851
	Capitalization of R&D	-	-	-
	Conceptual adjustments - total		**-392**	**-392**
Exhaustive ness	N1 - Intentionally unregistered manufacturers	+	11 699	11 699
	N2 - Drugs	+	-	-
	N2 - Prostitution	+	-	-
	N2 - Smuggling	+	-	-
	N3 - Own-account construction output	+	-	-
	N3 - Own-account agricultural output	+	-	-
	N5 - Registered units not subject to statistical survey	+	1 582	1 582
	N6 – Overvalued intermediate consumption	-	20 386	20 386
	Total Exhaustiveness		**-7 105**	**-7 105**
Total	**Intermediate consumption - total**		**21 040**	**21 040**

3.531 The amount of intermediate consumption in the **NPISH sector** represented 29.1 % of output of S.15 in section P. The calculation of intermediate consumption in S.15 and its adjustments are shown in Table 3.321.

Table 3.321 Calculation and adjustments of intermediate consumption in S.15 in thd. €

			85	Total P
Combined sources	Consumption of purchased material and energy		42 935	**42 935**
	Purchased services	+	53 913	**53 913**
	Shortages and losses on inventories	+	-	-
	Other costs included in intermediate consumption	+	-	-
	Resources total		**96 848**	**96 848**
Conceptual adjustments	Allocation of fees for insurance services	+	87	**87**
	Allocated FISIM	+	2 699	**2 699**
	Capitalization of research and development	-	2 965	**2 965**
	Holding gains/losses on inventories	+	37	**37**
	Conceptual adjustments total		**-142**	**-142**
Total	**Intermediate consumption**	**=**	**96 706**	**96 706**

3.532 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)

3.533 Section Q consists of branches 86 Healthcare, 87 Residential care a 88 Social work without accommodation.

Table 3.322 Gross value added by branches in thd. €

Category Q	Output	Intermediate consumption	Value added	% of the value added
86	4 112 013	1 516 461	2 595 552	3.2
87	583 154	186 865	396 289	0.5
88	268 512	133 639	134 873	0.2
Total (Q)	**4 963 679**	**1 836 965**	**3 126 714**	**3.9**

3.534 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 3.323 Gross value added by sectors in thd. €

	S.11	S.13	S.14	S.15	Category Q
P.1	2 068 212	2 077 452	535 907	282 108	**4 963 679**
P.2	721 180	813 785	141 714	160 286	**1 836 965**
B.1g	1 347 032	1 263 667	394 193	121 822	**3 126 714**

3.535 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

3.536 The output of section Q is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 3.324 Sectoral breakdown of output in thd. €

	86	87	88	Total Q
S.11	2 024 289	5 404	38 519	**2 068 212**
S.13	1 670 383	392 777	14 292	**2 077 452**
S.14	358 066	44 946	132 895	**535 907**
S.15	59 275	140 027	82 806	**282 108**
Total (Q)	**4 112 013**	**583 154**	**268 512**	**4 963 679**

3.537 In the **sector of non-financial corporations**, the output in section Q represented 1.3 % 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 3.325 and 3.326.

Table 3.325 Calculation of output in S.11 in thd. €

		86	87	88	Total Q
Revenues from sales of own goods and services		1 913 199	4 578	36 106	**1 953 883**
Sale and delivery of goods and services to other ZJs	+	-	-	-	-
Revenues from goods in WT	+	3 103	-	-	**3 103**
Revenues from goods in RT	+	29 228	-	9	**29 237**
Changes in stock of work-in-progress	+	180	-	-	**180**
Output (Roč 3-01)	=	**1 945 710**	**4 578**	**36 115**	**1 986 403**

Table 3.326 Adjustments of output in S.11 in thd. €

			86	87	88	Total Q
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**1 945 710**	**4 578**	**36 115**	**1 986 403**
Extrapolation	**Own-account production**	+	**15**	-	-	**15**
Conceptual adjustments	Holding gains/losses on inventories	-	97	-	-	**97**
	Revenues from operational leasing	+	-	-	-	-
	Goods sent abroad for processing	+	-	-	-	-
	Subsidies on products	+	-	239	-	**239**
	Costs on sold goods	-	26 895	-	7	**26 902**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units (Market output)	-	9 821	-	-	**9 821**
	Reclassification of reporting units (Self-produced output)	-	32	-	-	**32**
	Mark-up for own-account production	+	1	-	-	**1**
	Mark-up for work-in-progress	+	-	-	-	**0**
	Capitalization of R&D	+	146	13	-	**159**
	Software capitalization	+	-	-	-	-
	Capitalization of originals	+	-	-	-	-
	Conceptual adjustments total		**-36 698**	**252**	**-7**	**-36 453**
	N6 - Undervalued output	+	114 742	574	2 411	**117 727**

Exhaustiveness	N7 - Standing timber	+	-	-	-	-
	N7 - Tips	+	-	-	-	-
	N7 - Income in kind	+	520	-	-	**520**
	Total exhaustiveness		**115 262**	**574**	**2 411**	**118 247**
Total	**Output - total**		**2 024 289**	**5 404**	**38 519**	**2 068 212**
	of which: market		2 024 159	5 391	38 519	2 068 069
	own-account production		130	13	-	143

3.538 In the **sector of general government**, the output of section Q represented 12.8% 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 3.327.

Table 3.327 Calculation of output in S.13 in thd. €

				86	87	88	Total Q
Administrative sources	D11PAY	Fin 1-12	+	703 907	209 622	9 161	**922 690**
	D11PAY	Balance sheet - receivables	+	44	-	-	**44**
	D11PAY	Balance sheet - liabilities	+	3 883	-	12	**3 895**
	D12PAY	Elimination of EU flows outside S.13	+	-	-1	-	**-1**
	D12PAY	Fin 1-12	+	203 168	76 259	3 147	**282 574**
	D12PAY	Balance sheet - receivables	+	-119	-	-	**-119**
	D12PAY	Balance sheet - liabilities	+	-118 151	-	7	**-118 144**
	D29PAY	Fin 1-12	+	35 728	1 408	12	**37 148**
	D29PAY	Balance sheet - liabilities	+	-2	-	-	**-2**
	P2	Correction of a decrease in liabilities due to hospital debt relief	+	109 000	-	-	**109 000**
	P2	Fin 1-12	+	665 385	87 768	1 727	**754 880**
	P2	Balance sheet - receivables	+	51	-	-	**51**
	P2	Balance sheet - liabilities	+	-65 828	-	1	**-65 827**
	P2	Updated information on assigned commitments	+	11 300	-	-	**11 300**
	P2	State final account – exclusion of financial transaction	+	-36	-	-	**-36**
CFC(PIM)	P51C	Calculation of P51C1	+	111 302	17 721	225	**129 248**
Conceptual adjustments	D11PAY	Reclassification of units	+	3 464	-	-	**3 464**
	D12PAY	Reclassification of units	+	1 373	-	-	**1 373**
	D29PAY	Reclassification of units	+	128	-	-	**128**
	P2	Capitalization of R&D expenditure	+	-39	-	-	**-39**
	P2	Reclassification of units	+	4 329	-	-	**4 329**
	P2	Allocation of FISIM	+	127	-	-	**127**
	P51C	Reclassification of units	+	1 369	-	-	**1 369**
Total			**=**	**1 670 383**	**392 777**	**14 292**	**2 077 452**

3.539 In the **sector of households**, the output of section Q represented 2.2 % 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 3.328 and 3.329.

Table 3.328 Calculation of output in S.14 in thd. €

		86	87	88	Total Q
Revenues from sales of own goods and services		182 388	594	7 670	**190 652**
Revenues from goods in WT	+	813	7	-	**820**
Revenues from goods in RT	+	1 936	5	1 219	**3 160**

Changes in stock of work-in-progress	+	4	-	-	**4**
Output (Database Roč 3)	=	**185 141**	**606**	**8 889**	**194 636**

Table 3.329 Adjustments of output in S.14 in thd. €

			86	87	88	Total Q
Resources	**Output (Database Roč 3)**		**185 141**	**606**	**8 889**	**194 636**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	2	-	-	**2**
	Costs on sold goods	-	2 588	8	165	**2 761**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress	+	-	-	-	-
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		**-2 590**	**-8**	**-165**	**-2 763**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	16 722	**16 722**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 – Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	56 572	43 560	103 059	**203 191**
	N6 - Undervalued output	+	118 715	787	4 387	**123 889**
	N7 - Tips	+	-	-	-	-
	N7 – Income in kind	+	228	1	3	**232**
	Total Exhaustiveness		**175 515**	**44 348**	**124 171**	**344 034**
Total	**Output - total**		**358 066**	**44 946**	**132 895**	**535 907**

3.540 In the **NPISH sector**, the output in section Q represented 21.1 % of the total output of the sector S.15. The calculation of output in sector S.15 is shown in Table 3.330.

Table 3.330 Calculation of output in S.15 in thd. €

		86	87	88	Output Q
Intermediate consumption		39 108	75 667	45 511	160 286
Compensation of employees	+	15 623	58 571	33 332	107 526
Other taxes on production	+	134	660	294	1 088
Consumption of fixed capital	+	4 410	5 129	3 669	13 208
Output	=	**59 275**	**140 027**	**82 806**	**282 108**
Of which: market		11 979	109 771	54 595	176 345
for own final use		47 296	30 256	28 211	105 763

Intermediate consumption

3.541 Intermediate consumption in branches 86, 87 and 88 is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.331 Intermediate consumption by sectors in thd. €

	86	87	88	Total Q
S.11	702 301	1 950	16 929	**721 180**
S.13	724 289	87 768	1 728	**813 785**
S.14	50 763	21 480	69 471	**141 714**
S.15	39 108	75 667	45 511	**160 286**

Total (Q)	**1 516 461**	**186 865**	**133 639**	**1 836 965**

3.542 The intermediate consumption of the sector of **non-financial corporations** represented 34.9 % of output of S.11 in section Q. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 3.332 and 3.333.

Table 3.332 Calculation of intermediate consumption in S.11 in thd. €

		86	87	88	Total Q
Consumption of purchased material and energy		390 115	883	2 968	**393 966**
Services purchased	+	342 509	1 229	14 727	**358 465**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-
Shortages and losses on inventories	+	86	-	-	**86**
Other costs included in intermediate consumption	+	1 764	-	179	**1 943**
Operator payments for participating in lotteries and prize games	+	-	-	-	-
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**734 474**	**2 112**	**17 874**	**754 460**

Table 3.333 Adjustments of intermediate consumption in S.11 in thd. €

			86	87	88	Total Q
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**		**734 474**	**2 112**	**17 874**	**754 460**
Conceptual adjustments	Holding gains/losses on inventories	+	1 210	-	-	**1 210**
	Allocation of fees for insurance services	+	1 023	2	18	**1 043**
	Allocation of FISIM	+	2 609	6	45	**2 660**
	Fixed assets included in intermediate consumption	-	8 177	12	335	**8 524**
	Research and development	-	241	22	-	**263**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units	-	4 329	-	-	**4 329**
	Conceptual adjustments - total		**-7 905**	**-26**	**-272**	**-8 203**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	24 268	136	673	**25 077**
	Total Exhaustiveness		**-24 268**	**-136**	**-673**	**-25 077**
Total	**Intermediate consumption - total**		**702 301**	**1 950**	**16 929**	**721 180**

3.543 The amount of intermediate consumption of **sector of general government** represented 39.2 % 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 3.334.

Table 3.334 Calculation of intermediate consumption in S.13 in thd. €

			86	87	88	Total Q
Administrative sources	Correction of decrease in liabilities due to hospital debt relief	+	109 000	-	-	**109 000**
	Fin 1-12	+	665 385	87 768	1 727	**754 880**
	Balance sheet - receivables	+	51	-	-	**51**
	Balance sheet - liabilities	+	-65 828	-	1	**-65 827**
	Updated information on assigned commitments	+	11 300	-	-	**11 300**
	State final account – exclusion of financial transaction	+	-36	-	-	**-36**
Conceptual adjustments	Capitalization of R&D expenditure	+	-39	-	-	**-39**
	Reclassification of units	+	4 329	-	-	**4 329**
	Allocation of FISIM	+	127	-	-	**127**
Total		=	**724 289**	**87 768**	**1 728**	**813 785**

3.544 The amount of intermediate consumption in the **sector of households** represented 26.4 % of output of S.14 in section Q. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.335 and 3.336.

Table 3.335 Calculation of intermediate consumption in S.14 in thd. €

		86	87	88	Total Q
Consumption of material and energy (Database Roč 3)		20 032	66	386	**20 484**
Consumption of services (Database Roč 3)	+	38 037	113	1 965	**40 115**
NSNO	+	320	1	15	**336**
Intermediate consumption	=	**58 389**	**180**	**2 366**	**60 935**

Table 3.336 Adjustment of intermediate consumption in S.14 in thd. €

			86	87	88	Total Q
Resources	**Intermediate consumption**		**58 389**	**180**	**2 366**	**60 935**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	57	-	-	57
	Allocation of FISIM	+	804	3	37	844
	Allocation of fees for insurance services	+	366	1	17	384
	Fixed assets included in intermediate consumption	-	2 250	-	-	2 250
	Capitalization of R&D	-	-	-	-	-
	Conceptual adjustments - total		**-1 023**	**4**	**54**	**-965**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	-	9 029	9 029
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	-	-
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	31 271	21 454	59 221	111 946
	N6 – Overvalued intermediate consumption	-	37 874	158	1 199	39 231
	Total Exhaustiveness		**-6 603**	**21 296**	**67 051**	**81 744**
Total	**Intermediate consumption - total**		**50 763**	**21 480**	**69 471**	**141 714**

3.545 The amount of intermediate consumption in the **NPISH sector** represented 56.8 % of output of S.15 in section Q. The calculation of intermediate consumption in S.15 and its adjustments are shown in Table 3.337.

Table 3.337 Calculation of intermediate consumption and its adjustments in S.15 in thd. €

			86	87	88	Total Q
Combined sources	Consumption of purchased material and energy		29 080	38 120	11 127	**78 327**
	Purchased services	+	8 982	35 479	33 129	**77 590**
	Shortages and losses on inventories	+	-	-	-	-
	Other costs included in intermediate consumption	+	-	-	-	-
	Resources total		**38 062**	**73 599**	**44 256**	**155 917**
Conceptual adjustments	Allocation of fees for insurance services	+	28	67	40	**135**
	Allocated FISIM	+	1 017	1 988	1 194	**4 199**
	Capitalization of research and development	-	-	-	-	-
	Holding gains/losses on inventories	+	1	13	21	**35**
	Conceptual adjustments total		**1 046**	**2 068**	**1 255**	**4 369**
Total	**Intermediate consumption**	=	**39 108**	**75 667**	**45 511**	**160 286**

3.546 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)

3.547 Section R consists of branches 90 Creative, arts and entertainment activities, 91 Libraries, archives, amuseums and other cultural activities, 92 Gambling and betting activities and 93 Sport activities and amusement and recreation activities.

Table 3.338 Gross value added by branches in thd. €

Category R	Output	Intermediate consumption	Value added	% of the value added
90	311 887	116 331	195 556	0.2
91	235 014	69 893	165 121	0.2
92	2 406 837	1 143 155	1 263 682	1.6
93	552 398	283 669	268 729	0.3
Total (R)	**3 506 136**	**1 613 048**	**1 893 088**	**2.4**

3.548 The calculation of aggregates of value added for branches 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 3.339 Gross value added by sectors in thd. €

	S.11	S.13	S.14	S.15	Category R
P.1	2 927 671	413 573	111 128	53 764	**3 506 136**
P.2	1 420 685	118 866	29 094	44 403	**1 613 048**
B.1g	1 506 986	294 707	82 034	9 361	**1 893 088**

3.549 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 branch 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 – enterpreneurs 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

3.550 The output of section R is the sum of output in branches 90, 91, 92 and 93 in particular sectors. It is expressed in basic prices.

Table 3.340 Sectoral breakdown of output in thd. €

	90	91	92	93	Total R
S.11	102 647	16 336	2 404 162	404 526	**2 927 671**
S.13	155 412	216 080	-	42 081	**413 573**
S.14	47 199	921	1 123	61 885	**111 128**
S.15	6 629	1 677	1 552	43 906	**53 764**
Total (R)	**311 887**	**235 014**	**2 406 837**	**552 398**	**3 506 136**

3.551 In the sector of **non-financial corporations**, the output in section R represented 1.8 % 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 3.341 and 3.342.

Table 3.341 Calculation of output in S.11 in thd. €

		90	91	92	93	Total R
Revenues from sales of own goods and services		90 038	15 349	2 349 835	360 807	**2 816 029**
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	-
Revenues from goods in WT	+	570	159	25	54	**808**
Revenues from goods in RT	+	9 183	198	2 459	52 569	**64 409**
Changes in stock of work-in-progress	+	-	-	445	-1	**444**
Output (Roč 1-01+Roč 2-01)	=	**99 791**	**15 706**	**2 352 764**	**413 429**	**2 881 690**

Table 3.342 Adjustments of output in S.11 in thd. €

			90	91	92	93	Total R
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**		**99 791**	**15 706**	**2 352 764**	**413 429**	**2 881 690**
Extrapolation	**Own-account production**	+	-	-	**2 542**	**2**	**2 544**
Conceptual adjustments	Holding gains/losses on inventories	-	6	11	37	137	**191**
	Revenues from operational leasing	+	-	-	-	-	-
	Goods sent abroad for processing	+	-	-	-	-	-
	Subsidies on products	+	-	-	-	1 016	**1 016**
	Costs on sold goods	-	6 581	307	2 133	35 823	**44 844**
	Output of housing services	+	-	-	-	-	-
	Reclassification of reporting units (Market output)	-	-	-	-	323	**323**
	Reclassification of reporting units (Self-produced output)	-	-	-	-	-	-
	Mark-up for own-account production	+	-	-	199	-	**199**
	Mark-up for work-in-progress	+	-	-	-	34	**34**
	Capitalization of R&D	+	-	-	-	-	-
	Software capitalization	+	-	-	31 130	-	**31 130**
	Capitalization of originals	+	-	-	-	-	-
	Conceptual adjustments total		**-6 587**	**-318**	**29 159**	**-35 233**	**-12 979**
Exhaustiveness	N6 - Undervalued output	+	9 443	947	19 601	26 328	**56 319**
	N7 - Standing timber	+	-	-	-	-	-
	N7 - Tips	+	-	-	-	-	-
	N7 - Income in kind	+	-	1	96	-	**97**
	Total exhaustiveness		**9 443**	**948**	**19 697**	**26 328**	**56 416**
Total	**Output - total**		**102 647**	**16 336**	**2 404 162**	**404 526**	**2 927 671**
	of which: market		102 647	16 336	2 370 291	404 490	2 893 764
	own-account production		-	-	33 871	36	33 907

3.552 In the **sector of general government**, the output of section R represented 2.6 % 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 3.343.

Table 3.343 Calculation of output in S.13 in thd. €

				90	91	93	Total R
Administrative sources	D11PAY	Fin 1-12	+	67 878	65 970	12 844	**146 692**
	D11PAY	Balance sheet - liabilities	+	-	-2	-	**2**
	D12PAY	Fin 1-12	+	20 482	22 878	4 539	**47 899**
	D12PAY	Balance sheet - liabilities	+	-	1	-	**1**
	D29PAY	Fin 1-12	+	1 201	1 544	446	**3 191**
	P2	Fin 1-12	+	40 371	65 154	14 543	**120 068**
	P2	Balance sheet - receivables	+	-	-1	-	**-1**
	P2	Balance sheet - liabilities	+	-	13	-	**13**
CFC(PIM)	P51C1	Calculation of P51C1	+	25 479	62 550	8 840	**96 869**
Conceptual adjustments	D11PAY	Reclassification of units	+	-	-	49	**49**
	D29PAY	Reclassification of units	+	-	-	2	**2**
	P2	Capitalization of R&D expenditure	+	-	-2 032	-	**-2 032**
	P2	Reclassification of units	+	-	-	816	**816**
	P2	Allocation of FISIM	+	1	1	-	**2**
	P51C1	Reclassification of units	+	-	-	2	**2**
Total			**=**	**155 412**	**216 080**	**42 081**	**413 573**

3.553 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 3.344 and 3.345.

Table 3.344 Calculation of output in S.14 in thd. €

		90	91	92	93	Total R
Revenues from sales of own goods and services		10 949	288	696	21 176	**33 109**
Revenues from goods in WT	+	531	7	8	17	**563**
Revenues from goods in RT	+	1 907	134	163	11 997	**14 201**
Changes in stock of work-in-progress	+	6	-	-	-19	**-13**
Output (Database Roč 3)	=	**13 393**	**429**	**867**	**33 171**	**47 860**

Table 3.345 Adjustments of output in S.14 in thd. €

			90	91	92	93	Total R
Resources	**Output (Database Roč 3)**		**13 393**	**429**	**867**	**33 171**	**47 860**
Extrapolation	Imputed rents	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	-	2	**2**
	Costs on sold goods	-	1 303	121	217	8 621	**10 262**
	In-house staff	+	-	-	-	-	-
	Mark-up for work-in-progress	+	-	-	-	-	-
	Subsidies on products	+	-	-	-	-	-
	Conceptual adjustments - total		**-1 303**	**-121**	**-217**	**-8 623**	**-10 264**
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	+	24 713	59	3	13 907	**38 682**
	N6 - Undervalued output	+	10 386	553	469	23 399	**34 807**
	N7 - Tips	+	-	-	-	-	-
	N7 – Income in kind	+	10	1	1	31	**43**
	Total Exhaustiveness		**35 109**	**613**	**473**	**37 337**	**73 532**
Total	**Output - total**		**47 199**	**921**	**1 123**	**61 885**	**111 128**

3.554 In the **NPISH sector**, the output in section R represented 4 % of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in Table 3.346.

Table 3.346 Calculation of output in S.15 in thd. €

		90	91	92	93	Total R
Intermediate consumption		6 051	1 187	1 127	36 038	44 403
Compensation of employees	+	541	474	412	4 725	6 152
Other taxes on production	+	11	3	3	526	543
Consumption of fixed capital	+	26	13	10	2 617	2 666
Output	=	**6 629**	**1 677**	**1 552**	**43 906**	**53 764**
Of which: market		917	691	852	23 766	26 226
for own final use		5 712	986	700	20 140	27 538

Intermediate consumption

3.555 Intermediate consumption in section R is the sum of intermediate consumptions of particular sectors. It is expressed in purchaser´s prices.

Table 3.347 Intermediate consumption by sectors in thd. €

	90	91	92	93	Total R
S.11	53 259	5 512	1 141 846	220 068	**1 420 685**
S.13	40 372	63 135	-	15 359	**118 866**
S.14	16 649	59	182	12 204	**29 094**
S.15	6 051	1 187	1 127	36 038	**44 403**
Total (R)	**116 331**	**69 893**	**1 143 155**	**283 669**	**1 613 048**

3.556 The intermediate consumption of the **sector of non-financial corporations** represented 22.4 % of output of S.11 in section R. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.348 and 3.349.

Table 3.348 Calculation of intermediate consumption in S.11 in thd. €

		90	91	92	93	Total R
Consumption of purchased material and energy		10 516	1 614	24 365	73 537	**110 032**
Services purchased	+	49 490	4 099	1 104 389	158 249	**1 316 227**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	-
Shortages and losses on inventories	+	1	-	2	171	**174**
Other costs included in intermediate consumption	+	-	-	1 008	27	**1 035**
Operator payments for participating in lotteries and prize games	+	-	-	-	-	-
Intermediate consumption (Roč 1-01+Roč 2-01)	=	**60 007**	**5 713**	**1 129 764**	**231 984**	**1 427 468**

Table 3.349 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)**		**60 007**	**5 713**	**1 129 764**	**231 984**	**1 427 468**
Conceptual adjustments	Holding gains/losses on inventories	+	1	-	600	111	**712**
	Allocation of fees for insurance services	+	19	6	5 203	240	**5 468**
	Allocation of FISIM	+	49	16	13 260	611	**13 936**
	Fixed assets included in intermediate consumption	-	2 978	6	2 032	879	**5 895**
	Research and development	-	-	-	-	-	-
	Output of housing services	+	-	-	-	-	-
	Reclassification of reporting units	-	2	-	-	816	**818**
	Conceptual adjustments - total		**-2 911**	**16**	**17 031**	**-733**	**13 403**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	3 837	217	4 949	11 183	**20 186**
	Total Exhaustiveness		**-3 837**	**-217**	**-4 949**	**-11 183**	**-20 186**
Total	**Intermediate consumption - total**		**53 259**	**5 512**	**1 141 846**	**220 068**	**1 420 685**

3.557 The amount of intermediate consumption of **sector of general government** represented 28.7 % 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 3.350.

Table 3.350 Calculation of intermediate consumption in S.13 in thd. €

			90	91	93	Total R
Administrative sources	Fin 1-12	+	40 371	65 154	14 543	**120 068**
	Balance sheet - receivables	+	-	-1	-	**-1**
	Balance sheet - liabilities	+	-	13	-	**13**
Conceptual adjustments	Capitalization of R&D expenditure	+	-	-2 032	-	**-2 032**
	Reclassification of units	+	-	-	816	**816**
	Allocation of FISIM	+	1	1	-	**2**
Total		**=**	**40 372**	**63 135**	**15 359**	**118 866**

3.558 The amount of intermediate consumption in the **sector of households** represented 26.2 % of output of S.14 in section R. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.351 and 3.352.

Table 3.351 Calculation of intermediate consumption in S.14 in thd. €

		90	91	92	93	Total R
Consumption of material and energy (Database Roč 3)		2 755	26	62	4 236	**7 079**
Consumption of services (Database Roč 3)	+	4 795	118	271	7 605	**12 789**
NSNO	+	24	1	2	46	**73**
Intermediate consumption	**=**	**7 574**	**145**	**335**	**11 887**	**19 941**

Table 3.352 Adjustments of intermediate consumption in S.14 in thd. €

			90	91	92	93	Total R
Resources	**Intermediate consumption**		**7 574**	**145**	**335**	**11 887**	**19 941**
Extrapolation	Imputed rents	+	-	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	3	-	-	6	9
	Allocation of FISIM	+	60	1	4	116	181
	Allocation of fees for insurance services	+	27	1	2	53	83
	Fixed assets included in intermediate consumption	-	-	-	-	182	182

	Capitalization of R&D	-	-	-	-	-	-
	Conceptual adjustments - total		**90**	**2**	**6**	**-7**	**91**
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	+	14 146	24	1	7 613	21 784
	N6 – Overvalued intermediate consumption	-	5 161	112	160	7 289	12 722
	Total Exhaustiveness		**8 985**	**-88**	**-159**	**324**	**9 062**
Total	**Intermediate consumption - total**		**16 649**	**59**	**182**	**12 204**	**29 094**

3.559 The amount of intermediate consumption in the **NPISH sector** represented 82.6 % of output of S.15 in section R. The calculation of intermediate consumption in S.15 are shown in table 3.353.

Table 3.353 Calculation and adjustments intermediate consumption in S.15 in thd. €

			90	91	92	93	Total R
Combined sources	Consumption of purchased material and energy		1 513	249	270	7 528	**9 560**
	Purchased services	+	4 378	906	856	27 500	**33 640**
	Shortages and losses on inventories	+	-	-	-	-	-
	Other costs included in intermediate consumption	+	-	-	-	-	-
	Resources total		**5 891**	**1 155**	**1 126**	**35 028**	**43 200**
Conceptual adjustments	Allocation of fees for insurance services	+	5	1	1	29	**36**
	Allocated FISIM	+	155	31	-	926	**1 112**
	Capitalization of research and development	-	-	-	-	-	-
	Holding gains/losses on inventories	+	-	-	-	55	**55**
	Conceptual adjustments total		**160**	**32**	**1**	**1 010**	**1 203**
Total	**Intermediate consumption**	**=**	**6 051**	**1 187**	**1 127**	**36 038**	**44 403**

3.560 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)

3.561 Section S consists of branches 94 Activities of membership organisations, 95 Repair of computers and personal and household goods a 96 Other personal service activities.

Table 3.354 Gross value added by branches in thd. €

Category S	Output	Intermediate consumption	Value added	% of the value added
94	653 127	449 634	203 493	0.3
95	216 463	88 809	127 654	0.2
96	747 765	228 922	518 843	0.6
Total (S)	**1 617 355**	**767 365**	**849 990**	**1.1**

3.562 The calculation of aggregates of value added for branches consists of their sums for particular sectors. In case of section S, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 3.355 Gross value added by sectors in thd. €

	S.11	S.12	S.13	S.14	S.15	Category S
P.1	465 738	2 945	16 107	595 996	536 569	**1 617 355**
P.2	316 051	3 235	7 401	103 142	337 536	**767 365**
B.1g	149 687	-290	8 706	492 854	199 033	**849 990**

3.563 The section S covers all units of S.11and 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 – enterpreneurs 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 adjustment approach for the exhaustiveness purposes is described in more details in Chapter 7.

Output

3.564 The output of section S is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 3.356 Sectoral breakdown of output in thd. €

	94	95	96	Total S
S.11	112 915	121 667	231 156	**465 738**
S.12	2 945	-	-	**2 945**
S.13	561	-	15 546	**16 107**
S.14	137	94 796	501 063	**595 996**
S.15	536 569	-	-	**536 569**
Total (S)	**653 127**	**216 463**	**747 765**	**1 617 355**

3.565 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 3.357 and 3.358.

Table 3.357 Calculation of output in S.11 **in thd. €**

		94	95	96	Total S
Revenues from sales of own goods and services		-	108 480	190 324	**298 804**
Sale and delivery of goods and services to other ZJs	+	-	-	-	-
Revenues from goods in WT	+	-	7 168	10 330	**17 498**
Revenues from goods in RT	+	-	14 679	46 391	**61 070**
Changes in stock of work-in-progress	+	-	-4	-	**-4**
Output (Roč 1-01+Roč 2-01)	=	-	**130 323**	**247 045**	**377 368**

Table 3.358 Adjustments of output in S.11 in thd. €

			94	95	96	Total S
Statistical surveys	**Output (Roč 1-01 + Roč 2-01)**	+	-	**130 323**	**247 045**	**377 368**
Administrative sources	**Market output (Úč Nuj)**	+	**15 875**	-	-	**15 875**
	Own-account production (Úč Nuj)	+	**3**	-	-	**3**
Combined sources	**Output (NSNO, Úč NO)**	+	**96 991**	-	-	**96 991**
Total	**Output total**		**112 869**	**130 323**	**247 045**	**490 237**
Extrapolation	**Own-account production**	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	123	3	**126**
	Revenues from operational leasing	+	-	-	-	-
	Goods sent abroad for processing	+	-	-	-	-
	Subsidies on products	+	-	-	-	-
	Costs on sold goods	-	-	18 933	39 936	**58 869**
	Output of housing services	+	-	-	-	-
	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	+	-	1	3	**4**
	Capitalization of R&D	+	46	-	-	**46**
	Software capitalization	+	-	-	-	-
	Capitalization of originals	+	-	-	-	-
	Conceptual adjustments total		**46**	**-19 055**	**-39 936**	**-58 945**
Exhaustiveness	N6 - Undervalued output	+	-	10 399	19 090	**29 489**
	N7 - Standing timber	+	-	-	-	-
	N7 - Tips	+	-	-	4 957	**4 957**
	N7 - Income in kind	+	-	-	-	-
	Total exhaustiveness		-	**10 399**	**24 047**	**34 446**
Total	**Output - total**		**112 915**	**121 667**	**231 156**	**465 738**
	of which: market		112 866	121 666	231 153	465 685
	own-account production		49	1	3	53

3.566 In the **sector of general government**, the output of section S 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 3.359.

Table 3.359 Calculation of output in S.13 in thd. €

				94	96	Total S
Administrative sources	D11PAY	Fin 1-12	+	273	3 185	**3 458**
	D12PAY	Fin 1-12	+	91	1 292	**1 383**
	D29PAY	Fin 1-12	+	-	779	**779**
	P2	Fin 1-12	+	262	7 204	**7 466**
	P2	Balance sheet - liabilities	+	4	-	**4**
CFC(PIM)	P51C1	Calculation of P51C1	+	-	3 086	**3 086**
Conceptual adjustments	P2	Capitalization of R&D expenditure	+	-69	-	**-69**
Total			**=**	**561**	**15 546**	**16 107**

3.567 In the **sector of households**, the output of section S represented 2.4 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in Tables 3.360 and 3.361.

Table 3.360 Calculation of output in S.14 in thd. €

		94	95	96	Total S
Revenues from sales of own goods and services		0	41 213	94 966	**136 179**
Revenues from goods in WT	+	0	2 913	9 278	**12 191**
Revenues from goods in RT	+	0	23 498	49 669	**73 167**
Changes in stock of work-in-progress	+	0	107	-16	**91**
Output (Database Roč 3)	=	**0**	**67 731**	**153 897**	**221 628**

Table 3.361 Adjustments of output in S.14 in thd. €

			94	95	96	Total S
Resources	**Output (Database Roč 3)**		-	**67 731**	**153 897**	**221 628**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	2	5	**7**
	Costs on sold goods	-	-	22 226	43 338	**65 564**
	In-house staff	+	-	-	-	-
	Mark-up for work-in-progress	+	-	-	-	-
	Subsidies on products	+	-	-	-	-
	Conceptual adjustments - total		-	**-22 228**	**-43 343**	**-65 571**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	12 525	9 171	**21 696**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	217 971	**217 971**
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 – Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	137	87	51 729	**51 953**
	N6 - Undervalued output	+	-	36 643	80 734	**117 377**
	N7 - Tips	+	-	-	30 809	**30 809**
	N7 – Income in kind	+	-	38	95	**133**
	Total Exhaustiveness		**137**	**49 293**	**390 509**	**439 939**
Total	**Output - total**		**137**	**94 796**	**501 063**	**595 996**

3.568 In the **NPISH sector**, the output in section S represented 40.2 % of the total output of the sector S.15. The calculation of output in sector S.15 is shown in Table 3.362.

Table 3.362 Calculation of output in S.15 in thd. €

		94	95	96	Total S
Intermediate consumption		337 536	-	-	337 536
Compensation of employees	+	172 278	-	-	172 278
Other taxes on production	+	4 182	-	-	4 182
Consumption of fixed capital	+	22 573	-	-	22 573
Output - total	=	**536 569**	-	-	**536 569**
of which: market		234 370	-	-	234 370
own-account production		302 199	-	-	302 199

Intermediate consumption

3.569 Intermediate consumption in section S is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser´s prices.

Table 3.363 Intermediate consumption by sectors in thd. €

	94	95	96	Total S
S.11	108 581	73 784	133 686	**316 051**
S.12	3 235	-	-	**3 235**
S.13	197	-	7 204	**7 401**
S.14	85	15 025	88 032	**103 142**
S.15	337 536	-	-	**337 536**
Total (S)	**449 634**	**88 809**	**228 922**	**767 365**

3.570 The intermediate consumption of the **sector of non-financial corporations** represented 48.5 % of output of S.11 in section S. The calculation of intermediate consumption in S.11 and its adjustments are shown in Tables 3.364 and 3.365.

Table 3.364 Calculation of intermediate consumption in S.11 in thd. €

		94	95	96	Total S
Consumption of purchased material and energy		-	31 864	41 204	**73 068**
Services purchased	+	-	46 513	98 441	**144 954**
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-
Shortages and losses on inventories	+	-	5	134	**139**
Other costs included in intermediate consumption	+	-	0	2 279	**2 279**
Intermediate consumption (Roč 1-01+Roč 2-01)	=	-	**78 382**	**142 058**	**220 440**

Table 3.365 Calculation of intermediate consumption in S.11 in thd. €

			94	95	96	Total S
Statistical surveys	**Intermediate consumption (Roč 1-01 + Roč 2-01)**	+	-	**78 382**	**142 058**	**220 440**
Administrative sources	**Intermediate consumption a (Úč Nuj)**	+	**4 936**	-	-	**4 936**
Combined sources	**Intermediate consumption (NSNO, Úč FO)**	+	**103 721**	-	-	**103 721**
Total	**Resources total**		**108 657**	**78 382**	**142 058**	**329 097**
Conceptual adjustments	Holding gains/losses on inventories	+	-	166	26	**192**
	Allocation of fees for insurance services	+	-	67	81	**148**
	Allocation of FISIM	+	-	170	207	**377**
	Fixed assets included in intermediate consumption	-	-	755	832	**1 587**
	Research and development	-	76	-	-	**76**
	Output of housing services	+	-	-	-	-
	Reclassification of reporting units	-	-	-	-	-
	Conceptual adjustments - total		**-76**	**-352**	**-518**	**-946**
Exhaustiveness	N6 – Overvalued intermediate consumption	-	-	4 246	7 854	**12 100**
	Total Exhaustiveness		-	**-4 246**	**-7 854**	**-12 100**
Total	**Intermediate consumption - total**		**108 581**	**73 784**	**133 686**	**316 051**

3.571 The amount of intermediate consumption of the **sector of general government** represented 45.9 % 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 3.366.

Table 3.366 Calculation of intermiediate consumption in S.13 in thd. €

			94	96	Total S
Administrative sources	Fin 1-12	+	262	7 204	**7 466**
	Balance sheet - liabilities	+	4	-	**4**
Conceptual adjustments	Capitalization of R&D expenditure	+	-69	-	**-69**
Total		**=**	**197**	**7 204**	**7 401**

3.572 The amount of intermediate consumption in the **sector of households** represented 17,3 % of output of S.14 in section S. The calculation of intermediate consumption in S.14 and its adjustments are shown in Tables 3.367 and 3.368.

Table 3.367 Calculation of intermediate consumption in S.14 in thd. €

		94	95	96	Total S
Consumption of material and energy (Database Roč 3)		-	11 048	27 821	**38 869**
Consumption of services (Database Roč 3)	+	-	13 276	28 620	**41 896**
NSNO	+	-	88	219	**307**
Intermediate consumption	=	-	**24 412**	**56 660**	**81 072**

Table 3.368 Adjustments of output in S.14 in thd. €

			94	95	96	Total S
Resources	**Intermediate consumption**		-	**24 412**	**56 660**	**81 072**
Extrapolation	Imputed rents	+	-	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	+	-	47	48	**95**
	Allocation of FISIM	+	-	220	554	**774**
	Allocation of fees for insurance services	+	-	100	254	**354**
	Fixed assets included in intermediate consumption	-	-	1 565	7	**1 572**
	Capitalization of R&D	-	-	-	-	-
	Conceptual adjustments - total		-	**-1 198**	**849**	**-349**
Exhaustiveness	N1 - Intentionally unregistered manufacturers	+	-	5 819	3 900	**9 719**
	N2 - Drugs	+	-	-	-	-
	N2 - Prostitution	+	-	-	36 185	**36 185**
	N2 - Smuggling	+	-	-	-	-
	N3 - Own-account construction output	+	-	-	-	-
	N3 - Own-account agricultural output	+	-	-	-	-
	N5 - Registered units not subject to statistical survey	+	85	56	29 599	**29 740**
	N6 – Overvalued intermediate consumption	-	-	14 064	39 161	**53 225**
	Total Exhaustiveness		**85**	**-8 189**	**30 523**	**22 419**
Total	**Intermediate consumption - total**		**85**	**15 025**	**88 032**	**103 142**

3.573 The amount of intermediate consumption in the **NPISH sector** represented 62.9 % of output of S.15 in section S. The calculation of intermediate consumption in S.15 and its adjustments are shown in Table 3.369.

Table 3.369 Calculation and adjustments of intermediate consumption in S.15 in thd. €

			94	95	96	Total S
Combined sources	Consumption of purchased material and energy		90 853	-	-	**90 853**
	Purchased services	+	239 136	-	-	**239 136**
	Shortages and losses on inventories	+	-	-	-	**-**

	Other costs included in intermediate consumption	+	-	-	-	-
	Resources total		**329 989**	**-**	**-**	**329 989**
Conceptual adjustments	Allocation of fees for insurance services	+	313	-	-	**313**
	Allocated FISIM	+	9 758	-	-	**9 758**
	Capitalization of research and development	-	2 802	-	-	**2 802**
	Holding gains/losses on inventories	+	278	-	-	**278**
	Conceptual adjustments total		**7 547**	**-**	**-**	**7 547**
Total	**Intermediate consumption**	**=**	**337 536**	**-**	**-**	**337 536**

3.26 Activities of households as employers; undifferentiated goods and services producing activities of households for own use (NACE Rev.2 Section T)

3.574 Section T consists of branches 97 Activities of households as employers of domestic personnel and 98 Undifferentiated goods-producing activities of households for own use.

Table 3.370 Gross value added by branches in thd. €

	Output	Intermediate consumption	Value	% of value added
97	42 533	-	42 533	0.1
98	-	-	-	-
Total (T)	-	-	**42 533**	**0.1**

3.575 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 3.371 Gross value added by sectors in thd. €

	S.14	Category T
P.1	42 533	**42 533**
P.2	-	-
B.1g	42 533	**42 533**

Output

3.576 Output for category T is the sum of branches 97 and 98 in individual sectors. t is expressed in basic prices. In the case of the Slovak Republic, the estimate is made only for industry 97.

Table 3.372 Sectoral breakdown of output in thd. €

	97	98	Total T
S.14	42 533	-	**42 533**
Total (T)	**42 533**	-	**42 533**

3.577 In the **sector of household**, output in section S represented 0.2% of total household output. The calculation of output in S.14 and its adjustments are shown in Tables 3.373 and 3.374.

Table 3.373 Calculation of output in S.14 in thd. €

		97	98	Total I
Revenues from sales of own goods and services		-	-	-
Revenues from goods in WT	+	-	-	-
Revenues from goods in RT	+	-	-	-
Changes in stock of work-in-progress	+	-	-	-
Output (Database Roč 3)	=	-	-	-

Table 3.374 Adjustments of output in S.14 in thd. €

			97	98	Total I
Resources	**Output (Database Roč 3)**		-	-	-
Extrapolation	Imputed rents	+	-	-	-
Conceptual adjustments	Holding gains/losses on inventories	-	-	-	-
	Costs on sold goods	-	-	-	-
	In-house staff	+	42 533	-	**42 533**
	Mark-up for work-in-progress	+	-	-	-
	Subsidies on products	+	-	-	-
	Conceptual adjustments - total		**42 533**	-	**42 533**
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		-	-	-
Total	**Output - total**		**42 533**		**42 533**

3.578 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

3.579 In the case of section T, intermediate consumption is not estimated.

3.27 Taxes on products, including VAT

3.580 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 3.375 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 tax▼ TIME►	2018	2019	2020
D211	C01	Daň z pridanej hodnoty	VAT	C		6319	6830	6827
D2121	C01	Dovozné clo	Import duty	C		0	0	0
D2122B	C01	Dovozná prirážka	Import surcharge	C		0	0	0
D2122B	C02	Ostatné colné príjmy	Other customs gains	C		0	0	0
D2122C	C01	Z minerálnych olejov	On mineral oils	C	E	M	M	M
D2122C	C02	Z liehu	On alcohol	C	AT	M	M	M
D2122C	C03	Z piva	On beer	C	AT	M	M	M
D2122C	C04	Z vína	On wine	C	AT	M	M	M
D2122C	C05	Z tabaku a tabakových výrobkov	On tobacco and tobacco products	C	AT	M	M	M
D2122C	C06	Ostatné	Other	C		M	M	M
D214A	C01	Z minerálnych olejov	On mineral oils	C	E	1267	1289	1196
D214A	C02	Z liehu	On alcohol	C	AT	221	218	208
D214A	C03	Z piva	On beer	C	AT	60	59	57
D214A	C04	Z vína	On wine	C	AT	5	5	5
D214A	C05	Z tabaku a tabakových výrobkov	On tobacco and tobacco products	C	AT	728	767	732
D214A	C06	Z energií - elektrina	On energy - eletricity	C	E	11	12	12
D214A	C07	Z energií - uhlie	On energy - coal	C	E	0	0	0
D214A	C08	Z energií - zemný plyn	On energy - natural gas	C	E	24	23	24
D214A	C09	Zelená energia	Green energy	C	E	495	466	519
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	0	0
D214C	C01	Daň z prevodu a prechodu nehnuteľností-PO	Tax on transfer and assignment of real estate	KS	O	0	0	0
D214D	C01	Poplatok za registráciu automobilov	Car registration fee	C	T	77	79	70
D214E	C01	Dane na špecif.služby za zábavné hracie prístroje	Taxes on specific services - on automatic gambling machines	C		0	0	0
D214E	C02	Dane na špecif.služby zo vstupného	Taxes on specific services - on entry fees	C		0	0	0
D214F	C01	Príjmy z výťažkov lotérií a iných podobných hier	Taxes on lottery and similar games	C		245	274	231
D214G	C01	Odvod časti poistného z odvetví neživotného poistenia	Levy on part of non-life insurance premium	C		59	52	22
D214G	C02	Daň z poistenia	Insurance tax	C		M	50	76
D214H	C01	Dane na špecif.služby za predajné automaty	Taxes on specific services - on automatic vendors	C		0	0	0

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	15	16	11
D214H	C03	Dane na špecif.služby z reklamy	Taxes on specific services - on advertising	C	0	0	0
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	M	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	94	96	89
D214H	C06	daň zo spotreby elektrickej energie určená na likvidáciu jadrových zariadení	Electricity consumption tax intended for liquidation of decommissioned nuclear facilities	C	76	74	69
D214L	C01	Other taxes on products n.e.c.	Other taxes on products n.e.c.	C	3	3	3

Table 3.376 D21REC in thd. €

	2017	2018	2019	2020
D211REC	**5 918 746**	**6 319 303**	**6 830 156**	**6 827 182**
- Accrual	3 134	-96 269	102 275	35 426
- MOSS	2 155	2 677	-	-
- Insertion of source data	5 913 457	6 412 895	6 727 881	6 791 756
D2121REC	**9**	**19**	**14**	**16**
- Insertion of source data	9	19	14	16
D2122REC	**3**	**1**	**1**	-
- Insertion of source data	3	1	1	-
D214REC	**3 267 661**	**3 380 452**	**3 484 439**	**3 323 123**
- Accrual	1 813	-5 543	30 216	-33 740
- Cars	73 069	77 354	78 967	69 483
- Green energy	489 628	494 612	465 917	518 727
- Insertion of source data	2 703 151	2 814 029	2 909 339	2 768 653

3.581 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.

3.582 Data on payments from traditional own resources (custom duties and agricultural payments) are obtained from the State closing account presented 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 traditional own resources are presented. They are recorded on accrual basis.

Table 3.377 Revenues from EU budget and levies and contributions into general budget of EU

in thd. €

Traditional own resources	93 385
Levies of SR into EU budget without traditional own resources	731 424
Total levies into EU budget	**824 809**
Contributions of SR into European development fund	16 512
Total levies and contributions of the SR	**841 321**
Foreign transfers	2 169 725
Foreign transfers from EU budget	7
Total revenues from EU budget	**2 169 732**
Net financial position	**1 328 411**

3.583 Taxes on products D.21 consists of traditional own resources and contributions of the SR into European development fund (from Table 3.377, 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 overall value of D.21).

Calculation of accrual taxes

3.584 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.

3.585 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 the activities, transactions or other events occur which create the liabilities to pay taxes".

3.586 For taxes we use as data source statement FIN 1-04 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. For taxes we use the method of time adjusted cash.

Value Added Tax D.211REC

3.587 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 to the budget by the tax payer, it affects the final consumer. To record VAT revenues on accrual basis the time – adjusted cash receipts method has been used.

3.588 Within 25 days after the end of each tax period a tax payer must file a tax return and, by the same date, pay the tax liability, if any. (*A company must file its VAT return for the month of September by October 25 and, also by October 25, pay the tax liability incurred in September, if any.*) If a tax payer becomes entitled to the excess 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 tax from its tax liability in the subsequent tax period. If a tax payer cannot deduct the full amount of the excess tax 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*).

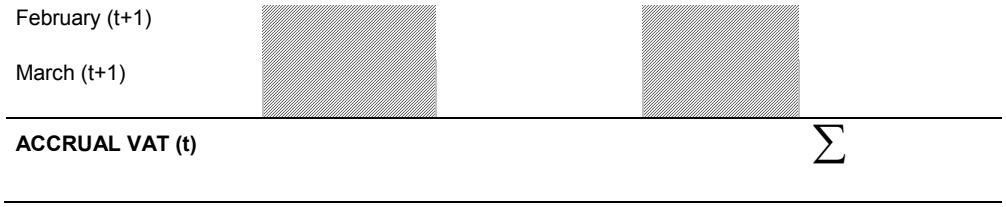
3.589 To those tax payers which file quarterly tax returns the excess tax is refunded with a five-month delay. (*The tax return for Q1 is filed in April. Tax payers may deduct the excess tax from their tax liability in the subsequent tax period. The tax return for the subsequent tax period is filed in 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 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)}

Cash VAT (EUR mil.)				
	Tax collection by tax offices	Excessive deduction (tax offices)	Tax collection by customs	Subtotal
	1	2	3	4=1+2+3
January (t)				
February (t)				
March (t)				
April (t)				
May (t)				
June (t)				
July (t)				
August (t)				
September (t)				
October (t)				
November (t)				
December (t)				
January (t+1)				



3.590 **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 curtailed 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 Tax 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 Tax Directorate of the Slovak Republic at the turn of 2011/2012 which undermined the ability of the Tax Directorate of the Slovak Republic to pay the excess tax refunds within the statutory time limits and further aggravated the problems described above.

3.591 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 Tax 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.

3.592 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.

3.593 Also, this system should be audited by an external audit within the range of a period of two years.

3.594 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

3.595 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.

3.596 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) }

Cash receipts from Excise duties (EUR mil.)			
	Cash collection (tax returns)	Cash collection (import from third countries)	SUM
	1	2	3 = 1+2
January (t)			
February (t)			
March (t)			
April (t)			
May (t)			
June (t)			
July (t)			
August (t)			
September (t)			
October (t)			
November (t)			
December (t)			
January (t+1)			

ACCRUAL EXCISES (t)	∑

3.597 The refunds are treated as reduction of D.211 revenue.

VAT recording for the MOSS system

Table 3.378 VAT recording for the MOSS in thd. **€**

ESA 2010	2018
S.1311 - a fee paid abroad for a tax collection service that applies to consumption in the Slovak Republic	
D.211 rec	3101
D.74 pay	3101
fee collected from abroad for tax collection service provided by Slovak units but consumed abroad	
D.211 rec	-424
D.74 rec	424
S.2	
D.211 rec	3101
D.74 pay	424
P.62	-424
P.72	-3101

3.598 The result of adjustments in national accounts is (in the case of the Slovak Republic) an increase in the collected value added tax. In the Slovak Republic, services purchased over the Internet are consumed more than they are provided to other countries. More information is given in Chapter 3.16.

3.28 Subsidies on products

Table 3.379 D31PAY in thd. €

	2017	2018	2019	2020
D319PAY	514 065	479 799	440 324	604 820
Insertion of source data	-1	-	-	-
Green energy	514 066	479 799	440 324	604 820

3.599 During the Bechmark 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. For this reason, the subsidies were classified as D.39.

3.600 The green energy aid scheme is a system in which distribution companies are responsible for purchasing "green" energy from producers at higher and market prices. They then pass on the difference between the market price and the purchase price to the prices of energy consumed. SOSR redirected these transactions through the general government sector and recorded them as subsidies on production (D.31), and as Taxes on products other than VAT and import taxes (D.214).

Subsidies D.3

3.601 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).

3.602 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, FIN 1A-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 Statistical Office of the Slovak Republic, economic classification budget classification (hereinafter the 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[4]. 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.

3.603 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

3.604 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. The implementation of these social programs represents an implemented production of producers and it is therefore difficult to distinguish them.

3.605 The list of risks or needs that may require social benefits is set out 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;

[4] Methodical guideline of the Ministry of Finance of the Slovak Republic on no. MF / 010175 / 2004-42

g) family;
h) employment promotion;
i) unemployment;
j) housing;
k) education;
l) general emergency.

3.606 In the case of housing, social benefits are payments by public authorities to tenants to reduce their rent, in addition to special benefits paid by public authorities in their capacity as employers.

Criteria for distinguishing between subsidies and social benefits in kind

3.607 To make a practical distinction 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[5].

3) The direct beneficiary is the household (there is no intermediate stage between the beneficiary and the producer)

Classification of subsidies D.31 or D.39

3.608 As with the distinction between subsidies and social transfers in kind, it is difficult to divide subsidies into production subsidies and subsidies on products in practice.

3.609 In practice, subsidies on D.31 products must be clearly linked to the number of pieces of production realized (eg per liter of milk produced, etc.) or to the price at which the production took place. If it were 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 3.380 Subsidies details in thd. €

	2017	2018	2019	2020
D319PAY	**514 065**	**479 799**	**440 324**	**608 544**
BR	-166 825	-174 893		
Fin 1-12	166 824	174 893		
Green energy	514 066	479 799	440 324	608 544
D39PAY	**362 661**	**399 257**	**487 777**	**631 810**

[5] Except the case, when the given producer (group of producers) would cover a substantial part of the population.

BR	166 825	174 893		
Fin 1-12	195 836	224 364	485 900	631 166
Fin 2-04			1 877	644

Note: In 2017 and 2018 Benchmark revision reclasified all expentitures to to D.39 since none of the schemes were related to "p" nor "q". With result that only green energy scheme is classifed as D.31PAY.

Table 3.381 D39PAY by COFOG groups in thd. €

	2017	2018	2019	2020
Fin 1-12				
01 - General public services	11 438	23 801	17 305	13 070
02 - Defence	171	103	504	6 244
03 - Public order and safety	218	152	155	132
04 - Economic affairs	303 415	323 453	420 271	541 233
05 - Enironmental protection	11 352	11 721	7 490	5 951
06 - Housing and community amenities	3 635	4 025	3 555	4 077
07 - Health	3 662	3 674	3 332	25 161
08 - Recreation, culture and religion	27 388	30 642	30 078	29 650
09 - Education	1 198	1 431	3 012	5 231
10 - Social protection	184	255	198	418
Fin 2-04			1 877	644
Total	**362 660**	**399 257**	**487 777**	**631 810**

Table 3.382 D39PAY by COFOG 2 in thd. €

	2017	2018	2019	2020
Fin 1-12				
01 - General public services				
01.1	3 205	5 333	4 643	4 633
01.2	224	311	230	402
01.3	158	78	69	793
01.4	7 752	18 063	12 362	7 034
01.5	2	15		208
01.6	97	1	1	
01.8	0	0		
02 - Defence				
02.1				1 178
02.2				6
02.4	171	40	272	368
02.5		63	231	4 691
03 - Public order and safety				
03.1	211	145	72	88
03.2	7	7	17	15
03.3	0			
03.6			67	29
04 - Economic affairs				
04.1	4 157	7 554	44 026	119 260
04.2	92 421	89 744	126 428	121 456
04.3	18 531	23 171	13 353	23 740
04.4	25	25	50	30
04.5	187 644	202 058	235 515	266 123
04.6	1	1	1	1
04.7	282	423	559	6 786
04.8	69	477	334	3 838
04.9	285		5	
05 - Enironmental protection				
05.1	1 125	1 559	1 264	1 442
05.2	93	34	36	42

05.3	10 073	10 076	6 100	4 125
05.4	58	0	12	342
05.6	4	51	77	1
06 - Housing and community amenities				
06.1	197	185	179	279
06.2	2 880	2 916	2 525	2 590
06.3	37	53	7	14
06.4	257	300	144	157
06.6	265	572	699	1 036
07 - Health				
07.1		10		
07.2	2	12	33	116
07.3	19	68	82	1 796
07.5	11	24	96	89
07.6	3 632	3 560	3 122	23 160
08 - Recreation, culture and religion				
08.1	12 524	13 011	13 468	10 955
08.2	5 561	6 109	4 926	5 780
08.3	8 425	10 545	10 770	11 960
08.4	354	363	245	205
08.6	523	615	669	750
09 - Education				
09.1	384	400	617	293
09.2	18	20	20	5
09.4	50	75	34	54
09.5	397	587	764	764
09.6	141	172	210	447
09.8	208	177	1 366	3 667
10 - Social protection				
10.1	58	39	52	85
10.2	92	141	38	37
10.3	32	34	35	32
10.4	3	6	4	3
10.5		32	65	186
10.7	0	3	2	75
10.9	0		1	
Fin 2-04			1 877	644
Total	**362 660**	**399 257**	**487 777**	**631 810**

3.610 The highest amounts of subsidies in the period 2017-2020 were recorded as expenditure on agriculture (04.2), transport (04.5) and reduction of pollution and waste management (05.3). These payments were provided mainly on the basis of calls (agriculture), public interest contracts (road and rail) and applications (waste management).

3.611 In the Slovak Republic, in 2018 there was no system of support for car sales 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 accounts.

Table 4.1 Particular components of income approach of GDP by NACE sections in thd. €

NACE	D.1Compensation 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	726 559	55 625	-813 935	1 043 070	-	911 300
B	134 951	7 049	0	181 705	-	115
C	9 308 283	100 000	-74 486	5 855 105	-	1 741 636
D	539 579	44 598	-1 400	1 169 312	-	990
E	409 293	35 010	-2 496	260 380	-	-7 471
F	1 624 133	20 658	-4 037	2 269 810	-	2 531 332
G	5 503 330	53 700	-8 691	1 273 193	-	1 600 965
H	2 378 832	124 526	-99 236	2 173 397	-	293 570
I	766 146	4 725	-2 378	420 802	-	137 920
J	1 681 405	23 925	-1 199	1 925 632	-	352 678
K	1 079 226	168 499	-151	920 175	-	50 896
L	414 326	21 551	-5 024	7 683 113	6 198 313	142 112
M	1 965 628	13 807	-5 552	2 339 893	-	1 163 755
N	1 232 448	11 303	-4 358	1 348 864	-	271 317
O	4 029 856	40 177	0	1 506 925	-	0
P	2 547 160	11 930	-5 247	443 426	-	104 389
Q	2 159 179	56 667	-14 379	643 663	-	281 584
R	414 338	89 562	-51	1 322 622	-	66 617
S	377 465	6 215	-1 802	37 803	-	430 311
T	42 533	0	-14	0	-	14
Total	**37 334 670**	**889 527**	**-1 044 436**	**32 818 888**	**6 198 313**	**10 074 032**

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	23 442 514	1 072 461	8 368 382	3 920 000	531 313	**37 334 670**
D.21 Taxes on products	-	-	-	-	-	**9 837 144**
D.29 Other taxes on production	439 967	176 530	124 220	141 541	7 269	**889 527**
D.31 Subsidies on products (-)	-	-	-	-	-	**-479 799**
D.39 Other subsidies on production (-)	-925 503	0	-	-118 933	-	**-1 044 436**
B.2g Gross operating surplus	22 839 254	953 507	2 785 319	6 198 313	42 495	**32 818 888**
B.3g Gross mixed income	-	-	-	10 074 032	-	**10 074 032**
B.1*g Gross domestic product	-	-	-	-	-	**89 430 026**

4.1 Reference framework

4.2 The delimitation of institutional units and sectors, classifications used and the main sources are the same as in terms of the compilation of GDP by production approach. The calculation of GDP by income approach is based on the annual surveys and administrative data sources

(see Chapter 10). The main sources for the calculation of particular components of the income approach are presented in Chapter 3.1. The adjustment procedure for the exhaustiveness purposes is described in more details in Chapter 7.

4.3 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 to be considered as balancing items of the generation of income accounts.

4.2 The borderline cases

Income in kind and intermediate consumption

4.4 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 enters into intermediate consumption. 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. 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.

4.5 On the other hand, the expenditure 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 directly 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.

Daily allowances on business trips

4.6 Daily allowances received by employees on business trips enter into intermediate consumption (they are charged to the accounting class 512 - travel costs).

Intangible fixed assets

4.7 Intangible fixed assets, which comply with the capitalisation criterion of the utilisation for 1 year, are recorded as gross fixed capital formation. With regard to the Slovak legislation, the definition criterion is, in addition to the service life, also the acquisition price. In the annual statistical survey there is a module, by which we survey the information required for the reclassification of these expenditures from intermediate consumption into GFCF.

4.8 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

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

4.10 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).

4.11 Compensations of employees, including extra payments and bonuses, are recorded at the time when the work was done. 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.

4.4 Transition from private accounting and administrative concepts to ESA 2010 national accounts concepts

4.12 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.

4.13 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.

4.14 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.

4.15 Conceptual adjustments in the income approach were made in item *D.1 - Compensation of employees* due to the reclassification of reporting units from sectors S.11 and S.12 to sector S.13 and for compensation of in-house staff in sector S.14, in item *B.2g - Gross operating surplus (CFC)* due to the reclassification of reporting units from sectors S.11 and S.12 to sector S.13 and in item *D.2 - Taxes on production and imports* for car registration and insurance tax. 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.12	S.13	S.14	Total
D.1 Compensation of employees					
Reclassification of reporting units	-6 604	-2 245	8 849	-	**0**

In-house staff	-	-	-	42 533	**42 533**
B.2g Gross operating surplus					
Reclassification of reporting units (CFC)	-5 503	-341	5 844	-	**0**
D.2 Taxes on production and imports					
Car registration fee	-	-	-	-	**25 785**
Insurance tax	-	-	-	-	**29 396**
Total conceptual adjustments (S.1)	-	-	-	-	**97 714**

4.5 The role of direct and indirect estimation methods, benchmarks and extrapolations

4.16 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 resources 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, Subsidies* and *Consumption of fixed capital* is presented in more detail in Chapters 4.8, 4.9, 4.12 and in Chapter 3.

Table 4.4 Overview of estimation methods for components of GDP income approach in thd. €

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	other extrapolations and models
Subsidies	Administrative sources	other extrapolations and models
Consumption of fixed capital		CFC (PIM)

4.6 The main approaches taken with respect to exhaustiveness

4.17 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.

4.18 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 sector 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 single public register and administrative data. A more detailed description of adjustments related to exhaustiveness within the income approach of GDP compilation 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	-	-	-	-	-	328 824	40 897	369 721
	S.13	-	-	-	-	-	-	75 855	75 855
	S.14	-	-	-	-	-	2 377 684	52 090	2 429 774
	Total	-	-	-	-	-	2 706 508	168 842	2 875 350

Tips

4.19 The estimates for tips are based on data from a public poll conducted in year 2020. The survey examined the amount of household expenditure on tips in services for 3 months (October - December 2019). Household expenditure on tips for 2018 was estimated on the basis of trends found in the relevant expenditure items of the Family Accounts Statistics. More detailed information on the methodology for calculating tips is presented in Chapter 7.1.3.3.

Income in kind

4.20 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 given in Chapter 7.1.3.3.

4.7 Compensation of employees

4.21 Compensation of employees D.1 covers total remunerations in the monetary form, as well as in kind, for the work, which the employee carried out during the given accounting time period. In particular sectors and sub-sectors it 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	23 442 514	17 089 520	966 842	5 386 152	5 207 327	178 825
S.12	1 072 461	777 336	25 030	270 095	264 020	6 075
S.13	8 368 382	5 975 778	255 010	2 137 594	1 949 139	188 455
S.14	3 920 000	2 849 754	113 500	956 746	886 825	69 921
S.15	531 313	395 726	6 379	129 208	124 793	4 415
Total	37 334 670	27 088 114	1 366 761	8 879 795	8 432 104	447 691

4.22 Quality of data on compensation of employees is verified by comparing with data on employment according to domestic concept of ESA 2010. The ratios are verified in the entire time series at the level of NACE divisions - average compensation per employee and average

compensation per hour worked. The total employment under the domestic concept of ESA 2010 is expressed by the number of persons in main (or only) job (person having more 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.

4.23 When constructing the total employment, a balancing method is used, i.e. the supply of labour force is balanced with the demand for labour, where the supply is represented by data from LFS, which are furthermore adjusted according to the coverage and the domestic ESA 2010 concept. The demand for labour force is represented by data from statistical questionnaires, which are already expressed in the domestic concept. These are combined with the 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. A more detailed description of balancing of employment is presented in Chapter 7.1.3.

4.24 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).

4.25 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	614 002	443 728	20 074	150 200	136 077	14 123
B	134 951	97 996	5 333	31 622	30 731	891
C	8 652 333	6 294 074	286 882	2 071 377	2 013 255	58 122
D	539 368	388 137	22 827	128 404	123 307	5 097
E	347 700	256 908	14 374	76 418	73 437	2 981
F	950 946	667 297	66 552	217 097	206 440	10 657
G	4 242 195	3 103 779	126 220	1 012 196	988 220	23 976
H	1 667 178	1 095 567	224 998	346 613	323 939	22 674
I	356 821	266 611	13 001	77 209	75 416	1 793
J	1 566 511	1 177 819	43 797	344 895	333 392	11 503
K	-	-	-	-	-	-
L	378 831	279 297	13 542	85 992	82 844	3 148
M	1 643 569	1 250 864	58 033	334 672	326 208	8 464
N	1 090 945	808 010	43 169	239 766	231 793	7 973
O	-	-	-	-	-	-
P	64 125	46 758	2 417	14 950	14 627	323
Q	858 895	664 265	16 927	177 703	172 566	5 137
R	198 720	147 784	5 630	45 306	44 331	975
S	135 424	100 626	3 066	31 732	30 744	988
T	-	-	-	-	-	-

U	-	-	-	-	-	-
Total	**23 442 514**	**17 089 520**	**966 842**	**5 386 152**	**5 207 327**	**178 825**

4.26 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.

4.27 In case of big enterprises with 20 and more employees (Roč1-01) the compilation of particular transactions includes items from the following modules:

304 module **EMPLOYEES AND WAGES**

		In observed year
		1
Wages and refunds of wages of employees (in EUR)	10	
Refunding of the emergency service (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 on behalf of employees	8	
Refund of income at temporary working disability	9	
Voluntary social contributions of employers	10	
Social costs	13	

187 module **SPECIFICATION OF INCOME IN KIND OF EMPLOYEES** (in EUR)

			In observed year
			1
Income in kind of employees		1	
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	

4.28 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 sum of quarters of the given year. In case of questionnaire Roč 2-01 the compilation of particular transactions includes items from the following modules:

304a module	EMPLOYEES AND WAGES		In observed year
			1
Wages and wage refunds 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 on		14	
Refund of income at temporary working disability		15	
Voluntary social contributions of employers		16	

4.29 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 NO Úč 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.

4.30 For the reference year 2018, several units were reclassified from sector S.11 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.

4.31 Adjustments related to exhaustiveness for compensation of employees in sector S.11 include an adjustment for undervaluation of reported wages (N6) and for tips in services (N7). The results of the questionnaire for the Chamber of Auditors and the data from the public poll on tips are used in the calculation of these estimates (see Chapters 7.1.3 and 7.3).

4.32 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 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)		16 758 123	967 072	5 248 859	176 207	**23 150 261**
	Administrative sources (Úč NUJ)		5 127		1 536	196	**6 859**
	Combined data (NSNO, NO Úč)		38 933		11 361	497	**50 791**
Conceptual adjustments	Reclassification of reporting units	-	4 618	230	1 547	209	**6 604**
	Conceptual adjustments total		-4 618	-230	-1 547	-209	**-6 604**
Adjustments for exhaustiveness	N6 – Undervaluation of wages	+	251 058		75 632	2 134	**328 824**
	N7 - Tips	+	40 897				**40 897**

	Adjustments for exhaustiveness total		291 955		75 632	2 134	**369 721**
Balancing	Transaction D.121p and D.611r				-128 514		**-128 514**
	Total		**17 089 520**	**966 842**	**5 207 327**	**178 825**	**23 442 514**

Sector of financial corporations

Table 4.9 Compensation of employees in S.12 by NACE divisions in thd.€

NACE	D.1 Compensation of employees	D.11 Wages and salaries in cash	D.11 Wages and salaries in kind	D.12 Employers´ social contributions total	D.121 Employers´ actual social contributions	D.122 Employers´ imputed social contributions
64	765 622	554 221	16 445	194 956	191 222	3 734
65	195 552	139 998	7 008	48 546	46 929	1 617
66	75 571	56 095	1 535	17 941	17 691	250
84	33 334	25 251	42	8 041	7 584	457
94	2 382	1 771	0	611	594	17
Total	**1 072 461**	**777 336**	**25 030**	**270 095**	**264 020**	**6 075**

4.33 The calculation of transactions D.1, D.11, D.121 a D.122 for sector of financial corporporations 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). The calculation of particular transactions includes items from the following modules:

304c module **EMPLOYEES AND WAGES**

		In observed year
		1
Wages and refunds of wages of employees (in EUR)	11	
Refunding of the emergency service (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		
Compulsory statutory insurance contributions paid by the employer on behalf of employees		
Voluntary social contributions of employers		
Refund of income at temporary working disability		
Income in kind of employees		

4.34 Compensation of employees for private health insurance companies (NACE 84) is calculated from administrative data sources. Compensation of employees for non-profit institutions serving sector S.12 (NACE 94) is calculated in the same way as for non-profit institutions serving households (statistical questionnaire NSNO 1-01).

Table 4.10 Calculation of D.1 in 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, NSNO 1-01)		753 744	25 002	257 008	5 618	**1 041 372**
	Administrative sources (private health insurance companies)		25 251	42	7 584	457	**33 334**
Conceptual adjustments	Reclassification of reporting units	-	1 659	14	572		**2 245**
	Conceptual adjustments total		-1 659	-14	-572		**-2 245**
	Total		**777 336**	**25 030**	**264 020**	**6 075**	**1 072 461**

4.35 For the reference year 2018, several units were reclassified from sector S.12 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.

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	5 648	3 776	101	1 771	1 512	259
B	-	-	-	-	-	-
C	925	656	30	239	228	11
D	211	146	11	54	53	1
E	54 885	37 507	1 483	15 895	14 831	1 064
F	6 916	5 045	57	1 814	1 726	88
G	483	361	1	121	120	1
H	536 113	350 103	25 881	160 129	154 443	5 686
I	14 818	10 671	265	3 882	3 661	221
J	53 384	39 761	916	12 707	11 973	734
K	10 382	7 244	93	3 045	2 822	223
L	9 281	6 558	309	2 414	2 308	106
M	134 761	96 525	2 805	35 431	33 409	2 022
N	23 447	15 670	1 009	6 768	6 270	498
O	3 996 522	2 750 575	155 816	1 090 131	959 260	130 871
P	2 225 346	1 599 003	38 116	588 227	558 546	29 681
Q	1 095 776	908 298	21 795	165 683	151 314	14 369
R	194 643	140 684	6 059	47 900	45 299	2 601
S	4 841	3 195	263	1 383	1 364	19
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	**8 368 382**	**5 975 778**	**255 010**	**2 137 594**	**1 949 139**	**188 455**

4.36 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 2018:

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 bunuses 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
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**		
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

4.37 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.

4.38 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.

4.39 From the sickens insurance, the following allowances are provided:

- compensation of the service salary of policemen or the compensation of the service salary of the professional soldier during the temporary working disability,
- sickness allowance,
- equalisation benefit,
- maternity allowance.

4.40 The sickness allowances are granted and paid by the Service office (to policemen) or the Service Authority – Military Social Security Office (to soldiers). From the injury insurance, the following allowances are paid:

- compensation of loss in service salary,
- compensation of pain and social exertion impairment,
- compensation of costs incurred for the medical treatment,
- one-shot extraordinary reimbursement.

4.41 The injury allowances are granted by the director of the Regional Directorate of Police Corps (for policemen) and the Military Social Security Office (for soldiers). From the retirement pension scheme, the following allowances are paid:

- retirement allowance,
- retirement pension,
- obituary allowance,
- retirement benefit,
- disability retirement benefit,
- widow pension benefit,
- orphan pension benefit.

4.42 The retirement pension is provided to the police officers and professional soldiers who has been in service for at least 25 years. The retirement pension allowances and retirement pension are granted to police officers by the Social Security Office of the Ministry and to soldiers by the Military Social Security Office.

4.43 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 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)		5 969 501	178 911	1 947 020	188 246	**8 283 678**
Conceptual adjustments	Reclassification of reporting units	+	6 277	244	2 119	209	**8 849**
	Conceptual adjustments total		6 277	244	2 119	209	**8 849**
Adjustments for exhaustiveness	N7 – income in kind	+		75 855			**75 855**
	Adjustments for exhaustiveness total			75 855			**75 855**
	Total		**5 975 778**	**255 010**	**1 949 139**	**188 455**	**8 368 382**

4.44 Within the implementation of ESA 2010, a sector reclassification of several units was done for the reference year 2018 (reclassification of units according to the results of the 50% principle, GNI RES and EDP AP – application of the 50% principle also for years t-2 before the application of the principle in case the unit no longer complies with the principle). The selected units were reclassified from sectors S.11 and S.12 into sector S.13 on the basis of the application of quantitative and qualitative rules in the context of paragraphs 2.38, 3.19 a 3.33 of ESA 2010 and provisions of the Manual on government deficit and debt (MGDD).

4.45 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 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	106 909	77 517	4 205	25 187	22 549	2 638
B	-	-	-	-	-	-
C	655 025	482 490	19 125	153 410	143 021	10 389
D	-	-	-	-	-	-
E	6 708	4 920	175	1 613	1 455	158
F	666 271	484 678	18 032	163 561	150 765	12 796

G	1 260 652	917 716	32 440	310 496	286 204	24 292
H	175 541	129 062	5 616	40 863	38 066	2 797
I	394 507	289 082	15 102	90 323	85 245	5 078
J	61 510	45 419	1 966	14 125	13 257	868
K	32 099	22 620	491	8 988	8 551	437
L	16 163	10 854	750	4 559	4 181	378
M	183 355	129 437	2 771	51 147	47 241	3 906
N	118 056	85 328	4 304	28 424	26 223	2 201
O	-	-	-	-	-	-
P	26 326	19 273	1 204	5 849	5 486	363
Q	96 982	68 833	1 135	27 014	25 436	1 578
R	14 823	10 733	596	3 494	3 289	205
S	62 540	42 851	2 588	17 101	15 966	1 135
T	42 533	28 941	3 000	10 592	9 890	702
U	-	-	-	-	-	-
Total	**3 920 000**	**2 849 754**	**113 500**	**956 746**	**886 825**	**69 921**

4.46 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.

4.47 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.

4.48 The calculation of compensation of employees includes data that were also collected in the original questionnaire Roč 3-01:

- Wages and refunds of wages of employees,
- Income in kind of employees,
- Compulsory statutory insurance contributions paid by the employer on behalf of the employee,
- Refund of income at temporary working disability,
- Social costs.

4.49 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).

4.50 Adjustments for exhaustiveness 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 estimate of unregistered work obtained from the comparison and balance of the employment and on the data from the public poll on tips (see Chapters 7.1.3 and 7.3).

4.51 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 S. 14 in thd. €

			D.11 in cash	D.11 in kind	D.121	D.122	D.1
Sources	Combined data (Database Roč 3)		1 057 378	110 503	271 344	21 959	**1 461 184**
Conceptual aadjustments	In-house staff	+	28 944	2 997	10 592		**42 533**
	Conceptual adjustments total		28 944	2 997	10 592		**42 533**
Adjustments for exhaustiveness	N6 – non-registered compensation, undervaluation	+	1 711 342		618 380	47 962	**2 377 684**
	N7 - Tips	+	52 090				**52 090**
	Adjustments for exhaustiveness total		1 763 432		618 380	47 962	**2 429 774**
Balancing	transaction D.121p and D.611r				-13 491		**-13 491**
	Total		**2 849 754**	**113 500**	**886 825**	**69 921**	**3 920 000**

Sector of non-profit institutions serving households

Table 4.16 Compensation of employees in 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
L	10 051	7 501	121	2 429	2 346	83
M	3 943	2 909	47	987	953	34
P	231 363	172 054	2 773	56 536	54 604	1 932
Q	107 526	80 138	1 292	26 096	25 204	892
R	6 152	4 636	75	1 441	1 392	49
S	172 278	128 488	2 071	41 719	40 294	1 425
Total	**531 313**	**395 726**	**6 379**	**129 208**	**124 793**	**4 415**

4.52 A combination of statistical and administrative sources is used to calculate the compensation of employees in the sector of non-profit institutions serving households. Statistical sources 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). The calculation of particular transactions includes items from the following modules:

391 module	**EMPLOYEES, WAGES AND OTHER COSTS**		In observed year
			1
	Wages and refunds of wages of employees (in EUR)		
	Income in kind of employees (in EUR)		
	Other payments from costs (in EUR)		

Compulsory social contributions of employees paid by employers (in EUR)		
Social costs (in EUR)		
Severance pay (in EUR)		
Retirement benefits (in EUR)		

4.53 The questionnaire Práca 2-04, which covers also the non-profit institutions serving households, is used as an additional reference data source. The data for the calculation of individual transactions are obtained from the module below:

5 module **EMPLOYEES AND WAGES**		In observed year
		1
Wages and refunds of wages of employees (in EUR)	11	
Refunding of the emergency service (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 on behalf of employees (in EUR)	20	

4.54 Other data sources (DATACENTRUM) are administrative financial statements Úč NUJ 2-01 (profit and loss statement intended for units that account in the system of double-entry bookkeeping and are not established or found for business purposes) and Úč NO 1-01 (simple accounting, statement of revenue and expenditure). The calculation uses a combination of these administrative and statistical sources at the level of NACE breakdown, depending on which source has the greater coverage from the statement and therefore the lower grossing-up.

Table 4.17 PROFIT AND LOSS STATEMENT Uč NUJ 2–01

Account number	Costs	Row number	Activity			Preceding accounting period
			Main, non-taxable	Business, taxable	Total	
			7	8	9	10
521	Wage costs	08				
524	Statutory social and health insurance	09				
525	Other social insurance	10				
527	Social costs by Law	11				
528	Other social costs	12				

Table 4.18 EXPENDITURE AND REVENUE STATEMENT Uč NO 1 – 01

Expenditure	Row number	Non-taxable activity	Taxable activity
a	b	3	4
Inventories	17		
Services	18		
Wages, insurance premiums and contributions	19		
Gifts and contributions to other entities	20		

4.7.1 Wages and salaries

4.55 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.

4.56 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 poll on the expenditures of households in the informal sector (see Chapter 7.1.3).

4.7.2 Employers' social contributions

4.57 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.

4.58 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.

4.59 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.

4.60 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.

4.61 The value of employers' imputed pension contributions (D.1221) for general government employees is zero, therefore the recommendations of the GNI Committee on imputed social contributions (GNIC / 396 Rev.1) are not relevant in this case. Employers' imputed non-pension

contributions (D.1222) for employees of sector S.13 are calculated according to the defined EKRK items, as described in Chapter 4.7 for the general government sector.

4.8 Taxes on production and import

4.62 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. The tax income received in sector S.13 is presented in the following tables.

Table 4.19 Overview of taxes on production and import in thd. €

	Items	Year 2018
D.2	Taxes on production and imports	10 570 256
D.21	Taxes on products	9 699 773
D.211	Value added tax	6 319 301
D.212	Taxes and duties on imports excluding VAT	19
D.2121	Import duties	18
D.2122	Taxes on imports excluding VAT and import duties	1
D.214	Taxes on products excluding VAT and import duties	3 380 453
D.29	Other taxes on production	870 483

Table 4.20 Calculation of D.211 for S.13 in thd. €

Sources and adjustments	Items	Value
Administrative records	Accual taxes and social contributions	-96 269
	Fin 1-12	6 412 893
	Mini One Stop Shop	2 677
Total		**6 319 301**

Table 4.21 Calculation of D.212 for S.13 in thd. €

Sources and adjustments	Items	Value
Administrative records	Fin 1-12	19
Total		**19**

Table 4.22 Calculation of D.214 for S.13 in thd. €

Sources and adjustments	Items	Value
Administrative records	Accual taxes and social contributions	-5 543
	Non-life insurance tax	-3 802
	EOSA	94 397
	Fin 1-12	2 617 619
	National nucleear fund	76 420
Other extrap. and models	Green energy	494 612
Allocation of insurance	Non-life insurance tax	29 396
Other conceptual adjustment	A21 – registration fee for cars	77 354

Total		**3 380 453**

Table 4.23 Calculation of D.29 for S.13 in thd. €

Sources and adjustments	Items	Value
Administrative records	Accual taxes and social contributions	2 148
	Accrualisation of tax revenue based on data on submitted permits	372
	Real estate tax	85 897
	Fin 1-12	760 259
	Implementation of the Eurostat decision on the statistical recording of member states´ contributions to the Single Resolution Fund	-19 044
	Water charges	10 284
	Payments to Single Resolution Fund (SRF) for 2018	19 044
	Exclusion of sales revenue from CO2 permits and tax revenue imputation	63 092
Other conceptual adjustment	A21 – registration fee for cars	-51 569
Total		**870 483**

4.63 The list and description of taxes on production and imports paid to the EU institutions are described in more detail in Chapter 8.2. 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.

4.64 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 4.24 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

4.65 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.

4.66 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.

4.67 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

4.68 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).

4.69 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 4.25 Overview of other taxes on production D.29 in the structure of the National overview of taxes

in thd. €

			Year 2018
D29	_T	Other taxes on production	870 483
D29A	_T	Taxes on land, buildings or other structures	337 928
D29A	C01	Land	60 091
D29A	C02	Buildings	244 520
D29A	C03	Dwellings	19 098
D29A	C06	Tax on use of public premises	870 483
D29B	_T	Taxes on the use of fixed assets	155 110
D29B	C01	Road tax - domestic	154 891
D29B	C03	Taxes on specific services - on permits to enter historical city district with motor vehicle	219
D29E	_T	Business and professional licences	145 554
D29E	C01	Tax on installing nuclear equipment	3 832
D29E	C02	Tax on excavation areas	536
D29E	C03	Tax on gas and liquid storage	979
D29E	C06	Administrative fees - other	114 169
D29E	C07	Administrative fees - licence fees	588
D29E	C08	TV and Radio licence fees RTVS - PO	12 386
D29E	C09	Local development fee	13 064
D29F	_T	Taxes on pollution	91 511
D29F	C02	Fees connected with water pollution	15 863
D29F	C03	Fees connected with air pollution	12 187
D29F	C04	Emission allowances	63 464
D29H	_T	Other taxes on production n.e.c.	140 378
D29H	C02	Taxes on specific services - for dog	3 029
D29H	C06	Other taxes	11
D29H	C07	Special levy of selected financial institutions	134 177
D29H	C08	Tax on the deposit guarantee	3 161

4.70 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 Other subsidies on production

4.71 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.

4.72 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 4.26 Breakdown of indicators by EKRK

EKRK	Name	ESA 2010
644	**Transfer to non-financial entities and subsidized organisations not classified in General Governement 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 4.27 Subsidies in S.13 (D.3) by purpose in thd. €

Item	Value
Medical practice services	10
Housing and civic amenities not elsewhere classified	449
Transport	158 547
Illness, disability and severe disability	31
Communication	1
Cultural services	4 793
Religious and other community services	285
Waste management	1 224
Waste water management	27
Unemployment	25
Defence not elsewhere classified	49
Fire protection	5
Protection of nature and landscape	0
Environmental protection not elsewhere classified	40
Other industries	332
Fuel and energy	18 181
Police services	114
Agriculture, forestry, fishing and hunting	70 419
Survivors	27
Pre - primary and primary education	314
Recreation, culture and religion not elsewhere classified	482
Recreational and sporting services	10 209

Family and children	5
Housing development	145
Community development	2 288
Secondary education	16
Social assistance to citizens in material and social need	2
Old age	110
Mining, manufacturing and construction	20
Tertiary education	59
Transfers of general nature between different levels of general government	0
Institutional health care	53
Ancillary services in education	135
Street lighting	235
General economic, commercial and labour affairs	5 927
General services	61
General public services not elsewhere classified	1
Executive and legislative bodies, financial and budgetary matters, foreign relations	4 185
Broadcasting and publishing services	8 274
R & D in the field of economiy	374
R & D in the field of defence	31
R & D in the field of general public services	12
R & D in the field of health	18
Education not elsewhere classified	138
Education not definable by level	461
Foreign economic aid	244
Basic research	14 174
Water supply	42
Medical products, appliances and equipment	8
Health not elsewhere classified	88 770
Green energy	479 799
Reduction of pollution	7 906
Total	**879 057**

Table 4.28 Calculation of D.3 in S.13 in thd. €

Sources and adjustments	Item	Value
Administrative records	D.39 (Fin 1-12)	399 258
Other extrap. and models	D.31 (Green energy)	479 799
Total		**879 057**

4.73 The estimate of the item *Other subsidies on production (D.39) paid from abroad S.2* 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

4.74 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 the 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 4.29 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	1 040 857	-	2 214	-	-	1 043 071
B	181 705	-	0	-	-	181 705
C	5 854 708	-	399	-	-	5 855 107
D	1 169 307	-	5	-	-	1 169 312
E	209 847	-	50 532	-	-	260 379
F	2 268 934	-	876	-	-	2 269 810
G	1 272 773	-	421	-	-	1 273 194
H	1 525 247	-	648 150	-	-	2 173 397
I	418 087	-	2 715	-	-	420 802
J	1 871 190	-	54 443	-	-	1 925 633
K	-		1 377	-	-	920 175
L	1 476 160	-	8 373	6 198 313	268	7 683 114
M	2 265 893	-	73 861	-	138	2 339 892
N	1 342 718	-	6 148	-	-	1 348 866
O	-		1 469 541	-	-	1 506 925
P	204 094	-	235 690	-	3 642	443 426
Q	499 838	-	130 617	-	13 208	643 663
R	1 223 087	-	96 871	-	2 666	1 322 624
S	14 809	-	3 086	-	22 573	37 793
T	-	-	-	-	-	-
Total	**22 839 254**	**953 507**	**2 785 319**	**6 198 313**	**42 495**	**32 818 888**

4.11 Mixed income

4.75 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 4.30 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	800 508	110 792	911 300

B	5	110	115
C	1 676 857	64 779	1 741 636
D	718	272	990
E	-9 005	1 534	-7 471
F	2 471 155	60 177	2 531 332
G	1 498 690	102 275	1 600 965
H	283 489	10 081	293 570
I	118 671	19 249	137 920
J	340 748	11 930	352 678
K	46 650	4 246	50 896
L	-45 631	187 743	142 112
M	1 140 527	23 228	1 163 755
N	263 359	7 958	271 317
O	-	-	-
P	101 833	2 556	104 389
Q	274 814	6 770	281 584
R	65 537	1 080	66 617
S	426 004	4 307	430 311
T	14	0	14
Total	**9 454 945**	**619 087**	**10 074 032**

4.12 Consumption of fixed capital

4.76 The calculation of consumption of fixed capital (CFC) is based in all sectors and sub-sectors on the value of durable assets expressed at current replacement costs. Data on CFC are calculated by the Perpetual Inventory Method (PIM), which was introduced in 2003.

4.77 The PIM is based on the use of data on the gross fixed capital formation during the longer time period combined with data on the service life of particular types of fixed assets. Application of this method (see Table 4.31) provides at the same time data on gross stocks of durable tangible and intangible fixed assets and the consumption of fixed capital for the given time period.

Table 4.31

Line	Calculation formula	Item
1.		Stock of assets (1.1.2018) at current replacement costs of 2017
2.		Reclassification of assets in year 2018
3.	**3. = 1. + 2.**	Stock of assets at current replacement costs of 2017 (+/-) reclassification of assets in 2018
4.		Price index 2017 (base 2015=100)
5.		Price index 2018 (base 2015=100)
6.	**6. = 5. / 4.**	Price index 2018/2017
7.	**7. = 6. * 3.**	Stock of assets (1.1.2018) at current replacement costs of 2018
8.		GFCF for year 2018
9.		Other changes in volume of assets account for year 2018
10.	**10. = 7. / 100 * 12.**	Disposals of assets (retirement)
11.	**11. = 7. + 8. + 9. - 10.**	Stock of assets (31.12.2018) at current replacement costs of 2018
12.	**%**	Depreciation rate in %
13.	**13. = (7. + 11.))/ 2)) / 100 * 12.)**	Consumption of fixed capital for year 2018

4.78 The application of PIM requires the following information:

- Row 1 - Stock of fixed assets at the beginning of the given period. The initial year for the PIM model was 2004, being based on survey data, statistical and administrative surveys. For years back to 1995, a back calculation based on cumulative GFCF volume flows was used;
- Row 2 - Data on reclassification of assets into / out of non-market sectors. When changing the sector classification of units, the CFC is calculated for each reclassified unit by the PIM method in the sector where the unit was located;
- Rows 4 and 5 - Data on price changes for individual types of fixed assets from the Price Statistics Department of the SO SR;
- Row 8 - Data on GFCF for the given period, more detailed description is presented in chapter 5.10;
- Row 9 - Data on other changes in volume of fixed assets;
- Row 12 – Depreciation rate based on the average service life of individual types of fixed assets.

4.79 Stock of durable tangible and intangible assets as of 1 January 2018 was recalculated into current replacement cost of year 2018. By the use of information on the gross fixed capital formation, assets´ price indexes and other changes in volume of fixed assets in the reference period, the stock of assets at the end of year 2018 was obtained. The consumption of fixed capital for year 2018 at current prices of 2018 was calculated based on the average stock of assets by types of assets and the relevant depreciation rates.

4.80 When determining the average service lives 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, recommendations and conclusions of the TF on CFC on roads and bridges and the results of the grant project on the service lives of assets carried out in the SOSR. The service life of military weapons is based on the CCC Progress Report on Military Expenditure (35th Meeting of the GNI Committee) and publicly available information on the number of military equipment used in the Slovak Republic taken from the Army Strategic Development Report submitted by the Slovak Ministry of Defense.

Table 4.32 Fixed assets and their average service lives

Asset classification		Source / service life	Institutional sector / industry
AN.111	**Dwellings**	Estimates of other countries, ASL = 55 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN112	**Other buildings and structures**	Estimates of other countries, ASL = 60 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN.1122	**Roads and structures**	Estimates of other countries, ASL = 50 years	S.13 (subsectors for S.13)
AN.1131	**Transport equipment**	Questionnaire, project, ASL = 18 years	S11, S.12, S.13, S.14, S.15 / same for all

			industries NACE (A * 88) and sectors
AN.11321	**Computer hardware**	Eurostat recommendation, ASL = 8 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN.11322	**Telecommunications equipment**	Eurostat recommendation, ASL = 8 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN.1139	**Other machinery and equipment**	Questionnaire, project, ASL = 23 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN.114	**Armored vehicles**	Questionnaire, project, ASL = 20 years	S.13 (subsectors for S.13)
AN114	**Artillery**	Questionnaire, project, ASL = 22 years	S.13 (subsectors for S.13)
AN.114	**Electronic and communication equipment**	Questionnaire, project, ASL = 10 years	S.13 (subsectors for S.13)
AN.114	**Fighter aeroplanes**	Questionnaire, project, ASL = 25 years	S.13 (subsectors for S.13)
AN.114	**Helicopters**	Questionnaire, project, ASL = 25 years	S.13 (subsectors for S.13)
AN.114	**Other weapons**	Questionnaire, project, ASL = 22 years	S.13 (subsectors for S.13)
AN.114	**Tanks**	Questionnaire, project, ASL = 22 years	S.13 (subsectors for S.13)
AN.115	**Cultivated biological resources**	Questionnaire, project, ASL = 23 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN.1171	**Research and development**	Eurostat recommendation, ASL = 10 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN.1173	**Computer software and databases**	Eurostat recommendation, ASL = 5 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors
AN.1174	**Entertainment, literary or artistic originals**	Eurostat recommendation, ASL = 5 years	S.11, S.13 - GFCF of specific units
AN.1179	**Other intellectual property products**	Eurostat recommendation, ASL = 5 years	S11, S.12, S.13, S.14, S.15 / same for all industries NACE (A * 88) and sectors

4.81 For the purposes of calculating the output of housing services (Chapter 3), tables of the PIM method for dwellings were created at a more detailed level for all institutional sectors (see Table 4.33). 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 2011. The values for stocks of holiday cottages and garages were also depicted separately according to the Infostat study.

Table 4.33

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	

4.82 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** (Table 4.31, row 9), i.e. the 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.
- **The disposal (demolition)** of dwellings, in contrast to the calculation of other assets, is directly reported in the statistical survey STAV 3-04 for all institutional sectors, according to the type of ownership. This is a decrease in the number of existing dwellings for objective or subjective reasons, if the building authority issued a relevant decision on this fact, i.e. the number of disposed (demolished) dwellings and family houses. Data for the total decrease of flats (family houses) are recalculated via the average floor area of dwellings and their average price (data from National Bank of SR) multiplied by the number of disposed dwellings for a given sector (ownership). Information on the decrease of dwellings in sectors S.11, S.12 and S.15 is also available in the statistical surveys in module 513 - decrease in fixed assets for residential buildings caused by natural disasters.

4.83 A more detailed breakdown of partial components of the infrastructural assets (earthwork, foundations, bridges, tunnels, surface layers for roads) is not available.

4.84 Significant public infrastructure assets (e.g. railways, sewerage and water supply systems, etc.) are not recorded separately.

Calculation of CFC for roads and bridges

4.85 Roads are separated from other buildings and structures, they are treated separately and are fully allocated into the government's non-market output. Information 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 according to the calculation procedure presented in Table 4.31 as a separate asset. The information on stock of roads in detail breakdown is obtained from the annual statement CI (MDV SR) 3-01 of the Ministry of Transport and Construction of the Slovak Repulic.

4.86 When calculating the consumption of fixed capital, the geometric depreciation function is used as the approximation for combined linear age-price profile and normal retirement profile. The conceptual adjustments within the calculation of GDP (research and development, small tools, reclassification etc.) are taken into account by the PIM model.

Table 4.34 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**	**117 697**	**435**	**103 027**	**2 683 395**	**9 163**
Other buildings	**AN.112**	**2 739 497**	**62 757**	**1 592 075**	**190 416**	**17 612**
of which: other constructions - roads	*AN.1122*			680 746		
Total Machinery and equipment and weapon systems	**AN.113**	**4 605 197**	**115 518**	**492 298**	**319 396**	**9 013**
of which:						
Transport equipment	AN.1131	829 135	42 119	120 419	139 266	2 508
ICT equipment	AN.1132	491 047	39 396	94 231	15 357	2 050
of which: hardware	*AN. 11321*	238 555	36 731	76 874	10 823	1 640
of which Telecommunications equipment	*AN.11322*	252 492	2 665	17 357	4 534	410
Other machinery and equipment	AN.1139	3 285 015	34 003	277 648	164 773	4 455
weapons systems	**AN.114**			**65 733**		
Cultivated biological resources	**AN.115**	**400 020**	**10 127**	**27 006**	**5 073**	**2 308**
Intellectual property products	**AN.117**	**947 279**	**115 036**	**505 342**	**14 811**	**4 399**
of which:						
R&D gross	AN.1171	254 433		286 035	201	2 462
Computer software and databases	AN.1173	554 987	112 248	159 243	6 304	1 937
Other intellectual property products	AN.1179	137 859	2 788	60 064	8 306	
Total		**8 809 690**	**303 873**	**2 785 481**	**3 213 091**	**42 495**

4.87 For the reference year 2018, several units were reclassified from sectors S.11 and S.12 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 for CFC (*Gross operating surplus).*

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 2018 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	67 090 938	75.02
	Final consumption of households	49 683 073	55.56
	Final consumption of government	16 658 736	18.63
	Final consumption of NPISH	749 129	0.84
P.5	Gross capital formation	20 658 717	23.10
P.51	Gross fixed capital formation	18 787 342	21.01
P.52	Change in inventories	1 833 002	2.05
P.53	Acquisition less disposal of valuables	38373	0.04
P.6	Export of goods and services	86 111 087	96.29
P.7	Import of goods and services	84 430 716	94.41
B.11	Export – import of goods and services	1 680 371	1.88
B.1g	**Gross domestic product**	**89 430 026**	100.00

5.1 Reference framework

5.2 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

5.3 **Dwelling services produced by owner-occupiers** are included in the final consumption of households as imputed rent. A more detailed description is to be found in Chapter 3.18.

5.4 **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

5.5 **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.

5.6 **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

5.7 **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.

5.8 **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.

5.9 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. The value of insurance services related to owner- occupied dwellings (represents their intermediate consumption) is recorded under the COICOP 4.2.

5.10 **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.

5.11 Payment of tax ***fo*r 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 (21 383 thd Euro, recorder under source “other extrapolation and models”).

5.12 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.

5.13 **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.

5.14 **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.

5.15 Based on the paragraph 4.79 of the ESA 2010 methodology, **other current taxes** are to be 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 (benchmark extrapolations). Adjustments (deduction from HFCE) are included within the total values of the data source-administrative records (value 68 835 thd. Euro in COICOP 9.4 and 12 521 thd. Euro in COICOP 12.7).

5.16 **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, calculation of production of dwelling services.

5.2.2 The borderline cases for GFCF

Research and development

5.17 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.

5.18 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.

5.19 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

5.20 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

5.21 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

5.22 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

5.23 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

5.24 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

5.25 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

5.26 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).

Changes in trees that are cultivated year after year (stocks of timber)

5.27 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

5.28 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 (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.

5.29 A more detailed description is presented in Chapter 5.10.3.

The acquisition of fixed assets by financial leasing

5.30 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

5.31 Terminal costs are recorded as gross fixed capital formation, which is also depreciated in a given year.

Payments for the registration of motor vehicles

5.32 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 P.51g and HFCE.

Fixed assets included in intermediate consumption

5.33 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	
	of which: transport equipment	8	
	Cultivated assets	9	
	Works of art and collections	10	
	of which valuables	11	
	Other tangible assets	12	

5.34 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 P.2 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

5.35 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.

5.36 In general government sector, the data source methodology distinguishes between small and large repairs. In the expenditure structure, routine repairs are recorded as P.2. Major repairs – reconstructions are recorded as P.51g.

Acquisition of fixed assets to be used under an operational leasing contract

5.37 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

5.38 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 P 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

5.39 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

5.40 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

5.41 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

5.42 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.

5.43 **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). Data are covered by the statistical survey. Goods and services are covered by the statistical survey.

5.44 **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.

5.45 **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.

5.46 **Assets created on own account** for own final use are valued at production costs increased by the profit margin.

5.47 **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.

5.48 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.

5.49 **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.

Valuation of import and export of goods

5.50 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

5.51 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.

5.52 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.

5.53 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.

5.54 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.

5.55 The coefficient is calculated as follows:

Intrastat: *Coefficient = (Invoiced value – Incidental expenses) / Invoiced value*

Extrastat: *Coefficient = (Statistical value – Incidental expenses) / Statistical value*

5.56 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).

5.57 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*

5.58 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.

5.59 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

5.60 For Extrastat the adjustments of the statistical value to FOB value are calculated for all delivery terms as:

FOB value = statistical value x coefficient

5.61 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.

5.62 **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.

5.63 Reporting units report data in surveys for given calendar year (also in case when accounting period is business year).

5.64 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.

5.65 **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

5.66 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.

5.67 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.

5.68 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

5.69 The conceptual adjustments for expenditure method are stated in Table 5.3.

Table 5.3 Overview of conceptual adjustments in thd. €

Conceptual adjustments in thd €	Household final consumption expenditures	NPISH final consumption expenditures	General government final consumption expenditure	Gross fixed capital formation	Changes in inventories	Export of goods and services	Import of goods and services
Reclassification			12 222	0	0		
Allocation of non-life insurance fees	233 855	638	17318			54 481	118 496
Allocation of life insurance fees	584 439					19	767
Allocation of DDS and DSS fees	66 583						
Holding gains and losses on inventories		410			456 623		
Mark-ups on work in progress					21 505		
Mark-up for own-account production				19 003			
Mark-up: originals				5 695			
R&D		-5 958	-362 917	765 044			
Allocation of FISIM	622 026	19 857	95 184	0		77 106	178 242
Fixed assets included in intermediate consumption				516 796			
Military equipment				245 953			
Car registrations tax			-3 063	53 835			

Acquisition of own-account software			-7 024	133 944			
Goods for processing						-1 011 399	-860 881
services of in house staff	42 533						
merchanting						7 400	0
MOSS						-424	105 341
Imputed rents residents/non-residents						64 157	50 774
Receipts from processing						225 134	74 616
Trade of non-residents registred only for value added tax purposes						-2 036 021	0
Services of EU – Collection of taxes and premiums						27 474	0
Total	**1 549 436**	**14 947**	**-248 280**	**1 740 270**	**478 128**	**-2 592 073**	**-332 645**

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

5.70 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, benchmark extrapolations, other extrapolations and models, stratification method, conceptual adjustments, exhaustiveness, balancing
Final consumption of NPISH	Combined data, CFC (PIM), conceptual adjustments
Final consumption of government	Surveys and Censuses, administrative sources, CFC (PIM), extrapolations and models, conceptual adjustments, exhaustiveness
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)

5.71 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. Calculations of dwelling services, expenditures on energies, estimation of exhaustiveness items (N1-N7) and others can be classified as the indirect estimations. For more detailed information please see Chapter 5.7.3 and the description of particular COICOPs groups.

5.72 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.

5.73 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

5.74 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

5.75 Detailed calculations for individual types of N1-N7 are described in Chapter 7.2.

5.76 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	437 753	639 587	389 281	919 875	92 989
NPISH FCE	0	0	0	0	0
General government FCE	0	0	0	0	0
Gross fixed capital formation	92 200	0	60 684	0	0
Changes in inventories	0	0	0	0	53 400
Export of goods and services	0	154 759	0	0	0
Import of goods and services	0	228 274	0	0	0
Total	**529 953**	**566 072**	**449 965**	**919 875**	**146 389**

5.7 Household final consumption expenditure (HFCE)

5.7.1 Overview

5.77 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	26 661 273	1 617 045	719 837	2 938 633	4 411 734	7 945 908
01 Food and non-alcoholic beverages	7 864 854	0	0	0	0	0
02 Alcoholic beverages, tobacco, narcotics	2 135 484	0	0	0	0	0
03 Clothing and footwear	2 088 515	0	0	0	0	0
04 Housing, water, electricity, gas and other fuels	372 922	0	0	0	4 411 734	7 566 518
05 Furnishings, households equipment and routine maintenance of the house	2 888 224	0	0	0	0	0
06 Health	0	1 212 955	0	0	0	0
07 Transport	3 154 264	0	0	0	0	247 812
08 Communications	234 577	0	0	1 351 232	0	0
09 Recreation and culture	2 937 943	788 165	0	1 378 182	0	0
10 Education	6 368	0	719 837	0	0	0
11 Restaurants and hotels	2 555 391	0	0	0	0	0
12 Miscellaneous goods and services	2 422 731	-10 543	0	209 219	0	131 578
Transition to national concept		-373 532				

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	622 026	818 294	109 116	437 753	639 587	389 281	919 875	92 989	1 359 722	49 683 073
01 Food and non-alcoholic beverages	0	0	0	264 289	0	389 281	209 474	0	-56 525	8 671 373
02 Alcoholic beverages, tobacco, narcotics	0	0	0	0	573 052	0	52 555	0	-34 900	2 726 191
03 Clothing and footwear	0	0	0	60 410	0	0	57 594	0	-130 655	2 075 864
04 Housing, water, electricity, gas and other fuels	0	0	0	0	0	0	0	0	1 715 688	14 066 862

05 Furnishings, households equipment and routine maintenance of the house	0	0	42 533	89 074	0	0	83 416	0	-12 545	3 090 702
06 Health	0	0	0	0	0	0	0	0	0	1 212 955
07 Transport	0	0	0	0	0	0	63 935	6 717	-81 833	3 390 895
08 Communications	0	0	0	0	0	0	631	0	-10 005	1 576 435
09 Recreation and culture	0	0	0	0	0	0	75 992	0	-237 564	4 942 718
10 Education	0	0	0	23 980	0	0	0	0	0	750 185
11 Restaurants and hotels	0	0	0	0	0	0	325 318	50 504	67 149	2 998 362
12 Miscellaneous goods and services	622 026	818 294	66 583	0	66 535	0	50 960	35 768	140 912	4 554 063
Transition to national concept										-373 532

5.7.2 Main data sources and their conversion to national accounts results

5.78 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 FCH is calculated.

5.79 When estimating the particular items, more data sources are used which are mutually combined and completed. The main method for the calculation of FCH in 2018 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.

5.80 The following data sources belong among other statistical sources, which are either directly used or they represent the inputs used in benchmark extrapolation and 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 FCH is described under the calculation of particular COICOPs groups.

5.81 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.

5.82 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

5.83 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).

5.84 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 2015 (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 2018. 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 2015, 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 retailsales 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

5.85 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.

5.86 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). Estimation of HFCE from revenues of sole traders in NACE 46 is taken directly from administrative Database Roč 3, where the revenues from households are directly estimated.

5.87 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.

5.88 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)	22 232 410	15 250 617
NACE 46	31 975 332	1 114 249
other NACE except 45-47, 55-56	159 908 502	2 885 732

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

5.90 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

5.91 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	437 753
N2	Prostitution	P31	COICOP 12.1	Quantity price method	66 535
N2	Narcotics	P31	COICOP 02.3	Quantity price method	419 259
N2	Smuggling	P31	COICOP 02.1	Quantity price method	9 342
N2	Smuggling	P31	COICOP 02.2	Quantity price method	144 451
N3	Agricultural production for own	P31	COICOP 01.1	Quantity price method	389 281

	final use consumption				
N6	Misreporting by the producer	P31	several COICOPs	Special or existing survey, productivity approach, Employment method, theoretical VAT	919 875
N7	Tips	P31	COICOP 07.3	Special or existing survey	6 717
N7	Tips	P31	COICOP 11.1	Special or existing survey	42 947
N7	Tips	P31	COICOP 11.2	Special or existing survey	7 557
N7	Tips	P31	COICOP 12.1	Special or existing survey	35 768

Purchases of residents/non-residents

5.92 Within the calculation of FCH in national concept, the final data resulting from domestic concept are increased by the values of purchases of Slovak residents abroad and, at the same time, decreased by the expenditures of non-residents in the territory of the SR. Consumption of non-residents (workers and tourists) in the territory of Slovakia represents an estimate of financial means for their own consumption (purchase of clothes, food, etc.). 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 rents 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 the Mini One-Stop-Shop (MOSS) - allocated into COICOP 08. The figures are calculated on the basis of data from Financial Administration of Slovak Republic.

Purchases by internet

5.93 Internet sales are covered (and subsequently included in FCH) 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 FCH 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

5.94 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

5.95 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.

5.96 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.

5.97 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

5.98 In general, balancing item should be considered as the standard part of FCH compilation. Despite the quality data from different sources used in calculation of FCH, 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 FCH 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)

5.99 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	7 074 863	6 410 024	664 839
	non- residents expenditures	105 658	72 178	33 480

	other statistical sources	684 333	647 792	36 541
N1		264 289	228 874	35 415
N3		389 281	389 281	0
N6		209 474	189 789	19 685
Balancing		-56 525	-169	-56 356
Total domestic concept		8 671 373	7 937 769	733 604
Transition to national concept		310 343	284 573	25 770
Total in national concept		8 981 716	8 222 342	759 374

5.100 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 (7 074 863 thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.101 Figure for other statistical sources represents the value of income in kind. Procedures of compilation values for N1, N3 and N6 are described in details in Chapter 7.

Alcoholic beverages, tobacco, narcotics (COICOP 02)

5.102 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	1 774 997	1 066 687	708 310	0
	non- residents expenditures	360 487	96 243	264 244	0
N2		573 052	9 342	144 451	419 259
N6		52 555	31 583	20 972	0
Balancing		-34 900	-35 519	619	0
Total domestic concept		2 726 191	1 168 336	1 138 596	419 259
Transition to national concept		-283 665	-42 833	-240 832	0
Total in national concept		2 442 526	1 125 503	897 764	419 259

5.103 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 (1 774 997thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.104 Procedures of compilation values for N2 and N6 are described in details in Chapter 7.

Clothing and footwear (COICOP 03)

5.105 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	1 945 225	1 330 686	614 539
	non- residents expenditures	122 788	63 044	59 744
	other statistical sources	20 502	12 301	8 201
N1		60 410	44 824	15 586
N6		57 594	39 399	18 195
Balancing		-130 655	-65 868	-64 787
Total domestic concept		2 075 864	1 424 386	651 478
Transition to national concept		34 992	73 915	-38 923
Total in national concept		2 110 856	1 498 301	612 555

5.106 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 (1 945 225 thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.107 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)

5.108 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 rents	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	372 922	0	0	372 922	0	0
Dwellings - stratification method	4 411 734	567 959	3 843 775	0	0	0
Other E&M	7 566 518	302 758	3 766 425	0	997 282	2 500 053

Balancing	1 715 688	0	0	0	0	1 715 688
Total domestic concept	14 066 862	870 717	7 610 200	372 922	997 282	4 215 741
Transition to national concept	160704	146417	-13383	0	6395	21275
Total in national concept	14 227 566	1 017 134	7 596 817	372 922	1 003 677	4 237 016

5.109 Detailed description of calculation process for **COICOPs 4.1 (actual rents) 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.

5.110 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)

5.111 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.

5.112 On the basis of relevant breakdowns used in HBS (for the year 2015- latest available database) 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 rent. 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)

5.113 Based on analysis of HBS for 2015, it has been 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 (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 2015, 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% in 2015 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.

5.114 Last step was to add up the value for rich households. Estimation of this coefficient for the year 2015 (also used for the year 2018) 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. For final calculation of COICOP 4.3 please see Table 5.15.

Table 5.15 Compilation of COICOP 4.3

year	2018
Expenditures on COICOP 4.3 per one person per year based on HBS in Eur (1)	61.3
Population of Slovak republic in number of persons (2)	5 445 089
Total expenditures on COICOP 4.3 in thd Eur (3) = (1)*(2)/1000	333 964
Part of total expenditures on maintenance and repair of the dwellings, which should be allocated in HFCE in thd. Eur (4)	71 942
Adjustment of values from HBS allocated to HFCE (zero values adjustments) in thd. Eur (5)	342 130
Final HFCE (revised values) with the adjustment for the rich households in thd. Eur (6)	372 922

5.115 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.

5.116 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.

5.117 For final calculation of COICOP 4.4 please see Table 5.16.

Table 5.16 Compilation of COICOP 4.4

	Unit	2018
COICOP 04.4 (1)= (2)+(3)+(7)+(10)	in thd eur	997 282

coicop 04.4.1 and 04.4.3 (water supply and sewage collection) except cesspools (2)	in thd eur	252 290
expenditures on cesspools/ septic tanks pumping out -part of 04.4.3 (3)=(4)*(6)/100*(5)/1000	in thd eur	22 929
households without public sewerage systems (4)	in %	31.600
price for one cesspool pumping out (5)	in eur	39.178
number of households (6)	in numbers	1 852 059
coicop 04.4.2 (refuse collection) (7) = (8)*(9)/1000	in thd eur	122 422
average population of SR (8)	in persons	5 445 089
price for refuse colection per one person / per year (9)	in eur	22.483
coicop 04.4.4 (other services relating to the dwelling n.e.c) (10) =(11)*(8)*(12)/1000	in thd. Eur	599 641
expenditures on coicop 04.4.4 per one person per year from HBS (11)	in eur	107.511
coefficient for adjustment of rich households related to coicop 04.4.4 (12)		1.024

5.118 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.

5.119 For final calculation of COICOP 4.5 please see Table 5.17.

Table 5.17 Compilation of COICOP 4.5

	Unit	Value	Explanatory notes
COICOP 04.5 total (1)= (2)+(5)+(10)+(13)+(15)+(19)+(22)+(25)	in thd eur	2 500 053	
coicop 04.5.1 (electricity)- variable component (2) = (3)*(4)*1000000/1000	in thd eur	620 958	
total amount of electricity consumed by households (3)	in Gwh	5 095	
average price for one kwh of electricity for households (4)	in eur per kwh	0.1219	
coicop 04.5.1 (electricity)- fixed component (5)= ((6)+(7)+(8))*(9)*12/1000	in thd eur	176 868	
number of households (6)	in numbers	1 852 059	
number of recreational huts (7)	in numbers	80 263	
number of garages owned by households (8)	in numbers	188 160	

average fixed price for one delivery point(connection) of electricity per one month (9)	in eur per month	6,9508	
coicop 04.5.2 (natural gas) -variable component (10)= (11)*(12)*10,555*1000000/1000	in thd eur	593 104	
total amount of natural gas consumed by households (11)	in mill. m3	1 348	the conversion formula from m3 to kwh is following : 1m3 =15,555kwh
average price for one kwh of gas for households (12)	in eur per kwh	0.0417	
coicop 04.5.2 (natural gas)- fixed component (13) = (14)*(6)*0,94*12/1000	in thd eur	152 330	coeffcient 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 (14)	in eur per month	7,2916	
coicop 04.5.2.2 (Liquefied hydrocarbons) (15)= (16)*(18)*(17)/1000	in thd eur	15 496	
expenditures on coicop 04.5.2.2(liquefiled hydrocarbons) per one person per year from HBS (16)	in eur	2.8205	
coefficient for adjustment of rich households related to coicop 04.5.2.2 (17)		1.0090	
average population of SR (18)	in persons	5 445 089	
coicop 04.5.3 (Liquid fuels) (19)= (20)*(21)*(18)/1000	in thd eur	9 466	
expenditures on coicop 04.5.3 per one person per year from HBS (20)	in eur	1.8788	
coefficient for adjustment of rich households related to coicop 04.5.3 (21)		0.9253	
coicop 04.5.4 (solid fuels) (22) = (23)*(24)*(18)/1000	in thd eur	253 907	
expenditures on coicop 04.5.4 per one person per year from HBS (23)	in eur	45.1212	
coefficient for adjustment of rich households related to coicop 04.5.4 (24)		1.0334	
coicop 04.5.5 (heat energy) (25) =(26)*(27)*(18)/1000	in thd eur	677 924	
expenditures on coicop 04.5.5 per one person per year from HBS (26)	in eur	122.1855	
coefficient for adjustment of rich households related to coicop 04.5.5 (27)		1.0190	

Furniture, household appliances, routine dwelling maintenance (COICOP 05)

5.120 Compilation of values for COICOP 05 from different data sources is presented in Table 5.18.

Table 5.18 Compilation of COICOP 05 in thd. €

	HFCE	05 Furnishings, household 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	2 817 296	904 734	130 454	698 389	180 359	182 884	720 476

	non-residents expenditures	70 928	0	17 160	10 228	43 540	0	0
Other conceptual adjustments		42 533	0	0	0	0	0	42 533
N1		89 074	0	23 495	7 452	32 445	0	25 682
N6		83 416	26 788	3 863	20 678	5 340	5 415	21 332
Balancing		-12 545	-55 211	5 945	-46 141	-821	461	83 222
Total domestic concept		3 090 702	876 311	180 917	690 606	260 863	188 760	893 245
Transition to national concept		-42 073	7 319	-14 162	-8 359	-40 381	2 902	10 608
Total in national concept		3 048 629	883 630	166 755	682 247	220 482	191 662	903 853

5.121 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 (2 817 296 thd. Eur) has not already contained such expenditures as they are excluded within the allocation under the concept of retail sales statistics.

5.122 Figure for other conceptual adjustments represents the production of in-house staff (for closer description please see Chapter 4). Procedures of compilation values for N1 and N6 are described in details in Chapter 7.

Health (COICOP 06)

5.123 Compilation of values for COICOP 06 from different data sources is presented in Table 5.19.

Table 5.19 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	1 212 955	732 288	320 598	160 069
Total domestic concept	1 212 955	732 288	320 598	160 069
Transition to national concept	-153 027	-69 752	-46 726	-36 549
Total in national concept	1 059 928	662 536	273 872	123 520

5.124 Compilation based on using administrative records relies on data from National health information centre (NCZI).

5.125 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: drugs, medical devices and others (health services) are covered.

Transport (COICOP 07)

5.126 Compilation of values for COICOP 07 from different data sources is presented in Table 5.20.

Table 5.20 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	2 159 354	830 177	1 329 177	0
	non- residents expenditures	310 578	0	190 246	120 332
	other statistical sources	684 332	0	43 736	640 596
Other E&M		247 812	21 383	226 429	0
N6		63 935	24 580	39 355	0
N7		6 717	0	0	6 717
Balancing		-81 833	-22 734	-59 099	0
Total domestic concept		3 390 895	853 406	1 769 844	767 645
Transition to national concept		247 216	304 638	-87 834	30 412
Total in national concept		3 638 111	1 158 044	1 682 010	798 057

5.127 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 statistical survey and was taken directly from research study by Infostat (analysis carried out for the years 2015 and 2017). Year 2018 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 2018 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 2015 and 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 2018 is based on the ratio related to the latest year 2017 separately for different COICOPs.

5.128 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.

5.129 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.

5.130 For detailed calculation of COICOP 7.1 from retail sales statistics please see Table 5.21.

Table 5.21 Compilation of COICOP 7.1 in thd. €

retail and wholesale sales (including VAT)	2017	2018	explanatory notes
NACE 45.1 (1)	5 958 785	6 316 199	
NACE 45.4 (2)	25 986	22 274	
retail sales relevant for calculation of COICOP 7.1 (including VAT) in thd eur			
NACE 45.1 (3)= (1)*(6)/100	2 697 696	2 859 506	
NACE 45.4 (4) (2)*(7)/100	11 932	10 227	
NACE 47 (5)	24 655 083	26 196 053	
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 2018 =(8) for year 2017/(3) for the year 2017*(3) for the 2018	2 717 671	2 880 679	
07.1.2 (9) similar like above but related to NACE 45.4	23 857	20 448	
07.1.3 (10) similar like above but related to NACE 47	94 983	100 920	
07.1.4 (11) similar like above but related to NACE 47	10 652	11 318	
value in COICOPs after deduction the part of value not related to HFCE in thd. eur			
07.1.1 (12)	978 260	1 036 937	same ratio as for 2017 year, row (12)/row (8) * row (8) for year 2018
07.1.2 (13)	19 086	16 359	similar like above
07.1.3 (14)	90 234	95 874	similar like above
07.1.4 (15)	3 195	3 395	similar like above
number of second hand cars imported from abroad (16)	69 340	71 291	taken from Ministry of Interior
number of changes in registration of ownership related to cars (17)	305 791	318 459	taken from Ministry of Interior
the average value of second hand car (including profit margin) in eur (18)	9 893	10 024	based on data from price statistics
second hand cars from abroad (expenditures of residents) value in thd. Eur (19)= (18)*(16)/2/1000/(1+17,29/100)	292 429	304 638	based on research study the 50% of imported second hand cars is imported directly by households. These numbers are multiplied by the average value of

			second hand car reduced by the profit margin. Coefficient for profit margin - 17,29% is taken from research study, where it is based on Supply and use table, CPA 29.1
total number of second hand cars sold by dealers (20)= (17)*44,1/100	134 854	140 440	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 sold by dealers which were not imported from abroad (21)= (20)-(16)/2	100 184	104 795	
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)	845 017	895 614	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 value of coicop 07.1.1 in thd eur (23)=(12)-(22)*(12)/(8)	674 085	714 549	
final of COICOP 7.1 in domestic concept in thd eur (24)= (13)+(14)+(15)+(22)	786 600	830 177	

5.131 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 226 429 thd. Eur). Calculation of this figure is derived from the mutual ratio of services value and goods value from HBS (latest available year 2015), which is applied on the value of goods compiled on the basis of retail sales statistics (year 2018).

5.132 The main data source for **COICOP 7.3** is statistical survey DOP 1-12, (other statistical sources - value 640 596 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 2015 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 5.22.

5.133 The item “non-residents expenditures” has to be added into calculation of HFCE in domestic concept, because the value from other statistical sources (640 596 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 5.22 Compilation of COICOP 7.3

COICOP	total final values in thd. €	640 596
	07.3.1	95 985
	07.3.2	352 790
	07.3.3	45 566

	07.3.4	2 450
	07.3.5	50 901
	07.3.6	92 904
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 alloction is not related to COICOP 7.3
791100	92	only 35% of the allocation into HFCE is related to COICOP 7.3

5.134 Procedures of compilation values for N1 and N6 for whole COICOP 07 are described in details in Chapter 7.

Communication (COICOP 08)

5.135 Compilation of values for COICOP 08 from different data sources is presented in Table 5.23.

Table 5.23 Compilation of COICOP 08 in thd. €

	HFCE	08 Communi cations	08.1 Postal services	08.2 Telephone and telefax equipment	08.3 Telephone and telefax services
Surveys and Censuses	retail sales statistics	21 299	0	21 299	0
	non- residents expenditures	5 530	0	5 530	0
	other statistical sources	207 748	0	0	207 748
Benchmark extrapolations		1 351 232	114 674	0	1 236 558
N6		631	0	631	0
Balancing		-10 005	0	-10 005	0
Total domestic concept		1 576 435	114 674	17 455	1 444 306
Transition to national concept		118 180	-12 433	-4 887	135 500
Total in national concept		1 694 615	102 241	12 568	1 579 806

5.136 Estimate of expenditures related to communication is compiled by extrapolation techniques, while the year-on-year indices obtained from the relevant survey IaK 1-12 (monthly survey on information and telecommunication) are used to index the values for benchmark

year 2015. Figures for this year are based on HBS statistics, where the latest available complex data are those for the year 2015.

5.137 Indices from IaK 1-12 are related to revenues from sales of own goods and services. Next benchmark for calculation of this COICOP will be the database of HBS related to the year 2019.

5.138 Figure for other statistical sources 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)

5.139 Compilation of values for COICOP 09 from different data sources is presented in Table 5.24.

Table 5.24 Compilation of COICOP 09 in thd. €

	HFCE	09 Recreation and culture	09.1 Audio-visual, photogra phic, infor.pro c. 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	2 566 579	852 661	35 534	593 808	0	1 084 576	0
	non-residents expenditu res	74 777	10 338	31 075	24 254	0	9 110	0
	other statistical sources	296 587	0	0	0	296 587	0	0
Administrative Records		788 165	0	0	0	788 165	0	0
Benchmark extrapolations		1 378 182	0	0	0	818 326	0	559 856
N6		75 992	25 246	1 052	17 582	0	32 112	0
Balancing		-237 564	-63 036	-46 441	-39 397	0	-88 690	0
Total domestic concept		4 942 718	825 209	21 220	596 247	1 903 078	1 037 108	559 856
Transition to national concept		-133 448	6 587	-13 475	-1 881	-172 368	12 971	34 718
Total in national concept		4 809 270	831 796	7 745	594 366	1 730 710	1 050 079	594 574

5.140 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.

5.141 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 Ministry of Finance of the SR.

5.142 Estimate of expenditures stated under source “benchmark extrapolation” is carried out by extrapolation techniques, while the year-on-year indices obtained from the relevant survey VTS 1-12 (monthly survey of selected trade services) are used to index the values for benchmark year 2015. Figures for this year are based on HBS statistics, where the latest available complex data are those for the year 2015.

5.143 Indices from VTS 1-12 are related to revenues from sales of own goods and services. Next benchmark for calculation of this COICOP will be the database of HBS related to the year 2019.

5.144 Figure for other statistical sources represents the value of income in kind. Procedures of compilation value for N6 are described in details in Chapter 7.

Education (COICOP 10)

5.145 Compilation of values for COICOP 10 from different data sources is presented in Table 5.25.

Table 5.25 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	6 368	0	0	0	0	6 368
Combined Data		719 837	119 936	132 128	10 395	132 892	324 486
N1		23 980	0	0	0	0	23 980
Total domestic concept		750 185	119 936	132 128	10 395	132 892	354 834
Transition to national concept		1 110	0	0	0	1 192	-82
Total in national concept		751 295	119 936	132 128	10 395	134 084	354 752

5.146 Estimate of expenditures within COICOP 10 is based on combination of revenues for NACE 85 from annual statistical surveys (Roč 1 and Roč 2) 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 2015 (based on research study carried out by Infostat).

5.147 Subsequently, these expenditures are transformed from CPA into codes of COICOP classification. Ratios of allocation into HFCE are shown in Table 5.26.

5.148 Procedures of compilation value for N1 are described in details in Chapter 7.

Table 5.26 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)

5.149 Compilation of values for COICOP 11 from different data sources is presented in Table 5.27.

Table 5.27 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	1 657 412	1 543 188	114 224
	non- residents expenditures	800 525	579 035	221 490
	other statistical sources	97 454	97 454	0
N6		325 318	296 924	28 394
N7		50 504	42 947	7 557
Balancing		67 149	82 708	-15 559
Total domestic concept		2 998 362	2 642 256	356 106
Transition to national concept		-357 530	-138 942	-218 588
Total in national concept		2 640 832	2 503 314	137 518

5.150 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 2015, 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 (1 657 412 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 5.28.

5.151 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 5.28 Allocation of sales in NACE 55 and 56 into HFCE in thd. €

	total sales without VAT	allocation into HFCE (including VAT)
NACE 55	301 300	114 224
NACE 56	1 973 700	1 543 188

Other goods and services (COICOP 12)

5.152 Compilation of values for COICOP 12 from different data sources is presented in Table 5.29.

Table 5.29 Compilation of COICOP 12 in thd. €

	HFCE	12 Miscellaneous goods and services	12.1 Personal care	12.2 Prosti tution	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	1 721 162	1 466 631	0	254 531	0	0	0	0
	non-residents expenditures	338 872	324 322	0	14 550	0	0	0	0
	other statistical sources	362 697	0	0	0	0	0	346 296	16 401
Administrative Records		-10 543	0	0	0	0	0		-10 543
Benchmark extrapolations		209 219	0	0	0	109 005	0	0	100 214
Other E&M		131 578	152 961	0	0	0	0	0	-21 383
Allocation of FISIM		622 026	0	0	0	0	0	622 026	0
Allocation of insurance		818 294	0	0	0	0	818 294	0	0
Other conceptual		66 583	0	0	0	0	0	66 583	0
N2		66 535	0	66 535	0	0	0		0
N6		50 960	43 424	0	7 536	0	0	0	0
N7		35 768	35 768	0	0	0	0		0
Balancing		140 912	132 205	0	-22 272	0	0	30 979	0
Total domestic concept		4 554 063	2 155 311	66 535	254 345	109 005	818 294	1065 884	84 689
Transition to national concept		-276 334	-279 547	0	-12 292	5 380	24 709	1 108	-15 692
Total in national concept		4 277 729	1 875 764	66 535	242 053	114 385	843 003	1 066 992	68 997

5.153 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.

5.154 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.

5.155 Estimate of expenditures stated under source “benchmark extrapolation” is carried out by extrapolation techniques, while the year-on-year indices based on CPI are used to index the values for benchmark year 2015. Figures for this year are based on HBS statistics, where the latest available complex data are those for the year 2015.

5.156 Services falling under the scope of COICOP 12.1 are covered by other estimation and methods (value 152 961 thd. Eur). Calculation of this figure is derived from the mutual ratio of services value and goods value from HBS (latest available year 2015), which is applied on the value of goods compiled on the basis of retail sales statistics (year 2018).

5.157 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.

5.158 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

5.159 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 5.30.

$$NPISH\ FC\ (P.3) = P.1 - P.11 - P.12 + D.632$$

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).

Table 5.30 Calculation of NPISH final consumption in thd. €

Intermediate consumption (P.2)	+	753 155
Compensation of employees (D.1)	+	531 313
Other taxes on production (D.29)	+	7 269
Consumption of fixed capital (P.51c)	+	42 495
Total output (P.1)	=	1 334 232
Market output (P.11)	-	589 464
Output produced for own final use (P.12)	-	0
Social transfers in kind – purchased market production (D.632)	+	4 361
Final consumption (P.3)	=	749 129

5.160 Because neither the administrative data sources (Uč NO 1-01- Statement on income and expenditure and Uč NUJ 2-01- Profit and Loss statement) nor statistical data sources (NSNO 1-01) are exhaustive and do not cover the whole set of units classified in sector S.15, their mutual combination is used to compile the final data for sector S.15 at NACE level (after grossing-up of both sources on whole population of units).

5.161 The decision to use a statistical or administrative data source for a particular NACE (and within it for all indicators) is based on the better coverage of the chosen data source. 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. The change in the choice of data source occurred only twice, in the period 2015 – 2018, so the stability of the time series was theoretically not disturbed due to the frequent data source change for the calculation of a specific NACE.

Compilation of P.11

5.162 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 combination of administrative and statistical data sources.

Compilation of P.12

5.163 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

5.164 Identification of social transfers in kind in sector S.15 are not available either in the framework of statistical surveys nor in administrative data sources, where the data are not reported separately since there is no accounting obligation to provide this data. Therefore, an alternative approach to acquire data through surveying selected units of sector S.15 was used.

5.165 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.

5.166 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 2018 are acquired by linear extrapolation.

Compilation of P.51c

5.167 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 5.31 and 5.32.

Table 5.31 Final consumption in sector S.15 according to NACE industries and sources in thd. €

NACE	Combined Data	CFC	Conceptual Adjustments	Total Final Consumption
68	79 655	268	2 156	82 079
70	2 751	16		2 767
71	6 042	66	-99	6 009
72	5 534	32	-92	5 474
74	4 117	24	5	4 146
85	206 677	3 642	-142	210 177
86	42 038	4 410	1 046	47 494
87	23 505	5 129	2 068	30 702
88	23 551	3 669	1 255	28 475
90	5 548	26	160	5 734
91	946	13	32	991
92	689	10	1	700
93	16 658	2 617	1 010	20 285
94	273 976	22 573	7 547	304 096
Total	691 687	42 495	14 947	749 129

Table 5.32 Breakdown of conceptual adjustments in S.15 by industries in thd. €

NACE	Insurance Premiums	Holding	R&D	FISIM Allocation	Total Conceptual Adjustments
68	67			2 089	2 156
70					
71			-99		-99
72			-92		-92
74		5			5
85	87	37	-2 965	2 699	-142
86	28	1		1 017	1 046
87	67	13		1 988	2 068
88	40	21		1 194	1 255
90	5			155	160
91	1			31	32
92	1				1
93	29	55		926	1 010
94	313	278	-2 802	9 758	7 547

Total	638	410	-5 958	19 857	14 947

5.8.2 Register of NPISH

5.168 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 2018, 63,825 non-profit organisations were registered in the Statistical Register of Organisations, of which 56,202 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.

5.169 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.

5.170 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.

5.171 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

5.172 In line with ESA 2010 methodology, 7 993 units were classified in the general government sector in 2018. 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.

5.173 All government units 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.

5.174 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 5.33.

Table 5.33 Calculation of GFCE in thd. €

Code ESA 2010	Calculation algorithm	Value
B.1g	D.1+D.29+P.51C	11 277 921
D.1	D.11+D.121+D.122	8 368 382
D.11		6 230 788
D.121		1 949 139
D.122		188 455
D.29		124 220
P.51C		2 785 319
P.2		4 936 023
P.1	P.2+B.1g	16 213 944
P.11		1 720 563
P.12		475 868
P.131		235 521
D.632		2 876 744
P.3	P1-P.11-P.12-P.131+D.632	16 658 736

5.175 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

5.176 ***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.

5.177 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.

5.178 Quantification of expenditures and revenues entering the calculation of P.3 based on the transformation bridge (see Table 5.34).

Table 5.34 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		
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	
223002	For schools and school facilities		

5.179 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.

5.180 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.

5.181 Output for own final use is also imputed with the cost of decommissioning of nuclear installations.

Social transfers in kind

5.182 The transaction "social transfers in kind" is filled in by a code 637 034 of EKRK – compensations of health-care facilities. These are payments by health insurance companies (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.

Sectorisation

5.183 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.

5.184 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 5.35 Government final consumption expenditure by data source in thd. €

	GFCE by data source	S.1311	S.1313	S.1314	S.13
Administrative sources	EFSF	324			**324**
	Military expenditures	-18 962			**-18 962**
	Removal of EU flows outside S.13	-188			**-188**
	Correction of the decrease in liabilities due to indebtedness of hospitals	109 000			**109 000**
	Payment for the administration of public health insurance to private health insurance companies (imputed transaction)			78 350	**78 350**
	Health Insurance Companies source data for 2018			1 369 227	**1 369 227**
	Fin 1-12	7 080 013	3 954 413	1 740 943	**12 775 369**
	Decommissioning of nuclear installations	-73 881			**-73 881**
	Balance sheet – other receivables (assets) – F8A	-65 068	1 214	-1 895	**-65 749**
	Balance sheet – other payables (liabilities) – F8L	-96 933	-30 646	-9 675	**-137 254**
	Accrual of interests	-166			**-166**

	EOSA	94 397			**94 397**
	Update of assigned liabilities	8 629	2 671		**11 300**
	Imputation of the additional unit payment in a PPP project	5 788			**5 788**
	Prisoners – payment for service	-1 907			**-1 907**
	Water charge	10 284			**10 284**
	Originals	-33 175			**-33 175**
	Reimbursements to insured persons according to § 6 tab. 1 letter s) of Law No. 581/2004 Coll.			4 781	**4 781**
CFC(PIM)	P51C1 calculation	2 029 152	733 442	16 884	**2 779 478**
Conceptual adjustments	Car registration fee	-3 063			**-3 063**
	Capitalisation of R&D expenditure	-362 917			**-362 917**
	Reclassification of units	3 495	8 727		**12 222**
	Own-account	-7 024			**-7 024**
	Allocation of FISIM	92 575	2 586	23	**95 184**
	Allocation of non-life insurance fees	17 318			**17 318**
Total		**8 787 691**	**4 672 407**	**3 198 638**	**16 658 736**

5.10 Acquisitions less disposals of produced fixed assets

5.10.1 Overview

5.185 **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.

5.186 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.

5.187 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.

5.188 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.

5.189 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).

5.190 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 5.36 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	**643 415**	2 047	145 017	190 568	1 634	213 723	82 165	8 261
B	**33 817**	2	7 329	4 417	143	20 169	1 157	600
C	**4 493 508**	1 380	858 300	185 327	55 612	2 922 145	75 049	395 695
D	**874 031**	-317	341 053	6 525	33 825	446 333	4 916	41 696
E	**307 516**	-18	186 206	36 704	1 386	69 891	3 954	9 393
F	**435 199**	2 385	107 952	170 950	2 182	143 861	4 435	3 434
G	**1 509 701**	660	556 972	346 557	43 432	468 569	22 121	71 390
H	**1 513 601**	828	933 737	450 573	25 828	60 299	10 615	31 721
I	**239 660**	124	156 104	36 404	1 450	39 529	5 319	730
J	**737 233**	783	97 773	56 352	176 165	54 453	1 363	350 344
K	**301 110**	-175	16 275	105 598	27 437	35 899	2 637	113 439
L	**3 794 811**	2 919 175	210 689	242 535	1 613	25 556	369 667	25 576
M	**637 323**	1 720	57 476	214 677	17 712	114 982	23 555	207 201
N	**558 211**	4 432	80 360	270 978	13 431	172 941	6 607	9 462
O	**1 775 367**	16 623	1 113 933	81 407	29 377	331 740	3 145	199 142
P	**328 671**	0	77 734	18 132	3 315	29 532	1 912	198 046
Q	**265 765**	713	79 095	39 914	17 107	118 063	2 688	8 185
R	**239 332**	0	123 552	8 464	4 331	26 053	3 349	73 583
S	**99 071**	-217	29 471	21 062	372	15 807	3 348	29 228
T	**0**	0	0	0	0	0	0	0
U	**0**	0	0	0	0	0	0	0
Total	**18 787 342**	**2 950 145**	**5 179 028**	**2 487 144**	**456 352**	**5 309 545**	**628 002**	**1 777 126**

5.191 ***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.

5.192 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 5.37 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**	565 388	-1593	20 536	19 753	2 777	606 861	-606 861
NP.1	**Natural resources**	446 563	-1771	17 578	19 753	2 732	484 855	-484 855
NP.2	**Contracts, leasing and licences**	118 825	178	3 085		45	122 133	-122 133
NP.3	**Purchases minus revenues from sale of goodwill and marketing assets**			-127			-127	127

Table 5.38 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**	**22 037**	**-175**	**16 623**	**2 911 173**	**487**
Other buildings and structures	**AN.112**	**2 742 209**	**14 407**	**2 061 637**	**339 227**	**21 548**
Of which: other structures - roads	AN.1122	0	0	846 564	0	0
Machinery and equipment	**AN.113**	**6 918 466**	**163 178**	**442 026**	**468 749**	**14 669**
Of which: transport equipment	AN.1131	1 976 568	104 779	161 596	237 938	6 263
IT equipment	AN.1132	360 186	25 274	57 350	12 595	947
Other machines and equipment	AN.1139	4 581 712	33 125	223 080	218 216	7 459
Weapons systems	**AN.114**	**0**	**0**	**245 953**	**0**	**0**
Cultivated biological resources	**AN.115**	**598 105**	**2 542**	**5 090**	**20 829**	**1 436**
Intellectual property products	**AN.117**	**1 061 523**	**116 894**	**576 976**	**15 088**	**6 645**
Of which:						
Research and development	AN.1171	395 585	0	362 917	584	5958
Exploration and valuation of mineral resources	AN.1172	0	0	0	0	0
Computer software and databases	AN.1173	514 302	68 841	166 803	5 594	687
Entertainment, literary and art originals	AN.1174	102 611	0		0	0

Other intellectual property products	AN.1179	49 025	114 262	47 256	8 910	0
Total		**11 342 340**	**296 846**	**3 348 305**	**3 755 066**	**44 785**

5.193 Calculation and subsequent adjustments of GFCF according to individual institutional sectors and types of assets are given in Tables 5.39 - 5.43.

Table 5.39 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	**20 904**	**2 740 457**	**6 478 988**	**0**	**597 361**	**407 019**	**10 244 729**
Statistical sources	20 904	2 740 457	6 478 988		597 361	310 103	**10 147 813**
Administrative sources						96 916	**96 916**
Extrapolation and Models	1 133						**1 133**
Conceptual adjustments	**0**	**1 752**	**339 458**	**0**	**744**	**543 484**	**885 438**
Fixed assets included in intermediate consumption			285 934			19 842	**305 776**
R&D						395 585	**395 585**
Reclassification of reporting units		-510	-3 962		1	-28	**-4 499**
Registration fee for cars			43 495				**43 495**
Mark-up for own-account production		2 262	13 991		743	2 007	**19 003**
Mark-up: originals						**5 695**	**5 695**
Acquisition of own-account software						120 383	**120 383**
Balancing			100 020			111 020	**211 040**
Total	**22 037**	**2 742 209**	**6 918 466**	**0**	**598 105**	**1 061 523**	**11 342 340**

Table 5.40 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	**-175**	**14 407**	**158 611**	**0**	**1 231**	**108 180**	**282 254**
Statistical sources	-175	14 407	158 611		1 231	108 180	**282 254**
Conceptual adjustments	**0**	**0**	**4 567**	**0**	**1 311**	**8 714**	**14 592**
Fixed assets included in intermediate consumption			2 655		1 311	1 993	**5 959**
Reclassification of reporting units			-54			184	**130**
Registration fee for cars			1 966				**1 966**

Acquisition of own-account software						6 537	**6 537**
Total	**-175**	**14 407**	**163 178**	**0**	**2 542**	**116 894**	**296 846**

Table 5.41 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	**4 620**	**2 061 127**	**395 904**	**0**	**5 091**	**203 872**	**2 670 614**
Statistical sources	4 620						**4 620**
Administrative sources		2 061 127	395 904		5 091	203 872	**2 665 994**
Extrapolation and Models	**12 003**						**12 003**
Conceptual adjustments	**0**	**510**	**46 122**	**245 953**	**-1**	**373 104**	**665 688**
Fixed assets included in intermediate consumption			39 043			3 319	**42 362**
R&D						362 917	**362 917**
Reclassification of reporting units		510	4 016		-1	-156	**4 369**
Registration fee for cars			3 063				**3 063**
Military expenditure				245 953			**245 953**
Acquisition of own-account software						7 024	**7 024**
Total	**16 623**	**2 061 637**	**442 026**	**245 953**	**5 090**	**576 976**	**3 348 305**

Table 5.42 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	**83 910**	**117 061**	**126 117**	**0**	**710**	**5 184**	**332 982**
Statistical sources	**83 910**						**83 910**
Administrative sources		117 061	126 117		710	5 184	**249 072**
Extrapolation and Models	**2 674 379**	**222 166**	**183 606**		**20 119**	**410**	**3 100 680**
Conceptual adjustments	**0**	**0**	**159 026**	**0**	**0**	**9 494**	**168 520**
Fixed assets included in intermediate consumption			153 789			8 910	**162 699**
R&D						584	**584**
Registration fee for cars			5 237				**5 237**
Exhaustiveness	**152 884**						**152 884**
N1	92 200						**92 200**
N3	60 684						**60 684**

Total	**2 911 173**	**339 227**	**468 749**	**0**	**20 829**	**15 088**	**3 755 066**

Table 5.43 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	**487**	**21 548**	**14 595**	**0**	**1 436**	**687**	**38 753**
Statistical sources	487	14 981	4 170		1 367	503	**21 508**
Administrative sources		6 567	10 425		69	184	**17 245**
Conceptual adjustments	**0**	**0**	**74**	**0**	**0**	**5 958**	**6 032**
R&D						5 958	**5 958**
Registration fee for cars			74				**74**
Total	**487**	**21 548**	**14 669**	**0**	**1 436**	**6 645**	**44 85**

5.10.2 Main data sources and their conversion to national accounts results

5.194 The main data sources are shown in table 5.44 and are described in more details in Chapters 3.1 and 10.

Table 5.44 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 autors
	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 statement (UČ_....._2-01)	
S.14	Database Roč 3	FO 2-01	www.nbs.sk
	STAV 3-04	POD 1-01	www.nehnutelnosti.sk
	Roč Stav 1-01; Roč Stav 1-01		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	

	STAV 3-04		

5.195 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 5.45 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

5.196 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 5.46 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**	**11 342 340**	**296 846**	**3 348 305**	**3 755 066**	**44 785**
P.511	Acquisition less disposal of fixed assets	11 327 989	296 844	3 343 211	3 752 100	44 139
P.5111	Acquisition of new fixed assets	12 209 181	384 884	3 327 108	3 866 580	52 107
P.5112	Acquisition of used fixed assets	720 975	5 112	70 724	503 871	6 265
P.5113	Disposal of fixed assets	-1 602 167	-93 152	-54 621	-618 351	-14 233
P.512	Costs on the property transfer of non-produced assets	14 351	2	5 094	2 966	646

Sector of non-financial corporations S.11

5.197 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. This item is fulfilled in the national accounts' sub-sectoral breakdown.

5.198 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	Acquistion 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							
			Radio, TV and telecommunication devices	13							
		Transport means		14							
	Cultivated assets			15							
	Basic cattle and draught animals			16							
	Land			17			x			x	
	Of which	Soil		18			x			x	
		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							

5.199 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:

5.200 Within the extrapolation and models (see Table 5.39), 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.

Table 5.47 GFCF AN.111 in S.11 in thd. €

Source	Value
Stav 3-04	1 133
Roč 1-01	7 589
Roč 2-01	13 315
Total	**22 037**

Data sources

5.201 **STAV 3-04** Quarterly statement of flats that were started, are under construction or were completed, floor area of completed flats and family houses, property of associations, according to regions.

5.202 **NBS:** Annual prices of flats and family houses, according to regions, types and houses.

5.203 **Roč 1-01** Annual statement of production sectors, module 516, acquisition and selling – dwellings.

Table 5.48 Calculation of GFCF AN.111 - completed dwellings from STAV 3-04

	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*	**1 197**	***1 729***	**1 133**
1 *Bratislava region*		*2 384*	0
2 *Trnava region*		*1 281*	0
3 *Trenčín region*		*950*	
4 *Nitra region*		*904*	0
5 *Žilina region*		*1 131*	0
6 *Banská Bystrica region*	1 120	*939*	1 052
7 *Prešov region*	77	*1 057*	81
8 *Košice region*		*1 294*	0

Conceptual adjustments

Fixed assets included in intermediate consumption

5.204 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

5.205 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

5.206 This is a transfer of capital account data for reporting units reclassified from sector S.11 to S.13.

Registration fee for cars

5.207 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

5.208 The calculation of mark-up for own-account production of GFCF is given in Chapter 3.2.

Mark-up for originals

5.209 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

5.210 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.

5.211 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 total economy only) or by comparing with the reported stocks of assets in M513.

Sector financial corporations S.12

5.212 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.

5.213 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										

5.214 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.

5.215 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

5.216 Data are obtained from statistical surveys PEN 5-01 and POI 5-01, module 581.

Reclassification of reporting units

5.217 This is a transfer of capital account data for reporting units reclassified from sector S.12 to S.13

Registration fee for cars

5.218 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

5.219 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

5.220 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.

5.221 The quantification of generation and disposal of fixed assets is based on the EKRK, according to which the flow-data are divided (FIN 1-04). 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

5.222 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

5.223 **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.

5.224 **NBS:** average prices of flats and family houses, according to regions, types and houses.

5.225 **Roč Stav 1-01** Annual questionnaire on production industries in construction (over 20 employees).

5.226 **Roč Stav 2-01** Annual questionnaire on production industries in in small construction enterprises (up to 19 employees).

5.227 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.

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	**10 523**	***1 729***	**12 003**	**942**	**3 679**	**16 624**
1 *Bratislava region*		*2 384*	0		53	53
2 *Trnava region*	0	*1281*	0	43	347	390
3 *Trenčín region*		*950*	0		0	0
4 *Nitra region*	2 364	*904*	2 137	92	538	2 767
5 *Žilina region*		*1 131*	0		234	234
6 *Banská Bystrica region*	273	*939*	256	807	0	1 063
7 *Prešov region*	2 510	*1 057*	2 653		2 446	5 099
8 *Košice region*	5 376	*1 294*	6 957		61	7 018

GFCF for Roads (AN.1122) in S.13

5.228 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 Repulic. 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 begining 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		

5.229 The consumption of fixed capital on Roads and bridges in sector S.13 is calculated by the PIM method similarly as for other assets fullfiling 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	249 072
(2) Gross -up - other buildings	210 057
(3) Self-employed units in agriculture, Farms entered in the trade register	216 244
(4) CAR registration tax	5 237
(5) R&D	584
(6) Fixed assets include in intermediate consumption	162 699
(7) GFCF dwellings AN.111	2 911 173
GFCF Total	**3 755 066**

5.230 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 analyzing 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

5.231 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 210 057 thd. € and this kind of calculation falls under the source „extrapolations and models“.

Self-employed units in agriculture, Farms entered in the trade register

5.232 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 is surveyed every third year 2010, 2013, 2016, the year 2018 have been extrapolated on the basis of statistical surveys.

Table 5.53 GFCF in the agricultural sector in thd. €

Sector S.14 GFCF in the agricultural sector	AN111 Dwellings	AN112 Other buidlings and structures	AN113 Machinery and equipment	AN114 Weapons systems	AN115 Cultivated biological resources	AN117 Intellectual property products	Total
Extrapolation and Models		12 109	183 606		20 119	410	216 244

Research and development

5.233 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

5.234 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

5.235 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

5.236 **Flat** stands for a living room or set of living rooms including accessories, arranged into functional unit with individual closing intended for permanent living.

5.237 **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.

5.238 **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).

5.239 **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.

5.240 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.

5.241 **Real estate prices (in Euro for $m^{2)}$):** is taken from National Bank of Slovakia and from web site namely nehnutelnosti.sk

5.242 **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.

5.243 **Nehnuteľnosti.sk:** development of real estate prices in Slovakia (weekly). It contains the average prices of flats, houses, land and other real estate that are currently offered. The average real estate prices for m^2 are calculated from the advertisement database according to individual regions.

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	2 243 474
(B) Recreational huts	130 208
(C) Garages	46 932
(D) General repairs and renovations	449 164
(E) Cost of ownership transfer	32 023
(F) Transfer from S.11 - sale of cooperative flats	9 372
TOTAL	**2 911 173**

(A) GFCF calculation of flats and family houses (2018):

Data sources

5.244 **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.

5.245 **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*	**405 101**	***1 726***	**678 701**
1 *Bratislava region*	195 090	*2 326*	453 778
2 *Trnava region*	42 267	*1250*	52 834
3 *Trenčín region*	35 975	*927*	33 349
4 *Nitra region*	20 991	*882*	18 514
5 *Žilina region*	31 351	*1104*	34 612
6 *Banská Bystrica region*	25 120	*916*	23 010
7 *Prešov region*	25 911	*1032*	26 740
8 *Košice region*	28 396	*1263*	35 864

Table 5.56 GFCF calculation of family houses in thd. €

GFCF Family houses	Floor area	Average real estate price	GFCF
source:	**Stav 3 -04 (in m^2)**	**NBS (in Euro per m^2)**	**(in thd .€)**
region/ calculation	**(d)**	**(e)**	**(f)= (d) * (a) / 1000**
Total: ∑ *region*	**1 720 635**	***1 159***	**1 564 773**
1 *Bratislava region*	382 681	*1 562*	597 748
2 *Trnava region*	294 692	*839*	247 247
3 *Trenčín region*	159 824	*622*	99 411
4 *Nitra region*	191 240	*592*	113 214
5 *Žilina region*	261 353	*741*	193 663
6 *Banská Bystrica region*	87 016	*615*	53 515
7 *Prešov region*	203 819	*693*	141 247
8 *Košice region*	140 010	*848*	118 728

(B) GFCF calculation of recreational huts (2018):

Data sources

Infostat study – SODB (census of population, houses and flats) 2011

- Number of holiday cottages and average floor area (76,5 m^2)

Web portal – „nehnutelnosti.sk “for some types of dwellings by regions (in Euro per m^2).

5.246 The estimate of the THFK calculation of holiday cottages is based on Infostat study "Analysis of available data sources for calculation of housing services". The study is based on the number of holiday cottages obtained from Population and housing census 2011 (hereafter referred to as SODB. The annual increase in dwellings for recreational purposes are not available, so the average annual increase in holiday cottages acquired between SODB 2001 and SODB 2011 has been applied to the following years (2011-2021), until the next census.

Table 5.57 calculation of recreational huts in thd. €

GFCF Recreational huts	Increase	Floor area	Average real estate price	GFCF
source:	Infostat study (number)	Average floor area (76,5 m^2) (in m^2)	nehnutelnosti.sk (in Euro per m^2)	(in thd.€)
region/ calculation	**(a)**	**(b)= (a) * 76,5**	**(c)**	**d= (b) * (c) / 1000**
Total: ∑ *region*	**2 669**	**204 180**	***624***	**130 208**
1 *Bratislava region*	69	5 279	*1345*	7 100
2 *Trnava region*	111	8 492	*732*	6 216
3 *Trenčín region*	282	21 573	*501*	10 808
4 *Nitra region*	291	22 262	*497*	11 064
5 *Žilina region*	324	24 786	*675*	16 731
6 *Banská Bystrica region*	464	35 496	*475*	16 861
7 *Prešov region*	828	63 342	*756*	47 887
8 *Košice region*	300	22 950	*590*	13 541

(C) GFCF calculation of garages (2018):

Data sources

Infostat study – SODB (census of population, houses and flats) 2011, number of garages and average floor area (22 m^2)

Web portal – „nehnutelnosti.sk “for some types of dwellings by regions

5.247 Our estimation of the GFCF calculation of garages was based on the Infostat study „Analysis of available data sources for production of housing services calculation“. The amounts of individual garages were taken from the Land Register; these are classified as the garages owned by households. The study derives from year 2015 and 2017. The data from the Land Register will be used also for the calculation in 2018.

Table 5.58 GFCF calculation of garages in thd. €

GFCF Garages	Increase	Floor area	Average real estate price	GFCF
source:	Infostat study (number)	Average floor area (22 m^2) (in m^2)	nehnutelnosti.sk (in Euro per m2)	(in thd.€)
region/ calculation	**(a)**	**(b)= (a) *22,0**	**(c)**	**d= (b) * (c) / 1000**
Total: ∑ *region*	**2754**	**60 588**	***662***	**46 932**
1 *Bratislava region*	874	19 228	*1245*	23 939

2 *Trnava region*	444	9 768	*632*	6 173
3 *Trenčín region*	234	5 148	*271*	1 395
4 *Nitra region*	263	5 786	*540*	3 124
5 *Žilina region*	325	7 150	*634*	4 533
6 *Banská Bystrica region*	151	3 322	*458*	1 521
7 *Prešov region*	268	5 896	*583*	3 437
8 *Košice region*	195	4 290	*655*	2 810

(D) GFCF calculation of general repairs and renovations (2018):

Data source

5.248 **Roč Stav 1-01** Annual questionnaire on production industries in construction (over 20 employees).

5.249 **Roč Stav 2-01** Annual questionnaire on production industries in small construction enterprises (up to 19 employees).

5.250 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	512 686	256 525	369 390	
of which: public contractors	23 995	14 434		
of which reconstruction and modernization	41 480	36 482		
of which reconstruction and modernization (excluding for public sector)	**38 053**	**36 482**	**221 745**	**296 280**
% of which reconstruction and modernization	*7.42*	*14.22*	*60.03*	

Table 5.60 Reconstruction and modernization by region in thd. €

Reconstruction and modernization by region	Roč 1-01	Roč 2-01
Total: ∑ ***region***	**38 053**	**36 482**
1 *Bratislava region*	13 067	8 392
2 *Trnava region*	1 990	3 567
3 *Trenčín region*	1 701	2 505
4 *Nitra region*	6 151	9 927
5 *Žilina region*	3 794	8 956
6 *Banská Bystrica region*	2 471	642
7 *Prešov region*	6 227	2 349
8 *Košice region*	2 652	144

N1 Expenditure on construction work for the reconstruction of apartments, houses and cottages

5.251 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 92 200 thd. Eur for the year 2018.

5.252 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.

5.253 **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).

5.254 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	2018
(a) General repairs HBS data	**440 611**
(b) General repairs HBS data - (1) S.11 - (2) by self-employees - (3) N.1	52 131
(c) share of labour cost	*0,075*
(d) = (b) * (c) +(b)	56 041
(e) coefficient -up (S.1_Nace41=(B.2n + B.3n) / (P.2 + D.1 + D.29 + D.39 + P.51c))	*0,083*
(f) mark - up = (d) * (e)	4 643

Total = (d) + (f)	**60 684**

Table 5.62 Total of general repairs and renovations in thd. €

GFCF_AN.111 General repairs and renovations_S.14	2018
Roč 1-01	38 053
Roč 2-01	36 482
Construction production by self-employees	221 745
N1 Expenditure on construction work for the reconstruction of apartments, houses and cottages	92 200
General repairs and renovations by households in our own account	60 684
TOTAL	449 164

(E) Cost of ownership transfer

5.255 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 NARKS, 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. The sample is approximately 22% of all transactions from real estate agencies in Slovakia (in NARKS). Data are broken down into used (old) and new (new buildings) dwellings and family houses by regions and districts. 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 (in the real estate agents) (NARKS)

dwellings category	state	formula	2018
Old -Flats		a)	2 671
Old- Family House		b)	575
Old - total		**a) + b)**	**3 246**

Table 5.64 Total costs on sale of flat and family house (NARKS)
in thd. €

dwellings category	state	formula	2018
Old -Flats		c)	288 908
Old- Family House		d)	74 351
Old - total		**c) + d)**	**363 259**

Table 5.65 Average price of sold flat and family house (the real estate agents)

in €

dwellings category	state	formula	2018
Old -Flats		e) = c) / a) *1000	108 165
Old- Family House		f) = d) / b) * 1000	129 306
Old - total		**e) + f)**	**111 910**

5.256 Generally, the provision of real estate agent is contractually based and it is around 1.5% - 3% (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 2% in 2018. 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 2% 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	state	formula	2018
Old -Flats		h) = e) * 2 /100	2 163
Old- Family House		i) = f) * 2 / 100	2 586
Old - total		**j) = g) *2 / 100**	**2 238**

5.257 The next step was to gross-up the number of transactions because it was only 22% of all transactions from real estate. Therefore, the decision was to multiply the sample of transaction by 4.

Table 5.67 Grossed-up of transactions

dwellings category	state	formula	2018
Old -Flats		k) = h) *4	10 684
Old- Family House		l) = i) * 4	2 300
Old - total		**o) = k) + l)**	**12 984**

5.258 The final number of cost for real estate agencies was done as follows:

*Cost of real estate agencies = average costs * transactions (grossed-up)*

Table 5.68 Cost of ownership transfer (the real estate agents)

in thd. €

dwellings category	state	formula	2018
Old -Flats		p) = h) * k) /1000	23 109
Old- Family House		r) = i) * l) /1000	5 948
Old - total		**s) = p) + r)**	**29 057**

5.259 The gross-up for ownership transfer costs done outside the real estate agencies was done. According to the land register number of transfers of flats and family houses is approximately 50 000 per year, the gross-up was made for others who did not use the services of real estate agencies, or it was a transfer of ownership based on inheritance decision, donation decision.

Table 5.69 Cost of ownership transfer for real estate's sold outside real estate agent

Costs	Formula	2018
Fees for entry into land register (in Euro)	t)	66
Notary costs (in Euro)	u)	30
Number costs	v) = 50000 - o)	30 896
Cost of ownership transfer (other) in thd. €	**x) = (t) + u))* v) /1000**	**2 966**

Table 5.70 Total cost of ownership transfers in thd. €

Cost of ownership transfer	2018
Cost of ownership transfer (the real estate agents)	29 057
Cost of ownership transfer (other)	2966
Total	**32 023**

5.260 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).

5.261 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.

5.262 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	2015	2016	2017	2018
711 Architectural and engineering services and related technical consultancy	A)Price indices: Average of year 2015 = 100	100.0	98.9	101.7	101.1
Average price of project (Euro per 1 m^2)	B)= B) in 2015 * A)	11.08	10.96	11.27	11.2
Floor area of finished family houses (in m2)	C)	1 385 798	1 562 522	1 577 383	1 720 635
Estimated funds used for Architectural and engineering services for construction of family house in Slovakia (in thd. Euro)	**D) = B) * C) /1000**	**15 351**	**17 125**	**17 777**	**19 271**

(F) Transfer of cooperative dwellings from sector S.11 to sector S.14

5.263 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.

Sector of non-profit institutions serving households S.15

5.264 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.

5.265 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	

5.266 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.

GFCF dwellings (AN.111) in S.15:

Data sources

5.267 **STAV 3-04** Quarterly statement of flats that were started, are under construction or were completed, floor area of completed flats and family houses, property of associations, political parties and churches, according to regions

5.268 **NBS**: average prices of flats and family houses, according to regions, types and houses

5.269 **NSNO 1-01** Annual questionnaire of non-profit organizations, module 513, increase and decrease of dwellings.

5.270 The calculation of GFCF of dwellings consists of two parts, namely THFK of completed dwellings and family houses from the statistical surveys STAV 3-04 and NSNO 1-01, from module 513, increase and decrease in residential buildings.

Table 5.72 Calculation of GFCF AN.111 in sector S.15

in thd. €

GFCF AN.111Dwellings S.15	2018
Flats	0
Family houses	70
GFCF NSNO 1-01	417
TOTAL	**487**

Car scrap schemes

5.271 There is no scrapping scheme in the conditions of the Slovak Republic for 2018.

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.

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 statistical survey VV 6-01, which is based on Frascati manual (FM). Data are broken down by individual sectors. Calculation steps for compilation of output (P.1) and gross fixed capital formation (P.51g) related to research and development are derived from results of working group, which was engaged in recording of research and development in national accounts.

Output of R&D

Table 5.73 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 r. 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 r. 9 to 13**	**Output of R&D**

5.277 **Row 1** is filled in by data from survey 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 at disposal.

5.280 **Row 3** is filled in on the basis of survey VV 6-01, namely module 33 “Expenditures on R&D for selected practising areas of R&D”. Within this module that part of total internal expenditures on R&D is included, which is related to R&D for information and communication technologies. Within this module, the software is specifically set aside, which is included if it is related to scientific and technical development. For example, new methodological definitions and algorithms of computer science, new or significantly changed operational systems, programming languages, applications, development of internet technology, etc.

5.281 **Row 4** is not filled in, since the SOSR does not have required information at disposal. However, the PhD students – researchers are covered in FM, under current expenditures.

5.282 **Row 5** is filled in on the basis of survey VV 6-01, 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 Frascati manual (row 5) we use data from national accounts for item D.29 of industry 72. For item “Other subsidies on production” (row 6) we use NA item D.39.

5.284 In year 2018 item D.39 of industry 72 was of zero value.

5.285 **Row 8** is filled in on the basis of survey 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, which reporting unit paid to other unit for research and development during observed 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 carried out. It is due to the reason that we assume good coverage of reporting units within Frascati manual. 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 given period and if yes, we ask such units to provide relevant data for this area. FM also addresses all universities and faculty hospitals. In the conditions of the SR, 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 within the framework of FM. There is a list of beneficiaries

of grants related to R&D, which is used for incorporation of unit into survey and we have also list of tax reliefs due to R&D performance at disposal. For exhaustiveness, we use also within survey Roč 1-01 also so called open modules, where 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 percentage of profit margin is calculated from NA data on the basis of data for sector S.11 and industry 72 (R&D). This percentage of margin was calculated on the basis of 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 case of sector S.14, since we do not expect different profitability.

Gross fixed capital formation (GFCF) for R&D

Table 5.74 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** comes from result of table 5.73 which ends with “Output of R&D”.

5.290 **Rows 2 and 9** are related to import and export of research and development and are filled in from supply and use table, namely row CPA 72, where this data is at disposal. Data on import and export enter SUT from Balance of Payments of services. These data are at disposal only for the whole economy S.1 and therefore are broken down into individual sectors on the basis of R&D output calculated in table 5.73. Data on import were compared to 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 shows no taxes in year 2018

5.293 **Row 5** for subsidies on products is not filled in, because in the conditions of the Slovak Republic, only green energy is a subsidy on product. Therefore, this row will be 0 until another type of subsidy enters the calculation.

5.294 **Row 6** is the same as row 8 of table 5.73. This value is deducted from GFCF, since by definition this comprises part of intermediate consumption.

5.295 Data for **rows 7** and **8** are not at the disposal of the SOSR.

5.296 **Row 10** data for net purchases of R&D were obtained from Frascati manual from the information on net purchases of R&D between domestic sectors which is available within module 35 in which it is surveyed the volume of extramural purchases of R&D.

Table 5.75 Calculation of output for R&D in thd. €

No.	Formula	2018	S11	S12	S13	S14	S15	TOTAL
1.	+	Frascati Manual Intramural expenditures on R&D	404 110	-	338 976	0	5 390	748 476
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	55 683	-	1 750	-	84	57 517
4.	+	Add payments to postgraduate students not included in FM data		-	-	-	-	-
5.	-	Subtract capital expenditures	28 993	-	23 568	-	143	52 704
6.	+	Add other taxes on production not included in FM data	265		1 261	474	-	2 000
7.	-	Subtract other subsidies on production		-	-	-1	-	-1

8.	+	Add extramural purchases of R&D that should be recorded as intermediate consumption. Applies only to R&D industry	9 418	-	1 136	-	-	10 554
9.	**Sub-Total (1 to 8)**	**Current expenditures**	329 117	**-**	**316 055**	**475**	**5 163**	**650 810**
10.	+	- Option 1: As percentage of current expenditures (line 9) or compensation of employees	32 912	-	31 606	48	516	65 081
11.	+	- Option 2: As cost of capital services measured with a PIM	-	-	-	-	-	-
12.	+	Adjustment for exhaustiveness	-	-	-	-	-	-
13.	+	Other adjustments	23 331	-	0	34	0	23 365
14.	**Sub-Total (9 to 13)**	**Output of R&D**	**385 360**	-	**347 661**	**557**	**5 679**	**739 256**

Table 5.76 Calculation of GFCF of R&D

in thd. €

No.	Formula	2018	S11	S12	S13	S14	S15	TOTAL
1.	+	R&D output	**385 360**	-	**347 661**	**557**	**5 679**	**739 256**
2.	+	Add imports of R&D	65 085	-	58 717	94	959	124 855
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	9 418	-	1 136	-	-	10 554
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	46 140	-	41 626	67	680	88 513
10.	+	Add net purchases of R&D between domestic sectors	698	-	-698	-	-	0
11.	**Balance**	**Gross fixed capital formation**	**395 585**	**-**	**362 918**	**584**	**5 958**	**765 044**

5.297 For the calculation of CFC, the linear 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 5.77 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 5.78 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).

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 5.79 Calculation of the final value of THFK for literature and music in S.11 in thd. €

Calculation	Literary	Music
H - paid royalties	4 576	6 431
r - growth rate of royalties	1.797	1.005
i -interest rate	0.2114	0.2114
expected value of newly produced originals	**11 833**	**11 533**

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 5.80 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	3 893	0.0774	302	4 195
TV	69 656	0.0774	5 394	75 050
Total	73 549	0	5 696	**79 245**

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 5.81 Production of originals in thd. €

2018	S.11	S.13	Total
P.12	79 245	33 175	112 420
P.5111	79 245	33 175	112 420

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.

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 by changes due to reclassification of entities and adjustments related to exhaustiveness and balance sheet adjustments. In all sectors, the calculations of the change in stocks are at the two-digit level of the statistical classification of economic activities SK NACE 2.

Table 5.82 Calculation of change in inventories for S.1 in thd. €

Sector S.1	Surveys & Censuses			Administrative Records		
	to 1.1.2018	to 31.12.2018	Changes in the year 2018	to k 1.1.2018	to 31.12.2018	Changes in the year 2018
	a	b	= b - a	c	d	= d - c
Changes in inventories	**4 635 469**	**4 985 388**	**349 919**	**15 702 147**	**17 421 888**	**1 719 741**
materials and supplies	2 415 725	2 537 051	121 326	4 471 524	4 942 909	471 385
work-in-progress	485 819	599 098	113 279	2 413 750	2 692 637	278 887
finished goods	878 948	984 731	105 783	1 509 926	1 688 378	178 452
goods for resale	854 977	864 508	9 531	7 306 947	8 097 964	791 017

Table 5.83 Calculation of change 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 for work in progress	N7 standing timber		
	-	+	+	+	+	
Changes in inventories	**456 623**	**0**	**21 505**	**53 400**	**145 060**	**1 833 002**
materials and supplies	174 104	0	0	0	39 810	458 417
work-in-progress	40 490	0	21 505	0	27 106	400 287
finished goods	48 145	0	0	53 400	23 523	313 013
goods for resale	193 884	0	0	0	54 621	661 285

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 changes due to the reclassification of units from

sector S.11 to general government sector S.13. 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 5.84 Calculation change in inventories in S.11- *sources* in thd. €

Sector S.11	Surveys & Censuses			Administrative Records		
	to 1.1.2018	to 31.12.2018	Changes in the year 2018	to k 1.1.2018	to 31.12.2018	Changes in the year 2018
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	**4 605 029**	**4 944 709**	**339 680**	**12 923 724**	**14 633 022**	**1 709 298**
materials and supplies	2 404 050	2 526 031	121 981	2 895 929	3 350 914	454 985
work-in-progress	485 669	598 969	113 300	1 926 755	2 206 303	279 548
finished goods	877 567	983 362	105 795	1 462 121	1 643 858	181 737
goods for resale	837 743	836 347	-1 396	6 638 919	7 431 947	793 028

Table 5.85 Calculation change 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 for work in progress	N7 standing timber		
calculation:	-	+	+	+	+	=
sources:	***Prod 3-04, Prod 13-4, price statistics***	statistical and administrative resources		Forestry research institute		
Changes in inventories	**437 168**	**-32**	**21 413**	**53 400**	**145 060**	**1 831 651**
materials and supplies	172 034	-5			39 810	**444 737**
work-in-progress	39 848	-27	21 413		27 106	**401 492**
finished goods	47 841			53 400	23 523	**316 614**
goods for resale	177 445				54 621	**668 808**

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 5.86 Calculation change in inventories in S.12 in thd. €

Sector S.12	Surveys & Censuses			Other conceptual	Change in stocks
	to 1.1.2018	to 31.12.2018	Changes in the year 2018	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	**21 610**	**31 716**	**10 106**	**-283**	**10 389**
materials and supplies	5 432	4 540	-892	-85	**-807**
work-in-progress	125	114	-11	-6	**-5**
finished goods			0	0	**0**
goods for resale	16 053	27 062	11 009	-192	**11 201**

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 to sector S.13 were added to the change in inventories.

Table 5.87 Calculation change in inventories in S.13 in thd. €

Sector S.13	**Administrative Records**			**Other conceptual**	**Change in stocks**
	to k 1.1.2018	**to 31.12.2018**	**Changes in the year 2018**	**Reclassification and other data**	
calculation:	**c**	**d**	**= d - c**	+	=
Changes in inventories	**1 947 871**	**1 967 199**	**19 328**	**32**	**19 360**
materials and supplies	1 468 064	1 486 958	18 894	5	**18 899**
work-in-progress	465 379	465 262	-117	27	**-90**
finished goods	0	0	0		**0**
goods for resale	14 428	14 979	551		**551**

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 is added.

Table 5.88 Calculation change in inventories in S.14 in thd. €

Sector S.14	**Administrative Records**			**Other conceptual**		**Change in stocks**
	to k 1.1.2018	**to 31.12.2018**	**Changes in the year 2018**	**Holding gains/losses**	**mark-ups on work in progress**	
calculation:	**a**	**b**	**c = b - a**	**-**	+	=
sources:	*FO 2 -01, POD 1-01, MUJ 1-01*			*price statistics*		
Changes in inventories	827 023	818 532	-8 491	19 217	92	**-27 616**
materials and supplies	105 802	103 566	-2 236	1 745		**-3 981**
work-in-progress	21 602	21 066	-536	646	92	**-1 090**
finished goods	47 430	44 218	-3 212	216		**-3 428**
goods for resale	652 189	649 682	-2 507	16 610		**-19 117**

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 5.89 Calculation change in inventories in S.15 in thd. €

Sector S.15	Surveys & Censuses			Administrative Records			Other conceptual	Change in stocks
	to 1.1.2018	to 31.12.2018	Changes in the year 2018	to k 1.1.2018	to 31.12.2018	Changes in the year 2018	Holding gains/losses	
calculation:	**a**	**b**	**= b - a**	**c**	**d**	**= d - c**	**-**	**=**
sources:	*NSNO 1-01*			*Úč NUJ 1-01*			*price statistics*	
Changes in inventories	8 830	8 963	133	3 529	3 135	-394	521	**-782**
materials and supplies	6 243	6 480	237	1 729	1 471	-258	410	**-431**
work-in-progress	25	15	-10	14	6	-8	2	**-20**
finished goods	1 381	1 369	-12	375	302	-73	88	**-173**
goods for resale	1 181	1 099	-82	1 411	1 356	-55	21	**-158**

5.322 The repeatedly occurring losses in inventories are not traced separately; however, they are included into the surveyed stocks.

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 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

5.325 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.

5.326 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 5.91.

Table 5.90 The calculation of holding gains/losses

Source:		
(1) po.qo	Stocks of relevant types of inventories at the beginning of the end time period	
(2) pn.qn	Stocks of relevant types of inventories at the beginning 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 5.91 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	7 546 891	6 926 198	28 531 696	10 193 813
(2) pn.qn	7 709 980	6 651 453	28 520 313	10 349 904
(3) ICo	*99.3*	*99.3*	*99.3*	*112.1*
(4) ICn	*98.2*	*98.2*	*98.2*	*113.9*
Calculation:				
(5) ICs	*0.99*	*0.989*	*0.989*	*1.02*
(6) po.qn	7 796 344	6 725 960	28 839 787	10 186 341
(7) po.q	7 671 618	6 826 079	28 685 742	10 190 077
(8) pn.q	7 586 635	6 750 463	28 367 974	10 353 700
(9) G	**-84 983**	**-75 616**	**-317 768**	**163 623**

5.327 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.

5.328 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 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

5.329 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 5.92 Acquisitions less disposals of valuables by sector in thd. €

Sector	Surveys & Censuses	Administrative Records	Extrapolation and Models	Total
S.11	887			887
S.12	-9			-9
S.13		1 879		1 879
S.14			35 546	35 546
S.15	66	4		70
Total	**944**	**1 883**	**35 546**	**38 373**

5.330 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.

5.331 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:

5.332 **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 5.92).

Table 5.93 Calculation of the acquisition of valuables in households in thd. €

Calculation	2018
(1) Population (middle class)	**5 446 770**
a) works of art, antiques, etc	*0.04*
b) gold jewellery - purchase	*0.92*
c) jewellery of other precious metals and precious stones	*1.03*
(2) total expenditure on valuables from HBS (in Euro) = a) + b) + c)	***1.99***
Acquisition of valuables in households = (1) * (2) / 1000	**10 843**

5.333 **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:	2018
Revenues from sold goods	**23 825**
90% of revenues from sold goods	*21 442*
(A) Acquisition of non-monetary gold of entities that trade in units with non-monetary gold, silver	**21 442**
(B) Acquisition of non-monetary gold of entity as Manufacturer of coins, memory coins and metals	
(1) Revenues total	**25 810**
a) Share of shop (%)	*15*
b) Share of non-residents according to revenues from sold goods (%)	*16*
(2) Revenues for shop = a) * (1)	3 872
(c) of which from non-residents = b) * (2)	611
(d) of which from households = (2) - c)	**3 261**
Total: Acquisition of non-monetary gold =(A) + (d)	**24 703**

5.334 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.

5.335 Within the FTS, also some categories of valuables are surveyed. They are part of import and export of goods. In 2018, 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

5.336 Export of goods broken down into intra EU and extra EU is presented in Table 5.95.

Table 5.95 Export broken down into intra EU and extra EU

in thd. €

Intra-EU	Extra-EU	Total
64 454 560	11 556 749	76 011 309

Table 5.96 Overall calculation of export of goods

in thd. €

P.61	Export of goods	=	76 011 309
	Export of goods in terms of foreign trade statistics	+	78 690 330
	of which inward processing	-	791 256
	out which outward processing	-	220 143
	Net export of goods - merchanting	+	7 400
	VAT registered non-residents' trade	-	2 036 021
	Export of goods – (NA concept)	=	*75 650 310*
	balancing	+	360 999

5.13.1 Source data for compiling export of goods

5.337 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.

5.338 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.

5.339 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.

5.340 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.

5.341 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.

5.342 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.

5.343 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.

5.344 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

5.345 The FTS source data on export of goods are due to the economic ownership prinicple 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.

Goods for processing

5.346 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”. The SOSR co-operates with the NBS in the calculation of this item.

5.347 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).

5.348 For the inward processing, the statistical survey for big enterprises Roč 1-01, by which the information on the amount of goods running through processing in the SR is surveyed, is to be considered as the main data source. The statistical survey Roč 1-01 is a survey that all reporting units with more than 20 employees and with annual turnover of 5 million EUR and more are obliged to fill in. It is an exhaustive survey, so the information is complete. The amount of inward processing in terms of small enterprises with 0-19 employees is negligible. Received data enter the item exports of goods in the form of balance of exports and imports of products for inward processing. That is to say, these are net sales from processing.

5.349 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.

5.350 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.

5.351 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).

5.352 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.

5.353 All reporting units that have filled in this type of transaction are included in the data for outward processing in the NA.

Merchanting

5.354 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

5.355 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.

5.356 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).

5.357 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.

5.358 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.

5.359 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.

5.360 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). The SOSR co-operates with the NBS in terms of this calculation to ensure consistency between the NA statistics and BoP.

5.14 Export of services

5.361 Export of services broken down into intra EU and extra EU is presented in Table 5.97

Table 5.97 Export of services broken down into intra EU and extra EU

in thd. €

Intra-EU	Extra-EU	Total
8 586 859	1 512 919	10 099 778

Table 5.98 Overall calculation of export of services

in thd. €

P.62	Export of services	=	10 099 778
	Export of services according to NBS	+	9 551 572
	Receipts from inward processing	+	225 134
	Prostitution	+	154 759
	Services of EU – collection of taxes and premiums	+	27 474
	Export of FISIM	+	77 106
	MOSS	+	-424
	Imputed rentals for non-residents	+	64 157

5.14.1 Source data for compiling exports of services

5.362 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 5.99 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*	443.6	74.6

Maintenance and repair services n.i.e.	3.173/3.174 e)	*SLUZ (NBS) 1-04*	215.4	204.1
Transport	3.173/3.174 a)b)c)d)	*SLUZ (NBS) 1-04*	2879.8	2599.2
Tourism	3.173/3.174 i)	*Hybrid collecting system*	2709.8	2225.4
Construction	3.173/3.174 f)	*SLUZ (NBS) 1-04*	108.5	154.2
Insurance and pension services	3.173/3.174 h)	*SLUZ (NBS) 1-04*	54.4	120.1
Financial services	3.173/3.174 g)	*SLUZ (NBS) 1-04*	146.7	209
Charges for the use of intellectual property n.i.e.	3.173/3.174 l)	*SLUZ (NBS) 1-04*	47.3	638.7
Telecommunications, computer and information services		*SLUZ (NBS) 1-04*	1499.4	956.7
Other business services	3.173/3.174 f)	*SLUZ (NBS) 1-04*	2048.1	2033.8
Personal, cultural and recreational services	3.173/3.174 j)k)	*SLUZ (NBS) 1-04*	34.2	68.1
Government goods and services n.i.e.		*See below*	40.5	16.2

5.363 Values for manufacturing services in relation to physical inputs owned by others, values for FISIM, MOSS and illegal activities (prostitution) are deducted from the NBS source data, both for exports and imports of services. These data are directly calculated by the SOSR and are included in the calculation of P.62 and P.72 as conceptual adjustments.

Explanatory notes to transactions of services

5.364 **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. The next step is to compare these data with the survey of services (statement SLUZ 1-04) and, once a year, with the statistical survey on large enterprises (statement Roč 1-01) from the SOSR.

5.365 **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).

5.366 **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.

5.367 **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.

5.368 **Construction** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.369 **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.

5.370 **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.

5.371 **Charges for the use of intellectual property** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.372 **Telecommunications, computer and information services** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.373 **Other business services -** Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.374 **Personal, cultural and recreational services** - Data for this item are available from the quarterly survey of the NBS (statement SLUZ 1-04).

5.375 **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.

5.376 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.

5.377 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.

5.378 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).

5.379 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.

5.380 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.

5.381 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.

5.382 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.

5.383 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

5.384 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.

5.385 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.

5.386 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

5.387 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

5.388 Description of calculation of services – tax collection and insurance premiums is presented in more detail in Chapter 8.2.

FISIM

5.389 A description of the calculation of FISIM allocation for both exports and imports of services is presented in Chapter 3.17.

Illegal activities

5.390 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)

5.391 The calculation of imputed rentals for residents and non-residents is described in more detail in Chapter 8.4.

MOSS

5.392 In 2015, there was a change in the legislation applicable to VAT, which created a system of taxation of the supply of services within the EU member states. The system addresses the tax liability of an entity for 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.

5.393 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 MOSS 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.

In order to make the proposed adjustment, data for the MOSS 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 MOSS, broken down by country on the basis of which the source data are recalculated. The following information is available on the Eurostat website:

http://ec.europa.eu/taxation_customs/tic/public/vatRates/vatrates.html

5.15 Import of goods

5.394 Import of goods broken down into imports intra EU and extra EU is presented in table 5.100

Table 5.100 Import of goods broken down into imports intra EU and extra EU

in thd. €

Intra-EU	Extra-EU	Total
44 163 881	30 842 306	75 006 187

Table 5.101 Overall calculation of import of goods

in thd. €

P.71	Import of goods	=	75 006 187
	Import of goods according to FTS	+	76 203 117
	of which inward processing	-	566 122
	of which outward processing	-	294 759
	Import of goods (the NA concept)	=	*75 342 236*
	Import of drugs	+	126 408
	Import of smuggled goods	+	98 543
	Balancing	+	-561 000

5.15.1 Source data for compiling imports of goods

5.395 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.

5.15.2 Conceptual adjustments fo the compilation of imports of goods

5.396 Data sources of FTS for the import of goods are adjusted for the purposes of national accounts by:

- goods for processing,

The description of calculation for this indicator is the same as the approach presented in Chapter 5.13.

- illegal activities,

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.

5.15.3 Other specific adjustments to the source data made in benchmark revision

5.397 As part of the 2019 data benchmark revision, the FTS conducted a comprehensive benchmark revision in the methods for compiling imports and exports of goods. The revisions covered the period from January 2010 to December 2017. The revisions of the FTS data were prepared as part of the revisions of the NA reference values. It concerned in particular the following 5 main adjustments:

- FTS data on natural gas
- FTS data on electricity
- transactions in vessels and aircraft
- correction of the reference period for trade outside the EU
- correction of inconsistencies in the reported data

Natural gas

5.398 New sources of FTS data on natural gas have started to be used. Information from the transmission network operator and storage operators on the amount of natural gas released into the Slovak distribution systems is used to determine the amount of imported gas. Natural gas used by the transmission system operator to operate the transmission network is included in the imported quantity. Imported gas, wich is then re-exported to Ukraine is also included.

Electricity

5.399 The methodology for compiling the FTS data on electricity has also been changed. The value of imported and exported electricity was determined from data on its net flows across borders. In the line with revised methodology, electricity imports and exports are estimated on the basis of gross cross-border flows.

Vessels and aircraft

5.400 Transactions involving vessels and aircraft were re-verified. Those for which there was no change in economic ownership were excluded from the FTS data. The imputations for non-response and sub-threshold grossing-ups, to which the CN codes for vessels and aircraft were assigned were re-coded.

Correction of the reference period for trade outside the EU

5.401 The reference period for trade in goods outside the EU has been changed to the month in which the customs declarations are accepted.

Correction of inconsistencies in the reported data

5.402 As part of the data analysis, errors were found in the reported data, the correction of which was included in the revised data.

5.16 Import of services

5.403 Import of services broken down into intra-EU and extra-EU imports is presented in Table 5.102.

Table 5.102 Import of services broken down into intra-EU and extra-EU

in thd. €

Intra-EU	Extra-EU	Total
7 926 243	1 498 286	9 424 529

Table 5.103 Overall calculation of import of services

in thd. €

P.72	Import of services	=	9 424 529
	Import of services according to NBS	+	9 012 233
	Receipts from outward processing	+	74 616
	Prostitution	+	3 323
	Import of FISIM	+	178 242
	MOSS	+	105 341

	Imputed rentals for non-residents	+	50 774

5.16.1 Source data for compiling imports of services

5.404 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.

5.405 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

5.406 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.

5.407 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.

5.408 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.

5.409 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.

5.410 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.

5.411 *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.

5.412 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.

5.413 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.

5.414 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.

5.415 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 5.104 Tourism

in mill. €

Tourism 2018	Revenue	Expenditure
Tourism	2709.8	2225.4
Personal tourism	2355.7	1904.2
Business travel	354.1	321.2

5.16.2 Conceptual adjustments for the compilation of imports of services

5.416 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.

5.417 A description of the calculation of FISIM allocation for imports of services is in Chapter 3.17. A description of the compilation of MOSS services is in Chapter 5.14.2. Imputed rent for non-residents is described in Chapter 8.4. Import of prostitution services is described in more detail in Chapter 7.

2021

GNI Inventory - SK

ESA 2010

Chapter 6

Balancing and integration methods and verification of estimates

GDP balancing procedure

CHAPTER 6 BALANCING AND INTEGRATION METHODS AND VERIFICATION OF ESTIMATES

6.0 Introduction

6.1 Theoretically, three approaches used for the GDP compilation should give the same estimation (result). However, three different methods based on different surveys and administrative data sources, as well as on estimates, are subject to errors and mistakes. In reality, when compiling the annual accounts, certain discrepancies might occur. The main tools for balancing of GDP, as a result of three approaches, are sector accounts.

6.2 For us, the main method appears to be the production method compared to the expenditure method. Output and intermediate consumption indicators also include a certain degree of uncertainty, such as the non-observed economy (undervaluation of output P.1, or overvaluation of intermediate consumption P.2), calculations and imputations for missing entities, etc., most of which are also considered for balancing adjustments. The income method is a residual approach. The gross operating surplus is obtained as the difference between the gross value added calculated by the production method and the compensation of employees and the net taxes on production and import. Verification calculations of the gross operating surplus are not made from direct sources. Balancing items B.2 and B.3 are calculated as a residual and are amended in accordance with the balancing of output P.1 and/or intermediate consumption P.2.

6.3 When submitting the final version of the annual accounts, the main aggregates are verified on the basis of the supply and use tables.

6.0.1 Overview of balancing adjustments made data with impact on GDP (preliminary)

6.4 The balancing adjustments in the annual accounts shall be carried out in each year as long as the data are open for revision for various reasons (specification of source data, new information, etc.). We make a number of adjustments to the annual national accounts and not all can be described as balancing adjustments. However, these adjustments are not exactly separable in some cases, as in terms of time, for example, ad hoc information is supplied in order to clarify the data, to incorporate decisions relating to EC regulations, etc. For this reason, revisions to annual data from the compilation of the provisional estimate to the final set of data may include other than balancing adjustments.

6.5 In 2018, no balancing adjustments were made in the production approach. The main balancing changes concerned the expenditure approach, in particular P.31 for S14, namely COICOP 4. The balancing also concerned P.7 import and P.6 export due to the elimination of adjustments for non-resident entities registered in the territory of the Slovak Republic for VAT purposes. To a lesser extent, the balancing also adjusted the values of P.51g gross fixed capital formation and P.52 changes in inventories. The volume of the overall balancing adjustment to GDP was -2.95 % in 2018.

6.6 The balancing item in the income approach represents the value of the internal balance between the transactions D.121 on the use side of the income creation account and D.611 on the supply side of the secondary income distribution account.

Table 6.1 Overview of the balancing adjustments made data with impact on GDP **in thd. €**

		Data before balancing	Balancing adjustments	Data after balancing
	PRODUCTION APPROACH			
P.1	Output of goods and services (at basic prices)	207 412 070		207 412 070
P.2	Intermediate consumption (at purchasers' prices)	127 339 389		127 339 389
B.1g	Gross value added (at basic prices)	80 072 681	0	80 072 681
D.21	Taxes on products	9 837 144		9 837 144
D.31	Subsidies on products	479 799		479 799
(D.21-D.31)	Net taxes on products	9 357 345	0	9 357 345
	GDP	**89 430 026**	**0**	**89 430 026**
	EXPENDITURE APPROACH			
P.3	Final consumption	65 731 216	1 359 722	67 090 938
P.3 (S14)	Household final consumption expenditure	48 323 351	1 359 722	49 683 073
P.3 (S15)	NPISH final consumption expenditure	749 129		749 129
P.3 (S13)	General government final consumption expenditure	16 658 736		16 658 736
P.5g	Gross capital formation	20 302 617	356 100	20 658 717
P.51g	Gross fixed capital formation	18 576 302	211 040	18 787 342
P.52+P.53	Changes in inventories+ valuables	1 726 315	145 060	1 871 375
P.3+P.5g	Domestic demand	86 033 833	1 715 822	87 749 655
B.11	Balance of export and import	758 372	921 999	1 680 371
P.6	Exports of goods and services	85 750 088	360 999	86 111 087
P.7	Imports of goods and services	84 991 716	-561 000	84 430 716
	GDP	**86 792 205**	**2 637 821**	**89 430 026**
	INCOME APPROACH			
D.1	Compensation of employees	37 476 675	-142 005	37 334 670
B.2g+B.3 g	Gross operating surplus and mixed income	42 892 920		42 892 920
D.2	Taxes on production and imports	10 726 671		10 726 671
D.3	Subsidies	1 524 235		1 524 235
D.2-D.3	Net taxes on production and import	9 202 436	0	9 202 436
	GDP	**89 572 031**	**-142 005**	**89 430 026**
discrepancy of GDP in the bilance item		**2 637 821**	**-2 637 821**	**0**

6.7 In addition to the balancing adjustments, the latest revision of 2018 carried out in September 2021, incorporated the revised figures for the non-observed economy in the sectors S.11 and S.14. In addition, the output was affected by the incorporation of more recent and accurate data from business statistics and administrative sources.

6.0.2 Overview of the three approach balancing adjustments in the annual account 2014-2018, with impact on GDP

Table 6.2 Balancing adjustments 2014 - 2018 on all GDP methods in thd. €

	2014	2015	2016	2017	2018
Production method					
Output (P.1)	44 750	130 195	30 292	0	0
Intermediate consumption (P.2)	-244 027	121 814	0	-130 000	0

Gross value added (B.1g)	288 777	8 381	30 292	130 000	0
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	***288 777***	***8 381***	***30 292***	***130 000***	***0***
Expenditure method					
Final consumption (P.3)	1 259 271	1 308 737	1 275 448	1 321 005	1 359 722
FC of households (P.3 S.14)	1 259 271	1 308 737	1 275 448	1 321 005	1 359 722
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)	-466 059	-64 300	640 000	339 595	356 100
Gross fixed capital formation (P.51g)	-350 000	-280 000	432 100	469 752	211 040
Changes in invent.+valuables(P52+P.53)	-116 059	215 700	207 900	-130 157	145 060
Domestic demand (P.3+P.5g)	793 212	1 244 437	1 915 448	1 660 600	1 715 822
Balance of export and import (B.11)	180 255	306 871	310 188	375 057	921 999
Exports of goods and services (P.6)	92 017	154 638	157 247	189 737	360 999
Imports of goods and services (P.7)	-88 238	-152 233	-152 941	-185 320	-561 000
GDP	***973 467***	***1 551 308***	***2 225 636***	***2 035 657***	***2 637 821***
Income method					
Compensation of employees (D.1)	54 629	111 204	-153 447	105 474	-142 005
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	***54 629***	***100 000***	***-153 447***	***105 474***	***-142 005***
diskrepancy of GDP of the bilancing items	-684 690	-1 542 927	-2 195 344	-1 905 657	-2 637 821
GDP	75 560 457	79 138 242	81 226 073	84 488 635	89 356 687
% of the bilancing items of GDP	-0,91	-1,95	-2,70	-2,26	-2,95

6.8 As can be seen from the enclosed table, the discrepancy between the production and the expenditure method on the balancing item represents a range of -0.91 to -2,95% of GDP. However, the GDP balance compiled by the expenditure approach is much larger than that of the production approach. Therefore, and also in view of the availability of more accurate information covered by data sources, we consider the production approach to be 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 FCH, where the data are verified using the price x quantity method, and since only some COICOP groups have been calculated in this way so far, the FCH aggregate remains unchanged and the calculated discrepancies resulting from this verification are shown as a balancing item. The elimination of these balancing items is foreseen in the benchmark revision 2024.

6.9 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.

6.10 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 (explicitly referred to in paragraph 9.48(e)) and other recommendations (e.g. ESA 2010 Metodology note on the foreign trade reported by non-residents), see chapter 5.13.

6.0.3 Balancing adjustments by industries

6.11 Since we do not show any balancing adjustments in the production method in 2018, we attach an adjustment table in the income method.

Table 6.3 Balancing adjustments in the income method by industries in thd.€

D.1	before balancing	balancing adjustment	after balancing
Total	**37 476 675**	**-142 005**	**37 334 670**
A	730 264	-3 705	726 559
B	135 709	-758	134 951
C	9 360 168	-51 885	9 308 283
D	542 622	-3 043	539 579
E	411 127	-1 834	409 293
F	1 631 548	-7 415	1 624 133
G	5 532 121	-28 791	5 503 330
H	2 387 413	-8 581	2 378 832
I	769 319	-3 173	766 146
J	1 689 837	-8 432	1 681 405
K	1 079 357	-131	1 079 226
L	416 436	-2 110	414 326
M	1 974 406	-8 778	1 965 628
N	1 238 572	-6 124	1 232 448
O	4 029 856		4 029 856
P	2 547 605	-445	2 547 160
Q	2 163 829	-4 650	2 159 179
R	415 483	-1 145	414 338
S	378 470	-1 005	377 465
T	42 533	0	42 533
U	0	0	0

6.1 General description of the balancing procedure

6.12 For the GDP calculation all three methods are used. GDP is compiled independently by production and expenditure methods, the income method is a residual approach with regard to the coverage of the source data and the links to other statistics, **the production approach is** considered in annual national accounts as **the most important**. It is based on the verification of acquired and processed data and the analyses of their changes in the time series

6.13 **The expenditure approach** is based on the verification of the source data, analysis of changes in the time series, comparison of data and balancing of commodity flows in SUTs.

6.14 **The income method** of the estimation of GDP is not considered an independent method in the annual national accounts of the SR because the operating surplus and the mixed income are not estimated from independent sources. They are calculated as residual items between the value added and other income items of value added and they are changing in line with the balancing of output P.1 and/or intermediate consumption P.2.

6.15 Sector accounts are the main balancing tool.

Table 6.4 Balancing by sectors in thd.€

Compilation of GNI	Total balancing	S.11	S.12	S.13	S.14	S.15	S.2
Output of goods and services (at basic prices)	0						
Intermediate consumption (at purchasers' prices)	0						
Gross value added (at basic prices)	0						
Taxes on products	0						
Subsidies on products	0						
Gross domestic product	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total final consumption expenditure	1 359 722				1 359 722		
Household final consumption expenditure	1 359 722				1 359 722		
NPISH final consumption expenditure	0						
General government final consumption expenditure	0						
Gross capital formation	356 100	356 100					
Gross fixed capital formation	211 040	211 040					
Changes in inventories	145 060	145 060					
Acquisitions less disposals of valuables	0						
Exports of goods and services	360 999						360 999
Imports of goods and services	-561 000						-561 000
Gross domestic product	**2 637 821**	**356 100**	**0**	**0**	**1 359 722**	**0**	**921 999**
Compensation of employees	-142 005				-142 005		
Gross operating surplus	0						
Subsidies granted by the institutions of the EU	0						
Property income received from the rest of the world	0						
Property income paid to the rest of the world	0						
Gross national income	**0**						**0**

6.16 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.

6.17 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. The problem of administrative data sources is in their unchecked quality and exhaustiveness. 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.

6.18 The important step in the balancing process is the transformation of obtained data into the concepts of ESA 2010 methodology and their reconciliation. 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 production, expenditure and income method of the GDP calculation. The result of balancing is the fully reconciled and balanced set of accounts with only one estimate of GDP in all three methods.

6.19 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).

6.20 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. When compiling the definitive version of sectoral accounts, also the information obtained from SUTs is used. 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.

6.21 Within the first step of balancing the identity of transactions is ensured. The verification of particular transactions is done by the counter-part check-ups. The fact that the high 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 compared also with the quarterly accounts. One of the possibilities for the verification of the precision of data is also to use the statistical surveys by activities, which are not the main data sources for the national accounts. The information from associations, unions, chambers, public poll inquiries etc. are used as well. In case of uncertainty, the particular reporting units are addressed directly. The verification is being done also according to the development of the ratio of variant indicators (e.g. intermediate consumption/gross output, gross output/number of employees, gross output/value added) and owing to the mutual relation between the given indicators (e.g. interests, deposits, credits).

6.22 Statistical discrepancies are solved by the adjustment of data, which within the given system of accounts are less reliable, accountable and less precise (changes in inventories, B2, B.3 as residuum, etc.). 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.

6.23 The balancing procedure is focused on the balancing of particular items of non-financial and financial transactions. Balancing of non-financial transactions runs in the first phase without the 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 6.5 Net lending, net borrowing 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**	-284 295	-221 040	63 255
Non-financial corporations	**S.11**	-1 369 302	-1 380 245	10 943
Financial corporations	**S.12**	37 302	1 945	35 357
General Government	**S.13**	-904 934	-751 410	-153 524
Households	**S.14**	1 939 898	1 864 804	75 094
Non-profit institutions serving households	**S.15**	12 741	43 866	-31 125
RoW	**S.2**	284 295	221 040	-63 255
Total	**S.1 + S.2**	0	0	0

6.24 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.

6.25 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 responsibility for the final decision on the termination of balancing procedure is on the shoulders of the Director General of the Macro-economic Statistics Directorate. 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.

6.26 Balancing between different components cannot be done without prior discussion with the producers of the relevant balancing parameters themselves. After data validation and analysis, we shall not change the source data in the balancing process unless the business statistics section gives us reason for the change.

6.27 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.

6.28 Furthermore, in the balancing process it is not possible to change data processed, or calculated and taken from MF SR data (taxes and subsidies).

6.29 On the contrary, what comes into the balancing every year, is the figure P.52 change in inventories. A description of the calculation is given under chapter 5.11.

6.30 The balancing process itself does not have any internal limits that would affect the balancing procedure

6.31 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 most important adjustments ensuring the exhaustiveness of economy recording are estimates for units which are not obliged to register and misreporting by producer etc. 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.

6.32 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.

6.33 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 first 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 statistical surveys and administrative 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.

6.3 The use of SUTs in the process of the finalisation of annual national accounts

6.34 The SUTs are one of the tools for the validation of annual national accounts comodity 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 2020 for the reference year 2018.

6.35 We are currently working on the balancing of the semi-final version of SUTs for 2019 and at the same time revising SUT 2018 according to the revised annual national accounts as of September 2021.

6.36 Currently we have compiled the SUT in 1995 - 2018 time series at current prices and the SUT in 2015 - 2018 time series at constant prices as per the Transmission Programme ESA 2010 requirements.

6.37 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 working version of the tables is compiled at the 4-digit CPA level with apprx. 500 commodities and at the 2-digit SK NACE Rev.2 level. Currently we are working on the introduction of the SNA-NT system into the process of compilation and balancing of SUTs. This system allows balancing the tables at basic prices. Due to capacity reasons, the system is 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.

6.38 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 6.6 Data sources for the SUT compilation

Indicator	Statistical survey	Administrative 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		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 accounting statement.
S15	NSNO1-01 (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.
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).

6.39 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.

6.40 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.

6.41 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)**

6.42 The particular data inputs are presented as accounts:

Production accounts (output)

6.43 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)

6.44 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

6.45 **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.

6.46 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 82-86: 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

Also, part of the system inputs are so called technical accounts.

Matrices of technical accounts

6.47 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

6.48 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.

Matrix on taxes on products

6.49 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

6.50 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

6.51 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.

6.52 The retail margin (RM) is estimated as follows:

$$RM = (U^{PP} - VAT - TM - \underline{U^{PP} - VAT - TM})$$

$$1+r$$

where U^{PP} is use in purchasers' prices,
VAT is value added tax,
TM is transport margin,
r is the RM rate on product and type of use.

6.53 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

- From the use side the matrices of intermediate consumption, final consumption (FC), gross fixed capital formation (GFCF) and export were available, as well as deduction matrices of VAT, trade and transport margins and their rates from the SNA-NT system.
- Updating of TM for intermediate consumption in individual commodities.
- The new average trade margin rates from the supply side were applied to the intermediate consumption vector excluding VAT and to the transport margins from the uses 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) Updating of TM for FC, GFCF and export

When updating of 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.

6.54 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.

6.55 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 value 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.

6.56 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 2018 on the 2015 data.

Principles of balancing

6.57 The balancing takes place separately in the individual data areas.

6.58 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

6.59 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.

6.60 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.

6.61 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.

6.62 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

6.63 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.

6.64 Further verification is based on comparison of the production statistics variables, in particular sales of own goods and services, the numer of employees and wages and salaries.

6.65 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).

6.66 Balancing is done in several phases. In principle it is an iterative process, which relies on the manual balancing, together with the automatic balancing.

6.67 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).

6.68 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.

6.69 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.

6.70 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 – 2019. 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 (2009-2018 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.

6.71 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.

6.72 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.

6.73 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.

6.74 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.

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.

6.3 Other methods used for the verification of GDP

6.75 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

6.76 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 analyzed and compared with NA aggregates.

6.77 These verifications shall be valid for all industries. Especially for distributive industries these actions recommended in document CPNB205 are checked annually:

- the share of value added in total GNP,
- the share of employment in total employment;
- the ratio of self-employment to total employment;
- the ratio of value added to output;
- the ratio of trade margins to turnover for the distributive trades

- The retail trade turnover entering into the calculation of HFC is compared to the turnover entering into the output.

6.78 By checking the accuracy of calculation of trade margins in the IOT the volume of trade margin from the uses side must be close to the volume of production of trade services from the supply side in given year. These volumes are also checked back in the time series.

6.79 The next check is based on a comparison of production statistics variables, mainly revenues from sale for own goods and services, number of employees and wages and salaries.

6.80 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. A more detailed description is in chapter 5.7.3.

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 geographically cover the entire territory of the SR, including territorial enclaves which are situated in abroad and other space in the context of § 2.05-2.07 of the ESA2010 methodology and the Commission Regulation 109/2005 on the definition of the economic territory of Member States for the purposes of the GNI regulation.

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 S15.

7.3 Particular adjustments for the purpose of exhaustiveness of the system of national accounts by institutional sectors and GDP estimation approaches are shown in Table 7.1:

Table 7.1 Adjustmets for exhaustiveness purposes by sectors and methods of GDP estimation

GDP estimation method	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 estimation

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. In case of P.2, the costs are already covered by data sources in HFCE 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.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 toP.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 are balancing items. Equality between GDP approaches is guaranteed
	N6 Unregistered work	Data are part of P.1 and B.1g in the value corresponding to D.1	The part of P.1 is allocated into HFCE P.31	Main approach. Data are part of D.1

N7	**N7 Tips**	Main approach. Data are part of P.1 and B.1g	Data are part of P.31 in the value corresponding to B.1g	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 B.1g for S.11, S.12 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	295 540	529 953	0
N2-prostitution services	181 786	217 971	0
N2-drugs	234 801	292 851	0
N2-smuggling	14 446	55 250	0
N3-agricultural output for final own use	343 351	389 281	0
N3-construction output for final own use	597 477	60 684	0
N5	260 843	0	0
N6	14 656 232	919 875	2 706 508
N7-income in kind	140 660	75 855	75 855
N7-standing timber	53 400	53 400	0
N7-tips	92 989	92 986	92 987
Total	**16 871 551**	**2 688 106**	**2 875 350**

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 production and intermediate consumption is not recorded directly in national accounts what consequently influences the final level and growth rate of GDP.

7.5 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, follows.

N1 Producer should have registered

7.6 Expert calculation of output for non-observed economy under N1 is based on the results of public poll carried out by Infostat (the last implemented in 2020). The 2020 survey 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 inhabitans 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 questionaires were submitted for processing, representing a 74,92% return rate out of the planned 1 200 interviews. One respondent "represented" 5 084 inhabitans 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.

7.7 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. Based on the results from this public poll carried out in 2020 by Infostat with data for year 2019, the number of households and the coefficient of growth of household expenditures for the given goods resp. service obtained from the household budget survey was used in calculation of N.1 for period 2015-2018.

N2 Illegal producer that fails to register

7.8 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. 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 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

7.9 Data on agricultural production of households for own consumption is based on data obtained from Department of agriculture statistics, 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 Forestry research 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

7.10 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

7.11 This item covers estimates of production, 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 statistical business register. The information about them was not obtained by statistical surveys.

N6 Misreporting by the producer

7.12 For the estimate of N6 related to undervalued output and overvalued intermediate consumption in non-financial corporation sector S.11, the results based on online survey carried out by Chamber of Auditors in year 2018 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.

7.13 For estimation of N6 related to undervaluation of output and overvaluation of intermediate consumption in household sector S.14, the labour productivity method is used. To calculate the total value of N6 in S.14, the estimate of unregistered work is added to gross value added.

N7 Statistical deficiencies in data

7.14 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 according to ESA 2010 §4.05. The estimate of tips is based on results from the public poll carried out by Infostat in 2020 for data related to reference year 2019 and covers particular NACE industries. The estimate of standing timber is taken over from the Forestry research institute in Zvolen.

7.15 A summary overview of particular adjustments for exhaustiveness purposes by types N1-N7 for B.1g in 2018 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	295 540	431 059	940 828	0	260 843	14 656 232	287 047	16 871 549
% of GDP	0.33	0.48	1.05	0.00	0.29	16.39	0.32	18.87

7.1 Allowances for exhaustiveness in the production approach

7.16 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 and the sector of households.

7.1.1 Identification of types of non-exhaustiveness

N1 Producer should have registered

7.17 Results taken over Infostat study were used for the estimation of the output of the non-observed economy-type N1. The 2020 non-observed economy survey collected information on household expenditure on purchases of goods and services without receipts from both officially registered and unregistered persons.

7.18 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. Information on the number of managed households (MH) was used to estimate household expenditures for 2015-2018. The resulting estimates for these years were compiled from the INFOSTAT Demographic Research Centre.

Household expenditure = % of positive responses x average expenditure per 1 household x number of MH

7.19 Average expenditure was tracked over different time periods in the survey (e.g. expenditure over a year, average monthly expenditure, expenditure over three months). To estimate household expenditure between 2015 and 2018, the number of managed households (MH) and the growth rate coefficient of household expenditure on a given good or service obtained from household budget survey (HBS) data were used.

Expenditure of 1 household in year n-1 = expenditure of 1 household in year n / growth rate coefficient n/n-1(HBS)

Growth rate coefficient n/n-1 = (expenditure per person in year n (HBS) x mid-year population in year n / number of MH in year n) / (expenditure per person in year n-1 (HBS) x mid-year population in year n-1 / number of MH in year n-1)

Household expenditure in year n-1 = expenditure of 1 household in year n-1 x number of MH in year n-1

7.20 The survey collected expenditure on the types of services and goods listed below, which were converted into the NACE 2-digit classification in the study and then their volumes incorporated into output P.1 in the S.14 sector, in the FHCE and in the GFCF of S.14 sector.

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

7.21 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 Household expenditures identified within survey 2019 and estimates on expenditures in 2018

in thd. €

	Identified expenses from a survey carried out by Infostat	Expenditure estimate compiled by Infostat
Years	2019	2018
expenditures on construction works associated with the construction of dwellings, cottages, cottages, garages	68 413	65 950
expenditures on construction work related to the reconstruction of the apartment / dwelling	95 642	92 200
expenditures on plumbing work	19 402	18 703
expenditures on work related to the repair of household appliances	7 545	7 452
expenditures on work related to other minor repairs and maintenance of the apartment / dwelling	31 973	31 145
expenditures on repair of a car, motorcycle or other means of transport	18 616	17 246
expenditures on family members care and protection	17 059	16 722
expenditures on foreign languages or other subjects tutoring/teaching	24 248	23 981
expenditures on clothes tailoring/repairing	5 051	5 072
expenditures on gardening services	9 065	8 961
expenditures on hairdressing and beauty services	5 814	5 698
expenditures on health-related services and goods	3 538	3 475
expenditures on household works	14 090	13 864
expenditures on groceries	286 505	264 289
expenditures on footwear or clothing	55 306	55 338
expenditures on other goods	56 850	55 940
expenditures on rent a room, apartment, dwelling	42 941	42 765

expenditures on garage rental	21 662	21 573

7.22 The resulting values for P.1, P.2, FHCE and GFCF for 2018 are shown in Table 7.6 below.

Table 7.6 Numerical evidence of P.1, P.2, HFCE and GFCF in thd. €

2018	P.1	P.2	B.1g	HFCE	GFCF
N1	653 193	357 653	295 540	437 753	92 200

N2 Illegal producer that fails to register

7.23 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 is not obliged to register

N3 - The agricultural output for own final use

7.24 The agricultural output for own final use includes production being produced by:

- Households as consumers within their gardens, crofts and domestic breeding,
- 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)

7.25 The estimate is based on the quantitative-price method. Output by commodities in physical units and also producer´s prices are available from Agriculture Statistics Department. Result of subsequent multiplication of price and quantity is output for gardeners and crofters valued in producer´s prices. However, not the entire output is subsequently consumed by households, because part of the output is sold in market by these households as an unregistered producers (falling under the N1). Therefore, the total output of gardeners was adjusted by a coefficient representing the share of production that is consumed for own use. This coefficient is obtained directly from agriculture statistics. The amounts of D.212 and D.214 were deducted and D.319 was added to achieve the output valued in basic prices. These values (D.319, D.212 and D.214) are taken over from supply and use tables.

Table 7.7 The agricultural output for own final use for Gardeners and crofters in thd. €

2018	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	131 005	101 935	3 355	98 580

OUTPUT of sole traders (self-employed farmers)

7.26 The estimate is based on the quantitative-price method. Output by commodities in physical units and also producer´s prices are available from Agriculture Statistics Department. Result of subsequent multiplication of price and quantity is output for sole traders valued in producer´s prices. However, only part of this output is retained for own use. Therefore, the output which is sold is subsequently deducted from the overall output of sole traders to get the production for own final use. Resulting of this we have the output of sole traders for own use valued in producer´s prices. Finally, the amounts of D.212 and D.214 were deducted and D.319 was added to achieve the output valued at basic prices.

Table 7.8 The agricultural output for own final use for sole traders (self-employed farmers)

in thd. €

2018	At producer´s prices	D212+D214-D319	At basic prices
The agricultural output of sole traders (self-employed farmers)	227 780		
Sold output on market	172 764		
The agricultural output for own final use of sole traders (self-employed farmers)	55 016	1 811	53 205

OUTPUT of forest fruit for own use

7.27 The estimate of output of forest fruit for own final use is based on the quantitative-price method and is taken over from the Research Institute on Forestry. These figures cover the output of the most important forest fruit in the SR in physical units and are recorded at purchasers' prices. This output does not contain the part of output not collected due to extreme local conditions and/or legislation.The output being consumed or destroyed by animals and birds is not included. Research Institute on Forestry also estimated that approximately 95% of this production is retained for own final use. Final value of output was subsequently transferred from purchasers' prices into the basic prices using the VAT rate and coefficient of trade margin related to forest fruit, which is estimated on the basis of supply and use tables.

Table 7.9 The output of forest fruit for own use

in thd. €

2018	At basic prices	At purchase´s prices
Total output of forest fruit		999 984
Output of forest fruit for own final use	237 496	949 985

Intermediate consumption related to the agricultural production for own final use

7.28 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. This ratio represents in year 2018 30,3% and was applied on output separately for households as consumers such as Gardeners and crofters and sole traders as self-employed farmers to achieve the intermediate consumption for these groups. As concerns the forest fruits, SO SR does not assume any relevant intermediate consumption because of costs related to collecting of forest fruits are negligible.

Table 7.10 The ratio calculation of intermediate consumption in thd. €

2018	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	711 779
P.2	215 386
% intermediate consumption	30.3

*This amount of agricultural output for own final use represents the original value of N.3 calculated at time of compiling the Industrial accounts within the supply and use tables

Table 7.11 The calculation of intermediate consumption in thd. €

2018	Gardeners and crofters	Sole traders as self-employed farmers	Forest fruits	Total
Agricultural output for own final use	98 580	53 205	237 496	389 281
Intermediate consumption	29 830	16 100	-	45 930

7.29 The values for agricultural output for own final use, intermediate consumption and gross value added in sector S.14 for year 2018 is presented in the Table 7.12.

Table 7.12 The Agricultural output for own final use in thd. €

	2018
P.1 - Agricultural output for own final use (N.3)	389 281
P.2 - Intermediate consumption (N.3)	45 930
B.1g - Gross value added (N.3)	343 351

N3 - Construction output for own final use

7.30 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 7.13 below.

Table 7.13 Output for own account construction of new residential buildings in thd. €

Row	Formula	Item	2018
1.	+	GFCF – residential buildings	2 901 801
2.	-	Construction output produced by S.11 sector for sector S.14	767 321
3.	-	Construction output performed by sole traders for the household sector S.14	498 677
4.	-	Architectural and engineering services costs	19 271
5.	-	Transfer of ownership costs	32 023
6.	-	N1 Expenditure on construction work for the renovations of flats, houses and cottages	92 200
7.	-	Own-account general household repairs	60 684
8.	**Sum of rows 1 to 7**	**Own-acount construction output for the construction of new residential buildings**	**1 431 625**

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.

7.31 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, labor costs and margins are added to this value. A more detailed description is presented in Table 7.14 below.

Table 7.14 Own-account general household repairs in thd. €

Row	Formula	Item	2018
1.	+	Total household expenditure on general repairs	440 611
2.	-	Construction output for reconstruction and modernisation carried out by the S.11 sector for the S.14 sector	74 535
3.	-	Construction output for reconstruction and modernisation carried out by sole traders for sector S.14	221 745

4.	-	N1 Expenditure on construction work for the renovation of flats, family houses and cottages	92 200
5.	**Sum of rows 1 to 4**	**Own-account general household repairs (excluding wages and margin)**	**52 131**
6.		Labour cost share	*0.08*
7.	7=(r.5 * r.6) + r.5	Own-account general household repairs including labour costs	56 041
8.	8 = mark up % * 7	Profit/ margin	4 643
9.	**9=8 + 7**	**Final value for Own-account general household repairs**	**60 684**

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.

7.32 An estimate of the % of intermediate consumption for family houses related to construction in own account is presented in Table 7.15.

Table 7.15 Calculation of the % of expenditure (intermediate consumption) for the house construction

in thd. €

Row	Formula		Item	2018
1.			Family house construction budget (in Euro)	94 238
2.			Average floor area of a family house in Slovakia (in m^2)	135.6
3.			Average family house price per m^2 (NBS) (in Euro)	1 159
4.	4. =2. * 3.		Market price of 1 family house (in Euro)	157 160
5.	5.=1. / 4. * 100		% of intermediate consumption from the total value of the family house	**59.96 %**

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 2018 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 2018).
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).

7.33 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 2018 is 1 492 309 thousand EUR.

7.34 The intermediate consumption is calculated by applying the share of 59.96% multiplied by the total value of own-account construction output.

Table 7.16 Own account construction output, intermediate consumption and value added

in thd. €

2018	N3
Construction output for own final use	1 492 309
Intermediate consumption	894 832
Gross value added	597 477

N5 Registered entrepreneurs not included in statistics

Calculation of output, intermediate consumption of registered entrepreneurs not included in statistics

7.35 The calculation of N5 is based on data taken over from the Financial Directorate of the SR, where the direct information with micro data on revenues and expenditures are recorded in Tax declaration from physical persons by industry level.

7.36 Within the first step we have taken into account only such units with no ID number of organisation but have only the tax identification number. Subsequently we selected the list of units for individual legal forms, namely 100, 101,103, 105, 107 and 109. There are physical persons which will receive revenue and expenditure during the year and reported them within the Tax declaration from physical persons.

Legal forms:

100 – Physical person-occassionally active-entered in tax roll
101 – Entrepreneur-physical person-not entered in Single Public Register
103 – Private farmer not entered in Single Public Register
105 – Freelance occupation-physical person active on the basis of other legislation than Small Business Act
107 – Entrepreneur-physical person-not entered Single Public Register, also active as Private Farmer
109 - Entrepreneur-physical person-not entered in Single Public Register-also active in Freelance occupation

7.37 For output calculation, the sum of data for revenues of rows 1-9 and 11-12 reported within the Tax declaration from physical persons in part of VI. Section (table no.1) are used. There are revenues from agricultural production, forestry and water management, from the trade,

from business carried out according to special regulations, from partners and general partners, from the creation of a work and from the submission of an artistic performance, in which the taxpayer applied the procedure according to § 43 par. 14 and from the publication, reproduction and distribution of works at his own expense and from the creation or production of another intellectual property product and from the use of another intellectual property product or from the transfer of rights to the intellectual property product, from activities that are not a trade or business, from experts and interpreters for activities under a special regulation, from the activities of intermediaries that are not trades, from the activity of an athlete or sports expert according to a special regulation, including income on the basis of a sponsorship agreement in sport, from the rental of real estate and from the use of work and artistic performance.

7.38 As concerns the intermediate consumption calculation, the same principle is valid, i.e. the data for expenditures as a sum of rows 1-9 and 11-12 is used.

7.39 The data obtained from the Tax declaration from physical persons for these units do not enter into the P.1 and P.2 calculation of sole proprietors in S.14 sector.

7.40 The numerical evidence of output and intermediate consumption of registered entrepreneurs not included in statistics N.5 is presented in the Table 7.17 below.

Table 7.17 Output, intermediate consumption and value added for N5 in thd. €

2018	N5		
	P.1	P.2	B.1g
Total	539 723	317 307	222 416

Additional adjustment of intermediate consumption due to incorporation of depreciation in this value

7.41 Expenses are mostly applied on a flat-rate basis (percentage of income). In the case of flat-rate expenses, one claims expenses equal to 60 % of the income relating to his activity. The amount of flat-rate expenses is limited to EUR 20 000. The amount of the flat-rate expenses includes all expenses, except for contributions paid to Social Insurance and Health insurance company, which the taxpayer is obliged to pay on the above income.

7.42 If one does not pay expenses on a flat-rate basis, he must prove the actual expenses incurred. Here, the expense is taken as either booked in the accounts or entered into the evidence. In the case of keeping tax records, the taxpayer is not considered as an accounting unit and the tax declaration annexes are not accounting statements, he is not obliged to draw up accounting closing, prepare accounting statements.

7.43 Until 2017, flat-rate expenses of 40% for self-employed persons and 60% for craft activities were applied. Setting different amounts of lump-sum expenses in order to promote entrepreneurship created room for speculation (the taxpayer follows the actual expenses, but applies lump-sum expenses for the sake of convenience), negatively affecting taxpayers who can only apply low lump-sum expenses. Since 2017, a change has taken place. In order to comply with the principle of equality and simplicity, the current Income Tax Act proposes a

single rate of lump-sum expenses for all types of income derived from business, other self-employment and rental income (60%).

7.44 In the case of entities that show expenses on a flat-rate basis, we assume that the amount of depreciation is part of the flat-rate expenses. Only entities that keep accounts in the double-entry bookkeeping system record the value of depreciation on the lines of items increasing or decreasing the tax base (separated from other expenditures).

7.45 Since we do not have a direct source from which we can determine the amount of depreciation, we rely on the data source Database Roč 3, where we have the value of depreciation reported by the individual entities that are in this microdatabase. We have calculated the share of the value of depreciation to output in sector S.14 compiled from Database Roč 3 at the level of the NACE 2 classification of economic activities and then applied this share to the value of output for N.5. As a result, we have obtained an estimate of depreciation for the units that claim lump-sum expenditure and need to deduct it from intermediate consumption in N.5.

7.46 The estimated value for depreciation represents in year 2018 amount 38 427 thd. Eur, and this figure is adjusted from intermediate consumption. The value of intermediate consumption after adjustment is 278 880 thous. Eur (317 307 minus 38 427) and gross value added 260 844 thd. Eur as it is shown in the Table 7.18 below.

Table 7.18 Final P.1, P.2 (afgter additional adjustment) and B.1g for N5 in thd. €

2018	N5		
	P.1	P.2	B.1g
Total	539 724	278 880	260 843

N6 Misreporting by the producer

7.47 In the **sector of non-financial corporations** the estimate expressed under N6 is formed by the undervalued production 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.

7.48 The estimate N6 in S.11 is based on results from online survey carried out in 2018 where the SO SR asked members of the Chamber of Auditors about their expert opinion on the distortion of selected indicators.

7.49 Our assumption is the occurrence of intentional distortion only in units from the private non-financial corporations sector (S.11002) and in 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.

7.50 The estimate of N.6 also includes an estimate for undervaluation of wages and also an estimate for VAT fraud without complicity.

7.51 The detailed information on estimate of undervaluation of wages in sector S.11 is shown in Chapter 7.3.3.

Table 7.19 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	2 727 563	1 879 298	4 606 861
VAT fraud without complicity	1 034 650		1 034 650
Undervaluation of wages	328 824		328 824
Total	**4 091 037**	**1 879 298**	**5 970 335**

Table 7.20 Output, intermediate consumption and gross value added for N6 in S.11 by NACE Industry

in thd. €

SK NACE		N6 2018
Total	Output	4 091 037
	Intermediate consumption	1 879 298
	Gross value added	5 970 335
A	Output	122 400
	Intermediate consumption	61 558
	Gross value added	183 958
B	Output	6 293
	Intermediate consumption	3 585
	Gross value added	9 878
C	Output	345 794
	Intermediate consumption	229 635
	Gross value added	575 429
D	Output	41 286
	Intermediate consumption	33 538
	Gross value added	74 824
E	Output	13 353
	Intermediate consumption	7 965
	Gross value added	21 318
F	Output	903 106
	Intermediate consumption	465 254
	Gross value added	1 368 360
G	Output	386 586
	Intermediate consumption	187 138
	Gross value added	573 724
H	Output	153 660
	Intermediate consumption	74 421
	Gross value added	228 081

I	Output	197 196
	Intermediate consumption	55 725
	Gross value added	252 921
J	Output	262 311
	Intermediate consumption	100 820
	Gross value added	363 131
K	Output	-
	Intermediate consumption	-
	Gross value added	-
L	Output	299 805
	Intermediate consumption	114 550
	Gross value added	414 355
M	Output	686 635
	Intermediate consumption	287 254
	Gross value added	973 889
N	Output	430 978
	Intermediate consumption	189 968
	Gross value added	620 946
O	Output	-
	Intermediate consumption	-
	Gross value added	-
P	Output	38 099
	Intermediate consumption	10 524
	Gross value added	48 623
Q	Output	117 727
	Intermediate consumption	25 077
	Gross value added	142 804
R	Output	56 319
	Intermediate consumption	20 186
	Gross value added	76 505
S	Output	29 489
	Intermediate consumption	12 100
	Gross value added	41 589
T	Output	-
	Intermediate consumption	-
	Gross value added	-

7.52 More detailed description of N6 estimation related to undervalued output and overvalued intermediate consumption in S.11 calculated by using of Fiscal audits is presented in Chapter 7.1.3.4.

7.53 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.

7.54 Overall undervaluation of gross value added in sector of households represents in year 2018 value of 8 685 897 thd. EUR. This amount consists of estimate on undervaluation of

gross value added due to undervalaued output/overvalued intermediate consumption of entrepreneurs (A) and of estimate undervaluation of compensation of employees (B).

Table 7.21 Estimate on output, intermediate consumption and gross value added in sector S.14

in thd. €

	N6 (A)	N6 (B)	N6 (C)=(A)+(B)
Gross value added	6 308 215	2 377 682	**8 685 897**
Output	4 098 454	2 377 682	**6 476 136**
Intermediate consumption	-2 209 761	0	**-2 209 761**

7.55 For estimation of output, intermediate consumption and gross value added for N.6, the labour productivity method is used. Within this calculation, we used the data for units classified in subsector 11002 with an annual value added of less than 500 thousands EUR in order to remove the values from 'big' small businesses, so that we do not distort the data for self-employed people. In the interval 0-500 thousands EUR per value added there is a predominant number of self-employed persons based on Database Roč 3 data, namely 99.9%. Subsequently, we multiplied the labour productivity calculated per FTE in this way by the number of self-employed persons and their employees according to full time equivalent (FTE), and thus received potential added value for self-employed persons.

7.56 To express these values the ratios of FTE to the number of employees in persons (EMP) taken from Roč 1-01 survey (for large non-financial enterprises) were applied. The number of FTE are directly reported in Roč 1-01 beside the number of employees in persons so the calculation of ratios FTE / EMP is straightforward. However there is no directly reported data on FTE in Roč 2-01 survey and Database Roč 3 so the ratios are taken from Roč 1-01 and applied within sector S.14.

7.57 When we subtract the added value calculated from the data collected from the Database Roč 3, we get the value N6, to which the value for unregistered work is then added. 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.The detailed description of unregistered work is presented in Chapter 7.3.3.

7.58 The calculation of gross value added for N6 in S.14 sector is presented in the Table 7.22 below.

Table 7.22 Calculation algorithm of N6 in S.14

in thd. € / in persons

1	FTE coefficient		0.971
2	Registered employees (S.14) in thd persons		122.25
3	Registered enterpreneurs (S.14) in thd persons		352.10
4	Registered employees (S.14) in thd persons as FTE	=1*2	118.70
5	GVA per one employee in euro (work produktivity)		19 660
6	GVA per one FTE in euro	=5/1	20 249
7	Total employed in S.14 in thd. FTE (regist.)	=3+4	470.798
8	Potentional GVA in thd Eur	=6*7	9 532 974

9	GVA from database Roč 3 in thd Eur	=P.1-P.2	3 224 759
10	N6 as GVA in thd Eur (FTE)	=8-9	6 308 215
11	N6 for non-registered work in thd Eur		2 377 682
12	**Total N6 as GVA (FTE)**	**=10+11**	**8 685 897**
13	**N6 distributon to P.1**	**=10*0,6497+11**	**6 476 136**
14	**N6 distribution to P.2**	**=10*(1-0,6497)**	**2 209 761**

The calculation of mutual ratio P.1 and P.2 based on data source from Database Roč 3

7.59 The main data source for calculating of output and intermediate consumption in S.14 sector is the Database Roč 3. This database consists of several administrative data sources such as Úč-POD1,2; Úč- MUJ1,2; Úč- FO1,2; DPPB. The calculation algorithm of P.1 and P.2 is as follows:

P.1 = *AA5690 (revenues from own products and from the sale of services)*

+ AF6871 (sales of goods -wholesale)

+ AF6880 (sales of goods –retail sale)

- AF6898 (expenditures on sold goods –wholesale)

- AF6901 (expenditures on sold goods –retail sale)

+ Work in progress, goods, animals and others

P.2 = *AF6928 (Consumption of purchased material and energy)*

+ AF6936 (consumption of services)

Table 7.23 P.1 and P.2 calculation in S.14 in thd. €

revenues from own products and from the sale of services	+	6 145 340
sales of goods -wholesale	+	2 475 526
sales of goods -retail sale	+	2 259 187
expenditures on sold goods wholesale	-	2 035 851
expenditures on sold goods retailsale	-	1 840 236
Work in progress, goods, animals and others	+	- 6 255
P.1 output	**=**	**6 997 711**

Consumption of purchased material and energy	+	1 533 379
consumption of services	+	2 239 574
P.2 intermediate consumption	**=**	**3 772 952**

The ratio for P.1 estimate; P.1/(P.1+P.2)	**=**	**0.6497**

7.60 The estimated total value of P.1, P.2 and B1g for N6 in S.14 by sections of NACE is presented in the Table 7.24 below.

Table 7.24 Output, intermediate consumption and gross value added for N6 in S.14 by NACE industries

in thd. €

SK NACE		N6 2018
Total	Output	6 476 136
	Intermediate consumption	-2 209 761
	Gross value added	8 685 897
A	Output	252 961
	Intermediate consumption	-113 152
	Gross value added	366 113
B	Output	510
	Intermediate consumption	-207
	Gross value added	717
C	Output	1 107 424
	Intermediate consumption	-378 131
	Gross value added	1 485 555
D	Output	977
	Intermediate consumption	0
	Gross value added	977
E	Output	8 511
	Intermediate consumption	-2 546
	Gross value added	11 057
F	Output	1 317 317
	Intermediate consumption	-568 162
	Gross value added	1 885 479
G	Output	1 619 838
	Intermediate consumption	-500 582
	Gross value added	2 120 420
H	Output	313 977
	Intermediate consumption	-94 286
	Gross value added	408 263
I	Output	348 393
	Intermediate consumption	-50 703
	Gross value added	399 096
J	Output	248 095
	Intermediate consumption	-48 111
	Gross value added	296 206
K	Output	-
	Intermediate consumption	-
	Gross value added	-
L	Output	40 904
	Intermediate consumption	-15 720
	Gross value added	56 624
M	Output	654 007

	Intermediate consumption	-263 482
	Gross value added	917 489
N	Output	224 189
	Intermediate consumption	-49 115
	Gross value added	273 304
O	Output	-
	Intermediate consumption	-
	Gross value added	-
P	Output	62 960
	Intermediate consumption	-20 386
	Gross value added	83 346
Q	Output	123 889
	Intermediate consumption	-39 231
	Gross value added	163 120
R	Output	34 807
	Intermediate consumption	-12 722
	Gross value added	47 529
S	Output	117 377
	Intermediate consumption	-53 225
	Gross value added	170 602
T	Output	-
	Intermediate consumption	-
	Gross value added	-

N7 Statistical deficiencies in data

7.61 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 2020. 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.

7.62 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

7.63 Adjustments by types of non-exhaustiveness in production approach in relevant institutional sectors are presented in Table 7.25. The total grossing-up for exhaustiveness purposes represented in 2018 18.87 % share of GDP. The highest share being the 11.94 % 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 7.25 Adjustments made for the different types of non-exhaustiveness by sectors

in thd. €

2018	S.11	S.12	S.13	S.14	S.15	Total
N1				295 540		295 540
N2-prostitution services				181 786		181 786
N2-drugs				234 801		234 801
N2-smuggling of cigarettes				14 446		14 446
N2-smuggling of alcohol				26		26
N3-agricultural output for final own use				343 351		343 351
N3-construction output for final own use				597 477		597 477
N5				260 843		260 843
N6	5 970 335			8 685 897		14 656 232
N7-income in kind	52 730	3 664	75 855	8 411		140 660
N7-standing timber	53 400					53 400
N7-tips	40 898			52 091		92 989
Total	6 117 363	3 664	75 855	10 674 669	0	16 871 551
% of GDP	6.84	0.00	0.08	11.94	0.00	18.87

7.64 Adjustments by types of non-exhaustiveness in production approach in relevant NACE sections are presented in Table 7.26. From the activity point of view according to NACE, the sum of sections C, F and G represented in the total value added a 53.6% share of the total grossing-up for the assurance of exhaustiveness, while the most remarkable percentage share had the following sections: F - Construction 23.2% and G – Wholesale and retail trade; repair of motor vehicles and motorcycles 16.2%. 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 14.2% and M - Professional, scientific and technical activities 11.4 %.

Table 7.26 Adjustments by types of non-exhaustiveness in production approach in relevant NACE sections

in thd €

2018	NACE	N1	N2	N3	N4	N5	N6	N7	Total
	A								
Output of goods and services		166 062	0	389 281	0	4 492	375 361	54 969	**990 165**
Intermediate consumption		84 498	0	45 930	0	2 755	-174 710	0	**-41 527**
Gross value added		81 564	0	343 351	0	1 737	550 071	54 969	**1 031 692**
	B								
Output of goods and services		0	0	0	0	66	6 803	265	**7 134**
Intermediate consumption		0	0	0	0	42	-3 792	0	**-3 750**
Gross value added		0	0	0	0	24	10 595	265	**10 884**
	C								
Output of goods and services		209 505	292 850	0	0	5 093	1 453 218	10 217	**1 970 883**
Intermediate consumption		113 496	58 049	0	0	3 011	-607 766	0	**-433 210**
Gross value added		96 009	234 801	0	0	2 082	2 060 984	10 217	**2 404 093**
	D								

Output of goods and services		0	0	0	0	552	42 263	923	**43 738**
Intermediate consumption		0	0	0	0	0	-33 538	0	**-33 538**
Gross value added		0	0	0	0	552	75 801	923	**77 276**
	E								
Output of goods and services		0	0	0	0	35	21 863	185	**22 083**
Intermediate consumption		0	0	0	0	12	-10 511	0	**-10 499**
Gross value added		0	0	0	0	23	32 374	185	**32 582**
	F								
Output of goods and services		142 048	0	1 492 309	0	8 603	2 220 423	5 477	**3 868 860**
Intermediate consumption		88 474	0	894 832	0	5 639	-1 033 416	0	**-44 471**
Gross value added		53 574	0	597 477	0	2 964	3 253 839	5 477	**3 913 331**
	G								
Output of goods and services		17 246	55 250	0	0	3 866	2 006 425	10 148	**2 092 935**
Intermediate consumption		5 852	40 778	0	0	2 569	-687 720	0	**-638 521**
Gross value added		11 394	14 472	0	0	1 297	2 694 145	10 148	**2 731 456**
	H								
Output of goods and services		0	0	0	0	3 171	467 636	7 843	**478 650**
Intermediate consumption		0	0	0	0	2 433	-168 707	0	**-166 274**
Gross value added		0	0	0	0	738	636 343	7 843	**644 924**
	I								
Output of goods and services		0	0	0	0	1 093	545 589	69 520	**616 202**
Intermediate consumption		0	0	0	0	577	-106 428	0	**-105 851**
Gross value added		0	0	0	0	516	652 017	69 520	**722 053**
	J								
Output of goods and services		0	0	0	0	9 679	510 406	5 517	**525 602**
Intermediate consumption		0	0	0	0	5 493	-148 931	0	**-143 438**
Gross value added		0	0	0	0	4 186	659 337	5 517	**669 040**
	K								
Output of goods and services		0	0	0	0	30 672	0	3 664	**34 336**
Intermediate consumption		0	0	0	0	20 175	0	0	**20 175**
Gross value added		0	0	0	0	10 497	0	3 664	**14 161**
	L								
Output of goods and services		46 972	0	0	0	115 309	340 709	567	**503 557**
Intermediate consumption		30 187	0	0	0	32 241	-130 270	0	**-67 842**
Gross value added		16 785	0	0	0	83 068	470 979	567	**571 399**
	M								
Output of goods and services		0	0	0	0	56 085	1 340 641	4 103	**1 400 829**
Intermediate consumption		0	0	0	0	36 530	-550 736	0	**-514 206**
Gross value added		0	0	0	0	19 555	1 891 377	4 103	**1 915 035**
	N								
Output of goods and services		8 961	0	0	0	4 340	655 167	943	**669 411**
Intermediate consumption		4 699	0	0	0	2 351	-239 083	0	**-232 033**
Gross value added		4 262	0	0	0	1 989	894 250	943	**901 444**
	O								
Output of goods and services		0	0	0	0	0	0	75 855	**75 855**

Intermediate consumption		0	0	0	0	0	0	0	**0**
Gross value added		0	0	0	0	0	0	75 855	**75 855**
	P								
Output of goods and services		23 981	0	0	0	2 841	101 059	60	**127 941**
Intermediate consumption		11 699	0	0	0	1 582	-30 910	0	**-17 629**
Gross value added		12 282	0	0	0	1 259	131 969	60	**145 570**
	Q								
Output of goods and services		16 722	0	0	0	203 191	241 616	752	**462 281**
Intermediate consumption		9 029	0	0	0	111 946	-64 308	0	**56 667**
Gross value added		7 693	0	0	0	91 245	305 924	752	**405 614**
	R								
Output of goods and services		0	0	0	0	38 682	91 127	140	**129 949**
Intermediate consumption		0	0	0	0	21 784	-32 908	0	**-11 124**
Gross value added		0	0	0	0	16 898	124 035	140	**141 073**
	S								
Output of goods and services		21 696	217 971	0	0	51 953	146 867	35 899	**474 386**
Intermediate consumption		9 719	36 185	0	0	29 740	-65 325	0	**10 319**
Gross value added		11 977	181 786	0	0	22 213	212 192	35 899	**464 067**
	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 7.27 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	Fiscal audits	Theoretical vs actual VAT	Productivity approach	Employment method	
N1 - Sales without receipt		**653 193**								**653 193**
N2 - Illegal activities	**0**	**0**	**0**	**566 071**	**0**	**0**	**0**	**0**	**0**	**566 071**
Prostitution				**217 971**						**217 971**
Smuggling				**55 250**						**55 250**
Drugs				**292 850**						**292 850**
N3 - Producer is not obliged to register	**0**	**0**	**0**	**389 281**	**1 492 309**	**0**	**0**	**0**	**0**	**1 881 590**
Agricultural production for own final use				**389 281**						**389 281**
Own-account construction of houses, huts and garages					**1 492 309**					**1 492 309**
N4 - Not relevant for SK										**0**
N5 - Registered entrepreneur is not included in statistics						**539 724**				**539 724**
N6 -Misreporting by the producer	**0**	**2 727 563**	**0**	**0**	**0**	**328 824**	**1 034 650**	**4 098 454**	**2 377 682**	**10 567 173**
VAT fraud without complicity							**1 034 650**			**1 034 650**
NOE6 at basic prices of corporation		**2 727 563**								**2 727 563**
NOE6 at basic prices of sole proprietors								**4 098 454**		**4 098 454**

Undervaluation of wages						328 824			473 658	802 482
Non-registered work									1 904 024	1 904 024
N7 - Statistical deficiencies in data	64 803	92 989	129 255	0	0	0	0	0	0	287 047
Income in kind	64 803		75 855							140 658
Standing timber			53 400							53 400
Tips		92 989								92 989
Total	64 803	3 473 745	129 255	955 352	1 492 309	868 548	1 034 650	4 098 454	2 377 682	14 494 798
%	0,45	23,97	0,89	6,59	10,30	5,99	7,14	28,28	16,40	100,00

Table 7.28 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	Fiscal audits	Theoretical vs actual VAT	Productivity approach	Employment method	
N1 - Sales without receipt		357 653								357 653
N2 - Illegal activities	0	0	0	135 012	0	0	0	0	0	135 012
Prostitution				36 185						36 185
Smuggling				40 778						40 778
Drugs				58 049						58 049
N3 - Producer is not obliged to register	0	0	0	45 930	894 832	0	0	0	0	940 762
Agricultural production for own final use				45 930						45 930
Own-account construction of houses, huts and garages					894 832					894 832
N4 - Not relevant for SK										0
N5 - Registered entrepreneur is not included in statistics						278 880				278 880
N6 -Misreporting by the producer	0	-1 879 298	0	0	0	0	0	-2 209 761	0	-4 089 059
VAT fraud without complicity										0
NOE6 at basic prices of corporation		-1 879 298								-1 879 298
NOE6 at basic prices of sole proprietors								-2 209 761		-2 209 761
Undervaluation of wages										0
Non-registered work										0
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	-1 521 645	0	180 942	894 832	278 880	0	-2 209 761	0	-2 376 752
%	0,00	64,02	0,00	-7,61	-37,65	-11,73	0,00	92,97	0,00	100,00

Table 7.29 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	Fiscal audits	Theoretical vs actual VAT	Productivity approach	Employment method	
N1 - Sales without receipt		295 540								295 540
N2 - Illegal activities	0	0	0	431 059	0	0	0	0	0	431 059
Prostitution				181 786						181 786
Smuggling				14 472						14 472
Drugs				234 801						234 801
N3 - Producer is not obliged to register	0	0	0	343 351	597 477	0	0	0	0	940 828
Agricultural production for own final use				343 351						343 351
Own-account construction of houses, huts and garages					597 477					597 477
N4 - Not relevant for SK										0
N5 - Registered entrepreneur is not included in statistics						260 844				260 844
N6 -Misreporting by the producer	0	4 606 861	0	0	0	328 824	1 034 650	6 308 215	2 377 682	14 656 232
VAT fraud without complicity							1 034 650			1 034 650
NOE6 at basic prices of corporation		4 606 861								4 606 861
NOE6 at basic prices of sole proprietors								6 308 215		6 308 215
Undervaluation of wages						328 824			473 658	802 482
Non-registered work									1 904 024	1 904 024
N7 - Statistical deficiencies in data	64 803	92 989	129 255	0	0	0	0	0	0	287 047
Income in kind	64 803		75 855							140 658
Standing timber			53 400							53 400
Tips		92 989								92 989
Total	64 803	4 995 390	129 255	774 410	597 477	589 668	1 034 650	6 308 215	2 377 682	16 871 550
%	0,38	29,61	0,77	4,59	3,54	3,50	6,13	37,39	14,09	100,00

7.1.3 Exhaustiveness methods

7.1.3.1 Employment method

7.65 The total employment according to the national accounts methodology ESA 2010 is compiled by balancing of the “supply” of labour force with the ”demand” for labour force. The supply of labour force is represented by data obtained by the labour force survey in households (LFS), which are adjusted according to the coverage and the domestic concept of ESA 2010. The demand for labour force is represented by data from statistical business surveys, which are already expressed in the domestic concept. They are combined with administrative sources and expert estimates. The main data sources for the compilation of employment are:

7.66 **Labour force survey (LFS)** – is the continuous monitoring of labour force based on the direct survey in selected household. It is fully harmonised with the relevant legal requirements of the EU, mainly with the Regulation of the Council (EC) No. 577/98 on the organisation of a labour force sample survey in the Community. The basis for the LFS is the simple random sample of the dwellings covering all districts of the Slovak Republic. The selection of dwellings, the frame of which is represented by the results of the 2011 population and housing census (referred to the reference year 2018), is composed as proportional, i.e. the sample size in each district depends on the number of its inhabitants. Quarterly 10 250 dwellings are included into the sample, what represents approximately 0.6 % of the total number of permanently occupied dwellings in the SR. The selected dwelling is part of the sample for five subsequent quarters. Each quarter, 20% of the sample is changed. Data from survey for all persons willing to cooperate are recalculated to the number of population of the SR as of 1 January 2018 taken over from the statistical survey on the population move. For weighting, the post-stratification method, by region, sex and age group, is used.

7.67 The subject of the LFS is each person, aged 15 years and more living in the household of selected dwellings regardless of his/her permanent, temporary or non-registered stay, except for the institutional population (i.e. prisoners, insane people placed in special institutes etc.).

7.68 **Business statistical surveys –** this group covers surveys specifically focused on employment (quarterly questionnaire on labor and wages Práca 2-04) and surveys focused on the production data (structural surveys for big and small non-financial corporations and financial institutions). The advantage of business surveys is that indicators of employment are directly linked to the indicators of output and value added.

7.69 An overview of statistical sources used, broken down by individual institutional sectors, is presented in Table 7.30.

Table 7.30 Overview of statistical data sources

Institutional sector	Statistical business survey	Periodicity
S11	**Roč 1-01** (Questionnaire of production branches for big non-financial enterprises with 20 employees and more) **Roč 2-01** (Questionnaire of production branches for small non-financial enterprises with less than 20 employees)	A

S12	**Pen 5-01** (Business questionnaire in banking and non-banking financial institutions) **Poi 5-01** (Business questionnaire in insurance)	A
S13, S15	**Práca 2-04** (Quarterly questionnaire on labour)	Q

7.70 The main indicator for the calculation of employment in the statistical surveys is the „average recorded number of employees in physical persons“. In addition, also the following indicators are reported: average recorded number of employees expressed in full-time equivalent, hours worked of employees, labour on contract, hours worked of contract based workers as well as the particular components of the compensation of employees.

7.71 Statistical business surveys are the main data sources for the compilation of the total employment according to the ESA 2010 methodology as well as for the structural compilation of employment – by NACE industries, regions and institutional sectors.

7.72 **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 (supply of labour force) as well as for the estimate of the number of self-employed persons (entrepreneurs) and their employees (sector S.14).

Table 7.31 Overview of administrative and combined data sources

Institution disposing AS	Administrative source	Used for
Labour, Social Affairs and Family Office	Information cards and labour permits for foreigners in the SR	Number of employed foreigners in the SR
Ministry of Foreign Affairs of the SR		Number of Slovak employees working in embassies abroad
Ministry of Culture of the SR	questionnaire KULT 15-01 on church and religious society	Number of active priests
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
Statistical Office of the SR	Statistical Business Register	Number of self-employed persons
Social Insurance Agency, Tax Offices, Ministry of Finance of the SR	Database Roč3 – combined data source for entrepreneurs not registered in the business register	Data on employers, employees and self-employed persons in households sector S.14

7.73 Data on employment originating from different sources are completed and adjusted in order to comply with the definitions according to ESA 2010. The process of harmonisation of data on labour is related to data on the supply side as well as on the demand side. Finally the adjusted data are compared and balanced.

7.74 Data are harmonized and compared in units of persons except the item “contract based workers” on the demand side which is expressed in full-time equivalents (FTE), as the statistical surveys record only the total number of contract based jobs, which are usually short or seasonal. The total number of contract based FTE based on statistical surveys is then comparable to the number of contract based workers in the main job taken from the LFS survey.

Adjustment of data

- *Adjustment of LFS data* – is based on the total number of persons working in the main job. This number includes also persons who are registered as unemployed but they have taken part in the so called activation works (within the framework of active measures taken by the Labour Office in the labour market). These persons are not included in the demand side (i.e. in business surveys), thus their number is deducted from the LFS data. Subsequently the adjustment to the domestic concept and coverage are performed.
- *Adjustment to the domestic concept*: the inquired number of persons working abroad is deducted (less than 1 year), the estimate of working non-residents in the SR is added up (less than 1 year), the employees of foreign embassies and other non-resident institutions in the SR are deducted and the employees of the Slovak embassies and Slovak army members located abroad are added.
- *Adjustments due to the coverage* (persons living in the collective households): the estimates of the number of working students living in dormitories, the number of church workers (clergymen, priests in monasteries etc.) and the number of working prisoners are added.
- *Adjustments of data from business statistical surveys:* The data correspond already to the domestic concept, thus no further adjustments are needed. The numbers of employees are completed for particular institutional sectors. Furthermore, the estimate of working prisoners and the persons on the maternity leave (taken over from the LFS) is added; these data are not included in the questionnaires. The estimate of the number of people working on a contract basis for all sectors is added. The contract based workers are reported separately beside the number of employees. As mainly the short-term, often seasonal work is in question, a full-time equivalents are used. The number of contract based FTE is calculated per sector as total value of hours worked by contract based workers divided by the average number of hours worked per full-time regular employee. Finally, the estimate of self-employed persons is added too. The result for the total employment is consequently compared and balanced with the figure on the supply side.

Table 7.32 Overview of adjustments of employment for year 2018 in thd. persons

	Type of adjustment	Data source	Number of persons
Supply of labour	Number of workers in the main job	LFS	2 566.7
	Activation works (-)	LFS	- 47.0
	Residents working abroad – short-term (-)	LFS	- 139.6
	Non-residents working in the SR – short-term (+)	Table 438	48.4
	Employees of non-resident institutions in the SR (-)	LFS	- 0.9
	Employees of embassies of the SR and the members of army of the SR located abroad (+)	Table 438	1.0
	Workers from collective households (students, prisoners, clergymen) (+)	Table 438	12.5
	Other adjustments (statistical deviation)		- 21.2
=	**Employment ESA 2010 – domestic concept**		**2 419.9**
Demand for labour	Employees – statistical questionnaires (sectors in total)	Table 437,438	1 886.7
	Estimate of working prisoners (+)	Table 438	4.6
	Contract based workers (FTE) (+)	Table 437	31.1
	Persons on maternity leave (+)	LFS	19.0
	Self-employed (+)	Table 438	322.5
	Estimate of non-registered employees (+)		156.0

Comparison and balancing of employment data

7.75 The comparison of adjusted data on employment on the supply and demand side in the long time series shows that the employment from the supply side (LFS) is always higher than from the demand side (statistical questionnaires). It is assumed that employment inquired within LFS covers better the short-term, seasonal jobs and includes also part of non-observed economy. Thus, the employment from the supply side is furthermore adjusted within tolerance of the statistical deviation (i.e. within the confidence interval for total employment from LFS that comes from mathematical processing of LFS data as a sample survey) and the remaining difference from the demand side employment is considered as non-registered employment and is added to the number of employees in sector of households S.14. The resulting figure is treated as definitive estimate of the total employment for the entire economy.

7.1.3.2 Illegal activities

7.76 The illegal activities are estimated for prostitution, drugs and smuggling.

Estimate of prostitution

7.77 The income of prostitutes is neither recorded nor taxed, thus, this area is included into the non-observed economy.

7.78 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.

7.79 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.

7.80 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

7.81 The estimate of the number of prostitutes and their annual income is estimated from the *supply side.*

7.82 First step was to have a number of prostitutions where SO SR used the information on estimated number from TAMPEP study undertaken in 2009. The number of prostitutions in 2009 was estimated to value of 7500 and this number was broken down to type of prostitutions. More recent information on the number of prostitutes has not been available since 2009. Estimates of the number of prostitutes for other years are based on the ratio of this number to the middle of the population for women aged 15-40 years. The information on this population is taken from the Social Statistics Department.

Table 7.33 Information on Medium population of women in persons

Medium population of women	2018
15 - 40	892 700

Table 7.34 Estimation on number of prostitutes in persons

	2009	2018
Medium population of women aged 15-40 years	1 078 044	892 700
Number of prostitutes detected	7 500	
Share of prostitutes detected to medium population	0.6957	0.6957
Estimate the number of prostitutes	**7 500**	**6 211**

7.83 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 7.35 below.

Table 7.35 Percentage distribution of prostitution by type

Outdoor	Street - in towns and villages	17%
	Highways outside outside towns and villages	56%
Indoor	Clubs and bars	18%
	Apartments and dwellings	8%
	Escort agencies	1%
Total		100%

7.84 Based on this percentage distribution the total number of prostitutions by individual types of prostitution services was estimated.

Table 7.36 The estimation of number of prostitutions by type of prostitution in persons

Type of prostitution		2018
Street prostitution	73%	4534
Clubs, bars	18%	1118
Private	8%	497
Escort	1%	62
Total	100%	**6 211**

7.85 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.

7.86 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.

7.87 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.

7.88 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.

The calculation of output for prostitution services by type of prostitution

in thd. €

	2018
Street and highway prostitution	
Number of prostitution	4 534
Number of contacts per month	100
Service price in thd. Eur	0.030
Output in thd. Eur	163 213
Private prostitution, web site	
Number of people providing services	497
Number of contacts per month	0.030
Service price in thd. Eur	80
Output in thd. Eur	14 309
Clubs, bars	
Number of prostitution	1 118
Number of contacts per month	30
Service price in thd. Eur	0.100
Output in thd. Eur	40 247
Escort	
Number of prostitution	62
Service price in thd. Eur	0.270
Output in thd. Eur	201
Total output	**217 971**

7.89 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.

7.90 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.

7.91 To estimate of IC the information on net revenues and relevant expenses from Household budget survey was taken into account.

7.92 The average ratio calculated from street/highway prostitution, prostitution services provided privately and via Internet was used in calculation of IC.

Table 7.37 Estimation of average percentage for IC in Street/Highway prostitution

Street/Highway prostitution	**2018**
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 7.38 Estimation of average percentage for IC in privately and internet prostitution

Prostitution services provided privately and via Internet	**2018**
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**

7.93 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 7.39 Calculation of IC for prostitution services

The average ratio of expenditures to net revenue	0.166
Output for prostitution services	217 971
Intermediate consumption	36 185

7.94 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.

7.95 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.

7.96 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 perosnal purposes by destination including foreign business trips.

Table 7.40 Calculation of import prostitution services for short-term abroad overnight stays

in Eur

2018		Coefficient	Formula	Czech Republic	Hungary	Poland	Total
Number of foreign trips from SR to the final destination	a			708761	237976	114616	
Purpose of trip holiday, leisure and recreation	b	70.80%	b=a*70.8%	501803	168487	81148	
Number of men	c	49.10%	c=b*49.1%	246385	82727	39844	
Number of prostitution services users	d	5.00%	d=c*5.0%	12319	4136	1992	
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 7.41 Calculation of import prostitution services for long-term abroad overnight stays_part 1

in Eur

2018		Coefficient	Formula	Czech Republic	Hungary	Spain	Bulgaria
Number of foreign trips from SR to the final destination	a			576716	135291	109893	157006
Purpose of trip holiday, leisure and recreation	b	70.80%	b=a*70.8%	408315	95786	77804	111161
Number of men	c	49.10%	c=b*49.1%	200482	47031	38202	54580
Number of prostitution services users	d	5.00%	d=c*5.0%	10024	2352	1910	2729
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 7.42 Calculation of import prostitution services for long-term abroad overnight stays_part 2

in Eur

2018		Coefficient	Formula	Ukraine	Thailand	Brazil	Dominican republic	Total
Number of foreign trips from SR to the final destination	a			853	1884	549	622	
Purpose of trip holiday, leisure and recreation	b	70.80%	b=a*70.8%	604	1884	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			Eur	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**

7.97 The output, intermediate consumption, gross value added, HFCE, export and import of prostitution services is presented in the Table 7.44.

Table 7.43 Overview of Output, IC, GVA, Export, Import and HFCE for prostitution services

in thd. €

	2018
Output	217 971
Intermediate consumption	36 185
Gross value added	181 786
Export	154 759
Import	3 323
Households Final Consumption Expenditures	66 535

Estimate of the production of drugs and trade with drugs

7.98 Within the Slovakia, the import of drugs, output, household final consumption expenditure (HFCE), value added and intermediate consumption are calculated.

7.99 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.

7.100 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[6] – ecstasy
- heroin and other opiates

7.101 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 (g, number of pills)
P_{st} is a street price for 1 gram/dose of drug.

[6] ¾ methylen-dioxy-methamfetamine

7.102 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.

7.103 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.

7.104 Within our calculation, we do not consider the export of drugs as all output and import of drugs is consumed by resident households in the Slovak territory. Slovakia does not belong to countries where the production of drugs is dominant and is intended to be sold into abroad.

7.105 The starting point to estimate the output and import of drugs is done separately for each above mentioned type of drug. The procedure starting with estimation on number of drug users.

Number of drug users

7.106 The estimation of the number of drug users was based on the available EMCDDA annual reports and the drug information portal - INFODROGY.SK. The number of users is given in percentage and is updated annually.

User types

7.107 Based on the information from the reports, we distinguish three basic types of drug users:

- LMP (last month prevalence): the user used the drug in the last month,
- LYP (last year prevalence): the user used the drug in the last year,
- LTP (lifetime prevalence): the user has tried the drug some time ago.

7.108 Another division of drug users is regular and recreational users. The regular ones are further divided into regulars who are addicted to drugs and regulars who have a drug habit.

Detailed characteristics of users

Regular users

7.109 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 is mentioned in Drug reports (Infodrogy.sk) which are at disposal until 2015. Since 2016, we have been working with EMCDDA reports where there is a key category for us – Had used a drug in the past 12 months - all adults (%).

7.110 *Regular users who are addicted to drug* have been characterized as the number of people in treatment. This type of users is mentioned in reports of EMCDDA and Infodrogy.sk.

Recreational users

7.111 For recreational users, the LTP type of users in the age group of 15-24 years was decisive for our calculations. This type is also mentioned in Drug reports (Infodrogy.sk) which are at disposal until 2015. Since 2016, we have been working with EMCDDA reports where there is a key category for us – the answer on question Had used drug in sometime in life – school? (%).

Calculating the number of users

7.112 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 7.44 Number of users of drugs in thd. €

Type of drug	Number of drug users (recreational, addicted)	2018
marijuana/cannabis/hashish	Used in past 12 months – all adults	160 532
	Ever tried in life - schools	151 853
	Number of people in treatment	661
cocaine/crack	Used in past 12 months – all adults	3 733
	Ever tried in life - schools	9 238
	Number of people in treatment	27
methamphetamine/pervitine	Used in past 12 months – all adults	14 933
	Ever tried in life - schools	5 774
	Number of people in treatment	1 224
MDMA - ecstasy	Used in past 12 months – all adults	22 400
	Ever tried in life - schools	19 054
	Number of people in treatment	0
Heroin/ other opiates	Used in past 12 months – all adults	9 333
	Ever tried in life - schools	7 506
	Number of people in treatment	653
Total drugs	**Used in past 12 months – all adults**	**210 932**
	Ever tried in life - schools	**193 425**
	Number of people in treatment	**2 565**

7.113 Within the second step of calculation, it was to estimate annual expenditure on consumption.

Estimation of annual expenditure on consumption of illegal drugs

7.114 For calculation of annual expenditure, it is necessary to know how many doses is possible to make from 1 gram and how many doses can take a user for a year. The number of doses from 1 grams is at disposal from 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 where it is stated that users with habit use the drug on daily basis. This information was a starting

point to decide how many doses can usertake considering the “light” and “hard”drugs. Light drugs like marijuana and MDMA can be use more frequently. There is also a report of NCZI http://www.nczisk.sk/Documents/publikacie/2017/zs1844.pdf) were is information on treated persons by frequency of use of primary drug, where daily basis is most common. The hard drugs are assumed to be taken almost every second day considering withdrawal symptoms which came usually after 6-48 hours (http://www.drogy.org/index.php/heroin). All this is valid for users with habit (hard users), doses for other type of users are based on assumption that they use the drug less frequently.

7.115 For each type of users, the assumed number of doses expressed in grams for a year was assigned. Please see the Table 7.46 below.

7.116 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 7.45 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=	**2**	30	180
Meth	1g=	**5**	16	38.4
Cocaine/crack	1g=	**1**	16	192
Heroin	1g=	**5**	16	38.4
MDMA - ecstasy	1g=	**1**	23	276
Regular users addicted to drug	**Doses**		**Assumed doses/month**	**Doses in g/year**
Marijuana/cannabis/hashish	1g=	**2**	16	96
Meth	1g=	**5**	7	16.8
Cocaine/crack	1g=	**1**	7	84
Heroin	1g=	**5**	7	16.8
MDMA - ecstasy	1g=	**1**	11	132
Recreational users	**Doses**		**Assumed doses/month**	**Doses in g/year**
Marijuana/cannabis/hashish	1g=	**2**	6	36
Meth	1g=	**5**	1,5	3.6
Cocaine/crack	1g=	**1**	1,5	18
Heroin	1g=	**5**	1,5	3.6
MDMA - ecstasy	1g=	**1**	3	36

Table 7.46 Quantity of drugs consumed in grams (max. estimates) in thd. €

type of drug	**drug user type - amount of drugs in g**	**2018**
marijuana/cannabis/hashish	regular users, addicted to drug	118 980
	regular users with drug habit	15 411 112
	recreational users	5 466 724
Cocaine/crack	regular users, addicted to drug	5 184
	regular users with drug habit	313 598
	recreational users	166 288
Meth	regular users, addicted to drug	47 002

	regular users with drug habit	250 879
	recreational users	20 786
MDMA - exstasy	regular users, addicted to drug	0
	regular users with drug habit	2 956 783
	recreational users	685 939
Heroin	regular users, addicted to drug	25 075
	regular users with drug habit	156 799
	recreational users	27 022
Total	**regular users, addicted to drug**	**196 241**
	regular users with drug habit	**19 089 171**
	recreational users	**6 366 759**
	quantity of drugs consumed in grams (max. estimates)	**25 652 170**

7.117 Final amount of consumed drugs by a sum of regular and recreational users is presented in the Table 7.48 below.

Table 7.47 Consumed drugs in grams by all drug users in grams

Type of drug	2018
marijuana/cannabis/hashish	20 996 816
Cocaine/crack	485 070
Meth	318 666
MDMA - ecstasy	3 642 722
Heroin	208 896
Total	**25 652 170**

Household final consumption expenditure (HFCE)

7.118 For calculating of HFCE the following formula was used:

*Consumed quantity of drugs in grams * price of drug on street €/1g*

7.119 Average price of drugs on street are at disposal from NAKA broken down to type of drug and region. For our calculation, the average price for whole country is taken into account.

Table 7.48 The prices of drugs on street for a gram (source: NAKA, 2019) in €

	Unit price in Eur for gram of drug
Type of drug	**2018**
marijuana/cannabis/hashish	13.69
Cocaine/crack	100.00
Meth	88.13
MDMA - ecstasy	11,38
Heroin	66.25

7.120 The price of drug is subsequently multiplied by consumed quantity of drug (Sum of regular and recreational users) resulting of this, the household final consumption expressed in Eur is presented in the Table 7.49.

Table 7.49 Household final consumption expenditure for drugs in €

Type of drug	2018
marijuana/cannabis/hashish	287 393 915
Cocaine/crack	48 507 038
Meth	28 082 458
MDMA - ecstasy	41 435 961
Heroin	13 839 369
Total	**419 258 741**

Import of drugs

7.121 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 %

7.122 The necessary information on purity factor were available from EMCDDA, where it was expressed in % for every drug used in calculation. The application of purity factor was carried out only for two types of drugs (Marijuana/Cannabis/Hasish and Cocaine/Crack).

Table 7.50 Purity factor of drugs in % (source: EMCDDA)

Type of drug	2018
marijuana/cannabis/hashish	11.70
Cocaine/crack	44.10
Meth	74.60
MDMA - ecstasy	0.13
Heroin	19.10

Table 7.51 Calculation of consumed drugs imported from abroad in grams using by purity factor of drugs

in grams

Type of drug	2018
marijuana/cannabis/hashish	2 456 627
Cocaine/crack	485 070
Meth	237 725
MDMA - ecstasy	3 642 722
Heroin	208 896
Total	**7 031 041**

7.123 After collecting all information from reports on drug situation in Slovak Republic (NAKA), we assumed that import of drugs by major of drug will be equal to consumed quantity of drug. However, there are two types of drug (marijuana and meth) where we have also domestic production. That means that the purity factor was taken into account by these two types of drug.

7.124 For calculating of value of trada margin related to imported drugs the following formula was used:

*Import drug quantity in grams * average wholesale price*

7.125 Average wholesale price is at disposal from NAKA.

Table 7.52 The wholesale prices of drugs for a gram (source: NAKA, 2019) in €

Type of drug	2018
Marijuana/cannabis/hashish	11.45
Cocaine/crack	81.25
Meth	59.50
MDMA - ecstasy	9.31
Heroin	51.67

Table 7.53 Calculation of import of drugs using by wholesale price in €

Type of drug	2018
Marijuana/cannabis/hashish	28 136 061
Cocaine/crack	39 411 969
Meth	14 144 636
MDMA - ecstasy	33 922 847
Heroin	10 792 967
Total	**126 408 480**

Consumption of drugs outside import

7.126 The net domestic consumption of drugs (without import of drugs) was calculated by deduction of import of drugs from total consumption of drug in Slovakia.

Table 7.54 The net domestic consumption of drugs in Slovakia in grams

Type of drug	2018
Marijuana/cannabis/hashish	18 540 188
Cocaine/crack	0
Meth	80 941
MDMA - ecstasy	0
Heroin	0
Total	**18 621 129**

Sales of drugs produced in the Slovak Republic

7.127 Since the calculation of consumption of drugs in SR without import was already done, the sales of drugs produced in the SR could be calculated by following formula:

*Consumption of drugs out of import in grams * price of drug on street*

Drug sales

7.128 Final value of drug sales is calculated by multiplying of consumption of drugs outside import in grams and average price of drug on street and is presented in the Table 7.55.

Table 7.55 Production of drugs (Marijuana and Meth) in SR in €

Type of drug	2018
Marijuana/cannabis/hashish	253 768 827
Cocaine/crack	0
Meth	7 132 944
MDMA - ecstasy	0
Heroin	0
Total	**260 901 771**

*Imported drug quantity in grams * price of drug on street*

Table 7.56 Calculation of imported drugs using by price of drug on street in €

Type of drug	2018
Marijuana/cannabis/hashish	33 625 088
Cocaine/crack	48 507 038
Meth	20 949 514
MDMA - ecstasy	41 435 961
Heroin	13 839 369
Total	**158 356 970**

Trade margin/domestic output

7.129 The following formula was used:

*(Imported drug quantity in grams * price of drug on street) minus*
*(Imported drug quantity in grams * wholesale price of drug)*

Table 7.57 Trade margin in €

Type of drug	2018
Marijuana/cannabis/hashish	5 489 027
Cocaine/crack	9 095 070
Meth	6 804 877

MDMA - ecstasy	7 513 114
Heroin	3 046 402
Total	**31 948 490**

7.130 To the above calculated transactions of the national accounts for the drug illegal economy, import of drugs and household final consumption expenditure, the remaining indicators, namely output, intermediate consumption and value added were calculated.

Output

7.131 Output of drugs includes total sales of drugs produced at the Slovak Republic and trade margin.

Intermediate consumption

7.132 Two types of drug (marijuana and meth) were taken into consideration for domestic drug production. In the reports on the situation and development of the drug scene in the Slovak Republic (NAKA) as well as on the websites, we can find information, which create the basis for the estimation of intermediate consumption for drugs. These reports provide us with information on the threshold of production price where the producers had difficulty to get, respectively what is the value of costs needed for home production of drugs. For marijuana, it was 2-3 euros per gram (www.medicann.sk, 2015). For meth, domestic producers have had difficulty getting below 30 euros per gram.

7.133 Thus, the intermediate consumption estimate was achieved by multiplying the mentioned values (3 euros for marijuana and 30 euros for meth) and the drug consumption outside the import in grams.

Table 7.58 Final values of output, intermediate consumption, household final consumption expenditure and value added for illegal activities with drugs

in €

	2018
Output (total sales of drugs produced in SR plus trade margin)	**292 850 261**
Intermediate consumption	**58 048 801**
Household final consumption expenditure	**419 258 741**
Import	**126 408 480**
Value added	**234 801 460**
Ratio of IC to output in %	20

Estimate of smuggling of tobacco products

7.134 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.

7.135 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.

7.136 The value for the weighted average price of cigarettes for the calendar year 2018 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.

7.137 The algorithm calculation of output is presented in the table 7.60 bellow.

Table 7.59 Calculation of output and import for smuggled tabacco products in €

1	Number of smuggled cigarrets in pieces	=3/2	295 446 450
2	Price free on board €		0.1
3	Total value of smuggled cigarettes €		29 544 645
4	Weighted average price of 1 cigarette		0.156
5	Value of sold cigarettes €	=1*4	46 089 646
6	**Output for smuggled tabacco products (from captured goods)**	**=5-3**	**16 545 001**

7.138 Since the value of the production of smuggled cigarettes represents only the volume of intercepted goods, an expert estimate in the form of an 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 7.60.

Table 7.60 Output calculation after grossing-up on total amount of smuggled tabacco products

in €

7	Number of smuggled cigarrets in pieces	=9/8	984 821 499
8	Price free on board in €		0.1
9	Total value of smuggled cigarettes in €	=0.7*3	98 482 150
10	Weighted average price of 1 cigarette		0.156
11	Value of sold cigarettes in €	=7*10	153 632 154
12	**Total output for smuggled tabacco products**	**=11-9**	**55 150 004**

7.139 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 2018.

7.140 The final values of output, intermediate consumption, mixed income, household final consumption expenditure and imports are presented in Table 7.61.

Table 7.61 Recording of tobacco smuggling in NA in €

Output for smuggled tabacco products	55 150 004
Intermediate consumption	40 704 205
Gross value added	14 445 799
Mixed income	14 445 799
HFCE	153 632 154
Import	98 482 150

7.141 Under the conditions of the SR, we do not take into account the export of smuggled goods.

Estimate of smuggling of alcohol products

7.142 The principle of constructing an estimate of alcohol smuggling is the same as the one used in calculation of the output for tobacco products.

7.143 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.

7.144 The value of the weighted average price of alcohol for the calendar year 2018 is taken from the price statistics as the average price of selected types of alcohol per litre. In 2018, this average price is 28.20 Eur/litre.

7.145 The algorithm calculation of output is presented in the Table 7.62 below.

Table 7.62 Calculation of output and import for smuggled alcohol products

in € / liters

1	Quantity of smuggled alcohol in liters	=3/2	1 712
2	Price free on board in €		10,75
3	Total value of smuggled alcohol in €		18 407
4	Weighted average price of 1 liter of alcohol		28,2
5	Value of sold alcohol in €	=1*4	48 286
6	**Output for smuggled alcohol products (from interceptions)**	**=5-3**	**29 879**

7.146 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 7.63.

Table 7.63 Output calculation after grossing-up on total amount of smuggled alcohol products

in € / liters

7	Quantity of smuggled alcohol in liters	=9/8	5 708
8	Price free on board in €		10,75
9	Total value of smuggled alcohol in €	=0,7*3	61 357
10	Weighted average price of 1 liter of alcohol		28,2
11	Value of sold alcohol in €	=7*10	160 955
12	**Total output for smuggled alcohol**	**=11-9**	**99 598**

7.147 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.

7.148 The final values of output, intermediate consumption, mixed income, household final consumption expenditure and imports are presented in Table 7.64.

Table 7.64 Recording of alcohol smuggling in the NA in €

Output for smuggled alcohol	99 598
Intermediate consumption	73 509
Gross value added	26 089
Mixed income	26 089
HFCE	160 955
Import	61 357

7.149 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

7.150 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

7.151 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.

7.152 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 accomodation 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).*

7.153 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.

7.154 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 7.66.

Table 7.65 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

7.155 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.

7.156 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.

7.157 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

7.158 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.

7.159 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:

7.160 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

7.161 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.

7.162 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.

7.163 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:

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

7.164 The estimated values of exhaustiveness adjustments for sector S.11 and reference year 2018 by individual items of income in kind is presented in Table 7.68.

Sector S.12:

7.165 Regarding the sector of financial corporations S.12, the following types of income in kind were considered for exhaustiveness adjustments of P.1:

- Loans provided at reduced rates of interest
- Discounts from own products, reduced fees and product rates
- Company cars for private use

7.166 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.

7.167 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:

$$Mark\text{-}up = (B.2n + B.3n) / (P.2 + D.1 + D.29 + (-D.39) + P.51c),$$

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 2018 by individual items of income in kind is presented in Table 7.68.

Sector S.13:

7.168 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
- Accomodation provided free of charge or at reduced prices
- Products and services produced in own account production – free transport tickets
- Company cars for private use

7.169 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.

7.170 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). SO SR assumes that 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 7.67:

Table 7.66 The calculation steps for N7 adjustment – catering services by own canteens

Row	Item	Unit	Value
1	Number of employees – S.13	persons	435 007
2	Annual working days	days	249
3	Vacations, sick leaves (without meal entitlement)	days	46
4	Meal allowance rate	Eur	4.8
5	Employer´s contribution to meals (subsidized part)	%	0.55
6=1*(2-3)*4*5/1000	**Total catering entitlements**	thd. Eur	233 129
7	**Recorded catering entitlements (FIN1-04 statement)**	thd. Eur	178 558
8=6-7	**Catering services by own canteens – S.13 (N7)**	thd. Eur	**54 571**

7.171 Regarding the item of housing and accomodation 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 year 2018 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.

7.172 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% 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.

7.173 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.

7.174 The estimated values of exhaustiveness adjustments for sector S.13 and reference year 2018 by individual items of income in kind is presented in Table 7.68.

Sector S.14:

7.175 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

7.176 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. For calculation of 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 was increased by 45% for obtaining the total meal price.

7.177 For quantification of mark-up the following formula was used:

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

7.178 For the calculating of mark-up for food and accommodation the data for SK NACE 55 and 56 were taken into account and for products and services in own account production the sections A, B and C of SK NACE were taken into account. The estimated values of exhaustiveness adjustments for sector S.14 and reference year 2018 by individual items of income in kind is presented in Table 7.67.

Recording of income in kind through the GDP methods

7.179 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 7.68.

Table 7.67 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	17 842		54 571	2 103	74 516
Own produced products and services	1 901	600	14 665	506	17 672
Housing and accommodation services in SKNACE 55			965		965
Discount from interest by providing loans		380			380
Use of vehicles for private purposes	29 007	1 887	5 654	5 073	41 621
Items total	**48 750**	**2 867**	**75 855**	**7 682**	**135 154**
Mark up					
Mark up for reduced prices of food	367			43	410
Mark up for own produced products and services	144	135		38	317
Mark up for accommodation free and at reduced prices					0
Mark up for reduced interests		123			123
Mark up for use of vehicles for private purposes	3 468	539		647	4 654
Mark up total	**3 979**	**797**	**0**	**728**	**5 504**
Total (N7 – income in kind)	**52 729**	**3 664**	**75 855**	**8 410**	**140 658**

7.180 Overal recording of income in kind (N7) by GDP method and individual sector for year 2018 is presented in Table 7.69.

Table 7.68 Recording of income in kind (N7) by GDP method and institutional sector in thd. €

Year 2018	S.11	S.12	S.13	S.14	Total
Production approach - P.1 (N7)	52 729	3 664	75 855	8 410	**140 658**
Expenditure approach - P.31					
Income approach - D.11n (N7)			75 855		**75 855**

Tips

7.181 The 2020 survey on tips was conducted using a standardized interview technique. The basic unit consisted of 4 570 520 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 899 questionnaires were submitted for processing, representing a 74,92% return rate out of the planned 1 200 interviews. One respondent "represents" 5 084 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.

7.182 The survey measured the amount of tips paid by the population for services provided in barbershops, hairdressers, beauty salons, pubs, restaurants, buffets, hotels, hostels and by taxi drivers. Household expenditure on tips was tracked for 3 months (October to December 2019) that is why the seasonality of similar purchases from household budget survey was used to calculate the annual average spending of individual households. We obtained the total annual expenditures on tips of all households in 2019 by recalculation of the average expenditure on tips of 1 household to the total number of managed households.

7.183 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 sector of households 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 source (Roč 1-01, Roč 2-01) for the S.11 sector and from administrative data (Úč FO 1-01) for the S.14 sector. This share was then applied 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 was 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 7.69 Household expenditure on tips in thd. €

Tips for services:	2018
In barberhops, hairdressers, beauty salons	35 768
In pubs, restaurants	42 947
In hotels and hostels	7 557
For taxi services	6 717
Total	**92 989**

Table 7.70 Household expenditure on tips paid to sector S.11 in thd. €

NACE	2018
96 – in barberhops, hairdressers, beauty salons	4 958
56 – in pubs, restaurants	28 172
55 – in hotels and hostels	6 405
49 – for taxi services	1 363
Total	**40 898**

Table 7.71 Household expenditure on tips paid to sector S.14 in thd. €

NACE	2018
96 – in barbershops, hairdressers, beauty salons	30 810
56 – in pubs, restaurants	14 775
55 – in hotels and hostels	1 152
49 – for taxi services	5 354
Total	**52 091**

7.184 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 2018.

7.185 In the case of the expenditure approach, this amount is recorded in the same amount as household expenditure within household final consumption expenditure and under wages and salaries in the income approach.

7.186 According to the law in the conditions of Slovakia, a service charge (tip, tringelt, untaken expense for goods or services provided) is not considered to be part of the price of the goods or services or revenue for the goods and services provided and therefore it is not subject to registration in the electronic cash register and does not have to be shown on the cash register document.

7.187 This does not mean that tips are not taxed. In context of the law, it is 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.

7.188 If tips are paid directly by the employer for a business purpose, this value is not included in the employer's costs and therefore 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 or physical entity, to pay tips but not include the value in the company's expenses, but as an ordinary expense paid by the physical person from his own account. This amount is included in the N7 estimate and is recorded in the NA within output, HFCE and wages in all three GDP approaches.

7.189 In practice, it is also common for a business/restaurant to charge a "table charge" on top of the final price of the product, which is not really a tip. This amount is automatically added to the final price of the product and is considered a "service charge".

Standing timber

7.190 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.

7.191 The value of increase of standing timber (in EUR) is the multiplication of the increase in timber stock in thous. 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 7.72 below.

Table 7.72 Standing timber in thd. €

NACE	Standing timber
A	53 400

7.1.3.4 Use of fiscal audits

7.192 For the estimate of undervalued output and overvalued intermediate consumption in non-financial corporation sector S.11 (N6) we use the results based on online survey carried out by Chamber of Auditors. 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 12th July 2018 till 31st August 2018. Approximately 300 members of the Slovak Chamber of Auditors were interviewed, and 55 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. Unreported wage costs in % (accounting group 52)
4. Wage costs in % out of the total value of wage costs paid to employees employed illegally
5. Please estimate how many companies in given industry do not distort their accounting data in %

7.193 These questions were the same for all 7 surveyed industries:

- Agriculture and Fishery
- Manufacturing
- Construction
- Wholesale and Retail Trade
- Accommodation and Food service activities
- Transportation
- Other services

7.194 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 by industries

7.195 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. The good example is question no. 5, where we asked the experts to provide us with their qualified estimate on number of companies (in %) which do not distort accounting data and one answer was 1000.

Table 7.73 Results of survey by industries

(in %)	Agriculture and Fishery	Manu-facturing	Cons tru-ction	Wholesale and Retail Trade	Accom-modation and food service activities	Trans por-tation	Servi ces
Unreported sales	10.72	8.44	20.61	8.68	24.16	7.59	19.27
Overvaluedcost s	11.21	11.13	19.74	10.82	15.54	7.24	17.27
Unreported wages	10.75	4.44	18.24	7.7	16.96	9.65	11.84
Wages of illegal workers	12.16	5.87	20.44	8.42	20.71	11.25	13.46
Undistortion	66.00	75.09	57.14	71.65	54.77	71.29	62.6

7.196 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. However, only output and intermediate consumption for enterprises with up to 100 employees 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 and S.11003 were taken into account.

7.197 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 7.19 in the Chapter 7.1.1.

7.1.3.5 Recommendations of various GNP and GNI Task Forces

7.198 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

7.199 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) as part of adjustments for non-collected VAT due to VAT fraud without complicity and due to insolvency, the SOSR included the value of tax evasion without complicity, including tax evasion due to the insolvency of the entity in its national accounts under N6.

7.200 VAT evasion without complicity calculation with quantification of non-collected VAT due to insolvency is presented oin the Table 7.75 below.

Table 7.74 VAT evasion without complicity calculation in thd. €

VAT_rates	10% 20%
the value of theoretical VAT	in thd. €
TOTAL	7 785 945
of which:	
HFCE	5 170 294
GFCF_S.1	841 039
IC_S.1	1 663 352
STK_S.13	111 259
the value of CASH VAT + impact of accrualisation (NA)	6 316 626
difference	1 469 319
VAT evasion with complicity	
of which:	
black/unregistered work	434 669
moonilghters (were exluded from HFCE)	
VAT evasion without complicity	**1 034 650**
of which:	
ad hoc cancellation of receivables by the tax office (in cases of insolvency)	340 760
WAR 2018	19.1329%

Estimate of tax evasion

7.201 The starting point for estimation of the theoretical VAT in a given year is the legislation in force which defines the VAT calculation framework – it provides information on rates, on VAT exemption, on the subject of taxation and sets a limit for compulsory registration as a taxpayer and the possibilities of deducting tax to the payer.

7.202 Information on taxed volumes of goods and services is derived from the supply and use tables (SUT), namely from the data on household final consumption expenditure (in domestic concept), intermediate consumption, gross fixed capital formation (including valuables and inventories) and social transfers in kind for general government at the 6-digit level of classification of products CPA 2008 and 2-digit level of the NACE Rev. 2 classification for individual institutional sectors of the economy.

7.203 In 2018, the following tax rates were in force:

- standard VAT rate - 20%,
- reduced VAT rate - 10%,

7.204 Activities exempt from VAT are set by an Act No. 222/2004 on VAT, effective from 1 May 2004, including all its amendments.

Estimation of the theoretical VAT

- Identification of categories of expenditure subject to non-deductible VAT (down to the level of institutional sectors and industries of economic activity),

- Identification of all transactions subject to non-deductible VAT
- Transactions
- Identification of transactions involving concealed activities, including illegal activities, and their division into taxable transactions (smuggling of alcohol and tobacco, moonlighters) or transactions out of scope of VAT (production of drugs, prostitution)
- Other specific adjustments (restriction in the right to deduct for item "costs on representation", special margin taxation regime for tourism service providers, adjustment of IC for purchases and HFCE for supplies for small exempt firms, compensation for the domestic part of international passenger transport exempt from VAT, exclusion of own-account consumption)
- Assign VAT rates to each commodity according to the valid legislation (exempt(ed), subject to the standard VAT rate, subject to the reduced VAT rate, subject to the mixed VAT rates, etc.)
- Application of the non-deductibility ratio/"pro rata of non-deductibility" (calculated from production matrices) for the purpose of dividing intermediate consumption/gross fixed capital formation into a part subject to deductible VAT and to a part subject to non-deductible VAT

7.205 Categories of expenditure subject to non-deductible VAT are: household final consumption expenditure (total) P.3, intermediate consumption (P.2) (after applying pro-rata of non-deductibility), gross fixed capital formation (P.51g) (after applying pro-rata of non-deductibility) and social transfers in kind for general government.

Method of calculating theoretical VAT for each category of expenditure:

Theoretical VAT for HFCE = *taxable HFCE (incl. VAT) * [VAT rate / (1 + VAT rate)]*

where:

the value of taxable HFCE (incl. VAT) = total value of HFCE – the value of HFCE (exempt from VAT) –the value of HFCE(excl.VAT)

Note: If also standard and reduced VAT rate was applied in the given calendar year, the "VAT rate" = weighted average VAT rate for HFCE.

7.206 In 2018, the theoretical VAT for HFCE amounted to 5 170 294 thousand EUR (after adjustment fot the supply of small exempt firms), which represented 66,41 % of the total theoretical VAT.

Theoretical VAT for Intermediate consumption = *Taxable Intermediate consumption without right to deduct (incl. VAT) * [VAT rate / (1 + VAT rate)] **

where:

taxed Intermediate consumption (incl. VAT) = total value of Intermediate consumption – the value of Intermediate consumption exempt from VAT

taxable Intermediate consumption without right to deduct(incl. VAT) = taxed Intermediate consumption (incl. VAT) - taxable Intermediate consumption with right to deduct

Table 7.75 Intermediate consumption before adjustment for purchases of small exempt firms

in thd. €

IC	S.11	S.12	S.13	S.14	S.15	S.1
value	447 885	114 142	510 521	254 731	27 716	1 354 995
% share	33.05%	8.42%	37.68%	18.80%	2.05%	100.00%

Table 7.76 Intermediate consumption after adjustment for purchases of small exempt firms

in thd. €

IC	S.11 + S.14	S.12	S.13	S.15	S.1
value	1 010 974	114 142	510 521	27 716	1 663 352
% share	60.78%	6.86%	30.69%	1.67%	100.00%

The theoretical VAT for GFCF *= taxable GFCF without right to deduct (incl. VAT) * [VAT rate / (1 + VAT rate)] * (The estimation of theoretical VAT for GFCF is similar to intermediate consumption).*

Table 7.77 Gross fixed capital formation

in thd. €

GFCF	S.11	S.12	S.13	S.14	S.15	S.1
value	142 474	46 488	387 063	260 692	4 322	841 039
% share	16.94%	5.53%	46.02%	31.00%	0.51%	100.00%

7.207 In accordance with Commission Decision No. 98/527/EC, Euratom, the value of the tax evasions in the area of VAT "without complicity" of the customer is calculated according to the following formula**:**

VAT evasion "without complicity" + insolvency (data from FASR) *= theoretical receives from VAT - Actual receives from VAT (data from MF SR) – VAT evasion "with complicity" (SOSR)- Time discrepancy (accrualisation) (data from MF SR)*

7.208 Time difference between the data from state treasury and from national accounts (accrualisation).

7.209 Act No. 511/1992 on the administration of taxes and fees defines the conditions for the write-off of tax arrears (§65, §65a and §65b). After the failure of the Tax administration to exact the tax arrears, the tax administrator may, in accordance with Act No. 511/1992, write-off the tax arrears which is effaced by this step. It relates to bankruptcies - ad hoc cancellations of VAT claims by tax authorities in case of insolvency of entities.

7.210 Note: according to the further analysis the non-collected VAT due to insolvency is already included.

Tax evasion in the area of VAT "with complicity" of the customer

7.211 Within tax evasion in the area of VAT "with complicity" the following categories have been defined:

- purchases of goods and services without receipt
- an estimate for unregistered work

Purchases of goods and services without receipt (moonlighters)

7.212 Purchase without receipt covers the market activities of households with the low share of output in the market. Estimates are based on the results of public poll carried out in year 2020 with data on expenditures in reference year 2019. The detailed description is shown in Chapter 7.1.1.

Calculation of tax evasion for "moonlighting services"

7.213 To calculate tax evasion for "moonlighting services"95 039, the household sector data were used, which compiles a vector broken down by Products/commodities at the 6-digit level of CPA_2008/2.1. Subsequently, the applicable tax rate was applied to individual commodities and aggregated to obtain an indication of the amount of VAT not paid.

Estimate for unregistered work (N6)

7.214 The estimate for unregistered work (as part of the VAT evasion with complicity) is based on total value of unregistered work for sectors S.11 and S.14 (expressed as the undeclared or undervaluated wages for non-registered employment – N6) and the value of WAR for year 2018 as VAT rate according to the formula:

*Tax evasion attributable to unregistered work = (taxable amount for unregistered work N6) * VAT rate /(1+ VAT rate)*

434 669 = 2 706 508 * 0,191329 (1+0.191329)

7.215 The total value for unregistered work (2 706 508 thous. Eur) is the sum of relevant exhaustiveness components N6 for sector S.11 (328 824 thous. Eur) and sector S.14 (2 377 684 thous. Eur). The amount for sector S.11 represents the undeclared compensation of employees calculated using the information from online survey carried out by Chamber of Auditors (for more details on the survey see the Chapter 7.1.3.4). One of the questions from the survey was related to the expected unreported wage costs in %. The shares based on the answers to this question were then applied to the value of compensation of employees for non-financial corporations up to 100 employees taken from the business statistical surveys. The value for sector S.14 reflects the exhaustiveness adjustment N6 for wages of unregistered employees of small entrepreneurs not registered in the business register and undervaluation of data on wages reported by those entrepreneurs. For the estimation of these components the employment balancing method is used. More details on the calculations are presented in Chapters 7.1.3.1 and 7.3.

7.1.3.7 Missing trader VAT fraud

7.216 The main data source information is obtained from the Financial Administration of the Slovak Republic (hereinafter the „FA SR“), specifically from the section on the fight against tax fraud and risk analysis.

7.217 Identification of potential subjects involved in VAT fraud

7.218 Based on our findings, we have to state that the SO SR (Foreign trade statistics + Business trade statistics) does not have such detailed data that could be relevant for the identification and quantification of VAT fraud of the Missing trader type (hereinafter the „MT“).

7.219 The risk analysis method is used to identify potential entities involved in VAT fraud by the Finacial Directorate of SR. Based on data from VAT control statements, the so-called risk schemes using an analytical system are detected, which after matching the source data (from internal and external databases) process the outputs (schemes) on the basis of established criteria, that reflect the behaviour of the entities and their position/task in fraud.in fraud.

7.220 The basic breakdown of the positions of subjects in fraud is as follows:

- initial ("missing trader" - these are non-contact or non-cooperating entities),
- central ("buffer company " - the purpose is to obscure the situation, to give the impression of formally correct reporting),
- final ("broker company" - taking advantage - whether in the form of an unjustified claim for excess deduction or reduction of its own tax liability).

7.221 For the purposes of identification of cross-border fraud were selected schemes, where the initial tax subjects reported significant values of Intra-Community acquisitions (more than 50 000 Euro).

7.222 The criteria for generating fraudulent schemes take into account a large amount of data and scenarios, such as discrepancies between supplier's output and customer's input (unrecognized sales), discrepancy between data from control statements and VAT tax returns (data from control statements of supplier and customer are in line, but do not correspond with data in tax returns in which the entity reports fictitious deductions), unpaid tax on transactions at the output of the supplier, low tax obligations in case of high turnover, the results of previous inspections or local surveys, personal or other connections of mutually trading companies, risk profiles of companies and many others.

7.223 In its control activities and identification of fraud, the Finacial Directorate of SR evaluates:

CHANGE IN ECONOMIC OWNERSHIP OF GOODS

7.224 Coordinated inspections in the cross-border aspect also check the change of economic ownership of goods, because it is necessary to verify who had the right to dispose of the goods as the owner during the transport of goods (delivery parity, agreed contractual conditions

during transport, to whom account was transported, etc. are checked). These facts must be verified even if the transactions are not related to fraud.

PARTICIPATION OF THE FRAUD ENTITY

7.225 As regards the aspect of the participation of a particular taxable person in supplies identified in relation to VAT tax fraud, this is proved by the tax administrator within the tax control. Nevertheless, it does not have to be a direct involvement or a personal connection, proven negligence is sufficient, because in reality it is not necessary to prove that he "knew" about the fraud. According to the settled case law of the Court of Justice of the EU, it is sufficient to prove that "he could have known" or "should have known" - i.e. that he did not take all the steps that could reasonably have been expected of him to ensure that his participation in the supply in question would not lead to his participation in a transaction involving VAT fraud.

COMMODITIES / CATEGORIES OF GOODS subject to VAT fraud

7.226 Perpetrators of tax fraud focus on either goods that have a very high unit value and are easy to transport (for example, PC parts and components and machines; smartphones and smart watches) or high-turnover goods which by follow-up inspection (which comes a few months after the transaction) can no longer be traced (subject to rapid consumption or decay).

7.227 Currently, MT frauds with fast-food products (cheese, meat, milk, fruit, vegetables), durable products (coffee, oil, confectionery), fraud with mineral oils (standard for many years) and the Covid-19 situation related products such as protective equipment and disinfectants are recorded in the Slovak Republic.

7.228 The Financial Directorate of SR is unable to distinguish / exclude acquisition and carousel fraud in detail from available data sources, but was able to provide a qualified estimate of the percentage of MT type VAT fraud, including the percentage of cross-border MTIC frauds (see Table 7.78).

Table 7.78 Information on findings from VAT tax audits in thd. €

Findings from VAT tax audits in the tax period 2018	325 250
of which value of MT inspection findings	244 706
of which value of findings from MT controls with cross-border participation (MTIC)	72 749
Impact on GNI	0,08

Recording in national accounts

7.229 In the case of MTIC fraud, the acquisition and carousel frauds are identified.

Acquisition fraud

7.230 Acquisition fraud: is a type of „missing trader" fraud with cross-border involvement (MTIC), where goods are acquired domestically from another Member State. However, in the case of the Slovak Republic, fraud usually occurs only after the acquisition / import of goods.

7.231 These goods should be recorded in the import (in the FTS), that is in the Intrastat declaration on dispatch / export of goods as ICS = intra-community supply and/or in the VAT recapitulative statement from the supplier's position and in the Intrastat declaration on the acquisition of goods from another Member State as ICA = intra-community acquisition and/or in the submitted VAT return from the position of customer / acquirer.

7.232 For tax administration purposes, in addition to the tax return, the acquisition of goods or services from another Member State is also determined from VIES (system for the automatic disclosure of data from recapitulative statements between Member States on the supply of goods).

7.233 The acquirer (MT) continues the fraud by selling the goods to a trader who pays his price, including VAT, but the acquirer does not pay the state tax and then disappears. In this case, the cost of purchasing the goods is recorded in the trader's statements and also the subsequent sale is recorded in the sales of goods - it directly enters the national accounts.

7.234 The same is valid for the sale of goods to the final consumer, where household expenditure is recorded through retail and thus recorded in national accounts.

7.235 As far as imports are concerned, as mentioned above, it should have been recorded in the VAT recapitulative statements and in the Intrastat declarations, in which case no adjustments need to be made in the national accounts.

7.236 However, if the importer does not fulfil his reporting obligations under VAT, it is almost certain that he will not fulfil his reporting obligation under the Intrastat system. This manifests itself as an asymmetry in the FTS, that is Slovak intra-EU imports are lower than the intra-EU exports of the partner Member State. However, as asymmetries in the FTS also arise for other reasons, it is problematic to quantify those that are due to MTIC and we do not currently have any relevant estimates available.

Carousel Fraud

7.237 Carousel fraud is an extension of acquisition fraud. Like acquisition fraud, it falls into the MTIC category, which uses the possibility of exempting VAT on cross-border supplies within the EU / i.e. exempted supply/export of goods to another Member State and non-compliance with self-tax on acquisition on goods from another Member State.

7.238 In the case of carousel fraud: Company A in Member State 1 sells goods to Company B in the territory of the country, which does not fulfil its reporting obligation and constitutes a "missing trader" - The initial subject of the fraudulent chain (as in the case of acquisition fraud).

7.239 Subsequently, Company B will sell the goods in the territory of the country to Company C, known as the buffer company - the central entity of the fraudulent chain, which will duly fulfil its reporting obligation. The purpose of buffer companies is to make fraud obscure, but it can also be an entity that has been abused and unaware of fraud. Finally, the goods are sold domestically to company D, known as broker company, representing the final entity of the fraudulent chain, which exports the goods to another Member State, often back to company A and applies an excess input VAT deduction.

7.240 Fraudulent proceedings may be carried out by a single entity in breach of legal obligations, by several entities cooperating in their own direct transactions or by several connected entities in the chain, while the length of the chain is not limited.

7.241 In the light of the case law of the Court of Justice of the EU, the knowledge of the acquirer is examined to see whether he has taken appropriate measures to prevent his participation in fraud. Tax administration is based on the burden of proof of the taxable person, i.e. in the case of the supplier's disappearance, he should not, as a customer, prove the legitimate exercise of the right to deduct tax. Therefore, at present, missing traders no longer exist at the end of the chain, but are moved to the beginning of the chain, with the buffer network obscuring the link with the final customer.

7.242 As in the case of acquisition fraud, revenues from the sale of goods, as well as the cost of purchasing goods, are recorded in the reporting and thus in the national accounts. The reason is simple - in order for the last link in the chain to export the goods (and claim an excess deduction), it must be recorded in its accounts.

7.243 The same applies to exports, as the export of goods must be duly declared in order for the excess deduction to be applied.

7.244 The phenomenon of fraud with VAT type MT is provable in Slovakia. However, these are mostly domestic frauds without the participation of foreign companies. In 2018, the findings of controls on cross-border MT (MTIC) accounted for 22% of total fraud detected, representing approximately 0.08% of GNI in 2018 (as of September 2020). Based on relatively small value we decided not to carry out this adjustment in national accounts.

7.245 The cooperation of the SO SR with the Finacial Directorate of SR, we will of course continue in order to closely monitor the development of the situation in the coming years.

Possible overlaps

N1 vs. N3

7.246 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.

N1 vs. N6

7.247 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

7.248 There could be an overlap in N1 and N6. The non-registered work 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

7.249 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

7.250 The estimate of expenditure incurred on construction work for renovations of flats, family houses and cottages is separately quantified in the calculation of N3 for construction output on own account described in the exhaustiveness in the production approach in section 7.1.1. This is expenditure on construction work for renovations of flats, family houses and cottages produced by the services of craftsmen who are not officially registered to carry out this activity. The data are the result of a survey carried out by INFOSTAT in 2020 with data for the reference year 2019. This survey also inquired the volume of expenditure for construction work related to the construction of a house, cottage, chalet, garage and construction work related to the renovation of dwellings. The volume of N1 expenditure is deducted in the calculation of construction output on own account N3, i.e. it is not part of the value of construction output on own account, but is included in the GFCF component in the expenditure approach within N1. It represents 92 200 thd. Eur in 2018.

7.251 In addition to expenditure on construction works, the survey also inquired other types of expenditure, a list of which is described in more detail under N1 in Chapter 7.1.1. These expenditures were subsequently converted into the NACE 2-digit classification and incorporated into the P.1 output in sector S14 within the study. Expenditure related to N1 within the GDP expenditure approach is also entering into household final consumption expenditure. The value allocated to the HFCE is presented in Table 7.81.

N2 Illegal producer that fails to register

7.252 In the **sector of households**, the grossing-ups are carried out for the consumption of drugs, expenditures on prostitution and smuggling of tabacco 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).

7.253 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.

7.254 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 2.5 mil. Eur in 2018, 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.

7.255 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.

7.256 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, purity of drugs, and prices per particular types 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 necessary information is also at disposal from the portal - INFODROGY.SK. The amount for household final consumption expenditure is calculated as a sum of output and import of drugs.

7.257 The detailed estimation of output calculation, import and final househls consumption expenditure is shown in the Chapter 7.1.3.2.

7.258 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 tabacco products and alcohol. A more detailed information is to be found in Chapter 7.1.3.2.

N3 Producer is not obliged to register

7.259 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 is consists of estimated output for households as consumers within their gardens, crofts and domestic breeding, soletraders (self-employed farmers) who consume part of their output within the household to which they belong and output of forest fruit for own use is based on the quantitative-price method within the production approach and is described in the Chapter 7.1.1.

7.260 In the sector of households, the expenditures on construction works for the reconstruction of dwellings, houses and cottages and general repairs are separately calculatd 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

7.261 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).

7.262 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. The calculation is presented in Table 7.79.

Table 7.79 Calculation of the allocation of N6 to HFCE in thd. €

	sales volume allocated to HFCE incl. VAT(1)	total sales excluding VAT(2)	N6 volume for P.1 in S.11 and S.14 (3)	N6 allocated to HFCE (4)=(1)/1,2/(2)*(3)
NACE 45-47 total	17 195 043	61 048 441	2 020 424	474 232
NACE 55	114 224	301 300	89 878	28 394
NACE 56	1 543 188	1 973 700	455 711	296 924
NACE except 45-47, 55, 56	2 885 732	159 908 502	8 001 160	120 325
Total				919 875

7.263 The values were then allocated to individual expenditure according to the COICOP classification. The volume structure for each COICOP item, which was 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

7.264 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 output approach is recorded at the same value in final consumption of households. The total amount for 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.

7.265 **The item changes in inventories in S.11** covers the amount of standing timber (see Chapter 7.1.3).

7.266 The quantification of particular types of NOE in the expenditure approach by institutional sectors for 2018 is presented in the Table 7.80 below.

Table 7.80 Adjustments by exhaustiveness types in expenditure approach in thd. €

GDP by expenditure approach	Sector	N1	N2	N3	N4	N5	N6	N7	Total
	S.11							53 400	53 400
	S.12								0
	S.14	529 953	639 587	449 965			919 875	92 989	2 632 369
	S.15								0
	S.2		-73 515						-73 515
In volume	**S.1+S.2**	529 953	566 072	449 965	0	0	919 875	146 389	2 612 254
% of GDP	**S.1+S.2**	0.59	0.63	0.50	0.00	0.00	1.03	0.16	2.92

7.2.2 Adjustments made for the different types of non-exhaustiveness

7.267 In the table 7.81 below, the particular adjustments of indicators of the expenditure approach of the GDP compilation are presented together with their share on GDP.

Table 7.81 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 2018 in thd. €	Relative value of adjustment in 2018 % of GDP
HFCE	S.14	N1	Special surveys	437 753	0.49
		N2 - prostitution	Quantity price method	66 535	0.07
		N2 - drugs	Quantity price method	419 259	0.47
		N2 - smuggling	Quantity price method	153 793	0.17
		N3 - Agricultural output for final own use	Quantity price method	389 281	0.44
		N6	Special surveys and productivity	919 875	1.03
		N7 - Tips	Special surveys	92 986	0.10
GFCF	S.14	N1	Special surveys	92 200	0.10
		N3 - Construction output for final own use	Method based on GFCF	60 684	0.07
Changes in inventories	S.11	N7 - Standing timber	Administrative data sources	53 400	0.06
Imports	S.2	N2 - prostitution	Quantity price method	3 323	0.00
	S.2	N2 - drugs	Quantity price method	126 408	0.14
	S.2	N2 - smuggling	Quantity price method	98 543	0.11
Exports	S.2	N2 - prostitution	Quantity price method	154 759	0.17

7.3 Allowances for exhaustiveness for the income approach

7.268 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 in sectoral accounts of the income generation.

7.3.1 Identification of types of non-exhaustiveness

7.269 Within the income approach for the GDP calculation, the exhaustiveness adjustments were performed only for the compensation of employees in institutional sectors S.11, S.13, S.14 and within the non-exhaustiveness types N6 and N7.

7.270 The first main reason for non-exhaustiveness is the existence of non-registered or black work compensated without any official contract. It is assumed that non-registered or illegal employment occurs prevailingly in case of small entrepreneurs, not registered in the business register, who are at the same time employers (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).

7.271 The second main reason is the payment of part of wage ”at hand” for 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

7.272 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 non-registered employees of small entrepreneurs not registered in the business register (S.14),
- undervaluation of data on wages reported for non-financial enterprises (S.11),
- undervaluation of data on wages reported by small entrepreneurs not registered in the business register (S.14).

N7 Statistical deficiencies in data

7.273 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

7.274 The adjustments within income approach of GDP in sectors S.11, S.13 and S.14 by individual elements, exhaustiveness methods and the shares in GDP for year 2018 are presented in Tables 7.83 and 7.84.

Table 7.82 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						328 824	40 897	369 721
	S.13							75 855	75 855
	S.14						2 377 684	52 090	2 429 774
	Total						2 706 508	168 842	2 875 350
	% of GDP						3.0	0.2	3.2

Table 7.83 The adjustments by type, element and exhaustiveness method in thd. €

Types and elements of non-exhaustiveness	Exhaustiveness methods				Total
	Employment method	Fiscal audits	Administrative sources	Special surveys	
N6	**2 377 684**	**328 824**			**2 706 508**
Adjustment for undervaluation of wages	473 658	328 824			802 482
Adjustment for non-registered employment	1 904 026				1 904 026
N7			**75 855**	**92 987**	**168 842**
Income in kind			75 855		75 855
Tips				92 987	92 987
Total	**2 377 684**	**328 824**	**75 855**	**92 987**	**2 875 350**
%	83%	11%	3%	3%	100%

7.275 The main sources used for estimating the elements of non-exhaustiveness are business statistical surveys, administrative sources and dedicated surveys.

Table 7.84 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, survey by Chamber of auditors	-	Combined sources, employment method
Adjustment for non-registered employment (N6)	-	-	Combined sources, employment method
Income in kind (N7)	-	Administrative sources	-
Tips (N7)	Public poll	-	Public poll

7.3.3 Methods of exhaustiveness

Employment method

7.276 The employment method represents a framework for estimating the values of non-exhaustiveness elements for N6 in sector S.14 – wages for non-registered employees and adjustment for undervaluation of wages. The method is based on the comparison and balancing of the supply of labour (LFS) with demand for labour (statistical business surveys) which are adjusted according to the coverage and domestic concept of ESA 2010. In the end the estimated number of non-registered employees is computed and added to the sector S.14. The employment method is described in more detail in Chapter 7.1.3.1

7.277 The calculation of compensation of non-registered employees is based on their number taken from the employment method and the average compensation of employees from the Database Roč 3 for enterpreneurs not registered in the business register. The adjustment for undervaluation of compensation is based on a comparison of the average compensation per employee from Database Roč 3 with average compensation taken from the survey on small non-financial corporations Prod 13-04, while taking into account overall number of employees for S.14. The calculation steps are presented in the Table 7.85.

Table 7.85 Calculation steps for the estimate of N6 adjustment in sector S.14

Row	Item	Source	Unit	Value
1	Registered employees (S.14)	Database Roč3	thd.persons	122.3
2	Estimate of non-registered employees (S.14)	Employment method	thd.persons	156.0
3	Compensation of employees - registered	Database Roč3	thd. Eur	1 491 763
4=3/1	Average compensation – registered empl.		Eur / year	12 203
5=4*2	**Compensation of non-registered employees – N6**		thd. Eur	**1 904 026**
6	Average compensation (S.11 – small corp.)	Prod 13-04	Eur / year	13 905
7=(1+2)*(6-4)	**Adjustment for undervaluation of D.1 (S.14) – N6**		thd. Eur	**473 658**
8=5+7	**Adjustment N6 total (S.14)**		thd. Eur	**2 377 684**

Use of fiscal audits

7.278 The calculation of adjustment for undervaluation of wages in sector S.11 is based on the surveyed 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 overal 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 (detailed description of the methodology and results of this survey is presented in Chapter 7.1.3.4). The value on compensation of employees subjected to wage undervaluation was multiplied by % share of unreported wage costs (question no. 3 from the survey) to obtain the final estimate for N6 adjustment in sector S.11. The calculation steps are presented in the Table 7.86.

Table 7.86 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	5 208 177
2	Compensation of employees in S.11 (small enterprises with less than 20 employees)	Roč 2-01	thd. Eur	4 410 972
3=1+2	Compensation of employees total		thd. Eur	9 619 149
4	% share of companies which distort accounting data	survey by Chamber of Auditors	%	32.6
5=3*4	Compensation of employees subjected to wage undervaluation		thd. Eur	**3 131 767**
6	Unreported wage costs in %	survey by Chamber of Auditors	%	10.5
7=5*6	**Adjustment for undervaluation of D.1 (S.11) – N6**		thd. Eur	**328 824**

Income in kind

7.279 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.

Tips and gratuities

7.280 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 2020. The survey examined the amount of household expenditure on tips in services for 3 months (October - December 2019). Household expenditure on tips for 2018 was estimated on the basis of trends found in the relevant expenditure items of Household budget survey. More detailed description on the methodology and results of the public survey is 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

8.0 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 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 2018 in thd. €

B1*G	**Gross domestic product**		**89 430 026**
D.1	Compensation of employees received from the rest of the world	+	2 116 036
D.1	Compensation of employees paid to the rest of the world	-	342 436
D.2	Taxes on production and imports paid to the institutions of the EU	-	156 415
D.3	Subsidies received from the institutions of the EU	+	645 178
D.4	Property income received from the rest of the world	+	1 512 702
D.4	Property income paid to the rest of the world	-	4 997 405
B5*G	**Gross national income**	**=**	**88 207 686**

Table 8.2 Transition items from GDP to GNI in thd. €

Gross domestic product (ESA2010)	**B.1*G**	**89 430 026**
Compensation of employees received from the rest of the world	D.1	2 116 036
Compensation of employees paid to the rest of the world	D.1	342 436
Taxes on production and imports paid to the institutions of the EU	D.2	156 415
Subsidies received from the institutions of the EU	D.3	645 178
Property income received from the rest of the world	D.4	1 512 702
Interest	D.41	905 126
Distributed income of corporations	D.42	479 627
Reinvested earnings on foreign direct investment	D.43	99 159
Other investment income	D.44	28 790
Property income paid to the rest of the world	D.4	4 997 405
Interest	D.41	1 263 585
Distributed income of corporations	D.42	3 959 220
Reinvested earnings on foreign direct investment	D.43	-230 108
Other investment income	D.44	4 708
Gross national income (ESA2010)	**B.5*G**	**88 207 686**

8.2 Within the transition from GDP to GNI, the cooperation with 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 constructing 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 based on the data received from MF SR. More details are presented in sub-chapters 8.2 and 8.3. The item D.4 Property income at the use side is filled-in by the SOSR based on the BoP data. Moreover, 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. A more detailed description is shown in the sub-chapter 8.4.

8.1 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.

8.1.1 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 (thereinafter “LFS”) is continuous monitoring of labour force on the basis of direct survey in selected households. It is fully harmonized with current EC regulations, especially with Council Regulation (EC) No 577/98 on the organisation of a labour force sample survey in the Community. 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 of 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 Netherland. 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. €

Year 2018	Number of working residents	D.11	D.12	D.1
EU/EEA	96 670	1 575 030	350 722	1 925 752
Non – EEA	9 552	155 629	34 655	190 284
Total	106 222	1 730 659	385 377	2 116 036

8.1.2 Non-residents

8.8 The main data sources for the calculation of D.11 at 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. 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 in period of 0-6 months and those, who worked in 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 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 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 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). Data source on social contributions of employers are OECD statistics. 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
2018	81 343	78 755	1 298 329	0,123	18 480	2 278

Table 8.6 Compensation of employees for non-residents in thd. €

Year 2018	Number of working non-residents	D.11	D.12	D.1
EU/EEA	10 928	127 864	30 492	158 356
Non - EEA	10 615	121 961	29 086	151 047
Total	21 543	249 825	59 578	309 403

8.2 Taxes on production and imports paid to the Institutions of the EU

8.14 Data on payments from traditional own resources (custom duties and agricultural payments) are obtained from the State closing account presented 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 traditional own resources are presented. They are recorded on accrual basis.

Table 8.7 Revenues from EU budget and levies and contributions into general budget of EU

in thd. €

Traditional own resources	93 385
Levies of SR into EU budget without traditional own resources	731 424
Total levies into EU budget	**824 809**
Contributions of SR into European development fund	16 512
Total levies and contributions of the SR	**841 321**
Foreign transfers	2 169 725
Foreign transfers from EU budget	7
Total revenues from EU budget	**2 169 732**
Net financial position	**1 328 411**

Source: MFSR

Table 8.8 Taxes on production and imports D.2

in thd. €

D.2	**Taxes on production and imports**	**=**	**156 415**
D.21	Taxes on product	+	137 371
D.29	Other taxes on production	+	19 044

8.15 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 overall value of D.21).

8.16 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.

8.17 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.

8.3 Subsidies granted by the Institutions of the EU

8.18 Data on subsidies received from EU institutions are taken over from the State closing account submitted by the MF SR. 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 possibly also by corrections 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.

Table 8.9 Subsidies D.3 in thd. €

D.3	**Subsidies**	=	**-645 178**
D.31	Subsidies on products	+	0
D.39	Other subsidies on production	+	-645 178

8.4 Cross-border property income

8.19 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.

8.4.1 Interest

8.20 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.

8.21 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.

8.22 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.

Table 8.10 Direct investments from BoP (NBS) in thd. €

		credit	debit
Direct investment	=	**492 349**	**3 991 335**
Dividends	+	230 899	3 936 170
Reinvested earnings	+	99 159	-237 735
Debt instruments	+	162 291	292 900

Table 8.11 Portfolio investment and other investment from BoP (NBS) in thd. €

		credit	debit
Portfolio investment	=	**674 000**	**714 300**
Equity securities	+	235 000	4 000
Debt securities	+	439 000	710 300
Other investment		**193 444**	**251 130**

8.23 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

8.24 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.

8.25 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.

8.26 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.

8.27 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.

8.28 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.

8.4.2 Distributed income of corporations

8.29 Distributed income of corporations covers dividends D.421 and withdrawals from the income of quasi-corporations D.422.

8.4.2.1 Dividends

8.30 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	=	465 899
	Dividends – paid	=	3 940 170

8.31 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.

These bank questionnaires are used for compilation of the Balance of Payments, which is data source for relevant items of national accounts.

8.32 Dividends are traced at the level of individual enterprises and if superdividends are identified, these are excluded.

8.33 Within the actual reporting period, the dividends are recorded in 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.

8.34 Within compilation of dividends, NBS does not carry out any adjustments due to transfer pricing.

8.4.2.2 Withdrawals from the income of quasi-corporations

8.35 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.

8.36 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.

8.37 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.

8.38 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 2016 and 2017 and their ratio to total number of dwellings in S.14 for these two years was used for extrapolation of number of dwellings in sector S.2 for year 2018. 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 rent; 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).

8.39 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 2018 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 2017) and subsequently we applied average ratio of D.422 to P.1 for years 2010-2017 on year 2018. Please see table 8.16.

8.40 Rough estimate of output and intermediate consumption is based on the methodology used to calculate imputed rent by cost method. Net operating surplus for dwellings owned by residents/non-residents is recorded as withdrawal from the income of quasi-corporations (D.422). Calculation and impact on GNI is given in following tables 448 until 450.

Table 8.15 Withdrawals from the income of quasi-corporations for non-residents in the Slovak Republic

in thd. €

Data for non -residents in Slovak Republic	2018
number of dwellings	28 746
P.1	64 157
P.2	6 241
net operating surplus = D.422	19 050

Table 8.16 Withdrawals from the income of quasi-corporations for non-residents in the Slovak Republic

in thd. €

Data for residents in Slovak Republic*	2018
P.1	50 774

net operating surplus = D.422	13 728

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

8.41 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**	=	**479 627**
D.421	Dividends	+	465 899
D.422	Withdrawals from the income of quasi-corporations	+	13 728

Table 8.18 Withdrawals from the income of quasi-corporations – paid in thd. €

D.42	**Distributed income of corporations**	=	**3 959 220**
D.421	Dividends	+	3 940 170
D.422	Withdrawals from the income of quasi-corporations	+	19 050

8.4.3 Reinvested earnings (RIE) of foreign direct investment (FDI)

8.42 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.

8.43 The figure for 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. 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 shares solely linked to 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 of 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.

R&D adjustment

8.44 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

8.45 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.

8.46 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.

8.47 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 an 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).

8.50 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 8.31).

8.51 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.

8.52 Reinvested earnings from FDIs are recorded with 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 regularly updated and supplemented from different complementary sources (press, internet, FATS).

Table 8.19 Reinvested earnings (RIE) – received in thd. €

Reinvested earnings (RIE) - received		2018
RIE in NA	=	99 159
RIE in BoP	+	99 159

Table 8.20 Reinvested earnings (RIE) – paid in thd. €

Reinvested earnings (RIE) - paid		2018
RIE in NA	=	-230 108
RIE in BoP	+	-237 735
Adjustment for R&D, software and originals	+	7 627

8.53 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.

8.54 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.

8.4.4 Other investment income

8.4.4.1 Investment income attributable to insurance policy holders

8.55 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.

8.56 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.

8.57 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	1 092 615	1 100 490	2 193 105
B.	Premiums received from abroad	124 489	116	124 605
C.	Ratio B/A in %	11,39	0,01	
D.	Assets in resident insurance corporations (D.441) in total	23 674	304 767	328 441
E.	Estimate of assets belonging to the non-resident policy holders (E=C/100*D)	2 697	32	2 729

8.58 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 3.206-3.209 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	162 154	7 598	169 752
2	E/B in % (3-years average)	10,73	27,27	
3	Estimate of assets belonging to the resident policy holders (3 = 1*2/100	17 398	2 072	19 470

8.4.4.2 Investment income payable on pension entitlements

8.59 Pension entitlements arise in connection with one or two different pension schemes; the defined benefit schemes and defined contribution schemes are in question. Under 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

8.60 First contract on pension savings with pension fund manager can be made by physical person, which entered into pension insurance (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.

8.61 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).

8.62 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

8.63 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.

8.64 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	301 311
B.	Contributions paid to abroad	1 885
C.	Share B/A in %	0,63
D.	Assets in resident pension funds for complementary pension funds	1 895
E.	Estimate of investment income of residents payable on pension entitlements (E=C/100*D)	12

8.4.4.3 Investment income attributable to collective investment fund shareholders

8.65 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.

8.66 Based on the information of NBS, for 2018 no dividends were paid to the shareholders (for the 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).

8.67 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)	73 318
B.	Received dividends from abroad (from data source Pen 5-01)	11 074
C.	Share B/A in %	15,10
D.	Assets in resident collective investment funds	61 628
E.	Estimate of Investment income attributable to collective investment fund shareholders (E=C/100*D)	9 308

8.68 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	101 818	7 370 988	5 866 912	24 022	383 447	13 747 187
Share of F.52 by institutional sectors in %	0,74	53,62	42,68	0,17	2,79	100
Allocation of investment income attributable to collective investment fund shareholders	525	38 035	30 273	124	1 979	70 936

8.69 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**	**=**	**28 790**
D.441	Investment income attributable to insurance policy holders	+	19 470
D.442	Investment income payable on pension entitlements	+	12
D.443	Investment income attributable to collective investment fund shareholders	+	9 308

Table 8.27 Other investment income – paid (non-residents) in thd. €

D.44	**Other investment income**	**=**	**4 708**
D.441	Investment income attributable to insurance policy holders	+	2 729
D.442	Investment income payable on pension entitlements	+	0
D.443	Investment income attributable to collective investment fund shareholders	+	1 979

8.4.4.4 Rent on land and sub-soil assets

8.70 Rent is an income received by the owner of the natural source for giving this source at disposal of another institutional unit.

8.71 Rent on land and the use of sub-soil assets were in the past recorded under the revenues from property, as transactions resulting from the ownership of land. They contain the cross-border payments and encashment, e.g. rent on agricultural, forest or built-up land, right to quarry the minerals etc. and this information was taken over from the bank questionnaires. Owing to the negligible values, this type of survey has been cancelled and currently no figure is reported under the item D.45 for the ROW sector.

8.72 When Slovakia joined the EU in May 2004, it applied a moratorium on the sale of agricultural land to foreigners – physical persons for the period of seven years valid until 30 April 2011. However, in January 2011, a prolongation of the moratorium for the purchase of agricultural land by foreigners by additional three years took place, until 30 April 2014.

8.73 After expiration of moratorium there was adopted so called Act on Land – Act No.140/2014 Coll. on acquiring agricultural land. This Act restricts transfer and acquiring of ownership of agricultural land in the Slovak Republic for physical as well as legal persons and preferential position in relation to transfer and acquiring of ownership of agricultural land in the Slovak Republic is reserved for resident farmers and agricultural units. Due to adoption of such restrictions on transfer of land and on acquiring of land by non-residents, D.45 should still be negligible.

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 CLASSIFICATIONS

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:

9.1.1 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.

9.1.2 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.

9.1.3 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.

9.1.4 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.

9.1.5 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	**023000**	Wild growing non-wood products
011100	Cereals (except rice), leguminous crops and oil seeds reals (wheat, maize, barley, rye, oats, sorghum, millet and other cereals straw and husks, green and dried leguminous vegetables, soya beans, groundnuts and cotton seed, other oil seeds – mustard, rape or colza seed, sesame, sunflower and other n.e.c.)	**024000**	Support services to forestry
011200	Rice, not husked	**030010**	Live fish
011300	Vegetables and melons, roots and tubers (leafy or stem vegetables, potatoes, vegetable seeds, sugar beet, sugar beet seeds and n.e.c.	**030020**	Fresh or chilled fish,
011400	Sugar cane	**030030**	Crustaceans, not frozen
011500	Unmanufactured tobacco	**030040**	Molluscs and aquatic invertebrates, live, fresh or chilled, not farmed
011600	Fibre crops	**030050**	Natural pearls, unworked
011900	Other non-perennial crops (Forage crops, cut flowers and seeds)	**030060**	Other aquatic plants, animals and their products n.e.c.
012100	Grapes	**030070**	Support services to fishing and to aquaculture
012200	Tropical and subtropical fruits		MINING AND QUARRYING
012300	Citrus fruits	**051000**	Hard coal
012400	Pome fruits and stone fruits (apples and other pome fruits and stone fruits)	**052000**	Lignite
012500	Other tree and bush fruits and nuts	**061000**	Crude petroleum
012600	Oleaginous fruits	**062000**	Natural gas, liquefied or in gaseous state
012700	Beverage crops	**071000**	Iron ores
012800	Spices, aromatic, drug and pharmaceutical crops (spices not processed, plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	**072100**	Uranium and thorium ores
012900	Other perennial crops (natural rubber, Christmas trees, cut, vegetable materials of a kind used primarily for plaiting or as stuffing or padding or in dyeing or tanning)	**072900**	Other non-ferrous metal ores and concentrates
013000	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	**081100**	Ornamental and building stone, limestone, gypsum, chalk and slate
014100	Dairy cattle, live and raw milk from dairy cattle	**081200**	Gravel, sand, clays and kaolin
014200	Other cattle and buffaloes, live and their semen	**089100**	Chemical and fertiliser minerals
014300	Horses and other equines, live	**089200**	Peat
014400	Camels and camelids, live	**089300**	Salt and pure sodium chloride; sea water
014500	Sheep and goats, live; raw milk and shorn wool from sheep and goats	**089900**	Other mining and quarrying products n.e.c. (Bitumen and asphalt, natural; asphalt and asphaltic rock, precious and semi-precious stones; industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives; other minerals)
014600	Swine, live	**091000**	Support services to petroleum and natural gas extraction

014700	Poultry, live and eggs	**099000**	Support services to other mining and quarrying
014900	Other farmed animals and animal products		**MANUFACTURED PRODUCTS**
016100	Support services to crop production	**101180**	Processed and preserved meat
016200	Support services to animal production	**101190**	Sub-contracted operations as part of manufacturing of processed and preserved meat
016300	Post-harvest crop services	**101280**	Processed and preserved poultry meat
016400	Seed processing services for propagation	**101290**	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat
017000	Hunting and trapping and related services	**101380**	Meat and poultry meat products
021000	Forest trees and nursery services	**101391**	Cooking and other preparation services for the production of meat products
022000	Wood in the rough	**101399**	Sub-contracted operations as part of manufacturing of meat and poultry meat products
022014	Fuel wood of coniferous wood	**102080**	Processed and preserved fish, crustaceans and molluscs
022015	Fuel wood of non-coniferous wood	**102099**	Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs
101380	Meat and poultry meat products	**108280**	Cocoa, chocolate and sugar confectionery
101391	Cooking and other preparation services for the production of meat products	**108290**	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery
101399	Sub-contracted operations as part of manufacturing of meat and poultry meat products	**108310**	Processed tea and coffee
102080	Processed and preserved fish, crustaceans and molluscs	**108390**	Sub-contracted operations as part of manufacturing of coffee and tea
102091	Smoking and other preservation and preparation services for manufacture of fish products	**108480**	Condiments and seasonings
102099	Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs	**108490**	Sub-contracted operations as part of manufacturing of condiments and seasonings
103110	Processed and preserved potatoes	**108510**	Prepared meals and dishes
103191	Cooking and other preparation services for potatoes and potato products	**108590**	Sub-contracted operations as part of manufacturing of prepared meals and dishes
103199	Sub-contracted operations as part of manufacturing of processed and preserved potatoes	**108610**	Homogenised food preparations and dietetic food
103210	Fruit and vegetable juices	**108690**	Sub-contracted operations as part of manufacturing of homogenised food prep. and dietetic food
103290	Sub-contracted operations as part of manufacturing of fruit and vegetable juice	**108980**	Other food products n.e.c.
103980	Other processed and preserved fruit and vegetables	**108990**	Sub-contracted operations as part of manufacturing of other food products n.e.c.
103991	Cooking and other preparation services for the preservation of fruit and vegetables	**109180**	Prepared feeds for farm animals
103999	Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables	**109190**	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals
104180	Oils and fats	**109210**	Prepared pet foods
104190	Sub-contracted operations as part of manufacturing of oils and fats	**109290**	Sub-contracted operations as part of manufacturing of prepared pet foods
104210	Margarine and similar edible fats	**110110**	Distilled alcoholic beverages
104290	Sub-contracted operations as part of manufacturing of margarine and similar edible fats	**110190**	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages
105180	Dairy and cheese products	**110280**	Wine from grape
105190	Sub-contracted operations as part of manufacturing of dairy and cheese products	**110290**	Sub-contracted operations as part of manufacturing of wine from grape
105210	Ice cream and other edible ice	**110380**	Cider and other fruit wines
105290	Sub-contracted operations as part of manufacturing of ice cream	**110390**	Sub-contracted operations as part of manufacturing of cider and other fruit wines
106180	Grain mill products	**110480**	Other non-distilled fermented beverages

106190	Sub-contracted operations as part of manufacturing of grain mill products	**110490**	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages
106280	Starches and starch products	**110580**	Beer
106290	Sub-contracted operations as part of manufacturing of starches and starch products	**110590**	Sub-contracted operations as part of manufacturing of beer
107110	Bread; fresh pastry goods and cakes	**110610**	Malt
107190	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes	**110690**	Sub-contracted operations as part of manufacturing of malt
107210	Rusks and biscuits; preserved pastry goods and cakes	**110710**	Mineral waters and soft drinks
107290	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes	**110790**	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks
107310	Macaroni, noodles, couscous and similar farinaceous products	**120010**	Tobacco products, except refuse
107390	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products	**120020**	Tobacco refuse
108180	Sugar	**120090**	Sub-contracted operations as part of manufacturing of tobacco products
108190	Sub-contracted operations as part of manufacturing of sugar	**131080**	Textile yarn and thread
131090	Sub-contracted operations as part of manufacturing of textile yarn and thread	**141980**	Other wearing apparel and accessories (Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted; clothing accessories of leather; garments made up of felt or non-wovens; hats and headgear; n.e.c)
132080	Woven textiles	**141990**	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories
132090	Sub-contracted operations as part of manufacturing of textile fabrics	**142080**	Articles of fur
133000	Textile finishing services	**142090**	Sub-contracted operations as part of manufacturing of articles of fur
139110	Knitted and crocheted fabrics	**143180**	Knitted and crocheted hosiery
139190	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics	**143190**	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel
139280	Made-up textile articles, except apparel	**143980**	Other knitted and crocheted apparel
139290	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel	**143990**	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel
139310	Carpets and rugs	**151180**	Tanned and dressed leather; dressed and dyed fur
139390	Sub-contracted operations as part of manufacturing of carpets and rugs	**151190**	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur
139480	Cordage, rope, twine and netting	**151210**	Luggage, handbags and the like, saddlery and harness
139490	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting	**151290**	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like
139510	Non-wovens and articles made from non-wovens, except apparel	**152010**	Footwear other than sports and protective footwear and orthopaedic shoes
139590	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel	**161025**	Saddlery and harness; luggage, handbags and the like; other articles of leather
139610	Other technical and industrial textiles	**161080**	Wood, sawn and planed
139690	Sub-contracted operations as part of manufacturing of technical and industrial textiles	**161091**	Drying, impregnation or chemical treatment services of timber

139919	Other textiles and textile products n.e.c	**161099**	Sub-contracted operations as part of manufacturing of wood, sawn and planed
139980	Other textiles n.e.c	**162180**	Veneer sheets and wood-based panels
139990	Sub-contracted operations as part of manufacturing of other textiles n.e.c.	**162190**	Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels
141110	Apparel of leather or of composition of leather	**162210**	Assembled parquet floors
141190	Sub-contracted operations as part of manufacturing of leather clothes	**162290**	Sub-contracted operations as part of manufacturing of assembled parquet floors
141280	Workwear	**162310**	Builders' joinery and carpentry (except prefabricated buildings), of wood
141290	Sub-contracted operations as part of manufacturing of workwear	**162320**	Prefabricated wooden buildings
141380	Other outerwear	**162390**	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery
141390	Sub-contracted operations as part of manufacturing of outerwear	**162410**	Wooden containers
141480	Underwear	**162490**	Sub-contracted operations as part of manufacturing of wooden containers
141490	Sub-contracted operations as part of manufacturing of underwear	**162915**	Pellets and briquettes, of pressed and agglomerated wood and vegetable waste and scrap
162980	Other products of wood; articles of cork, straw and plaiting materials	**192025**	Naphtha
162991	Wood and cork, except furniture, and straw and plaiting material manufacturing services	**192026**	Gas oils
162999	Sub-contracted operations as part of manufacturing of other products of wood; articles of cork, straw and plaiting materials	**192027**	Medium petroleum oils; medium preparations n.e.c.
171110	Pulps of wood or other fibrous cellulosic material	**192028**	Fuel oils n.e.c.
171190	Sub-contracted operations as part of manufacturing of pulp	**192029**	Lubricating petroleum oils; heavy preparations n.e.c.
171280	Paper and paperboard	**192031**	Propane and butane, liquefied
171290	Sub-contracted operations as part of manufacturing of paper and paperboard	**192032**	Ethylene, propylene, butylene, butadiene
172110	Corrugated paper and paperboard and containers of paper and paperboard	**192039**	Other petroleum gases or gaseous hydrocarbons, except natural gas
172190	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard	**192041**	Petroleum jelly; paraffin wax; petroleum and other waxes
172280	Household and sanitary goods and toilet requisites	**192042**	Petroleum coke; petroleum bitumen and other residues of petroleum oils
172290	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites	**192099**	Sub-contracted operations as part of manufacturing of refined petroleum products
172310	Paper stationery	**201110**	Industrial gases
172390	Sub-contracted operations as part of manufacturing of paper stationery	**201190**	Sub-contracted operations as part of manufacturing of industrial gases
172410	Wallpaper	**201280**	Dyes and pigments
172490	Sub-contracted operations as part of manufacturing of wallpaper	**201290**	Sub-contracted operations as part of manufacturing of dyes and pigments
172910	Other articles of paper and paperboard	**201380**	Other inorganic basic chemicals
172990	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard	**201390**	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals
181100	Newspaper printing services	**201471**	Derivates of vegetable or resin products
181200	Other printing services	**201472**	Wood charcoal

181300	Pre-press and pre-media services	**201473**	Oils and other products of the distillation of high temperature coal tar, and similar products
181400	Binding and related services	**201474**	Undenatured ethyl alcohol of alcoholic strength by volume of ≥ 80%
182000	Reproduction services of recorded media	**201475**	Ethyl alcohol and other spirits, denatured, of any strength
191010	Coke and semi-coke of coal, of lignite or of peat; retort carbon	**201480**	Residual lyes from the manufacture of wood pulp, excluding tall oil
191020	Tar distilled from coal, lignite or peat; other mineral tars	**201490**	Sub-contracted operations as part of manufacturing of other organic basic chemicals
191030	Pitch and pitch coke	**201500**	Fertilisers and nitrogen compounds
191090	Sub-contracted operations as part of manufacturing of coke oven products	**201590**	Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds
192011	Briquettes, ovoids and similar solid fuels manufactured from coal	**201680**	Plastics in primary forms
192012	Briquettes, ovoids and similar solid fuels manufactured from lignite	**201690**	Sub-contracted operations as part of manufacturing of plastics in primary forms
192013	Briquettes, ovoids and similar solid fuels manufactured from peat	**201710**	Synthetic rubber in primary forms
192021	Motor spirit (gasoline)	**201790**	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms
192022	Aviation spirit	**202010**	Pesticides and other agrochemical products
192023	White spirit	**202090**	Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products
192024	Spirit type and kerosene jet fuel	**203080**	Paints, varnishes and similar coatings, printing ink and mastics
203090	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics	**222390**	Sub-contracted operations as part of manufacturing of builders' ware of plastics
204180	Soap and detergents, cleaning and polishing preparations	**222991**	Manufacturing services of other plastic products
204190	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations	**222999**	Sub-contracted operations as part of manufacturing of other plastic products
204210	Perfumes and toilet waters	**231110**	Flat glass
204290	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations	**231190**	Sub-contracted operations as part of manufacturing of flat glass
205180	Explosives	**231210**	Shaped and processed flat glass
205190	Sub-contracted operations as part of manufacturing of explosives	**231290**	Sub-contracted operations as part of manufacturing of shaped and processed flat glass
205210	Glues	**231310**	Hollow glass
205290	Sub-contracted operations as part of manufacturing of glues	**231391**	Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose
205310	Essential oils	**231392**	Finishing services of glass containers
205390	Sub-contracted operations as part of manufacturing of essential oils	**231399**	Sub-contracted operations as part of manufacturing of hollow glass
205941	Lubricating preparations	**231410**	Glass fibres
205942	Anti-knock preparations; additives for mineral oils and similar products	**231490**	Sub-contracted operations as part of manufacturing of glass fibres
205958	Biodiesel	**231980**	Other processed glass, including technical glassware
205980	Other chemical products n.e.c.	**231991**	Finishing services of other glass, including technical glassware
205990	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.	**231999**	Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware

206080	Chemical fibres	**232010**	Refractory products
206090	Sub-contracted operations as part of manufacturing of man-made fibres	**232090**	Sub-contracted operations as part of manufacturing of refractory products
211080	Basic pharmaceutical products	**233110**	Ceramic tiles and flags
211090	Sub-contracted operations as part of manufacturing of basic pharmaceutical products	**233190**	Sub-contracted operations as part of manufacturing of ceramic tiles and flags
212080	Pharmaceutical preparations	**233210**	Bricks, tiles and construction products, in baked clay
212090	Sub-contracted operations as part of manufacturing of pharmaceutical preparations	**233290**	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay
221180	Rubber tires and tubes; retreading and repairing of tires	**234110**	Ceramic household and ornamental articles
221190	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreating and rebuilding of rubber tyres	**234190**	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles
221980	Other rubber products	**234210**	Ceramic sanitary fixtures
221990	Sub-contracted operations as part of manufacturing of other rubber products	**234290**	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures
222180	Plastic plates, sheets, tubes and profiles	**234380**	Ceramic insulators and insulating fittings
222190	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles	**234390**	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings
222210	Plastic packing goods	**234410**	Other technical ceramic products
222290	Sub-contracted operations as part of manufacturing of plastic packing goods	**234490**	Sub-contracted operations as part of manufacturing of other technical ceramic products
222380	Builders´ ware of plastic	**234910**	Other ceramic products
234990	Sub-contracted operations as part of manufacturing of other ceramic products	**243380**	Cold formed or folded products
235110	Cement	**243390**	Sub-contracted operations as part of manufacturing of cold formed or folded products
235190	Sub-contracted operations as part of manufacturing of cement	**243410**	Cold drawn wire
235280	Lime and plaster	**243490**	Sub-contracted operations as part of manufacturing of cold drawn wire
235290	Sub-contracted operations as part of manufacturing of lime and plaster	**244180**	Precious metals
236180	Concrete products for construction purposes	**244190**	Sub-contracted operations as part of manufacturing of precious metals
236190	Sub-contracted operations as part of manufacturing of concrete products for construction purposes	**244280**	Aluminium
236210	Plaster products for construction purposes	**244290**	Sub-contracted operations as part of manufacturing of aluminium
236290	Sub-contracted operations as part of manufacturing of plaster products for construction purposes	**244380**	Lead, zinc and tin
236310	Ready-mixed concrete	**244390**	Sub-contracted operations as part of manufacturing of lead, zinc and tin
236390	Sub-contracted operations as part of manufacturing of ready-mixed concrete	**244480**	Copper
236410	Mortars	**244490**	Sub-contracted operations as part of manufacturing of copper
236490	Sub-contracted operations as part of manufacturing of mortars	**244580**	Other non-ferrous metal
236510	Articles of fibre cement	**244590**	Sub-contracted operations as part of manufacturing of other non-ferrous metal
236590	Sub-contracted operations as part of manufacturing of articles of fibre cement	**244680**	Processed nuclear fuel
236910	Other articles of concrete, plaster and cement	**244690**	Sub-contracted operations as part of manufacturing of processed nuclear fuel

236990	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement	**245100**	Casting services of iron
237010	Cut, shaped and finished stone	**245200**	Casting services of steel
237090	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone	**245300**	Casting services of light metals
239110	Abrasive products	**245400**	Casting services of other non-ferrous metals
239190	Sub-contracted operations as part of manufacturing of abrasive products	**251180**	Metal structures and parts of structures
239910	Other non-metallic mineral products n.e.c.	**251190**	Sub-contracted operations as part of manufacturing of metal structures and parts of structures
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
254090	Sub-contracted operations as part of manufacturing of weapons and ammunition	**263030**	Parts of electrical telephonic or telegraphic apparatus
255000	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy	**263040**	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras
256100	Treatment and coating services of metals	**263050**	Burglar or fire alarms and similar apparatus
256200	Machining services	**263060**	Parts of burglar or fire alarms and similar apparatus
257110	Cutlery	**263090**	Sub-contracted operations as part of manufacturing of communication equipment
257190	Sub-contracted operations as part of manufacturing of cutlery	**264010**	Radio broadcast receivers
257210	Locks and hinges	**264020**	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus
257290	Sub-contracted operations as part of manufacturing of locks and hinges	**264030**	Apparatus for sound and video recording and reproducing
257380	Tools	**264040**	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy
257390	Sub-contracted operations as part of manufacturing of tools	**264050**	Parts of sound and video equipment
259110	Steel drums and similar containers	**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)
259190	Sub-contracted operations as part of manufacturing of steel drums and similar containers	**264090**	Sub-contracted operations as part of manufacturing of consumer electronics
259210	Light metal packaging	**265180**	Measuring, testing and navigating equipment

259290	Sub-contracted operations as part of manufacturing of light metal packaging	**265190**	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment
259310	Wire products, chain and springs	**265280**	Watches and clocks
259390	Sub-contracted operations as part of manufacturing of wire products, chain and springs	**265290**	Sub-contracted operations as part of manufacturing of watches and clocks
259410	Fasteners and screw machine products	**266010**	Irradiation, electromedical and electrotherapeutic equipment
259490	Sub-contracted operations as part of manufacturing of fasteners and screw machine products	**266091**	Medical instrument manufacturing services
259980	Other articles of base metal n.e.c. (it includes.: metal articles for bathroom and kitchen; other articles of base metal	**266099**	Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment
259990	Sub-contracted operations as part of manufacturing of other fabricated metal products	**267080**	Optical instruments and photographic equipment
261180	Electronic components	**267090**	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment
261191	Services connected with manufacturing of electronic integrated circuits	**268010**	Magnetic and optical media
261199	Sub-contracted operations as part of manufacturing of electronic components	**268090**	Sub-contracted operations as part of manufacturing of magnetic and optical media
261280	Loaded electronic boards	**271180**	Electric motors, generators and transformers
261291	Services connected with printing of circuits	**271190**	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers
261299	Sub-contracted operations as part of manufacturing of loaded electronic boards	**271280**	Electricity distribution and control apparatus
262080	Computers and peripheral equipment	**271290**	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus
262091	Computers and peripheral equipment manufacturing services	**272080**	Batteries and accumulators
262099	Sub-contracted operations as part of manufacturing of computers and peripheral equipment	**272090**	Sub-contracted operations as part of manufacturing of batteries and accumulators
263010	Radio or television transmission apparatus; television cameras	**273110**	Fibre optic cables
263020	Electrical apparatus for line telephony or line telegraphy; videophones	**273190**	Sub-contracted operations as part of manufacturing of fibre optic cables
273210	Other electronic and electric wires and cables	**282391**	Office and accounting machinery manufacturing services; (except computers and peripheral equipment)
273290	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables	**282399**	Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)
273310	Wiring devices	**282480**	Power-driven hand tools
273390	Sub-contracted operations as part of manufacturing of wiring devices	**282490**	Sub-contracted operations as part of manufacturing of power-driven hand tools
274080	Electric lighting equipment	**282580**	Non-domestic cooling and ventilation equipment
274090	Sub-contracted operations as part of manufacturing of electric lighting equipment	**282590**	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment
275180	Electric domestic appliances	**282900**	Other general-purpose machinery n.e.c.
275190	Sub-contracted operations as part of manufacturing of electric domestic appliances	**282990**	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.
275280	Non-electric domestic appliances	**283080**	Agricultural and forestry machinery
275290	Sub-contracted operations as part of manufacturing of non-electric domestic appliances	**283099**	Sub-contracted operations as part of manufacturing of agricultural and forestry machinery
279080	Other electrical equipment	**284180**	Metal forming machinery
279090	Sub-contracted operations as part of manufacturing of other electrical equipment	**284190**	Sub-contracted operations as part of manufacturing of metal forming machinery

281180	Engines and turbines, except aircraft, vehicle and cycle engines	**284980**	Other machine tools
281190	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines	**284990**	Sub-contracted operations as part of manufacturing of other machine tools
281280	Fluid power equipment	**289110**	Machinery for metallurgy and parts thereof
281290	Sub-contracted operations as part of manufacturing of fluid power equipment	**289190**	Sub-contracted operations as part of manufacturing of machinery for metallurgy
281380	Other pumps and compressors	**289280**	Machinery for mining, quarrying and construction
281390	Sub-contracted operations as part of manufacturing of other pumps and compressors	**289290**	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction
281480	Other taps and valves	**289380**	Machinery for food, beverage and tobacco processing
281490	Sub-contracted operations as part of manufacturing of other taps and valves	**289390**	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing
281580	Bearings, gears, gearing and driving elements	**289480**	Machinery for textile, apparel and leather production
281590	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements	**289490**	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production
282110	Ovens, furnaces and furnace burners	**289510**	Machinery for paper and paperboard production
282190	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners	**289590**	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production
282280	Lifting and handling equipment	**289680**	Plastics and rubber machinery
282290	Sub-contracted operations as part of manufacturing of lifting and handling equipment	**289690**	Sub-contracted operations as part of manufacturing of plastics and rubber machinery
282380	Office machinery and equipment (except computers and peripheral 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
289990	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.	**309990**	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.
291010	Internal combustion engines of a kind used for motor vehicles	**310080**	Seats and parts thereof; parts of furniture
291020	Passenger cars	**310091**	Upholstering services of chairs and seats
291030	Motor vehicles for the transport of 10 or more persons	**310099**	Sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture
291040	Motor vehicles for the transport of goods	**310110**	Office and shop furniture
291050	Special-purpose motor vehicles	**310190**	Sub-contracted operations as part of manufacturing of office and shop furniture
291090	Sub-contracted operations as part of manufacturing of motor vehicles	**310210**	Kitchen furniture
292080	Bodies (coachwork) for motor vehicles; trailers and semi-trailers	**310290**	Sub-contracted operations as part of manufacturing of kitchen furniture
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
331200	Repair services of machinery	**381290**	Hazardous waste, collection, collection services of hazardous waste of residential buildings
331300	Repair services of electronic and optical equipment	**382180**	Treatment and disposal of non-hazardous waste from non-residential buildings
331400	Repair services of electrical equipment	**382190**	Treatment and disposal of non-hazardous waste from residential buildings
331500	Repair and maintenance services of ships and boats	**382280**	Treatment and disposal of hazardous waste from non-residential buildings and houses
331600	Repair and maintenance services of aircraft and spacecraft	**382290**	Treatment and disposal of hazardous waste from non-residential buildings and houses
331700	Repair and maintenance services of other transport equipment	**383100**	Dismantling services of wrecks
331900	Repair services of other equipment	**383280**	Sorted materials recovery services; secondary raw materials of non-residential buildings and houses

332000	Installation services of industrial machinery and equipment	**383290**	Sorted materials recovery services; secondary raw materials of residential buildings
	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING	**390080**	Remediation services other waste management services for non-residential buildings
351100	Electricity	**390090**	Remediation services and other waste management services for residential buildings
351200	Transmission services of electricity		**CONSTRUCTIONS AND CONSTRUCTION WORKS**
351380	Distribution services of electricity (no distribution for residential buildings)	**410010**	Residential buildings construction of in-house intended for sale or on a contract or fee)
351390	Distribution services of electricity for residential buildings	**410020**	Non-residential buildings construction of in-house intended for sale or on a contract or fee)
351480	Trade services of electricity excluding sales to residential buildings	**410030**	Construction works for residential buildings (new works, additions, alterations and renovation works)
351490	Trade services of electricity to residential buildings	**410040**	Construction works for non-residential buildings (new works, additions, alterations and renovation works)
352100	Manufactured gas	**421100**	Roads and motorways; construction works for roads and motorways
352280	Distribution services of gaseous fuels through mains (no distribution for residential buildings)	**421200**	Railways and underground railways; Construction works for railways and underground railways
352290	Distribution services of gaseous fuels through mains to residential buildings	**421300**	Bridges and tunnels; Construction works for bridges and tunnels
352380	Trade services of gas through mains (no distribution for residential buildings)	**422100**	Constructions and Construction works for utility projects for fluids
352390	Trade services of gas through mains to residential buildings	**422200**	Constructions and Construction works for utility projects for electricity and telecommunications
353011	Steam and hot water	**429100**	Constructions and construction works for water projects
353021	Ice, including ice for cooling (i.e. non-food) purposes	**429900**	Constructions and construction works for other civil engineering projects n.e.c.
353022	Cooled air and chilled water supply services	**431170**	Demolition works for civil engineering constructions
353080	Steam and hot water; steam and hot water supply services (including steam and air conditioning for residential buildings)	**431180**	Demolition works for residential buildings
353090	Steam and hot water; steam and hot water supply services to residential buildings	**431190**	Demolition works for non-residential buildings
	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES	**431270**	Site preparation works for civil engineering constructions
360080	Natural water; treatment and distribution services of water without treatment and supply for residential buildings	**431280**	Site preparation works for residential buildings
360090	Natural water; treatment and distribution services of water to residential buildings	**431290**	Site preparation works for non-residential buildings
370080	Sewerage services ,sewage sludge of non-residential buildings and houses	**431300**	Test drilling and boring works
370090	Sewerage services ,sewage sludge of residential buildings	**432170**	Electrical installation works for civil engineering constructions
381180	Non-hazardous waste; collection services of non-hazardous non-residential buildings	**432180**	Electrical installation works for residential buildings
381190	Non-hazardous waste; collection services of non-hazardous residential buildings	**432190**	Electrical installation works for non-residential buildings
381280	Hazardous waste, collection, collection services of hazardous waste of 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.	**451940**	Wholesale trade services on a fee or contract basis of other motor vehicles
432290	Installation works, Plumbing, heat and air-conditioning installation works for non-residential buildings	**452000**	Maintenance and repair services of motor vehicles
432970	Other construction installation works for civil engineering constructions	**453120**	Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories
432980	Other construction installation works for residential buildings	**453220**	Other retail trade services of parts and accessories of motor vehicles

432990	Other construction installation works for non-residential buildings	**454030**	Other retail trade services of motorcycles and related parts and accessories
433170	Plastering works for civil engineering constructions	**454040**	Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories
433180	Plastering works for residential buildings	**454050**	Maintenance and repair services of motorcycles
433190	Plastering works for non-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
433270	Joinery installation works for civil engineering constructions	**461200**	Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals
433280	Joinery installation works for residential buildings	**461300**	Wholesale trade services on a fee or contract basis of timber and building materials
433290	Joinery installation works for non-residential buildings	**461400**	Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft
433370	Tiling works for civil engineering constructions	**461500**	Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery
433380	Tiling works for residential buildings	**461600**	Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods
433390	Tiling works for non-residential buildings	**461700**	Wholesale trade services on a fee or contract basis of food, beverages and tobacco
433470	Painting works, glazing works for civil engineering constructions	**461800**	Wholesale trade services on a fee or contract basis of other particular products
433480	Painting works, glazing works for residential buildings	**461900**	Wholesale trade services on a fee or contract basis of a variety of goods
433490	Painting works, glazing works for non-residential buildings		**TRANSPORTATION AND STORAGE SERVICES**
433970	Other building completion and finishing works for civil engineering constructions	**491000**	Other passenger rail transport services, interurban
433980	Other building completion and finishing works for residential buildings	**492000**	Freight rail transport services
433990	Other building completion and finishing works for non-residential buildings	**493100**	Urban and suburban railway transport services of passengers
439170	Roofing Works for civil engineering constructions	**493200**	Taxi operation services
439180	Roofing Works for residential buildings	**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
439190	Roofing Works for non-residential buildings	**494110**	Freight transport services by road
439970	Other specialised construction works n.e.c. for civil engineering constructions	**494120**	Rental services of trucks with operator
439980	Other specialised construction works n.e.c. for residential buildings	**494200**	Removal services
439990	Other specialised construction works n.e.c. for non-residential buildings	**495000**	Transport services via pipeline
	WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES	**501000**	Sea and coastal passenger water transport services
451130	Other retail trade services of cars and light motor vehicles	**502000**	Sea and coastal freight water transport services
451140	Wholesale trade services on a fee or contract basis of cars and light motor vehicles	**503000**	Inland passenger water transport services by ferries
451930	Other retail trade services of cars and light motor vehicles	**504000**	Inland water transport services
511000	Passenger air transport	**611020**	Carrier services for wired telecommunications
512100	Freight air transport services	**611030**	Data transmission services over wired telecommunications networks

512200	Space transport services	**611040**	Wired internet telecommunications services
521000	warehousing and storage	**611050**	Home programme distribution services over wired infrastructure
522100	Services incidental to land transportation	**612010**	Mobile telecommunications services and private network services for wireless telecommunications systems
522200	Services incidental to water transportation	**612020**	Carrier services for wireless telecommunications
522300	Services incidental to air transportation	**612030**	Data transmission services over wireless telecommunications networks
522400	Cargo handling services	**612040**	Wireless internet telecommunications services
522900	Other transportation support services n.e.c.	**612050**	Home programme distribution services over wireless networks
531000	Postal services under universal service obligation	**613010**	Home programme distribution services over wireless networks
532000	Other postal and courier services	**613020**	Home programme distribution services via satellite
	ACCOMMODATION AND FOOD SERVICES	**619010**	Other telecommunications services
551000	Hotel and similar accommodation services	**620100**	Computer programming services
552000	Holiday and other short-stay accommodation services	**620210**	Computer consultancy services
553000	Camping ground, recreational vehicle park and trailer park services	**620220**	Systems and software consultancy services
559000	Other accommodation services n.e.c.	**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
559900	Costs of representation - fictive code for module 183	**631200**	Web portal content
	INFORMATION AND COMMUNICATION SERVICES	**639100**	News agency services
581100	Book publishing services	**639900**	Information services n.e.c.
581200	Publishing directories and mailing lists		**FINANCIAL AND INSURANCE SERVICES**
581300	Publishing services of newspapers	**641100**	Central banking services
581400	Publishing services of journals and periodicals	**641900**	Other monetary intermediation services
581900	Other publishing services	**642000**	Services of holding companies
582100	Publishing services of computer games	**643000**	Services of trusts, funds and similar financial entities.
582910	Systems software, packaged	**649100**	Financial leasing services
582920	Application software, packaged	**649200**	Other credit granting services
582930	Software downloads	**649900**	Other financial services, except insurance and pension funding n.e.c.
582940	On-line software	**651100**	Life insurance services
582950	Licensing services for the right to use computer software	**651200**	Non-life insurance services
591100	Motion picture, video and television programme production services	**652000**	Reinsurance services
591200	Motion picture, video and television programme post-production services	**653000**	Pension funding services
591300	Motion picture, video and television programme distribution services	**661100**	Services related to the administration of financial markets
591400	Motion picture projection services	**661200**	Security and commodity contracts brokerage services
592000	Sound recording and music publishing services	**661900**	Other services auxiliary to financial services, except insurance and pension funding
601000	Radio broadcasting services	**662100**	Risk and damage evaluation services
602000	Television programming and broadcasting services; broadcasting originals	**662200**	Services of insurance agents and brokers

611010	Data and message transmitting services	**662900**	Other services auxiliary to insurance and pension funding
663000	Fund management services	**702240**	Trademarks and franchises
	REAL ESTATE SERVICES	**711110**	Plans and drawings for architectural purposes
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)	**711121**	Architectural services for residential building projects
681090	Services in the field of purchase and sale of real estate on the basis of a contract for custom construction	**711122**	Architectural services for non-residential building projects
682000	Renting and operating services of own or leased real estate	**711123**	Historical restoration architectural service
683100	Real estate agency services on a fee or contract basis	**711124**	Architectural advisory services
683200	Management services of real estate on a fee or contract basis	**711131**	Urban planning services
	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	**711132**	Rural land planning services
691011	Legal advisory and representation services concerning criminal law	**711133**	Project site master planning services
691012	Legal advisory and representation services in judicial procedures concerning business and commercial law	**711140**	Landscape architectural services and architectural advisory services
691013	Legal advisory and representation services in judicial procedures concerning labour law	**711211**	Engineering advisory services
691014	Legal advisory and representation services in judicial procedures concerning civil law	**711212**	Engineering services for building projects
691015	Legal services concerning patents, copyrights and other intellectual property rights	**711213**	Engineering services for power projects
691016	Notarial services	**711214**	Engineering services for transportation projects
691017	Arbitration and conciliation services	**711215**	Engineering services for waste management projects (hazardous and non-hazardous)
691018	Auction legal services	**711216**	Engineering services for water, sewerage and drainage projects
691019	Other legal services	**711217**	Engineering services for industrial and manufacturing projects
692010	Financial auditing services	**711218**	Engineering services for telecommunications and broadcasting projects
692021	Accounting review services	**711219**	Engineering services for other projects
692022	Compilation services of financial statements	**711220**	Project management services for construction projects
692023	Bookkeeping services	**711231**	Geological and geophysical consulting services
692024	Payroll services	**711232**	Geophysical services
692029	Other accounting services	**711233**	Mineral exploration and evaluation services
692030	Tax consulting services	**711234**	Surface surveying services
692040	Insolvency and receivership services	**711235**	Map-making services
701000	Services of head offices	**712011**	Composition and purity testing and analysis services
702110	Public relations and communication services	**712012**	Testing and analysis services of physical properties
702211	Strategic management consulting services	**712013**	Testing and analysis of integrated mechanical and electrical systems
702212	Financial management consulting services (except corporate tax)	**712014**	Technical inspection services of road transport vehicles
702213	Marketing management consulting services	**712019**	Other technical testing and analysis services
702214	Human resources management consulting services	**721100**	Research and experimental development services in biotechnology
702215	Production management consulting services	**721900**	Research and experimental development services in other natural sciences and engineering

702216	Supply chain and other management consulting services	**722000**	Research and experimental development services in social sciences and humanities
702217	Business process management services	**731111**	Full service advertising service
702220	Other project management services, except construction project management services	**731112**	Direct marketing and direct mailing services
702230	Other business consulting services	**731113**	Advertising design and concept development services
731119	Other advertising services	**782019**	Temporary employment agency services for the supply of other personnel
731211	Sale of advertising space on a fee or contract basis in print media	**783011**	Other human resources provision services for computer and telecommunications personnel
731212	Sale of TV/radio advertising space or time on a fee or contract basis	**783012**	Other human resources provision services for other office support personnel
731213	Sale of Internet advertising space or time on a fee or contract basis	**783013**	Other human resources provision services for commercial and trade personnel
731214	Sale of events related advertising	**783014**	Other human resources provision services for transport, warehousing, logistics or industrial personnel
731219	Other sale of advertising space or time on a fee or contract basis	**783015**	Other human resources provision services for hotels and restaurants personnel
731220	Re-sale of advertising space or time on a fee or contract basis	**783016**	Other human resources provision services for medical personnel
732011	Market research services: qualitative surveys	**783019**	Other human resources provision services for personnel n.e.c.
732012	Market research services: quantitative ad-hoc surveys	**791100**	Travel agency services
732013	Market research services: quantitative continuous and regular surveys	**791200**	Tour operator services
732014	Market research services other than surveys	**799000**	Other reservation services and related services
732019	Other market research services	**801000**	Private security services
732020	Public opinion polling services	**802000**	Security systems services
741000	Specialised design services	**803000**	Investigation services
742000	Photographic services	**811000**	Combined facilities support services
743000	Translation and interpretation services	**812100**	General cleaning services of buildings
749000	Other professional, scientific and technical services n.e.c..	**812200**	Industrial cleaning services
750000	Veterinary services	**812900**	Other cleaning services
	ADMINISTRATIVE AND SUPPORT SERVICES	**813000**	Landscape services
771100	Rental and leasing services of cars and light motor vehicles	**821100**	Combined office administrative services
771200	Rental and leasing services of trucks	**821900**	Photocopying, document preparation and other specialised office support services
772100	Rental and leasing services of recreational and sport goods	**822000**	Call centre services
772200	Rental services of video tapes and disks	**823000**	Convention organisation services
772900	Rental and leasing services of other personal and household goods	**829100**	Collection agency services
773100	Rental and leasing services of agricultural machinery and equipment	**829200**	Packaging services
773200	Rental and leasing services of construction and civil engineering machinery and equipment	**829900**	Other miscellaneous business support services n.e.c.
773300	Rental and leasing services of office machinery and equipment (including computers)		**PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES**
773400	Rental and leasing services of water transport equipment	**841100**	General (overall) public services
773500	Rental and leasing services of air transport equipment	**841200**	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security
773900	Rental and leasing services of other machinery, equipment and tangible goods n.e.c.	**841300**	Administrative services for more efficient operation of businesses
774000	Licensing services for the right to use research and development products	**842100**	Foreign affairs services
781011	Executive search services	**842200**	Defence services
781012	Permanent placement services, other than executive search services	**842300**	Justice and judicial services

782011	Temporary employment agency services for the supply of computer and telecommunications personnel	**842400**	Public order and safety services
782012	Temporary employment agency services for the supply of other office support personnel	**842500**	Fire brigade services
782013	Temporary employment agency services for the supply of commercial and trade personnel	**843000**	Compulsory social security services
782014	Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers		**EDUCATION SERVICES**
782015	Temporary employment agency services for the supply of hotels and restaurants personnel	**851000**	Pre-primary education services
782016	Temporary employment agency services for the supply of medical personnel	**852000**	On-line primary education services
853100	General secondary education services	**931900**	Other sporting services
853200	Technical and vocational secondary education services	**932100**	Amusement park and theme park services
854100	Post-secondary non-tertiary education services	**932900**	Other amusement and recreation services
854200	Tertiary education services		**OTHER SERVICES**
855100	Sports and recreation education services	**941100**	Services furnished by business, employers and professional membership organisations
855200	Cultural education services	**941200**	Services furnished by professional membership organisations
855300	Driving school services	**942000**	Services furnished by trade unions
855900	Other education services n.e.c.	**949100**	Services furnished by religious organisations
856000	Educational support services	**949200**	Services furnished by political organisations
	HUMAN HEALTH AND SOCIAL WORK SERVICES	**949900**	Services furnished by other membership organisations n.e.c.
861000	Hospital services	**951100**	Repair services of computers and peripheral equipment
862200	Specialist medical practice services	**951200**	Repair services of communication equipment
862300	Dental practice services	**952100**	Repair services of consumer electronics
869000	Other human health services	**952200**	Repair services of household appliances and home and garden equipment
871000	Residential nursing care services	**952300**	Repair services of footwear and leather goods
872000	Residential care services for mental retardation, mental health and substance abuse	**952400**	Repair services of furniture and home furnishings
873000	Residential care services for the elderly and disabled	**952500**	Repair services of watches, clocks and jewellery
879000	Other residential care services	**952900**	Repair services of other personal and household goods n.e.c.
881000	Social work services without accommodation for the elderly and disabled	**960100**	Washing and (dry-)cleaning services of textile and fur products
889100	Child day-care services	**960200**	Hairdressing and other beauty treatment services
889900	Other social work services without accommodation n.e.c.	**960300**	Funeral and related services
	ARTS, ENTERTAINMENT AND RECREATION SERVICES	**960400**	Physical well-being services
900100	Services of performing artists	**960900**	Other personal services n.e.c. (cover: Pet care services; Escort services; Coin-operated machine services n.e.c.)
900200	Support services to performing arts		**Other - collectively included minor codes CPA**
900300	Artistic creation	**998200**	Other - collectively included the rest of the minor groups and sub-groups module 182, 182a, 182b
900400	Arts facility operation services	**998300**	Other - collectively included the rest of the minor groups and sub-groups module 183, 183a, 183b
910100	Library and archive services	**998400**	Other - collectively included the rest of the minor groups and sub-groups module 184, 184a, 184b
910200	Museum services	**998500**	Other - collectively included the rest of the minor materials for module 185, 185a
910300	Operation services of historical sites and buildings and similar visitor attractions	**998600**	Other - collectively included the rest of the minor materials for module 186, 186a
910400	Botanical and zoological garden services and nature reserve services	**998670**	Other - collectively included the rest of the minor groups and sub-groups module 670
920000	Gambling and betting services	**998671**	Other - collectively included the rest of the minor groups and sub-groups module 671,671a

931100	Sports facility operation services	**998100**	Other - collectively included the rest of the minor groups and sub-groups module 394,395,417,418,428,429,432,433,501,502
931200	Services of sport clubs	**998520**	Land for module 185, 185a, 186, 186a, 671 and 671a
931300	Services of fitness facilities		

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.

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; 133002; 133004	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 139004	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	221001; 221003 to 221006	court 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; 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 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; military constructions and military buildings procurement; fuels as an energy source; representation expenses; intervention stock; licenses; communication infrastructure; other material;
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, to 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 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; advances for the 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 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 to 642020; 642022 to 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 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	Interest payments in domestic territory; 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 649004	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 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;
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**

9.17 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.

9.18 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
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

9.19 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.

9.20 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 specialized equipment, techniques and tools, software and communication structure
Item	**719**	**Other capital expenditures**
sub-items	719001 to 719014, 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 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 721014	Transfers to semi-budgetary and budgetary organisation, to public universities, The Slovak Land Fund, state goal-specific fund, municipality, higher territorial unit, The National Property Fund of SR, and other subjects of general government
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, and to non-classified individual*
Item	**723**	**Transfers to non-financial subjects and transfers to semi-budgetary organizations non-classified in general government in the framework of organizations register managed by SO SR**
sub-items	723001 to 722005	*To legal person established by state, municipality or by higher territorial unit, to other legal person, to natural person i.e. entrepreneur, for realised guarantee, to semi-budgetary organisation non-classified in general government in the framework of organisations register managed by SO SR*
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 726002	*Transfers for reimbursement of expenditure for activity of Council for Budget Responsibility Office and transfers to other financial institutions*

9.21 In addition to the budgetary classification, also the code–list for statistical classification of production by activities is used (CPA; see table 9.7).

9.22 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).

9.23 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

9.24 **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.

9.25 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

9.26 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

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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 Statistical information system in the SR is harmonised with the EU standards in order to ensure the international comparability of the provided statistical data. Compilation of annual national accounts is based on statistical surveys, which are organised by the SOSR, furthermore on the administrative data of ministries and other government units as well as on alternative data sources. In addition to the above mentioned data sources, also the data from following sources are used for the purposes of national accounts: population and housing census, farm census and balance of payments statistics. The statistical surveys are carried out usually according to Acts of Law 540/2001 Coll. on state statistics. Data collection, control and processing of statistical information related to the statistical surveys by the particular domains by branches, types and size categories are carried out prevailingly by the workplaces of the SOSR in a specialised way for the entire Slovak territory (for some surveys this is performed by the SOSR´s workplaces on the territorial principle.

10.2 All classifications used for the purposes of national accounts are harmonised with the relevant international classifications. The Statistical Business Register of the SOSR is being updated continuously. The monitoring of indicators and their content in statistical surveys, especially in the short-term and business statistics, is harmonised with the methodology of international organisations, mainly with the Regulations of the European Parliament and the Council. The reporting units are obliged to respond fully, truly and free of charge according to the given deadlines in line with the Act of Law 540/2001 Coll. on state statistics, as amended. The statistical surveys are in the context of the Programme of State Statistical Surveys carried out by the fulfilled statistical questionnaires primarily in electronic form (field surveys are carried out surveyors personally or telephonically, some surveys are in paper form due to exception from obligation to submit fulfilled questionnaires in electronic form).

10.3 The statistical surveys are governed by the Programme of State Statistical Surveys, which is made by the SOSR in co-operation with the ministries and state organisations for a three-year time period in the form of regulation. The Programme contains all important and necessary surveys including the surveys carried out by other central government bodies and ministries.

10.4 In general, statistical questionnaires are unified and consist of the following parts:

- introductory – contains the name of the body carrying out the statistical survey, name and the mark of the statistical survey, observation period, registration (registration number, validity year and the date of registration), time period for the statistical data delivery, way of submission and the declaration of the confidential and personal data protection,
- identification – contains items, which unanimously identify the statistical questionnaire. The following is in question: identification code of the questionnaire - IKF, observation time period, period when the questionnaire should be submitted, identification of the reporting unit and other classification data completing the identification or the characteristics of the reporting unit such as SK NACE Rev.2 code and/or district code,
- information – contains information intended for the recipient of the questionnaire, the main activity of the organisation, name and address of the site of organisation, questionnaire´s date of delivery, signature of the head of reporting unit and the stamp, name and the surname of the person who has filled-in the questionnaire, phone number including the city/international code, email and possibly some other information according to the

questionnaire pre-print, salutation of the respondent and the guide for the fulfilment of the identification part.
- data – contains data on the surveyed phenomena and mass events; it consists of modules, which might be in form of a table or an interview.
- textual – here the methodological explanations related to the content of questionnaire are presented, their validity year, mark of the questionnaire, general rules for the fulfilment of all modules, specific rules for the purposes of the statistical survey, methodology on the reporting of particular indicators including the references to the valid Acts of Law, decrees etc., links which are to be maintained within the given module and between the particular modules and questionnaires.

10.5 Reporting units are obliged to submit all required data in the identification, information and data parts of the questionnaire in compliance with the valid general methodological rules for the reporting units (for some items in electronic form of questionnaire, there is no need to be filled in by responding units, since SOSR takes them over from available databases). Reporting units are responsible for the correct fulfilment of the statistical questionnaires; at the same time, they are governed by the methodological explanations presented in the textual part of the questionnaire. Data in surveys are always related to the calendar year for long-term statistical surveys or to part of the calendar year (month, quarter) for short-term statistical surveys. If the accounting period for the reporting unit is the calendar year, then the data in the long-term survey must be linked to the accounting records after closing the books. If the accounting period for the reporting unit is no the calendar year, responding units are asked to provide best estimate, where data will relate to calendar year. Data in the short-term survey are reported only for the period of observation, i.e. month, quarter and not in a cumulated way since the beginning of the year. Data reported in the short-term survey must follow the statistical records of the reporting unit.

10.1 Statistical survey and other data sources used within the production approach

10.6 The following statistical questionnaires serve for the compilation of the production approach for the sector of **non-financial corporations S.11:**

- Annual questionnaire of production branches Roč 1-01,
- Annual questionnaire of production branches Roč 2-01,
- Annual questionnaire of non-profit organisations NSNO 1-01.

10.7 A reason for the existence of several types of statistical questionnaires is the reduction of burden of reporting units with lower number of staff or amount of output or the type of reporting unit.

10.8 The main statistical data sources used within the production approach of the GDP calculation for the sector of **financial corporations S.12** are statistical surveys carried out by two exhaustive statistical surveys and one sample survey:

- Annual entrepreneurial questionnaire in banking and non-banking financial institutions Pen 5-01,
- Annual entrepreneurial questionnaire in insurance Poi 5-01,
- Annual questionnaire of non-profit organisations NSNO 1-01.

10.9 Additional data are available from the quarterly statistical surveys, namely the following surveys:

- Quarterly entrepreneurial questionnaire in banking Pen 3-04,
- Quarterly entrepreneurial questionnaire in insurance Poi 3-04,
- Quarterly entrepreneurial questionnaire in non-banking financial institutions Pin 3-04.

10.10 In addition to statistical data sources, also the administrative data sources from the NBS and the MFSR are used within the calculation of indicators of the GDP production approach for the sector of financial corporations S.12. The administrative data sources resulting from the NBS are used for the calculation of output and intermediate consumption for NBS and commercial banks and also for the calculation of import and export of financial services.

10.11 In case of the **sector of general government S.13,** the data processed from the accounting statements of the government units and from the State closing account are to be considered as the main source of information. Supplementary information is obtained from the state statistical surveys and several administrative data sources. The book-keeping system of organisations belonging to the sector of general government is methodologically governed by the Ministry of Finance. Legislatively this activity is covered by the Accounting Law[7], which together with the accounting procedures is elaborated by the MFSR.

10.12 The government units are also obliged to compile the budget of current (cash) revenues and current (cash) expenditures and to trace the actual implementation/execution of this budget. All organisations of government should submit to the MFSR the results from accounting (data of the annual accounting closing and quarterly data at the extent of the accounting closing), as well as the quarterly and annual results of the budget execution of current revenues and expenditures at the declared deadlines. The scopes of the data, which are to be submitted as well as the deadlines, are stated each year by the MFSR and are published as a legislative norm before the beginning of the observed year.

10.13 Data, which are provided by all government units, are processed in DataCentre and State Treasury, which have been established by the MFSR.

10.14 The main data source for the calculation of indicators for the compilation of the production approach for the **sector of households S.14** is Database Roč 3 consisting of administrative data sources, namely:

- Statement on income and expenditures Úč FO 1-1,
- Statement on assets and liabilities Úč FO 2-01,
- Profit and Loss statement Úč Pod 2-01,
- Profit and Loss statement Úč Muj 2-01
- Personal income tax statement - type B - DPFOB.

10.15 If the **sector of non-profit institutions serving households S.15 is concerned,** the main data sources used within the production approach are the statistical survey NSNO 1-01

[7] Act no. 431/2002 Coll.

and administrative data sources – Profit and Loss statement Úč Nuj 2-01 and Statement on revenues and expenditures Úč NO 1-01.

10.16 The description of main sources used for the production approach of GDP compilation follows:

Name of survey:	**Roč 1-01** – Annual questionnaire of production branches
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):	Enterprises registered in the Single Public Register with the number of employees 20 and more, together with organisations with 0-19 employees and with the annual turnover of 5 million € and more and registered in the Statistical Business Register of the SOSR.
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 Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in the Single Public Register, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development).
Population size:	Number of reporting units:9 568, Number of active units: 9 499, Number of inactive units: 33, Number of non-observed units: 36, Number of imputed units: 570.
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate[8]:	9 094 (including imputations), i.e. 95.0 %
Method used to impute for missing data:	Imputations have been carried out by a global imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Roč 1 – 01 has been done in a decentralised way in line with the specification of the relevant Regional Office of the SOSR.
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.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	**Roč 2-01** - Annual questionnaire of production branches in small enterprises

[8] Survey response rate is calculated as percentage of total number of reporting units in sample survey. For an exhaustive survey, the total number of reporting units in survey equals population size.

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):	Enterprises registered in Single Public Register with the number of employees 0-19 employees and the annual turnover of 5 million € and reporting units reclassified from non-financial sector to sector of the general government under ESA 2010 methodology regardless of number of employees, which are registered in the Statistical Business Register of the SOSR.
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 Business Register of the SOSR
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):	It is a sample statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in Single Public Register, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development).
Population size:	212 372 reporting units
Sample size:	Number of reporting units: 13 869, Number of active units: 12 823, Number of inactive units: 814, Number of non-observed units: 232, Number of imputed units: 0.
Survey response rate:	9 089, i.e. 65.5 %
Method used to impute for missing data:	Imputations have not been carried out since missing data were reflected within grossing-ups.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The data grossing-up is being made at the 4-digit level of SK NACE Rev.2. For all strata the following is calculated: the number of records in the sample frame, the number of non-zero records in the sample, the estimated number of active units in the sample frame and the weight (a ratio between the number of non-zero records in the given stratum in the sample and the estimated number of active units in the given stratum in the sample frame). The grossing-up is carried out by the multiplication of weights and the average values of indicators in the given stratum in the sample. These data are subsequently calibrated on the basis of administrative data sources (accounting statements of tax declarations).
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	A grossing-up to the sample frame was 93.5 %, i.e. to the number of 198 503 reporting units.
Main variables collected:	Financial indicators, cross-sectional indicators, establishment indicators, industrial indicators.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	**Prod 3-04** – Quarterly questionnaire of production branches
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):	Enterprises registered in the Single Public Register with the number of employees 20 and more, together with

<table>
<tr><td></td><td>organisations with 0-19 employees and with the annual turnover of 5 million € and more.</td></tr>
<tr><td>Periodicity (e.g. annual/quarterly/other- to be specified):</td><td>Quarterly</td></tr>
<tr><td>Time of availability of results (e.g. 18 months after the end of the survey period):</td><td>T + 2 months after the reference period</td></tr>
<tr><td>Sampling frame: (e.g. name of business register used/ population census):</td><td>Statistical Business Register of the SOSR</td></tr>
<tr><td>Survey is compulsory or voluntary?</td><td>Obligatory</td></tr>
<tr><td>Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):</td><td>It is a sample statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in the Single Public Register, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development).</td></tr>
<tr><td>Population size:</td><td>1.Q 2018: 9 279,
2.Q 2018: 9 237,
3.Q 2018: 9 167,
4.Q 2018: 9 067.</td></tr>
<tr><td>Sample size:</td><td><table><tr><td></td><td>1.Q</td><td>2.Q</td><td>3.Q</td><td>4.Q</td></tr><tr><td>Number of reporting units</td><td>4 482</td><td>4 462</td><td>4 443</td><td>4 402</td></tr><tr><td>Number of active units</td><td>4 407</td><td>4 420</td><td>4 395</td><td>4 360</td></tr><tr><td>Number of inactive units</td><td>29</td><td>26</td><td>33</td><td>30</td></tr><tr><td>Number of non-observed units</td><td>46</td><td>16</td><td>15</td><td>12</td></tr><tr><td>Number of imputed units</td><td>209</td><td>242</td><td>221</td><td>206</td></tr></table></td></tr>
<tr><td>Survey response rate:</td><td><table><tr><td></td><td>1.Q</td><td>2.Q</td><td>3.Q</td><td>4.Q</td></tr><tr><td>response rate</td><td>4 299</td><td>4 294</td><td>4 274</td><td>4 242</td></tr><tr><td>%</td><td>95.8</td><td>96.2</td><td>96.2</td><td>96.4</td></tr></table></td></tr>
<tr><td>Method used to impute for missing data:</td><td>Imputations have been carried out by a unit imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Prod 3 – 04 has been done in a decentralised way in line with the specification of the relevant Regional Office of the SOSR.</td></tr>
<tr><td>Variable used for grossing-up to the population (e.g. turnover/ employment):</td><td>The data grossing-up is being made at the 4-digit level of SK NACE Rev.2. For all strata the following is calculated: the number of records in the sample frame, the number of non-zero records in the sample, the estimated number of active units in the sample frame and the weight (a ratio between the number of non-zero records in the given stratum in the sample and the estimated number of active units in the given stratum in the sample frame). The grossing-up is carried out by the multiplication of weights and the average values of indicators in the given stratum in the sample.</td></tr>
<tr><td>Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):</td><td><table><tr><td></td><td>1.Q</td><td>2.Q</td><td>3.Q</td><td>4.Q</td></tr><tr><td>Grossing–up to the sample frame up to reporting units</td><td>4 797</td><td>4 775</td><td>4 724</td><td>4 665</td></tr><tr><td>%</td><td>51.7</td><td>51.7</td><td>51.5</td><td>51.5</td></tr></table></td></tr>
<tr><td>Main variables collected:</td><td>Financial indicators, assets and liabilities, selected assets and liabilities in the sectoral structure, acquisition and sale</td></tr>
</table>

	of durable assets, employees and wages, selected indicators at the level of particular establishments and data on the newly-created establishment units.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	**Prod 13-04** – Quarterly questionnaire of production branches 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):	Enterprises registered in the Single Public Register with the number of employees 0-19 employees and the annual turnover of 5 million € and 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 Business Register of the SOSR
Survey is compulsory or voluntary?	Obligatory for the addressed units
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 Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in the Single Public Register, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development).
Population size:	1.Q 2018: 199 112, 2.Q 2018: 198 731, 3.Q 2018: 198 420, 4.Q 2018: 198 384.
Sample size:	
Survey response rate:	
Method used to impute for missing data:	Imputations have been carried out by a unit imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Prod 13 – 04 has been done in a decentralised way in line with the specification of the relevant Regional Office of the SOSR.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The data grossing-up is being made at the 4-digit level of SK NACE Rev.2. For all strata the following is calculated: the number of records in the sample frame, the number of non-zero records in the sample, the estimated number of active units in the sample frame and the weight (a ratio

	1.Q	2.Q	3.Q	4.Q
Number of reporting units	14 138	14 101	14 074	14 066
Number of active units	10 492	11 194	11 223	11 256
Number of inactive units	1 806	1 925	1 926	1 934
Number of non-observed units	1 840	982	925	876
Number of imputed units	12	332	359	208

	1.Q	2.Q	3.Q	4.Q
response rate	8 998	9 733	9 708	9 731
%	63.6	69.0	69.0	69.2

	between the number of non-zero records in the given stratum in the sample and the estimated number of active units in the given stratum in the sample frame). The grossing-up is carried out by the multiplication of weights and the average values of indicators in the given stratum 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):	
Main variables collected:	Financial indicators, assets and liabilities, acquisition and disposal of durable assets, basic labour indicators.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

	1.Q	2.Q	3.Q	4.Q
Grossing–up to the sample frame up to reporting units	184 974	184 630	184 346	184 318
%	92.9	92.9	92.9	92.9

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 municipalities
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 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) 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 businesses registered in the Single Public Register regardless of the number of staff and reporting units reclassified from sector of financial corporations into sector of the general government regardless of the number of staff, which are maintained in the Statistical Business Register of the SOSR, with the main activity according to the SK NACE Rev.2 - financial services, except for insurance and the pension scheme (division 64) and auxiliary activities for financial services (division 66.1) and activities of investment managers (division 66.3).
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 Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities regardless of their number of employees with the main activity being the SK NACE Rev.2: 64, 66.1, 66.3.
Population size:	Number of reporting units: 405, Number of active units: 387, Number of inactive units: 13, Number of non-observed units: 5, Number of imputed active units: 26.
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	390 (including imputations), i.e. 96.3 %
Method used to impute for missing data:	Imputations have been carried out by a global imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Pen 5-01 has been done in a decentralised way in line with the specification of the relevant Regional Office of the SOSR, in this case it was the working place in Bratislava. For the selection of donor the following criteria have been stated: sector and sub-sector breakdown by ESA 2010, statistical classification of economic activities (SK NACE Rev.2) the average recorded number of staff in physical persons, costs, consumption of material, energy and services, property type, and legal form.
Variable used for grossing-up to the population (e.g. turnover/ employment):	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):	No grossing-up has been made.
Main variables collected:	- output of non-banking financial institutions, - consumption of material, energy and services. Information on the reporting unit, equity participation abroad, financial indicators, financial leasing, automatic teller machines, assets and liabilities, employees and wages, acquisition and sale of the durable assets, basic banking indicators in the regional breakdown and the specification of selected items of output, intermediate

	consumption and the acquisition of durable assets and inventories.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	**Pin 3-04** – Quarterly statement for 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):	The reporting units are businesses – non-banking financial institutions registered in the Single Public Register regardless of the number of staff, which are maintained in the Statistical Business Register of the SOSR, with the main activity according to the SK NACE Rev.2 stated by a specific rule: 64.2 Activities of the holding companies, 64.3 Trusts, funds and similar financial entities, 64.9 Other financial services except insurance and pension schemes, 66.1 Activities auxiliary to financial services, except insurance and pension funding, 66.3 Activities of the 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 Business Register of the SOSR.
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):	It is an exhaustive statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	
Method used to impute for missing data:	No imputation has been done.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	- consumption of material, energy and services, - costs on the sold goods, - sold securities and deposits, - interest costs, - turnover, - changes in inventories related to own production, - capitalisation,

	1.Q	2.Q	3.Q	4.Q
Number of reporting units	354	332	325	308
Number of active units	320	312	307	298
Number of inactive units	26	18	17	10
Number of non-observed units	8	2	1	0
Number of imputed units	0	0	0	0

	1.Q	2.Q	3.Q	4.Q
response rate	298	294	286	281
%	84.2	88.6	88.0	91.2

	- proceeds from sales of securities and deposits, - total received interest, - income from financial leasing. Financial indicators in non-banking financial institutions, assets and liabilities in non-banking financial institutions, employees and wages, acquisition less disposal of durable assets.
Further adjustments made to the survey data:	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 of Slovakia and the affiliates of foreign banks in Slovakia and National Bank of Slovakia. Businesses registered in the Single Public Register regardless of the number of staff, which are maintained in the Statistical Business Register of the SOSR, with the main activity according to the SK NACE Rev.2 64.1- financial 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 Business Register of the SOSR.
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):	It is an exhaustive statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	<table><tr><td></td><td>1.Q</td><td>2.Q</td><td>3.Q</td><td>4.Q</td></tr><tr><td>Number of reporting units</td><td>28</td><td>28</td><td>28</td><td>28</td></tr><tr><td>Number of active units</td><td>28</td><td>28</td><td>28</td><td>28</td></tr><tr><td>Number of inactive units</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Number of imputed units</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	<table><tr><td></td><td>1.Q</td><td>2.Q</td><td>3.Q</td><td>4.Q</td></tr><tr><td>response rate</td><td>28</td><td>28</td><td>28</td><td>28</td></tr><tr><td>%</td><td>100.0</td><td>100.0</td><td>100.0</td><td>100.0</td></tr></table>
Method used to impute for missing data:	No imputation has been done.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	- consumption of material, energy and services, Financial indicators in banking institutions, assets and liabilities in banking industry, employees and wages, acquisition less disposal of durable assets.
Further adjustments made to the survey data:	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) 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 businesses registered in the Single Public Register regardless of the number of staff, which are maintained in the Statistical Business Register of the SOSR, with the main activity according to the SK NACE Rev. 2 – insurance, reinsurance and social security, except obligatory social security (division 65) and auxiliary activities in insurance and social security (division 66.2)
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 Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities regardless of their number of employees with the main activity being the SK NACE Rev.2: 65.0 and 66.2.
Population size:	Number of reporting units: 357, Number of active units: 357, Number of inactive units: 0, Number of imputed units: 68
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	347, i.e. 97.2 %
Method used to impute for missing data:	Imputations have been carried out by a global imputation by using donor data for observed period. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Poi 5 – 01 has been done in a decentralised way in line with the specification of the relevant Regional Office of the SOSR, namely Bratislava. For the selection of donor the following criteria have been stated: sector and sub-sector breakdown by ESA 2010, statistical classification of economic activities (SK NACE Rev.2), the average recorded number of staff in physical persons, costs, consumption of material, energy and services, property type, and legal form. .
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	- premiums written by types of services, i.e. life and non-life insurance - social contributions received - costs on claims payments by types of provided services, i.e. costs on claims payments for life and non-life insurance - social allowances payable - revenues from the financial position of the actuarial reserves - stock of actuarial reserves - fees and commissions received. Indicators for the calculation of intermediate consumption: - consumption of material, energy and services. Information on the reporting unit, equity participation abroad, financial indicators, financial leasing, assets and liabilities, premiums written and costs on claims payments, employees and wages, acquisition and sale of the durable assets, durable assets, basic indicators of insurance in

	regional breakdown and the specification of selected items of intermediate consumption, acquisition of durables and inventories.
Further adjustments made to the survey data:	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):	The reporting units are businesses registered in the Single Public Register regardless of the number of staff, which are maintained in the Statistical Business Register of the SOSR, with the main activity according to the SK NACE Rev.2 declared by a special decree: 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 Business Register of the SOSR.
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):	It is an exhaustive statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	
Method used to impute for missing data:	No imputation has been done.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	Indicators for the calculation of output: - premiums written by types of services, i.e. life and non-life insurance - social contributions received from employers and employees - costs on claims payments by types of provided services, i.e. costs on claims payments for life and non-life insurance - social allowances payable from private funds - revenues from the financial position of the actuarial reserves - stock of actuarial reserves

	1.Q	2.Q	3.Q	4.Q
Number of reporting units	348	343	339	338
Number of active units	341	339	338	338
Number of inactive units	4	3	1	0
Number of non-observed units	3	1	0	0
Number of imputed units	0	0	0	0

	1.Q	2.Q	3.Q	4.Q
response rate	290	287	282	279
%	83.3	83.7	83.2	82.5

	- fees and commissions received. Indicators for the calculation of intermediate consumption: - consumption of material, energy and services Financial indicators in insurance, assets and liabilities in insurance, employees and wages, acquisition and sales of durable assets.
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:	**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 survey:	**Poľ C 1-90 - Farm census 2020**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EU) 2018/1091 of the European Parliament and of the Council on integrated farm statistics and repealing Regulation of the European Parliament and the Council (EC) No. 1166/2008 and (EU) No 1337/2011. Commission Implementing Regulation (EU) 2018/1874 on the data to be provided for 2020 under Regulation (EU) 2018/1091 of the European Parliament and of the Council on integrated farm statistics and repealing Regulations (EC) No 1166/2008 and (EU) No 1337/2011, as regards the list of variables and their description.
Reporting units (e.g. enterprise/ local KAU/ household):	Farms, which matched the stated criteria for the given farm in the reference period, i.e. from 1 November 2019 until 31 October 2020
Periodicity (e.g. annual/quarterly/other- to be specified):	10 years
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 17 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of State Statistical Surveys. The survey is obligatory for all addressed entities with the agriculture as the main or secondary activity SK NACE Rev.2: 01.1 up to 01.5 or “maintaining agriculture soil in good agricultural and environmental condition” under group A.01.06 within economic area of the EU, either as main or as secondary activity. In relation to activities of group A.01.49 only “raising and breeding of semi-domesticated or other live animals” (excluding insects) and “bee-keeping and production of honey and beeswax” are included.
Population size:	34 098
Sample size:	It is an exhaustive survey, i.e. all reporting units have been addressed.
Survey response rate:	91.4 %
Method used to impute for missing data:	Imputation has been carried out only in case of those units for which the basic information was available from other statistical surveys or from administrative data sources.
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:	Information on owner and leading head Land use Stocks of cattle Labour force on farm Rural development support Other profit-making farm activities Manure management and manure spreading Operation of stables for animals

Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	**OPU 1-12** –- Monthly questionnaire on trade, restaurants and accommodation
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):	Businesses registered in the Single Public Register with the number of employees 20 and more; businesses registered in the business register with the number of staff 0-19 and physical persons registered in the Register of self-employed persons of the SR or doing business according to other law than that for self-employed persons with the annual turnover of 5 million € and more; selected companies with the number of staff 0-19 registered in the Statistical Business Register of the SR with the annual turnover of less than 5 million €, which are registered under SK NACE Rev.2 codes 45-47 (Wholesale and retail trade; repair of motor vehicles and motorcycles) and 55-56 (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 Business Register of the SOSR
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):	It is a sample statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	Annual average: 4 710 reporting units
Sample size:	Annual average: Number of reporting units: 4 710 Number of active units: 3 991, Number of inactive units: 374, Number of non-observed units: 341, Number of imputed units: 4.
Survey response rate:	Annual average: 68 %
Method used to impute for missing data:	When imputing data for particular businesses (i.e. non-response at all), the missing data are replaced by the actual data of similar units – donors. The selection of donors is made according to the sorting keys by a random sampling. Data on enterprises with the parameter VYZNAM=1 should be obtained at any cost; only in extraordinary cases they can be imputed.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up is made at the 3-digit level of SK NACE Rev.2. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum 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):	Annual average: 79 %
Main variables collected:	Turnover less VAT (in €) VAT Average registered number of staff in physical persons Wages and refunds of wages of employees (in €)
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

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) 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 following businesses have the reporting duty to submit the monthly questionnaire on transport Dop 1-12: - businesses registered in the Single Public Register and physical persons registered in the Register of self-employed persons of the SR or doing business according to other law than that for self-employed persons with the number of employees 20 and more and businesses having up to 19 employees incl., with the annual turnover of 5 million € and more - selected businesses registered in the Single Public Register with the main activity in transport and having up to 19 employees with the annual turnover of up to 5 million €, which are within the Statistical register registered under SK NACE Rev.2 codes 49-53
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 Business Register of the SOSR
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):	It is a sample statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	Annual average: 1 302 reporting units
Sample size:	Annual average for 2018: Number of reporting units: 1 302, Number of active units: 1 169, Number of inactive units: 133, Number of non-observed units: 0, Number of imputed units: 25.
Survey response rate:	Annual average: 1 035 reporting units, i.e. 79.5 %
Method used to impute for missing data:	When imputing data for particular businesses (i.e. non-response at all), the missing data are replaced by the data from previous month. Data on enterprises with the parameter VYZNAM=1 and 2 should be obtained at any cost; only in extraordinary cases they can be imputed.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up of selected indicators by HLSKNACE is made at the 2- and 4-digit level of SK NACE REV.2. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum in the sample. See annex.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	85,9 %, i.e. 7 927 reporting units
Main variables collected:	Transport of goods Transport of goods-international transport Output of freight transport Output of freight transport - international transport. Number of transported persons Transported persons - international transport Output of passenger transport Output of passenger transport - international transport Av. registered number of staff – phys. persons

	Wages, refunds of wages of employees in € Turnover less VAT
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	**VTS 1-12** – Monthly questionnaire on selected market services (SMS)
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):	Businesses registered in the Single Public Register and physical persons registered in the Register of self-employed persons of the SR or doing business according to other law than that for self-employed persons with the number of employees 20 and more; businesses registered in the business register with the number of staff 0-19 with the annual turnover of 5 million € and more; selected businesses registered in the Single Public Register of the SR with the number of staff 0-19 with the annual turnover of up to 5 million €, which are registered in the Statistical Business Register of the SOSR under the headings: 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 Business Register of the SOSR
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):	This statistical survey has sample part as well as exhaustive part and is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are doing business based on their registration in the business register, i.e. national legal persons, foreign persons carrying out activities in order to achieve profit in all activity areas (selected market services).
Population size:	Annual average: 138 682 reporting units
Sample size:	Annual average: Number of reporting units: 5 045 Number of active units: 3 641 Number of inactive units: 858 Number of non-observed units: 546 Number of imputed units: 18
Survey response rate:	Annual average: 65.7 %
Method used to impute for missing data:	Decentralised level: Data for big enterprises have been imputed for the SMS industry at the decentralised level (a reporting imputation). The data from the previous time period have been used for imputation.
Variable used for grossing-up to the population (e.g. turnover/ employment):	Grossing-up of data is being made at the 4-digit level of SK NACE Rev.2. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum 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):	Annual average: 84.4 %
Main variables collected:	Turnover less VAT, Value added tax, Average registered number of employees,

	Wages and refunds of wages of employees.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	**IaK 1-12** – Monthly questionnaire on information and communication
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 following business are obliged to submit the monthly IaK 1-12 questionnaire: - Businesses registered in the Single Public Register and physical persons registered in the Register of self-employed persons of the SR or doing business according to other law than that for self-employed persons with the information and communication as the main activity having 20 and more employees and businesses with less than 20 employees with the annual amount of production being 5 million € and more - selected enterprises registered in the Single Public Register of the SR with the main activity being the information and communications and the number of staff of 19 persons incl., having the amount of annual turnover less than 5 mill. € and which are registered in the Statistical Business Register of the SOSR under the headings NACE: 53, 58-63.
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 Business Register of the SOSR
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):	It is a sample statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	Annual average: 966 reporting units
Sample size:	Number of reporting units: 966 Number of active units: 816, Number of inactive units: 149, Number of non-observed units: 0, Number of imputed units: 9.
Survey response rate:	Annual average: 830 reporting units, i.e. 86.0 %
Method used to impute for missing data:	When imputing data for particular businesses (i.e. non-response at all), the missing data are replaced by the data from the previous month. Data on enterprises with the parameter VYZNAM=1 and 2 should be obtained at any cost; only in extraordinary cases they can be imputed.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up is made at the 4-digit level of SK NACE Rev.2. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum 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):	91.4 %, i.e. 10 244 reporting units
Main variables collected:	Turnover less VAT Average registered number of employees in physical persons Wages and wage refunds of employees
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 survey:	**Poľ 18-01 – Annual questionnaire on plant production and stocks of cattle**
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* concerning crop statistics and repealing Council Regulations (EEC) No 837/90 and (EEC) No 959/93 as amended, Regulation (EC) No 1165/2008 of the European Parliament and of the Council of 19 November 2008 concerning livestock and meat statistics and repealing Council Directives 93/23/EEC, 93/24/EEC and 93/25/EEC
Reporting units (e.g. enterprise/ local KAU/ household):	Businesses (legal units as well as physical persons) with agricultural primary production (plant and animal production) as main or secondary activity SK NACE Rev.2: 01.1 - 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 Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all surveyed entities.
Population size:	Number of reporting units: 6 747
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed
Survey response rate:	6 351 (including imputations), i. e. 94.7 %,
Method used to impute for missing data:	Imputations have been carried out on the basis of planted areas from statistical survey Osev 3-01 or on the basis of area from external file - SAPS (Single payment scheme)
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:	Collecting area and yield for field crops, consumable vegetables and permanent crops, stocks of cattle, structure of vineyards, winter crop planting, plan of spring crop planting, information on machinery and equipment in even years.
Further adjustments made to the survey data:	-

Name of data source:	**ÚČ FO 1-01** – Profit and Loss statement **ÚČ FO 2-01** – Revenues and losses
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:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

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:	**Uč 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 on income and revenues **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.
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:	Revenues and expenditures, assets and liabilities.
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	A conversion of data from the business concepts to the concepts of national accounts according to the ESA 2010 methodology.
Further adjustments made to the survey data:	Data are grossed-up to the total population of active units from the Statistical Business Register based on the size structure, the number of staff and the branch classification.

Name of data source:	**ÚČ NUJ 1-01** – Profit and Loss statement **ÚČ NUJ 2-01** – Revenues and losses
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:	-
Adjustments made for conceptual differences from national accounts concepts:	
Further adjustments made to the survey data:	A conversion of data from the business concepts to the concepts of national accounts according to the ESA 2010 methodology. Data are grossed-up to the total population of active units from the Statistical Business Register based on the size structure, the number of staff and the branch classification.

Name of survey:	**NSNO 1-01** – Annual statement on the non-profit organisations
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 the Regulation of the European Parliament and the Council (EC) No.295/2008 on structural business statistics.

Reporting units (e.g. enterprise/ local KAU/ household):	Foundations, associations, non-investment funds, non-profit organisations, dwelling cooperatives, unions, political parties and movements, churches, religious societies, civic unions, professional organisations and interest associations of legal forms.
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 Business Register of the SOSR.
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):	It is a mix of sample and exhaustive survey – in exhaustive part important units are surveyed. It is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics. The purpose of the statistical survey is to obtain information on economic and financial indicators of non-profit organisations included among other non-market producers whose prevailing part of output is rendered to their members free of charge or for economically insignificant prices. The results of survey are used for the calculation of basic macro-economic indicators of the system of national accounts, for analytical purposes, publication system of the SOSR and for the needs of international organisations.
Population size:	64 302 reporting units
Sample size:	Number of reporting units in sample part: 4 387, Number of reporting units in exhaustive part:2 376,
Survey response rate:	4 319 reporting units, i.e.: 61.1 %,
Method used to impute for missing data:	No imputation was carried out. Unit non-response is treated by adjusting weights for grossing-up.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up is made at the 5-digit level of SK NACE Rev-2. For all strata the following is calculated: number of records in the sample frame, the number of records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the estimated number of active units in the given stratum in the sample frame to the number of records in the given stratum in the sample). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum 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):	Grossing-up to the sample frame was 98.7 %, i.e. to 63 571 reporting units.
Main variables collected:	- output, - intermediate consumption, - value added. Intermediate consumption and supplementary financial indicators, structure of intermediate consumption and sales according to the statistical classification of products (CPA) declared by a specific provision, basic financial indicators, number of employees and volunteers, number of hours worked by volunteers, information technologies, modules with the structures once a 3-year time period.
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

10.2 Statistical surveys and other data sources used for the GDP income approach

10.17 The main data sources within the income approach in the **sector of non-financial corporations S.11** are the annual statistical surveys (Roč 1-01 and Roč 2-01). The following items are used for the calculation of compensation of employees (D.1):

- Wages and compensations of wages of employees,
- Compensations for the emergency services apart from the workplace,
- Payments from profit after taxation: to own employees,
- Compensation for work based on the relationship other than employment relationship less the severance pay
- Severance pay,
- Income in kind of employees (without item “daily food allowances within business trips”),
- Compulsory contributions on statutory insurance paid by employers for their employees,
- Wage compensation in case of temporary incapacity for work,
- Voluntary social contributions of employers,
- Social costs.

10.18 A more detailed description of the main data source, indicators and the income approach is to be found in Chapter 4.

10.19 If the income approach in the **sector of financial corporations S.12** is concerned, the main data sources are the following annual statistical surveys: for units engaged in banking, it is the questionnaire Pen 5-01 and for units active in insurance, it is the questionnaire Poi 5-01. From the annual questionnaires Pen 5-01 and Poi 5-01, the following indicators were available in 2010:

- Wages and compensations of wages of employees,
- Compensations for the emergency services apart from the workplace,
- Payments from profit after taxation: to own employees,
- Compensation for work based on the relationship other than employment relationship less the severance pay
- Severance pay,
- Income in kind of employees (without item “daily food allowances within business trips”),
- Compulsory contributions on statutory insurance paid by employers,
- Wage compensation in case of temporary incapacity for work,
- Voluntary social contributions of employers,
- Social costs.

10.20 A more detailed description of the main data sources, indicators and the income approach for the sector of financial corporations is in Chapter 4.

10.21 A description of the main data sources, indicators and the income approach for the **sector of general government S.13** is to be found in Chapter 4.

10.22 For the calculation of compensations of employees in the **sector of households S.14** the main data source is combined data source, which replaced previously used annual statistical survey Roč 3-01 (Annual questionnaire on the physical persons not registered in the business register). This combined source is based on combination of several administrative data sources:

- income tax declarations,
- financial statements for single-entry bookkeeping Úč FO 1-01, Úč FO 2-01,

- financial statements for double-entry bookkeeping Úč POD 1-01, Úč POD 2-01, Úč Muj 1-01, Úč Muj 2-01,
- social insurance data.

10.23 Data for individual reporting units are integrated from various administrative data sources and grossed-up for total population of self-employed persons by using mathematical-statistical methods. The description of the main source, indicators entering into calculation of compensation of employees of S.14 is to be found in Chapter 4.

The description of the main sources, indicators and the income approach calculation in the **NPISH sector S.15** is presented in Chapter 4.

10.24 The description of main sources used within the income approach of the GDP compilation follows:

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):	Subsidised organisations, higher territorial units. local government bodies, municipalities, foundations, non-investment funds, budgetary organisations, non-profit funds, non-profit organisations rendering publicly beneficial services, public non-profit institutions, Social insurance agency, health-care insurance agencies, political parties and movements, churches, religious societies, civic associations, professional organisations – profession chambers, chambers, interest associations of legal persons, organisations and associations with the foreign element, regardless of the number of staff and the main activity, which are kept in the Statistical Business Register of the SOSR.
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 Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	13 377 reporting units - average for the 1st - 4th quarter 2018
Sample size:	Survey is exhaustive, thus all reporting units were surveyed
Survey response rate:	13 278 reporting units (99.3 %) - average for the 1st - 4th quarter 2018
Method used to impute for missing data:	Imputations are carried out only rarely, for non-responding units being statistically more significant
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:	-the average registered number of staff, -labour on contract, -free and occupied jobs, -number of hours worked, -wage indicators

	-selected components of the labour costs
Further adjustments made to the survey data:	-

Name of survey:	**VZPS 1-04** – Labour force survey **(LFS)**
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation of the Council (EC) No. 577/98 on the organisation of the LFS in the Community
Reporting units (e.g. enterprise/ local KAU/ household):	Households and the household members aged 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 + 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Population of the SR according to the results of the 2011 population census and other statistical surveys on the population move
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):	LFS is a continuous monitoring of the labour force based on the direct survey carried out by the means of questionnaire in the selected households. The base for the survey is formed by a stratified sample of dwellings, evenly covering the entire territory of the SR. The sample quarterly covers 10 250 dwellings what represents 0,6% from the total number of residential dwellings in the SR. The subject of the survey are all persons aged 15 and more years living in households of the selected dwellings regardless of their permanent, temporary or non-registered stay in the given dwelling, except for the institutional population. Each household remains in the sample for the 5 subsequent quarters. All acquired data are converted to the actual data on population of the SR taken over from the statistical survey on the population move.
Population size:	Approx. 1 708 300 residential dwellings in the SR (4 593.4 thd. persons aged 15 years and more)
Sample size:	10 250 dwellings
Survey response rate:	84.3 % - 8 642 dwellings (19 181 persons aged 15 years and more) – average for the 1st until the 4th quarter of 2018
Method used to impute for missing data:	-
Variable used for grossing-up to the population (e.g. turnover/ employment):	The surveyed data for all responding persons are grossed-up to the population number of the SR as of 1 January 2018 taken over from the statistical survey on the population move. A post-stratification method by regions, gender and the age size 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 persons employed and unemployed in a detailed structure; for employed the main and other jobs, permanent or temporary work, hours worked, employed in the economic branch according to the Slovak classification of economic activities SK NACE Rev.2, employment status, since 15 years of age the economic status, formal and informal education, wage of employees
Further adjustments made to the survey data:	-

10.3 Statistical surveys and other sources used within the expenditure approach

10.25 For the compilation of final consumption of households (FCH) primarily statistical sources are used: mainly statistical survey on retail trade (OPU 1-12) the data on market services (DOP 1-12, IaK 1-12, VTS 1-12) or statistical survey on energy consumption; For calculation of certain groups of expenditures the data from HBS are used. Data from the NBS,

individual ministries and Police are used as administrative data sources. A more detailed description of particular sources is in chapter 5.

10.26 The annual and quarterly statistical surveys are the main sources of information for the compilation of capital account in the **sector of non-financial corporations S.11**. The administrative (ÚČ POD 1-01, ÚČ POD 2-01, ÚČ MUJ 1-01) and alternative data sources are treated as supplementary data sources. Data required for the compilation of capital account in the sector of non-financial corporations are obtained from the Roč 1-01 and Roč 2-01 questionnaires by the means of modules on acquisition of durable tangible and intangible assets and on the threshold of intermediate consumption.

10.27 In case of the **sector of financial corporations S.12**, the annual and quarterly statistical surveys are to be considered as the main data sources. Data required for the compilation of capital account in the sector of non-financial corporations are obtained from the PEN 5-01 and POI 5-01 questionnaires, concretely from the module on Acquisition and sales of the durable assets, on stocks of inventories, which are similar as in the case of non-financial corporations. A more detailed description of particular sources is in Chapter 5.

10.28 Within the compilation of data for the **sector of general government S.13,** the data from the accounting statements for government units and State closing account are the main sources of information. The supplementary information is obtained from several administrative data sources. A more detailed description of particular sources is in Chapter 5.

10.29 The Database Roč 3 consisting of several administrative data sources statistical sources – monthly statistical questionnaires and administrative sources:

- the statement on income and expenditures (ÚČ FO 1-01),
- the statement on assets and liabilities (ÚČ FO 2-01),
- profit and loss account (ÚČ POD 2-01),
- balance sheet (ÚČ POD 1-01),
- profit and loss account (ÚČ MUJ 2-01),
- balance sheet (ÚČ MUJ 1-01),
- physical person income tax declaration type B (DPFOB)

is the main data source for compilation of capital account for the **sector of households S.14**. Data needed for compilation of GFCF (valid also for other sectors) are available from administrative data sources and statistical surveys - Quarterly questionnaire on the begun, in progress and finished dwellings (STAV 3-04), focused on construction industry (ROČ STAV 1-01, ROČ STAV 2-01) and household budget survey. A more detailed description is presented in the Chapter 5.

10.30 The main data source for the NPISH sector **S.15** used in expenditure approach (GCF and FC of NPISH) is the sample statistical survey Annual questionnaire of non-profit institutions (NSNO 1-01) and administrative data sources: Profit and Loss statement (Úč NUJ 2-01), the Statement on income and expenditures (Úč NO 1-01), the Statement on assets and liabilities (Úč NO 2-01) and the Balance sheet (Uč NUJ 1-01). A more detailed description of particular sources is in the Chapter 5.

10.31 The main data source for the RoW sector **S.2** is foreign trade statistics (FTS), balance of payments (BoP) compiled by NBS. Annual questionnaire of production branches Roč 1-01 and VAT declarations from Financial Directorate of the SR. Foreign trade statistics provides data on export and import of goods. The main data source for active processing (by which export and import of goods in NA concept is adjusted) is Annual questionnaire of production branches Roč 1-01. VAT declarations from Financial Directorate of the SR are used for identification of non-resident units and subsequent exclusion of their value added, which does not belong into national concept of NA. Balance of payments is the main data source for export and import of services. A more detailed description of particular sources and compilation process is in the Chapter 5.

10.32 The description of main sources used for the expenditure approach follows:

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 statement
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, 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 statement
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 statement
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 4-01** – 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 supreme 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):	All entities of the sector of general government
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:	**State closing account**
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:	**Overview of revenues, expenditures and overall balance of health insurance companies**
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):	Health insurance agencies

Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
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 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):	Privately operated 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):	quarterly – database Slovstat - 60 days after the end of the quarter annually – publication, database Slovstat – 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):	It is a sample survey, the main aim of which is to obtain indicators on expenditures, consumption and income of the private households and at the same time to achieve characteristics of the households and their members, together with the data on the household equipment.
Population size:	1 852 059 privately operated households
Sample size:	8 453 privately operated households
Survey response rate:	65,1 %
Method used to impute for missing data:	Revenues and expenditures were imputed. For imputation other data sources (LFS) or data from households with similar characteristics were used.
Variable used for grossing-up to the population (e.g. turnover/ employment):	Survey on household budgets is a sample survey and proportional stratified two-stage random selection was used in year 2015. The average values in the sample surveys are in general calculated to the total population by using the weights (in year 2015 stock of inhabitants by sex, age, region as of 31.12.2015 was taken into account). When calculating weights for each region 18 calibrating variables were used: 2 variables for size of the household: single-member and two-member households, households with 3 and more members 12 variables: gender (male, female) x (6 age groups: 0-15, 16-25, 26-45, 46-55, 56-65, 66 and more) 4 variables for 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. The COICOP – classification of the individual targeted consumption is used for HBS.
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of survey:	**STAV 3-04** – Quarterly questionnaire on the begun, in progress and finished dwellings.
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation of the Council (EC) No.1165/98 on the short-term statistics as amended by the Regulation of the European Parliament and the Council (EC) No. 1158/2005.
Reporting units (e.g. enterprise/ local KAU/ household):	Construction offices and the special construction offices
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 Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	2 985 (annual average)
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate:	100 %
Method used to impute for missing data:	No imputation has been made.
Variable used for grossing-up to the population (e.g. turnover/ employment):	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 finished dwellings, construction permits on the construction of new buildings
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:	**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 the Financial Administration 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:	Type 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. At the same time, the estimates of trade below the threshold and non-reported trade are made based on the comparison with the VAT data.
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of survey:	**Energ 4-01** – Annual questionnaire on production of heat and electricity
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):	Heat producers, if operating at least one heat source with installed output 0,35 MW and higher; combined heat and electricity producers, if operating at least one cogeneration source with installed output 0,10 MW and higher; electricity producers, heat and electricity sellers and operators of distribution and transmission lines for electricity and heat.
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 Business Register of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	973 reporting units
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate:	98.3 %
Method used to impute for missing data:	No imputation has been made.
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 delivery of electricity and heat, consumption of fuels for electricity and heat production, import, export, losses and own consumption within production of electricity and heat
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of survey:	**Energ 6-01** – Annual questionnaire on sources and breakdown 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):	Enterprises registered in the business register with the number of employees 20 and more registered in the Statistical Business Register of the SOSR with main activity SK NACE Rev.2: 01-03, 05-09, 10-33, 36-39, 41-43, 49-52 and organisations regardless of number of employees with main activity SK NACE Rev.2: 35, 46.12, 46.71 and all producers, importers, exporters, sellers and stock-keepers of 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):	Register organisations of the SOSR
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):	It is an exhaustive statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty results from §18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	5 328 reporting units
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate:	92.4 %
Method used to impute for missing data:	No imputation has been made.
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:	Mining – production, stocks, purchases, overall import, overall export, consumption and sales of fuels and energy
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

10.33 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.

10.34 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.

10.35 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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GNI Inventory - SK

ESA 2010

ANNEX

Process tables

Data, references to Inventory, contributions

Annex D: Framework of the GNI Process Table - Layer 1

Compilation of GNI	Level of Details	Basis for NA Figures												Adjustments												Final estimate
					Extrapolation and Models									Conceptual				Exhaustiveness								
		Surveys and Censuses	Administrative Records	Combined Data	Benchmark extrapolations	Commodity Flow Model	CFC (FIM)	Dwellings - stratification method	FISIM	Insurance	Other E&M	Total Extrap+Models	Other	Total (sources)	Data validation	Allocation of FISIM	Allocation of insurance	Other conceptual	Total conceptual	N1	N2	N3	N4	N5	N6	N7	Total exhaustiveness	Balancing	Total (adjustments)	
GDP PRODUCTION APPROACH	A21																												
	TOTAL																												
Output of goods and services (at basic prices)		212 623 450	25 170 321	1 376 726	245 418	0	2 821 969	4 411 734	1 665 581	1 125 323	2 965 671	13 235 696	0	252 406 193	0	115 041	17 956	-59 621 917	-59 488 920	653 193	566 071	1 881 590	0	539 723	10 567 173	287 047	14 494 797	0	-44 994 123	207 412 070
Intermediate consumption (at purchasers' prices)		117 814 896	9 431 102	845 164	0	0	0	0	0	0	1 179 092	1 179 092	0	129 270 254	0	739 425	278 204	-571 742	445 887	357 653	135 012	940 762	0	278 880	-4 089 059	0	-2 376 752	0	-1 930 865	127 339 389
Gross value added (at basic prices)		94 808 554	15 739 219	531 562	245 418	0	2 821 969	4 411 734	1 665 581	1 125 323	1 786 579	12 056 604	0	123 135 939	0	-624 384	-260 248	-59 050 175	-59 934 807	295 540	431 059	940 828	0	260 843	14 656 232	287 047	16 871 549	0	-43 063 268	80 072 681
	A Agriculture, forestry and fishing																												
Output of goods and services (at basic prices)		3 029 927	524 098	0	58 180	0	2 203	0	0	0	0	60 383	0	3 614 388	0	0	0	-349 151	-349 151	166 082	0	389 281	0	4 492	375 361	54 969	990 165	0	641 014	4 255 402
Intermediate consumption (at purchasers' prices)		2 101 772	299 144	0	0	0	0	0	0	0	0	0	0	2 400 916	0	10 640	4 342	-41 589	-26 607	84 495	0	45 930	0	2 756	-174 715	0	-41 527	0	-68 134	2 332 783
Gross value added (at basic prices)		928 155	224 954	0	58 180	0	2 203	0	0	0	0	60 383	0	1 213 472	0	-10 640	-4 342	-307 562	-322 544	81 586	0	343 351	0	1 737	550 071	54 969	1 031 692	0	709 148	1 922 619
	B Mining and quarrying																												
Output of goods and services (at basic prices)		605 101	674	0	2 778	0	0	0	0	0	0	2 778	0	608 551	0	0	0	-14 109	-14 109	0	0	0	0	66	6 803	265	7 134	0	-6 975	601 576
Intermediate consumption (at purchasers' prices)		280 463	219	0	0	0	0	0	0	0	0	0	0	280 682	0	1 422	557	-1 175	804	0	0	0	0	42	-3 792	0	-3 750	0	-2 946	277 786
Gross value added (at basic prices)		324 638	455	0	2 778	0	0	0	0	0	0	2 778	0	327 846	0	-1 422	-557	-12 934	-14 913	0	0	0	0	24	10 595	265	10 884	0	-4 028	323 820
	C Manufacturing																												
Output of goods and services (at basic prices)		80 977 104	1 802 858	0	46 664	0	2 394	0	0	0	0	49 058	0	82 829 020	0	0	0	-4 301 674	-4 301 674	209 505	292 850	0	0	5 093	1 453 218	10 217	1 970 883	0	-2 330 795	80 298 225
Intermediate consumption (at purchasers' prices)		62 788 246	730 616	0	0	0	0	0	0	0	0	0	0	63 518 862	0	350 648	137 937	-206 546	282 039	113 495	58 046	0	0	3 011	-607 765	0	-433 210	0	-151 171	63 367 691
Gross value added (at basic prices)		18 188 858	872 242	0	46 664	0	2 394	0	0	0	0	49 058	0	19 110 158	0	-350 648	-137 937	-4 095 128	-4 583 713	96 009	234 803	0	0	2 082	2 060 984	10 217	2 404 093	0	-2 179 624	16 930 534
	D Electricity, gas, steam and air conditioning supply																												
Output of goods and services (at basic prices)		12 999 812	1 504	0	25 871	0	0	0	0	0	0	25 876	0	13 027 192	0	0	0	-2 675 434	-2 675 434	0	0	0	0	552	42 263	923	43 738	0	-2 631 696	10 395 496
Intermediate consumption (at purchasers' prices)		8 564 782	367	0	0	0	0	0	0	0	0	0	0	8 564 782	0	48 030	18 838	44 307	111 175	0	0	0	0	0	-33 838	0	-33 838	0	77 337	8 642 457
Gross value added (at basic prices)		4 435 369	1 137	0	25 871	0	0	0	0	0	0	25 876	0	4 462 410	0	-48 030	-18 838	-2 719 741	-2 786 609	0	0	0	0	552	76 101	923	77 576	0	-2 709 359	1 753 039
	E Water supply; sewerage, waste management and remediation activities																												
Output of goods and services (at basic prices)		1 356 741	350 988	0	6 157	0	49 027	0	0	0	0	55 184	0	1 572 897	0	61	0	-132 544	-132 483	0	0	0	0	35	21 853	185	22 073	0	-110 409	1 462 488
Intermediate consumption (at purchasers' prices)		701 296	76 486	0	0	0	0	0	0	0	0	0	0	777 782	0	3 456	1 337	-4 299	493	0	0	0	0	12	-10 811	0	-10 799	0	-10 006	767 776
Gross value added (at basic prices)		655 445	84 480	0	6 157	0	49 027	0	0	0	0	55 184	0	795 109	0	-3 394	-1 337	-128 245	-132 976	0	0	0	0	23	32 374	185	32 582	0	-100 394	694 718
	F Construction																												
Output of goods and services (at basic prices)		10 236 492	1 832 480	0	31 189	0	822	0	0	0	0	31 991	0	12 103 873	0	0	0	-898 242	-898 242	142 046	0	1 492 309	0	8 603	2 220 423	5 477	3 868 860	0	2 970 618	18 974 491
Intermediate consumption (at purchasers' prices)		7 739 214	946 789	0	0	0	0	0	0	0	0	0	0	8 686 003	0	35 061	14 244	-58 242	-8 937	58 474	0	894 832	0	5 639	-1 033 416	0	-44 471	0	-53 408	8 632 595
Gross value added (at basic prices)		2 500 168	885 691	0	31 189	0	822	0	0	0	0	31 991	0	3 417 870	0	-35 061	-14 244	-840 000	-889 305	83 574	0	597 477	0	2 964	3 253 839	5 477	3 913 331	0	-3 024 036	6 441 896
	G Wholesale and retail trade; repair of motor vehicles and motorcycles																												
Output of goods and services (at basic prices)		55 540 968	4 007 993	0	10 341	0	44	0	0	0	0	10 385	0	59 962 259	0	235	0	-43 054 482	-43 054 247	17 246	55 250	0	0	3 898	2 006 425	10 148	2 092 935	0	-41 961 312	18 100 947
Intermediate consumption (at purchasers' prices)		9 608 713	756 997	0	0	0	0	0	0	0	0	0	0	10 364 735	0	35 796	14 431	-97 952	-47 753	5 852	40 776	0	0	2 569	-687 735	0	-636 521	0	-684 274	9 678 448
Gross value added (at basic prices)		46 335 255	3 251 596	0	10 341	0	44	0	0	0	0	10 385	0	49 597 539	0	-35 563	-14 431	-43 856 500	-43 906 494	11 394	14 472	0	0	1 297	2 694 145	10 148	2 731 456	0	-41 175 038	8 422 497
	H Transportation and storage																												
Output of goods and services (at basic prices)		10 033 326	1 527 543	0	3 688	0	646 149	0	0	0	0	651 837	0	12 212 706	0	294	0	-734 589	-734 335	0	0	0	0	3 171	467 656	7 843	478 670	0	-255 695	11 957 021
Intermediate consumption (at purchasers' prices)		8 391 732	830 898	0	0	0	0	0	0	0	0	0	0	7 222 628	0	29 176	11 417	-11 015	29 578	0	0	0	0	2 433	-168 707	0	-166 274	0	-136 696	7 085 932
Gross value added (at basic prices)		1 641 594	696 647	0	3 688	0	646 149	0	0	0	0	651 837	0	4 990 078	0	-28 922	-11 417	-723 574	-763 913	0	0	0	0	738	636 363	7 843	644 924	0	-118 999	4 871 089
	I Accommodation and food service activities																												
Output of goods and services (at basic prices)		1 688 231	501 699	0	196	0	2 695	0	0	0	0	2 891	0	2 192 821	0	0	0	-496 109	-496 109	0	0	0	0	1 092	545 589	69 520	616 202	0	120 093	2 312 914
Intermediate consumption (at purchasers' prices)		938 113	165 799	0	0	0	0	0	0	0	0	0	0	1 103 912	0	4 151	1 737	-19 290	-12 362	0	0	0	0	577	-106 428	0	-105 851	0	-119 213	985 699
Gross value added (at basic prices)		750 118	335 900	0	196	0	2 695	0	0	0	0	2 891	0	1 088 909	0	-4 151	-1 737	-477 859	-483 747	0	0	0	0	516	652 017	69 520	722 053	0	239 306	1 327 215
	J Information and communication																												
Output of goods and services (at basic prices)		7 014 916	417 394	0	51 930	0	53 097	0	0	0	0	105 027	0	7 537 337	0	4	0	-598 247	-598 243	0	0	0	0	9 678	510 456	5 517	525 652	0	-72 641	7 464 696
Intermediate consumption (at purchasers' prices)		3 458 700	195 910	0	0	0	0	0	0	0	0	0	0	3 654 610	0	15 237	8 021	-50 175	-26 917	0	0	0	0	5 455	-148 591	0	-143 136	0	-172 395	3 482 255
Gross value added (at basic prices)		3 556 216	221 484	0	51 930	0	53 097	0	0	0	0	105 027	0	3 882 727	0	-15 233	-8 021	-548 072	-569 326	0	0	0	0	4 186	659 337	5 517	669 040	0	99 754	3 982 441
	K Financial and insurance activities																												
Output of goods and services (at basic prices)		615 653	1 156 810	0	0	0	1 033	0	1 665 581	1 125 323	0	2 791 937	0	4 564 379	0	7 198	0	-53 792	-46 594	0	0	0	0	30 672	0	3 664	34 336	0	-12 260	4 552 118
Intermediate consumption (at purchasers' prices)		1 388 874	879 301	0	0	0	0	0	0	0	0	0	0	2 268 175	0	30 309	22 945	-8 131	45 123	0	0	0	0	20 175	0	0	20 175	0	65 298	2 333 473
Gross value added (at basic prices)		-773 243	277 509	0	0	0	1 033	0	1 665 581	1 125 323	0	2 791 937	0	2 296 203	0	-23 113	-22 945	-45 661	-91 719	0	0	0	0	10 497	0	3 664	14 161	0	-77 558	2 218 645
	L Real estate activities																												
Output of goods and services (at basic prices)		3 946 143	80 345	89 860	3 273	0	7 431	0	0	0	0	10 704	0	4 127 052	0	2 089	67	-570 223	-568 067	46 972	0	0	0	115 309	340 709	567	503 557	0	-64 516	4 062 542
Intermediate consumption (at purchasers' prices)		1 924 746	34 889	79 475	0	0	0	0	0	0	0	0	0	2 039 110	0	5 898	1 561	6 289	13 751	30 187	0	0	0	32 241	-130 270	0	-67 842	0	-54 695	1 985 019
Gross value added (at basic prices)		2 021 397	45 456	10 385	3 273	0	7 431	0	0	0	0	10 704	0	2 087 942	0	-3 809	-1 494	-576 515	-581 818	16 785	0	0	0	83 068	470 979	567	571 399	0	-10 419	2 077 523
	L Imputed rents of owner-occupied dwellings																												
Output of goods and services *(at basic prices)*		0	0	0	0	0	0	4 411 734	0	0	2 965 671	7 377 405	0	*7 377 405*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*7 377 405*
Intermediate consumption *(at purchasers' prices)*		0	0	0	0	0	0	0	0	0	1 179 092	1 179 092	0	1 179 092	0	14 710	8 048	0	19 758	0	0	0	0	0	0	0	0	0	19 758	1 198 850
Gross value added *(at basic prices)*		0	0	0	0	0	0	4 411 734	0	0	1 786 579	6 198 313	0	*6 198 313*	0	-14 710	-8 048	0	-19 758	0	0	0	0	0	0	0	0	0	-19 758	*6 178 554*
	M Professional, scientific and technical activities																												
Output of goods and services (at basic prices)		11 427 904	1 062 168	36 892	1 743	0	72 822	0	0	0	0	74 565	0	12 601 529	0	7	0	-2 845 514	-2 845 507	0	0	0	0	56 086	1 340 641	4 103	1 400 829	0	-1 445 678	11 155 852
Intermediate consumption (at purchasers' prices)		5 801 568	403 146	32 779	0	0	0	0	0	0	0	0	0	6 237 493	0	19 202	7 743	-71 911	-44 966	0	0	0	0	36 530	-592 736	0	-514 206	0	-559 172	5 678 321
Gross value added (at basic prices)		5 626 336	659 022	4 113	1 743	0	72 822	0	0	0	0	74 565	0	6 364 036	0	-19 195	-7 743	-2 774 603	-2 801 541	0	0	0	0	19 556	1 891 377	4 103	1 915 035	0	-886 506	5 477 531
	N Administrative and support service activities																												
Output of goods and services (at basic prices)		7 080 395	309 783	0	891	0	5 725	0	0	0	0	6 616	0	7 396 694	0	3	0	-1 799 658	-1 799 655	8 981	0	0	0	4 340	655 167	943	669 411	0	-1 130 244	6 266 440
Intermediate consumption (at purchasers' prices)		3 519 462	113 268	0	0	0	0	0	0	0	0	0	0	3 632 730	0	11 158	4 436	9 425	6 163	4 699	0	0	0	2 351	-239 983	0	-232 933	0	-225 884	3 406 866
Gross value added (at basic prices)		3 560 843	196 495	0	891	0	5 725	0	0	0	0	6 616	0	3 763 964	0	-11 155	-4 436	-1 799 233	-1 805 824	4 282	0	0	0	1 989	894 250	943	901 444	0	-904 360	2 859 574
	O Public administration and defence; compulsory social security																												
Output of goods and services (at basic prices)		0	6 358 446	0	0	0	1 469 541	0	0	0	0	1 469 541	0	7 827 987	0	87 292	17 318	-3 527	101 083	0	0	0	0	0	0	75 855	75 855	0	176 938	8 004 925
Intermediate consumption (at purchasers' prices)		30 729	2 293 092	0	0	0	0	0	0	0	0	0	0	2 323 821	0	87 292	17 318	-464	104 146	0	0	0	0	0	0	0	0	0	104 146	2 427 967
Gross value added (at basic prices)		-30 729	4 065 354	0	0	0	1 469 541	0	0	0	0	1 469 541	0	5 504 166	0	0	0	-3 063	-3 063	0	0	0	0	0	0	75 855	75 855	0	72 792	5 576 958
	P Education																												
Output of goods and services (at basic prices)		419 478	2 877 280	329 163	0	0	239 331	0	0	0	0	239 331	0	3 865 252	0	2 702	87	-56 138	-53 349	23 981	0	0	0	2 841	101 059	60	127 941	0	74 592	3 939 924
Intermediate consumption (at purchasers' prices)		174 457	601 381	96 848	0	0	0	0	0	0	0	0	0	872 686	0	3 268	328	-20 487	-16 891	11 699	0	0	0	1 582	-30 910	0	-17 629	0	-34 520	838 166
Gross value added (at basic prices)		245 021	2 275 879	232 315	0	0	239 331	0	0	0	0	239 331	0	2 992 546	0	-566	-241	-35 651	-36 458	12 282	0	0	0	1 259	131 969	60	145 570	0	109 112	3 101 758
	Q Human health and social work activities																												
Output of goods and services (at basic prices)		1 986 403	2 132 089	284 551	15	0	142 456	0	0	0	0	142 471	0	4 525 494	0	4 326	135	-28 557	-24 096	16 722	0	0	0	203 191	241 616	752	462 281	0	438 185	4 963 679
Intermediate consumption (at purchasers' prices)		754 460	870 303	155 917	0	0	0	0	0	0	0	0	0	1 780 680	0	7 830	1 562	-9 774	-382	9 029	0	0	0	111 946	-54 308	0	66 667	0	56 285	1 836 965
Gross value added (at basic prices)		1 231 943	1 261 786	128 634	15	0	142 456	0	0	0	0	142 471	0	2 744 814	0	-3 504	-1 427	-18 783	-23 714	7 693	0	0	0	91 245	295 924	752	395 614	0	381 900	3 126 714
	R Arts, entertainment and recreation																												
Output of goods and services (at basic prices)		2 881 690	365 725	49 895	2 544	0	99 539	0	0	0	0	102 079	0	3 399 389	0	1 114	36	-24 351	-23 201	0	0	0	0	38 680	91 127	140	129 949	0	106 746	3 506 136
Intermediate consumption (at purchasers' prices)		1 427 468	140 921	43 260	0	0	0	0	0	0	0	0	0	1 610 649	0	15 231	8 587	-7 335	13 483	0	0	0	0	21 784	-32 908	0	-11 124	0	2 395	1 613 048
Gross value added (at basic prices)		1 454 222	225 704	6 635	2 544	0	99 539	0	0	0	0	102 079	0	1 788 740	0	-14 117	-8 551	-17 016	-36 684	0	0	0	0	16 896	124 035	140	141 073	0	104 388	1 893 088
	S Other service activities																												
Output of goods and services (at basic prices)		377 368	250 598	606 366	0	0	25 659	0	0	0	0	25 659	0	1 260 026	0	9 758	313	-127 108	-117 038	21 696	217 971	0	0	51 953	146 867	35 899	474 386	0	357 348	1 617 374
Intermediate consumption (at purchasers' prices)		220 440	93 478	436 945	0	0	0	0	0	0	0	0	0	750 863	0	10 909	815	-5 543	6 181	9 719	36 185	0	0	29 749	-85 324	0	-9 670	0	16 503	757 361
Gross value added (at basic prices)		156 928	157 119	169 440	0	0	25 659	0	0	0	0	25 659	0	509 148	0	-1 151	-502	-121 565	-123 221	11 977	181 786	0	0	22 215	212 192	35 899	484 057	0	340 846	859 926
	T Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use																												
Output of goods and services (at basic prices)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42 533	42 533	0	0	0	0	0	0	0	0	0	42 533	42 533
Intermediate consumption (at purchasers' prices)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross value added (at basic prices)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42 533	42 533	0	0	0	0	0	0	0	0	0	42 533	42 533
Taxes on products		0	9 235 782	0	0	0	0	0	0	0	494 612	494 612	0	9 730 394	0	0	29 396	77 354	106 750	0	0	0	0	0	0	0	0	0	106 750	9 837 144
Value added type taxes		0	6 319 301	0	0	0	0	0	0	0	0	0	0	6 319 301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6 319 301
Taxes and duties on imports excluding VAT		0	137 386	0	0	0	0	0	0	0	0	0	0	137 386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	137 386
Taxes on products, except VAT and import taxes		0	2 779 095	0	0	0	0	0	0	0	494 612	494 612	0	3 273 707	0	0	29 396	77 354	106 750	0	0	0	0	0	0	0	0	0	106 750	3 380 457
Subsidies on products		0	0	0	0	0	0	0	0	0	479 799	479 799	0	479 799	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	479 799
Gross domestic product		94 808 554	24 975 001	531 562	245 418	0	2 821 969	4 411 734	1 665 581	1 125 323	1 801 392	12 071 417	0	132 386 534	0	-624 384	-230 852	#########	#########	295 540	431 059	940 828	0	260 843	14 656 232	287 047	16 871 549	0	#########	89 430 026

Annex D: Framework of the GNI Process Table - Layer 1

Compilation of GNI	Level of Details	Basis for NA Figures												Adjustments														
					Extrapolation and Models										Conceptual				Exhaustiveness										
		Surveys and Censuses	Administrative Records	Combined Data	Benchmark extrapolations	Commodity Flow Model	CFC (PIM)	Dwellings - stratification method	FISIM	Insurance	Other E&M	Total Extrap+Models	Other	Total (sources)	Data validation	Allocation of FISIM	Allocation of insurance	Other conceptual	Total conceptual	N1	N2	N3	N4	N5	N6	N7	Total exhaustiveness	Balancing	Total (adjustments)	Final estimate
GDP EXPENDITURE APPROACH																												
Total final consumption expenditure		**26 661 273**	**15 744 583**	**1 411 524**	**2 938 633**	**0**	**2 821 973**	**4 411 734**	**0**	**0**	**7 945 908**	**18 118 248**	**0**	**61 935 628**	**0**	**737 067**	**836 250**	**-257 214**	**1 316 103**	**437 753**	**639 587**	**389 281**	**0**	**0**	**919 875**	**92 989**	**2 479 485**	**1 359 722**	**5 155 310**	**67 090 938**
Household final consumption expenditure	**Total**	**26 661 273**	**1 617 045**	**719 837**	**2 938 633**	**0**	**0**	**4 411 734**	**0**	**0**	**7 945 908**	**15 296 275**	**0**	**44 294 436**	**0**	**622 026**	**818 294**	**109 116**	**1 549 436**	**437 753**	**639 587**	**389 281**	**0**	**0**	**919 875**	**92 989**	**2 479 485**	**1 359 722**	**5 388 643**	**49 683 079**
COICOP	01 - Food and non-alcoholic beverages	7 864 854	0	0	0	0	0	0	0	0	0	0	0	7 864 854	0	0	0	0	0	264 286	0	389 281	0	0	209 474	0	863 044	-56 525	806 519	8 671 373
COICOP	02 - Alcoholic beverages, tobacco and narcotics	2 135 484	0	0	0	0	0	0	0	0	0	0	0	2 135 484	0	0	0	0	0	0	573 052	0	0	0	52 955	0	626 007	-34 900	590 707	2 726 191
COICOP	03 - Clothing and footwear	2 088 515	0	0	0	0	0	0	0	0	0	0	0	2 088 515	0	0	0	0	0	60 419	0	0	0	0	57 584	0	118 004	-130 655	-12 651	2 075 864
COICOP	04 - Housing, water, electricity, gas and other fuels	372 922	0	0	0	0	0	4 411 734	0	0	7 566 518	11 978 252	0	12 351 174	0	0	0	0	0	0	0	0	0	0	0	0	0	1 715 688	1 715 688	14 066 862
COICOP	05 - Furnishings, household equipment and routine household mai	2 888 224	0	0	0	0	0	0	0	0	0	0	0	2 888 224	0	0	0	42 533	42 533	89 079	0	0	0	0	83 416	0	172 495	-12 546	202 478	3 090 702
COICOP	06 - Health	0	1 212 955	0	0	0	0	0	0	0	0	0	0	1 212 955	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1 212 955
COICOP	07 - Transport	3 154 264	0	0	0	0	0	0	0	0	247 812	247 812	0	3 402 076	0	0	0	0	0	0	0	0	0	0	63 935	6 717	70 652	-81 833	-11 181	3 390 895
COICOP	08 - Communication	234 577	0	0	1 351 232	0	0	0	0	0	0	1 351 232	0	1 585 809	0	0	0	0	0	0	0	0	0	0	631	0	631	-10 009	-9 378	1 576 431
COICOP	09 - Recreation and culture	2 937 943	788 165	0	1 378 182	0	0	0	0	0	0	1 378 182	0	5 104 290	0	0	0	0	0	0	0	0	0	0	75 992	0	75 992	-237 564	-161 572	4 942 718
COICOP	10 - Education	6 368	0	719 837	0	0	0	0	0	0	0	0	0	726 205	0	0	0	0	0	23 980	0	0	0	0	0	0	23 980	0	23 980	750 186
COICOP	11 - Restaurants and hotels	2 555 361	0	0	0	0	0	0	0	0	0	0	0	2 555 361	0	0	0	0	0	0	0	0	0	0	325 318	50 504	375 822	67 149	442 971	2 998 332
COICOP	12 - Miscellaneous goods and services	2 422 731	-10 543	0	209 218	0	0	0	0	0	131 578	340 797	0	2 752 986	0	622 026	818 294	66 583	1 506 903	0	66 535	0	0	0	50 960	35 768	153 263	140 912	1 801 078	4 554 063
COICOP	Transition to national concept	0	-373 532	0	0	0	0	0	0	0	0	0	0	-373 532	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-373 532
NPISH final consumption expenditure		**0**	**0**	**691 687**	**0**	**0**	**42 495**	**0**	**0**	**0**	**0**	**42 495**	**0**	**734 182**	**0**	**19 857**	**638**	**-5 548**	**14 947**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**749 129**
General government final consumption expenditure		**0**	**14 127 538**	**0**	**0**	**0**	**2 779 478**	**0**	**0**	**0**	**0**	**2 779 478**	**0**	**16 907 016**	**0**	**95 184**	**17 318**	**-360 782**	**-248 280**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-248 280**	**16 658 736**
Gross capital formation		**10 890 968**	**4 750 851**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3 149 362**	**3 149 362**	**0**	**18 791 181**	**0**	**0**	**0**	**1 305 152**	**1 305 152**	**92 200**	**0**	**60 684**	**0**	**0**	**0**	**53 400**	**206 284**	**356 100**	**1 867 536**	**20 658 717**
Gross fixed capital formation	**Total**	**10 540 105**	**3 929 227**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3 113 816**	**3 113 816**	**0**	**16 583 148**	**0**	**0**	**0**	**1 740 279**	**1 740 279**	**92 200**	**0**	**60 684**	**0**	**0**	**0**	**0**	**152 884**	**211 040**	**2 104 194**	**18 787 342**
AN	111 Dwellings	109 746	0	0	0	0	0	0	0	0	2 687 515	2 687 515	0	2 797 261	0	0	0	0	0	92 200	0	60 684	0	0	0	0	152 884	0	152 884	2 950 145
AN	112 Other buildings and structures	2 769 945	2 184 755	0	0	0	0	0	0	0	222 186	222 186	0	5 176 786	0	0	0	2 282	2 282	0	0	0	0	0	0	0	0	0	0	5 179 068
AN	113 Machinery and equipment	6 641 769	332 446	0	0	0	0	0	0	0	183 606	183 606	0	7 357 821	0	0	0	549 247	549 247	0	0	0	0	0	0	0	0	100 020	649 267	8 007 088
AN	114 Weapons systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245 953	245 953	0	0	0	0	0	0	0	0	0	245 953	245 953
AN	115 Cultivated biological resources	599 958	5 870	0	0	0	0	0	0	0	20 119	20 119	0	625 948	0	0	0	2 054	2 054	0	0	0	0	0	0	0	0	0	2 054	628 002
AN	117 Intellectual property products	418 786	306 196	0	0	0	0	0	0	0	410	410	0	726 392	0	0	0	940 754	940 754	0	0	0	0	0	0	0	0	111 020	1 051 774	1 777 166
Changes in inventories		**349 915**	**1 719 741**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2 069 656**	**0**	**0**	**0**	**-435 118**	**-435 118**	**0**	**0**	**0**	**0**	**0**	**0**	**53 400**	**53 400**	**146 060**	**-236 658**	**1 833 002**
materials and supplies		121 326	471 380	0	0	0	0	0	0	0	0	0	0	592 711	0	0	0	-174 104	-174 104	0	0	0	0	0	0	0	0	39 810	-134 294	458 417
work-in-progress		113 279	278 887	0	0	0	0	0	0	0	0	0	0	392 166	0	0	0	-16 985	-16 985	0	0	0	0	0	0	0	0	27 106	8 121	400 287
finished goods		105 783	178 482	0	0	0	0	0	0	0	0	0	0	284 265	0	0	0	-48 145	-48 145	0	0	0	0	0	0	53 400	53 400	23 523	28 778	313 013
goods for resale		9 531	791 017	0	0	0	0	0	0	0	0	0	0	800 548	0	0	0	-193 884	-193 884	0	0	0	0	0	0	0	0	54 621	-139 263	661 285
Acquisitions less disposals of valuables		944	1 883	0	0	0	0	0	0	0	35 546	**35 546**	0	**38 373**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**	**38 373**
Exports of goods and services		**88 187 402**	**0**	**0**	**0**	**0**	**0**	**0**	**77 106**	**54 500**	**0**	**131 606**	**0**	**88 319 008**	**0**	**0**	**0**	**-2 723 679**	**-2 723 679**	**0**	**154 799**	**0**	**0**	**0**	**0**	**0**	**0**	**154 799**	**360 999**	**-2 207 921**	**86 111 087**
goods		78 690 330	0	0	0	0	0	0	0	0	0	0	0	78 690 330	0	0	0	-3 040 020	-3 040 020	0	0	0	0	0	0	0	0	0	0	78 011 309
services		9 497 072	0	0	0	0	0	0	77 106	54 500	0	131 606	0	9 628 678	0	0	0	316 341	316 341	0	154 799	0	0	0	0	0	154 799	0	471 140	10 099 778
Imports of goods and services		**85 096 087**	**0**	**0**	**0**	**0**	**0**	**0**	**178 242**	**119 263**	**0**	**297 505**	**0**	**85 393 592**	**0**	**0**	**0**	**-630 150**	**-630 150**	**0**	**228 274**	**0**	**0**	**0**	**0**	**0**	**0**	**228 274**	**-561 000**	**-962 876**	**84 430 716**
goods		76 203 117	0	0	0	0	0	0	0	0	0	0	0	76 203 117	0	0	0	-860 881	-860 881	0	224 951	0	0	0	0	0	0	224 951	-561 000	-1 196 930	75 006 187
services		8 892 970	0	0	0	0	0	0	178 242	119 263	0	297 505	0	9 190 475	0	0	0	230 731	230 731	0	3 323	0	0	0	0	0	0	3 323	0	234 054	9 424 529
Gross domestic product		**40 643 556**	**20 495 434**	**1 411 524**	**2 938 633**	**0**	**2 821 973**	**4 411 734**	**-101 136**	**-64 763**	**11 095 270**	**21 101 711**	**0**	**83 652 225**	**0**	**737 067**	**836 250**	**-1 045 591**	**527 726**	**529 953**	**566 072**	**449 965**	**0**	**0**	**919 875**	**146 389**	**2 612 254**	**2 637 821**	**5 777 801**	**89 430 026**
GDP INCOME APPROACH																														
Compensation of employees		**24 191 633**	**8 323 871**	**2 043 288**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**34 558 792**	**0**	**0**	**0**	**42 533**	**42 533**	**0**	**0**	**0**	**0**	**0**	**2 706 508**	**168 842**	**2 875 350**	**-142 005**	**2 775 878**	**37 334 670**
Non-Financial Corporations		23 150 261	8 859	30 791	0	0	0	0	0	0	0	0	0	23 207 911	0	0	0	-6 604	-6 604	0	0	0	0	0	328 824	40 697	369 521	-128 514	234 503	23 442 514
Financial Corporations		1 041 372	33 334	0	0	0	0	0	0	0	0	0	0	1 074 706	0	0	0	-2 245	-2 245	0	0	0	0	0	0	0	0	0	-2 245	1 072 461
General Government		0	8 283 678	0	0	0	0	0	0	0	0	0	0	8 283 678	0	0	0	8 849	8 849	0	0	0	0	0	0	75 855	75 855	0	84 704	8 368 382
Households		0	0	1 461 184	0	0	0	0	0	0	0	0	0	1 461 184	0	0	0	42 533	42 533	0	0	0	0	0	2 377 684	52 090	2 429 774	-13 491	2 458 816	3 920 000
NPISH		0	0	531 313	0	0	0	0	0	0	0	0	0	531 313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	531 313
Gross operating surplus (1)		**0**	**0**	**0**	**0**	**0**	**14 535 381**	**0**	**0**	**0**	**0**	**14 535 381**	**0**	**14 535 381**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**5 641 511**	**109 794**	**5 751 305**	**12 532 202**	**18 283 507**	**32 818 888**
Non-Financial Corporations		0	0	0	0	0	8 815 193	0	0	0	0	8 815 193	0	8 815 193	0	0	0	-5 503	-5 503	0	0	0	0	0	5 641 511	105 130	5 747 641	8 281 923	14 024 061	22 839 254
Financial Corporations		0	0	0	0	0	304 214	0	0	0	0	304 214	0	304 214	0	0	0	-341	-341	0	0	0	0	0	0	3 664	3 664	945 970	949 293	953 567
General Government		0	0	0	0	0	2 779 475	0	0	0	0	2 779 475	0	2 779 475	0	0	0	5 844	5 844	0	0	0	0	0	0	0	0	0	5 844	2 785 319
Households		0	0	0	0	0	2 594 604	0	0	0	0	2 594 604	0	2 594 604	0	0	0	0	0	0	0	0	0	0	0	0	0	3 604 309	3 604 309	6 198 913
NPISH		0	0	0	0	0	42 495	0	0	0	0	42 495	0	42 495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42 495
Mixed income		**0**	**0**	**0**	**0**	**0**	**619 087**	**0**	**0**	**0**	**0**	**619 087**	**0**	**619 087**	**0**	**0**	**0**	**0**	**0**	**295 540**	**431 059**	**940 828**	**0**	**260 843**	**6 308 213**	**8 411**	**8 244 894**	**1 210 051**	**9 454 945**	**10 074 032**
Taxes on production and imports		**0**	**10 176 878**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**494 612**	**494 612**	**0**	**10 671 490**	**0**	**0**	**29 396**	**25 785**	**55 181**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**55 181**	**10 726 671**
Subsidies		**0**	**1 044 436**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**479 799**	**479 799**	**0**	**1 524 235**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1 524 235**
Gross domestic product		**24 191 633**	**17 456 313**	**2 043 288**	**0**	**0**	**15 154 468**	**0**	**0**	**0**	**14 813**	**15 169 281**	**0**	**58 860 515**	**0**	**0**	**29 396**	**68 318**	**97 714**	**295 540**	**431 059**	**940 828**	**0**	**260 843**	**14 656 232**	**287 047**	**16 871 549**	**13 600 248**	**30 569 511**	**89 430 026**
GROSS NATIONAL INCOME																														
Compensation of employees received from the rest of the world		**0**	**2 116 036**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2 116 036**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2 116 036**
Compensation of employees paid to the rest of the world		**0**	**342 436**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**342 436**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**342 436**
Taxes on production and imports paid to the Institutions of the EU		**0**	**156 415**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**156 415**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**156 415**
Subsidies granted by the institutions of the EU		**0**	**645 178**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**645 178**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**645 178**
Property income received from the rest of the world		**0**	**1 382 841**	**0**	**0**	**0**	**0**	**0**	**0**	**19 470**	**0**	**19 470**	**0**	**1 402 311**	**0**	**110 391**	**0**	**0**	**110 391**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**110 391**	**1 512 702**
interest		0	794 735	0	0	0	0	0	0	0	0	0	0	794 735	0	110 391	0	0	110 391	0	0	0	0	0	0	0	0	0	110 391	905 126
distributed income of corporations		0	479 627	0	0	0	0	0	0	0	0	0	0	479 627	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	479 627
reinvested earnings on FDI		0	99 199	0	0	0	0	0	0	0	0	0	0	99 199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99 199
other investment income		0	9 280	0	0	0	0	0	0	19 470	0	19 470	0	28 750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28 750
Property income paid to the rest of the world		**0**	**4 985 421**	**0**	**0**	**0**	**0**	**0**	**0**	**2 729**	**0**	**2 729**	**0**	**4 988 150**	**0**	**9 255**	**0**	**0**	**9 255**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9 255**	**4 997 405**
interest		0	1 254 330	0	0	0	0	0	0	0	0	0	0	1 254 330	0	9 255	0	0	9 255	0	0	0	0	0	0	0	0	0	9 255	1 263 585
distributed income of corporations		0	3 959 220	0	0	0	0	0	0	0	0	0	0	3 959 220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3 959 220
reinvested earnings on FDI		0	-230 108	0	0	0	0	0	0	0	0	0	0	-230 108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-230 108
other investment income		0	1 979	0	0	0	0	0	0	2 729	0	2 729	0	4 708	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4 708
Gross national income		**94 808 554**	**23 634 784**	**531 562**	**245 418**	**0**	**2 821 969**	**0**	**1 665 581**	**1 142 064**	**6 213 126**	**12 088 158**	**0**	**131 063 058**	**0**	**-523 248**	**-230 852**	##########	##########	**295 540**	**431 059**	**940 828**	**0**	**260 843**	**14 656 232**	**287 047**	**16 871 549**	**0**	##########	**88 207 686**

(1) Gross operating surplus - In the case of Member States that have detailed source data enabling them to compile independent estimates of GDP according to income approach (e.g. Ireland, France) the level of details of the gross operating surplus must be increased to include a breakdown by sectors.