

Methodological reconciliation table between High Frequency Six Pack Data and ESA 2010 quarterly data in Slovenian National Accounts

	High Frequency Six Pack Data						ESA 2010 National Accounts Data				
	General data features			Monthly cash data			Quarterly cash data	Quarterly ESA 2010 data			
	Primary data source used	Accounting basis	Methodological adjustments	Primary source used	Revision policy	Missing data (estimations)	Primary data source used	Additional data sources	Estimations for the missing data	Transition from cash to ESA 2010 data	Revision policy
S.1311 Central Government	Central budget monthly data.	Cash based national budgetary accounting. ¹⁾	No	Monthly cash data.	No regular revision. ²⁾	Monthly data on extra budgetary units are not available. No estimations are made at this stage.	Sum of monthly cash data.	Annual accounting data. (Missing in monthly cash data).	Estimation of extra budgetary units as equal shares of proceedings annual ESA 2010 data.	Time adjustments, consolidation.	Backward revisions are aligned to those of April / October EDP notification and ESA T2.
S.1312 State Government	M	M	M	M	M	M	M	M	M	M	M
S.1313 Local Government	Local budgets monthly data.	Cash based national budgetary accounting. ¹⁾	No	Monthly cash data.	No regular revision. ²⁾	Monthly data on extra budgetary units are not available. No estimations are made at this stage.	Sum of monthly cash data.	Annual accounting data. (Missing in monthly cash data).	Estimation of extra budgetary units as equal shares of proceedings annual ESA 2010 data.	Time adjustments, consolidation.	Backward revisions are aligned to those of April / October EDP notification and ESA T2.
S.1314 Social Security Funds	Monthly data of Pension fund and Health fund.	Cash based national budgetary accounting. ¹⁾	No	Monthly cash data for Pension fund and Health fund.	No regular revision. ²⁾	Monthly data on extra budgetary units are not available. No estimations are made at this stage.	Sum of monthly cash data.	Forecast for Capital fund for current year, annual accounting data. (Missing in monthly cash data).	Estimation of extra budgetary units as equal shares of proceedings annual ESA 2010 data.	Time adjustments, consolidation.	Backward revisions are aligned to those of April / October EDP notification and ESA T2.

M not applicable

1) In line with International Monetary Fund standards.

2) Data are audited by the Court of Audit of the Republic of Slovenia. The Parliament must approve data by the end of September t + 1 year. During this time revisions may occur.

Source:

Statistical Office of the Republic of Slovenia

1.1 **BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS**
Direct budgetary units within S1311 by components in data sources incl. main NA adjustments, excl. F.8 adjustments² - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Central Budget Balance A	NA formula (see Budget code or/and ESA category, Column C)	ESA 2010 category	NA adjustment ¹
L TOTAL REVENUES				
70	TAX REVENUES			
7000	Personal income tax <i>plus</i> adjust. for other unclassifiable taxes * 0,4 (of total adjust.)			<i>plus</i> adjust. for other unclassifiable taxes * 0,4 (of total adjust.)
700017	<i>less</i> Penalty interest on personal income tax		D.41 Interest, rec.	
	Intermediate calculation (IC): Personal income tax	D.51 ICa = (7000 + NA adjust.¹) - 700017	D.51 Taxes on income	
7001	Corporate income tax <i>plus</i> adjust. for other unclassifiable taxes * 0.2 (of total adjust.)			<i>plus</i> adjust. for other unclassifiable taxes * 0.2 (of total adjust.)
700101	<i>less</i> Penalty interest on corporate income tax		D.41 Interest, rec.	
	Intermediate calculation (IC): Corporate income tax	D.51 ICb = (7001+ NA adjust.¹) - 700101	D.51 Taxes on income	
7002	Other taxes on revenue and profit		D.51 Taxes on income	
701	SOCIAL SECURITY CONTRIBUTIONS			
701300	<i>less</i> Penalty interest on unemployment insurance contributions		D.41 Interest, rec.	
701301	<i>less</i> Penalty interest on parental protection contributions		D.41 Interest, rec.	
	Intermediate calculation (IC): Social security contributions	D.61 IC = 701 - 701300 - 701301	D.61 Social security contributions	
7011	Employer social security contributions		D.611 Employer's SSC	
7010	Employee's social security contributions		D.613 Households SSC	
7021	Special tax on specific earnings - contact work		D.29 Other taxes on production	
703	TAXES ON PROPERTY			
7030	Tax on immovable property of higher value		D.59 Other current taxes	
7031	Taxes on movable property		D.59 Other current taxes	
7033	Tax on income of financial instruments, received by intermediary for the beneficial holder		D.51 Taxes on income	
703308	Tax on balance wealth paid by banks		D.29 Other taxes on production	
7040	Value added tax (VAT) <i>plus</i> adjust. for other unclassifiable taxes * 0.3 (of total adjust.)			<i>plus</i> adjust. for other unclassifiable taxes * 0.3 (of total adjust.)
704002	<i>less</i> Interests for late payments		D.41 Interest, rec.	
704003	<i>less</i> Interests for late payments		D.41 Interest, rec.	
	Intermediate calculation (IC): Gross VAT	D.211 IC = (7040 + NA adjust.¹) - 704002 - 704003	D.211 VAT	
4501	Payments of VAT into the EU budget		D.76 VAT and GNI based EU own resources, pay	
7041	Other taxes on goods and services			
704104	Environmental levy on air pollution with CO2 emissions - on liquid fuels		D.21 Taxes on products	
704105	Environmental levy on air pollution with CO2 emissions - on gaseous fuels <i>plus</i> adjust. for emission permits	D.29 NA adjustment ¹ of data source (704105 + NA adjust. ¹)	D.29 Other taxes on production	<i>plus</i> adjust. for emission permits
704106	Environmental levy on air pollution with CO2 emissions - on solid fuels		D.29 Other taxes on production	
704107	Penalty interest on environmental levies on air pollution with CO2 emissions		D.21 Taxes on products	
704108	Environmental levy on air pollution with CO2 emissions - on combustible organic substances		D.21 Taxes on products	
704109	Environmental tax on the use of fluorinated greenhouse gases		D.29 Other taxes on production	
7042	Excise duties		D.21 Taxes on products, except VAT and import taxes	
7044	Taxes on specific services		D.21 Taxes on products	
7045	Business and operating licenses		D.29 Other taxes on production	
7046	Road usage fee			
704603	Fees for number plates made to special order		P.11 Market output	
704604	Annual road usage fees - legal entities		D.29 Other taxes on production	
704605	Annual road usage fees - individuals and sole traders		D.59 Other current taxes	
7047	Other taxes on the use of goods and services			
704702	<i>less</i> Charges for use of water		D.29 Other taxes on production	
704710	<i>less</i> Compensation for change in zoning designation of agricultural land and forests		D.91 Capital taxes	
704723	<i>less</i> Environmental tax on environmental pollution caused by waste electrical and electronic equipment		D.29 Other taxes on production	
704725	<i>less</i> Environmental levy on disposal of used tires		D.29 Other taxes on production	
704727	<i>less</i> Environmental levy on waste packaging disposal		D.29 Other taxes on production	
704729	<i>less</i> Environmental tax for environmental pollution due to the use of volatile organic compounds		D.29 Other taxes on production	
704713	<i>less</i> Special fire protection tax		D.59 Other current taxes	
704717	<i>less</i> Environmental tax - use of lubricating oils and liquids		D.21 Taxes on products, except VAT and import taxes	
704719	<i>less</i> Environmental levy on waste disposal		D.29 Other taxes on production	
704720	<i>less</i> Environmental levy on disposal of end of life vehicles		D.59 Other current taxes	
	Intermediate calculation (IC): D.75 Miscellaneous current transfers, rec (residual)	D.75 ICa = 7047 - 704(702;710;723;725;727;729;713;717;719;720)	D.75 Miscellaneous current transfers, rec (residual)	
7048	Motor vehicle tax <i>plus</i> adjust. for other unclassifiable taxes * 0.1 (of total adjust.)	D.21 NA adjustment ¹ of data source.	D.21 Taxes on products	<i>plus</i> adjust. for other unclassifiable taxes * 0.1 (of total adjust.)

1.1 BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS
 Direct budgetary units within S1311 by components in data sources incl. main NA adjustments, excl. F.8 adjustments² - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Central Budget Balance A	NA formula (see Budget code or/and ESA category, Column C)	ESA 2010 category	NA adjustment ¹
7050	Customs duties			
7051	plus Other import duties			
	Intermediate calculation (IC): Gross customs and import duties	(7050 + 7051)	Gross customs and import duties	
450000	less: Payments into the EU budget			
	Intermediate calculation (IC): Net customs and import duties	P.11 IC = (7050 + 7051) - 450000	P.11 Market output	
7060	Other taxes (subsequently paid taxes) minus adjust. for other unclassifiable taxes (total adjust. for 7000, 7001, 7040 and 7048)	Financial transaction NA adjustment ¹ of data source	Financial transaction	minus adjust. for other unclassifiable taxes (total adjust. for 7000, 7001, 7040 and 7048)
	D.21 Taxes on products	D.21 IC = sum of all D.21, D.211 = D.211 IC + 704104 + 704107 + 704108 + 7042 + 7044 + 704717 + 7048 adj.		
	plus D.29 Other taxes on production	D.29 IC = 7021+703308+704105+704106+704109+7045+704604+704702+704723 +704725+704727+704729+704719		
	plus D.41 Interest, rec. (i.e. interest on arrears)	D.41 rec. IC = 70017+700101+701300+701301+704002+704003		
	plus D.51 Taxes on income	D.51 IC = D.51 ICa + D.51 ICb + 7002 + 7033		
	plus D.59 Other current taxes	D.59 IC = 7030 + 7031 + 704605 + 704713 + 704720		
	plus D.61 Social security contributions	D.61 IC = 701 - 701300 - 701301		
	plus D.91 Capital taxes	D.91 IC = 704710		
	plus D.75 Miscellaneous current transfers, rec.	D.75 ICa = 7047-704(702;710;723;725;727;729;713;717;719;720)		
	plus P.11 Market output	P.11 IC = 704603+ (7050 + 7051 - 450000)		
	plus Payments of VAT and customs duties into the EU budget	4501 + 450000		
	plus Financial transaction	7060 - NA adjust.		
	Intermediate calculation (IC): TOTAL tax revenue by budget	D.21 IC + D.29 IC + D.41 rec. IC + D.51 IC + D.59 IC + D.61 IC + D.91 IC + D.75 IC + P.11 IC + (4501+450000) + (7060-NA adjust.)		
710	PARTICIPATION IN PROFITS AND PROPERTY INCOME			
7100	Revenues from participation in profits and dividends and excess of revenues over expenses		D.42 Distributed income of corporations	
7102	Interest income		D.41 Interest, rec	
7103	Capital gains			
710300	Land rents from agricultural land and forests		D.45 Rents	
710301	Rents from commercial premises		P.11 Market output	
710302	Rents from residential buildings and apartments		P.11 Market output	
710303	Rents from equipment		P.11 Market output	
710304	Other rents (except land rents)		P.11 Market output	
710305	Income from leases		P.11 Market output	
710306	Concession income		D.29 Other taxes on production	
710307	Royalty income		D.29 Other taxes on production	
710309	Income from concession fees for special games of chance		D.29 Other taxes on production	
710310	Penalty interest on income from concession fees for special games of chance		D.41 Interest, rec	
710311	Income from mining right concessions		D.29 Other taxes on production	
710312	Income from water right concessions		D.29 Other taxes on production	
710313	Income from compensations for granting easement and establishment of the right of superficies		P.11 Market output	
710314	State income from concessions for periodical and provisional employment of students		D.29 Other taxes on production	
710315	Revenue from concession fees for occasional and temporary students work		D.29 Other taxes on production	
710316	Revenues from charges for temporary or part-time work pensioners		D.29 Other taxes on production	
710317	Income from water rights, granted with water permit		D.29 Other taxes on production	
710399	Other property income		P.11 Market output	
711	FEES AND CHARGES		P.131 Other non-market output	
712	FINES AND FORFEITS		D.75 Miscellaneous current transfers, rec	
713	PROCEEDS FROM SALES OF GOODS AND SERVICES		P.11 Market output	
7141	Other non-tax revenues			
714100	less Other non-tax revenues		P.131 Non-market output	
714111	less Income from fee-related printables - passports		P.11 Market output	
714112	less Income from fee-related printables - identity cards		P.11 Market output	
714113	less Income from fee-related printables - licence plates		P.11 Market output	
714114	less Income from other fee-related printables		P.11 Market output	
714115	less Income from expenses charged for distribution of public revenues		P.11 Market output	
714117	less Revenues of services under type-approval procedure and under individual approval of vehicles		P.11 Market output	
	Intermediate calculation (IC): D.75 Miscellaneous current transfers, rec (residual)	D.75 ICb = 7141 - 714100 - 714111 - 714112 - 714113 - 714114 - 714115 - 714117	D.75 Miscellaneous current transfers, rec	

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For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Central Budget Balance A	NA formula (see Budget code or/and ESA category, Column C)	ESA 2010 category	NA adjustment ¹
720	PROCEEDS FROM DISPOSAL OF FIXED ASSETS		P.51g Gross fixed capital formations, sales (-)	
721	PROCEEDS FROM DISPOSAL OF STOCKS		P.52 Changes in inventories, sales (-)	
722	PROCEEDS FROM DISPOSAL OF LAND AND INTANGIBLE ASSETS <i>minus</i> adjust. for emission permits	NP NA adjustment ¹ of data source	NP Acquisitions less disposals of non financial non-produced assets	<i>minus</i> adjust. for emission permits
722200	of which: Sales of property rights and other intangible fixed assets (emission permits)		of which D.29 Other taxes on production	
730	DOMESTIC DONATIONS		D.75 Miscellaneous current transfers, rec	
731	FOREIGN DONATIONS		D.74 Current international cooperation	
732	NATURAL DISASTER RELIEF DONATIONS		D.75 Miscellaneous current transfers, rec	
7400	Transfers from the state budget		D.61 Social security contributions	
78	RECEIPTS FROM THE EU BUDGET			
780	EU PRE-ACCESSION AND POST-ACCESSION ASSISTANCE			
7800	<i>less</i> PHARE funding	D.74	D.74 Current international cooperation	
	Intermediate calculation (IC): ISPA, SAPARD in obresti	D.92 IC = 780-7800	D.92 Investment grants, rec	
781	RECEIPTS FROM THE EU BUDGET FOR THE IMPLM. OF THE COMMON AGR. AND FISH. POLICY		D.74 Current international cooperation	
782	FUNDS RECEIVED FROM STRUCTURAL FUNDS OF THE EU BUDGET	D.74	D.74 Current international cooperation	
783	FUNDS RECEIVED FROM THE COHESION FUND OF THE EU BUDGET		D.92 Investment grants, rec	
784	FUNDS RECEIVED FROM THE EU BUDGET FOR IMPLEMEN. OF CENTRAL. AND OTHER EU PROGR.		D.74 Current international cooperation	
785	LUMP-SUM RECEIPTS FROM THE EU BUDGET	D.74	D.74 Current international cooperation	
786	OTHER RECEIPTS FROM THE EU BUDGET	D.74	D.74 Current international cooperation	
787	OTHER RECEIPTS FROM EU SOURCES	D.74	D.74 Current international cooperation	
788	REPAYMENTS FROM THE EU BUDGET	D.74	D.74 Current international cooperation	

		TOTAL REVENUE by ESA 2010	
	$P.11 IC + 710301 + 710302 + 710303 + 710304 + 710305 + 710313 + 710399 + 713 + 71411 + 714112 + 714113 + 714114 + 714115 + 714117$		P.11 Market output
	sum of all P.131 (711 + 71400)		P.131 Non-market output
	sum of subcategories D.21 and D.29		D.2 Taxes on production and imports
	D.21 IC		...D.21 Taxes on products
	D.211 IC		...of which: VAT
	D.29 IC +		...D.29 Other taxes on production
	$710306+710307+710309+710311+710312+710314+710315+710316+710317$		
	D.41 rec. IC + 7102+ 710310		D.41 Interest, rec.
	D.42 (7100)		D.42 Distributed income of corporations
	D.45 (710300)		D.45 Revenues from rents
	sum of subcategories D.51 and D.59		D.5 Current taxes on income, wealth, etc.
	D.51 IC		...D.51 Taxes on income
	D.59 IC		...D.59 Other current taxes
	D.61 IC + 7400 + 7402		D.61 Social security contributions, rec.
	7011		D.611 Employer's SSC
	7010		D.613 Employee's SSC
	<i>residual</i>		D.613 Households SSC
	sum of subsectors S.1311, S.1313 and S.1314		D.73 Current transfers within general government, rec.
	<i>not relevant for 2016 data reporting</i>		S.1311
	<i>not relevant for 2016 data reporting</i>		S.1313
	<i>not relevant for 2016 data reporting</i>		S.1314
	sum of all D.74		D.74 Current international cooperation
	D.75 ICa + D.75 ICb + 712 + 730 + 732		D.75 Miscellaneous current transfers, rec.
	D.91 IC (704710)		D.91 Capital taxes
	D.92 IC + 783		D.92 Investment grants, rec.

II. TOTAL EXPENDITURE		
400	SALARIES, WAGES AND OTHER PERSONNEL EXPENDITURES	D.1 Compensation of employees
401	EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS	D.1 Compensation of employees
402	EXPENDITURE ON GOODS AND SERVICES	
4027	Penalties and compensations	D.75 Miscellaneous current transfers, pay
402905	Board attendance fees	D.1 Compensation of employees
402908	Allowances to members of parliament and National Council members	D.1 Compensation of employees

1.1 **BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS**
Direct budgetary units within S1311 by components in data sources incl. main NA adjustments, excl. F.8 adjustments² - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Central Budget Balance A	NA formula (see Budget code or/and ESA category, Column C)	ESA 2010 category	NA adjustment ¹
402910	Payments for work of prisoners		D.1 Compensation of employees	
402400	Daily allowances - domestic travel		D.1 Compensation of employees	
402403	Daily allowances - foreign travel		D.1 Compensation of employees	
402304	Vehicle registration fees		D.29 Other taxes on production	
402605	Building land usage fee		D.29 Other taxes on production	
402606	Other land usage fees		D.29 Other taxes on production	
402305	Insurance premiums for motor vehicles	D.71 NA adjustment ¹ of data source	D.71 Net non-life insurance premiums (68%)	NA adjust. (68%)
402504	Insurance premiums for buildings	D.71 NA adjustment ¹ of data source	D.71 Net non-life insurance premiums (68%)	NA adjust. (68%)
402512	Insurance premiums for equipment	D.71 NA adjustment ¹ of data source	D.71 Net non-life insurance premiums (68%)	NA adjust. (68%)
402599	Other routine maintenance and insurance	D.71 NA adjustment ¹ of data source	D.71 Net non-life insurance premiums (10%)	NA adjust. (10%)
402921	Membership fees - international institutions		D.74 Current international cooperations, pay	
		D.1 IC = 402905 + 402908 + 402910 + 402400 + 402403	D.1 Compensation of employees	
		D.29 IC = 402304 + 402605 + 402606	D.29 Other taxes on production	
		D.71 IC = 402305 + 402504 + 402512 + 402599	D.71 Net non-life insurance premiums	
		D.74 IC = 402921	D.74 Current international cooperations, pay	
		D.75 IC = 4027	D.75 Miscellaneous current transfers, pay	
	Intermediate calculation (IC): Expenditure on goods and services	P.2 IC = 402 - D.1 IC - D.29 IC - D.71 IC - D.74 IC - D.75 IC	P.2 Intermediate consumption	
403	DOMESTIC INTEREST PAYMENTS		D.41 Interest, pay	
404	EXTERNAL INTEREST PAYMENTS		D.41 Interest, pay	
409	RESERVES		D.75 Miscellaneous current transfers, pay	
410	SUBSIDIES		D.3 Subsidies	
411	TRANSFERS TO INDIVIDUALS AND HOUSEHOLDS			
411103	Minus: Gifts to newborns		D.63 Social transfers in kind	
411304	Minus: Allowance for treatment in health and climatic resorts		D.63 Social transfers in kind	
411900	Minus: School transport allowances		D.63 Social transfers in kind	
411902	Minus: Field trip supplements for pupils		D.63 Social transfers in kind	
411903	Minus: Food subsidies for pupils		D.63 Social transfers in kind	
411904	Minus: Food subsidies for students		D.63 Social transfers in kind	
411909	Minus: Subsidies for care in nursing homes		D.63 Social transfers in kind	
411920	Minus: Rent subsidies		D.63 Social transfers in kind	
4117	Minus: Scholarships		D.75 Miscellaneous current transfers, pay	
		D.63 IC = 411103 + 411304 + 411900 + 411902 + 411903 + 411904 + 411909 + 411920	D.63 Social transfers in kind	
	Intermediate calculation (IC): Transfers to individuals and households	D.62 ICa = 411 - 4117 - D.63 IC	D.62 Social benefits other than social transfers in kind (residual)	
412	TRANSFERS TO NON-PROFIT ORGANISATIONS AND INSTITUTIONS		D.75 Miscellaneous current transfers, pay	
4130	Current transfers to other levels of general government		D.73 Current transfers within general government, pay S.1313	
4131	Current transfers to Social security Funds			
413100	less Current transfers to the Pension Fund		D.73 Current transfers within general government, pay S.1314	
413101	less Additional transfers to Pension Fund		D.73 Current transfers within general government, pay S.1314	
	Intermediate calculation (IC): Current transfers to social security Funds	D.62 ICb = 4131 - 413100 - 413101	D.62 Social benefits other than social transfers in kind (residual)	
4132	Current transfers to other extra-budgetary funds		D.73 Current transfers within general government, pay S.1311	
4133	Current transfers to other government institutions		D.73 Current transfers within general government, pay S.1311	
4134	Current transfer to state budget		D.62 Social benefits other than social transfers in kind	
4135	Current payments to other institutions performing public services (indirect budgetary units)		D.3 Subsidies	
4136	Current transfers to state agencies Agency for railway traffic		D.73 Current transfers within general government, pay S.1311	
414	CURRENT TRANSFERS ABROAD		D.74 Current international cooperations, pay	
420	ACQUISITION OF CAPITAL ASSETS			
4206	less Acquisition of land and natural resources	NP NA adjustment ¹ of data source	NP Acquisitions less disposals of non financial non-produced assets	NA adjust. (96.5%)
	Intermediate calculation (IC): Acquisition of capital assets	P.51g IC = 420 - 4206	P.51g Gross fixed capital formation (residual)	
43	CAPITAL TRANSFERS			
431	CAPITAL TRANSFERS TO INSTITUTIONS OUTSIDE GENERAL GOVERNMENT		D.92 Investment grants	
4310	Capital transfers to non-profit institutions			
4311	Capital transfers to public enterprises owned by the state and by local communities			
4312	Capital transfers to financial institutions			
4313	Capital transfers to private enterprises			
4314	Capital transfers to individuals			
4315	Capital transfers to private institutions providing public services (indirect budgetary units)			
4316	Capital transfers abroad			
432	CAPITAL TRANSFERS TO GENERAL GOVERNMENT INSTITUTIONS			
4320	Capital transfers to other levels of Government		D.92 Investment grants within general government, pay S.1313	
4321	Capital transfers to extra-budgetary funds and agencies		D.92 Investment grants within general government, pay S.1311	
4322	Capital transfers to the central government budget		D.92 Investment grants within general government, pay S.1311	

1.2 **BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS**
Direct budgetary units within S1313 by components in data sources, excluding F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Local Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
I. TOTAL REVENUES			
70	TAX REVENUES		
7000	Personal income tax		D.51 Taxes on income
700017	less Penalty interest on personal income tax		D.41 interest, rec
	<u>Intermediate calculation (IC): D.51 Taxes on income</u>	D.51 IC=7000-700017	D.51 Taxes on income
703	TAXES ON PROPERTY		
7030	less Tax on immovable property		
703000	less Property tax on buildings - individuals		D.59 Other current taxes
703001	less Property tax on recreational facilities		D.59 Other current taxes
703002	less Penalty interest on real property taxes		D.41 interest, rec
703003	less Land rent for use of building grounds - legal entities		D.29 Other taxes on production
703004	less Land rent for use of building grounds - individuals		D.29 Other taxes on production
703005	less Penalty interest on land rent for use of building grounds		D.41 interest, rec
	<u>Intermediate calculation (IC): D.59 Other current taxes (residium)</u>	D.59 ICa=703 - 7030 -703(000;001;002;003;004;005)	D.59 Other current taxes (residium)
7031	Taxes on movable property		D.59 Other current taxes
7032	Estate, inheritance and gift taxes		D.91 Capital taxes
7033	Taxes on sale of immovable property and on financial property		
703300	Tax on sale of real property - legal entities		D.214 Taxes on products, except VAT and import taxes
703301	Tax on sale of real property - individuals		D.214 Taxes on products, except VAT and import taxes
703302	Tax on sale of real property - non-residents		D.214 Taxes on products, except VAT and import taxes
703303	Penalty interest on tax on sale of real property		D.41 interest, rec
7044	Taxes on specific services		
704403	Tax on lottery winnings		D.51 Taxes on income
7045	Business and operating licenses		D.29 Other taxes on production
7047	Other taxes on the use of goods and services		
704700	Environmental levy on pollution by waste water discharge		D.59 Other current taxes
704704	Sojourn tax		D.214 Taxes on products, except VAT and import taxes
704706	Municipal utility tax on taxable items - legal entities		P.131 Non-market output
704707	Municipal utility tax on taxable items -. Individuals and sole traders		P.131 Non-market output
704708	Forest roads maintenance fees		P.131 Non-market output
704709	Other municipal utility taxes		P.131 Non-market output
704710	Compensation for change in zoning designation of agricultural land and forests		D.91 Capital taxes
704713	Special fire protection tax		D.59 Other current taxes
704714	Compensation for mineral extraction		P.131 Non-market output
704715	Connection tax		P.131 Non-market output
704716	Environmental tax		P.131 Non-market output
704719	Environmental levy on waste disposal		P.131 Non-market output
706	OTHER TAXES		D.51 Taxes on income
	D.21 Taxes on products	D.21 IC =703300+703301+703302+704704	D.21 Taxes on products
	plus D.29 Other taxes on production	D.29 IC=703003+703004+7045	D.29 Other taxes on production
	plus D.41 Interest, rec	D.41 rec. IC=700017+703002+703005+703303+704405+704701	D.41 Interest, rec
	plus D.51 Taxes on income	D.51 IC=D.51 IC + 704403	D.51 Taxes on income
	plus D.59 Other current taxes	D.59 IC=703000+703001+D.95 ICa+7031+704713+704700	D.59 Other current taxes
	plus D.91 Capital taxes	D.91 IC= 7032+704710	D.91 Capital taxes
	plus P.131 Non-market output	P.131 IC=704706+704707+704708+704714+704715+704719+706	P.131 Non-market output

1.2 **BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS**
Direct budgetary units within S1313 by components in data sources, excluding F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Local Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
	Intermediate calculation (IC): TOTAL tax revenue by budget	D.21 IC + D.29 IC + D.41rec IC + D.51 IC + D.59 IC + D.91 IC + P.131 IC	
710	PARTICIPATION IN PROFITS AND PROPERTY INCOME		
7100	Revenues from participation in profits and dividends and exces	D.42	D.42 Distributed income of corporations
7102	Interest income		D.41 Interest, rec
7103	Capital gains		
710300	Land rents from agricultural land and forests	D.45	D.45 Rent
710301	Rents from coomercial premises	P.11	P.11 Market output
710302	Rents from residential buildings and appartments	P.11	P.11 Market output
710303	Rents from equipment	P.11	P.11 Market output
710304	Other rents (except land rents)	P.11	P.11 Market output
710305	Income from leases	P.11	P.11 Market output
710306	Concession income		D.29 Other taxes on production
710307	Royalty income		D.29 Other taxes on production
710309	Income from concession fees for special games of chance		D.29 Other taxes on production
710310	Penalty interest on income from concession fees for special games of chance		D.41 Interest, rec
710311	Income from mining right concessions		D.29 Other taxes on production
710312	Income from water right concessions		D.29 Other taxes on production
710313	Income from compensations for granting easement and establishment of the right of superficies		D.59 Other current taxes
710399	Other property income	P.11	P.11 Market output
711	FEES AND CHARGES		P.131 Non-market output
712	FINES AND FORFEITS		D.75 Miscellaneous current transfers, rec
713	PROCEEDS FROM SALES OF GOODS AND SERVICES	P.11	P.11 Market output
7141	Other non-tax revenues		
714105	less Income from public utility charges		P.131 Non-market output
714106	less Citizens' contributions and supplementary payments for the current programmes		P.131 Non-market output
714107	less Citizens' contributions and supplementary payments for investment-type programmes		D.9 Capital transfers, rec
714108	less Municipal self-imposed contributions for investments		D.9 Capital transfers, rec
714109	less Local self-imposed contributions for investments		D.9 Capital transfers, rec
714114	less Income from other fee-related printables		P.131 Non-market output
714116	less Compensations for restricted use of land in the nuclear facility area		D.29 Other taxes on production
714120	less Income from compensations under insurance policies	D.72	D.72 Non-life insurance claims
714121	less Income from exercised performance guarantees	D.72	D.72 Non-life insurance claims
	Intermediate calculation (IC): D.75 Miscellaneous current transfers	D.75 IC = 7141-714(105;106;107;108;109;114;116;120;121)	D.75 Miscellaneous current transfers, rec (residual)
720	PROCEEDS FROM DISPOSAL OF FIXED ASSETS		P.51 Gross fixed capital formations, sales (-)
721	PROCEEDS FROM DISPOSAL OF STOCKS		P.52 Changes in inventories, sales (-)
722	PROCEEDS FROM DISPOSAL OF LAND AND INTANGIBLE ASSETS		NP Acquisitions less disposals of non financial non-produced assets
730	DOMESTIC DONATIONS		
7300	for current consumption		D.75 Miscellaneous current transfers, rec
7301	for investments		D92 Investment grants, rec
731	FOREIGN DONATIONS	D.74	D.74 Current international cooperation
732	NATURAL DISASTER RELIEF DONATIONS		D.75 Miscellaneous current transfers, rec
7400	Transfers from the state budget		
740001	less Capital transfers from the state budget		D.92 Investment grants, rec (from S.1311)
	Intermediate calculation (IC): D.73 Current transfers within genera	D.73 rec. from S1311 IC = 7400 - 740001	D.73 Current transfers within general government, from S.1311, rec. (residual)
7401	Transfers from local government budgets		
740100	for current consumption		D.73 Current transfers within general government S.1313

1.2 **BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS**
Direct budgetary units within S1313 by components in data sources, excluding F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Local Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
740101	for investments		D.9 Capital transfers within general government, S.1313
7402	Transfers from social security funds		D.73 Current transfers within general government S.1314
7403	Transfers from other extrabudgetary funds		D.73 Current transfers within general government S.1313
740300	for current consumption		D.73 Current transfers within general government S.1313
740301	for investments		D.9 Capital transfers within general government, S.1313
7404	Transfers from state agencies		D.73 Current transfers within general government S.1313
740400	for current consumption		D.73 Current transfers within general government S.1313
740401	for investments		D.9 Capital transfers within general government, S.1313
741	TRANSFERS RECEIVED FROM THE STATE BUDGET PROVIDED FROM THE EU BUDGET		D.73 Current transfers within general government S.1311
78	RECEIPTS FROM THE EU BUDGET	D.74	D.74 Current international cooperation
sum of all P.11 P.131 IC + 711 + 714105+714106+714114 sum of subcategories D.21 and D.29 D.21 IC D.29 IC + 710(306;307;309;311;312) + 714116 D41rec IC + 7102 + 710310 D.42 D.45 sum of subcategories D.51 and D.59 D.51 IC D.59 IC + 710313 sum of all D.72 sum of subsectors S.1311, S.1313 and S.1314 D.73 rec. from S1311 IC = 7400 - 740001 740100+740300+740400 7402 sum of all D.74 712 + D.75 IC + 7300 + 732 D.91 IC 714107 + 714108 + 714109 sum of subsectors S.1311, S.1313 and S.1314 740001 + 741 740101 + 740301 + 740401 <i>not relevant for 2016 data reporting</i>			TOTAL REVENUE by ESA 2010 P.11 Market output P.131 Non-market output D.2 Taxes on production and imports ...D.21 Taxes on products ...D.29 Other taxes on production D.41 Interest, rec D.42 Distributed income of corporations D.45 Rent D.5 Current taxes on income, wealth, etc. ...D.51 Taxes on income ...D.59 Other current taxes D.72 Non-life insurance claims D.73 Current transfers within general government, rec S.1311 S.1313 S.1314 D.74 Current international cooperation D.75 Miscellaneous current transfers, rec D.91 Capital taxes D.92 Investment grants, rec D.92 Investment grants, rec S.1311 S.1313 S.1314

II. TOTAL EXPENDITURE			
400	SALARIES, WAGES AND OTHER PERSONNEL EXPENDITURES		D.1 Compensation of employees
401	plus EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS		D.1 Compensation of employees
	<u>Intermediate calculation (IC): D.1 Compensation of employees</u>	D.1 IC = 400 + 401	<u>D.1 Compensation of employees</u>
402	EXPENDITURE ON GOODS AND SERVICES		
4027	less Penalties and compensations	D.75	D.75 Miscellaneous current transfers, pay

1.2 **BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS**
Direct budgetary units within S1313 by components in data sources, excluding F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Local Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
	Intermediate calculation (IC): P.2 Intermediate consumption (Residual)	P.2 IC = 402 - 4027	P.2 Intermediate consumption (Residual)
403	DOMESTIC INTEREST PAYMENTS		D.41 Interest pay
409	RESERVES		D.73 Current transfers within general government
410	SUBSIDIES		D.3 Subsidies
4100	Subsidies to public enterprises		D.3 Subsidies
4102	Subsidies to private enterprises and individuals		D.39 Other subsidies on production
411	TRANSFERS TO INDIVIDUALS AND HOUSEHOLDS		
411921	<u>less Pay. of the difference between the price of pre-school programmes and pay. effected by parents</u>		D.73 Current transfers within general government, pay S.1313
	Intermediate calculation (IC): D.62 Social benefits other than social	D.62 IC = 411 - 411921	D.62 Social benefits other than social transfers in kind (Residual)
412	TRANSFERS TO NON-PROFIT ORGANISATIONS AND INSTITUTIONS	D.75	D.75 Miscellaneous current transfers, pay
4130	Current transfers to other levels of general government		D.73 Current transfers within general government, pay S.1313
4131	Current transfers to Social security Funds		D.62 Social benefits other than social transfers in kind
4132	Current transfers to other extra-budgetary funds		D.73 Current transfers within general government, pay S.1313
4133	Current transfers to other government institutions		D.73 Current transfers within general government, pay S.1313
4135	Current payments to other institutions performing public services (indirect budget units)		D.3 Subsidies
4136	Current transfers to state agencies		D.73 Current transfers within general government, pay S.1313
414	CURRENT TRANSFERS ABROAD	D.74	D.74 Current international cooperations, pay
420	ACQUISITION OF CAPITAL ASSETS		
4206	<u>less Acquisition of land and natural resources</u>		NP Acquisitions less disposals of non financial non-produced assets (96.5 %)
	Intermediate calculation (IC): P.51 Gross fixed capital formation (Residual)	P.51g IC = 420 - 4206	P.51 Gross fixed capital formation (Residual)
431	CAPITAL TRANSFERS TO INSTITUTIONS OUTSIDE GENERAL GOVERNMENT		D.92 Investment grants
4310	Capital transfers to non-profit institutions		
4311	Capital transfers to public enterprises owned by the state and by local communities		
4312	Capital transfers to financial institutions		
4313	Capital transfers to private enterprises		
4314	Capital transfers to individuals		
4315	Capital transfers to private institutions providing public services (indirect budget units)		
4316	Capital transfers abroad		
432	CAPITAL TRANSFERS TO GENERAL GOVERNMENT INSTITUTIONS		
4320	Capital transfers to other levels of Government		D.92 Investment grants - 1313
4321	Capital transfers to extra-budgetary funds and agencies		D.92 Investment grants - 1313
4322	Capital transfers to the central government budget		D.92 Investment grants - 1311
4323	Capital transfers to public institutions		D.92 Investment grants - 1313
			TOTAL EXPENDITURE by ESA 2010
		P.2 IC	P.2 Intermediate consumption
		D.1 IC	D.1 Compensation of employees
		<i>not relevant for 2016 data reporting</i>	D.29 Other taxes on production
		410 + 4135	D.3 Subsidies, pay
		403 + 404	D.41 Interest pay
		D.62 IC + 4131	D.62 Social benefits other than social transfers in kind
		sum of subsectors S.1311, S.1313 and S.1314	D.73 Current transfers within general government, pay
		<i>not relevant for 2016 data reporting</i>	S.1311
		4130 + 4132 + 4133 + 4136 + 411921 + 409	S.1313
		<i>not relevant for 2016 data reporting</i>	S.1314

1.2 BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS
Direct budgetary units within S1313 by components in data sources, excluding F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Local Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
		D.74	D.74 Current international cooperations, pay
		sum of all D.75	D.75 Miscellaneous current transfers, pay
		431	D.92 Investment grants
		sum of subsectors S.1311, S.1313 and S.1314	D.92 Investment grants within government sector
		4322	S1311
		4320 + 4321 + 4323	S1313
		<i>not relevant for 2016 data reporting</i>	S1314
		P.51g = Acquisitions less disposals	P.51g Gross fixed capital formation
		P.51g IC	Acquisitions
		720	Less: disposals
		721 (minus)	P.52 Changes in inventories (sales only)
		NP = Acquisitions less disposals	NP Acquisitions less disposals of non financial non-produced assets
		4206	Acquisitions
		722	Less: Disposals

Additional remarks:

¹ F.8 adjustments refer mainly on WGA data and other accrual adjustments, e.g. time lag adjustments.

Legend:

- CASH flow
- ACCRUAL accounting

Source:

Statistical Office of the Republic of Slovenia

1.3 BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS
Pension Social Security Fund (PSSF) within S1314 by components in data sources, excl. F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Pension Social Security Fund (PSSF) Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
I. TOTAL REVENUES			
701	SOCIAL SECURITY CONTRIBUTIONS		
701302	/less Penalty interest on pension and disability insurance contributions	D.41 rec.	D.41 Interest, rec
	Intermediate calculation (IC): D.611 Social security contributions (Residual)	D.611 IC = 701 - 701302	D.611 Social security contributions (Residual)
706	OTHER TAXES		D.61 Social security contributions
710	PARTICIPATION IN PROFITS AND PROPERTY INCOME		
7011	Employers' contributions		D.611 Employer's SSC
7010	Employee contributions		D.613 Employees SSC
7100	Revenues from participation in profits and dividends and excess of revenues over expenses	D.42	D.42 Distributed income of corporations
7101	Revenues from participation in profits and dividends from other enterprises and financial institutions	D.42	D.42 Distributed income of corporations
7102	Interest income	D.41 rec.	D.41 Interest, rec
7103	Capital gains	P.11	P.11 Market output
713	PROCEEDS FROM SALES OF GOODS AND SERVICES	P.11	P.11 Market output
714	OTHER NON-TAX REVENUES		
7140	Other voluntary social security contributions		D.61 Social security contributions
7141	Other non-tax revenues	D.75	D.75 Miscellaneous current transfers
720	PROCEEDS FROM DISPOSAL OF FIXED ASSETS		P.51 Bruto investicije v osnovna sredstva, prodaje (-)
722	PROCEEDS FROM DISPOSAL OF LAND AND INTANGIBLE ASSETS		NP Acquisitions less disposals of non financial non-produced assets
730	DOMESTIC DONATIONS	D.75	D.75 Miscellaneous current transfers
731	FOREIGN DONATIONS	D.74	D.74 Current international cooperation
74	TRANSFERED REVENUES		
7400	Transfers from the state budget		
740000	Current transfers from the state budget		D.73 Current transfers within general government S.1311
740001	Current transfers from the state budget from previous years		D.73 Current transfers within general government S.1311
740002	Transfers from the state budget for additional obligations to the PSSF		D.73 Current transfers within general government S.1311
740006	Revenues from employers' pension and disability insurance contributions from parental allowances		D.61 Social security contributions
740010	Revenues from employers' pension and disability insurance contributions from PSSF		D.61 Social security contributions
7401	Transfers from local government budgets		D.61 Social security contributions
7402	Transfers from social security funds		D.61 Social security contributions
7403	Transfers from other extrabudgetary funds		D.73 Current transfers within general government S.1314
78	OTHER RECEIPTS FROM EU SOURCES	D.74	D.74 Current international cooperations
TOTAL REVENUE by ESA 2010			
	sum of all P.11		P.11 Market output
	sum of all D.41 rec.		D.41 Interest, rec
	sum of all D.42		D.42 Distributed income of corporations
	D.611 IC + 7140 + 74006 + 74010 + 7401 + 7402		D.61 Social security contributions
	7011		D.611 Employer's SSC
	7010		D.613 Employees SSC
	residium		D.613 Self and non-employed SSC (Residual)
	sum of subsectors S.1311, S.1313 and S.1314		D.73 Current transfers within general government, rec
	740(000;001;002;006;010)		S.1311
	<i>not relevant for 2016 data reporting</i>		S.1313
	7402		S.1314
	sum of all D.74		D.74 Current international cooperation, rec
	sum of all D.75		D.75 Miscellaneous current transfers, rec

II. TOTAL EXPENDITURE			
400	SALARIES, WAGES AND OTHER PERSONNEL EXPENDITURES		D.1 Compensation of employees

1.3 BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS
Pension Social Security Fund (PSSF) within S1314 by components in data sources, excl. F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Pension Social Security Fund (PSSF) Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
401	plus EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS		
	<i>Intermediate calculation (IC): D.1 Compensation of employees</i>	D.1 IC = 400 + 401	D.1 Compensation of employees
402	EXPENDITURE ON GOODS AND SERVICES	P.2	P.2 Intermediate consumption
409	RESERVES	D.75	D.75 Miscellaneous current transfers, pay
411	TRANSFERS TO INDIVIDUALS AND HOUSEHOLDS		
4112	Social security transfers	D.62	D.62 Social benefits other than social transfers in kind, to households
4114	Pensions	D.62	D.62 Social benefits other than social transfers in kind, to households
4115	Wage compensations	D.62	D.62 Social benefits other than social transfers in kind, to households
4119	Other transfers to individuals	D.62	D.62 Social benefits other than social transfers in kind, to households
412	TRANSFERS TO NON-PROFIT ORGANISATIONS AND INSTITUTIONS		
413	OTHER CURRENT DOMESTIC TRANSFERS		
4131	Health insurance contributions for pensioners paid by the PSSF	D.73	D.73 Current transfers within general government, S.1314
414	CURRENT TRANSFERS ABROAD	D.74	D.74 Current international cooperation
42	CAPITAL EXPENDITURE	P.51g	P.51 Gross fixed capital formation
			TOTAL EXPENDITURE by ESA 2010
		P.2	P.2 Intermediate consumption
		D.1 IC	D.1 Compensation of employees
		<i>not relevant for 2016 data reporting</i>	D.41 Interest, pay
		sum of all D.62	D.62 Social benefits other than social transfers in kind
		D.73	D.73 Current transfers within general government, S.1314
		D.74	D.74 Current international cooperation, pay
		D.75	D.75 Miscellaneous current transfers, pay
		P.51g	P.51g Gross fixed capital formation
		<i>not relevant for 2016 data reporting</i>	NP Acquisitions less disposals of non financial non-produced assets

Additional remarks:

¹ F.8 adjustments refer mainly on WGA data and other accrual adjustments, e.g. time lag adjustments.

Legend:

- CASH flow
- ACCRUAL accounting

Source:

Statistical Office of the Republic of Slovenia

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Health SSF Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
I. TOTAL REVENUES			
701	SOCIAL SECURITY CONTRIBUTIONS		
701303	less Penalty interest	D.41 rec.	D.41 Interest, rec
	Intermediate calculation (IC): D.611 Social security contributions (Residual)	D.611 ICa = 701 - 701303	D.61 Social security contributions (residual)
7011	Employers' contributions		D.611 Employer's SSC
7010	Employee contributions		D.613 Employees SSC
710	PARTICIPATION IN PROFITS AND PROPERTY INCOME		
7102	Interest income	D.41 rec.	D.41 Interest, rec
7103	Capital gains	P.11	P.11 Market output
711	FEES AND CHARGES	P.11	P.11 Market output
712	FINES AND FORFEITS	D.75	D.75 Miscellaneous current transfers, rec
713	PROCEEDS FROM SALES OF GOODS AND SERVICES	P.11	P.11 Market output
714	OTHER NON-TAX REVENUES		
714100	Other non-tax revenues	D.75	D.75 Miscellaneous current transfers, rec
714103	Income from international conventions	D.74	D.74 Current international cooperation, rec
714104	Income from recourse claims	D.75	D.75 Miscellaneous current transfers, rec
714120	Income from compensations under insurance policies	D.75	D.75 Miscellaneous current transfers, rec
714199	Other current revenues	D.75	D.75 Miscellaneous current transfers, rec
720	PROCEEDS FROM DISPOSAL OF FIXED ASSETS		P.51 Gross fixed capital formation, disposals (-)
722	PROCEEDS FROM DISPOSAL OF LAND AND INTANGIBLE ASSETS		NP Acquisitions less disposals of non financial non-produced assets
730	DOMESTIC DONATIONS	D.75	D.75 Miscellaneous current transfers, rec
731	FOREIGN DONATIONS	D.74	D.74 Current international cooperation
740	TRANSFER REVENUES FROM OTHER GENERAL GOVERNMENT INSTITUTIONS		
7400	Transfers from the state budget		
740003	Transfers from the state budget for health insurance contributions for particular persons		D.61 Social security contributions
740004	Other current transfers from the state budget		D.73 Current transfers within general government S.1311
740007	Revenues received from employers' health insurance contributions from parental allowances		D.61 Social security contributions
740011	Revenues from employers' health insurance contributions from unemployment benefits		D.61 Social security contributions
740014	Revenues from employers' contributions for health insurance of national servicemen		D.61 Social security contributions
740015	Revenues from employers' contributions for injuries at work and occupational diseases for national servicemen		D.61 Social security contributions
	Intermediate calculation (IC): D.611 Social security contributions (Residual)	D.611 ICb = 7400 - 740(003;004;007;011;014;015)	D.611 Social security contributions (Residual)
7401	Transfers from local government budgets		
740102	Transfers from the local government budgets for health insurance contributions for particular persons		D.61 Social security contributions
7402	Transfers from social security funds		
740202	Transfers from the Pension and Disability Insurance Fund for health insurance of pensioners		D.73 Current transfers within general government S.1314
740204	Employers' health insurance contributions from sickness benefits paid to beneficiaries directly by the HSSF		D.61 Social security contributions
740207	Employers' health insurance contributions from disability insurance compensations paid directly to beneficiaries by the HSSF		D.73 Current transfers within general government S.1314
			TOTAL REVENUE by ESA 2010
		sum of all P.11	P.11 Market output
		sum of all D.41 rec.	D.41 Interest, rec
		<i>not relevant for 2016 data reporting</i>	D.42 Distributed income of corporations
		D.611 IC a + 740(003+007+011+014+015) + 740(204+102) + D611 IC b	D.61 Social security contributions
		7011	D.611 Employer's SSC
		7010	D.613 Employees SSC

1.4

BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS

Health Social Security Fund (HSSF) within S1314 by components in data sources, excl. F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Health SSF Budget Balance A	NA formula (see Budget code or/and ESA category within Column C) residium sum of subsectors S.1311, S.1313 and S.1314 740000 + 740004 <i>not relevant for 2016 data reporting</i> 740202+740207 sum of all D.74 sum of all D.75	ESA 2010 category D.613 Self and non-employed SSC D.73 Current transfers within general government, rec S.1311 S.1313 S.1314 D.74 Current international cooperation, rec D.75 Miscellaneous current transfers, rec
II. TOTAL EXPENDITURE			
400	SALARIES, WAGES AND OTHER PERSONNEL EXPENDITURES		D.1 Compensation of employees
401	<u>plus EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS</u>		D.1 Compensation of employees
	<u>Intermediate calculation (IC): D.1 Compensation of employees</u>	D.1 IC = 400 + 401	D.1 Compensation of employees
402	EXPENDITURE ON GOODS AND SERVICES		P.2 Intermediate consumption
4027	<u>less Penalties and compensations</u>	D.75	D.75 Miscellaneous current transfers, pay
	<u>Intermediate calculation (IC): P.2 Intermediate consumption (Residual)</u>	P.2 IC = 402 - 4027	P.2 Intermediate consumption (Residual)
403	DOMESTIC INTEREST PAYMENTS		D.41 Interest, pay
404	<u>plus EXTERNAL INTEREST PAYMENTS</u>		D.41 Interest, pay
	<u>Intermediate calculation (IC): D.41 Interest, pay</u>	D.41 pay IC = 403 + 404	
409	RESERVES	D.75	D.75 Miscellaneous current transfers, pay
411	TRANSFERS TO INDIVIDUALS AND HOUSEHOLDS		
4116	Sickenss benefits		D.62 Social benefits other than social transfers in kind, to households
4119	Other transfers to individuals (travel expenses, funerals, death benefits)		D.631 Social transfers in kind
412	TRANSFERS TO NON-PROFIT ORGANISATIONS AND INSTITUTIONS	D.75	D.75 Miscellaneous current transfers, pay
413	OTHER CURRENT DOMESTIC TRANSFERS		
4131	Current transfers to Social security Funds		D.62 Social benefits other than social transfers in kind, to households
4133	Current transfers to other government institutions		
413300	Current transfers to other government institutions - Salaries, wages and other personnel expenditure		D.73 Current transfers within general government S.1311/13
413301	Current transfers to other government institutions - Social security contributions		D.73 Current transfers within general government S.1311/13
413302	Current transfers to other public institutions - expenditure for goods and services		D.73 Current transfers within general government S.1311/13
413303	Current transfers to public institutions - for medicinal products		D.631 Social transfers in kind
413304	Current transfers to public institutions - for orthopaedic support devices		D.631 Social transfers in kind
413305	Current transfers to public institutions - for vaccination, blood transfusions and sanitary material		D.631 Social transfers in kind
413306	Current transfers to other public institutions - for conventions	D.74	D.74 Current international cooperation
413310	Current transfers to other public institutions - for supplementary pension insurance premiums of government employees		D.73 Current transfers within general government S.1311/13
4134	Current transfer to state budget		D.62 Social benefits other than social transfers in kind, to S.14
4135	Current payments to other institutions performing public services which are not direct budget spending units		D.631 Social transfers in kind
413500	Current payments to other institutions performing public services that are not indirect budget spending units		
413501	Current payments to other institutions performing public services that are not indirect budget spending units - for medicinal products		
413502	Current payments to other institutions performing public services that are not indirect budget spending units - for orthopaedic support devices		
413503	Current payments to other institutions performing public services that are not indirect budget spending units - for vaccination, blood transfusions and sanitary material		
414	CURRENT TRANSFERS ABROAD	D.74	D.74 Current international cooperation
420	ACQUISITION OF CAPITAL ASSETS	P.51g	P.51 Gross fixed capital formation

TOTAL EXPENDITURE by ESA 2010

1.4 **BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS**
Health Social Security Fund (HSSF) within S1314 by components in data sources, excl. F.8 adjustments¹ - information refer to 2016 reporting structure

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

Budget code	Items of Health SSF Budget Balance A	NA formula (see Budget code or/and ESA category within Column C)	ESA 2010 category
		P.2 IC	P.2 Intermediate consumption
		D.1.IC	D.1 Compensation of employees
		D.41 pay IC	D.41 Interest, pay
		4116 + 4131 + 4134	D.62 Social benefits other than social transfers in kind
		4119 + 413303 + 413304 + 4135	D.6312 Social transfers in kind
		413(300;301;302;310)	D.73 Current transfers within general government, S.1311/13
		sum of all D.74	D.74 Current international cooperation, pay
		sum of all D.75	D.75 Miscellaneous current transfers, pay
		P.51g = Acquisitions less disposals	P.51g Gross fixed capital formation
		420	Acquisitions
		720	Less: disposals
		722	NP Acquisitions less disposals of non financial non-produced assets

Additional remarks:

¹ F.8 adjustments refer mainly on WGA data and other accrual adjustments, e.g. time lag adjustments.

Legend:

CASH flow

ACCRUAL accounting

Source:

Statistical Office of the Republic of Slovenia

2. FINANCIAL STATEMENTS - PROFIT AND LOSS ACCOUNT, BALANCE SHEET

PUBLIC CORPORATIONS within general government by main components in data sources including national accounts (NA) adjustments - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Items of PROFIT AND LOSS ACCOUNTS	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category	
110	A Net sales revenue (111+115+118)	<div data-bbox="1427 310 1941 394" style="border: 1px solid black; padding: 2px;"> For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes. </div>	P.11 Market output	
111	I. Sales of goods and services on domestic market (112 do 114)			
112	1. Sales of goods and services except rents			
113	2. Revenues from rents			
114	3. Sales of goods for resale			
115	II. Net revenue from sales on the EU market (116+117)			
116	1. Net revenue from sales of goods and services			
117	2. Net revenue from sales of goods and materials			
118	III. Net revenue from sales outside EU market (119+120)			
119	1. Net revenue from sales of goods and services			
120	2. Net revenue from sales of goods and materials			
121	B. Increase of inventories of products and work in progress			P.52 Changes in inventories
122	C. Decrease of inventories of products and work in progress			P.52 Changes in inventories
123	Č. Own account production			P.12 Own account production
124	D. Subsidies, grants and similar which are connected with products as a results of production			D.73 Current transfer within GG
125	E. Other operating revenues			
126	F. Gross operating yield (110+121+122+123+124+125)			
127	G. Operating expenses (128+139+144+148)			
128	I. Costs of goods, materials and services (129+130+134)			
129	1. Value of goods purchased for resale			
130	2. Material costs (131 do 133)			P.2 Intermediate consumption
131	a) costs of materials			
132	b) costs of energy			
133	c) other costs of materials			
134	3. Costs of services (135 do 138)			P.2 Intermediate consumption
135	a) transport services			
136	b) rents			
137	c) reimbursements of travel costs, daily allowances...etc to employees			
138	č) other costs of services			
139	II. Labour costs (140 to 143)			D.1 Compensation of employees
140	1. Salaries			
141	2. Retirement insurance costs			
142	3. Other social insurance costs			
143	4. Other labour costs			
144	III. Odpisi vrednosti (145 to 147)			
145	1. Amortization of intangible and tangible fixed assets			P.51c Consumption of fixed capital
146	2. Revaluatory operating expenses of intangible and tangible fixed assets			
147	3. Revaluatory operating expenses of current assets			
148	IV. Other operating expenses (149+150)			
149	1. Reservations			
150	2. Other costs			P.2 Intermediate consumption
151	H. Operating profit (126-127)			
152	I. Operating loss (127-126)			
153	J. Financial revenues (155+160+163)			
154	Financial revenues from interests (already included in II. in III)			D.41 Interest, rec.
155	I. Financial revenues from shares (156 to 159)			D.42 Distributed income of corporations
156	1. Financial revenues from shares in the group companies			
157	2. Financial revenues from shares in joined companies			
158	3. Financial revenues from shares in other companies			
159	4. Other financial revenues from shares			
160	II. Financial revenues from given loans (161+162)			
161	1. Financial revenues from loans to the group companies			
162	2. Financial revenues from loans to others			
163	III. Financial revenues from operating receivables (164+165)			
164	1. Financial revenues from operating receivables to the group companies			
165	2. Financial revenues from operating receivables to others			
166	K. Financial expenses (168+169+174)			
167	Financial expenses for interests (already included in II. in III)			D.41 Interest, pay
168	I. Financial expenses with revaluation and written off financial investments			
169	II. Financial expenses with financial liabilities (170 to 173)			
170	1. Financial expenses from loans from group companies			
171	2. Financial expenses from loans from banks			

2. FINANCIAL STATEMENTS - PROFIT AND LOSS ACCOUNT, BALANCE SHEET

PUBLIC CORPORATIONS within general government by main components in data sources including national accounts (NA) adjustments - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Items of PROFIT AND LOSS ACCOUNTS	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
172	3. Financial expenses from debenture bonds issued		D.73 Current transfer within GG, pay (only for KAD ²)
173	4. Financial expenses from other financial liabilities		
174	III. Financial expenses from operating liabilities (175 to 177)		
175	1. Financial expenses from operating liabilities to the group companies		
176	2. Financial expenses from operating liabilities to the suppliers and from bill liabilities		
177	3. Financial expenses from other operating liabilities		
178	L. Other revenues (179+180)		
179	I. Subsidies, grants and similar which are not connected with products as a result of production		
180	II. Other financial revenues and other revenues		
181	M. Other expenses		
182	N. Total profit (151-152+153-166+178-181)		
183	O. Total loss (152-151-153+166-178+181)		
184	P. Tax on profit		
185	R. Delayed (postponed) taxes		
186	S. Net profit for financial year (182-184-185)		
187	S. Net loss for financial year (183+184+185) oz. (184-182+185)		
188	Average number of employees on the basis of working hours in accounting period (rounded)		
	Market sales and revenue from own consumption: 1. Revenue from sales less Purchase Value of Sold Goods for Resale 2. plus Revenue from own consumption and stocks	110 - 129 121 - 122+123 P.1 IC (1.+ 2.)	P.11 Market output plus P.12 Output produced for own final use P.1 Output
	Intermediate calculation (IC): P.1 Output		
	1. Revenue from interest 2. plus Other property income (profits, dividends)	154 155 D.4 IC (1. + 2.)	D.41 Interest, rec. plus D.42 Distributed income of corporations D.4 Property income
	Intermediate calculation (IC): D.4 Property income		
	Revenue from the General Government	124 + 179	D.73 Current transfer within GG
	Miscellaneous current transfers, receivable	180	D.75 Miscellaneous current transfers ⁴
	Other capital transfers, receivable	NA concept. adj. ³	D.99 rec. Other capital transfers, receivable ⁴
			TOTAL EXPENDITURE by ESA 2010
	1. Expenditure for goods and services less Purchased Value of Sold Goods for Resale plus other costs 2. Less: Net non-life insurance premiums, payable 3. Less: Other taxes on production 4. Less: Reimbursements, allowances	128 - 129 + 150 138 *0.018 (130 + 134) * 0.004172 137*0.25 P.2 IC (1. - 2. -3. - 4.)	See ESA categories above. D.71 Net non-life insurance premiums (NA adjustment ³ of data source) D.29 Other taxes on production (NA adjustment ³ of data source) D.1 NA adjustment ³ of data source for cash remuneration for business travel
	Intermediate calculation (IC): P.2 Intermediate consumption		P.2 Intermediate consumption
	1. Labour costs 2. plus Reimbursements, allowances	139 137*0.25 D.1 IC (1. + 2.)	D.1 Compensation of employees plus D.1 NA adjustment ³ of data source for cash remuneration for business travel
	Intermediate calculation (IC): D.1 Compensation of employees		D.1 Compensation of employees
	Other taxes on production	(130 + 134) * 0.004172	D.29 Other taxes on production (NA adjustment ³ of data source)
	Interest, payable	167	D.41 Interest, pay.
	Tax on profit	184	D.5 Current taxes on income, wealth, etc.
	Net non-life insurance premiums, payable	138 *0.018	D.71 Net non-life insurance premiums (NA adjustment ³ of data source)
	Miscellaneous current transfers	181	D.75 Miscellaneous current transfers
	Current transfers within the General Government	173	D.73 Current transfer within GG, pay. ⁴
	Gross fixed capital formation	INV survey ⁵	P.51g Gross fixed capital formation
	Changes in inventories	121-122	P.52 Changes in inventories
	Other capital transfers, payable	NA concept. adj. ³	D.99 pay Other capital transfers ⁴
			B.9 Net borrowing (-), net lending (+)

Additional remarks:

2. **FINANCIAL STATEMENTS - PROFIT AND LOSS ACCOUNT, BALANCE SHEET**

PUBLIC CORPORATIONS within general government by main components in data sources including national accounts (NA) adjustments - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Items of PROFIT AND LOSS ACCOUNTS	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
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¹ AOP Automatic data processing

² KAD Capital fund

³ NA conceptual adjustment: For the Bank Assets Management Company (BAMC) data are collected by custom reporting scheme according to the Eurostat Advice (see Eurostat's advices from 2016, Slovenia - Statistical treatment of the Bank Assets Management Company (BAMC) and its operations). Further explanation on NA adjustments for D.71, D.29 and D.1 see also GNI Inventory ESA 2010.

⁴ May differ among individual units.

⁵ For calculating GFCF primary data source is the annual survey on GFCF (INV survey). For the Bank Assets Management Company (BAMC) data are collected by custom reporting scheme according to the Eurostat Advice (see Eurostat's advices from 2016, Slovenia - Statistical treatment of the Bank Assets Management).

Legend:

CASH flow

ACCRUAL accounting

Source:

Statistical Office of the Republic of Slovenia

3. CASH FLOW STATEMENTS and ACCRUAL STATEMENTS (i.e. Revenue and expenditure by accrual accounting)

PUBLIC SERVICE PROVIDERS AND AGENCIES within within general government by main components in data sources including national accounts (NA) adjustments, including WGA² data - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Combination of items of CASH FLOW STATEMENTS and Revenue and expen. by accrual accounting	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
			REVENUE by ESA 2010
421	Revenue from the sales of goods and services due to providing public services		P.11 Market output
part of 421	less Radio and television licence fee	RTV	D.73/D.59 Other current taxes
432	plus Revenue from the sales of goods and services on the market		P.11 Market output
425	plus Capital revenue (rentals and rents)		P.11 Market output
434	plus Revenue from rentals and rents		P.11 Market output
872	less Purchasing value of sold material and goods		P.52 Changes in inventories
862	Increase of value of stocks		
863	less Decrease of value of stocks		
	Intermediate calculation (IC): P.12 Own account production	P.12 IC = 862 - 863	P.12 Own account production
	Intermediate calculation (IC): P.11 Market output	P.11 IC = (421 - RTV) + 432 + 425 + 434 - 872 + P.12 IC	P.11 Market output
424	Other current revenues due to public service provision		P.131 Non market output
	less Land rents from the National Farm Land and Forest	rents (minus)	
436	plus Other current revenue		P.131 Non market output
	Intermediate calculation (IC): P.131 Payments for non-market output	P.131 IC = 424 - rents + 436	P.131 Payments for non-market output
part of 424	Concession on gambling transactions, public service provision (FIHO, FŠO ⁴)	FIHO/FŠO	D.73/D29 Other taxes on production
422	Received interest due to public service provision		D.41 Interest, receivable
433	plus Received interest due to market activity		D.41 Interest, receivable
	Intermediate calculation (IC): D.41 Interest, receivable	D.41rec. IC = 422 + 433	D.41 Interest, receivable
part of 424	Land rents from the National Farm Land and Forest	D.45 NA adj. ³ (for AOP 424)	D.45 Rents (not part of P.131)
423	Received dividends and other shares in the income of corporations		D.42 Distributed income of corporations
435	plus Received dividends and other shares in the income of corporations		D.42 Distributed income of corporations
	Intermediate calculation (IC): D.42 Distributed income of corporations	D.42 IC = 423 + 435	D.42 Distributed income of corporations
405	Received funds from central budget for the current expenditure		D.73 S.1311 Revenue
414	plus Received funds from public funds for the current expenditure		D.73 S.1311 Revenue
416	plus Received funds from public funds and agencies		D.73 S.1311 Revenue
418	plus Receive funds from foreign donations		D.73 S.1311 Revenue
419	plus Received funds from central budget (EU funds)		D.73 S.1311 Revenue
	Intermediate calculation (IC): D.73r S.1311 Revenue	D.73r S1311 IC = 405 + 414 + 416 + 418 + 419	D.73 S.1311 Revenue
408	Received funds from local budgets for current expenditure	D.73r S.1313	D.73 S.1313 Revenue
411	Received funds from social security funds for current expenditure	D.73r S.1314	D.73 S.1314 Revenue
429	Other received funds from the EU budget		D.74 Current international cooperations
430	plus Received funds from other EU institutions		D.74 Current international cooperations
	Intermediate calculation (IC): D.74 Current international cooperations	D.74 IC = 429 + 430	D.74 Current international cooperations
426	Received domestic donations		D.75 Miscellaneous current transfers
427	plus Received foreign donations		D.75 Miscellaneous current transfers
428	plus Natural disaster relief donations		D.75 Miscellaneous current transfers
	Intermediate calculation (IC): D.75 Miscellaneous current transfers	D.75r IC = 426 + 427 + 428	D.75 Miscellaneous current transfers
406	Capital transfers from the central budget for investments		D.92 S.1311 Revenue
415	plus Capital transfers from public funds for investments		D.92 S.1311 Revenue
417	plus Capital transfers from public funds for investments		D.92 S.1311 Revenue
	Intermediate calculation (IC): D.92 S.1311 Revenue	D.92 S1311 IC = 406 + 415 + 417	D.92 S.1311 Revenue
409	Capital transfers from the local budgets for investments	D.92 S.1313	D.92 S.1313 Revenue
412	Capital transfers from the SSF2 for investments	D.92 S.1314	D.92 S.1314 Revenue
			EXPENDITURE by ESA 2010

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

3. CASH FLOW STATEMENTS and ACCRUAL STATEMENTS (i.e. Revenue and expenditure by accrual accounting)

PUBLIC SERVICE PROVIDERS AND AGENCIES within within general government by main components in data sources including national accounts (NA) adjustments, including WGA² data - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Combination of items of CASH FLOW STATEMENTS and Revenue and expen. by accrual accounting	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
453, 484 461 874 874 458 872	Expenditure on goods and services less Penalties and compensations less Net insurance premiums less Other taxes on production less Expenditure on business trips compensation less Purchasing value of sold material and goods Intermediate calculation (IC): P.2 Intermediate consumption	453 + 484 D.71 NA adj. ³ ('874 *0.016) D.29 NA adj. ³ ('874 *0.0065) D.1 NA adj. ³ ('AOP 458 *0.25) P.2 IC = (453+484) - 461- D.71 NA adj. ³ -D.29 NA adj. ³ - D.1 NA adj. ³ - 872	D.75 Miscellaneous current transfers D.71 NA adjustment of data source. D.29 NA adjustment of data source D.1 NA adjustment of data source P.52 Changes in inventories P.2 Intermediate consumption
439, 482 447, 483 458	Salaries and refunds plus Employers' social security contributions plus: Expenditure for business trips comensation Intermediate calculation (IC): D.1 Compensation of employees	439 + 482 447 + 483 D.1 NA adj. ³ ('AOP 458 *0.25) D.1 IC = 439+482+447+483+D.1 NA adj.³	D.1 Compensation of employees D.1 Compensation of employees D.1 NA adjustment of data source for cash remuneration for business travel D.1 Compensation of employees
464, 465 890	Domestic and foreign interest, pay Profit tax	D.41, pay (464 + 465) D.51	D.41 Interest, pay. D.51 Taxes on income
461 466 467 468 469	Penalties and compensations plus Subsidies plus Transfers to individuals and households plus Transfers to non-profit organisations and institutions plus Other domestic current transfers Intermediate calculation (IC): D.75 Miscellaneous current transfers	D.75p IC = 461 + 466 + 467 + 468 + 469	D.75 Miscellaneous current transfers D.75 Miscellaneous current transfers D.75 Miscellaneous current transfers D.75 Miscellaneous current transfers D.75 Miscellaneous current transfers D.75 Miscellaneous current transfers
471/476 +478+479 477	Sum of acquisition of fixed assets (bussines accounting); Acquisition of land and natural resources	P.51g NP	P.51g Gross fixed capital formations NP Acquisitions less disposals of non-produced assets
480 862, 863	Acquisition of commodity and intervention stocks plus Changes in inventories Intermediate calculation (IC): D.75 Miscellaneous current transfers	(862-863) P.52 IC (480 + (862-863))	P.52 Changes in inventories P.52 Changes in inventories P.52 Changes in inventories
		NA adjustments by WGA² data	F.8 Other Accounts Receivable
		F.81rec. for P.51g (WGA data adj.) F.81rec. for P.11 (WGA data adj.) F.81rec. for D.73 S1311 (WGA data adj.) F.81rec. for D.73 S1313 (WGA data adj.) F.81rec. for D.73 S1314 (WGA data adj.) F.81 rec. for D.75 (WGA data adj.)	F.81 Trade credits and advances, receivable ...F.81 rec. for P.51g Gross fixed capital formations ...F.81 rec. for P.11 Market sales, P.131 Other market revenue F.89 Other accounts, receivable ...F.81 rec. for D.73 D.73 Current transfers within general government, rec.S.1311S.1313 ... S.1314 ...F.81 rec. for D.75 Miscellaneous current transfers
		F.81pay. for P.11 (WGA data adj.) F.81pay. for P.2 (WGA data adj.) F.81pay. for P.51g (WGA data adj.) F.89pay. for D.1 (WGA data adj.) F.89pay. for P.51g (WGA data adj.) F.89pay. for D.75 (WGA data adj.)	F.8 Other Accounts Payable F.81 Trade credits and advances, payable ...F.81 pay. for P.11 Market sales ...F.81 pay. for P.2 Intermediate consumption ...F.81 pay. for P.51g Gross fixed capital formations F.89 Other accounts, payable ...F.89 pay. for D.1 Compensation of employees ...F.89 pay. for P.51 Gross fixed capital formations ...F.89 pay. for D.75 Miscellaneous current transfers
			TOTAL REVENUE by ESA 2010
			P.1 Output

3. CASH FLOW STATEMENTS and ACCRUAL STATEMENTS (i.e. Revenue and expenditure by accrual accounting)

PUBLIC SERVICE PROVIDERS AND AGENCIES within within general government by main components in data sources including national accounts (NA) adjustments, including WGA² data - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Combination of items of CASH FLOW STATEMENTS and Revenue and expen. by accrual accounting	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
		<p>P.11 IC + F.81rec. for P.11 - F.81pay for P.11 P.131 IC</p> <p>D.41rec. IC D.42 IC D.45 NA adj.⁴ sum of subsectors S.1311, S.1313 and S.1314 D.73r S1311 IC + RTV + FIHO/FŠO⁴ + F.81rec. for D.73 S1311 D.73 S.1313 + F.81rec. for D.73 S1313 D.73 S.1314 + F.81rec. for D.73 S1314 D.74 IC D.75r IC + F.81 rec. for D.75 sum of subsectors S.1311, S.1313 and S.1314 D.92 S1311IC D.92 S.1313 D.92 S.1314</p>	<p>... P.11 Market output, P.12 Own-account production ... P.131 Payments for non-market output</p> <p>D.4 Property income ...D.41 Interest, rec. ...D.42 Distributed income of corporations ...D.45 Rent D.73 Current transfer within GG ... S1311 Central government ...S1313 Local government ...S1314 Social security funds D.74 Current international cooperations D.75 Miscellaneous current transfers D.92 Investment grants, rec. ... S1311 Central government ...S1313 Local government ...S1314 Social security funds</p>
		<p>P.2 IC + F.81pay. for P.2 D.1 IC + F.89pay. for D.1 D.29 NA adj.³ D.41, pay D.51 D.71 NA adj.³ D.75p IC + F.89pay. for D.75 P.51g + F.81rec. for P.51g - F.89pay. for P.51g P.52 IC NP</p>	<p style="text-align: center;">TOTAL EXPENDITURE by ESA 2010</p> <p>P.2 Intermediate consumption D.1 Compensation of employees D.29 Other taxes on production D.41 Interest, pay. D.51 Taxes on income D.71 Net premiums on non-life insurance claims D.75 Miscellaneous current transfers P.51g Gross fixed capital formation P.52 Changes in inventories. NP Acquisitions less disposals of non financial non-produced assets</p>
			<p>B.9 Net borrowing (-), net lending (+)</p>

Additional remarks:

¹ AOP Automatic data processing

² WGA - Whole Government Accounts, i.e. the balance sheets on accrual basis for all GG units, except public corporations. See F.8 adjustments.

³ NA adjustments refer to adjustments with additional data source. Further explanation on NA adjustments for D.71, D.29 and D.1 see also GNI Inventory ESA 2010.

⁴ FIHO, FŠO - Fundacija za financiranje invalidskih in humanitarnih organizacij v Republiki Sloveniji) and Sport Fundacija (Fundacija za šport)

Legend:

CASH flow

ACCRUAL accounting

Source:

Statistical Office of the Republic of Slovenia

4. CASH FLOW STATEMENTS (i.e. Revenue and expenditure account - Direct budgetary units)

PUBLIC FUNDS within within general government by main components in data sources including national accounts (NA) adjustments³, including WGA² data - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Revenue and expenditure account - Direct budgetary units	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
101	TOTAL REVENUE		
149	1. Revenue from sales of goods and services (Total AOP 149 for Public Funds S1311)		P.11 Market output.
NA adj. ³	2. less Sales of dwellings (AOP 149 of Stanovanjski sklad Republike Slovenije - SSS)		P.51g Gross fixed capital formation (sales)
	Intermediate calculation (IC): P.11 Market output		P.11 Market output
144	Capital revenue		P.11 Market output
145	plus Taxes and charges		P.131 Payments for non-market output
	Intermediate calculation (IC): P.131 Payments for non-market output		P.131 Payments for non-market output
103	Tax revenue		D.75 Miscellaneous current transfers
143	Revenue from interest	D.41r	D.41 Interest, rec.
142	Other property income (profits, dividends)	D.42	D.42 Distributed income of corporations
178	Received funds from central budget		D.73 S.1311 Revenue
183	plus Received funds from central budget (EU funds)		D.73 S.1311 Revenue
181	plus Received funds from public funds		D.73 S.1311 Revenue
182	plus Received funds from public agencies		D.73 S.1311 Revenue
	Intermediate calculation (IC): D.73 S.1311 Revenue	D.73r S1311 (178+183+181+182)	D.73 S.1311 Revenue
NA adj. ³	Sklad za razgradnjo NEK ²	D.73r S1311 (NEK)	D.73 S.1311 Revenue
179	Received funds from local budgets	D.73r S1313	D.73 S.1313 Revenue
180	Received funds from social security funds	D.73r S1314	D.73 S.1314 Revenue
170	Received donations from abroad		D.74 Current international cooperations
192	plus Received funds from EU		D.74 Current international cooperations
	Intermediate calculation (IC): D.74 Current international cooperations	D.74 IC (170 + 192)	D.74 Current international cooperations
167	Received domestic donations		D.75 Miscellaneous current transfers
148	Fines, penalties		D.75 Miscellaneous current transfers
150	Other non-tax revenues		D.75 Miscellaneous current transfers
NA adj. ³	less NEK contribution for decommissioning		D.73 S.1311 Revenue
	Intermediate calculation (IC): D.75 Miscellaneous current transfers	D.75r IC (167 + 148 +150 - NEK)	D.75 Miscellaneous current transfers
154	Revenue from sales of fixed assets (minus)		P.51g Gross fixed capital formation
159	Revenue from sales of inventories (minus)		P.52 Changes in inventories
162	Revenue from sales of land and intangible assets (minus)		NP
221	TOTAL EXPENDITURE		
223	Salaries and refunds		D.1 Compensation of employees
231	plus Employers' social security contributions		D.1 Compensation of employees
	Intermediate calculation (IC): D.1 Compensation of employees	D.1 IC (223+231)	D.1 Compensation of employees
237	Expenditure for goods and services		P.2 Intermediate consumption
245	less Penalties and compensations	D.75p	D.75 Miscellaneous current transfers, pay.
237	less Net non-life insurance premiums, payable	D.71 NA adj. ³ (138 *0.0203)	D.71 NA adjustment of data source.
246, 237	less Other taxes on production, pay.	D.29 NA adj. ³ (246+237*0.00523)	D.29 NA adjustment of data source
239	less Special material and services for SSS (i.e purchase of dwellings as merchandise)	SSS (acquisitions)	P.51g NA adjustment of data sources

For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in column C to avoid double counting of budget codes.

4. **CASH FLOW STATEMENTS (i.e. Revenue and expenditure account - Direct budgetary units)**

PUBLIC FUNDS within within general government by main components in data sources including national accounts (NA) adjustments³, including WGA² data - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Revenue and expenditure account - Direct budgetary units	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
137	less Reimbursements, allowances Intermediate calculation (IC): P.2 Intermediate consumption	D.1 NA adj. ³ (137 * 0.00567) P.2 IC (237-245-D.71 NA adj. ³ - D.29 NA adj. ³ - D.1 NA adj. ³ - P.52 NA adj. ³)	D.1 NA adjustment of data source for cash remuneration for business trevel P.2 Intermediate consumption
267 248, 254	Subvencije Domestic and foreign interest, pay	D.75p D.41p	D.75 Miscellaneous current transfers, pay. D.41 Interest, pay.
271 279	Transfers to individuals and households less scholarships less transfers by EKO SKLAD (see unit's Annual Report) Intermediate calculation (IC): D.62p Social benefits other than social transfers in kind, payable	D.75p EKO SKLAD D.62p IC (271 - 279 - EKO SKLAD)	D.75 Miscellaneous current transfers, pay. D.92 Investment grants to other sectors
281	Transferi neprofitnim organizacijam in ustanovam / Transfers to non-profit organisations and institutions	D.75p	D.75 Miscellaneous current transfers, pay.
287	Current transfers to Central Budget	D.73p S1311	D.73 Current transfers within general government, pay S.1311
283 285 289 286 288	Current transfers to municipalities plus Current transfers to public funds plus Current transfers to public agencies plus Current transfers to public services plus Current transfers to other public services (not direct budget users) Intermediate calculation (IC): D.73 Current transfers within general government, pay S.1313	D.73p S1313 IC (283+285+289+286+288)	D.73 Current transfers within general government, pay S.1313 D.73 Current transfers within general government, pay S.1313 D.73 Current transfers within general government, pay S.1313 D.73 Current transfers within general government, pay S.1313 D.73 Current transfers within general government, pay S.1313
284	Current transfers to social security funds	D.73p S1314	D.73 Current transfers within general government, pay S.1314
290 907	Current transfers to abroad Total investment trasfers	D.74	D.74 Current international cooperations, pay
918 919 920	Investments transfers to pubic funds and agencies plus Investments transfers to Central Budget plus Investments transfers to pubic services Intermediate calculation (IC): D.92p Investment grants, pay S.1311	D.92p 1311 IC (918+919+920)	D.92p Investment grants, pay S.1311
917	Investments transfers to municipalities	D.92p 1313	D.92p Investment grants, pay S.1313
297-900, 901-902, 904-905 903	Purchase and construction of fixed assets Purchase of land and natural resources	P.51g (297+298+299+900+901+902+904+905)	P.51g Gross fixed capital formations NP Acquisitions less disposals of non-produced assets
260	Reserves	D.75p	D.75 Miscellaneous current transfers, pay.
		NA adjustments by WGA⁴ data	F.8 Other Accounts Receivable
		F.81rec. for P.51g (WGA data adj.) F.81rec. for P.11 (WGA data adj.) F.89 rec. for P.131(WGA data adj.) F.89 rec. for Javni štipendijski, razvojni, invalidski in preživinski sklad, Sklad za nasledstvo (WGA data adj.)	F.81 Trade credits and advances, receivable ...F.81 rec. for P.51g Gross fixed capital formations ...F.81 rec. for P.11 Market sales, P.131 Other market revenue F.89 Other accounts, receivable ...F.89 rec. for P.131 Payments for non-market output ...F.89 rec. for Jamstveni in preživninski sklad, Sklad za nasledstvo - financial claims

4. CASH FLOW STATEMENTS (i.e. Revenue and expenditure account - Direct budgetary units)

PUBLIC FUNDS within within general government by main components in data sources including national accounts (NA) adjustments³, including WGA² data - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Revenue and expenditure account - Direct budgetary units	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
			F.8 Other Accounts Payable
		<p>F.81pay. for P.11 (WGA data adj.) F.81pay. for P.2 (WGA data adj.) F.81pay. for P.51g (WGA data adj.)</p> <p>F.89 pay. for D.1 (WGA data adj.) F.89 pay. for D.62 (WGA data adj.) F.89 pay. for D.75 (WGA data adj.)</p> <p>F.89 pay.of Slovenski podjetniški sklad etc. (WGA data adj.)</p> <p>F.89 pay. for EU flows (part) (WGA data adj.)</p>	<p>F.81 Trade credits and advances, payable ...F.81 pay. for P.11 Market sales ...F.81 pay. for P.2 Intermediate consumption ...F.81 pay. for P.51g Gross fixed capital formations</p> <p>F.89 Other accounts, payable ...F.89 pay. for D.1 Compensation of employees ...F.89 pay. for D.62 Social benefits other than social transfers in kind, pay. ...F.89 pay. for D.75 Miscellaneous current transfers ...F.89 pay.of Slovenski podjetniški sklad to the Ministry of Economic Affairs and other FO, incl. Slovenski regionalno-razvojni sklad ...F.89 pay. for EU flows (part) - inflows less outflows of Slovenski regionalno-razvojni sklad</p>
			TOTAL REVENUE by ESA 2010
		<p>P.11 IC + F.81 rec. for P.11 - F.81 pay. for P.11 P.131 IC + F.89 rec. for P.131</p> <p>D.41r D.42 sum of subsectors S.1311, S.1313 and S.1314 sum of all D.73r S1311, incl. NEK D.73 S.1313 D.73 S.1314 D.74 IC D.75r IC + 103</p>	<p>P.1 Output ...P.11 Market output ...P.12 Output produced for own final use</p> <p>D.4 Property income ...D.41 Interest, rec. ...D.42 Distributed income of corporations</p> <p>D.73 Current transfer within GG ... S1311 Central government ...S1313 Local government ...S1314 Social security funds D.74 Current international cooperations, rec. D.75 Miscellaneous current transfers, rec.</p>
			TOTAL EXPENDITURE by ESA 2010
		<p>P.2 IC + F.81pay. for P.2 D.1 IC +D.1 NA adj.³+ F.89 pay. for D.1 D.29 NA adj.³ D.41p D.62p IC + F.89 pay. for D.62 D.71 NA adj.³ sum of subsectors S.1311, S.1313 and S.1314 D.73p S1311 D.73p S1313 IC D.73p S1314 D.74 sum of all D.75p + F.89 pay. for D.75</p> <p>(907 - (D.92p S1311 IC+D.92p S1313)) + EKO SKLAD <i>not relevant for 2016 data reporting</i> sum of subsectors S.1311, S.1313 and S.1314 D.92p 1311 IC D.92p 1313 <i>not relevant for 2016 data reporting</i></p> <p>(297+298+299+900+901+902+903+904+905) +SSS (acquisitions) - F.81rec. for P.51g 154 + SSS (sales)</p>	<p>P.2 Intermediate consumption D.1 Compensation of employees D.29 Other taxes on production, pay. D.41 Interest, pay. D.62 Social benefits other than social transfers in kind, pay. D.71 Net premiums on non-life insurance claims, pay. D.73 Current transfer within GG ... S1311 Central government ...S1313 Local government ...S1314 Social security funds D.74 Current international cooperations, pay. D.75 Miscellaneous current transfers, pay. D.9 Capital transfers ...D.92 Investment grants to other sectors ...D.99 Other capital transfers ...D.92 Investment grants to other sectors ...S1311 Central government ...S1313 Local government ...S1314 Social security funds P.51g Gross fixed capital formation ... Acquisitions ... Less: disposals</p>

4. **CASH FLOW STATEMENTS (i.e. Revenue and expenditure account - Direct budgetary units)**

PUBLIC FUNDS within within within general government by main components in data sources including national accounts (NA) adjustments³, including WGA² data - information refer to 2016 reporting structure and may differ among individual units.

AOP ¹ code	Revenue and expenditure account - Direct budgetary units	NA formula (see AOP code or/and NA adjustment within Column C)	ESA 2010 category
			903-162
			B.9 Net borrowing (-), net lending (+)

Additional remarks:

¹ AOP Automatic data processing

² NEK - Nuklearna Elektrarna Krško

³ NA adjustments refer to adjustments with additional data source. Further explanation on NA adjustments for D.71, D.29 and D.1 see also GNI Inventory ESA 2010.

⁴ WGA - Whole Government Accounts, i.e. the balance sheets on accrual basis for all GG units, except public corporations. See F.8 adjustments.

Legend:

CASH flow

ACCRUAL accounting

Source:

Statistical Office of the Republic of Slovenia