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| Slovenia (SVN) |
| **SDDS - DQAF View** |
| **Category:** **Central government operations** |

SDDSKey

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# H.Header data

## H.0.7 Data category notes

[Data category notes]

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| Disseminated data for Budgetary Central Government Operations. |

# 0. Prerequisites

## 0.1 Legal environment

### 0.1.1 Responsibility for collecting, processing, and disseminating statistics

[Laws and administrative arrangements specifying the responsibility for collecting, processing, and disseminating statistics]

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| --- |
| Responsibility for collection, procession and dissemination of Budgetary central government operations data has the Ministry of Finance (MF), Office for Fiscal and Economic Policy. Data are prepared and published in line with Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member states and Public Finance Act of the Republic of Slovenia. Data are collected on the basis of Public Finance Act, Accounting Act, Decrees and Rules on Procedures and others relevant Acts... |

### 0.1.2 Data sharing and coordination among data producing agencies

[Data sharing and coordination among data producing agencies are adequate.]

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| Regarding the compilation of aggregates at the level of Budgetary central government the administrative source on the monthly basis received from/through Budget Directorate and Directorate for Public Accountancy is used. |

### 0.1.3 Confidentiality of individual reporters' data

[Measures ensuring individual reporters’ data are kept confidential and used for statistical purposes only.]

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| Data prepared by the MF are published at the level of stratification that does not enable the identification of individual reporters input data, in addition, the MF advocates the principle of confidentiality. |

### 0.1.4 Ensuring statistical reporting

[Legal mandates and/or measures to require or encourage statistical reporting.]

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| Statistical reporting is indirectly ensured by the Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member states and Public Finance Act of the Republic of Slovenia.  The main data sources are provided under Acts stated under the point 0.1.1. |

## 0.2 Resources

### 0.2.1 Staff, facilities, computing resources, and financing

[Staff, facilities, computing resources, and financing for statistical programs currently available as well as what would be required for programmed statistical outputs.]

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| Staff: Data is prepared in the Office for fiscal and economic policy. Limited staff and experts is a limitation.  Computing resources: Software tools used for data collection, procession, analysis and publishing of the data are: Microsoft Office tools / excel, access, word /, MFERAC, APPRA  Financial resources: This topic is funded in framework of responsibilities of the Office for fiscal and economic policy as planed in the budget preparation procedure. |

### 0.2.2 Ensuring efficient use of resources

[Measures implemented to ensure efficient use of resources.]

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| The Slovenian parliament approves the use of personnel and material resources on annual basis in the course of the budget preparation procedure. |

## 0.3 Relevance

### 0.3.1 Monitoring user requirements

[How the relevance and practical utility of existing statistics in meeting users’ needs are monitored.]

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| User opinions and needs are monitored through direct communication with key users of the published data - it is done on the formal basis on the meetings or informal basis by email or telephone. Also, presentation of the methodology and data is occasionally done when user opinions, suggestions, problems are taken into account. |

## 0.4 Quality management

### 0.4.1 Quality policy

[Processes in place to focus on quality.]

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| Quality published statistical data depends on the quality of the source data and compilation procedures. All institutional units follow uniform accounting rules, standards and detailed data reporting guidelines specified in consisting Acts for direct and indirect budget users. This legislation also contains audit and controlling articles. Mentioned activities help to improve the quality of the data sources. |

### 0.4.2 Quality monitoring

[Processes in place to monitor quality during the planning and implementation of the statistical program]

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# 1. Integrity

## 1.1 Professionalism

### 1.1.1 Impartiality of statistics

[Measures to promote impartiality in production of statistics.]

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| Statistics are produced by the members of Office for fiscal and economic policy at the MF in an independent manner, particularly as regards the selection of techniques and data sources to be used, content of all forms of dissemination, as regards definitions and methodologies, Government Finance Statistics manual from 2014 (GFS2014) from IMF is followed. The structure and content of the data sources are determined by Public Finance Act, Accounting Act. |

### 1.1.2 Selection of data sources, methodology, and modes of dissemination

[Selection of data sources, methodology, and modes of dissemination.]

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| --- |
| Methodology used by production of the statistical data is in line with GFS2014 and other EU requirements. |

### 1.1.3 Commenting on erroneous interpretation and misuse of statistics

[Entitlement to, opportunity for, and historical frequency of, comment on erroneous interpretation and misuse of statistics by the appropriate statistical entity.]

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| In the case of inappropriate reporting or commenting the published data from key user side, they are notified and asked to change the statement. |

## 1.2 Transparency

### 1.2.1 Disclosure of terms and conditions for statistical collection, processing, and dissemination

[Disclosure of terms and conditions for statistical collection, processing, and dissemination.]

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| --- |
| Terms and conditions for collection of data sources, processing and analysis of the data are defined in detail within mutual agreements with the data providers or as directed by legislation. |

### 1.2.2 Internal governmental access to statistics prior to release

[Disclosure of Internal governmental access to statistics prior to their release.]

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| There is no internal government access to the data before their release to the public. |

### 1.2.3 Attribution of statistical products

[Identification of statistical agencies/units producing disseminated statistics.]

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| The results of the MF are published in its own release of the data. They do not contain any commentaries by specialized departments, users. |

### 1.2.4 Advance notice of major changes in methodology, source data, and statistical techniques.

[Advance notice of major changes in methodology, source data, and statistical techniques.]

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| Major methodological changes are announced in advance to all key users – especially when methodological changes of GFS manual take place. Any other changes in methodology are published in first release at the time these changes are first introduced. |

## 1.3 Ethical standards

### 1.3.1 Guidelines for staff behavior

[Measures implementing and enforcing guidelines for staff behavior.]

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| The MF does not have its own guidelines for staff behavior. Rules are set in the Public Servants Act and Code of Ethics for public servants in state bodies and local municipalities, which is adopted by The Council of Officials. |

# 2. Methodology

## 2.1 Concepts and definitions

### 2.1.1 Concepts and definitions

[Degree to which the overall structure of concepts and definitions follows internationally accepted standards, guidelines, or good practices.]

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| Statistical data is prepared according to the concepts and definitions of GFS2014, thus series of international guidelines on statistical methodologies for the government finance statistic framework is taken into consideration. Used concepts and scope of the data compilation also follow the European System of National and Regional Accounts (ESA2010) and System of National Accounts (SNA2008). Therefor the published data is consistent and adequate for international comparison.  Results consist of administration data for the non-financial and financial account. |

## 2.2 Scope

### 2.2.1 Scope

#### 2.2.1.1 Scope of the data

[Scope of the data.]

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| The scope of data is the Statement of Operations, thus one of four financial statements, which is the summary of the transactions of Budgetary central government sector in a given reporting period. So, details of transaction on revenue and expense, as well as the acquisition minus disposal of fixed assets which equals to net investment to nonfinancial assets plus changes in inventories and net acquisition of valuables and non-produced assets are assessed. The result of this non-financial account must equal the result of financial account, thus net result of transactions in financial assets and liabilities. Calculations are done at a detailed level as stated in GFS2014 manual in appendix 8.  Data cover transactions of all institutional units of Budgetary central government, thus part of the Institutional sector (S.1311). Budgetary central government covers all direct budget users, established by state, which are ministries, government service offices, judicial budgetary users... |

#### 2.2.1.2 Exceptions to coverage

[Exceptions to coverage.]

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| Coverage of Budgetary central government is complete. |

#### 2.2.1.3 Unrecorded activity

[Unrecorded activity.]

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| --- |
| There are no activities that are not covered, from the known facts. |

## 2.3 Classification/sectorization

### 2.3.1 Classification/sectorization

[Broad consistency of classification/sectorization systems used with internationally accepted standards, guidelines, or good practices.]

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| --- |
| Budgetary central government covers all direct budgetary units that are sectorizated according to the classification of institutional sectors as defined in ESA2010 methodology. Sectorization of individual institutional units is performed in the beginning of processing of statistical data.  Further on source data of each individual unit and available transactions is code mapped according to the bridge tables based on the classifications stated in GFS2014 manual in appendix 8. Thus, for the revenue calculations are done at the most detailed level as defined in Table A8.1 Classification of Revenue, while published are the revenues at aggregated level: 11 Taxes, 12 Social contributions, 13 Grants, 14 Other revenue. The same goes with calculation of aggregate expense (stratification in Table A8.2), meanwhile published are main components of expense: 21 Compensation of employees, 22 Use of goods and services, 24 Interest, 25 Subsidies, 26 Grants, 27 Social benefits, 28 Other expense.  Regarding the Net investment in non-financial assets calculation is done separately for acquisition and disposals of non-financial assets on the level specified in the first part of the Table A8.3. Published are the following components: 311 Fixed assets, 312 Inventories, 313 Valuables, 314 Non-produced assets.  Processing of the data on transactions in financial assets and liabilities is done at the level as shown in Table A8.3, separately for domestic and foreign flows. Published is the total Net acquisition of financial assets separately for domestic and foreign economy. |

## 2.4 Basis for recording

### 2.4.1 Valuation

[Types of prices (market, historical, administrative, basic, purchasers’, producer, etc.) used to value flows and stocks.]

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| Valuation of a particular component of data set is done mainly according to the GFS2014 manual – depends on the data sources. Regarding the fact that almost all transactions are on cash basis – so in the value at which goods, services, labor, or assets are exchanged or else could be exchanged for cash – valuation is done in current market prices, thus that states for all the flows in Statement of Operations. |

### 2.4.2 Recording basis

[Degree to which recording meets requirements for accrual accounting.]

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| The data are recorded on a cash basis for all units in Budgetary central government. |

### 2.4.3 Grossing/netting procedures

[Broad consistency of grossing/netting procedures with internationally accepted standards, guidelines, or good practices.]

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| --- |
| Mainly all the statistical data is presented in line with GFS2014 manual, that states also regarding the gross/net recording transactions in Statement of Operations – that goes especially for non-financial transactions. Based on accounting rules all revenue is presented on a gross basis except taxes as gross amount minus tax refunds, likewise almost all expense categories are presented on a gross basis. Acquisitions and disposals of non-financial assets are presented on gross basis. Transactions in financial assets and liabilities are presented on net basis.  Netted / excluded out of the data system are also flows, transaction, which pass the budget, for example EU flows that have been used up, have been spent in sectors other than General government and must not effect the balancing item net operating balance and net lending/net borrowing (B.9), thus these transaction are eliminated from revenue (Grants) and from expense (Subsidies).  An example of these is complex subsidies to agriculture financed from EU budget for the implementation of the common agricultural and fisheries policy. In this case a discrepancy in netting of these flows exist – time lag of approximately two months when funds are transferred to beneficiaries (recorded as expense - subsidies) and when it is established by the EU, that these funds have been justified and rightly spent (recorded as revenue - grants). Hereby the records on expense side are more reliable, therefore Recordings on the revenue side are adjusted based on the elimination of recordings on the expense side, thus there is no effect on balancing item, but consequently negative values may be presented on the revenue side at component Grants.  By statistical process of data proper intra-consolidation is performed if needed. If so, double counting is checked and done 1:1 between the observed units which have intra flows, thus they are identified by both. In other cases, the most reliable records of flows of one unit is taken in consideration and then inputed/corrected by the other unit. There are no statistical errors or statistical discrepancies closed at this procedure. Each individual eliminated transaction through consolidation can be found in the system on both sides. |

# 3. Accuracy and reliability

## 3.1 Source data

### 3.1.1 Source data collection programs

[Comprehensiveness of source data from administrative and survey data collection programs, and appropriateness of the collection modality for country-specific conditions.]

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| --- |
| Data sources are mostly administrative:  **Budgetary central government**  For the Budgetary central government monthly reports on revenue and expense and on acquisition and disposal of nonfinancial assets and data on financial flows are received through Budget Directorate from Directorate for Public Accountancy.  For netting procedures necessary monthly data, information is received from Budget Directorate, Directorate for Public Accountancy through accountancy program MFERAC. |

### 3.1.2 Source data definitions, scope, sectorization, classifications, valuation, and time of recording

[Degree to which source data approximate definitions, scope, sectorization, classifications, valuation, and time of recording required (as described in 2.1.1-2.4.3).]

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| --- |
| According to the Accounting Act, one of the prepared accounting statements of annual report, income statement, must be recorded on cash basis. By accounting management all units must follow this act. All units follow accounting standards adopted on a national level which are consistent with international standards. Therefore, generally data sources are consistent with GFS2014, only some reclassifications are needed within the system – that is mainly done by bridge tables from national economic classification to GFS2014 code classification.  As mentioned above under point 2.4.1 almost all data sources are on cash basis – so in the value at which goods, services, labor, or assets are exchanged or else could be exchanged for cash.  Classification / sectorization is already done by the source, so in the statistical process of the data identification of units in sector Budgetary central government according to Register of direct and in-direct budgetary units managed by the Public payments administration of the Republic of Slovenia. |

### 3.1.3 Source data timeliness

[Source data timeliness relative to what is required for producing statistical outputs whose timeliness meets applicable data standard (SDDS requirements or GDDS recommendations).]

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| --- |
| Source data timeliness is as follows:  **Budgetary central government**   * monthly reports – source data are available at approximately t +15 days * individual transactions needed for proper mapping of flows at bridge tables and grossing/netting procedures – source data are available at approximately t +15 days |

## 3.2 Assessment of source data

### 3.2.1 Source data assessment

[Routine assessment of source data—including censuses, sample surveys, and administrative records (e.g., for coverage, sample error, response error, and nonsampling error); whether assessment results are monitored; how results are used to guide statistical processes.]

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| Assessment is done for all administrative data sources, where coverage and main data errors are checked. Data is revised if errors are recognized during data processing or if at the first release published data are incomplete or data sources are revised by reporting units. |

## 3.3 Statistical techniques

### 3.3.1 Source data statistical techniques

[Statistical techniques in data compilation to deal with data sources (e.g., to align them with target concepts from 2.1.1).]

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| Basically, all data sources – administrative data are collected at one place and statistically processed and groped based on bridge table according to the structure of data source.  To achieve definitions and concepts described in GFS2014 manual some additional statistical procedures had to be performed on the field of grossing/netting of transactions (grants from EU funds, used by units in other sectors than general government) and reclassification of some transactions which are in accounting presented differently as in GFS2014. |

### 3.3.2 Other statistical procedures

[Statistical techniques employed in other statistical procedures (e.g., data adjustments and transformations, and statistical analysis).]

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| Standard statistical procedures are used in the statistical process of data compilation – from data sources to published data. Data sources and published data are regularly or in cases of deviations analyzed. If the variables or data sources are not explicated, then data adjustment are done on the source. |

## 3.4 Data validation

### 3.4.1 Validation of intermediate results

[Assessment and investigation of statistical discrepancies in intermediate data.]

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| Source data is checked randomly through the statistical process of data compilation. If deviations are recognized data source, bridge tables and other statistical technics are checked. |

### 3.4.2 Assessment of intermediate data

[Assessment and investigation of statistical discrepancies in intermediate data.]

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### 3.4.3 Assessment of discrepancies and other problems in statistical outputs

[Investigation of statistical discrepancies and other potential indicators of problems in statistical outputs.]

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| Statistical discrepancy between non-financial and financial accounts, so between the residium of revenue minus expense minus transaction in non-financial assets and the residium of transactions in financial assets and transaction in liabilities is checked each time and analyzed and tried to be minimized. |

## 3.5 Revision studies

### 3.5.1 Revision studies and analyses

[Periodicity with which studies and analyses of revisions and/or updates are carried out; whether and how they are used internally to inform statistical processes (see also 4.3.3).]

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| --- |
| Data can be revised in every month for the current year when updated data sources are available, so till annual statements and annual reports of units in Budget central government sector can be used in a statistical process. Revision of the published data can be done even for previous years if methodology or definitions of aggregates change. |

# 4. Serviceability

## 4.1 Periodicity and timeliness

### 4.1.1 Periodicity

[Periodicity of statistical outputs relative to applicable dissemination standard (SDDS requirement or GDDS recommendation).]

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| Budget central government data are compiled on monthly basis. |

### 4.1.2 Timeliness

[Timeliness of statistical outputs relative to applicable dissemination standard (SDDS requirement or GDDS recommendation).]

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| No later than 2 months after the end of the reference month. |

## 4.2 Consistency

### 4.2.1 Internal consistency

[Consistency of statistics within the dataset.]

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| The statistical technics, methods, definitions for data compilation are identical in statistical process. |

### 4.2.2 Temporal consistency

[Consistency or reconcilability of statistics over a reasonable period of time.]

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| --- |
| The statistical technics, methods, definitions for data compilation are identical in statistical process over the observed time period of published data. Monthly data are fully consistent with annual data for the whole time series back to 2014. Data sources and methodology used are comparable over the years. |

### 4.2.3 Intersectoral and cross-domain consistency

[Consistency or reconcilability of statistics with those obtained through other data sources and/or statistical frameworks.]

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| Non-financial account statistics are comparable and consistent with financial account statistics of the same scope of units in Budgetary central government. |

## 4.3 Revision

### 4.3.1 Revision and/or update schedule

[Transparency and regularity of revision/update schedule.]

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| The data are preliminary when first released and are subject to revision. The revised data are usually published the following month on the Ministry of Finance website along with the data for the latest month. The data become final at the beginning of the following year after the revision of final accounts by the Court of Audit.  Published data for the whole time period are open for revision when methodology or definitions of aggregates change. |

### 4.3.2 Identification of preliminary and/or revised/updated data

[Identification of preliminary and/or revised/updated data.]

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| Published data / non-financial & financial account / for the current year are preliminary. |

### 4.3.3 Dissemination of revision studies and analyses

[Dissemination of revision studies and analyses (see also 3.5.1).]

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# 5. Accessibility

## 5.1 Data

### 5.1.1 Statistical presentation

[Statistics are presented in a way that facilitates proper interpretation and meaningful comparisons (layout and clarity of text, tables, and charts).]

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| The data disseminated cover all institutional units of Budget central government, thus direct budget users founded by state.  Structure of disseminated data is the following:  *Non-financial account statistics:*  **Cash flows from operating activities**  1 Revenue  11 Taxes  12 Social contributions  13 Grants  14 Other receipts  2 Expense  21 Compensation of employees  22 Use of goods and services  24 Interests  25 Subsidies  26 Grants  27 Social benefits  28 Other expense  CIO Net cash inflow from operation activities  **Cash flows from transactions in nonfinancial assets**  31 Net cash outflow: investments in nonfinancial assets  311 Fixed assets  312 Inventories  313 Valuables  314 Nonproduced assets  C2M Expenditure cash flows (2+31)  CSD Cash surplus (+) / Cash deficit (-) ... Net lending (+) / Net borrowing (-)  *Financial account statistics:*  **Cash flows from transactions in financial assets and liabilities (financing)**  32 Net acquisition of financial assets other than cash  321 Domestic  322 Foreign  33 Net incurrence of liabilities  321 Domestic  322 Foreign  NFB Net cash inflow from financing activities  NCB Net change in the stock of cash  Data are disseminated in millions of Euros (€).  Fiscal year is the same as by accounting, the calendar year. |

### 5.1.2 Dissemination media and format

#### 5.1.2.1 Hard copy - New release

[Hard copy - New release.]

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#### 5.1.2.2 Hard copy - Weekly bulletin

[Hard copy - Weekly bulletin.]

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#### 5.1.2.3 Hard copy - Monthly Bulletin

[Hard copy - Monthly Bulletin.]

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#### 5.1.2.4 Hard copy - Quarterly bulletin

[Hard copy - Quarterly bulletin.]

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#### 5.1.2.5 Hard copy - Other

[Hard copy - Other.]

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#### 5.1.2.6 Electronic - On-line bulletin or data

[Electronic - On-line bulletin or data.]

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| --- |
| Statistical data on statement of Budget central government Operations is available on MF internet sites in Slovene and English language. Also, short methodological explanations / Metadata / are attached and data disseminated in SDMX format. |

#### 5.1.2.7 Electronic - Other

[Electronic - Other.]

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### 5.1.3 Advance release calendar

[Pre-announcement of the release schedule for statistics.]

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| An advance release calendar is available on the internet site of BS. |

#### 5.1.3.1 ARC Note

[ARC Note.]

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### 5.1.4 Simultaneous release

[Degree to which statistics are made available to all users at the same time, and modalities used to achieve this.]

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| Statistical data is simultaneously available to all user as described under point 5.1.2.6. |

### 5.1.5 Dissemination on request

[Dissemination on request of unpublished but non-confidential statistics.]

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| Statistical processing is done at a level as described under the point 2.3.1, thus data at a detailed level is available on request, to the extent that the required conditions are met, and the individual data of the individual units are not disclosed. |

## 5.2 Metadata

### 5.2.1 Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques

[Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques, including annotation of differences from internationally accepted standards, guidelines.]

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| --- |
| Methodological explanations / Metadata / and data disseminated in SDMX format are available on MF internet sites in Slovene and English language. |

### 5.2.2 Disseminated level of detail

[Customization of detail and format of tables for the target groups of users.]

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| --- |
| Statistical processing is done at a level as described under the point 2.3.1, thus data at a detailed level is available on request, to the extent that the required conditions are met, and the individual data of the individual units are not disclosed. |

## 5.3 Assistance to users

### 5.3.1 Dissemination of information on contact points

[Dissemination of information on contact points for each subject field.]

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### 5.3.2 Availability of documents and services catalogs

[Dissemination of catalogs of publications, documents, and other services, including information on any charges.]

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# Contact Person(s):

[Please provide information below as relevant]

|  |  |  |  |  |  |  |
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| *Title:* |  | | | | | |
| *Division:* |  | | | | | |
| *Department:* |  | | | | | |
| *Agency:* |  | | | | | |
| *Address1:* |  | | | | | |
| *Address2:* |  | | | | | |
| *City/State:* |  | | | |  | |
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| *Fax: Country Code/ Number* |  |  | |  | | |
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