

Inventory of sources and methods used for compilation of fiscal data Slovenia

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Foreword

To achieve the objectives set by European Commission and International Monetary Fund we need reliable, harmonized, and high-quality statistical data on which base decisions and economic policy of decision makers. Preparation and dissemination of statistical data must follow the concepts, definitions, classifications, methodology and accounting rules regulated by European and International Institutions. To ensure all the statistical rules, especially accessibility, clarity and objectivity of whole statistical process, this inventory of statistical process of compilation of Slovenian fiscal data, for purposes of Council Directive 2011/85/EU and Special Data Dissemination Standard Plus, by Public Finance Statistics Division at Ministry of Finance of the Republic of Slovenia, is now in front of all economists, statistical experts and analysts, decision makers and general public.

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1. General procedures

1.1 Introduction

Within this chapter grounds, legislation and methodology concepts for preparation of fiscal data, including all government transactions from non-financial and financial account are presented.

1.2 Directive 2011/85/EU

In November 2011, Council Directive 2011/85/EU¹, on requirements for budgetary frameworks of the Member States, in response to the last financial crisis at the end of 2009, when government deficits and debts grew exponentially, mainly due to decline in government revenue and decrease in GDP was adopted. The goal of directive was to theoretically strengthen uniform requirements as regards the rules and procedures forming the budgetary frameworks of the Member States, which would effectively promote budgetary discipline and the sustainability of public finances, thus not only to set expenditure ceilings, but a broader concept – overall fiscal policy at all levels of government.

In order for the fiscal policy to be truly effective, the budgetary framework must fully cover the whole public finances, thus all the units of general government sector. Therefore it is necessary also to monitor operations of those units which are not included in the regular budgets but have immediate or medium-term impact on the budgetary position of the Member States. Therefore, in planning, it is also necessary to take into account their impact on government balance sheets in the context of annual budgetary procedures and medium-term budgetary plans. In general, Member States should avoid pro-cyclical fiscal policies and pursue greater fiscal consolidation during periods of favorable economic conditions.

According to the directive, paragraph 2 of the article 3, it is necessary to regularly and timely report and publish fiscal data for the general government sector and all its sub-sectors, as defined in the Standard classification of sectors according to the European System of Accounts (ESA) methodology. The availability of fiscal data is crucial to the proper functioning of the budgetary surveillance framework. The regular availability of timely and reliable data is the key to proper and well timed monitoring, which in turn allows prompt action in the event of unexpected budgetary developments, thus to avoid excessive government deficits. A crucial element in ensuring the quality of fiscal data is transparency, which must entail the regular public availability of such data.

Therefore it is necessary to report data by cash flow:

- by the end of the month for the previous month in scope of reporting monthly fiscal data of the central government and social security funds subsectors, and
- by the end of the quarter for the previous quarter in scope of reporting quarterly fiscal data for the local government subsector.

1.3 Special Data Dissemination Standard Plus²

The International Monetary Fund (IMF) launched the Data Standards Initiatives to enhance member countries' data transparency and to promote their development of statistical systems. The need for data standards was highlighted by the financial crises of the mid-1990s, in which information deficiencies were seen to play a role. Under the Data Standards Initiatives, the Special Data Dissemination Standard (SDDS) was established in 1996 to provide guidance to countries that have or seek access to

¹ Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States / <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32011L0085>

² The Special Data Dissemination Standard Plus: Guide for Adherents and Users; 2013 / <https://www.imf.org/external/pubs/ft/sdds/guide/plus/2013/sddsplus13.pdf>

capital markets to disseminate key data so that users in general, and financial market participants in particular, have adequate information to assess the economic situations of individual countries. Further on IMF developed the system and established in 2012 the SDDS Plus as a third tier of the Data Standards Initiatives to address data gaps revealed during the global crisis. This standard therefore covers greater extent of sufficient and appropriate economic data, especially at the field of financial sector, necessary for the comparison of economic situation of member states.

According to the SDDS Plus Slovenia submits approximately 38 indicators to the IMF, which are mainly provided by Bank of Slovenia (BS), Statistical office of RS (SURS) and Ministry of finance of RS (MF). MF has committed to prepare three indicators:

- SI_BCG / Central Government – Budgetary Operations
- SI_CGO / Central Government Operations
- SI_GGO / General Government Operations

1.4 Methodology

Compilation of statistical data is based on concepts and definitions of Government finance statistics (GFS) framework, as defined in the third edition of GSF Manual (GFSM³) from 2014. Main purpose of the GFSM 2014 is to provide a comprehensive conceptual and reporting framework suitable for analyzing and evaluating fiscal policy, especially the performance of the general government sector and the broader public sector of any economy. Gradually the Manual in the first place provides the economic and statistical reporting principles to be used in compiling the statistics; secondly describes guidelines for presenting fiscal statistics within an analytic framework that includes appropriate balancing items and thirdly it is harmonized with other macroeconomic statistical guidelines.

Used concepts and scope of the data compilation follow also the European System of National and Regional Accounts (ESA2010⁴), which is an internationally compatible accounting framework for a systematic and detailed description of a total economy, its components and its relations with other total economies. Main objective is to set of harmonized and reliable statistics on which the fiscal policy decisions and advices could be based on national and EU level. This methodology framework is broadly consistent with System of National Accounts of the United Nations (SNA2008) with regard of definitions, accounting rules and classifications. Therefore the published data is consistent and adequate for international comparison.

1.5 Legislation

Fiscal 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, Provision of Payment Services to Budget Users Act, Value Added Tax Act, Companies Act, Decision on the reporting of data for the purposes of financial account statistics, Decrees and Rules on Procedures and others relevant Acts...

³ Government Finance Statistics Manual 2014 / <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>

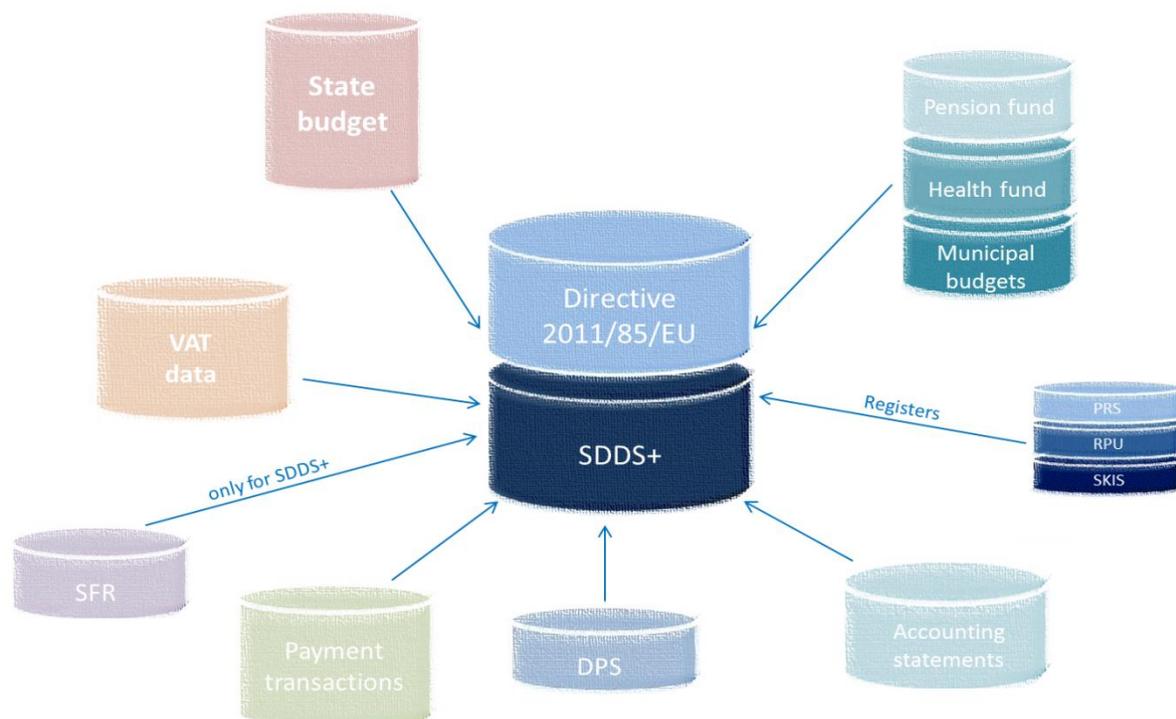
⁴ The European System of National and Regional Accounts (ESA 2010) / <https://ec.europa.eu/eurostat/web/esa-2010>

2. Main data sources

2.1 Introduction

This chapter briefly describes data sources used to compile fiscal statistics required by Directive and SDDS Plus. These data are mostly administrative, collected in line with legislation mentioned under 1.5.

Data sources used are all public finance budgets, which are State budget, Pension fund, Health fund and Municipal budgets, annual accounting statements of all observed institutional units and their annual reports, VAT tax reports, statements on payment transactions, accounting data on specific transactions from accounting software and other relevant data sources.



2.2 Public finance budgets

From the point of view of only public finance budgets the largest is the state budget, representing 47.8% of total expense, next is the budget of Pension and Disability Insurance Institute of Slovenia – Pension fund (ZPIZ), extending to 26.7%, followed by the budget of Health Insurance Institute of Slovenia – Health fund (ZZZS) with 14.4% and budgets of local municipalities which represent 11.1% of total expense in the year 2018. All reports on budgets are prepared in line with the old cash-based system GFS1986, so transactions are shown on a cash basis within three balances:

- balance A – Revenue and expense
- balance B – Lending and repayments
- balance C – Borrowing and repayments of debt

In balance A all revenues are shown, including current revenues (tax and non-tax revenues), capital revenues, grants received from domestic and foreign sources, transferred revenues from other government units. At the expense side current expense (salaries and other personnel expense, employer social security contributions, expense on goods and services, interest payments, budgetary reserves), current transfers, capital expense, capital transfers and capital expense. At revenue and expense side transactions related to EU budgets are added after joining to EU, thus by revenue receipts from the EU budget are included and by expense payments to the EU budget.

Balance B covers flows of payments, which do not have the character of expense for the government (i.e. non-repayable funds) but have either the character of lending or repayment or acquisition of equities of the government in an enterprise, bank or other financial institution. These payments result in the creation of a loan by the government (central and local) to the recipient of these funds or the establishment or acquisition of equity by the government in the ownership structure of the recipients of these funds. In the framework of this group are also shown payments on overdue guarantees of the government to non-financial or financial institutions, which similarly mean a loan by the government to the recipient of these funds.

Under balance C borrowing and repayments of debt connected with the servicing of the government debt, or with financing a budget deficit are presented. Borrowing is divided into domestic and foreign loans and funds obtained by issuing government domestic securities on foreign financial markets. Disbursements and repayments of short-term loans are shown on net basis in the item borrowing. Repayments of debt are divided into repayments of domestic and foreign loans and repayments of government securities. Changes in cash and deposits in the course of the budget year are also one of the items under financing.

2.2.1 State budget

As mentioned above State budget is one of the most important source data in the framework of production of statistics in line with the Directive. In the statistical process transactions structured according to the economic classification are used, namely for which economic purposes public resources are spent. The State budget data show in detail the actual revenue and expenditure of the State. The revenue, of which the majority is collected from taxes, is used for financing the obligations of the State in a particular calendar year. Data on all three balances (A, B, C) are used in the statistical process. Supplementary also government finance operations broken down according to the program classification (policies, programs, and sub-programs) are needed for stratification of current transfers to public institutions and budget transactions according to the resources in line with classification of budget items for the proper treatment of EU flows. These data source is preliminary available at the basic account level 15 days after the end of the reference period (year, month) and finalized by the end of February. Further on budgetary data are then sent for auditing to the Court of Audit at the end of March. Data are approved by the Parliament by the end of September each year (t+9 months) – then the data are final.

2.2.2 Pension fund

The Pension and Disability Insurance Institute (ZPIZ) pays pensions, disability allowances and other transfers providing social security to all claimants. The Institute also pays health insurance for all pensioners. The main revenue of the Institute is from social security contributions. The transfer from the state budget also represents a large part of the revenue, as the collected social security contributions are not sufficient to cover the pensions in full. In the statistical process transactions structured according to the economic classification are used, thus data from balance A. Data of ZPIZ are available around 20 days after the end of the reference month.

2.2.3 Health fund

The Health Insurance Institute (ZZZS) covers the costs of the operation of public health institutions and the provision of healthcare services (e.g. salaries, medicinal products and medical devices). The larger part of the costs are sickness benefits. The revenue of the Institute consists mostly of health insurance contributions. Another part of the revenue is from transfers from the pension fund in the form of health insurance contributions for pensioners, thus rerouted flows from them to health fund. In the statistical process transactions structured according to the economic classification are used, thus data from balance A. Data of ZZZS are available around 20 days after the end of the reference month.

2.2.4 Municipal budgets

Municipal budgets represent the revenue and expenditure of all 212 municipalities. The two major sources of municipalities' revenue are income tax and property tax (such as the land rent for use of building grounds). Other important sources are capital gains, income from public utility charges, municipal fees, tourist taxes and fines. Expenditure includes expenses for the operation of municipalities, capital expenditure, subsidies, transfers to individuals (this includes partially covered expenses for preschool programs and subsidies for home care) and for the operation of public institutions at the local level. In the statistical process transactions structured according to the economic classification are used, thus data from balance A. Municipal budgets are available around 20 days after the end of the reference month.

2.3 Annual accounting statements

The most important data source are certainly annual accounting statements for public funds, public corporations, public agencies, public institutions and other units received from/through the Agency for Public Legal Records and Related Services (AJPES), which was established in 2002 and is responsible for collecting annual accounting statements from all institutional sectors in Slovenia and the maintenance of the Business Register of Slovenia (PRS). Almost all units that are included in PRS are obliged to prepare and report annual accounting statements according to generally accepted accounting principles. In statistical process data from revenue/expenditure statement on cash basis, thus one of the reports of annual accounting statements, prepared by institutional units, which have to prepare statements in line with the Public Finance Act, Accounting Act and related acts, is used. On the other side by other units, especially public corporations, which follow Slovenian accounting standards or international accounting standards, data from revenue/expenditure statement on accrual basis is used. Public units according to the Register of budget users (RPU) have to prepare, according to the Accounting Act annual accounting statements, by the end of February for the previous year, while corporations by the end of March, according to the Companies Act. Therefore we receive all the statements in two parts, first one for the first group of units at the end of March and the second at the end of April.

2.4 Annual reports

Beside annual accounting statements, budget users and large corporations, which are public interest entities, also prepare annual reports, where achievement, results of the past year and goals for the future are presented. Also very important part represents explanations, notes and disclosures to the annual accounting statements, within more detailed book keeping data are revealed.

2.5 VAT tax reports

Very important data source is VAT database. It consists of the data from value added tax forms, reported by units, which are identified for VAT purposes. When unit meets the criteria defined according the Value Added Tax Act and related regulation, it receives VAT tax number, the most relevant criteria is the amount of taxable turnover, thus when unit exceeds the amount of 50.000 EUR in one year. On forms DDV-O units have to report taxable turnover by type of generated sale or supply and charged VAT tax and on the other side values of purchases of goods and services by type and fixed assets and deductible VAT. Residuum of both charged and deductible VAT is the unit obligation to pay to the state budget. Data is reported on accrual basis from the unit side. Units are identified according to the VAT tax number.

Database of VAT reports is received, according to the adopted technical data protocol between Directorate for Economic and Fiscal Policy of the Ministry of Finance and Financial Administration of the Republic of Slovenia, through protected large file clipboard, 45-50 days after the observed month or quarter. Database is on monthly and quarterly basis, while according to the legislation there are monthly and quarterly VAT taxpayers.

2.6 Statements on payment transactions

Payment transactions of majority of units in general government sector are reported from The Public Payments Administration of the Republic of Slovenia. Their main mission is to provide payment services for budget users, to implement and record public finance flows and to provide other services related to payment transactions of budgetary users.

Data comprise all individual transactions, payments of observed units, thus the amount, payer identification data: VAT number, registration number, code of transaction according to the external code set. Data are grouped by the recipient of the payment (natural persons, social security funds, other recipients). Database is on monthly basis and is available around 5 days after the end of the observed period.

2.7 Accounting data on transactions

The individual accounting data are available for direct budgetary users, with all complementary bookkeeping information needed for the identification of the transactions in scope of grossing/netting procedures. Data is acquired from integrated accounting system MFERAC, from application DPS / Preparation, control and execution of the state budget.

2.8 Statistics on financial accounts

Data on financial accounts, thus data from balance of financial assets and liabilities in financial accounts and on transactions and value changes in financial assets and liabilities, so receivables and liabilities as to other units or sectors in the domestic economy or to units abroad, are reported on quarterly basis to the BS.

This data source is imputed through statistical process, at the aggregated level, for government sector and its sub-sectors at the structure of main financial assets and liabilities.

Data are received directly from the BS on quarterly basis 90-100 days after the observed quarter.

2.9 Registers

Different registers are needed through statistical process with regard to correct identification and classification of units into groups of units with unique legal-organization form, sectors and subsectors. All registers are checked up and updated at the end of the year / at the last day of the year / date 31.12.

2.9.1 The Slovenian Business Register

PRS is a central database containing information about all business entities involved in all sectors having their principal place of business located on the territory of the Republic of Slovenia, as well as information on their subsidiaries and other divisions of business entities performing business activities in the territory of the Republic of Slovenia. For most business entities PRS serves as the primary register, since it includes sole proprietors, companies, natural persons. For all other business entities (societies, labor unions, political parties and other natural persons engaging in registered activities) PRS serves as a secondary register since these business entities are first registered in the respective primary register or official records with another registration authority, and then AJPES records them in the PRS.

2.9.2 Register of Budgetary Users

RPU contains various registry data (name, address, founder, VAT number, identification number...) of the individual budget users, which are founded by government or local government. It contains all direct and indirect budgetary units. Most are covered within the general government sector. For register RPU is responsible the Public Payments Administration of the Republic of Slovenia, which provides online access to the register.

2.9.3 The Standard Classification of Institutional Sectors (SKIS)

The Standard Classification of Institutional Sectors is a statistical classification based on the provisions of the ESA, mandatory European Union statistical standard. Register SKIS is a mandatory national standard for recording, collecting, processing, analysis, transmission and dissemination of statistical data important for statistical monitoring of economic conditions and movements.

In terms of content and methodology, SURS is in charge of the register, and AJPES is responsible for its maintenance. The Decree of the Government of the Republic of Slovenia defines the method of managing and maintaining the classification: it stipulates that all units from PRS are managed by the code of the institutional sector, which is assigned to them by the AJPES upon entry in the business register.

2.10 Other data sources

Related to other data sources, data received from SURS, BS or individual units in general government sector are used in statistical process, especially data for compilation of economic transactions of public funds and public corporations.

3. Institutional coverage

3.1 Introduction

Government accounts, thus general government sector (S.13), is generally classified according to the structure defined in chapter 2 Institutional units and sectors in GFS2014 manual (Table 2.3), meanwhile the sectorization of individual institutional units is done according to the SKIS as defined in ESA2010 methodology.

The general government sector consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth (2.111 ESA).

Now, which institutional units are covered in general government, is defined in the 20th chapter of ESA and Manual on Government Deficit and Debt (MGDD), where units are sectorized in S.13 based on the quantitative and qualitative rules.

Delimitation of the general government sector at MF, for statistical purposes, is regularly maintained once a year in the January according to the data from registers mentioned in chapter 2.9 at the date 31.12.

3.2 General government sector and its subsectors

This section describes the structure and coverage of general government sector (S.13), which contains three main sub-sectors: Central government (S.1311), Local government (S.1313) and Social Security Funds (S.1314). In general government sector (state budget, sum of municipal budgets, pension fund and health fund) and extra-budgetary units are covered. For the better observation of the scope of the coverage of sector general government, hereby also the number of units from PRS, according to legal-organization form and sector and subsector sectorization is added, at the end of the year 2020 (date 31.12.2020).

Basically in the S.13 sector four groups of units are mainly distinguished:

- The first group is direct budgetary units at the central and at the local government level. Direct budgetary units are with all transactions included in the state budget at the central and at the local government level and are by definition included in the general government sector.
- The second group is indirect budgetary units; this group includes public service providers which are according to the ESA sectorization rules classified as non-market units.
- The third group includes public corporations which are identified as non-market producers.

- And the last is the group of units, which are not institutional units, but has to be according to the rules added to government account – four funds / two managed by Slovenian Export Bank (SID) and the other two by BS.

3.2.1 Central government

The main units of the central government sub-sector are direct budgetary units: ministries, state bodies, courts, offices and administrative units established by central authorities (174 units). These units are covered with state budget working balance (chapter 2.2.1). This subsector includes 8 public funds at the central government level, which are:

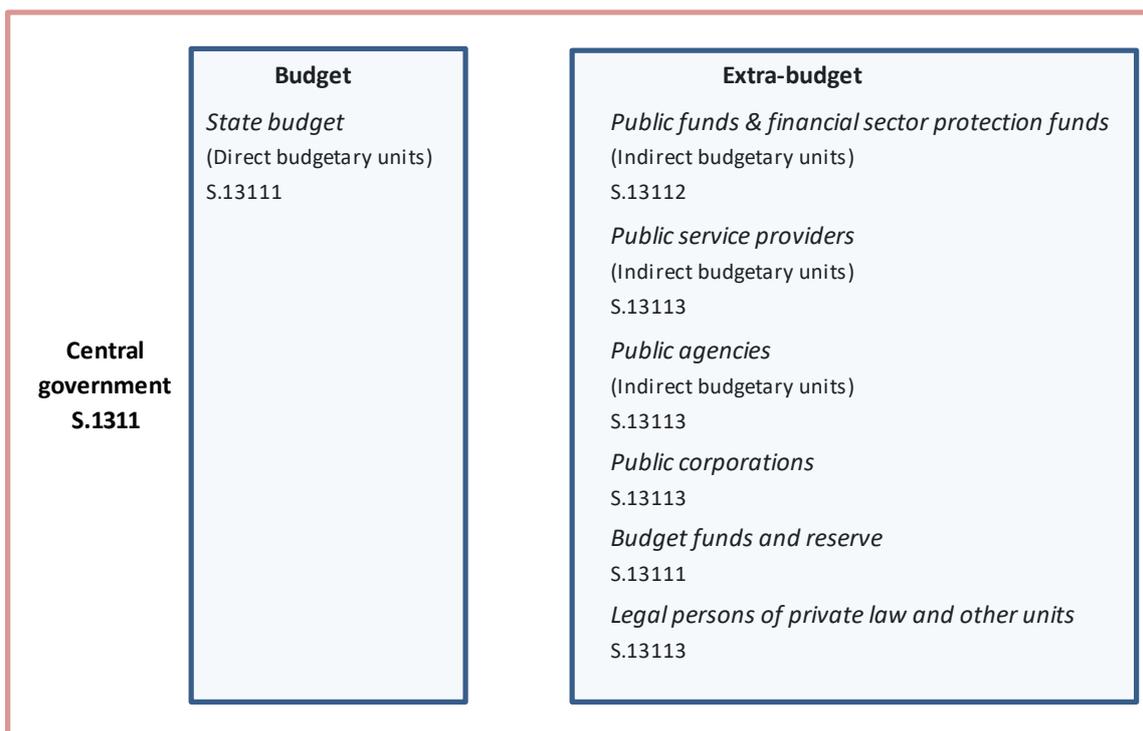
1. Public Scholarship, development, disability and maintenance fund of the RS
2. Slovenian Environmental Fund
3. Fund for Decomposition of Nuclear Power Plant Krško and the Storage of Radioactive Waste
4. Dwellings Fund of the Republic of Slovenia
5. Public Fund of the Republic of Slovenia for Regional and Rural Development
6. Public Fund of the Republic of Slovenia for Cultural Activities
7. Public Fund of the Republic of Slovenia for Entrepreneurship
8. Public Fund of the Republic of Slovenia for Succession

Subsector S.1311 covers also:

- 300 public institutions or public service providers, which are mainly universities and their members, high schools, cultural institutions, hospitals etc.,
- 14 public agencies,
- 47 non-market public corporations (23 of them are inactive)
- 23 legal persons of private law and other units

To the 566 institutional units, additional units, which are not institutional units, are added; these are 4 financial sector funds (National resolution fund, Deposit guarantee fund managed by BS and Contingency reserve fund, Interest equalization program fund managed by SID), 8 budget funds and one budget reserve.

Central government is stratified as seen in the picture below, thus it is divided in to budgetary units and extra-budgetary units. Further on extra-budget subsector consists of groups of units, divided according to the legal-organization form or other unique characteristics. Statistical data process is done at this level.



3.2.2 Local government

The main units of the local government subsector are local municipalities as direct budgetary units (212 units). All these are included in working balance of local budget (chapter 2.2.4). This subsector includes also:

- 7 public funds, which are mainly dwellings funds of local municipalities,
- 854 local communes,
- 42 organizations of the wider local community,
- 1 public agency,
- 28 non-market public corporations (3 of them are inactive),
- 999 public institutions or public service providers, which are mainly kindergartens and primary schools, health centers, center for social work, libraries etc.,
- 14 legal persons of private law and other units.

Local government is stratified as seen in the picture below. Statistical data process is done separately at the level of group of local municipalities and all other groups of units, divided according to the legal-organization form or other unique characteristics.

	<i>Municipal budgets</i> (Direct budgetary units) S.13131	<i>Public funds</i> (Indirect budgetary units) S.13132
Local government S.1313		<i>Public service providers</i> (Indirect budgetary units) S.13133
		<i>Public agencies</i> (Indirect budgetary units) S.13133
		<i>Public corporations</i> S.13133
		<i>Legal persons of private law</i> S.13133
		<i>Other units / local communes</i> (Direct budgetary units) S.13131

3.2.3 Social security funds

This subsector contains three institutional units:

- health fund / ZZZS (chapter 2.2.3).
- pension fund / ZPIZ (chapter 2.2.2).
- extra budgetary unit Kapitalska družba, d.d.

Statistical data process is done separately for each institutional unit.

Social security funds S.1314	<i>Pension fund</i> ZPIZ (Indirect budgetary unit)	<i>Public corporation</i> KAPITALSKA DRUŽBA, d.d.
	<i>Health fund</i> ZZZS (Indirect budgetary unit)	

3.2.4 Coverage of the units in the statistical data process

Coverage of institutional units is presented in picture below.

All units in sector General government, according to PRS register				
	Central government	Local government	Social security funds	Total
1 Direct budgetary unit	174	1.066	-	1.240
Local communes	-	854	-	854
Local municipalities	-	212	-	212
2 Organizations of the wider local community	-	42	-	42
3 Public fund	8	7	-	15
4 Public agency	14	1	-	15
5 Public corporation	47	28	1	76
6 Public service provider	300	999	2	1.301
7 Legal person of private law or other unit	23	14	-	34
Total	566	2.157	3	2.726

Therefore in statistical process data on transactions from revenue/expenditure statements of all these units are taken into account (individually or consolidated), except for those units which are in liquidation or in bankruptcy. These units (26 non-market public corporations) are mainly inactive and do not produce reports within the framework of public statistics. It is anticipated that these inactive units don't have a large role and impact on the whole fiscal data statistics. Within the data processing, as mentioned in chapter 3.2.1, additional 15 non-institutional units are added, thus financial sector funds and budget funds and budget reserve.

4. Statistical process of compilation

4.1 Introduction

This chapter describes concepts and procedures of implementation and regular monthly execution of statistical compilation of fiscal data. It presents all necessary methodological specifics of statistical data processing and sectorization of all covered entities in scope of sector general government. Furthermore, it also defines when revisions of data are performed and to what extent, especially when new data sources are available.

4.2 Main steps in the statistical process

There are five main steps in statistical data process. The first one is sectorization, thus identification of all the units in sector general government, sub-sectors and groups of units is done. The second step is collection of data of identified units and further on the unification of data sources to the same level of classification of economic flows, according to GFS2014 – in the third step. In the fourth step monthly assessment of economic aggregates is presented. The last step relates to methodological specifics that must be incorporated into the statistical process.

4.2.1 Sectorization

Sectorization is already done at the source, so in the statistical process of the data identification of units in general government sector and grouping into the group of units, and sub-sectors is done, according to the registers of units in Slovenia. Main register used for this purpose is SKIS register, where identification code of sector appurtenance is entered. According to this register grouping to sector and sub-sectors is applied. By adding registers RPU and PRS grouping of units at lower level is possible, within each sub-sector, thus grouping by legal-organization form.

4.2.2 Statistical data collection

As mentioned above under chapter 2 Data sources 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, only data source of corporations in all sub-sectors of general government are in basic prices.

4.2.2.1 Central government fiscal data

For the Budgetary central government monthly reports on revenue and expense and on acquisition and disposal of nonfinancial assets are received through Budget Directorate from Public Accounting Directorate, in other words reports of monthly state budget are used.

For the Extra-budgetary central government data source are mostly annual financial statements for public funds, public corporations, public agencies, public institutions and other units received from/through AJPES. On monthly basis for calculation of monthly estimates additional data are needed: VAT transactions, payment transactions and other relevant data are received from the Financial administration of the Republic of Slovenia, the Public Payments Administration of the Republic of Slovenia and directly from observed units. For budget reserve fund and state funds monthly data source is retrieved from Public Accounting Directorate through accountancy program MFERAC.

Some additional specific transaction of funds which are not institutional units (transactions of SID Bank - government funds, Deposit guarantee fund) are received from BS and the Statistical Office of the Republic of Slovenia. Regarding components of financial accounts, thus transactions in liabilities and transactions in financial assets, source of data is received from BS for units in this sub-sector.

4.2.2.2 Local government fiscal data

For local municipalities data source is received from Budget Directorate who acquires the individual monthly data from all local municipalities – reports of monthly municipal budgets. For all the other groups of units, thus public funds, public corporations, public agencies, public institutions and other units, at local level annual financial statements are received from/through AJPES. The same concept and data sources for calculation monthly estimates, as described above by Extra-budgetary central government, are used. Regarding components of financial accounts, thus transactions in liabilities and transactions in financial assets, source of data is received from BS for units in this sub-sector.

4.2.2.3 Social security funds

Monthly reports on revenue and expense and on acquisition and disposal of nonfinancial assets are directly received from both social security funds: ZPIZ, ZZZS. From Capital fund (Kapitalska družba, d.d.) annual financial statement is received from/through AJPES. The same concept and data sources as described above by Extra-budgetary central government for calculation monthly estimates for this unit are used. Regarding components of financial accounts, thus transactions in liabilities and transactions in financial assets, source of data is received from BS for units in this sub-sector.

For grossing / netting and consolidation procedures necessary monthly data, information is received from Budget Directorate, Public Accounting Directorate through accountancy program MFERAC, ZPIZ, ZZZS.

4.2.3 Reclassifications of economic flows

Basically, all data sources of each unit in general government, are collected at one place and statistically processed and grouped based on bridge tables, prepared for each group of units, regarding the structure of data source.

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. Example of the bridge table for transactions of public service providers at central level is presented in annex 8.

4.2.4 Monthly assessment of economic aggregates

Assessment of fiscal aggregates on monthly basis is done according to the extrapolation method with nominal indicator, thus extrapolation month on month or month on base year. Within this method nominal indicator is used because it reflects volume and prices changes over time.

Extrapolation month on month:

$$\text{nominal indicator} = Y_m/Y_{m-12}$$

$$X_m = X_{m-12} * \text{nom. ind.}$$

Where is:

X_m = fiscal aggregate, transaction of the observed current month

X_{m-12} = fiscal aggregate, transaction of the same month in the previous year

Y_m = value of variable of the observed month

Y_{m-12} = value of variable of the same month in the previous year

Extrapolation month on base year:

$$\text{nominal indicator} = \frac{Y_m}{Y_{y-1}/12}$$

$$X_m = (X_{y-1} / 12) * \text{nom. ind.}$$

Where is:

X_m = fiscal aggregate, transaction of the observed current month

X_{y-1} = fiscal aggregate, transaction of the previous year

Y_m = value of variable of the observed month

Y_{y-1} = value of variable of the previous year

The decision of which extrapolation method is suitable depends on the content, monthly dynamic and stability of the fiscal aggregate. Two examples; first example of month to month extrapolation for fiscal aggregate: wages and salaries in cash of public service providers on local level in annex 5, and second example of year to month extrapolation for fiscal aggregate: acquisition of equipment of public service providers on central level in annex 6, are presented.

The choice of a suitable nominal indicator is based on the assumption that it is able to reflect the changes in the target variable. However, these indicators are constantly checked and reviewed on a regular basis because the economic conditions may change over time.

For nominal indicators mainly administrative data is used from:

- three budgets (state budget, municipal budgets, ZZZS) – sources of funding,
- monthly and quarterly VAT tax reports,
- monthly statements on payment transactions,
- accounting data from integrated accounting system MFERAC,

for estimation of specific monthly fiscal flows of extra-budgetary units on the central and local level.

So, revenue on account of performing public services, thus non-market production, of public service providers, public funds, public agencies and public corporations is assessed on monthly basis by extrapolation with nominal index based on the flow of current transfers from the appurtenant sources of funding. Gross fixed capital formation is indexed by trend flow of capital transfers and with indicators calculated on basis of data from VAT tax reports, where taxpayers report data on acquisitions of fixed assets. Data from this source are also used for estimation of monthly market production of extrabudgetary units – sales on domestic and foreign market – and in some cases intermediate consumption – purchases of goods and services. For assessment of monthly intermediate consumption also indicators calculated on basis of data from monthly statements on payment transactions are used, but mainly these data are used for assessment of compensation of employees.

Other, non-significant aggregates are calculated on the basis of the monthly dynamic in the previous year, ie indexed by the share in the value of previous year.

For some institutional units direct monthly data on fiscal aggregates are used where available.

4.2.5 Statistical adjustments / procedures

To achieve definitions and concepts described in GFS2014 manual some additional statistical procedures had to be performed on the field of acquisition and disposal on non-financial assets (Research and development, Weapons systems), grossing/netting of transactions (grants from EU funds, used by units in other sectors than general government, transactions of social contributions paid for social protection of retired people, which are treated as being payable to retired people in household sector as part of social security benefit in cash and then payable by the retired people to the social security scheme) and reclassification of some transactions which are in accounting presented differently as in GFS2014 – in these cases additional corrections to the bridge tables are added.

4.2.5.1 Grossing / netting procedures

Mainly all the statistical data is presented in line with GFS2014 manual, that states also regarding the gross/net recording transactions – 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, while transactions in financial assets and liabilities are presented on net basis.

Netted / excluded out of the data system are 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 as a consequence negative values may be presented on the revenue side at component Grants.

4.2.5.2 Consolidation of data

By statistical process of data proper step by step consolidation is performed. Firstly intra-sectoral consolidation is done at a level of a group of units at a sub-sector / consolidation of flows within the units in a group: corporations, public funds, public institutions, etc. in a observed sub-sector, and further on, among these groups of units at a separate sub-sector / consolidation of flows among groups of units, which are already consolidated in a observed sub-sector. By central government also intra-sectoral consolidation is done between Budgetary central government and Extra-budgetary central government units. Secondly inter-sectoral consolidation is done among sub-sectors Central government, Local government and Social security funds. In annex 7 three stages of intra-consolidation at central level is presented.

Double counting is checked and done 1:1 between the observed units which have intra flows, thus they are identified within both units. In other cases the most reliable records of flows of one unit is taken in consideration and then imputed/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 the both sides.

However, transactions of social contributions paid for social protection of retired people, which are treated as being paid to retired people in household sector as part of social security benefit in cash and then paid by the retired people to the social security scheme, are recorded according to the conceptual guidelines 3.161 in GFS2014 manual.

4.3 Revisions of fiscal data

Open to revision are fiscal data of a current year, thus each month, when new series are published, data of the previous months of the same year can be revised, while new monthly data sources are available. That can be done by the end of February for the monthly fiscal data of the previous year.

Once a year, by the end of October, a yearly revision is done, when new annual data sources – annual accounting statements and annual reports – of all the units in general government sector are comprised into the statistical process. All the monthly estimates are recalculated according to the new annual data, also monthly sources for production of nominal indicators and estimations for extra-budgetary units are replaced by administrative ones from the accountancy source if available. By this revision fiscal data for the whole time period are open for revision, thus from 2014 on.

5. Statistical dissemination

5.1 Introduction

As already mentioned in chapter 3 and 4, the data disseminated cover all institutional units of institutional sector general government and some additional specific transaction of funds which are not institutional units and statistical data processing is done at the lowest possible stratified level regarding the content of the transaction. As regards the dissemination of fiscal data, these are published at more aggregated level, according to statistical rules, in order to comply with:

- statistical confidentiality of data and data sources;
- accuracy and reliability, thus it is ensured that the data are assessed at the highest possible level of quality and regular revisions are applied, when data are analyzed in order to improve source data, statistical processes and outputs;
- impartiality and objectivity of statistical process, so statistics are compiled on an objective basis and choices of data sources and methods are based on statistical considerations, and all information on data sources, methods and procedures used is publicly available;
- timeliness and punctuality, thus all releases meet the national and international release standards;
- coherence and comparability, so released fiscal data are internally coherent and consistent and comparable over time period;
- accessibility and clarity, thus data are presented in a clear and understandable form, released in a suitable and convenient manner, available and accessible on an impartial basis with supporting metadata and guidance.

5.2 Reporting of fiscal data under Directive 2011/85/EU

Regarding the Directive 2011/85/EU, as mentioned above in chapter 1.2, fiscal data are regularly published and publicly available on MF webpage, according to the dissemination dates set.

Published data cover transactions from non-financial accounts, for general government sector and separately for subsectors central government, local government and subsector social security funds, therefor main economic aggregates in context of revenue and expense are presented separate from aggregates of transactions in nonfinancial assets. Main components reported on revenue side are: 11 Taxes, 12 Social contributions, 13 Grants, 14 Other revenue. These are further on stratified to subcategories on third GFS code level. On the expense side: 21 Compensation of employees, 22 Use of goods and services, 23 Consumption of fixed capital, 24 Interest, 25 Subsidies, 26 Grants, 27 Social benefits, 28 Other expense are the aggregates published. The same as on the revenue side main components 21, 26, 27 and 28 are further on divided on the third GFS code level.

Regarding the Net investment in non-financial assets calculation published are the following components: 311 Fixed assets, 312 Inventories, 313 Valuables, 314 Non-produced assets, further on 311 and 314 are stratified on more detailed level.

Separately are also published main economic categories:

- net cash inflow from operation activities which is the residual of revenue and expense,
- expenditure cash flows, thus the sum of expense and net investment in non-financial assets,
- total cash surplus or cash deficit, in other words, the result of all transactions in non-financial accounts, so revenue minus expense and net investment in non-financial assets.

The whole structure of the fiscal data dissemination is presented in Annex 3 with names and GFS codes. The same structure of presented data is used for sector and subsectors.

Fiscal data of central government and social security funds are published on monthly basis within one month (T+1 month), while for local government subsector and general government sector data are published quarterly, within the next quarter (T+1 quarter).

5.3 Reporting of fiscal data under SDDS Plus

Fiscal data prepared on the basis of the SDDS Plus are published in line with the release calendar available on site of BS, so at the end of each month. Data cover all transactions from non-financial and financial accounts. For the non-financial part, transactions covered are the same as by reporting in frame of the Directive, so main components of revenue and expense and net investment in non-financial assets are presented. As goes for the financial part, cash flows from transactions in financial assets and liabilities are presented, separately for domestic and foreign flows, thus published is the total Net acquisition of financial assets separately for domestic and foreign economy.

Fiscal data are disseminated in scope of three indicators according to the SDDS Plus – these indicators are:

- SI_BCG / Central Government – Budgetary Operations

the indicator contains 29 series of economic components covering non-financial and financial account at the level of group of budgetary users in the sector of central government, which are published monthly at the end of month (T+1 month);

- SI_CGO / Central Government Operations

the indicator contains 29 series of economic components covering non-financial and financial account at the level of sector central government, thus it covers the group of budgetary users and extra-budgetary users, which are published quarterly at the end of quarter (T+4 months);

- SI_GGO / General Government Operations

the indicator contains 29 series of economic components covering non-financial and financial account at the level of general government sector, thus it covers all the unit in central, local government and social security funds, which are published quarterly at the end of quarter (T+4 months).

The whole structure of the fiscal data dissemination – all 29 components – is presented in Annex 4 with names and GFS codes. All data are disseminated in millions of Euro (€) and fiscal year is the same as by accounting, the calendar year. Data are published on MF website in normal (xlsx) and SDMX format, which is further on linked to the IMF database / IMF SDMX Central.

6. Responsibility / contact

Fiscal data based on GFS methodology are prepared in the Public Finance Statistics Division in the Economic and Fiscal Policy Directorate. Main contacts regarding the statistical process and dissemination are:

Anže Podnar / anze.podnar@gov.si / +38613696565

Vanja Bokal / vanja.bokal@gov.si / +38613696480

Annex 1. Availability of data sources / timeliness

Central government

- Budgetary central government
 - monthly reports – source data are available at approximately t +15 days
- Extra-budgetary central government
 - monthly reports of state funds and budget reserve fund – source data are available at approximately t +5 days
 - monthly VAT statements – source data are available at approximately t +50 days
 - monthly statements on payment transactions – source data are available at t +5 days
 - annual financial statement for direct and indirect budget users – source data are available at approximately t +3 months
 - annual financial statement for corporations – source data are available at approximately t +4 months
 - annual financial statement for other users – source data are available at approximately t +4 months
 - annual reports – source data are available at approximately t +6 months

Local government

- monthly reports of local municipalities – source data are available at approximately t +25 days
- monthly VAT statements – source data are available at approximately t +50 days
- monthly statements on payment transactions – source data are available at t +5 days
- annual financial statement for direct and indirect budget users – source data are available at approximately t +3 months
- annual financial statement for corporations – source data are available at approximately t +4 months
- annual financial statement for other users – source data are available at approximately t +4 months
- annual reports – source data are available at approximately t +6 months

Social security funds

- monthly reports of ZPIZ, ZZZS – source data are available at approximately t +20 days
- monthly VAT statements – source data are available at approximately t +50 days
- monthly statements on payment transactions – source data are available at t +5 days
- annual financial statement for corporations – source data are available at approximately t +4 months

Annex 2. Sector stratification of government accounts

Level	Code list	English name
2	S.13	General government
4	S.1311	Central government (excluding social security funds)
5	S.13111	Direct users of the state budget
5	S.13112	State funds
5	S.13113	Other units on the state level
4	S.1312	State government
4	S.1313	Local government (excluding social security funds)
5	S.13131	Direct users of the municipal budget
5	S.13132	Local funds
5	S.13133	Other units on the local level
4	S.1314	Social security funds

Annex 3. The structure of the fiscal data dissemination according to the Directive 2011/85/EU

Cash flow transactions - non-financial accounts - EUR	GFSM2 014
<u>Transactions from operating activities</u>	
Revenue	1
Taxes	11
Taxes on income, profits, and capital gains	111
Taxes on payroll and workforce	112
Taxes on property	113
Taxes on goods and services	114
Taxes on international trade and transactions	115
Other taxes	116
Social contributions	12
Social security contributions	121
Other social contributions	122
Grants	13
From foreign governments	131
From international organizations	132
From other general government units	133
Other receipts	14
Property income	141
Sales of goods and services	142
Fines, penalties, and forfeits	143
Transfers not else here classified	144
Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	145
Expense	2
Compensation of employees	21
Wages and salaries	211
Employers' social contributions	212
Use of goods and services	22
Interest	24
Subsidies	25
Grants	26
To foreign governments	261
To international organizations	262
To other general government units	263
Social benefits	27
Social security benefits	271
Social assistance benefits	272
Employment-related social benefits	273
Other expense	28
Property expense other than interest	281
Transfers not else here classified	282
Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	283
Net cash inflow from operating activities (1-2)	CIO
<u>Transactions in nonfinancial assets</u>	
Net cash outflow: investments in nonfinancial assets	31
Fixed assets	311
Buildings and structures	3111
Machinery and equipment	3112 &
Other fixed assets	3113
Inventories	312
Valuables	313
Nonproduced assets	314
Land	3141
Mineral and energy resources	3142
Other naturally occurring assets	3143
Intangible nonproduced assets	3144
Expenditure cash flows (2+31)	C2M
Cash surplus (+) / Cash deficit (-) (1-2-31)	CSD

Annex 4. The structure of the fiscal data dissemination according to the SDDS Plus

<i>Statement of Operations</i>	GFSM2 014
Statement of Sources and Uses of Cash	Code
<i>Cash flows from operating activities</i>	
Revenue	1
Taxes	11
Social contributions	12
Grants	13
Other receipts	14
Expense	2
Compensation of employees	21
Use of goods and services	22
Interest	24
Subsidies	25
Grants	26
Social benefits	27
Other expense	28
<i>Net cash inflow from operating activities (1-2)</i>	CIO
<i>Cash flows from transactions in nonfinancial assets</i>	
Net cash outflow: investments in nonfinancial assets	31
Fixed assets	311
Inventories	312
Valuables	313
Nonproduced assets	314
<i>Expenditure cash flows (2+31)</i>	C2M
<i>Cash surplus (+) / Cash deficit (-) (1-2-31)</i>	CSD
<i>Cash flows from transactions in financial assets and liabilities</i>	
Net acquisition of financial assets	32
Domestic	321
Foreign	322
Net incurrence of liabilities	33
Domestic	331
Foreign	332
<i>Net cash inflow from financing activities (33-32x)</i>	NFB
<i>Net change in the stock of cash (CSD+NFB=3202=3212+3222)</i>	NCB

Annex 5. Example of month to month extrapolation

Public sector providers at local level						
EC code	EC code name	GFS code	GFS code name	Fiscal aggregate, transaction of the same month in the previous year	Fiscal aggregate, transaction of the observed current month	Nominal indicator
				Feb. 2020	Feb. 2021	
400	SALARIES, WAGES AND OTHER PERSONNEL EXPENDITURES			126.485.344	156.519.543	1,237
	Basic salaries + Vacation allowance + Compenastions and refunds + Performance bonus & Overtime pay + Other employee-related expenses			125.801.226	155.679.784	1,238
	- Education	2111	Wages and salaries in cash	88.961.568	104.583.617	1,176
	- Health	2111	Wages and salaries in cash	25.478.428	37.441.894	1,470
	- Research and development	311321,1	Research and development	105.846	124.550	1,177
	- Other activities	2111	Wages and salaries in cash	11.255.385	13.529.723	1,202
	Retirement bonus and redundancy pay + Solidarity assistance			684.118	839.758	1,228
	- Education	2122	Imputed employers' social contributions	501.010	588.989	1,176
	- Health	2122	Imputed employers' social contributions	114.627	168.450	1,470
	- Research and development	311321,1	Research and development	22	26	1,177
	- Other activities	2122	Imputed employers' social contributions	68.460	82.294	1,202
	Variable		Data source	Value of variable of the same month in the previous year	Value of variable of the observed month	Nominal indicator
				Feb. 2020	Feb. 2021	
	<i>Payments to employees in the field of education</i>		Statements on payment transactions of public sector providers at local level	76.073.142	89.431.927	1,176
	<i>Payments to employees in the field of health</i>		Statements on payment transactions of public sector providers at local level	22.285.778	32.750.127	1,470
	<i>Payments to employees in the field of research and development</i>		Statements on payment transactions of public sector providers at local level	453.959	534.179	1,177
	<i>Payments to employees in other fields</i>		Statements on payment transactions of public sector providers at local level	9.640.218	11.588.184	1,202

Annex 6. Example of year to month extrapolation

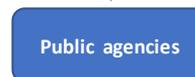
Public sector providers at central level						
EC code	EC code name	GFS code	GFS code name	Fiscal aggregate, transaction of the previous year	Fiscal aggregate, transaction of the observed current month	Nominal indicator
				2020	Feb. 2021	
4202	Acquisition of equipment			168.229.727	8.441.720	0,602
	- Education	311222,1	Machinery and equipment not elsewhere classified	45.518.858	3.035.123	0,800
	- Health	311222,1	Machinery and equipment not elsewhere classified	72.244.689	4.216.907	0,700
	- Research and development	311321,1	Research and development	41.508.153	913.074	0,264
	- Other activities	311222,1	Machinery and equipment not elsewhere classified	8.958.026	276.616	0,371
	Variable	Data source		Value of variable of the previous year	Value of variable of the observed month	Nominal indicator
				2020	Feb. 2021	
	<i>Acquisition value of other fixed assets in the field of education</i>	VAT report / transactions in the field 35 / public sector providers at central level		28.457.044	1.897.469	0,800
	<i>Acquisition value of other fixed assets in the field of health</i>	VAT report / transactions in the field 35 / public sector providers at central level		71.484.345	4.172.526	0,700
	<i>Acquisition value of other fixed assets in the field of research and development</i>	VAT report / transactions in the field 35 / public sector providers at central level		26.948.327	592.795	0,264
	<i>Acquisition value of other fixed assets in other fields</i>	VAT report / transactions in the field 35 / public sector providers at central level		9.958.857	307.521	0,371

Annex 7. Intra-consolidation at central level

Intra-consolidation between all units



Intra-consolidation between budgetary units and between groups of extra-budgetary units



Intra-consolidation between units in the group

Annex 8. Example of the bridge table for transactions of public service providers at central level for current revenues

EC code	EC code name	GFS code	GFS code name
7	TOTAL REVENUES		
70+71	CURRENT REVENUES		
70	TAX REVENUES		
700	TAXES ON INCOME AND PROFIT		
7000	Personal income tax	1111	Payable by individuals
7001	Corporation tax	1112	Payable by corporations and other enterprises
7002	Other taxes on revenue and profit	1113	Unallocable
701	SOCIAL SECURITY CONTRIBUTIONS		
7010	Employee contributions	1211	Employee contributions
7011	Employers' contributions	1212	Employer contributions
7012	Self-employed contributions	1213	Self-employed or nonemployed contributions
7013	Other social security contributions	1411	Interest
702	TAXES ON PAYROLL AND WORKFORCE		
7020	Payroll tax	112	Taxes on payroll and workforce
7021	Social tax on specific earnings	112	Taxes on payroll and workforce
703	TAXES ON PROPERTY		
7030	Tax on immovable property	1131	Recurrent taxes on immovable property
7031	Taxes on movable property	1132	Recurrent taxes on net wealth
7032	Estate, inheritance and gift taxes	1133	Estate, inheritance, and gift taxes
7033	Taxes on sale of immovable property and on financial property	1134	Taxes on financial and capital transactions
704	DOMESTIC TAXES ON GOODS AND SERVICES		
7040	Value added tax	11411	Value-added taxes
7041	Other taxes on goods and services	11452	Other taxes on use of goods and on permission to use goods or to perform activities
7042	Excise duties	1142	Excises
7043	Profits of fiscal monopolies	1143	Profits of fiscal monopolies
7044	Taxes on specific services	1144	Taxes on specific services
7045	Business and operating licenses	11452	Other taxes on use of goods and on permission to use goods or to perform activities
7046	Road usage fee	11452	Other taxes on use of goods and on permission to use goods or to perform activities
7047	Other taxes on the use of goods and services	11452	Other taxes on use of goods and on permission to use goods or to perform activities
7048	Motor vehicle tax	11451	Motor vehicles taxes
705	TAXES ON INTERNATIONAL TRADE AND TRANSACTIONS		
7050	Customs duties	1151	Customs and other import duties
7051	Other import duties	1151	Customs and other import duties
7052	Export duties	1152	Taxes on exports
7053	Profits of export and import monopolies	1153	Profits of export or import monopolies
7054	Currency exchange gains	1154	Exchange profits
7055	Currency exchange taxes	1155	Exchange taxes
7056	Other taxes on international trade and transactions	1156	Other taxes on international trade and transactions
706	OTHER TAXES		
7060	Other taxes		
706099	Other taxes		
706099A	RTV subscription	114524	Licenses and permits for households
706099B	Diverted revenues FFO,FHO	1146	Other taxes on goods and services
71	NON - TAX REVENUES		
710	PARTICIPATION IN PROFITS AND PROPERTY INCOME		
7100	Revenues from participation in profits and dividends and excess of revenues over expenses		
710003	Excess of revenues over expenses of the Bank of indirect budget spending units	1413	Withdrawals of income from quasi-corporations
710004	Participation in profits and dividends of non-finance companies	1413	Withdrawals of income from quasi-corporations
710005	Participation in profits and dividends of finance companies	1413	Withdrawals of income from quasi-corporations
7102	Interest income		
710200	Interest income from sight deposits	14112	From residents other than general government
710201	Interest income from fixed-term tolar deposits from non-earmarked funds	14112	From residents other than general government
710202	Interest income from fixed-term tolar deposits and regular reserves - regular assets	14112	From residents other than general government
710203	Interest income from fixed-term tolar deposits and regular reserve - other assets	14112	From residents other than general government
710204	Interest income from loans granted to public enterprises - DARS	14112	From residents other than general government
710205	Interest income from fixed-term tolar deposits - other earmarked funds	14112	From residents other than general government
710206	Interest income from foreign-currency deposits - non-earmarked funds	14112	From residents other than general government
710207	Interest income from foreign-currency deposits - other earmarked funds	14112	From residents other than general government
710208	Interest income from loans granted to public enterprises	14112	From residents other than general government
710209	Interest income from loans granted to financial institutions	14112	From residents other than general government
710210	Interest income from loans granted to private enterprises and sole traders	14112	From residents other than general government
710211	Interest income from loans granted to individuals	14112	From residents other than general government
710212	Interest income from loans granted to public funds and agencies	14113	From other general government units
710213	Interest income from loans granted to other levels of general government	14113	From other general government units
710215	Other interest income	14112	From residents other than general government
710216	Interest income from loans to the central government budget	14112	From residents other than general government
7103	Capital gains		
710300	Land rents from agricultural land and forests	1415	Rent
710301	Rents from commercial premises	1423	Incidental sales by nonmarket establishments
710302	Rents from residential buildings and apartments	1423	Incidental sales by nonmarket establishments
710303	Rents from equipment	1423	Incidental sales by nonmarket establishments
710304	Other rents (except land rents)	1423	Incidental sales by nonmarket establishments
710305	Income from leases	1423	Incidental sales by nonmarket establishments
710306	Concession income	114521	Business and professional licenses
710307	Royalty income	114521	Business and professional licenses
710308	Income from concession fees for special games of chance	114521	Business and professional licenses
710310	Penalty interest on income from concession fees for special games of chance	14112	From residents other than general government
710311	Income from mining right concessions	114521	Business and professional licenses
710312	Income from water right concessions	114521	Business and professional licenses
710313	Income from compensations for granting easement and establishment of the right of superficies	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
710399	Other property income		
710399	RTV income / rental of broadcasting infrastructure and equipment	1423	Incidental sales by nonmarket establishments
710399	Income from other units	1423	Incidental sales by nonmarket establishments
711	FEES AND CHARGES		
7111	Administrative fees and charges		
711100	Administrative fees - (Tariff No. 1-10 and Tariff No. 80 and 82 ZUT)	1422	Administrative fees
711120	Administrative fees - transport and communications (Tariff No. 27-35 ZUT)	1422	Administrative fees
711121	Administrative fees - construction - (Tariff No. 37-42 ZUT)	1422	Administrative fees
711199	Other charges	1422	Administrative fees
712	FINES AND FORFEITS		
7120	Fines and forfeits		
712001	Fines for violations	143	Fines, penalties, and forfeits
712003	Other fines	143	Fines, penalties, and forfeits
712005	Fines from administrative execution	143	Fines, penalties, and forfeits
712007	Compensation for degradation and usurpation of space	143	Fines, penalties, and forfeits
712008	Lumpsum court fees according to the General Offences Act	143	Fines, penalties, and forfeits
712099	*** Other lumpsum court fees	143	Fines, penalties, and forfeits
713	PROCEEDS FROM SALES OF GOODS AND SERVICES		
7130	Proceeds from sales of goods and services		
713000	Income from sales of goods and services	1423	Incidental sales by nonmarket establishments
713001	Income from sales of materials and waste	1423	Incidental sales by nonmarket establishments
713002	Income from carriages	1423	Incidental sales by nonmarket establishments
713003	Income from holiday facilities	1423	Incidental sales by nonmarket establishments
713004	Income from sales of tickets for cultural, sports and other events	1423	Incidental sales by nonmarket establishments
713005	Admission fees income	1423	Incidental sales by nonmarket establishments
713006	Income from participation fees for seminars, conferences, symposia, and other professional gather	1423	Incidental sales by nonmarket establishments
713099	Other sales income	1423	Incidental sales by nonmarket establishments
713099-TD	Income from sales of goods and services / market		
UNIVERZA V LJUBLJANI MEDICINSKA FAKULTETA		1421	Sales by market establishments
UNIVERZITETNI KLINICNI CENTER LJUBLJANA		1421	Sales by market establishments
NACIONALNI LABORATORIJ ZA ZDRAVJE OKOLJE IN HRANO		1421	Sales by market establishments
RTV		1421	Sales by market establishments
INSTITUT JOZEF STEFAN		1421	Sales by market establishments
713099-JS	Income from sales of goods and services / non-market		
NACIONALNI LABORATORIJ ZA ZDRAVJE OKOLJE IN HRANO		1423	Incidental sales by nonmarket establishments
ZAVOD ZA BLAGOVNE REZERVE		1423	Incidental sales by nonmarket establishments
Other units		1423	Incidental sales by nonmarket establishments
714	OTHER NON-TAX REVENUES		
7141	Other non-tax revenues		
714100	Other non-tax revenues		
SPI OŠVA POLJSNKA CELJE		1423	Incidental sales by nonmarket establishments
UNIVERZITETNI KLINICNI CENTER LJUBLJANA		1423	Incidental sales by nonmarket establishments
UNIVERZITETNI KLINICNI CENTER MARIBOR		1423	Incidental sales by nonmarket establishments
SKLADNIŠTVO JOZEF STEFAN IN GOZDNOV REPUBLIKE SLOVENIJE		1423	Incidental sales by nonmarket establishments
UNIVERZA V LJUBLJANI, MEDICINSKA FAKULTETA		1423	Incidental sales by nonmarket establishments
Other units		1423	Incidental sales by nonmarket establishments
714105	Income from public utility charges	1423	Incidental sales by nonmarket establishments
714106	Citizens' contributions and supplementary payment for specific investment-type programmes	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
714107	Citizens' contributions and supplementary payments for investment-type programmes	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
714108	Municipal self-imposed contributions for investments	1442	Capital transfers not elsewhere classified
714109	Local self-imposed contributions for investments	1442	Capital transfers not elsewhere classified
714110	Penalty interest on public utility charges	14112	From residents other than general government
714114	Income from other fee-related variables	1423	Incidental sales by nonmarket establishments
714116	Compensations for restricted use of land in the nuclear facility area	14412	Other current transfers not elsewhere classified
714118	Contribution for stimulating employment of disabled persons according to ZZRZI	14412	Other current transfers not elsewhere classified
714120	Income from compensations under insurance policies	14513	Current claims receivable
714121	Income from exercised performance guarantees	14513	Current claims receivable
714199	Other current revenues	14412	Other current transfers not elsewhere classified