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			1	Monthly cash	data	Quarterly cash data	Qı	uarterly ESA 201	10 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	М	М	М	М	М	М	М	М	М	М	М
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

Source:

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.

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

Direct budgetary units within \$1311 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	ESA 2010 category	NA adjustment ¹
code	iteliis of Celitial Dudget Dalance A	(see Budget code or/and ESA category, Column C)	LOA 2010 Category	iva aujustinent
1	TOTAL REVENUES	(See Badget code of and ESA category, Coldini C)		
	TOTAL REVEROLS			
70	TAX REVENUES			
7000	Personal income tax plus adjust, for other unclassifiable taxes * 0,4 (of total adjust.)			plus adjust, for other unclassifiable taxes * 0,4 (of total adjust.)
700017	less 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 plus adjust. for other unclassifiable taxes * 0.2 (of total adjust.)			plus adjust, for other unclassifiable taxes * 0.2 (of total adjust.)
700101	less 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	less Penalty interest on unemployment insurance contributions		D.41 Interest, rec	
701301	less 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) plus adjust. for other unclassifiable taxes * 0.3 (of total adjust.)			plus adjust. for other unclassifiable taxes * 0.3 (of total adjust.)
704002	less Interests for late payments		D.41 Interest, rec	
704003	less 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 Taxs on products	
	Environmental levy on air pollution with CO2 emissions - on gaseous fuels <i>plus</i> adjust. for emission permi	D.29 NA adjustment ¹ of data source (704105 + NA adjust. ¹)	D.29 Other taxes on production	plus 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 Taxs on products	
704108	Environmental levy on air pollution with CO2 emissions - on combustible organic substances		D.21 Taxs 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	
7044 7045				
7045 7046	Business and operating licenses		D.29 Other taxes on production	
7046	Road usage fee Fees for number plates made to special order		P.11 Market output	
	Annual road usage fees - legal entities		D.29 Other taxes on production	
704604				
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	less Charges for use of water		D.29 Other taxes on production	
704710	less Compensation for change in zoning designation of agricultural land and forests		D.91 Capital taxes	
704723 704725	less Environmental tax on environmental pollution caused by waste electrical and electronic equipment less Environmental levy on disposal of used tires		D.29 Other taxes on production D.29 Other taxes on production	
			·	
704727	less Environmental levy on waste packaging disposal		D.29 Other taxes on production	
704729	less Environmental tax for environmental pollution due to the use of volatile organic compounds		D.29 Other taxes on production	
704713	less Special fire protection tax		D.59 Other current taxes	
	less Environmental tax - use of lubricating oils and liquids		D.21 Taxes on products, except VAT and import taxes	
	less Environmental levy on waste disposal		D.29 Other taxes on production	
704720	less Environmental levy on disposal of end of life vehicles	D TE 10. 70.17 70.1/700 710 700 700 700 700 700 700 700 700	D.59 Other current taxes	
70.15	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)	- to direct for - the - real-restination to - + 0.4 (*** *** *** *** *** ***
7048	Motor vehicle tax plus adjust. for other unclassifiable taxes * 0.1 (of total adjust.)	D.21 NA adjustment ¹ of data source.	D.21 Taxes on products	plus 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 \$1311 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.

			Codes.	
Budget			↓	
code	Items of Central Budget Balance A	NA formula	ESA 2010 category	NA adjustment ¹
7050	Customs duties	(see Budget code or/and ESA category, Column C)		
7051	plus Other import duties			
	Intermediate calculation (IC): Gross custums and import duties	= (7050 + 7051)	Gross custums and import duties	
450000	less: Payments into the EU budget	=		
	Intermediate calculation (IC): Net custums and import duties	P.11 IC = (7050 + 7051) - 450000	P.11 Market output	minus adjust. for other unclassifiable taxes (total adjust. for 7000,
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	7001, 7040 and 7048)
		· · · · · · · · · · · · · · · · · · ·		•
		D.21 IC		
	D.21 Taxes on products	= sum of all D.21, D.211 = D.211 IC +704104 + 704107 + 704108 + 7042 + 7044 + 704717 + 7048 adj.		
		7044 + 704717 + 7048 adj. D.29 IC		
	plus D.29 Other taxes on production	=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.		
		D.21 IC + D.29 IC + D.41 rec. IC + D.51 IC + D.59 IC + D.61 IC + D.91 IC +		
	Intermediate calculation (IC): TOTAL tax revenue by budget	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 710300	Capital gains		D.45 Rents	
710300	Land rents from agricultural land and forests Rents from coomercial premises		P.11 Market output	
710301	Rents from residential buildings and appartments		P.11 Market output	
710303	Rents from equipment		P.11 Market output	
710304	Other rents (except land rents)		P.11 Market output	
710305 710306	Income from leases Concession income		P.11 Market output 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 710312	Income from mining right concessions Income from water right concessions		D.29 Other taxes on production D.29 Other taxes on production	
	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	
	Revenues from charges for temporary or part-time work pensioners Income from water rights, granted with water permit		D.29 Other taxes on production D.29 Other taxes on production	
	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 7141	PROCEEDS FROM SALES OF GOODS AND SERVICES Other non-tax revenues		P.11 Market output	
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 less Income from other fee-related printables		P.11 Market output P.11 Market output	
714114	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	
		= / 141 - / 14100 - / 14111 - / 14112 - / 14113 - / 14114 - / 14115 - / 1411/		

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

Direct budgetary units within \$1311 by components in data sources incl. main NA adjustments, excl. F.8 adjustments² - information refer to 2016 reporting structure

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NA adjustment1

minus adjust. for emission permits

Budget			1
code	Items of Central Budget Balance A	NA formula	ESA 2010 category
		(see Budget code or/and ESA category, Column C)	
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 minus adjust, for emission permits	NP NA adjustment ¹ of data source	NP Acquisitions less disposals of non financial non-produced assets
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	less 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 IMPLEM. OF THE COMMON AGRI. 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

> sum of all P.131 (711 + 71400) sum of subcategories D.21 and D.29 D.21 IC

D.211 IC D.29 IC +

710306+710307+710309+710311+710312+710314+710315+710316+7103

D.41 rec. IC + 7102+ 710310 D.42 (7100) D.45 (710300) sum of subcategories D.51 and D.59 D.51 IC

D.59 IC D.61 IC + 7400 + 7402 7011 7010 residual

sum of subsectors S.1311, S.1313 and S.1314 not relevant for 2016 data reporting

not relevant for 2016 data reporting not relevant for 2016 data reporting sum of all D.74

D.75 ICa + D.75 ICb + 712 + 730 + 732 D.91 IC (704710) D.92 IC + 783

P.11 Market output P.131 Non-market output

D.2 Taxes on production and imports

...D.21 Taxs on products ...of which: VAT

...D.29 Other taxes on production

D.41 Interest, rec.

D.42 Distributed income of corporations

D.45 Revenues from rents

D.5 Current taxes on income, wealth, etc.

...D.51 Taxes on income

...D.59 Other current taxes

D.61 Social security contributions, rec.

D.611 Employer's SSC

D.613 Employee's SSC

D.613 Households SSC

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.

II. TOTAL EXPENDITURE

- SALARIES, WAGES AND OTHER PERSONNEL EXPENDITURES
- 401 EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS
- EXPENDITURE ON GOODS AND SERVICES 402
- 4027 Penalties and compenstaions
- 402905 Board attendance fees
- 402908 Allowances to members of parliament and National Council members

- D.1 Compensation of employees
- D.1 Compensation of employees
- D.75 Miscellaneous current transfers, pay
- D.1 Compensation of employees
- D.1 Compensation of employees

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

Direct budgetary units within \$1311 by components in data sources incl. main NA adjustments, excl. F.8 adjustments² - information refer to 2016 reporting structure

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Budget				
code	Items of Central Budget Balance A	NA formula	ESA 2010 category	NA adjustment ¹
code	items of Central Budget Balance A		ESA 2010 Category	NA adjustment
400040		(see Budget code or/and ESA category, Column C)	D. ()	
402910			D.1 Compensation of employees	
402400			D.1 Compensation of employees	
402403	Daily allowances - foreign travel		D.1 Compensation of employees	
	Vehicle registration fees		D.29 Other taxes on production	
	Building land usage fee		D.29 Other taxes on production	
	Other land usage fees	4	D.29 Other taxes on production	
402305	Insurance premiums for motor vehicles	D.71 NA adjustment of data source	D.71 Net non-life insurance premiums (68%)	NA adjust. (68%)
	Insurance premiums for buildings	D.71 NA adjustment of data source	D.71 Net non-life insurance premiums (68%)	NA adjust. (68%)
	Insurance premiums for equipment	D.71 NA adjustment 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	
	Minus: Food subsidies for pupils		D.63 Social transfers in kind	
	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		
	Intermediate calculation (IC): Transfers to individuals and households		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)	
	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	Curent transfer to state budget		D.62 Social benefits other than social transfers in kind	
4135	Current payments to other institutions performing public services (indirect bedgetary 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	AUDALA III II I		
4206	less Acquisition of land and natural resources	NP NA adjustment 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	

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

Direct budgetary units within \$1311 by components in data sources incl. main NA adjustments, excl. F.8 adjustments² - information refer to 2016 reporting structure

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Budget			+	
code	Items of Central Budget Balance A	NA formula	ESA 2010 category	NA adjustment ¹
		(see Budget code or/and ESA category, Column C)		
4323	Capital transfers to public institutions		D.92 Investment grants within general government, pay S.1311	
45	PAYMENTS TO THE EU BUDGET			
4500	Payments of Traditional Own Resources into to the EU Budget			
450000	Payments of customs duties into the EU budget			
4501	Payments of VAT resources into the EU Budget			
4502	Payments of GNI resources into the EU Budget		D.76 VAT and GNI based EU own resources	
4503	Payments of UK rebate into the EU Budget		D.76 VAT and GNI based EU own resources	
4504	Payments of the GNI resource to the EU Budget in favour of Kingdoms of the NL and SE		D.76 VAT and GNI based EU own resources	
		·		_

P.2 IC 400 + 401 + D.1 IC D.29 IC 410 + 4135 403 + 404 D.62 ICa + D.62 lcb + 4134 D.63 IC D.71 IC sum of subsectors S.1311, S.1313 and S.1314 4132 + 4133 + 4136 4130 413100+413101 D.74 IC + 414 D.75 IC + 409 + 4117 + 412 4502 + 4503 + 4504 + 4501 431 sum of subsectors S.1311, S.1313 and S.1314 4321 + 4322 + 4323 4320 not relevant for 2016 data reporting P.51g = Acquisitions less disposals P.51a IC 720 721 (minus) NP = Acquisitions less disposals

4206

722

TOTAL EXPENDITURE by ESA 2010 P.2 Intermediate consumption D.1 Compensation of employees D.29 Other taxes on production D.3 Subsidies, pay D.41 Interest, pay D.62 Social benefits other than social transfers in kind D.63 Social transfers in kind D.71 Net premiums on non life insurance claims D.73 Current transfers within general government, pay S.1311 S.1313 S.1314 D.74 Current international cooperations, pay D.75 Miscellaneous current transfers, pay D.76 VAT and GNI based EU own resources D.92 Investment grants D.92 Investment grants within government sector S1311 S1313 S1314 P.51g Gross fixed capital formation Acquisitions Less: disposals P.52 Changes in inventories (sales only) NP Acquisitions less disposals of non financial non-produced assets

Acquisitions

Less: Disposals

Additional remarks:

¹ NA adjustments refer to adjustments with additional data source or methodological adjustment (i.e. emission trading system allowances - i.e. emission permits). Further explanation on NA adjustments for D.71, D.29 and D.1 see also GNI Inventory ESA 2010.

² F.8 adjustments refer mainly on WGA data and other accrual adjustments, e.g. time lag adjustments.

Legend: CASH flow ACCRUAL accounting

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

P.131 Non-market output

Budget code Items of Local Budget Balance A NA formula ESA 2010 category (see Budget code or/and ESA category within Column C) **TOTAL REVENUES** 70 TAX REVENUES 7000 Personal income tax D.51 Taxes on income less Penalty interest on personal income tax 700017 D.41 interest, rec Intermediate calculation (IC): D.51 Taxes on income D.51 IC=7000-700017 D.51 Taxes on income 703 TAXES ON PROPERTY 7030 less Tax on immovable property 703000 D 59 Other current taxes less Property tax on buildings - individuals 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 Intermediate calculation (IC): D.59 Other current taxes (residium) 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 D.214 Taxes on products, except VAT and import taxes 703300 Tax on sale of real property - legal entities 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 Penalty interest on tax on sale of real property 703303 D.41 interest, rec 7044 Taxes on specific services D 51 Taxes on income 704403 Tax on lottery winings 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 D.214 Taxes on products, except VAT and import taxes Sojourn tax Municipal utility tax on taxable items - legal entities 704706 P.131 Non-market output 704707 Municipal utility tax on taxable items -. Individuals and sole traders P.131 Non-market output 704708 Forest roads maintanance 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 D.51 Taxes on income OTHER TAXES D.21 Taxs on products **D.21 IC** =703300+703301+703302+704704 D.21 Taxs 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 **D.51 IC**=D.51 IC + 704403 D.51 Taxes on income plus D.51 Taxes on income **D.59 IC**=703000+703001+D.95 ICa+7031+704713+704700 D.59 Other current taxes plus 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

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

1.2

Direct budgetary units within S1313 by components in data sources, excluding F.8 adjustments 1 - 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	ESA 2010 category
		(see Budget code or/and ESA category within Column C)	
	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		2111 11101003,100
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	1.11	D.29 Other taxes on production
710307	Royalty income		D.29 Other taxes on production
710307	Income from concession fees for special games of chance		D.29 Other taxes on production
710309	Penalty interest on income from concession fees for special games or	of chance	D.41 Interest, rec
710310	Income from mining right concessions	oriano c	D.29 Other taxes on production
710311	5 5		D.29 Other taxes on production
710312	Income from water right concessions	nt of the right of our orficing	D.59 Other current taxes
710313	Income from compensations for granting easement and establishmen	P.11	
7 10399	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 curr	rent programmes	P.131 Non-market output
714107	less Citizens' contributions and supplementary payments for investm	. •	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 at	rea	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 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 ASSE	TS	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	5.7.1	D.75 Miscellaneous current transfers, rec
7400	Transfers from the state budget		2.1.0 m.000manoudo durione transition, 100
740001	less Capital transfers from the state budget		D.92 Investment grants, rec (from S.1311)
0001	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	2.73 fee. Holli 31311 fo = 7400 - 740001	D.75 Outront transiers within general government, from 5.7511, rec. (residual)
7401 740100	for current consumption		D.73 Current transfers within general government S.1313
740100	ior current consumption		D.73 Guirent transiers within general government 3.1313

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

Direct budgetary units within \$1313 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.

TOTAL REVENUE by ESA 2010

		<u> </u>
Items of Local Budget Balance A	NA formula	ESA 2010 category
	(see Budget code or/and ESA category within Column C)	
for investments		D.9 Capital transfers within general government, S.1313
Transfers from social security funds		D.73 Current transfers within general government S.1314
Transfers from other extrabudgetary funds		D.73 Current transfers within general government S.1313
for current consumption		D.73 Current transfers within general government S.1313
for investments		D.9 Capital transfers within general government, S.1313
Transfers from state agencies		D.73 Current transfers within general government S.1313
for current consumption		D.73 Current transfers within general government S.1313
for investments		D.9 Capital transfers within general government, S.1313
TRANSFERS RECEIVED FROM THE STATE BUDGET PROVIDE	D FROM THE EU BUDGET	D.73 Current transfers within general government S.1311
RECEIPTS FROM THE EU BUDGET	D.74	D.74 Current international cooperation
	for investments Transfers from social security funds Transfers from other extrabudgetary funds for current consumption for investments Transfers from state agencies for current consumption for investments TRANSFERS RECEIVED FROM THE STATE BUDGET PROVIDE	(see Budget code or/and ESA category within Column C) for investments Transfers from social security funds Transfers from other extrabudgetary funds for current consumption for investments Transfers from state agencies for current consumption for investments TRANSFERS RECEIVED FROM THE STATE BUDGET PROVIDED FROM THE EU BUDGET

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

not relevant for 2016 data reporting

P.131 Non-market output D.2 Taxes on production and imports ...D.21 Taxs 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
400 401	SALARIES, WAGES AND OTHER PERSONNEL EXPENDITURES plus EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS
401	Intermediate calculation (IC): D.1 Compensation of employees
402 4027	EXPENDITURE ON GOODS AND SERVICES less Penalties and compensations

D.1 IC = 400 + 401	
D.75	

D.1 Compensation of employees
D.1 Compensation of employees
D.1 Compensation of employees

P.11 Market output

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 adjustments 1 - 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	ESA 2010 category
	(see Budge		
	Intermediate calculation (IC): P.2 Intermediate consumption (Resid	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	less Pay. of the difference between the price of pre-school programmes and pay.	. effected by parents	D.73 Current transfers within general government, pay S.1313
	Intermediate calculation (IC): D.62 Social benefits other than socia	D.62 IC = 411 - 411921	D.62 Social benefits other than social transfers in kind (Residual)
412	TRANSFERS TO NON-PROFIT ORGANISATIONS AND INSTITUT	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	less Acquisition of land and natural resources		NP Acquisitions less disposals of non financial non-produced assets (96.5 %)
	Intermediate calculation (IC): P.51 Gross fixed capital formation (F	P.51g IC = 420 - 4206	P.51 Gross fixed capital formation (Residual)
431	CAPITAL TRANSFERS TO INSTITUTIONS OUTSIDE GENERAL GOVERNMEN	NT	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	es	
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 u	nits)	
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
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
not relevant for 2016 data reporting	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
not relevant for 2016 data reporting	S.1311
4130 + 4132 + 4133 + 4136 + 411921 + 409	S.1313
not relevant for 2016 data reporting	S.1314

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

Direct budgetary units within \$1313 by components in data sources, excluding F.8 adjustments 1 - 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 rodes

			<u> </u>
Budget code	Items of Local Budget Balance A	NA formula	ESA 2010 category
		(see Budget code or/and ESA category within Column C)	
		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
		not relevant for 2016 data reporting	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
Additi	onal remarks:		_

Additional remarks:

Legend:

CASH flow

ACCRUAL accounting

Source:

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

BUDGET REPORTING: CURRENT AND CAPITAL REVENUE AND EXPENDITURE AND FINANCIAL TRANSACTIONS Pension Social Security Fund (PSSF) within <u>S1314</u> 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)

	TOTAL REVENUES		
ı.	TOTAL REVENUES		
701	SOCIAL SECURITY CONTRIBUTIONS		
701302	less Penalty interest on pension and disability insurance contributions	D.41 rec.	D.41 Interest, rec
701002	Intermediate calculation (IC): D.611 Social security contributions (Residual)	D.611 IC = 701 - 701302	D.611 Social security contributions (Residual)
706	OTHER TAXES	D.01110 = 701 - 701302	D.61 Social security contributions
710	PARTICIPATION IN PROFITS AND PROPERTY INCOME		D.01 Gocial Security Contributions
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	1.11	1 :11 Wartot ouput
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	50	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
not relevant for 2016 data reporting	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

1.3

400

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

Pension Social Security Fund (PSSF) within \$\frac{S1314}{2}\$ by components in data sources, excl. F.8 adjustments - 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	ESA 2010 category
		(see Budget code or/and ESA category within Column C)	
401	plus EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS	<u>-</u>	D.1 Compensation of employees
	Intermediate calculation (IC): D.1 Compensation of employees	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		D.75 Miscellaneous current transfers, pay
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
not relevant for 2016 data reporting	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
not relevant for 2016 data reporting	NP Acquisitions less disposals of non financial non-produced assets

Additional remarks:

Legend:

CASH flow

ACCRUAL accounting

Source:

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

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

Health Social Security Fund (HSSF) within \$1314 by components in data sources, excl. F.8 adjustments - 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 ESA 2010 category

(see Budget code or/and ESA category within Column C)

l.	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 (Residu	D.611 ICa = 701 - 701303	D.61 Social security contributions (residual)
7011	Employers' contributions	2.011.02	D.611 Employer's SSC
7010	Employee contributions		D.613 Employees SSC
710	PARTICIPATION IN PROFITS AND PROPERTY INCOME		2.0.10 2.mp.0,000 000
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	3	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 allow	ances	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 (Residu	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 part	icular 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 pensi	oneers	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

sum of all P.11 sum of all D.41 rec.

not relevant for 2016 data reporting

D.611 IC a + 740(003+007+011+014+015) + 740(204+102) + D611 IC b

7011 7010 TOTAL REVENUE by ESA 2010

P.11 Market output

D.41 Interest, rec

D.42 Distributed income of corporations

D.61 Social security contributions

D.611 Employer's SSC

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 adjustments - 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.

			<u> </u>
Budget code	Items of Health SSF Budget Balance A	NA formula	ESA 2010 category
		(see Budget code or/and ESA category within Column C)	
		residium	D.613 Self and non-employed SSC
		sum of subsectors S.1311, S.1313 and S.1314	D.73 Current transfers within general government, rec
		740000 + 740004	S.1311
		not relevant for 2016 data reporting	S.1313
		740202+740207	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
401	plus EMPLOYERS' SOCIAL SECURITY CONTRIBUTIONS		D.1 Compensation of employees
	Intermediate calculation (IC): D.1 Compensation of employees	D.1 IC = $400 + 401$	D.1 Compensation of employees
402	EXPENDITURE ON GOODS AND SERVICES		P.2 Intermediate consumption
4027	less Penalties and compensations	D.75	D.75 Miscellaneous current transfers, pay
	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
404	plus EXTERNAL INTEREST PAYMENTS		D.41 Interest, pay
	Intermediate calculation (IC): D.41 Interest, pay	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 household
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 r	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 prem	niums of government employees	D.73 Current transfers within general government S.1311/13
4134	Curent 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 d	lirect budget spending units	D.631 Social transfers in kind
413500	Current payments to other institutions performing public services that are not indirect but	gget spending units	
413501	Current payments to other institutions performing public services that are not indirect but	gget spending units - for medicinal products	
413502	Current payments to other institutions performing public services that are not indirect but	dget spending units - for orthopaedic support device	s
413503	Current payments to other institutions performing public services that are not indirect but	dget spending units - for vaccination, blood transfusi	ions 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

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)

P.2 IC D.1.IC

D.41 pay IC

4116 + 4131 + 4134

4119 + 413303 + 413304 + 4135 413(300;301;302;310)

sum of all D.74 sum of all D.75

P.51g = Acquisitions less disposals

420 720

722

ESA 2010 category

P.2 Intermediate consumption

D.1 Compensation of employees

D.41 Interest, pay

D.62 Social benefits other than social transfers in kind

D.6312 Social transfers in kind

D.73 Current transfers within general government, S.1311/13

D.74 Current international cooperation, pay

D.75 Miscellaneous current transfers, pay

P.51g Gross fixed capital formation

Acquisitions

Less: disposals

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:

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.

AND THE CONTROL TO A CONTROL TO				
And castes revenue (114-114-118) 1. Sales a goods and services and services on demonsts manks (172 to 114) 1. Sales a goods and services on demonsts manks (172 to 114) 1. Sales a goods and services on demonsts manks (172 to 114) 1. Sales a goods and services on demonsts manks (172 to 114) 1. Sales a goods and services on demonsts manks (172 to 114) 1. Sales a good and services on demonsts on demonsts on the services of t		Itama of PROFIT AND LOCG ACCOUNTS	/	FOA 2040
A Met sales revenue (in 11 11 11 11) 1	code	ITEMS OF PROFIT AND LOSS ACCOUNTS	(see AOP code or/and NA adjustment within Column C)	ESA 2010 category
A Red sales received by 14 11 14 11 11 11 12 1 15 14 15 11 11 11 12 1 15 14 15 14 15 11 11 11 12 1 15 14 15				
1. Select of goods and bervices on demostic manufe (17.2 do 114) 2. Houseway Servi manufe (17.2 do 114) 3. Select of goods for member (17.2 do 114) 4. Houseway Servi manufe (17.2 do 114) 5. Servi	110	Δ Net sales revenue (111±115±118)		P 11 Market output
1. Sales of anythic except terminal of provides except terminal of the common of the c			and/or intermediate calculation (IC) in column C to avoid	F.TT Market output
13 2. Revenues from resident control of the control			double counting of budget codes.	
1. S. Serve of cooks for reader so the CUT medic (174-171) 1. Let revenue from sales or proofs and management (174-171) 1. Let revenue from sales or groots and management (174-171) 1. Let revenue from sales or groots and management (174-171) 1. Let revenue from sales or groots and management (174-171) 1. Let revenue from sales or groots and management (174-171) 1. Let revenue from sales or groots and management (174-171) 1. Let revenue from sales or groots and management (174-171) 1. Let revenue from sales or groots and management (174-171) 1. Substitute of management (174-171) 1. Substitute (174-171) 1. Comparison of management (174-171) 1. Comparis				
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2. Not sevenus from actions of grocks and materials				
III. Net revenue from sales outside EU market (194-120)				
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B. Increase of inventories of products and work in progress				
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F. Gross operating yield (10-121-122-123-124-125) G. Operating sepence (20-1219-144-145) L. Costs of goods, materials and cervices (129-130-134) L. Costs of goods, materials and cervices (129-130-134) J. Costs of materials (129-130-134) J. Costs of materials and cervices (129-130-134) J. Costs of				D.73 Current transfer within GG
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153 J. Financial revenues (155-160-163) Financial revenues from interests (already included in II. in III) 155 I. Financial revenues from shares (156 to 159) 1. Financial revenues from shares in the group companies 156 2. Financial revenues from shares in the group companies 3. Financial revenues from shares in other companies 4. Other financial revenues from shares in other companies 159 4. Other financial revenues from shares in other companies 160 161 162 2. Financial revenues from loans to the group companies 163 184 2. Financial revenues from loans to others 185 186 186 K. Financial revenues from operating receivables (164-165) 186 187 187 187 188 188 189 189 189 189 189 189 189 189				
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1. Financial revenues from shares (156 to 159) 1. Financial revenues from shares in the group companies 2. Financial revenues from shares in joined companies 3. Financial revenues from shares in other companies 4. Other financial revenues from shares 1. Financial revenues from shares 1. Financial revenues from ploans (161+162) 1. Financial revenues from loans to the group companies 2. Financial revenues from loans to the group companies 2. Financial revenues from loans to others 1. Financial revenues from operating receivables (164+165) 1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others 1. Financial revenues from operating receivables to others 3. Financial expenses (188+169+174) 4. Financial expenses (188+169+174) 5. Financial expenses for interests (already included in II. in III) 5. Financial expenses with frevaluation and written off financial investments 5. Financial expenses with financial liabilities (170 to 173) 5. Financial expenses from loans from group companies 5. Financial expenses from loans from group companies 6. Financial expenses from loans from group companies 7. Financial expenses from loans from group companies 8. Financial expenses from loans from group companies 9. Financial expenses from loans from group companies 9. Financial expenses from loans from group companies				
156				
2. Financial revenues from shares in joined companies 3. Financial revenues from shares in other companies 4. Other financial revenues from shares II. Financial revenues from given loans (161+162) 161 1. Financial revenues from loans to the group companies 2. Financial revenues from loans to the group companies 2. Financial revenues from operating receivables (164+165) 162 18. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others 4. Financial evenues from operating receivables to others 5. Financial evenues from operating receivables to others 6. Financial expenses (168+169+174) 6. Financial expenses (168+169+174) 6. Financial expenses with revaluation and written off financial investments 6. Financial expenses with revaluation and written off financial investments 6. Financial expenses with revaluation and written off financial investments 6. Financial expenses with revaluation and written off financial investments 6. Financial expenses with revaluation and written off financial investments 7. Financial expenses with revaluation and written off financial investments 8. Financial expenses with revaluation and written off financial investments 8. Financial expenses with revaluation and written off financial investments 8. Financial expenses with revaluation and written off financial investments 8. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation and written off financial investments 9. Financial expenses with revaluation an				D.42 Distributed income of corporations
3. Financial revenues from shares in other companies 4. Other financial revenues from given loans (161+162) 1. Financial revenues from loans to the group companies 2. Financial revenues from loans to others 162 1. Financial revenues from loans to others 163 18. Financial revenues from operating receivables (164+165) 1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others 4. Financial revenues from operating receivables to others 5. Financial expenses (168+169+174) 6. Financial expenses (168+169+174) 6. Financial expenses with revaluation and written off financial investments 169 18. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
4. Other financial revenues from shares II. Financial revenues from given loans (161+162) 1. Financial revenues from loans to the group companies 2. Financial revenues from loans to others III. Financial revenues from operating receivables (164+165) 1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others K. Financial expenses (168+169+174) Financial expenses (168+169+174) Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
II. Financial revenues from given loans (161+162) 1. Financial revenues from loans to the group companies 2. Financial revenues from operating receivables (164+165) 1. Financial revenues from operating receivables to the group companies 1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others 2. Financial revenues from operating receivables to others K. Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
1. Financial revenues from loans to the group companies 2. Financial revenues from operating receivables (164+165) 1. Financial revenues from operating receivables to the group companies 1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others K. Financial expenses (168+169+174) Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) 1. Financial expenses with revaluation and written off financial investments 1. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
2. Financial revenues from loans to others III. Financial revenues from operating receivables (164+165) 1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others 2. Financial revenues from operating receivables to others K. Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
III. Financial revenues from operating receivables (164+165) 1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others K. Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others K. Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
1. Financial revenues from operating receivables to the group companies 2. Financial revenues from operating receivables to others K. Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
K. Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies		Financial revenues from operating receivables to the group companies		
K. Financial expenses (168+169+174) Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
Financial expenses for interests (already included in II. in III) I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				
I. Financial expenses with revaluation and written off financial investments II. Financial expenses with financial liabilities (170 to 173) 1. Financial expenses from loans from group companies				D.41 Interest, pay
169 II. Financial expenses with financial liabilities (170 to 173) 170 1. Financial expenses from loans from group companies				
170 1. Financial expenses from loans from group companies				
				ı

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		NA formula	
code	Items of PROFIT AND LOSS ACCOUNTS	(see AOP code or/and NA adjustment within Column C)	ESA 2010 category
172	3. Financial expenses from debenture bonds issued		
173	4. Financial expenses from other financial liabilities		D.73 Current transfer within GG, pay (only for KAD ²)
174	III. Financial expenses from operating liabilities (175 to 177)		
175	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		D.73 Current transfer within GG
180	II. Other finacial revenues and other revenues		D.75 Miscellaneous current transfers
181	M. Other expenses		D.75 Miscellaneous current transfers
	N. Total profit (151-152+153-166+178-181)		
	O. Total loss (152-151-153+166-178+181)		
	P. Tax on profit		D.5 Current taxes on income, wealth, etc.
	R. Delayed (postponed) taxes		
	S. Net profit for financial year (182-184-185)		
	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 cales and revenue from aura apparentiant		TOTAL REVENUE by ESA 2010
	Market sales and revenue from own consumption:	110 120	D 44 Market autout
	Revenue from sales less Purchase Value of Sold Goods for Resale Payanua from our consumption and stocks.	110 - 129 121 - 122+123	P.11 Market output plus P.12 Output produced for own final use
	2. plus Revenue from own consumption and stocks		
	Intermediate calculation (IC): P.1 Output	P.1 IC (1.+ 2.)	P.1 Output
			B.441.
	1. Revenue from interest	154	D.41 Interest, rec.
	2. plus Other property income (profits, dividends)	155	plus D.42 Distributed income of corporations
	Intermediate calculation (IC): D.4 Property income	D.4 IC (1. + 2.)	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
		2	
	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	128 - 129 + 150	See ESA categories above.
	2. Less: Net non-life insurance premiums, payable	138 *0.018	D.71 Net non-life insurance premiums (NA adjustment ³ of data source)
	3. Less: Other taxes on production	(130 + 134) * 0.004172	D.29 Other taxes on production (NA adjustment ³ of data source)
	4. Less: Reimbursments, allowances	137*0.25	D.1 NA adjustment ³ of data source for cash remuneration for business trevel
	Intermediate calculation (IC): P.2 Intermediate consumption	P.2 IC (1 23 4.)	P.2 Intermediate consumption
	1. Labour costs	120	D.1 Compensation of employees
		139	
	2. plus Reimbursments, allowances	137*0.25	plus D.1 NA adjustment ³ of data source for cash remuneration for business trevel
	Intermediate calculation (IC): D.1 Compensation of employees	D.1 IC (1. + 2.)	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		NA formula	
code	Items of PROFIT AND LOSS ACCOUNTS	(see AOP code or/and NA adjustment within Column C)	ESA 2010 category

¹ AOP Automatic data processing

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:

² KAD Capital fund

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
	, ,	For calculation of totals you should follow ESA categories and/or intermediate calculation (IC) in	REVENUE by ESA 2010
421	Revenue from the sales of goods and services due to providing public services	column C to avoid double counting of budget codes.	P.11 Market output
•	less Radio and television licence fee	RTV	D.73/D.59 Other current taxes
432 425	plus Revenue from the sales of goods and services on the market plus Capital revenue (rentals and rents)		P.11 Market output 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 less Land rents from the National Farm Land and Forest	ronte (minue)	P.131 Non market output
436	plus Other current revenue	rents (minus)	P.131 Non market output
100	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	Concesion 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
400	Intermediate calculation (IC): D.73r S.1311 Revenue	D.73r S1311 IC = 405 + 414 + 416 + 418 + 419	D.73 S.1311 Revenue
408 411	Received funds from local budgets for current expenditure Received funds from social security funds for current expenditure	D.73r S.1313 D.73r S.1314	D.73 S.1313 Revenue D.73 S.1314 Revenue
711	received failed from social security funds for current experientale	D.131 3.1314	D.73 G.1314 Nevenue
429	Other received funds from the EU budget		D.74 Current international cooperations
430	plus Received funds from other EU institutions	D.74 IC = 429 + 430	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 Intermediate calculation (IC): D.75 Miscellaneous current transfers	D.75r IC = 426 + 427 + 428	D.75 Miscellaneous current transfers D.75 Miscellaneous current transfers
	intermediate calculation (IC): D.75 Miscellaneous current transfers	D./3F IC = 420 + 42/ + 428	D.75 WISCERIALIEOUS CUTTETIL 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 EQA 2010
			EXPENDITURE by ESA 2010
		ı	I

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	Combination of items of CASH FLOW STATEMENTS and	NA formula	ESA 2010 category
code	Revenue and expen. by accrual accounting	(see AOP code or/and NA adjustment within Column C)	
453, 484	Expenditure on goods and services	453 + 484	D.75 Miscellanious current transfers
461 874	less Penalties and compensations less Net insurance premiums	D.71 NA adj. ³ ('874 *0.016)	D.71 NA adjustment of data source.
874	less Other taxes on production	D.29 NA adj. 3('874 *0.0065)	D.29 NA adjustment of data source
458	less Expenditure on business trips compensation	D.1 NA adj. 3 ('AOP 458 *0.25)	D.1 NA adjustment of data source
	less Purchasing value of sold material and goods	2.1147 daj. (7101 400 0.20)	P.52 Changes in inventories
	Intermediate calculation (IC): P.2 Intermediate consumption	P.2 IC	P.2 Intermediate consumption
		= (453+484) - 461- D.71 NA adj. ³ -D.29 NA adj. ³ - D.1 NA adj. ³ -	
		872	
100 100	Outroit of the	400 - 400	DA O
	Salaries and refunds plus Employers' social security contributions	439 + 482 447 + 483	D.1 Compensation of employees D.1 Compensation of employees
	plus: Expenditure for business trips comensation	D.1 NA adj. ³ ('AOP 458 *0.25)	D.1 NA adjustment of data source for cash remuneration for business trevel
.00	Intermediate calculation (IC): D.1 Compensation of employees	D.1 IC = 439+482+447+483+D.1 NA adj. ³	D.1 Compensation of employees
	The state of the s		2.1 Componed for employees
	Domestic and foreign interest, pay	D.41, pay (464 + 465)	D.41 Interest, pay.
890	Profit tax	D.51	D.51 Taxes on income
461	Penalties and compensations		D.75 Miscellanious current transfers
	plus Subsidies		D.75 Miscellanious current transfers
	plus Transfers to individuals and households		D.75 Miscellanious current transfers
468	plus Transfers to non-profit organisations and institutions		D.75 Miscellanious current transfers
	plus Other domestic current transfers		D.75 Miscellanious current transfers
	Intermediate calculation (IC): D.75 Miscellanious current transfers	D.75p IC = 461 + 466 + 467 + 468 + 469	D.75 Miscellanious current transfers
	Sum of acquisition of fixed assets (bussines accounting);	P.51g	P.51g Gross fixed capital formations
+478+479 477	Acquisition of land and natural resources	NP	NP Acquisitions less disposals of non-produced assets
400			
480 862, 863	Acquisition of commodity and intervention stocks plus Changes in inventories	(862-863)	P.52 Changes in inventories P.52 Changes in inventories
002, 000	Intermediate calculation (IC): D.75 Miscellanious current transfers	P.52 IC (480 + (862-863)	P.52 Changes in inventories
			, and the second
		NA adjustments by WGA ² data	E 9 Other Asserta Bessivable
			F.8 Other Accounts Receivable
			F.81 Trade credits and advances, receivable
		F.81rec. for P.51g (WGA data adj.)	F.81 rec. for P.51g Gross fixed capital formations
		F.81rec. for P.11 (WGA data adj.)	F.81 rec. for P.11 Market sales, P.131 Other market revenue
			F.89 Other accounts, receivable
		F 94 rea for D 72 \$4244 (MCA data adi.)	F.81 rec. for D.73 D.73 Current transfers within general government, rec.
		F.81rec. for D.73 S1311 (WGA data adj.) F.81rec. for D.73 S1313 (WGA data adj.)	S.1311 S.1313
		F.81rec. for D.73 S1314 (WGA data adj.)	S.1313 S.1314
		F.81 rec. for D.75 (WGA data adj.)	F.81 rec. for D.75 Miscellanious current transfers
			F.8 Other Accounts Payable
		E Marie () B 44 (MOA L) (B)	F.81 Trade credits and advances, payable
		F.81pay. for P.11 (WGA data adj.)	F.81 pay. for P.11 Market salesF.81 pay. for P.2 Intermediate consumption
		F.81pay. for P.2 (WGA data adj.) F.81pay. for P.51g (WGA data adj.)	F.81 pay. for P.51g Gross fixed capital formations
		1.0.1pay. for 1.0.1g (11.0.1 data day.)	F.89 Other accounts, payable
		F.89pay. for D.1 (WGA data adj.)	F.89 pay. for D.1 Compensation of employees
		F.89pay. for P.51g (WGA data adj.)	F.89 pay. for P.51 Gross fixed capital formations
		F.89pay. for D.75 (WGA data adj.)	F.89 pay. for D.75 Miscellanious current transfers
			TOTAL REVENUE by ESA 2010
		I	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	Combination of items of CASH FLOW STATEMENTS and	NA formula	ESA 2010 category
code	Revenue and expen. by accrual accounting	(see AOP code or/and NA adjustment within Column C)	
		P.11 IC + F.81rec. for P.11 - F.81pay for P.11	P.11 Market output, P.12 Own-account production
		P.131 IC	P.131 Payments for non-market output
		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/FŠO ⁴ + 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 S.1311IC D.92 S.1313 D.92 S.1314	D.4 Property incomeD.41 Interest, recD.42 Distributed income of corporationsD.45 Rent D.73 Current transfer within GG S1311 Central governmentS1314 Social security funds D.74 Current international cooperations D.75 Miscellaneous current transfers D.92 Investment grants, rec S1311 Central governmentS1313 Local governmentS1314 Social security funds
			TOTAL EXPENDITURE by ESA 2010
		P.2 IC + F.81pay. for P.2	P.2 Intermediate consumption
		D.1 IC + F.89pay. for D.1	D.1 Compensation of employees
		D.29 NA adj. ³	D.29 Other taxes on production
		D.41, pay	D.41 Interest, pay.
		D.51	D.51 Taxes on income
		D.71 NA adj. ³	D.71 Net premiums on non-life insurance claims
		D.75p IC + F.89pay. for D.75	D.75 Miscellaneous current transfers
		P.51g + F.81rec. for P.51g - F.89pay. for P.51g P.52 IC NP	P.51g Gross fixed capital formation P.52 Changes in inventories. NP Acquisitions less disposals of non financial non-produced assets
			B.9 Net borrowing (-), net lending (+)

Additional remarks:

Legend:

CASH flow

ACCRUAL accounting

Source:

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.

⁴FIHO, FŠO - Fundation for financing disability policies, humanitarian aid organisations (Fundacija za financiranje invalidskih in humanitarnih organizacij v Republiki Sloveniji) and Sport Fundation (Fundacija za šport)

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

PUBLIC FUNDS within 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.

4001		NA Committee	
AOP 1	December and assess distance are sent Direct budgets of	NA formula	FOA 2010
code	Revenue and expenditure account - Direct budgetary units	(see AOP code or/and NA adjustment within Column C)	ESA 2010 category
		For calculation of totals you should follow ESA	
404	TOTAL REVENUE	categories and/or intermediate calculation (IC)	
101	TOTAL REVENUE	in column C to avoid double counting of budget	
	4. Bevery from soles of goods and conjugat /Total AOD 440 for Dublic Founds	codes.	
4.40	Revenue from sales of goods and services (Total AOP 149 for Public Funds Revenue from sales of goods and services (Total AOP 149 for Public Funds	_	D 44 Market autout
149	S1311) 2. less Sales of dwellings (AOP 149 of Stanovanjski sklad Republike Slovenije -		P.11 Market output.
NA adj.3	2. less Sales of dwellings (AOP 149 of Stanlovanjski sklad Republike Sloverije -	CCC (aplas)	B 51a Cross fixed conital formation (colos)
INA auj.	,	SSS (sales)	P.51g Gross fixed capital formation (sales)
	Intermediate calculation (IC): P.11 Market output	P.11 IC (12.)	P.11 Market output
1.11	Conital revenue		D 44 Market cutout
144 145	Capital revenue plus Taxes and charges		P.11 Market output P.131 Payments for non-market output
140		B 404 ID (444 NA 113 445)	
	Intermediate calculation (IC): P.131 Payments for non-market output	P.131 IC (144 NA adj. ³ + 145)	P.131 Payments for non-market output
102	Tay rayanya		D 75 Miccollonopus gurrant transfers
103	Tax revenue		D.75 Miscellaneous current transfers
143	Revenue from interest	D.41r	D.41 Interest, rec.
143	Other property income (profits, dividends)	D.411 D.42	D.42 Distributed income of corporations
142	Curior property income (profits, dividends)	D.42	D.72 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 \$1311 (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.73i 51313 D.73r S1314	D.73 S.1314 Revenue
100	Treestree rands from social security funds	D.731 01014	D.10 0.1014 NOVOING
170	Received donations from abroad		D.74 Current international cooperations
192	plus Receiced funds from EU		D.74 Current international cooperations
.02	Intermediate calculation (IC): D.74 Current international cooperations	D.74 IC (170 + 192)	D.74 Current international cooperations
167	Received domestic donations	2 (110 1 102)	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	NEK	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
	The internation of the internation (io). D.13 wildonianous current transfers	Direction (107 1 140 1100 - MEIN)	5.70 Milotolianoud outfork 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
	less Special material and services for SSS (i.e purchase of dwellings as		
239	merchandise)	SSS (acquisitions)	P.51g NA adjustment of data sources

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

PUBLIC FUNDS within 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		NA formula	T T
code	Revenue and expenditure account - Direct budgetary units	(see AOP code or/and NA adjustment within Column C)	ESA 2010 category
137	less Reimbursments, allowances	D.1 NA adj. ³ (137 * 0.00567)	D.1 NA adjustment of data source for cash remuneration for business trevel
	Intermediate calculation (IC): P.2 Intermediate consumption	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)	P.2 Intermediate consumption
267	Subvencije	D.75p	D.75 Miscellaneous current transfers, pay.
248, 254	Domestic and foreign interest, pay	D.41p	D.41 Interest, pay.
271 279	Transfers to individuals and households less scholarships	D.75p	D.75 Miscellaneous current transfers, pay.
213	less transfers by EKO SKLAD (see unit's Annnual Report)	EKO SKLAD	D.92 Investment grants to other sectors
	Intermediate calculation (IC): D.62p Social benefits other than social transfers in kind, payable	D.62p IC (271 - 279 - EKO SKLAD)	g
	Transferi neprofitnim organizacijam in ustanovam / Transfers to non-profit		
281	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	Current transfers to municipalities		D.73 Current transfers within general government, pay S.1313
285	plus Current transfers to public funds		D.73 Current transfers within general government, pay S.1313
	plus Current transfers to public agencies		D.73 Current transfers within general government, pay S.1313
286	plus Current transfers to public services		D.73 Current transfers within general government, pay S.1313
288	plus Current transfers to other public services (not direct budget users)		D.73 Current transfers within general government, pay S.1313
	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
284	Current transfers to social security funds	D.73p S1314	D.73 Current transfers within general government, pay S.1314
290	Current transfers to abroad	D.74	D.74 Current international cooperations, pay
907	Total investment transfers	5.74	5.74 Outrent international cooperations, pay
918	Investments transfers to pubic funds and agencies		
919	plus Investments transfers to Central Budget		
920	plus Investments transfers to public 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,	Purchase and construction of fixed assets	P.51g (297+298+299+900+901+902+904+905)	P.51g Gross fixed capital formations
904-905	Purchase of land and natural resources		NP Acquisitions less disposals of non-produced assets
260	Reserves	D.75p	D.75 Miscellaneous current transfers, pay.
		4	
		NA adjustments by WGA ⁴ data	F.8 Other Accounts Receivable
			E 04 Trade exadite and educates receivable
		E 94ree for D 54r (MCA data adi)	F.81 Trade credits and advances, receivableF.81 rec. for P.51g Gross fixed capital formations
		F.81rec. for P.51g (WGA data adj.) F.81rec. for P.11 (WGA data adj.)	F.81 rec. for P.11 Market sales, P.131 Other market revenue
		1.011cc. 10:1 .11 (WGA data adj.)	F.89 Other accounts, receivable
		F.89 rec. for P.131(WGA data adj.)	F.89 rec. for P.131 Payments for non-market output
		F.89 rec. for Javni štipendijski, razvojni, invalidski in preživinski	
		sklad, Sklad za nasledstvo (WGA data adj.)	F.89 rec. for Jamstveni in preživninski sklad, Sklad za nasledstvo - financial claims

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		NA formula	
code	Revenue and expenditure account - Direct budgetary units	(see AOP code or/and NA adjustment within Column C)	ESA 2010 category
		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.81pay. for D.1 (WGA data adj.) F.89 pay. for D.62 (WGA data adj.) F.89 pay. for D.75 (WGA data adj.) F.89 pay. for D.75 (WGA data adj.) F.89 pay. for D.75 (WGA data adj.) F.89 pay. for EU flows (part) (WGA data adj.)	F.8 Other Accounts Payable F.81 Trade credits and advances, payableF.81 pay. for P.11 Market salesF.81 pay. for P.2 Intermediate consumptionF.81 pay. for P.51g Gross fixed capital formations F.89 Other accounts, payableF.89 pay. for D.1 Compensation of employeesF.89 pay. for D.62 Social benefits other than social transfers in kind, payF.89 pay. of D.75 Miscellaneous current transfersF.89 pay. of Slovenski podjetniški sklad to the Ministry of Economic Affairs and other FO, incl. Slovenski regionalno-razvojni skladF.89 pay. for EU flows (part) - inflows less outflows of Slovenski regionalno-razvojni sklad
		P.11 IC + F.81 rec. for P.11 - F.81 pay. for P.11 P.131 IC + F.89 rec. for P.131 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	TOTAL REVENUE by ESA 2010 P.1 OutputP.11 Market outputP.12 Output produced for own final use D.4 Property incomeD.41 Interest, recD.42 Distributed income of corporations D.73 Current transfer within GG S1311 Central governmentS1313 Local governmentS1314 Social security funds D.74 Current international cooperations, rec. D.75 Miscellaneous current transfers, rec.
		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 (907 - (D.92p S1311 IC+D.92p S1313)) + EKO SKLAD not relevant for 2016 data reporting sum of subsectors S.1311, S.1313 and S.1314 D.92p 1311 IC D.92p 1313 not relevant for 2016 data reporting (297+298+299+900+901+902+903+904+905) (acquisitions) - F.81rec. for P.51g 154 + SSS (sales)	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 governmentS1313 Local governmentS1314 Social security funds D.74 Current international cooperations, pay. D.75 Miscellaneous current transfers, pay. D.9 Capital transfersD.92 Investment grants to other sectorsD.99 Other capital transfersD.99 Investment grants to other sectorsS1311 Central governmentS1311 Contral governmentS1314 Social security funds P.51g Gross fixed capital formation Acquisitions Less: disposals

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

PUBLIC FUNDS within 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
		· · · · · · · · · · · · · · · · · · ·	NP Acquisitions less disposals of non financial non-produced assets
			B.9 Net borrowing (-), net lending (+)

Additional remarks:

¹ AOP Automatic data processing

⁴WGA - 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:

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.