



HELLENIC STATISTICAL AUTHORITY
NATIONAL ACCOUNTS DIVISION

Annual Sector Accounts (ASA) Inventory

GREECE

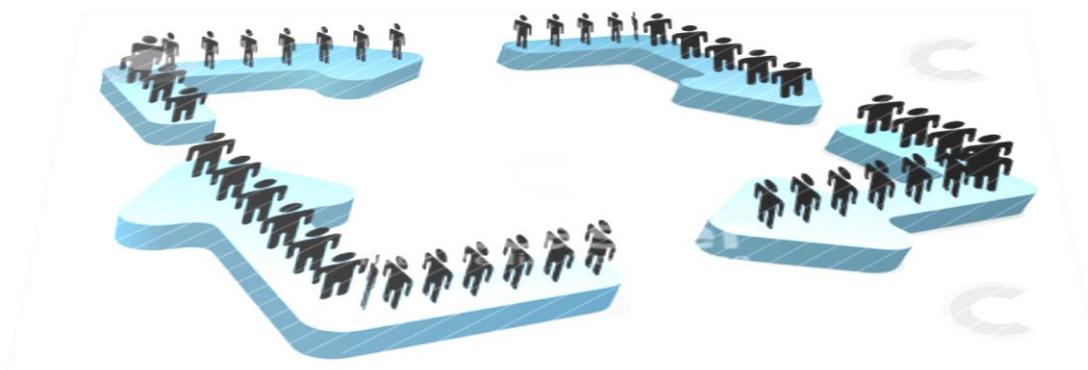
European System of Accounts 2010

**Description of the sources and methods used for the
compilation of annual non-financial accounts by
institutional sector**

Grant Agreement - 04121.2015.002-2015.165

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SECTION A. GENERAL OVERVIEW

1 ORGANISATIONAL ASPECTS

1.1 Description of the organisation and responsibilities for the compilation of non-financial ASA and related datasets

The Hellenic Statistical Authority (ELSTAT) compiles the Greek Annual and Quarterly National Accounts and the Annual and Quarterly Non-Financial Sector Accounts.

ELSTAT is an independent Authority enjoying operational independence, as well as administrative and financial autonomy, since 2010 that the new statistical law 3832/2010 «Hellenic Statistical System Establishment of the Hellenic Statistical Authority as an independent Authority» has entered into force (as amended and is in force). It is not subject to the control of governmental bodies or other administrative authority. ELSTAT is responsible for the conduct and dissemination of official statistics.

Non-financial Annual and Quarterly Sector Accounts are compiled in the framework of National Accounts (NA) Division of ELSTAT, which falls into the General Directorate of Statistics. The division for National Accounts (B1) consists of five Sections:

- National Accounts Synthesis Section (B11)
- Business Accounts Section (B12)
- Household and Non-Profit Institutions Accounts, and Accounts with the Rest of the World Section (B13)
- General Government Accounts Section (B14)
- Public Sector Statistics Section (B15)

Data exchange has been organised based on the cooperation between the compilers and the data providers. More analytically, the responsible section (B11) within NA Division (B1) for the synthesis of Non-financial Annual Sector Accounts requests via e-mail the corresponding necessary data from other Sections within ELSTAT, such as data for: Annual National Accounts, General Government, Business Accounts, Non-profit Institutions Serving Households, Rest of the World, etc. These data are stored in the common Windows file of the Section B11 in order to be elaborated.

Furthermore, additional data are requested through official e-mail from other institutions providers outside ELSTAT, such as Athens Stock Exchange (dividends) while other specific financial data are available on the website of Bank of Greece (BoG) (i.e. interest rates, premiums and insurance technical claims).

There is a regular and close cooperation (through meetings, telephone communication or exchange of e-mails) with all the parties that are involved in the production process of sector accounts.

Official cooperation also exists in the area of fiscal statistics where a Memorandum of Understanding (MoU) has been signed between General Accounting Office (GAO) of the Ministry of Finance, ELSTAT and BoG in year 2010. ELSTAT also has signed MOU with all Ministries. The basic objective of the MoU is to determine the responsibilities and obligations for timely and regular collection and exchange of information among the signatories for the compilation of Government Finance Statistics.

The **financial sector accounts** are the responsibility of Bank of Greece (BoG). Close cooperation exists between National Accounts Division of ELSTAT and the BoG regarding several issues, such as the estimation FISIM, the recording of BoP transactions in the maritime cluster and the reconciliation of financial and non-financial accounts. Several working groups have been set up and meetings take place with representatives from both agencies and are in progress. Therefore, there is close communication through regular meetings, telephones and exchange of information between ELSTAT and BoG. In section 3.1 below there are further details regarding the cooperation for the reconciliation of accounts. The **Rest of the World** account is compiled by ELSTAT and it is based on various data sources such as the Balance of Payments data (compiled by BoG), International Trade in Goods Statistics (ITGS) data, General Government data and NA estimates of ELSTAT.

1.2 Organisation chart

The synthesis of non-financial Annual Sector Accounts is within the responsibilities of National Accounts Synthesis Section (B11) of NA Division.

The organisation chart of the NA Division is shown below.

Diagram: 1: Organisation chart of the National Accounts Division, 2021

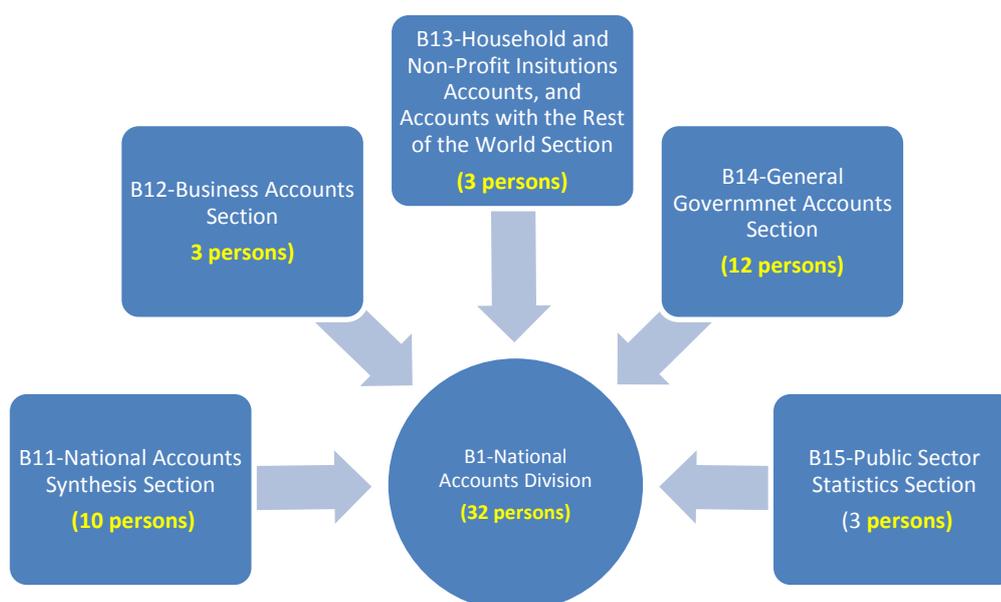


Table 1: Indicates the responsibilities of each section of NA division.

Table 1: Organisation of the National Accounts Division, 2020					
ELSTAT - NATIONAL ACCOUNTS DIVISION (B1)					
Unit	No of employees	Name of unit	Unit's activities		
UNIT B11	10 (10) ¹	National Accounts Synthesis Section	- Compilation of Annual Gross Domestic Product and Gross National Income.		
			- Compilation of supply and use tables.		
			- Compilation of input-output tables.		
			- Compilation of production and income accounts.		
			- Compilation of annual and quarterly institutional sectors accounts.		
			- Calculation of the basic macroeconomic aggregates on a quarterly basis.		
			- Compilation of accounts with the rest of the world.		
			- Table 29 of ESA 2010 transmission programme (pension entitlements).		
			- Compilation of balance sheets for non-financial assets.		
			- Compilation of tables by Industry and region (NUTS level 2)		
			- Compilation of tables by Industry and region (NUTS level 3)		
			- Compilation of Agricultural accounts by region (NUTS level 2).		
			- Compilation of regional accounts of households (NUTS level 2).		
			- Estimation of quarterly GDP from production approach.		
			- Estimation of quarterly GDP from expenditure approach (GFCF per asset and imports – exports of goods and services).		
			- Calculation on a quarterly basis of the Final Consumption Expenditure.		
			- Estimation of quarterly GDP from income approach.		
			Transversal tasks		
			- Process of SBS data of some industries, balances of resources and uses and transition into NA definitions.		
			- Calculation of capital stock.		
			- Calculation of consumption of fixed capital (CFC).		
			- Calculation of Gross Fixed Capital Formation (GFCF).		
			- Expenditure estimation for new dwellings.		
			- Estimation of illegal activities.		
			- Calculation of Imports – exports of goods and services by product.		
			- Calculation of R&D.		
			- Calculation of own account software.		
- Calculation of valuables.					

¹ The figures in parentheses indicate the number of employees with university-level education.

Table 1: Organisation of the National Accounts Division, 2020**ELSTAT - NATIONAL ACCOUNTS DIVISION (B1)**

Unit	No of employees	Name of unit	Unit's activities
			<ul style="list-style-type: none"> - Calculation of indices as regards data of: make-use-stocks-employment-compensation of employees. Make matrix (final) (all domestic production in Greece broken down by industries and products is recorded in the make matrix). - Use matrix (final). - Investment matrix. - Change in inventories matrix. - Trade margins. - Subsidies. - Consumption matrix. - Compensation of employees' matrix. - Taxes matrix. - Price indices per product for previous year constant price valuation. - Adjustment of received data into NA concepts. - Calculation of Financial Intermediation Services Indirectly Measured (FISIM). - Calculation of Inventories.
UNIT B12	3 (3)	Business Accounts Section	<ul style="list-style-type: none"> - Process of SBS and administrative data, balances of resources and uses and transition into NA definitions. - Adjustment of ELSTAT Business register data into NA concepts. - Compilation of employment matrix. - Make matrix (Proposal for balancing). - Use matrix (Proposal for balancing). - Compilation of sequence of accounts for S.12
UNIT B13	3 (3)	Household and Non-Profit Institutions Accounts, and Accounts with the Rest of the World Section	<ul style="list-style-type: none"> - Accounts of agriculture, forestry, fishery and non-profit institutions. - Economic accounts for agriculture. - Agricultural income index. - Economic accounts for forestry. - Process of administrative data for NPI's - Survey of non-profit institutions. - Compilation of sequence of accounts for NPI's - Household final consumption expenditure by product. - Household final consumption expenditure by purpose. - Household final consumption expenditure by duration. - GDP expenditure weights ("Table 24").
UNIT B14	12 (12)	General Government Accounts Section	<ul style="list-style-type: none"> - Deficit and Debt of General Government (GG). - Accounts of the institutional sector and sub-sectors of GG. - Compilation of quarterly non-financial accounts of GG. - Production and generation of income accounts by branch of GG.

Table 1: Organisation of the National Accounts Division, 2020			
ELSTAT - NATIONAL ACCOUNTS DIVISION (B1)			
Unit	No of employees	Name of unit	Unit's activities
			- Analysis of revenue and expenditure of the GG.
			- Breakdown of personal and collective consumption of GG.
			- Detailed analysis of transfers of general government, by corresponding sector - taxes and subsidies, by product.
			- COFOG classification.
			- Delimitation of general government.
UNIT B15	3 (2)	Public Sector Statistics Section	- Planning, development and implementation of the on-line survey into general government entities into general government entities for the sub-sectors S.1311.2 (extra budgetary funds and public hospitals) and S.1314 (social security funds).
			- Collection of data for supervised entities of Ministries (supervised entity catalogue) for classification purposes according to ESA 2010 criteria (as regards Local Government data are collected through Ministry of Interior).
			- Update of GG register on a quarterly basis regarding merging and abolishment or creation of new entity.
			- Preparation of tables regarding GG register and publication on ELSTAT website through press release.
			- Collection of necessary data (legal framework and financial data) of entities for purposes of classification into the institutional sectors of economy, for the update of GG register
			- Publication of Statistical Register of GG

As it can be seen from the above table, a total of 32 persons (including the Head of Division) are engaged in NA division. The staff that is involved in the production of ASA accounts consists of one person, who makes the compilation and synthesis of ASA, collecting data from other areas like NA, Government Finance Statistics (GFS) including EDP, NPISHs accounts, etc.

Contact persons for ASA Inventory are listed below:

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2 ASA COMPILATION OVERVIEW

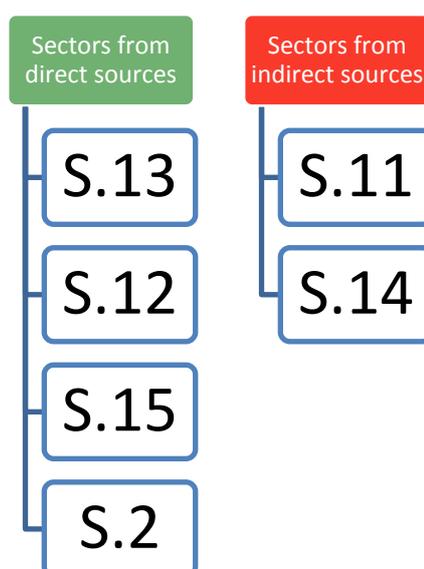
The compilation of non-financial Annual Sector Accounts is based mainly on data and methods of various statistical and administrative data sources. A full and detailed list of data sources by sector is provided in section C “Data Sources”.

2.1 Data sources

An overview of the main data sources used for ASA compilation, for each sector is presented below.

It is noted that for the compilation of Annual Sector Accounts in Greece, there are two categories in which the sectors can be distinguished according to the available data sources:

The sectors for which **direct data** sources are **available** and a complete set of accounts is produced and the sectors for which **not sufficient direct data are available** and their accounts are the outcome of the synthesis procedure of the other sectors.



2.1.1 Sectors for which direct data sources are available:

Such sectors are:

➤ S.12 - Financial corporations

The main data sources for S.12 are Annual National Accounts and more specifically, the data resulting from the sum of NACE Rev. 2 industries 64, 65 and 66 (Section K: Financial and Insurance Activities). For the compilation of S.12 (financial corporation's), in the framework of ANA, ELSTAT collects information from three statistical surveys: a) survey of banks and credit institutions (DS3. from annex 2), b) survey of insurance enterprises (DS4. from annex 2), c) survey for the enterprises of S.12 sub-sectors (DS5. from annex 2) and administrative

data from tax authority (E3 tax form). Some of the variables that are collected from these data sources are the output, the compensation of employees, taxes and investment data, etc.

Two additional external data sources are used for the compilation of some variables of S.12. These sources are: i) Athens Stock Exchange S.A. (DS30. from annex 2) and ii) Financial Accounts as reported by Bank of Greece (BoG) (DS32. from annex 2).

➤ **S.13 - General government**

The data source for sector S.13 is the General Government Accounts, which have been used in the compilation of ANA. For the compilation of Government Finance Statistics (GFS), statistical data are obtained by GG Section from three online surveys that are conducted through questionnaires: a) online survey to EBFs (Extra Budgetary Funds – excluding Public Hospitals) (DS21. from annex 2), b) online survey to Public Hospitals (DS22. from annex 2) and c) Social Security Funds survey (DS23. from annex 2). More particularly, the questionnaires have been structured for recording revenues, expenditures and information on balance sheet elements. For the sub-sector of the State (S.1311.1) the data for revenues and expenditures derive mainly from the State Budget (DS25. from annex 2), provided by the General Accounting Office of the Ministry of Finance. In addition, the Ministry of Economy and Development provides information regarding expenditure of the Public Investment programme (DS26. from annex 2). Also, other data are provided from other agencies and ministries. Regarding local government ELSTAT receives data for revenues, expenditures and balance sheet elements from the database of the Ministry of Interior (DS24. from annex 2).

The data for employment for General Government are based mainly on the following data sources: Labour Force Survey (DS28. from annex 2), SBS surveys (DS1. from annex 2) and ELSTAT Business Register (DS2. from annex 2) and various administrative sources such as published annual reports, Financial statements etc.

➤ **S.15 - Non-profit institutions serving households**

The main data sources for sector S.15 is the Non-Profit Institution Serving Households (NPISH's) Accounts which have been used in the compilation of ANA. For the compilation of NPISH's accounts, administrative data (tax form N) are exploited along with a sample survey (DS27. from annex 2), conducted , on a yearly basis by ELSTAT on Non-Profit Institutions. Some of the variables collected from the above data sources are output, intermediate consumption, compensation of employees, taxes and investment data. Furthermore, for the compilation of interest an additional data source is used which is the Financial Accounts as reported by BoG (DS32. from annex 2).

➤ **S.2 - Rest of the world**

In the framework of ANA compilation, the most important statistical data sources for the compilation of S.2-Rest of the World sector are the Balance of Payments, the International Transaction's Reporting (ITRS) and the Travel Frontier Survey (DS8. from annex 2). These data are obtained from the Bank of Greece and they include information for supplies, imports and exports, services, travel expenditure etc.

From ITGS (International Trade in Goods Statistics) section of ELSTAT are used information about imports and exports of goods.

Additionally, for a more integrated compilation of sector S.2, administrative data are used as derived from the State Budget (DS25. from annex 2) and from OPEKEPE (Payment and Control for Guidance and Guarantee Community Aid) (DS33. from annex 2).

2.1.2 Sectors for which not sufficient direct data are available:

The sectors for which, not sufficient direct data are available, are S.11 (non-financial corporations) and S.14 (Household).

➤ S.11 - Non-financial corporations

In general, the sum of the two sectors **S.11, S.14** derives residually if from total ANA (which equals S.1), the sectors that derive from direct sources (S.12, S.13, S.15) are deducted. Further details are described in section D of this Inventory.

For the distribution of the values between S.11 and S.14, specific techniques are applied, which are described, in detail, in section D of this inventory.

Additional sources for some transactions are the Athens Stock Exchange S.A. (DS30. from annex 2), where is used the information of dividends, as well as, the administrative sources OPEKEPE (Payment and Control for Guidance and Guarantee Community Aid) (DS33. from annex 2) and TRACES (Trade Control and Expert System) (DS31. from annex 2).

➤ S.14 - Households

As already described in sector S.11, the sum of the two sectors **S.11 + S.14** derives residually if from total ANA (which equals S.1), the sectors that derive from direct sources (S.12, S.13, S.15) are deducted.

However, regarding the new buildings and the new dwellings, ELSTAT compiles data for the sector S.14 through the survey of legal construction activity (DS9. from annex 2).

Supplementary administrative data for the compilation of Households sector are derived from the Ministry of Rural Development and Food, via the Trade and Expert system survey (DS31. from annex 2) and OPEKEPE's survey (Payment and Control for Guidance and Guarantee Community Aid) (DS33. from annex 2).

2.2 Methods

2.2.1 Compilation procedures

2.2.1.1 Annual National Accounts compilation

Starting point for the compilation of the Annual Sector Accounts are the **Annual National Accounts** (ANA) available by industry.

In the framework of ANA, Gross Domestic Product (GDP) is estimated using the following three methods:

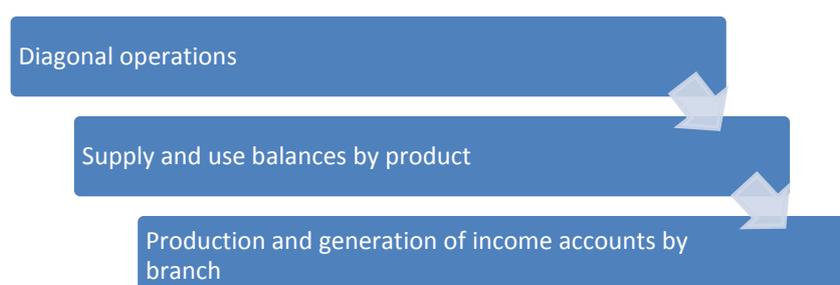
- the production approach
- the expenditure approach
- the income approach.

The above methods are combined at the production industry and manufactured products levels by applying techniques based on the Supply and Use Table framework. In this way the best decisions are taken in order to reconcile the data deriving from the various methods.

The National Accounts Division implements the ESA 2010 by means of the Supply and Use Tables (SUT). GDP and the other macroeconomic aggregates are calculated using the bottom-up approach, which makes use of the Supply and Use Tables. The various macroeconomic aggregates are obtained by aggregating the corresponding figures estimated at the level of breakdown adopted by the National Accounts Division. Under ESA 2010, all Member States of the European Union are obliged to monitor national economic data in their countries at least at NACE Rev. 2 level 2 for branches and products. The classification adopted distinguishes between 80 industries of production which produce 130 homogenous groups of products (based on CPA 2008).

The National Accounts Division implements balancing adjustments by means of the Supply and Use Tables, at product level. After the initial balancing round per product, plausibility and consistency checks are performed to aggregated and disaggregated data in order to evaluate Gross Domestic Product results.

Calculation of the Supply and Use Tables is a recurrent estimation process comprising of the following steps:



Diagonal operations refer to the processing and adjustments made to the results of individual statistical surveys and results from databases and other sources needed to estimate the transactions that appear in the goods and services account and in the production of income accounts.

These diagonal operations are the following:

- the output matrix (make matrix)
- the intermediate uses matrix ((use matrix)
- the final consumption expenditure
- the investment matrix
- the employment matrix
- trade margins
- the exports and imports of goods and services
- the changes in inventories
- the taxes and subsidies

The Supply and Use balance per product or grouping of homogeneous production of the NA classification is an input-output tool in which the separate Supply and Use data are recorded, checked and balanced at basic and market prices as well as at current and constant prices of the previous year.

The Supply and Use balancing is presented separately for each product and encompasses:

- the data on the Supply and Use of the product
- the formula for calculation of the chain volume (Laspeyres) and price (Paasche) indices and the value indices
- the calculation ratios, comprising the theoretical and methodological principles required for application of the system
- the accounting controls linking separate transactions which are necessary for final balancing of the Supply and Use data (the balancing procedure)

Once the balancing procedure for all the product balances is complete, the data for all the transactions are aggregated to produce an overall Supply and Use balance for the total economy.

The overall balance has exactly the same structure and contains the same information as the balances for the separate products.

It should be pointed out that the application of the balances technique at both product and whole economy levels does not give rise to any statistical differences between the methods of estimating GDP.

The data contained in the overall balance facilitate the measurement of GDP from the production and expenditure side.

Regarding the **production and generation of income accounts by industry**, the production account records the value of output per industry and the intermediate inputs required for the

process of production and used for the calculation of Gross Value Added at basic prices per industry of production. The production account records, for each industry, the value of production as derived from the Production matrix (Output per industry A80 and product P130), and the value of intermediate consumption, as derived from the Intermediate Consumption matrix (Final Consumption Expenditure P.3 of Households, General Government and NPISH per product P130). Value added per industry is obtained by subtracting the value of intermediate consumption from the corresponding value of production.

The generation-of-income accounts records the distribution of Gross Value Added by factor of production (capital – labour). In the course of the diagonal operations, this table is updated using data on transactions for compensation of employees, taxes and subsidies on production. The Gross Operating Surplus/Mixed Income transaction is obtained as a residual by subtracting the compensation of employees and other net taxes on production from Gross Value Added at basic prices (taken from the production account).

In the calculation procedure of the Annual National Accounts the following **exhaustiveness** and **conceptual adjustments** have been made to cover all economic activities.

Exhaustiveness adjustments:

- ✓ Additional employment
- ✓ Illegal Activities (for industries A01, A10, A46, A96 of NACE Rev. 2)
- ✓ Tips (for industries A550 - A560 of NACE Rev. 2)

Conceptual adjustments:

- ✓ Own Account Software Estimation (Conceptual adjustment to Output)
- ✓ R&D Estimation (Conceptual adjustment to Output)
- ✓ Valuables (Conceptual adjustment to Output)
- ✓ Allocation of FISIM (Conceptual adjustment to IC)
- ✓ Allocation of Insurance Output (Conceptual adjustment to IC)

Regarding employment the calculation is based on a series of treatments and conceptual definitions required by ESA2010 with a view to achieve the most accurate and exhaustive measurement. Additional employment, only for EEM (Employment-Employees), derives as the difference between the proposed employment figures calculated using NA methodology and the employment data that comes from SBS and Business Register sources. Exhaustiveness adjustments for employment are done to sectors S.11/S.14, S.12 and S.15.

Illegal activities, in accordance with Regulation 549/2013 (ESA2010), are also taken into consideration.

In addition, a type of remuneration not adequately captured in the basic data which is gratuities and tips and is associated with employment in certain industries such as Hotels and Restaurants (55-56 division of NACE Rev. 2), is also taken into account. Therefore, special calculations are made to estimate it.

2.2.1.2 Compilation methods of ASA

The compilation of Annual Sector Accounts is based on the following available data sources:

- Annual National Accounts (the production and generation of income accounts by industry).
- The complete set of accounts provided for the sectors for which direct data sources are available. Namely, the production and generation of income accounts of each sector are compiled also in industry level. An industry can constitute an entire sector or can be part of several sectors.
- A transition table from industries to sectors. The industries' figures are distributed to the relevant sector(s). The key used to allocate figures to Annual Sector Accounts is the Statistical Business Register of ELSTAT that provides information on turnover and employment for each entity.

The table below allocates all transactions according to the data source used for the calculations.

Table 2: Allocation of transactions according to the data source

ANA & annual keys	Direct information	Estimation method
P.1	D.41	D.41_pay (RAS method)
P.2	D.421 (listed)	D.421 (unlisted)
P.3	D.43	D.422
P.5	D.44	
D.1	D.45	
D.2	D.5	
D.3	D.6	
P.51c	D.7	
	D.8	
	D.9	

As far as distributive transactions are concerned, a transaction account is drawn up for each distributive transaction, which includes all sectors and ensures that total uses equal total resources:

USES							RESOURCES							
Total	S.2	S.1	S.11	S.12	S.13	S.1M		S.1M	S.13	S.12	S.11	S.1	S.2	Total
							D.xx							

Table 3: Allocation of primary income transactions

ESA 2010 transactions	Main sources
D.41pay/rec <i>Interest</i>	Analytical interest matrix compiled • Stocks of loans and deposits by sector (FA- BoG) • Interest rates (BoG)
D.421 pay (S.11, S.12) <i>Dividends</i>	• For listed companies, data from Athens Stock Exchange • Estimation for the unlisted
D.422 pay (S.11) <i>Withdrawals from income</i>	Estimation of NOS of quasi-corporations (D.422pay_S.11)
D.43 pay /rec (S.11, S.12) <i>Reinvested earnings on direct Foreign investment</i>	Counterpart sector data (S.2)
D.44 pay (S.12) / D.44 pay (S.11, S.14) <i>Other investment income</i>	Data from BoP, Structural Business Surveys on insurance companies, Table 29 of ESA2010 transmission program, annual reports of collective investment funds.
D.45 pay/rec (S.13, S.14) <i>Rent</i>	Counterpart sector data (S.13), Farm Structure Survey (FSS)

Table 4: Allocation of other transactions

ESA 2010 transactions	Main sources
D.5pay (S.11/S.14) <i>Current taxes on income</i>	Counterpart sector data (S.13, S.2)
D.6pay/rec (S.14) <i>Social contributions</i>	Counterpart sector data (S.13, S.15, S.2)
D.7 pay/rec (S.11/S.14) <i>Other current transfers</i>	Counterpart sector data (S.12, S.13, S.15, S.2)
D.8rec (S14) <i>Adjustment for the change in pension</i>	Counterpart sector data (S.12)
D.9pay/rec (S.11/S.14) <i>Capital transfers</i>	Counterpart sector data (S.13, S.2)

It is noted that there are no econometric models used for the annual compilation.

When the process of balancing in ANA is finished and the table 8 is compiled, several quality checks are made. More particularly the following indices are calculated:

$$a) \text{ Household saving rate} = \frac{\text{Gross Saving (B. 8g)}}{\text{Disposable Income (B. 6g)}}$$

$$\text{b) Investment rate of non – financial corporations} = \frac{\text{Gross Fixed Capital Formation (P. 51g)}}{\text{Gross Value Added (B. 1g)}}$$

$$\text{c) Profit share of non – financial corporations} = \frac{\text{Gross Operating Surplus (B. 2g)}}{\text{Gross Value Added (B. 1g)}}$$

Based on these indices an analysis is followed for the comparison with the corresponding percentages of previous years.

DESCRIPTION OF THE METHODS USED FOR SECTORS WHERE DIRECT DATA EXIST (S.12, S.13, S.15, S.2).

Production of aggregates for total economy (S.1) in ASA equals to the total economy (S.1) of ANA for the same aggregates. The sectors for which a complete set of accounts is available (S.12, S.13, S.15 and S.2) are examined separately.

➤ **Sector S.12 – Non- Financial Corporations**

Sector S.12 consists of industries that are related to financial corporations. According to NACE Rev. 2, the industries classified in the sector S.12 have the code of the main economic activity with 2-digit level: 64 - Financial service activities, except insurance and pension funding, 65 - Insurance, reinsurance and pension funding, except compulsory social security, 66 - Activities auxiliary to financial services and insurance activities.

a) Financial service activities, except insurance and pension funding (NACE Rev. 2, division 64)

The Financial service activities, except insurance and pension funding, are broken down into the following classes:

Class (4 Digit)	Description
64.11	Central banking
64.19	Other monetary intermediation
64.20	Activities of holding companies
64.30	Trusts, funds and similar financial entities
64.91	Financial leasing
64.92	Other credit granting
64.99	Other financial service activities, except insurance and pension funding n.e.c.

In order to calculate the output of these classes, use is made of the results of the annual survey of banks and credit institutions where, detailed data are available on the banks' financial aggregates, such as interest rates, revenue and payments, income on commission services for various banking activities, intermediate consumption, investment outlay, employment, etc. Data from ELSTAT's survey are also used.

As regards the industries NACE Rev. 2 A6420, A6430, A6491, A6492 and A6499, data from ELSTAT's survey are used. A new specific questionnaire has been created and addressed to enterprises that correspond to these classes. The Hellenic Capital Market Commission has provided ELSTAT with a Business Register of the enterprises in Greece that belong to these industries. Based on this Register, questionnaires have been sent to the Hellenic Capital Market Commission, which collects data from all respondents and sends it back to ELSTAT. These data are processed and results for the specific industries are obtained.

b) Insurance reinsurance and pension funding, except compulsory social security (NACE Rev. 2, Division 65)

The Insurance, reinsurance and pension funding, except compulsory social security, NACE Rev. 2, Division 65 is broken down into the following classes (4 Digit):

Class (4 Digit)	Description
65.11	Life insurance
65.12	Non-life insurance
65.20	Reinsurance
65.30	Pension funding

Non-life insurance includes liability insurance of vehicles.

The main data sources for NACE Rev. 2 industry 65 are:

- 1) the results of the ELSTAT's census survey on insurance companies and pension funds
- 2) the annual reports of "Hellenic Association of Insurance Companies" ².

reference framework used for the production approach was.

c) Activities auxiliary to financial services and insurance activities (NACE Rev. 2 Division 66)

The main data sources for NACE Rev. 2 industry 66 is administrative tax data (tax form E3). For year 2015 the number of enterprises which were covered by the ELSTAT Business Register of year 2015, for the above-mentioned industry, was the following:

Class (4 Digit)	Number of enterprises
66.11	15
66.12	483
66.19	790
66.21	21
66.22	14.112
66.29	238
66.30	35
Total	15.694

² available online on link <http://www1.eaee.gr/oikonomikes-meletes>

d) Financial Intermediation Services Indirectly Measured (FISIM)

Output of sector S.12 includes also FISIM.

➤ Sector S.13 – General Government

The data for General Government are collected through administrative sources and surveys that are conducted for each sub-sector conducts:

a) S.1311.1 (State)

The main data source for S.1311.1 is the State Budget. As the State Budget is on a cash basis a number of adjustments are carried out in order to reach the accrual definition. These adjustments are based on various data sources (Ministry of Defence for military deliveries, adjustments for EU flows, guarantees, long-term contracts, interest, survey on payables etc.)

b) S.1311.2 (Extra Budgetary Funds and Public Hospitals), S.1314 (Social Security Funds)

The main data source for EDP purposes is the on-line statistical survey conducted by ELSTAT. Each entity has its own ID number and is responsible for compiling the on-line questionnaire. It is noted that the questionnaire is also available in excel format. The questionnaire is structured for recording revenues, expenditures and information of balance sheet elements. The format is the same for quarterly and annual data. The entities fill the on-line questionnaire for both EDP notifications (April and October, unless there are no changes in their data from April Notification. It should be noted that all analytical instructions for the compilation of the questionnaire is available on-line. Apart from the regular surveys supplementary surveys for specific cases are conducted as well as cross check from other data sources (e.g GAO's data), mainly for current and capital transfers and financial transactions.

c) S.1313 (Local Government)

Basic data sources for municipalities and regions are the electronic database of the Ministry of Interior (supported by the EETAA.SA). Municipalities and regions provide monthly data for the revenues, expenses, deposits, debt and payables. Statistical representatives fill electronically a questionnaire including the main categories of revenues, expenditures as well as data on financial assets and liabilities.

➤ S.15 – Non- Profit Institutions Serving Households

S.15 includes the non-market producers of all relevant NACE Rev.2 industries.

The compilation of NPISHs' Register is based on the Tax Register "TAXIS" of the Independent Authority for Public Revenues (AADE) for year 2015. TAXIS Register includes all legal entities that have a VAT registration number (except households). For the compilation of NPISH's ESA 2010 transactions, the main source of information is the Income tax declarations of the Legal Entities (Tax form "N") which includes economic data for the revenues and expenditures.

Estimation methods for Gross Value Added by activities and sectors

The following table presents the estimation methods used for the compilation of the Gross Value Added divided by economic activities of NACE Rev. 2 and institutional sectors.

Table 5: Estimation methods for Gross Value Added by activities and sectors

NACE Rev. 2	S.11	S.12	S.13	S.14	S.15
A - Agriculture, forestry and fishing	Statistical survey, Administrative, Quantity x price			Statistical survey, Administrative Quantity x price	
B - Mining and quarrying	Statistical survey, Administrative			Statistical survey, Administrative	
C - Manufacturing	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	
D - Electricity, gas, steam and air conditioning supply	Statistical survey, Administrative			Statistical survey, Administrative	
E - Water supply; sewerage; waste management and remediation activities	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	
F - Construction	Statistical survey, Administrative			Statistical survey Administrative	
G - Wholesale and retail trade; repair of motor vehicles and motorcycles	Statistical survey, Administrative			Statistical survey, Administrative	
H - Transporting and storage	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	
I - Accommodation and food service activities	Statistical survey, Administrative			Statistical survey, Administrative	
J - Information and communication	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	
K - Financial and insurance activities		Statistical survey, Administrative			
L - Real estate activities	Statistical survey, Administrative			Statistical survey, Administrative	
M - Professional, scientific and technical activities	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	

NACE Rev. 2	S.11	S.12	S.13	S.14	S.15
N - Administrative and support service activities	Statistical survey, Administrative			Statistical survey, Administrative	
O - Public administration and defence; compulsory social security			Statistical survey, Administrative		
P - Education	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	
Q - Human health and social work activities	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	
R - Arts, entertainment and recreation	Statistical survey, Administrative		Statistical survey, Administrative	Statistical survey, Administrative	Statistical survey, Administrative
S - Other services activities	Statistical survey, Administrative			Statistical survey, Administrative	Statistical survey, Administrative
T - Activities of households as employers; undifferentiated goods - and services - producing activities of households for own use				Statistical survey	
U - Activities of extraterritorial organisations and bodies					

DESCRIPTION OF THE METHODS USED FOR SECTORS WHERE NOT SUFFICIENT DIRECT DATA EXIST (S.11, S.14).

Generally, the sum of the two sectors **S.11 + S.14** derives residually from total ANA (which equals S.1), by deducting the sectors that derive from direct sources (S.12, S.13, S.15). Then, the transition table from industries to sectors is used for the allocation of the remainder of the accounts between sectors S.11 and S.14 depending on the nature of each transaction. The allocation is based on a delineation percentage ratio per industry, which derives from the use of administrative data, SBS and the Business Register of ELSTAT.

The delineation process has been developed based on sectorized BR of ELSTAT, in collaboration with Eurostat and ASA expert. Two keys were constructed for the allocation of production of income transactions between S.11 and S.14.

The first key (Key_1_Output) was developed, based on:

1. DATA SOURCES & CONCEPTUAL ADJUSTMENTS

- *Administrative data received from tax authorities for the majority of Enterprises of S.11 and S.14, (E3 tax form from Greek Tax authority)*
- *SBS surveys for specific enterprises of NACE Rev.2 industries,*

- *Other data sources such as Balance of Payments (BoP), Agricultural accounts, Non-Profit Institutions Serving Business accounts etc.*
- *Conceptual adjustments such as Own account production.*

2. EXHAUSTIVENESS ADJUSTMENTS (Employment-based exhaustiveness adjustments and illegal activities) & BALANCING

The second key (Key_2_IC) was developed, based on (same as P1):

- *Administrative data received from tax authorities for the majority of Enterprises of S.11 and S.14, (E3 tax form from Greek Tax authority)*
- *SBS surveys for specific enterprises of NACE Rev.2 industries,*
- *Other data sources such as Balance of Payments (BoP), Agricultural accounts, Non-Profit Institutions Serving Business accounts etc.*
- *Conceptual adjustments such as FISIM, allocation of Insurance Output to Users etc.*

Indicatively, for reference year 2015, the final value of the keys per sector as they were estimated based on the fixed ratios per industry were the following:

Available keys from E3 based on B.R. (ref. year 2015)	S.11	S.14
Key_1_Output	0,63	0,37
Key_2_IC	0,72	0,28

These are benchmark keys based on Business Register and will be updated with the next Benchmark Revision.

Furthermore, based on data, received from “Unified Social Security Institution” regarding the number of employees, the average monthly employment in days, the average daily allowances per industries.

The data were available in two files, the first included data for those who worked in enterprises with less than 10 employees and the second included data for those who worked in enterprises with ten or more employees.

Based on the data received, the annual wages per industry were calculated for each of the two categories. An assumption was introduced that enterprises with ten or more employees³ were classified as S.11 units, whereas, enterprises with less than ten employees were classified as S.14 units.

Indicatively, for reference year 2015, the final value of the keys per sector as they were estimated based on the fixed ratios per industry were the following:

³ Number of employees is considered an indicator of sufficient autonomy of decision

Available keys from “Unified Social Security Institution” data	S.11	S.14
Key_3_Wages	0,70	0,30

The following ANA transactions for the production and generation of income accounts use delineation keys as follows.

ANA & annual keys	Key used
P.1	Key_1_Output
P.2	Key_2_IC
D.1	Key_3_Wages
D.3	Key_1_Output
P.51c	Key_1_Output

- To distribute each industry’s *production account transactions* *Key_1_Output* and *Key 2* is used.

$$key_1_Output(S.11) = \frac{Output\ of\ S.11}{Total\ output\ (S.11 + S14)}$$

$$key_1_Output(S.14) = \frac{Output\ of\ S.14}{Total\ output\ (S.11 + S14)}$$

$$key_2_IC(S.11) = \frac{IC\ of\ S.11}{Total\ IC\ (S.11 + S14)}$$

$$key_2_IC(S.14) = \frac{IC\ of\ S.14}{Total\ IC\ (S.11 + S14)}$$

- To distribute each industry’s *generation of income transactions* *Key_3_wages* is used.

$$key_3_wages(S.11) = \frac{Wages\ of\ S.11}{Total\ wages\ (S.11 + S14)}$$

$$key_3_wages(S.14) = \frac{Wages\ of\ S.14}{Total\ wages\ (S.11 + S14)}$$

2.2.1.3 Estimation of backward data

The estimation procedure and techniques for back series are the same with the standard procedures described in this inventory. It is noted that there is a break in 2010, after the implementation of NA benchmark revision in September 2020 and back-casting is a work in progress.

3 ASA CONSISTENCY WITH RELATED DATA SETS

3.1 ASA consistency between financial and non-financial annual accounts

In theory, financial (FA) and non-financial (NFA) sector accounts should record the same amount of net lending and net borrowing (B.9). However, in practice, FA and NFA are compiled using different data sources and methodological approaches that result in statistical discrepancies between non-financial and financial B.9.

In the case of Greece, the statistical discrepancies between the balancing items as derived from the non-financial and the financial accounts (B9/B9F) exist for all institutional sectors and are observed for almost all years.

Furthermore, during the visit conducted in November 2017 to the Bank of Greece in the context of the Memorandum of Understanding (MoU) between Eurostat and the European Central Bank/Directorate General Statistics on the quality assurance of statistics underlying the Macroeconomic Imbalances Procedure (MIP), the following action point was set to ELSTAT and BoG:

BoG and ELSTAT are invited to form a task force to address the sources of the vertical discrepancies between FA and NFA.

Based on the above action point a Task Force has been set up in June 2018 with representatives from ELSTAT and BoG.

The first meeting of the Task Force was held in July 2018 with the presence of the ASA expert. During this meeting an effort has been made to identify the general reasons of the differences found between B.9 and B.9F.

A second meeting took place in October 2018 with the presence of the expert of ASA, in order to further investigate the existing discrepancies between net lending/net borrowing for B.9 and B.9F. It was concluded that differences in the register that is used for the compilation of the financial and the non-financial sector accounts by respectively BoG and ELSTAT probably are an important reason for the discrepancies in the lending/net borrowing that both institutes publish.

As a start the population of units included in sector S.12 was compared in order to identify possible differences.

The collaboration between the two agencies is continued, in order to address the issue. However due to Covid restriction, the further progress of the project is temporarily limited.

3.2 ASA with non-financial QSA data

- ASA is a sum of QSA
- QSA is benchmarked on ASA
- Other case (please explain below)

Consistency between ASA and QSA data is not always possible. Priority for ASA is being consistent with ANA, while QSA priority is being consistent with most recent General Government quarterly data. Thus, in the ASA compilation the most recently available GG data are used at the time of their compilation (ie mainly those of the April EDP notification), while QSA use the most recently available GG data at the time of their compilation (ie the 2nd notification GFS data, available end September).

Consequently, there are discrepancies between QSA and ASA (small in most cases) especially for recent years, due to different vintages of S13 data.

3.3 ASA consistency with other data sets

3.3.1 Consistency with main aggregates (table 1 of ESA 2010 TP)

Annual National Accounts (main aggregates of sector S.1) are the main data source for the annual sector accounts (ASA). Therefore, the two sets of data are fully consistent.

3.3.2 Consistency with main aggregates of general government (table 2 of ESA 2010 TP)

As mentioned above, priority for ASA accounts is to be consistent with ANA accounts. The different release policies for the annual general government accounts and the annual main aggregates result in incorporating in ANA/ASA the latest available general government data at the time ANA/ASA is calculated.

Therefore, when ASA is calculated, the latest available general government data are those of the first April EDP notification. Therefore, ASA data by the end of September are consistent with the April EDP notification of the respective year. Nevertheless, Table 2 may be further revised as a result of October EDP notification process.

It is noted that when new estimations for some transactions of General Government are produced after April Notification, i.e. P.51c, own account software or R&D, etc, they are incorporated in ANA/ ASA of September each year.

3.3.3 Consistency with BoP data

The Hellenic Statistical Authority supplies ITGS data to the Bank of Greece, which are used for the compilation of the account of Goods. Respectively, Bank of Greece provides BoP data to the Hellenic Statistical Authority for the compilation of RoW accounts.

The main differences between RoW compiled by National Accounts of ELSTAT and BoP compiled by the Bank of Greece are due to:

- vintage and revision differences for imports-exports of goods and services, primary income payments and receipts (D.4)
- different coverage of illegal activities for imports of goods
- different FISIM allocation for imports-exports of services and payments-receipts of interest income (D.41)
- different compilation practices (for gross D.1, D.4 and D.5)
- different data sources (For D.2, D.3, D.74, D.75, D.92)

4 RELEASE POLICY

In the third quarter of each year ELSTAT publishes a Release Calendar giving the precise release dates for the coming year. The calendar is distributed to the press and is available free of charge to all interested parties. The calendar is also published on the ELSTAT's Portal: (<http://www.statistics.gr/en/home/>) under the item "Press Releases Calendar" (in Greek and English).

The press release calendar for year 2021 is available on the following link:

https://www.statistics.gr/documents/20181/16784295/elstat_press_releases_calendar_2021_en.pdf/14c54532-8b14-8fce-3409-2f095f17979f

The non-financial Annual Sector Accounts data are announced in October every year (t+10 months after the end of the reference year) through a press release in Greek and English.

Data are released simultaneously to all interested parties on the programmed day by issuing the Press Release entitled "Annual Non-Financial Accounts of Institutional Sectors Press Release " to the media at 12:00. The press release is subsequently posted on the ELSTAT website and on the following link:

<http://www.statistics.gr/en/statistics/-/publication/SEM91/>

At the time being, no metadata on the released data are available, but it is under preparation following SIMS v.2 format both in Greek and English language.

In addition to the ASA press release, detailed tables for the Uses and Resources per transaction and the relevant Sequence of accounts for the institutional sectors constituting the economy such as Households and Non-profit Institutions Serving Households (NPISH's), Non-financial corporations, Financial corporations and General government, as well as the relations with the Rest of the world are published on ELSTAT's website. The time series according to ESA 2010 starts from 1995, with a break in 2010.

The tables are published in the following links:

Annual Non-Financial Sector Accounts

<p>Annual Non-Financial Sector Accounts - Total Economy (S.1)</p> <ul style="list-style-type: none"> Link: http://www.statistics.gr/en/statistics/-/publication/SEM91/
<p>Annual Non-Financial Sector Accounts - Non-Financial Corporations (S.11)</p> <ul style="list-style-type: none"> Link: http://www.statistics.gr/en/statistics/-/publication/SEM92/
<p>Annual Non-Financial Sector Accounts - Financial Corporations (S.12)</p> <ul style="list-style-type: none"> Link: http://www.statistics.gr/en/statistics/-/publication/SEM93/
<p>Annual Non-Financial Sector Accounts - General Government (S.13)</p>

<ul style="list-style-type: none"> • Link: http://www.statistics.gr/en/statistics/-/publication/SEM94/
<p>Annual Non-Financial Sector Accounts - Households and Non-Profit Institutions serving Households (S.1M)</p> <ul style="list-style-type: none"> • Link: http://www.statistics.gr/en/statistics/-/publication/SEM95/
<p>Annual Non-Financial Sector Accounts - Rest of the world (S.2)</p> <ul style="list-style-type: none"> • Link: http://www.statistics.gr/en/statistics/-/publication/SEM96/

Regarding the published tables related to ASA it is noted that:

- Table 8 of ESA 2010 TP is not released on ELSTAT's website. Instead the above tables are released.
- Institutional sectors S.14 and S.15 are presented as S1M on ELSTAT's website.
- Some ESA 2010 category transactions given in more detail in Table 8, such as P.11, P.12, P.13, D.11, D.12, D.211, D.212, D.214, D.421, D.422, D.51, D.59, D.611, D.612, D.613, D.631, D.632, D.73, D.64, D.75, D.76 D.92, D.99 are given in aggregated level in ELSTAT's ASA tables. For example, P.1, D.1, D.21, D.42, D.5, D.61, D.63, D.7N, D.9N.

A summary of ASA tables is also included in the e-publication of ELSTAT "The Greek Economy", in table 8 "GREECE: Savings – Investment" where the main variables presented are Gross Saving and Investment, Gross Disposable Income for General Government and Private Sector. The latest version can be found in the following link.

<http://www.statistics.gr/en/the-greek-economy>

5 REVISION POLICY

Greece adheres to the Harmonised European Revision Policy (HERP) endorsed by the CMFB in June 2017.

ASA transmission at t+9 months has full consistency with ANA transmission at t+9.

In ANA transmission at t+9 months, all available updated data as regards BoP, GFS (including reclassifications), HBS, SBS and other data sources, have been incorporated.

This update of ANA of t+9 months is included in ASA of t+9 months. Therefore, ASA revision policy follows ANA (September Transmission) revision policy.

At this point a distinction should be made between 'routine' revisions and 'major' or 'benchmark' revisions.

- a) Routine revisions refer to the changes made to the economic data published initially and to its subsequent releases for a particular reference year.
- b) Benchmark revision is carried out at much longer time intervals. Its purpose is to incorporate the main new data sources and major changes in international statistical methodology.

When new Annual National Accounts are produced in September with the method of the supply and use tables balanced by 130 products and 80 activities (taking into account all routine revisions) ASA are updated to be fully consistent with them. In ANA the definitive estimates for a given year t are available when all the appropriate definitive data sources are available. Normally this happens during the year $t+3$ or $t+4$. For this reason, data for the year t are provisional during the year's $t+1$, $t+2$ and/or $t+3$.

Major revisions are mainly performed when new sources or new methods or new regulations of ESA and NACE are required to be applied, where all time series is revised.

As regards, improvements in methods/sources for the compilation of ASA, they are introduced during benchmark revisions.

The next benchmark revision in ANA is planned for year 2024.

The list with scheduled revisions is annually published in the website of ELSTAT in the following link:

<https://www.statistics.gr/en/scheduledrevisions>

6 REMARKS OR PROBLEMS

Some remarks/problems regarding the compilation of ASA are given below:

- Statistical discrepancies are observed between financial and non-financial data in some sectors.
- There is time lag of six months between ASA and government accounts. More specifically the data of Annual General Government Accounts, which are used for the estimations of Annual Main Aggregates, are sent to Eurostat at the same date as ASA (30 September). This means that there is no time to incorporate these results to ASA compilation procedure. For this reason, in order to compile ASA, mainly the data of EDP-April first Notification, updated by new CFC, are used.
- Consistency between ASA and QSA is not always possible. Priority for ASA is being consistent with ANA, while QSA priority is being consistent with latest general government quarterly data.
- Saving rate of households and the profit share of the non-financial corporations need also to be further examined.

7 FUTURE PLANS

There are always challenges that lie ahead in the field of non-financial annual sector accounts. ELSTAT's goal is to make efforts to further improve the quality of non-financial annual sector accounts data in terms of accuracy, coherence and reliability. In collaboration with the ASA expert, **the following priorities have been set for the development of ASA accounts:**

- **Use of administrative data** for the compilation of ANA (which is the basis for ASA). At the moment, ELSTAT has access to the data collected by the Greek tax authority (Independent Authority for Public Revenue -IAPR) by way of the personal tax declarations (E1 form) and the enterprise tax declarations (E3 form). In the framework of Benchmark Revision of year 2020, administrative data for enterprises (tax declarations - E3 form) have been incorporated in NA estimates. ELSTAT is currently investigating the available data from personal tax declarations (E1 form) in order to incorporate them in ASA transactions. The main transactions of sector S.14, which are expected to be affected are D.41, D.421, D.422, D.45.
- Regarding T801, according to our production system, consistency between ASA and QSA data is not always possible. Priority for ASA is being consistent with ANA, while QSA priority is being consistent with most recent General Government quarterly data. Consequently, there are discrepancies between QSA and ASA especially for recent years, due to different vintages. Our future goal is the alignment and the consistency between ASA and QSA on the September transmission round.
- It is noted that in the, back-casting of benchmark revisions to years 1995-2009 have not been completed to ANA and ASA and an additional future goal is to complete the revision of the time series in quarterly and annual data.
- ELSTAT is in close cooperation with the Bank of Greece for the improvement of the consistency between BoP-RoW statistics. A continuous process of data exchange between b.o.p/i.i.p and national accounts compilers could further improve consistency of BoP-RoW statistics.
- Regarding vertical discrepancies between non-financial and financial sector accounts, a cooperation between ELSTAT and BoG exists, in order to investigate thoroughly the reasons behind them.

SECTION B. SECTOR DELINEATION

1. LIST OF THE SUB-SECTORS

The table below illustrates the sector classification which is used in the sector accounts compilation process.

Table 6 : List of sub-sectors ⁴

Sector code	List of sub-sectors	Mark with 'x'	Additional breakdowns/ comments
S.11	Non-financial corporations	x	
S.11001	- Public non-financial corporations		
S.11002	- National private non-financial corporations		
S.11003	- Foreign controlled non-financial corporations		
S.12	Financial corporations (S.12)	x	
S.121	- The central bank (S.121)	x	
S.122	- Deposit-taking corporations except for central bank	x	
S.123	- Money market funds	x	The compilation process includes both the sub-sectors S.123 & S.124
S.124	- Non – MMF investment funds	x	The compilation process includes both the sub-sectors S.123 & S.124
S.125	- Other financial intermediaries, except insurance corporation and pension funds	X	
S.126	- Financial auxiliaries		
S.127	- Captive financial institutions and money lenders		
S.128	- Insurance corporations		
S.129	- Pension funds		
S.13	General government (S.13)	x	
S.1311	- Central government (S.1311)	x	
S.1312	- State government (S.1312)		
S.1313	- Local government (S.1313)	x	
S.1314	- Social security funds (S.1314)	x	
S.14+S.15	Households and Non-profit institutions serving households		Separately compilation for the sectors S.14 & S.15
S.14	Households (S.14)	x	
S.141+ S.142	- Employers and own-account workers		

⁴ It is noted that accounts for Sectors S.11, S.12, S.13, S.1M and S.2 are published on ELSTAT's website.

Sector code	List of sub-sectors	Mark with 'x'	Additional breakdowns/ comments
S.143 + S.144+ S.145	- Others than employers and own account workers		
S.15	Non-profit institutions serving households	x	
S.2	Rest of the world	x	

A description of the composition of each sector is given below.

Sector S.11 (Non-financial Corporations)

The non-financial corporations' sector (S.11) consists of institutional units which are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. The non-financial corporations' sector also includes non-financial quasi-corporations (§ 2.45 of ESA 2010).

Sector S.12 (Financial Corporations)

The financial corporations' sector (S.12) consists of institutional units which are independent legal entities and market producers, and whose principal activity is the production of financial services. Such institutional units comprise all corporations and quasi-corporations which are principally engaged in:

- a) financial intermediation (financial intermediaries): and/or
- b) auxiliary financial activities (financial auxiliaries).

Also included are institutional units providing financial services, where most of either their assets or their liabilities are not transacted on open markets (§ 2.55 of ESA 2010).

The sector S.12 comprises the below sub-sectors:

1. Central Bank (S.121)
2. Deposit-taking corporations, except the central bank (S.122)
3. Money market funds (S.123)
4. Non-MMF investment funds (S.124)
5. Other financial intermediaries, except insurance corporations and pension funds (S.125)
6. Financial auxiliaries (S.126)
7. Captive financial institutions and money lenders (S.127)
8. Insurance corporations (S.128)
9. Pension funds (S.129)

Sector S.13 (General Government)

The general government sector (S.13) consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and are

financed mainly 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 of ESA 2010).

The sector S.13 in Greece is analysed in the following sub-sectors:

1. State (S.1311.1)
2. Extra-Budgetary Funds and Public Hospitals (S.1311.2)
3. Local Government (S.1313)
4. Social Security Funds (S.1314)

Sector S.14 (Households)

The households' sector (S.14) consists of individuals or groups of individuals as consumers and as entrepreneurs producing market goods and non-financial and financial services (market producers) provided that the production of goods and services is not by entities treated as quasi corporations. It also includes individuals or groups of individuals as producers of goods and non-financial services for exclusively own final use (§ 2.118 of ESA 2010).

Sector S.15 (Non-Profit Institutions Serving Households)

The Non-Profit Institutions Serving Households (NPISHs) sector (S.15) consists of non-profit institutions which are separate legal entities, which serve households and which are private non-market producers. Their principal resources are voluntary contributions in cash or in kind from households in their capacity as consumers, from payments made by general government and from property income (§ 2.129 of ESA 2010).

2. IMPORTANCE OF INSTITUTIONAL SECTORS IN DOMESTIC ECONOMY

The following table indicates the importance of institutional sectors in Greek economy based on Gross Value Added for the reference year 2015 which is the base year of ANA (as published in October 2020).

Table 7: Allocation of Gross Value Added (GVA) by sector, Reference year 2015

Sector	Gross Value Added (millions in Euro)	Share in total economy (%)
S.11	54.006	30,7%
S.12	7.854	4,5%
S.13	28.340	16,1%
S.14	64.302	36,5%
S.15	1.074	0,6%
S.1	176.110	100,0%

Table 8: Distribution of Employment by sector, Reference year 2015

Sector	Employment FTE	Share in total economy (%)
S.11+S.14+S.15	3.507.802	81,2%
S.12	88.618	2,1%
S.13	726.153	16,8%
S.1	4.322.573	100,0%

The National Accounts produce the NA employment matrix, a table which records employment by branch of productive activity, according to NACE Rev. 2 classification (80 industries).

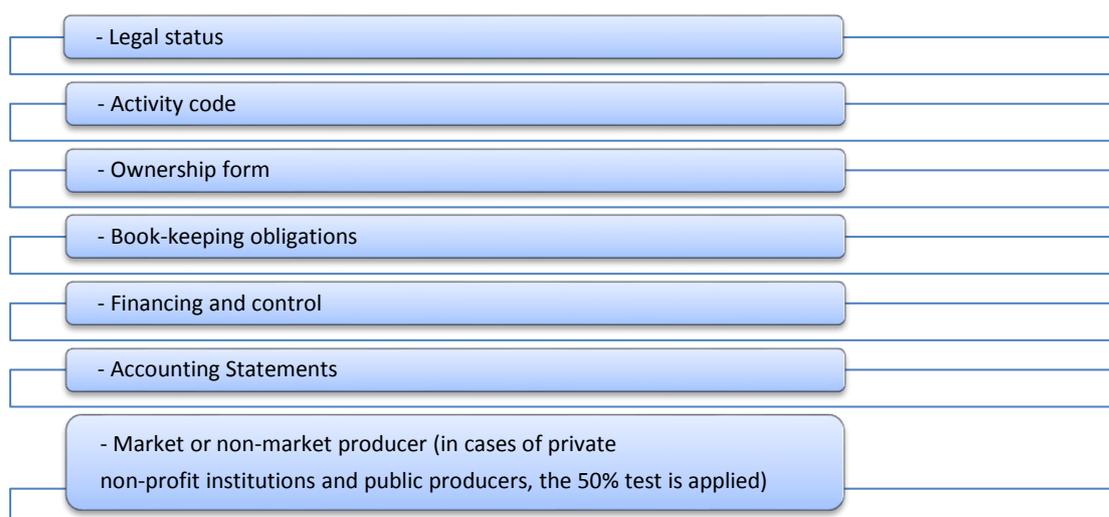
For S.13 the employment is being measured separately based on a variety of data sources such as Labour Force Survey, Statistical Business Register, SBS surveys, administrative sources etc. All the available sources are examined thoroughly, and the most reliable source is adopted in order to have the most accurate estimation of employment in General Government.

Information on employment for sector S.12 is derived from the employment matrix by the sum of the industries 64, 65 and 66.

The above table includes the employment figures (full time equivalent) by sector. Information on employment is not available separately for the sectors S.11, S.14 and S.15, so the figure in the table is presented in aggregate.

3. SECTOR ALLOCATION OF INSTITUTIONAL UNITS

The main items used for the sector allocation of the entities are the following:



The basic data sources used for the sectorisation of the entities are the Statistical Business Register of ELSTAT, the statistical Register of General Government entities, the statistical Register of NPI's entities, administrative sources and other sources.

The **Statistical Business Register (SBR)** includes information on the active population of:

- Enterprises carrying out economic activities contributing to the gross domestic product at market prices (GDP)
- Their local units
- The legal units of which those enterprises consist
- Enterprise groups (association of enterprises bound together by legal and/or financial links).

It is noted that all units which were active even for one day in the base year and submitted a VAT return are included.

Important mandatory **characteristics** recorded in the register for the units are:

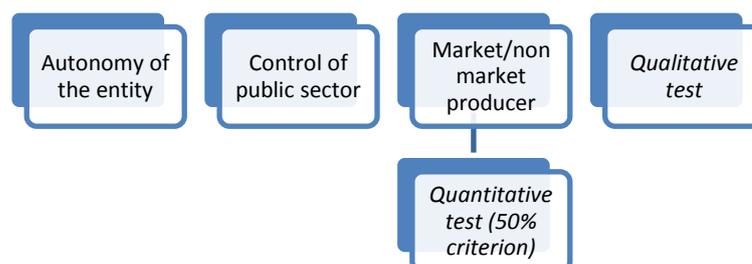
- Identification characteristics: ID numbers, names, addresses
- Demographic characteristics: Date of commencement/cessation of the unit
- Economic/stratification characteristics: Economic activity (NACE), employment, turnover, legal form

It should also be noted, that the provisional SBR of the year “t” is available 18 months after the end of the reference year, and the final SBR is available 24 months after the end of the reference year.

Another important data source is the Statistical Register of General Government Entities which is compiled by ELSTAT. The maintenance of the Register of General Government Entities is an ongoing task. In this context, ELSTAT continues to examine on a regular basis the classification of entities supervised by the General Government, taking into account the changes made under the administrative reform and the new or update economic data of these entities, according to the rules of ESA2010. For the sub-sector of Local Government-Register, S.1313, ELSTAT has examined the economic data of Legal Entities under Private Law that submitted complete financial data in the database of the Ministry of Interior and Administrative Reconstruction for the period 2012 onwards.

The register of General Government Entities includes those entities which according to the criteria of EC Regulation 549/2013 (European System of Accounts – ESA 2010) are characterized as entities of General Government.

The criteria of ESA 2010 that are examined in order to make the classification decision of an entity, in the institutional sector of General Government, are the following:



Regarding the Non-Profit Institutions (NPI's), the compilation of the Register was based on the Tax Register "TAXIS" of the Independent Authority for Public Revenues (AADE) for year 2015. TAXIS Register includes all legal entities that have a VAT registration number (except households) and contains the following information:

- VAT registration number
- Name of the legal entity
- Legal form
- Postal address
- Phone number
- Code number of economic activity (KAD), the first 4 digits of which, indicate the economic activity according to NACE (Rev.2).

Steps followed:

1ststep: The first step was to receive from AADE the part of the "TAXIS" containing the Legal Entities (Corporated Enterprises and Co-operatives, General Government Entities, NPIs).

2ndstep: The next action was to isolate and exclude the entities that are classified in General Government, Corporated Enterprises and Co-operatives.

3rdstep: In turn, detailed checks were carried out in the remaining entities of TAXIS, regarding the legal form and the economic activity according to NACE (Rev.2). In this way, the NPIs were identified and where necessary, they were matched to the proper NACE code. Thus, NPIs were classified by industry in the 4-digit analysis according to NACE (Rev.2) and by sector, namely S15 (NPIs serving Households -NPISH) and S11 (NPIs serving businesses) on the basis of their activity and objectives.

The NPIs register compiled by the above procedure from TAXIS Register of year 2015, was used to compile the NPIs accounts of years 2014 onwards. The total number of NPIs identified was 83,117.

Furthermore, the enterprises belonging to NACE Rev.2 activity codes 64, 65, 66 related to banks, insurance companies, private pension funds and other financial institutions are allocated to sector S.12.

Regarding the classification of entities between sectors S.11 and S.14 an algorithm has been developed based on the decision tree given on page 16 of the report Treatment of unincorporated businesses as Quasi-corporations: Practical Delineation Rules between Households and Corporations (Eurostat C1/NAWG/841) by the National Accounts Working Group (NAWG).

The steps followed, are described, briefly, below.

- 1) Units of sectors S.12, S.13, S.15 (already classified as described above) are excluded from the Business register of ELSTAT.
- 2) The Greek Business Register includes among others, data regarding the so-called legal codes of all units, assigned by the tax authority in accordance with their activities, that indicate the character of the liability. Thus, each unit has been classified as limited or

unlimited liability, based on the legal codes from the B.R. In this step the units with limited liability are classified as non-financial corporation (S.11).

- 3) The remain units, without sector classification belong to the Households' sector (S.14) or, when considered as quasi corporations, belong to the sector Non-financial corporations (S.11). The criterion for being considered as a quasi-corporations is the presence of a full set of accounts and sufficient autonomy of decision. Regarding full set of accounts, the respective data used are available in B.R., as assigned by tax authority. More specifically, units with obligation to have double entry bookkeeping are considered as having a full set of accounts.
- 4) Except the presence of a full set of accounts it is also necessary to have sufficient autonomy of decision in order to be classified as a quasi-corporation. As an indication of sufficient autonomy of decisions is considered the number of employees. The threshold is put at 10 or more employees to be an autonomous entity.

Thus, units with the obligation to have full set of accounts and 10 or more employees are considered quasi-corporation and classified to S.11.

The following diagram presents the decision tree regarding the allocation of units to sectors:

Diagram: 2: Decision tree regarding the allocation of quasi-corporations

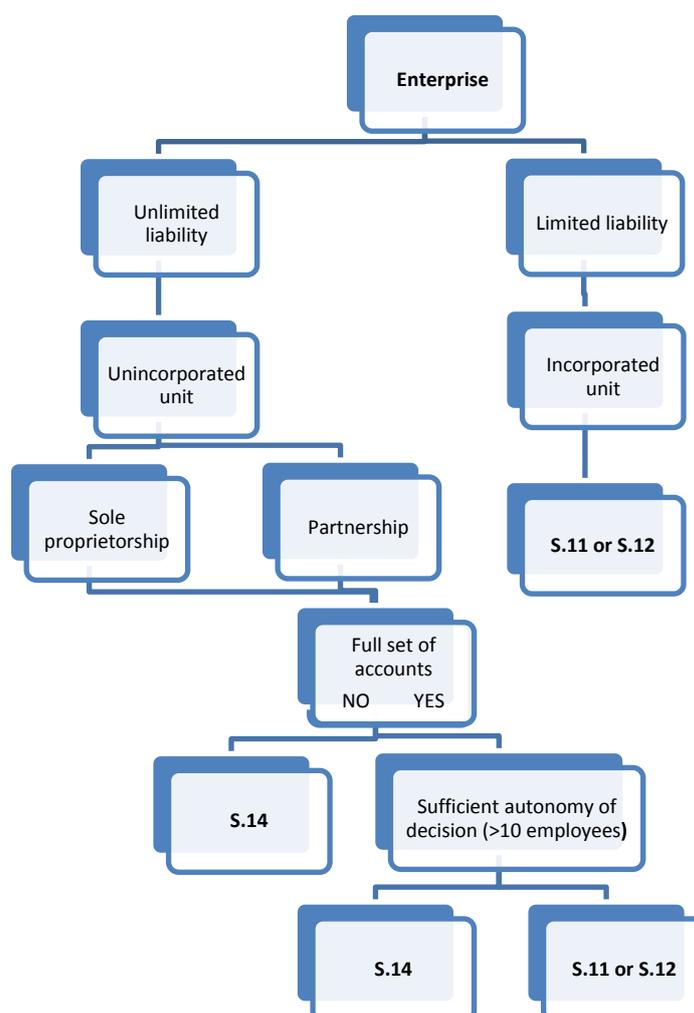


Table 9 illustrates the allocation of institutional units based on the main legal form categories of corporations:

Table 9: Sector Allocation of institutional units (main legal forms)

Legal form of corporations	Criteria for sector allocation	Institutional sectors
a. Sole proprietorship	Enterprise owned exclusively by one natural person.	S.14
b. Sole proprietorship	Enterprise owned exclusively by one natural person. This corporation has full set of accounts and 10 or more employees (an indication for the autonomy of decision) and is considered as quasi-corporation in national accounts	S.11
c. Unlimited partnership	Association of persons who conduct a business under a collective name. The persons would be personally liable to bear the losses if the partnership would go bankrupt.	S.11, S.12, S.14
d. Unlimited partnership	Association of persons who conduct a business under a collective name. The persons would be personally liable to bear the losses if the partnership would go bankrupt. They include full set of accounts and 10 or more employees (an indication for the autonomy of decision) and is considered as quasi-corporation in national accounts.	S.11, S.12
e. Private Capital Company (IKE or PCC)	Enterprises comprising joint-stock companies, limited partnerships with share capital and private limited company. Autonomy of the entity, control of public sector, market/non-market producer (Quantitative test / Qualitative test).	S.11
f. Limited liability companies (Société Anonyme, EPE)	Enterprises comprising joint-stock companies, limited partnerships with share capital and private limited company. Autonomy of the entity, control of public sector, market/non-market producer (Quantitative test / Qualitative test).	S.11, S.12, S.13
g. Joint ventures	Regardless of the number of employees, they are classified into sector S.11 as quasi corporation.	S.11
h. Co-ownership of Ships	Regardless of the number of employees, they are classified into sector S.11 as quasi corporation.	S.11

Legal form of corporations	Criteria for sector allocation	Institutional sectors
i. Co-operative societies, Clubs, Unions, Syndicates, Foundations NPISHs	<p>These are bodies set down by law in each country. They observe a number of general principles, for example they may only be entitled to provide their services to members, profits are often distributed in proportion to members' dealings with the society, etc. Their main resources are voluntary contribution from households, from payments made by general government and from property income.</p> <p>The following criterion is applied for the classification of NPISH's as non-market producer:</p> $\frac{\text{Revenues from Sales} + \text{Rentals Received}}{\text{Output}} < 0,5$	S.11, S.15

4. MATRIX 'INDUSTRIES -SECTORS'

The following table illustrates the allocation of Gross Value Added by sector and industry:

Table 10: Allocation of GVA by sector and industry, Reference year 2015

NACE Rev. 2	Description	Sectors (in GVA)					
		S.1	S.11	S.14	S.13	S.15	S.12
1	Crop and animal production, hunting and related service activities	4,0%	0,3%	3,7%	0,0%	0,0%	0,0%
2	Forestry and logging	0,05%	0,01%	0,03%	0,00%	0,00%	0,00%
3	Fishing and aquaculture	0,36%	0,30%	0,06%	0,00%	0,00%	0,00%
5	Mining of coal and lignite	0,34%	0,33%	0,00%	0,00%	0,00%	0,00%
6	Extraction of crude petroleum and natural	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
7	Mining of metal ores	0,05%	0,05%	0,00%	0,00%	0,00%	0,00%
8	Other mining and quarrying and mining support service activities	0,16%	0,15%	0,01%	0,00%	0,00%	0,00%
10	Manufacture of food products	2,51%	1,99%	0,52%	0,00%	0,00%	0,00%
11	Manufacture of beverages	0,45%	0,36%	0,09%	0,00%	0,00%	0,00%
12	Manufacture of tobacco products	0,21%	0,21%	0,00%	0,00%	0,00%	0,00%
13	Manufacture of textiles	0,15%	0,12%	0,03%	0,00%	0,00%	0,00%
14	Manufacture of wearing apparel	0,18%	0,12%	0,06%	0,00%	0,00%	0,00%
15	Manufacture of leather and related products	0,04%	0,02%	0,01%	0,00%	0,00%	0,00%
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting	0,06%	0,04%	0,02%	0,00%	0,00%	0,00%
17	Manufacture of paper and paper products	0,23%	0,21%	0,01%	0,00%	0,00%	0,00%
18	Printing and reproduction of recorded media	0,19%	0,14%	0,05%	0,00%	0,00%	0,00%
19	Manufacture of coke and refined petroleum products	0,74%	0,77%	-0,03%	0,00%	0,00%	0,00%
20	Manufacture of chemicals and chemical products	0,55%	0,54%	0,01%	0,00%	0,00%	0,00%
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	0,50%	0,48%	0,02%	0,00%	0,00%	0,00%
22	Manufacture of rubber and plastic products	0,37%	0,34%	0,03%	0,00%	0,00%	0,00%
23	Manufacture of other non-metallic mineral products	0,50%	0,47%	0,02%	0,00%	0,00%	0,00%
24	Manufacture of basic metals	0,60%	0,60%	0,00%	0,00%	0,00%	0,00%
25	Manufacture of fabricated metal products, except machinery and equipment	0,67%	0,49%	0,13%	0,05%	0,00%	0,00%
26	Manufacture of computer, electronic and optical products	0,13%	0,10%	0,03%	0,00%	0,00%	0,00%
27	Manufacture of electrical equipment	0,24%	0,22%	0,01%	0,00%	0,00%	0,00%
28	Manufacture of machinery and equipment n.e.c.	0,22%	0,17%	0,05%	0,00%	0,00%	0,00%

SECTION B.

Sector delineation

NACE Rev. 2	Description	Sectors (in GVA)					
		S.1	S.11	S.14	S.13	S.15	S.12
29	Manufacture of motor vehicles, trailers and semi-trailers	0,03%	0,02%	0,01%	0,00%	0,00%	0,00%
30	Manufacture of other transport equipment	0,23%	0,18%	0,05%	0,00%	0,00%	0,00%
31	Manufacture of furniture	0,10%	0,07%	0,04%	0,00%	0,00%	0,00%
32	Other manufacturing	0,08%	0,04%	0,04%	0,00%	0,00%	0,00%
33	Repair and installation of machinery and equipment	0,43%	0,29%	0,14%	0,00%	0,00%	0,00%
35	Electricity, gas, steam and air conditioning supply	2,95%	2,83%	0,13%	0,00%	0,00%	0,00%
36	Water collection, treatment and supply	0,44%	0,37%	0,00%	0,06%	0,00%	0,00%
37-39	Sewerage, waste collection, treatment and disposal activities; materials recovery, remediation activities and other waste management services	0,84%	0,42%	0,05%	0,37%	0,00%	0,00%
41-43	Construction	2,25%	1,21%	1,03%	0,00%	0,00%	0,00%
45	Wholesale and retail trade and repair of motor vehicles and motorcycles	1,07%	0,60%	0,47%	0,00%	0,00%	0,00%
46	Wholesale trade, except of motor vehicles and motorcycles	6,24%	4,14%	2,10%	0,00%	0,00%	0,00%
47	Retail trade, except of motor vehicles and motorcycles	4,66%	1,92%	2,73%	0,00%	0,00%	0,00%
49	Land transport and transport via pipelines	1,80%	0,47%	0,76%	0,58%	0,00%	0,00%
50	Water transport	2,54%	2,44%	0,11%	0,00%	0,00%	0,00%
51	Air transport	0,35%	0,28%	0,07%	0,00%	0,00%	0,00%
52	Warehousing and support activities for transportation	1,33%	1,07%	0,11%	0,15%	0,00%	0,00%
53	Postal and courier activities	0,30%	0,25%	0,05%	0,00%	0,00%	0,00%
55	Accommodation	2,75%	1,57%	1,18%	0,00%	0,00%	0,00%
56	Food and beverage service activities	3,81%	0,86%	2,94%	0,00%	0,00%	0,00%
58	Publishing activities	0,24%	0,20%	0,03%	0,00%	0,00%	0,00%
59	Motion picture, video and television programme production, sound recording and music publishing activities	0,09%	0,07%	0,02%	0,00%	0,00%	0,00%
60	Programming and broadcasting activities	0,15%	0,10%	0,00%	0,05%	0,00%	0,00%
61	Telecommunications	1,67%	1,51%	0,16%	0,00%	0,00%	0,00%
62	Computer programming, consultancy and related activities	0,57%	0,46%	0,11%	0,00%	0,00%	0,00%

SECTION B.

Sector delineation

NACE Rev. 2	Description	Sectors (in GVA)					
		S.1	S.11	S.14	S.13	S.15	S.12
63	Information service activities	0,14%	0,09%	0,04%	0,01%	0,00%	0,00%
64	Financial service activities, except insurance and pension funding	4,33%	0,00%	0,00%	0,00%	0,00%	4,33%
65	Insurance, reinsurance and pension funding, except compulsory social security	0,40%	0,00%	0,00%	0,00%	0,01%	0,40%
66	Activities auxiliary to financial services and insurance activities	0,33%	0,00%	0,00%	0,00%	0,00%	0,33%
68	Real estate activities	18,02%	0,42%	17,59%	0,00%	0,00%	0,00%
69	Legal and accounting activities	1,36%	0,22%	1,14%	0,00%	0,00%	0,00%
70	Activities of head offices; management consultancy activities	0,55%	0,31%	0,24%	0,00%	0,00%	0,00%
71	Architectural and engineering activities; technical testing and analysis	0,88%	0,20%	0,68%	0,00%	0,00%	0,00%
72	Scientific research and development	0,39%	0,07%	0,09%	0,22%	0,00%	0,00%
73	Advertising and market research	0,23%	0,14%	0,08%	0,00%	0,00%	0,00%
74-75	74 Other professional, scientific and technical activities and Veterinary activities	0,11%	0,03%	0,08%	0,00%	0,00%	0,00%
77	Rental and leasing activities	0,26%	0,20%	0,06%	0,00%	0,00%	0,00%
78	Employment activities	0,12%	0,11%	0,01%	0,00%	0,00%	0,00%
79	Travel agency, tour operator reservation service and related activities	0,38%	0,30%	0,09%	0,00%	0,00%	0,00%
80-82	Other administrative and support service activities	0,66%	0,49%	0,18%	0,00%	0,00%	0,00%
84	Public administration and defence; compulsory social security	10,49%	0,00%	0,00%	10,49%	0,00%	0,00%
85	Education	5,55%	0,20%	1,12%	4,21%	0,01%	0,00%
86	Human health activities	3,88%	1,04%	1,18%	1,66%	0,00%	0,00%
87-88	Residential care activities and Social work activities without accommodation	0,43%	0,03%	0,09%	0,17%	0,14%	0,00%
90	Creative, arts and entertainment activities	0,27%	0,06%	0,17%	0,04%	0,00%	0,00%
91	Libraries, archives, museums and other cultural activities	0,16%	0,03%	0,02%	0,08%	0,03%	0,00%
92	Gambling and betting activities	0,73%	0,62%	0,11%	0,00%	0,00%	0,00%
93	Sports activities and amusement and recreation activities	0,25%	0,11%	0,03%	0,06%	0,04%	0,00%
94	Activities of membership organisations	0,55%	0,10%	0,00%	0,00%	0,45%	0,00%
95	Repair of computers and personal and household goods	0,20%	0,03%	0,17%	0,00%	0,00%	0,00%
96	Other personal service activities	0,58%	0,02%	0,56%	0,00%	0,00%	0,00%

SECTION B.

Sector delineation

NACE Rev. 2	Description	Sectors (in GVA)					
		S.1	S.11	S.14	S.13	S.15	S.12
97-98	Activities of households as employers of domestic personnel. Undifferentiated goods- and services-producing activities of private households for own use	0,38%	0,00%	0,38%	0,00%	0,00%	0,00%
99	Activities of extraterritorial organisations and bodies	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
	Total (Share in %)	100,0%	34,71%	41,33%	18,22%	0,69%	5,05%

SECTION C. DATA SOURCES

This section describes the main data sources used for the compilation of non-financial Annual Sector Accounts.

Table 11: List of data sources used in ASA

No	Data source name	Data source description	Used for sector(s)
DS1.	Annual National Accounts (ANA)	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.1, • S.11+S.14, • S.12, • S.15
		Type of collection method: ANA are compiled on the basis of different data sources such as Household Budget Survey, Structural Business Surveys, Business Register, General Government Accounts, Balance of Payments data, etc.	
		Reporting units: In the sources of ANA the reporting units cover all economic activities and all type of units in the economy.	
		Content: ANA cover all the variables of GDP components, such as: Value added, Employment, Output, Intermediate consumption, Investment, Gross value added, Inventories, Gross operating surplus, Valuables, Wages and salaries, Imports, Exports, Taxes, Subsidies, Consumption of fixed capital, etc.	
		Valuation principle: Accrual	Used as counterparts for sectors/sub-sectors: -
		Organisation collecting data: ELSTAT	
		Periodicity: Annually	
		Timeliness: Approximately at t+ 7 months (after the end of the reference year)	

No	Data source name	Data source description	Used for sector(s)
DS2.	General Government Accounts (GG)	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.13
		Type of collection method: GG accounts are compiled on the basis of different data sources such as the State Budget, Public Investment Programme, on-line survey of ELSTAT for social security funds, hospitals and extra budgetary funds, electronic data base of Ministry of Interior, information from Ministries, etc.	
		Reporting units: All general government units.	
		Content: All ESA 2010 transactions relevant for S.13	
		Valuation principle: Accrual	Used as counterparts for sectors/sub-sectors: • S.11+S.14
		Organisation collecting data: ELSTAT	
		Periodicity: Annually (twice per year - 2 EDP Notifications)	
		Timeliness: Approximately t+5 up to t+ 7 months (after the end of the reference year).	

No	Data source name	Data source description	Used for sector(s)
DS3.	Non-profit Institutions serving Households Accounts (NPISH's)	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.15
		Type of collection method: NPISH's accounts are compiled on the basis of different data sources such as: administrative data sources (Tax form N) of NPISH's, the annual survey of Non-profit Institutions, conducted by NA division, GG Accounts of National Accounts Division etc.	
		Reporting units: All NPI's included in NPIs' Register of ELSTAT.	
		Content: All ESA 2010 transactions relevant for S.15	
		Valuation principle: Accrual	Used as counterparts for sectors/sub-sectors: • S.11, S.12, S.14
		Organisation collecting data: ELSTAT	
		Periodicity: Annually	
		Timeliness: Approximately t+6 up to t+ 8 months	

No	Data source name	Data source description	Used for sector(s)
DS4.	Balance of Payments, International Transaction's Reporting System (ITRS) and Travel Frontier Survey	Type of data source: Statistical data source	Main source for sectors/sub-sectors:
		<p>Type of collection method: The current Greek data collection system is a mixed system since the international transactions reporting system (ITRS) based on banks 'settlements reporting is supplemented by information derived from other sources; more analytically these sources are: (i) frontier travel survey, (ii) direct reporting by certain resident transactors, investment companies, mutual funds and stock exchange firms, and (iii) direct reporting by residents for their cross-border transactions settled without the intermediation of resident banks. Specifically, for maritime industry data derive through BoP model. Additional information is also collected from the BoG's various departments and from the Ministry of Economy and Finance for certain transactions, such as current and capital transfers and financial account transactions. Codification is undertaken by the respondents (reporting banks and direct transactors) and not by the BoG. The ITRS has been in place for all reporting banks since end-1998. Transactions are reported on a transaction-by-transaction basis, with the exception of some items, which are reported in aggregate. Information derived from Money and Banking Statistics (MFIs balance sheets), from the Central Securities Depository and from Security-by-Security stock data supplied monthly by custodians is also used for the compilation of financial account item.</p>	<ul style="list-style-type: none"> • S.2
		Reporting units: Reporting units are the resident commercial banks, National Central Bank and travelers.	
		Content: The main variables collected are: Imports and exports of ships, Imports and exports of ships, goods under merchanting, services (except travel), primary, secondary income and capital transfers (part), travel expenditure	
		Valuation principle: Recording of income: data are recorded on a cash basis with the exception of portfolio investment income, which is recorded on an accrual basis. Recording of services (except travel): data are recorded on a cash basis.	
		Organisation collecting data: Bank of Greece	Used as counterparts for sectors/sub-sectors:
		Periodicity: Monthly	
Timeliness: t+51 days			

No	Data source name	Data source description	Used for sector(s)
DS5.	Athens Stock Exchange S.A.	Type of data source: Administrative data source	Main source for sectors/sub-sectors: • S.11 • S.12
		Type of collection method: Data collection derived from Athens Stock Exchange S.A.	
		Reporting units: Reporting units are non-financial corporations and financial corporations	
		Content: The main variables covered are the dividends.	
		Valuation principle: Cash basis / Accrual basis	Used as counterparts for sectors/sub-sectors: • S.11 +S.14
		Organisation collecting data: Athens Stock Exchange S.A.	
		Periodicity: Annually	
		Timeliness: t+12 months (after the end of the reference year)	

No	Data source name	Data source description	Used for sector(s)
DS6.	Bank of Greece - Financial Accounts/ Financial Markets and Interest Rates	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.1 • S.11 • S.12 • S.14 • S.15
		Type of collection method: Data collection from Bank of Greece.	
		Reporting units: Reporting units are the various sectors of the economy (financial sector, general government, households, non-financial corporations, and external sector)	
		Content: This data source contains data on transactions between the various sectors of the economy that give rise to the creation of claims or the incurrence of obligations. The main variables collected are: a) the flow of funds during a period from one sector to another (who finances whom) and the precise kind of these funds (e.g. deposits, securities, shares) b) the stock of assets and liabilities of each economic sector at a particular point in time c) bank deposit and loan rates, as well as yields on Greek government securities	
		Valuation principle: Cash	Used as counterparts for sectors/sub-sectors:
		Organisation collecting data: Bank of Greece	
		Periodicity: Quarterly	

No	Data source name	Data source description	Used for sector(s)
		Timeliness: t+110 days (financial accounts) / t + 30 days (deposits, interest rates)	• S.11 +S.14

No	Data source name	Data source description	Used for sector(s)
DS7.	Survey of banks and credit institutions	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.12
		Type of collection method: It is a structural business survey which is compulsory and is conducted on a census basis.	
		Reporting units: Banks and credit institutions.	
		Content: Revenue from interest, dividends, entrepreneurial activity, rents, currency transactions, sale of securities, commissions etc. Expenditure on wages and salaries, intermediate consumption, investment, payment of interest, transfers to third parties, taxes, dividends etc.	
		Valuation principle: Accrual	Used as counterparts for sectors/sub-sectors: -
		Organisation collecting data: ELSTAT	
		Periodicity: Annually	
		Timeliness: On average t+12 months (after the end of the reference year).	

No	Data source name	Data source description	Used for sector(s)
DS8.	Survey of insurance enterprises	Type of data source: Statistical data source	Main source for sectors/sub-sectors: •S.12
		Type of collection method: It is a structural business survey which is conducted annually on a census basis and covers industry 65 (65.1 and 65.2_Insurance and Reinsurance_Section K) of economic activity of NACE Rev. 2.	
		Reporting units: Insurance enterprises, Greek or foreign, which have independent insurance activity in Greece.	

No	Data source name	Data source description	Used for sector(s)
		Content: The main variables collected are: Number of enterprises, premiums earned, employment, cost of labour, investment, depreciation, expenditure and other financial data.	
		Valuation principle: Accrual	Used as counterparts for sectors/sub-sectors: -
		Organisation collecting data: ELSTAT	
		Periodicity: Annually	
		Timeliness: t+12 months (after the end of the reference year)	

No	Data source name	Data source description	Used for sector(s)
DS9.	Survey for the enterprises of some sub-sectors of S.12	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.12
		Type of collection method: Survey through questionnaires which are sent to enterprises of S.12 based on the Register provided by the Bank of Greece. The surveys are conducted through Hellenic Capital Market Commission (HCMC) which collects data from all respondents and sends them back to ELSTAT.	
		Reporting units: Corporations which belong to the following branches of NACE Rev. 2: 6420 Activities of holding companies, 6430 Trusts, funds and similar financial entities, 6491 Financial leasing, 6492 Other credit granting, 6499 Other financial service activities, except insurance and pension funding activities n.e.c.	
		Content: The main variables collected are: <ul style="list-style-type: none"> • Output • Intermediate Consumption • Compensation • Other taxes on production • Rent • Current taxes on income • Disposable income 	
		Valuation principle: Accrual	

No	Data source name	Data source description	Used for sector(s)
		<p>Organisation collecting data: Hellenic Capital Market Commission (HCMC)</p> <p>Periodicity: Annually</p> <p>Timeliness: t+9 months (after the end of the reference year)</p>	<p>Used as counterparts for sectors/sub-sectors:</p> <ul style="list-style-type: none"> • S.11+S.14, • S.14

No	Data source name	Data source description	Used for sector(s)
DS10.	Statistical Business Register (B.R)	Type of data source: Administrative / Statistical data source	<p>Main source for sectors/sub-sectors:</p> <ul style="list-style-type: none"> • S.11 • S.14
		Type of collection method: Data collection from two main sources, Ministry of Finance and Social Insurance Institution. Some supplementary data derive from Statistical Business Surveys. ELSTAT's Statistical Business Register is the most effective method of classifying a number of information regarding enterprises and it is the main tool of preparing, organizing and coordinating the SBS surveys.	
		Reporting units: enterprises	
		Content: The main variables collected are: Activity code of NACE Rev. 2, Tax number, Name of entity, Legal form, Employment, Turnover, Geographic code, Telephone number, Telephone number, Address, Post Code.	
		Valuation principle: -	<p>Used as counterparts for sectors/sub-sectors:</p> <p>-</p>
		Organisation collecting data: ELSTAT	
		Periodicity: Annually	
		Timeliness: approximately t+24 months (after the end of the reference year).	

No	Data source name	Data source description	Used for sector(s)
DS11.	Payment and Control for Guidance and Guarantee Community Aid (OPEKEPE)	Type of data source: Administrative data source	Main source for sectors/sub-sectors: • S.2
		Type of collection method: Data collection from OPEKEPE. OPEKEPE's main task is the control and payment of beneficiaries, according to European and national Laws. Every year almost 900.000 beneficiaries benefit approximately 3 billion, from community subsidies. Beneficiaries are mainly farmers and also farmer associations, export companies, investors of the agricultural sector, manufacturing enterprises, etc.	
		Reporting units: Reporting units are mainly farmers and also farmer associations, export companies, investors of the agricultural sector, manufacturing enterprises.	
		Content: Main variables collected are subsidies on products and subsidies on production.	Used as counterparts for sectors/sub-sectors: • S.11 + S.14
		Valuation principle: Where possible, subsidies on products are registered on an accrual basis, i.e. at the time of the transaction.	
		Organisation collecting data: OPEKEPE is the Greek Payment Authority of Common Agricultural Policy (C.A.P.) Aid Schemes. It is a private legal entity operating since 2001 for the public interest. OPEKEPE is supervised by the Ministry of Rural Development and Food.	
		Periodicity: Annually	
Timeliness: Preliminary data t+9 months (after the end of the reference year), final data t+24 months (after the end of the reference year).			

No	Data source name	Data source description	Used for sector(s)
DS12.	ELSTAT survey for Private Legal Building Activity (PLBA)	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.14
		Type of collection method: The Building Activity Survey covers all town planning departments and therefore is a census survey. The survey covers all the features of building activity, such as the type of building permit, the type of construction, the type and the characteristics of the building and its auxiliary spaces. The purpose of this survey is to register	

No	Data source name	Data source description	Used for sector(s)
		the total number of building permits issued by the responsible administrative authorities.	
		Reporting units: Town planning departments	
		Content: The main variables collected are: <ul style="list-style-type: none"> • New buildings: storeys, volume, area and value • New dwellings: number of rooms, volume, area and value • New offices and shops: number, volume and value 	
		Valuation principle: Accrual	
		Organisation collecting data: ELSTAT	Used as counterparts for sectors/sub-sectors: -
		Periodicity: Monthly	
		Timeliness: t+3 months (after the end of the reference period)	

No	Data source name	Data source description	Used for sector(s)
DS13.	Cost for the factors of Agricultural and Livestock Production (cost indices)	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.14
		Type of collection method: The overall cost index for the factors of agricultural and livestock production calculated as a weighted average of the three categories of the indices for the factors of production (Labour, Land and Capital).	
		Reporting units: All agricultural units of NACE REV. 2 industry 01	
		Content: The main variables collected are: <ol style="list-style-type: none"> 1. Labour (agricultural wages) 2. Land (land rents) 3. Capital (capital charges): a) Loans interest b) Machinery rents 	
		Valuation principle: Accrual	
		Periodicity: Annually	
		Timeliness: t+6 months (after the end of the reference period)	

No	Data source name	Data source description	Used for sector(s)
DS14.	Farm Structure Survey (FSS)	Type of data source: Statistical data source	Main source for sectors/sub-sectors: S.14 Counterparts for sectors/sub-sectors: -
		Type of collection method: The Farm Structure Survey is a wide range periodic statistical survey, conducted every three years (since 2010). The sampling unit is the agricultural, livestock or mixed holding.	
		Reporting units: Reporting units are: agricultural, livestock or mixed holding.	
		Content: The Farm Structure Survey collects data based on characteristics which are laid down in the relevant Community legislation and distinguished into four groups: <ul style="list-style-type: none"> • General characteristics (number of holdings, legal status, type of tenure etc.) • Utilised agricultural area per crop • Agricultural machinery and equipment • Livestock per type of animal and bird breeding • Variables of special interest, such as labour force, rural development issues, agricultural machinery, management and cultivation methods 	
		Valuation principle: -	
		Organisation collecting data: ELSTAT	
		Periodicity: Every 2 years (every 3 years since 2010)	
		Timeliness: t+14 months (after the end of the survey period)	

No	Data source name	Data source description	Used for sector(s)
DS15.	Hellenic Fund and Asset Management Association	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.12
		Type of collection method: Investment income (dividends, interest on deposits and bonds) from annual financial reports of collective investment funds available online: http://www.ethe.org.gr/?lang=en	
		Reporting units: All collective investment funds that are active in Greece	
		Content: The main variables collected are: <ol style="list-style-type: none"> 1. dividends 2. interest on deposits and bonds. 	

No	Data source name	Data source description	Used for sector(s)
		Valuation principle: Accrual	
		Periodicity: Annually	
		Timeliness: approximately t+18 months (after the end of the reference period)	

No	Data source name	Data source description	Used for sector(s)
DS16.	Table 29 of ESA 2010 Transmission Programme (pension entitlements).	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.12
		Type of collection method: The primary data are provided by the organizations running the scheme, the central pensions' payment database(HDIKA) and the economic services of Hellenic Ministry of Labor and Social Security. These include person-by-person information as well as accounting data of the schemes. Also, data from the General Government Section of ELSTAT and the Ministry of Labor were provided.	
		Reporting units: The units providing social insurance, that is all the social security funds classified in general government sector plus the 4 mandatory employment-related Pension Funds (occupational funds) established in Greece. These compulsory Pension Funds are the following: <ol style="list-style-type: none"> 1. Occupational Insurance Fund of Insurers and Personnel of Insurers Companies - Ministerial Decision F.51020/4883/105/21.2.2013 (GG 411/B '22.2.2013) 2. Occupational Insurance Fund of Pharmaceutical Employees - Ministerial Decision F.51020/5352/121/21.2.2013 (GG 412/B/22.2.2013) 3. Occupational Pension Fund for Employees of Food Commerce - Ministerial Decision F.51020/5054/113/21.2.2013 (GG 410/B/22.2.2013) 4. Occupational Supplementary Pension Fund of Personnel of Petrochemical Companies - Ministerial Decision F.51020/5358/123/21.2.2013 (GG 409/B/22.2.2013) 	
		Content: The main variables collected are: <ol style="list-style-type: none"> 1. <i>D.442- Investment income payable on pension entitlements</i> 2. <i>D.613- Households' actual social contributions</i> 3. <i>D.614- Households' social contribution supplements</i> 4. <i>D.615C- Social insurance scheme service charges</i> 5. <i>D.8- Adjustment for the change in pension entitlements</i> 	
		Valuation principle: Accrual	

No	Data source name	Data source description	Used for sector(s)
		Periodicity: Every three years	
		Timeliness: t+24 months (after the end of the reference period)	

No	Data source name	Data source description	Used for sector(s)
DS17.	Hellenic Association of Insurance Companies (HAIC)	Type of data source: Statistical data source	Main source for sectors/sub-sectors: • S.12
		Type of collection method: Annual financial reports of insurance corporations and the respective annual report from of "Hellenic Association of Insurance Companies" (available online http://www1.eaee.gr/etisia-ekthesi)	
		Reporting units: All insurance corporations that are active in Greece	
		Content: The main variables collected is net non-life insurance premiums and net non-life insurance claims	
		Valuation principle: Accrual	
		Periodicity: Annually	
		Timeliness: approximately t+18 months (after the end of the reference period)	

SECTION D. DESCRIPTION BY TRANSACTION

1. P.11 - MARKET OUTPUT

As indicated in Regulation (EU) No 549/2013 (ESA 2010), market output (P.11) consists of output which is disposed of on the market or intended to be disposed of on the market and is sold at economy-significant prices.

1.1 Description of compilation procedures

USES

Not applicable

RESOURCES

➤ **Sector S.1**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.11rec	DS1.	Annual National Accounts (ANA)	Market output of all NACE Rev. 2 categories

B. Methods

The total P.11rec for sector S.1 is directly calculated from source DS1., i.e. total P.11 for sector S.1 equals to the total P.11 from Annual National Accounts.

$$\text{P.11rec of S.1} = \text{Total P.11 from ANA}$$

➤ **Sector S.11**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.11rec	DS1.	Annual National Accounts (ANA)	Market output of all relevant NACE Rev. 2 industries

B. Methods

The sum of the two sectors S.11 + S.14 derives residually.

In order to estimate the Market Output (P.11rec) for sectors S.11 and S.14, the outcome of sectors S.12, S.13 and S.15 is subtracted from the total amount of P.11 taken from Annual National Accounts.

Next, each component and adjustment of P.11 from ANA is examined separately. The main components of P.11rec are administrative data (*E3 tax form from Greek Tax authority*) and data from SBS surveys (*for specific enterprises of NACE Rev.2 industries*).

Administrative data include information regarding booking obligations (Single or Double Entry Accounting Books). Thus, units with Double Entry Accounting Books are directly allocated to S.11 and units with Single entry accounting Books are allocated to S.14.

Data from SBS surveys is allocated to sectors based on the classification of the respective units available from the Business Register of ELSTAT.

The remaining components of P.11rec are allocated to sectors based on their nature. For example, for industry 50 (Cross-trading Activities), data received from Balance of Payments (BoP) are directly allocated to sector S.11, for industry 682, imputed rents are directly allocated to sector S.14, etc.

Finally, the allocation keys are calculated per NACE Rev.2 industry in order to take into account all the available information.

$$P.11rec\ of\ S.11 = key_1_output\ (S.11) * [P.11rec\ of\ S.1 - \sum P.11rec\ of\ S.12,\ S.13,\ S.15]$$

➤ Sector S.12**A. Sources**

ESA transaction	No of data source of section C	Data source	Description
P.11rec	DS1.	Annual National Accounts (ANA)	Market output of the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

B. Methods

P.11rec for sector S.12 is directly calculated from source DS1., i.e. P.11rec for sector S.12 equals to the total P.11rec deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities).

$$P.11rec \text{ of } S.12 = \sum P.11 \text{ of NACE Rev. 2 industries } 64, 65, 66$$

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.11rec	DS2.	General Government Accounts	Market output of all sub-sectors of General Government Accounts

B. Methods

P.11rec for sector S.13 is directly taken from the Annual General Government Accounts.

$$P.11rec \text{ of } S.13 = \sum P.11 \text{ of all relevant sub-sectors of GG accounts}$$

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.11rec	DS1.	Annual National Accounts (ANA)	Market output of all relevant NACE Rev. 2 industries

The sum of the two sectors S.11 + S.14 derives residually.

B. Methods

Similar to S.11, the allocation to sector S.14 is based on the respective key_1_output, which is calculated based on the components of P.11 from ANA.

$$P.11rec \text{ of } S.14 = \text{key_1_output (S.14)} * (P.11rec \text{ of } S.1 - \sum P.11rec \text{ of } S.12, S.13, S.15)$$

➤ **Sector S.15**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
P.11rec	DS3.	NPISHs' accounts	Market output for all relevant NACE Rev. 2 Industries of NPISH's Accounts

B. *Methods*

P.11rec for sector S.15 is directly calculated from source DS3., i.e. P.11rec for sector S.15 equals to the total P.11 deriving from the sum of the respective NACE Rev. 2 industries from NPISHs' accounts.

$$\text{P.11rec of S.15} = \Sigma \text{P.11rec of all relevant NACE Rev. 2 industries from NPISH's accounts}$$

➤ **Sector S.2**

Not applicable

1.2 Balancing adjustments across all sectors

-

1.3 Additional details

-

2 P.12 - OUTPUT FOR OWN FINAL USE

As indicated in Regulation (EU) No 549/2013 (ESA 2010), output for own final use (P.12) consists of goods or services that are retained either for own final consumption or for capital formation by the same institutional unit.

2.1 Description of compilation procedures

USES

Not applicable

RESOURCES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.12rec	DS1.	Annual National Accounts (ANA)	R&D, own account software, and own construction of all relevant NACE Rev. 2 categories from ANA

B. Methods

The output for own final use (P.12rec) for sectors S.11, includes R&D, own account software (OAS) (assuming that small household units are not likely to invest in such activities) and own construction (P.4100) based on the key_1_output per industry. It is noted that own construction represents only about 5% of total P.12rec of S.1.

$$P.12rec \text{ of } S.11 = R\&D \text{ of } S.11 + OAS \text{ of } S.11 + key_1_output (S.11) * own \text{ construction } (P4100)$$

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.12rec	DS1.	Annual National Accounts (ANA)	Output for own final use of the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

B. Methods

P.12rec for sector S.12 is directly calculated from source DS1., i.e. P.12 for sector S.12 equals to the total P.12 deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities).

$$\text{P.12rec of S.12} = \sum \text{P.12 of NACE Rev. 2 industries 64, 65, 66}$$

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.12rec	DS2.	General Government Accounts	Output for own final use of sub-sectors of General Government Accounts

B. Methods

P.12rec for sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{P.12rec of S.13} = \sum \text{P.12 of all relevant sub-sectors of GG accounts}$$

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.12rec	DS1.	Annual National Accounts (ANA)	Non-market consumption and own construction of all relevant NACE Rev. 2 categories

In order to estimate P.12rec for sector S.14, non-market consumption from ANA is directly allocated to S.14, and also own construction (P.4100) is allocated to S.14 based on the key_1_output per industry. It is noted that own construction represents only about 5% of total P.12rec of S.1.

B. Methods

Similar to S.11:

$$\text{P.12rec of S.14} = \text{non-market consumption from ANA} + \text{key_1_output (S.14)} * \text{own construction (P4100)}$$

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.12rec	DS3.	NPISHs' accounts	Output for own final use from for all relevant NACE Rev. 2 Industries

B. Methods

P.12rec for sector S.15 is directly calculated from source DS3., i.e. P.12rec for sector S.15 equals to the total P.12 deriving from the sum of the respective NACE Rev. 2 industries from NPISHs' accounts.

$$\text{P.12rec of S.15} = \sum \text{P.12 of all relevant NACE Rev. 2 industries from NPISH's accounts}$$

➤ **Sector S.2**

Not applicable

2.2 Balancing adjustments across all sectors

-

2.3 Additional details

Information on imputed rents as part of non-market consumption, is also included in P.12 in the framework of ANA.

3 P.13 – NON-MARKET OUTPUT

As indicated in the Regulation (EU) No 549/2013 (ESA 2010), non-market output (P.13) is the output provided to other units for free, or at prices that are not economically significant, i.e. prices that cover less than 50% of the production costs. P13 is subdivided into two items: “Payments for non-market output” (P.131), which consists of various fees and charges paid by the users, and “Non-market output, other” (P.132), which is the output provided for free.

3.1 Description of compilation procedures

USES

Not applicable

RESOURCES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.13rec	DS2.	General Government Accounts	Non-market output of sub-sectors of General Government Accounts

B. Methods

P.13rec for sector S.13 is directly taken from the annual General Government Accounts.

$$\mathbf{P.13rec\ of\ S.13 = \sum P.13\ of\ all\ relevant\ sub-sectors\ of\ GG}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.13rec	DS3.	NPISHs' accounts	Non-market output for all relevant NACE Rev. 2 industries of NPISHs accounts

B. Methods

P.13rec for S.15 is estimated directly as P.13 deriving from NPISHs accounts.

P.13rec of S.15 = P.13 of all relevant NACE Rev. 2 industries of NPISH's accounts

➤ **Sector S.2**

Not applicable

3.2 Balancing adjustments across all sectors

-

3.3 Additional details

-

4 P.2 - INTERMEDIATE CONSUMPTION

As indicated in the Regulation (EU) No 549/2013 (ESA 2010), intermediate consumption consists of goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital. The goods and services are either transformed or used up by the production process (§ 3.88).

4.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.2pay	DS1.	Annual National Accounts (ANA)	Intermediate Consumption of all NACE Rev. 2 industries

B. Methods

The total P.2pay for sector S.1 is directly calculated from source DS1., i.e. total P.2pay for sector S.1 equals to the total P.2 of Annual National Accounts.

$$\text{Total P.2pay of S.1} = \text{Total P.2 from ANA}$$

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.2pay	DS1.	Annual National Accounts (ANA)	Intermediate consumption of all relevant NACE Rev. 2 industries

B. Methods

In order to estimate the Intermediate consumption (P.2pay) for sectors S.11 and S.14, the outcome of sectors S.12, S.13 and S.15 is subtracted from the total amount of P.2 taken from Annual National Accounts.

Next, each component and adjustment of P.2 from ANA is examined separately. The main components of P.2 derive from administrative data (E3 tax form from Greek Tax authority) and data from SBS surveys (for specific enterprises of NACE Rev.2 industries).

Administrative data include information regarding booking obligations (Single or Double Entry Accounting Books). Thus, units with Double Entry Accounting Books are directly allocated to S.11 and units with Single entry accounting Books are allocated to S.14.

Data from SBS surveys is allocated to sectors based on the classification of the respective units available from the Business Register of ELSTAT.

The remaining components of P.2 are allocated to sectors based on their nature. For example, for industry 50 (Cross-trading Activities), data received from Balance of Payments (BoP) are directly allocated to sector S.11 and for industry 41 (Construction Activities Abroad) are directly allocated to sector S.11. Any balancing adjustments are allocated to sectors based on the keys derive from administrative data from tax authorities and SBS surveys.

Finally, the allocation keys (Key_2_IC) are calculated per NACE Rev.2 industry in order to take into account all the available information.

$$P.2pay \text{ of } S.11 = key_2_IC(S.11) * [P.2pay \text{ of } S.1 - \sum (P.2pay \text{ of } S.12, S.13, S.15)]$$

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.2pay	DS1.	Annual National Accounts (ANA)	Intermediate Consumption of the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

B. Methods

P.2pay for sector S.12 is directly calculated from source DS1., i.e. P.2pay for sector S.12 equals to the total P.2 deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities).

$$P.2pay \text{ of } S.12 = \sum P.2pay \text{ of } NACE \text{ Rev. } 2 \text{ industries } 64, 65, 66$$

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.2pay	DS2.	General Government Accounts	Intermediate Consumption of all sub-sectors of General Government Accounts

B. Methods

P.2pay for sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{P.2pay of S.13} = \sum \text{P.2pay of all sub-sectors of GG}$$

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.2pay	DS1.	Annual National Accounts (ANA)	Intermediate consumption of all relevant NACE Rev. 2 industries

The sum of the two sectors S.11 + S.14 derives residually.

A. Methods

Similar to S.11, the allocation to sector S.14 is based on the respective key_2_IC, which is calculated based on the components of P.2 from ANA.

$$\text{P.2pay of S.14} = \text{key_2_IC (S.14)} * [\text{P.2pay of S.1} - \sum (\text{P.2pay of S.12, S.13, S.15})]$$

➤ **Sector S.15***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.2pay	DS3.	NPISHs' accounts	Intermediate Consumption of all NACE Rev.2 industries

B. Methods

P.2pay for S.15 is estimated directly as P.2pay deriving from the respective NACE Rev.2 industries of NPISH's accounts.

P.2pay of S.15 = P.2pay of the respective NACE Rev.2 industries of NPISH's accounts

➤ **Sector S.2**

Not applicable

RESOURCES

Not applicable

4.2 Balancing adjustments across all sectors

-

4.3 Additional details

-

5 P.31 – INDIVIDUAL CONSUMPTION EXPENDITURE

As indicated in Regulation (EU) No 549/2013 (ESA 2010), individual consumption ('individual goods and services') are goods and services acquired by a household and used to satisfy the needs and wants of members of that household. By definition, all household final consumption expenditure is individual.

5.1 Description of compilation procedures

USES

➤ Sector S.1

P.31 for total economy (S.1) in Annual Sector Accounts is totally attributed to the sectors S.13 (General Government), S.14 (Households) and S.15 (NPISHs).

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.31pay	DS2.	General Government Accounts	Individual consumption expenditure from General Government Accounts

B. Methods

P.31pay for sector S.13 is directly taken from the annual general government accounts.

$$\mathbf{P.31pay\ of\ S.13 = \sum P.31pay\ of\ all\ relevant\ sub-sectors\ of\ S.13\ of\ GG\ accounts}$$

➤ **Sector S.14**

A. Sources

ESA transactions	No of data source of section C	Data source	Description
P.31pay	DS1.	Annual National Accounts (ANA)	Individual consumption expenditure from ANA

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation of P.31pay of S.14. The main data sources for P.31pay of S.14 of ANA can be briefly summarized as follows:

- Household Budget Surveys (HBS)
- Administrative data

B. Methods

The total P.31pay for sector S.14 is directly calculated from source DS1., i.e. total P.31pay for sector S.14 equals to the total final consumption of households as balanced in the expenditure approach of GDP.

$$\text{P.31pay of S.14} = \text{Total P.31pay of S.14 from ANA}$$

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.31pay	DS3.	NPISHs' accounts	Individual consumption expenditure for all relevant NACE Rev. 2 industries of NPISH's accounts

B. Methods

P.31pay for S.15 is estimated from NPISH's accounts for all relevant NACE Rev. 2 industries (final consumption of NPISHs as balanced in the expenditure approach of GDP).

The final consumption of NPISHs is always an individual one (not collective).

$$\text{P.31pay of S.15} = \sum \text{P.31pay of all relevant NACE Rev. 2 industries of NPISH's accounts}$$

➤ **Sector S.2**

Not applicable

RESOURCES

Not applicable

5.2 Balancing adjustments across all sectors

-

5.3 Additional details

-

6 P.32 – COLLECTIVE CONSUMPTION EXPENDITURE

As indicated in Regulation (EU) No 549/2013 (ESA 2010), collective consumption expenditure (P.32) represents goods and services that are consumed simultaneously by a group of consumers or by the community as a whole. It covers the sovereign functions (or governing functions or general administrative functions) of government bodies: the justice system, defence, police etc.

6.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.32pay	DS2.	General Government Accounts	Collective consumption expenditures of all relevant sub-sectors of General Government Accounts

B. Methods

P.32pay for sector S.13 is directly taken from the annual general government accounts.

$$\text{P.32pay of S.13} = \sum \text{P.32 of all relevant sub-sectors of S.13 of GG accounts}$$

➤ Sector S.14

Not applicable

➤ Sector S.15

Not applicable

SECTION D.

Description by transaction

➤ **Sector S.2**

Not applicable

RESOURCES

Not applicable

6.2 Balancing adjustments across all sectors

-

6.3 Additional details

-

7 P.51G – GROSS FIXED CAPITAL FORMATION

As indicated in Regulation (EU) No 549/2013 (ESA 2010), Gross Fixed Capital Formation (P.51g) consists of resident producers' acquisitions, less disposals, of fixed assets during a given period plus certain additions to the value of non-produced assets realised by the productive activity of producer or institutional units. Fixed assets are produced assets used in production for more than one year.

7.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.51g pay	DS1.	Annual National Accounts (ANA)	Gross Fixed Capital Formation of all NACE Rev. 2 industries

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.51g pay of S.1.

B. Methods

The total P.51g pay for sector S.1 is directly calculated from source DS1., i.e. total P.51g pay for sector S.1 equals to the total P.51g pay(total economy) from Annual National Accounts.

$$\text{Total P.51g pay of S.1} = \text{Total P.51g from ANA}$$

➤ Sector S.11

A. Sources

The sum of the two sectors **S.11 + S.14** derives residually.

B. Methods

The Gross Fixed Capital Formation for sector S.11 is estimated residually by subtracting the outcome of sectors S.12, S.13 and S.15 from the total amount of P.51g pay taken from Annual National Accounts.

Next, each of the remaining component of P.51g pay from ANA is examined separately. The main components of P.51g pay are administrative data (E3 tax form from Greek Tax authority) and data from SBS surveys (for specific enterprises of NACE Rev.2 industries).

Administrative data include information regarding booking obligations (Single or Double Entry Accounting Books). Thus, units with Double Entry Accounting Books are directly allocated to S.11 and units with Single entry accounting Books are allocated to S.14.

Data from SBS surveys is allocated to sectors based on the classification of the respective units available from the Business Register of ELSTAT.

The remaining components of P.51g pay are allocated to sectors based on their nature. For example, R&D, Own Account Software (OAS), Production of cinematographic films, video and television programs, recordings and music publishing (Originals) and imports-Exports of Ships are directly allocated to S.11. Any balancing adjustment is allocated to sectors based on the respective allocation ratios of administrative data from tax authorities and SBS surveys between S.11 and S.14.

$$\text{P.51g pay of S.11} = \text{R\&D} + \text{OAS} + \text{Originals} + \text{Ships} + \text{GFCF_E3_Double} + \text{key \%_GFCF_SBS}$$

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.51g pay	DS1.	Annual National Accounts (ANA)	Gross Fixed Capital Formation of the sum of NACE Rev. 2 industries 64, 65 and 66 (Section K: Financial and Insurance Activities)

B. Methods

P.51g pay for sector S.12 is directly calculated from source DS1., i.e. P.51g pay for sector S.12 equals to the total P.51g pay deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

$$\text{P.51g pay of S.12} = \sum \text{P.51g pay of NACE Rev. 2 industries 64, 65, 66}$$

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.51g pay	DS2.	General Government Accounts	Gross Fixed Capital Formation of all relevant sub-sectors of General Government Accounts

B. Methods

P.51g pay for sector S.13 is directly taken from the annual General Government Accounts.

$$\text{P.51g pay of S.13} = \sum \text{P.51g pay of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.51g pay	DS1.	Annual National Accounts (ANA)	Gross Fixed Capital Formation of all Relevant NACE Rev. 2 industries
P.51g pay	DS12.	ELSTAT survey for Private Legal Building Activity (PLBA)	Calculation of expenditure of new dwellings

The sum of the two sectors **S.11 + S.14** derives residually.

B. Methods

In order to estimate P.51g pay for sector S.14, GFCF of sectors S.12, S.13 and S.15 is subtracted from the total amount of P.51g pay of S.1 taken from Annual National Accounts. The remainder is allocated to S.14 based on the nature of its remaining components.

Regarding administrative data, GFCF of units with Single entry bookkeeping obligation is allocated to S.14.

Data from SBS surveys is allocated to S.14 based on the classification of the respective units available from the Business Register of ELSTAT.

Furthermore, gross fixed capital formation in housing, ie expenditure for new dwellings is totally attributed to households' sector. Data from agricultural accounts regarding Plants, sheep animal production is also directly allocated to S.14. Any balancing adjustment is allocated to sectors based on the respective allocation ratios of administrative data from tax authorities and SBS surveys between S.11 and S.14.

$$\text{P.51g pay of S.11} = \text{GFCF_E3_Single} + \text{key_S14_GFCF_SBS} + \text{Dwellings} + \text{Plants sheep animal production}$$

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.51g pay	DS3.	NPISHs' accounts	Gross fixed capital formation for all relevant NACE Rev. 2 industries of NPISH's accounts

B. Methods

P.51g pay for sector S.15 is directly taken from NPISH's accounts.

$$\text{P.51g pay of S.15} = \text{P51g pay of all relevant NACE Rev. 2 industries of NPISHs accounts}$$

➤ **Sector S.2**

Not applicable

RESOURCES

Not applicable

7.2 Balancing adjustments across all sectors

-

7.3 Additional details

-

8 P.52 – CHANGES IN INVENTORIES

As indicated in Regulation (EU) No 549/2013 (ESA 2010), changes in inventories are measured by the value of the entries into inventories less the value of withdrawals and the value of any recurrent losses of goods held in inventories. Due to physical deterioration, or accidental damage or pilfering, recurrent losses may occur to all kinds of goods in inventories.

8.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transactions	No of data source of section C	Data source	Description
P.52pay	DS1.	Annual National Accounts (ANA)	Changes in inventories of all NACE Rev. 2 industries

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.52pay of S.1.

The main data sources for P.52 pay of S.1 of ANA can be briefly summarized as follows:

- Structural Business Surveys
- Annual Agricultural Survey
- Agricultural Ministry Surveys
- Administrative tax data
- Government data

For the calculations of changes in inventories in ANA, the main types of inventories are the following:

1. material and supplies
2. finished goods
3. goods for resale
4. livestocks
5. work in progress.
6. government inventories

The changes in inventories for specific NACE Rev. 2 industries and all calculations are done per product.

B. Methods

The total P.52pay for sector S.1 is directly calculated from source DS1., i.e. total P.52pay for sector S.1 equals to the total P.52pay of Annual National Accounts.

$$\text{Total P.52pay of S.1} = \text{Total P.52pay from ANA}$$

➤ **Sector S.11***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.52pay	DS1.	Annual National Accounts (ANA)	Changes in inventories from annual national accounts

B. Methods

The sum of the two sectors **S.11 + S.14** derives residually.

The transaction of changes in inventories for sectors S.11 is estimated residually by subtracting the outcome of sector S.13 from the total amount of P.52pay taken from Annual National Accounts.

Next, the main components of P.52pay, administrative data (E3 tax form from Greek Tax authority) and data from SBS, are examined separately.

Administrative data include information regarding booking obligations (Single or Double Entry Accounting Books). Thus, units with Double Entry Accounting Books are directly allocated to S.11 and units with Single entry accounting Books are allocated to S.14.

Data from SBS surveys is allocated to sectors based on the classification of the respective units available from the Business Register of ELSTAT.

The remainder P.52pay is allocated to sectors based on the respective allocation ratios of administrative data from tax authorities and SBS surveys between S.11 and S.14.

$$\text{P.52pay of S.11} = \text{allocation ratio \%}_{S.11} * (\text{P.52pay of ANA Total} - \text{P.52pay of S.13 of GG Accounts})$$

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.52pay	DS2.	General Government Accounts	Changes in inventories of the sub-sectors of GG Accounts

B. Methods

P.52pay for sector S.13 is directly taken from the annual general government accounts.

$$P.52pay \text{ of S.13} = \sum P.52pay \text{ of all relevant sub-sectors of S.13 of GG accounts}$$

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.52pay	DS1.	Annual National Accounts (ANA)	Changes in inventories from annual national accounts

B. Methods

Similar to S.11:

$$P.52pay \text{ of S.14} = \text{allocation ratio}_{S.14} * (P.52pay \text{ of ANA Total} - P.52pay \text{ of S.13 of GG Accounts})$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES

Not applicable

8.2 Balancing adjustments across all sectors

-

8.3 Additional details

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9 P.53 – ACQUISITION LESS DISPOSABLES OF VALUABLES

As indicated in Regulation (EU) No 549/2013 (ESA 2010), valuables are non-financial goods that are not used primarily for production or consumption, do not deteriorate (physically) over time under normal conditions and are acquired and held primarily as stores of value. Such types of goods are the acquisition or disposal of non-monetary gold, silver by banks, by enterprises whose principal or secondary activity does not involve the production or trade in such types of goods and households.

9.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.53pay	DS1.	Annual National Accounts (ANA)	Acquisition less disposal of valuables of the sum of all relevant NACE Rev. 2 Industries

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.53pay of S.1.

The main data sources for P.53pay of S.1 of ANA can be briefly summarized as follows:

- Data by country from the ITGS (International Trade in Goods Statistics), in accordance with the Combined Nomenclature (CN), for the precious stones and metals and works of art (such as paintings), distributed in products according to National accounts classification.
- Data concerning quantities of gold sovereigns that were sold by the Bank of Greece.

For the calculations of net purchases of valuables in ANA, the following types of goods have been included:

- Precious stones and metals
- Antiques and other art objects
- Other valuables, such as jewellery, coins etc.

B. Methods

The total P.53pay for sector S.1 is directly calculated from source DS1., i.e. total P.53pay for sector S.1 equals to the total P.53pay of Annual National Accounts.

Total P.53pay of S.1 = Total P.53pay from ANA

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.53pay	DS2.	General Government Accounts	Acquisition less disposal of valuables for sub-sector S.1311.1 of General Government Accounts

Data of GG Accounts used in ANA are input to Annual Sector Accounts for the estimation of P.53pay of S.13.

B. Methods

P.53pay for sector S.13 is directly taken from the Annual General Government Accounts.

P.53pay of S.13 = P.53pay of S.1311.1 of GG Accounts

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.53pay	DS1.	Annual National Accounts (ANA)	Acquisition less disposal of valuables for NACE Rev. 2 industries from ANA.

B. Methods

Acquisition less disposal of valuables (P.53) is indirectly measured. It derives residually if from total P.53pay of S.1 the outcome of sector S.13 is deducted.

$$\text{P.53pay of S.14} = \text{Total P.53pay of ANA} - \text{P.53pay of S.13 of GG accounts}$$

➤ Sector S.15

Not applicable

➤ Sector S.2

Not applicable

RESOURCES

Not applicable

9.2 Balancing adjustments across all sectors

-

9.3 Additional details

-

10 P.61 - EXPORTS OF GOODS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), exports of goods consist of transactions in goods from residents to non-residents.

10.1 Description of compilation procedures

USES

➤ **Sector S.1**

Not applicable

➤ **Sector S.2**

The rest of the world ESA 2010 sector (S.2) comprises only transactions between resident and non-resident institutional units and the related stocks of assets and liabilities. The purpose of this sector is to give an overall image of the economic relationships that combine the national economy to the rest of the world.

It is established from the point of view of the rest of the world. A resource for the rest of the world is a use for the total economy and vice versa. If the difference between uses and resources is positive, it means that there is a surplus of the rest of the world and a deficit of the total economy, and vice versa.

The rest of the world sector shows only the transactions which have a counterpart in the domestic economy being measured.

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.61pay	DS1.	Annual National Accounts (ANA)	Total exports of goods

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.61pay of S.2.

The main data sources for P.61pay of S.2 of ANA can be briefly summarized as follows:

- 1) International Trade Goods Statistics (ITGS) of ELSTAT for exports of goods
- 2) Bank of Greece data for net exports of merchanting.

ELSTAT makes also conceptual adjustments for the estimation of P.61pay of S.2 (such as the exclusion of gross processing values from ITGS) in order to compile ANA.

B. Methods

The total P.61pay for sector S.2 is directly calculated from source DS1., i.e. total P.61pay for sector S.2 equals to the total P.61pay of Annual National Accounts.

Total P.61pay of S.2 = Total P.61pay of ANA

RESOURCES

Not applicable

10.2 Balancing adjustments across all sectors

-

10.3 Additional details

-

11 P.62 - EXPORTS OF SERVICES

As indicated in Regulation (EU) No 549/2013 (ESA 2010), exports of services consist of all services rendered by residents to non-residents.

11.1 Description of compilation procedures

USES

➤ Sector S.1

Not applicable

➤ Sector S.2

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.62pay	DS1.	Annual National Accounts (ANA)	Total exports of Services

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.62pay of S.2. The main data source for P.62pay of S.2 of ANA is Bank of Greece's data for exports of services.

B. Methods

The total P.62pay for sector S.2 is directly calculated from source DS1., i.e. total P.62pay for sector S.2 equals to the total P.62pay of Annual National Accounts.

$$\text{Total P.62pay of S.2} = \text{Total P.62pay of ANA}$$

RESOURCES

Not applicable

11.2 Balancing adjustments across all sectors

-

11.3 Additional details

-

12 P.62F - EXPORTS OF FISIM

12.1 Description of compilation procedures

USES

➤ Sector S.1

Not applicable

➤ Sector S.2

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.62F pay	DS1.	Annual National Accounts (ANA)	Total exports of FISIM services

The main data source for P.62F pay of S.2 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total P.62F pay for sector S.2 is directly calculated from source DS1., i.e. total P.62F pay for sector S.2 equals to the total P.62F pay of Annual National Accounts.

Total P.62F pay of S.2 = Total P.62F pay of ANA

RESOURCES

Not applicable

12.2 Balancing adjustments across all sectors

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12.3 Additional details

-

13 P.71 - IMPORTS OF GOODS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), imports of goods consist of transactions in goods from non-residents to residents.

13.1 Description of compilation procedures

USES

Not applicable

RESOURCES

➤ *Sector S.1*

Not applicable

➤ *Sector S.2*

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.71rec	DS1.	Annual National Accounts (ANA)	Imports of goods

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.71rec of S.2. The main data source for P.71rec of S.2 of ANA is the International Trade Goods Statistics (ITGS) of ELSTAT for imports of goods.

ELSTAT makes also conceptual adjustments for the estimation of P.71rec of S.2 (such as the exclusion of gross processing values from ITGS) and exhaustiveness adjustments (inclusion of smuggling and imports of illegal goods) in order to compile ANA.

B. Methods

The total P.71rec for sector S.2 is directly calculated from source DS1., i.e. total P.71rec for sector S.2 equals to the total P.71rec of Annual National Accounts.

$$\text{Total P.71rec of S.2} = \text{Total P.71rec of ANA}$$

13.2 Balancing adjustments across all sectors

-

13.3 Additional details

-

14 P.72 - IMPORTS OF SERVICES

As indicated in Regulation (EU) No 549/2013 (ESA 2010), imports of services consist of all services rendered by non-residents to residents.

14.1 Description of compilation procedures

USES

Not applicable

RESOURCES

➤ Sector S.1

Not applicable

➤ Sector S.2

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.72rec	DS1.	Annual National Accounts (ANA)	Imports of Services

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.72rec of S.2. The main data source for P.72rec of S.2 of ANA is Bank of Greece data for imports of services. ELSTAT makes also conceptual adjustments for the estimation of P.72rec of S.2 (allocation of FISIM) in order to compile ANA.

B. Methods

The total P.72rec for sector S.2 is directly calculated from source DS1., i.e. total P.72rec for sector S.2 equals to the total P.72rec of Annual National Accounts.

$$\text{Total P.72rec of S.2} = \text{Total P.72rec of ANA}$$

14.2 Balancing adjustments across all sectors

-

14.3 Additional details

-

15 P.72F - IMPORTS OF FISIM

15.1 Description of compilation procedures

USES

Not applicable

RESOURCES

➤ *Sector S.1*

Not applicable

➤ *Sector S.2*

A. Sources

ESA transactions	No of data source of section C	Data source	Description
P.72F rec	DS1.	Annual National Accounts (ANA)	Imports of FISIM services

The main data source for P.72F rec of S.2 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total P.72F rec for sector S.2 is directly calculated from source DS1., i.e. total P.72F rec for sector S.2 equals to the total P.72F rec of Annual National Accounts.

Total P.72F rec for S.2 = Total P.72F rec of ANA

15.2 Balancing adjustments across all sectors

-

15.3 Additional details

-

16 D.11 – WAGES AND SALARIES

As indicated in Regulation (EU) No 549/2013 (ESA 2010), Wages and salaries (D.11) include total remuneration, in cash or in kind, payable by an employer to an employee. This includes also social contributions, income taxes, and other payments payable by the employee, including those withheld by the employer and paid directly to social insurance schemes, tax authorities, etc.

16.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.11pay	DS1.	Annual National Accounts (ANA)	Wages and salaries of all NACE Rev. 2 industries

The starting point for the estimation of wages and salaries is ANA data of wages and salaries by industry. ELSTAT makes also exhaustiveness adjustments for the estimation of D.11pay of S.1 in order to compile ANA as well as data validation adjustments.

B. Methods

The total D.11pay for sector S.1 is directly calculated from source DS1., i.e. total D.11pay for sector S.1 equals to the total D.11pay of Annual National Accounts.

$$\text{Total D.11pay for S.1} = \text{Total D.11pay of ANA}$$

➤ Sector S.11

A. Sources

ESA transactions	No of data source of section C	Data source	Description
D.11pay	DS1.	Annual National Accounts (ANA)	Wages and salaries for all relevant NACE Rev. 2 industries

B. Methods

The sum of the two sectors S.11 + S.14 derives residually. The calculation method includes the following steps: The first step is to deduct the outcome of D.11 for sectors S.12, S.13 and S.15 from total D.11pay of S.1. The remaining is allocated to S.11 using “key_3_wages” per industry as presented in section A. This key is based on data, received from “Unified Social Security Institution” regarding the number of employees, the average monthly employment in days, the average daily allowances per industries.

$$D.11\text{pay of S.11} = \text{key_3_wages (S.11)} * [D.11\text{pay of ANA Total} - \sum (D.11\text{pay of sectors S.12, S.13, S.15})]$$

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.11pay	DS1.	Annual National Accounts (ANA)	Wages and salaries of the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

B. Methods

D.11pay for sector S.12 is directly calculated from source DS1., i.e. D.11pay for sector S.12 equals to the total D.11pay deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities).

$$D.11 \text{ of S.12} = \sum D.11\text{pay of NACE Rev. 2 industries 64, 65, 66}$$

➤ **Sector S.13***A. Sources*

ESA transactions	No of data source of section C	Data source	Description
D.11pay	DS2.	General Government Accounts (GG)	Wages and salaries of the sub-sectors of GG Accounts

B. Methods

D.11pay for sector S.13 is directly taken from the annual General Government Accounts.

$$\mathbf{D.11pay\ of\ S.13 = \sum D.11pay\ of\ sub-sectors\ of\ GG}$$

➤ **Sector S.14***A. Sources*

As already describe in sector S.11, the sum of the two sectors S.11 and S.14 derives residually.

B. Methods

In order to estimate D.11pay for sector S.14, wages and salaries of sectors S.12, S.13 and S.15 are subtracted from the total amount of D.11pay of S.1 taken from Annual National Accounts. The remaining is allocated to S.14 using “key_3_wages” per industry as presented in section A.

$$\mathbf{D.11pay\ of\ S.14 = key_3_wages(S.14) * [D.11pay\ of\ S.1 - \sum (D.11pay\ of\ S.12, S.13, S.15)]}$$

➤ **Sector S.15***A. Sources*

ESA transactions	No of data source of section C	Data source	Description
D.11pay	DS3.	NPISHs' accounts	Wages and salaries for all relevant NACE Rev. 2 industries of NPISH's accounts

B. Methods

D.11pay for S.15 is directly taken from all relevant NACE Rev. 2 industries of NPISHs accounts.

$$\mathbf{D.11pay\ of\ S.15 = D.11\ of\ all\ relevant\ NACE\ Rev.\ 2\ industries\ of\ NPISH's\ accounts}$$

➤ **Sector S.2***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.11pay	DS4.	Balance of Payments	Wages and salaries paid by the rest the world

B. Methods

The total D.11pay for sector S.2 is directly calculated from source DS4., i.e. total D.11 for sector S.2 equals to the total D.11pay of from BoP data.

$$\text{D.11pay of S.2} = \text{Total D.11pay from BoP data}$$

RESOURCES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. Sources

ESA transactions	No of data source of section C	Data source	Description
D.11rec	DS1.	Annual National Accounts (ANA)	Wages and salaries for all relevant NACE Rev. 2 industries

B. Methods

D.11rec of S.14 derives residually using counterpart information from D.11pay of S.1 and net D.11 of S.2).

D.11rec of S.14 = Total D.11pay of S.1 + net D.11 of S.2

➤ **Sector S.15**

Not applicable

➤ **Sector S.2***A. Sources*

ESA transactions	No of data source of section C	Data source	Description
D.11rec	DS4.	Balance of Payments (BoP)	Wages and salaries received by the rest of the world

B. Methods

The total D.11rec for sector S.2 is directly calculated from source DS4., i.e. total D.11rec for sector S.2 equals to the total D.11rec from BoP data.

D.11rec of S.2 = Total D.11rec from BoP data.

16.2 Balancing adjustments across all sectors

-

16.3 Additional details

-

17 D.12 – EMPLOYERS’ SOCIAL CONTRIBUTIONS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), Employers’ social contributions (D.12), are social contributions payable by employers to social security schemes or other employment-related social insurance schemes to secure social benefits for their employees. They include Employers’ actual social contributions (D.121) and Employers’ imputed social contributions (D.122).

17.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.12pay	DS1.	Annual National Accounts (ANA)	Employers’ social contributions of all relevant NACE Rev. 2 industries

B. Methods

The total D.12pay for sector S.1 is directly calculated from source DS1., i.e. total D.12pay for sector S.1 equals to the sum of total Employers’ actual social contributions (D.121) and total Employers’ imputed social contributions (D.122) from Annual National Accounts.

$$\text{D.12pay of S.1} = \text{Total D.121pay of ANA} + \text{total D.122pay from ANA}$$

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.12pay	DS1.	Annual National Accounts (ANA)	Employers’ social contributions for all relevant NACE Rev. 2 industries

B. Methods

The sum of the two sectors **S.11 + S.14** derives residually.

In order to estimate the Employers' social contributions (D.12pay) for sectors S.11 and S.14, the outcome of sectors S.12, S.13 and S.15 (where direct data are available) is subtracted from the total amount of D.12pay taken from Annual National Accounts. The remainder is allocated to S.11 using "key_3_wages" per industry as presented in section A.

$$\text{D.12pay of S.11} = \text{key_3_wages (S.11)} * (\text{Total D.12pay of S.1} - \sum \text{D.12pay of S.12, S.13, S.15})$$

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.12pay	DS1.	Annual National Accounts (ANA)	Employers' social contributions of the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

B. Methods

D.12pay for sector S.12 is directly calculated from source DS1., i.e. total D.12pay for sector S.1 equals to the sum of total Employers' actual social contributions (D.121) and total Employers' imputed social contributions (D.122) of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

$$\text{D.12pay of S.12} = \sum \text{D.12pay of NACE Rev. 2 industries 64, 65, 66}$$

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.12pay	DS2.	General Government Accounts	Employers' social contributions of sub-sectors of GG Accounts

B. Methods

D.12pay for sector S.13 is directly taken from the annual General Government Accounts.

$$\text{D.12pay of S.13} = \sum \text{D.12pay of all sub-sectors of GG accounts}$$

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.12pay	DS1.	Annual National Accounts (ANA)	Employers' social contributions for all relevant NACE Rev. 2 industries

The sum of the two sectors S.11 + S.14 derives residually.

B. Methods

In order to estimate D.12pay for sector S.14, employers' social contributions of sectors S.12, S.13 and S.15 are subtracted from the total amount of D.12pay of S.1 taken from Annual National Accounts. The remaining is allocated to S.14 using "key_3_wages" per industry as presented in section A.

Similar to S.11:

$$\text{D.12pay of S.14} = \text{key_3_wages (S.14)} * (\text{Total D.12pay of S.1} - \sum \text{D.12pay of S.12, S.13, S.15})$$

➤ **Sector S.15***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.12pay	DS3.	NPISHs' accounts	Employers' social contributions for all relevant NACE Rev. 2 Industries of NPISH's Accounts

B. Methods

D.12pay for S.15 is directly taken from all relevant NACE Rev. 2 industries of NPISH's accounts.

$$\mathbf{D.12pay\ of\ S.15 = \sum\ D.12pay\ of\ all\ relevant\ NACE\ Rev.\ 2\ industries\ of\ NPISH's\ accounts}$$

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.12rec	DS1.	Annual National Accounts (ANA)	Employers' social contributions for all relevant NACE Rev. 2 industries

B. Methods

D.12rec of S.14 derives residually using counterpart information from D.12pay of S.1 and D.12rec of S.2.

$$\mathbf{D.12rec\ of\ S.14 = D.12pay\ of\ S.1 - D.12rec\ of\ S.2}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.12rec	DS4.	Balance of Payments	Employers' social contributions received by the rest of the world

B. Methods

The total D.12rec for sector S.2 is directly taken from Balance of Payments data.

$$\text{D.12rec of S.2} = \text{D.12rec of S.2 from BoP}$$

17.2 Balancing adjustments across all sectors

-

17.3 Additional details

-

18 D.21 – TAXES ON PRODUCTS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), taxes on products are taxes that are payable per unit of a given good or service produced or transacted. Taxes assessed on a product, irrespective of which institutional unit pays the tax.

18.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.21pay	DS2.	General Government Accounts (GG)	Taxes on products of all relevant sub-sectors of General Government Accounts

B. Methods

The total D.21pay for sector S.1 is calculated using counterpart information from.

$$\text{Total D.21pay for S.1} = \text{Total D.21rec of S.13}$$

RESOURCES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.21rec	DS2.	General Government Accounts (GG)	Taxes on products of all relevant sub-sectors of General Government Accounts

B. Methods

General government sector receives taxes on products that are paid by all the sectors of S.1 without distinction of institutional sectors.

D.21rec of sector S.13 is directly taken from the Annual General Government accounts.

$$\mathbf{D.21rec\ of\ S.13 = \sum D.21rec\ all\ relevant\ sub-sectors\ of\ GG}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.2**

Not applicable

18.2 Balancing adjustments across all sectors

-

18.3 Additional details

-

19 D.29 – OTHER TAXES ON PRODUCTION

As indicated in Regulation (EU) No 549/2013 (ESA 2010) other taxes on production (D.29) consist of all taxes that enterprises incur as a result of engaging in production, independent of the quantity or value of the goods and services produced or sold.

19.1 Description of compilation procedures

USES

➤ **Sector S.1**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.29pay	DS1.	Annual National Accounts (ANA)	Other taxes on production of all NACE Rev. 2 industries

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation D.29pay of S.1.

B. Methods

The total D.29pay for sector S.1 is directly calculated from source DS1., i.e. total D.29pay of S.1 equals to the total D.29pay of Annual National Accounts.

$$\text{Total D.29pay of S.1} = \text{Total D.29pay of ANA}$$

➤ **Sector S.11**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.29pay	DS2.	General Government Accounts (GG)	Other taxes on production of relevant type of tax

B. Methods

D.29pay for sector S.11 derives from counterpart information from GG Accounts. The allocation is based on type of tax from Table 9 of the ESA 2010 transmission programme along with detailed data from GG accounts.

D.29pay of S.11= D.29_relevant part from GG receipts for D.29

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.29pay	DS7.	Structural Business Surveys on Banks	Other taxes on production of the sum of some industries NACE Rev. 2 64 (Section K: Financial and Insurance Activities)
D.29pay	DS8.	Structural Business Surveys on insurance companies	Other taxes on production of the sum of industries NACE Rev. 2 65 (Section K: Financial and Insurance Activities)
D.29pay	DS9.	NA survey for the enterprises of some sub-sectors of S.12	Other taxes on production for some sub-sectors of S.12 (NACE Rev. 2 industries 64)

B. Methods

D.29pay for sector S.12 is directly calculated from sources DS7., DS8., DS9., i.e. total D.29pay for sector S.12 equals to the total D.29pay deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities).

D.29pay of S.12 = \sum D.29pay of NACE Rev. 2 industries 64, 65, 66

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.29pay	DS2.	General Government Accounts (GG)	Other taxes on production of the sub-sectors of General Government Accounts

B. Methods

D.29pay for sector S.13 is directly taken from the general government accounts.

D.29pay of S.13 = \sum D.29pay of all relevant sub-sectors of GG

For other taxes on production, the data sources, adjustments and calculation methods for General Government (S.13) are described in chapter 6 of EDP inventory.

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.29pay	DS2.	General Government Accounts (GG)	Other taxes on production of relevant type of tax

B. Methods

D.29pay for sector S.14 derives from counterpart information from GG Accounts. The allocation is based on type of tax from Table 9 of ESA 2010 transmission programme, information from Independent Authority for Public Revenue (IAPR) and information from Independent Power Transmission Operator (IPTO). It is noted a major part of D.29pay for S.14 is related to the Uniform Real Estate Property Tax ("ENFIA").

D.29pay of S.14= D.29pay relevant part from GG receipts for D.29

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.29rec	DS2.	General Government Accounts (GG)	Other taxes on production of the sub-sectors of General Government Accounts

B. *Methods*

General government sector receives the taxes on production that are paid by all the sectors of S.1.

D.29rec for sector S.13 is directly taken from the General Government Accounts.

$$\mathbf{D.29rec\ of\ S.13 = \sum D.29rec\ of\ all\ relevant\ sub-sectors\ of\ GG}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.29rec	DS4.	Balance of Payments (BoP)	Other taxes on production of S.2

B. *Methods*

The amount of D.29rec received from sector S.2 is directly taken from the Balance of Payments and is related to the contribution to Single Resolution Fund (SRF) by the private Banks.

$$\text{D.29rec of S.2} = \text{D.29rec from BoP}$$

19.2 Balancing adjustments across all sectors

-

19.3 Additional details

-

20 D.31 – SUBSIDIES ON PRODUCTS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) subsidies on products (D.31) are subsidies payable per unit of a good or service produced or imported. Subsidies assessed on a product, irrespectively of which institutional unit receives the subsidies. They are considered as current unrequited payments which general government (S.13 of the total economy (S.1)) or the institutions of the European Union (rest of the world (S.2)) made to resident producers, with the objective of influencing their levels of production, their prices or the remuneration of the factors of production.

20.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.31pay	DS2.	General Government Accounts (GG)	Subsidies on products from General Government Accounts

B. Methods

D.31pay for sector S.13 is directly taken from the annual general government accounts.

D.31pay of S.13 = D.31pay of GG accounts

➤ Sector S.15

Not applicable

➤ **Sector S.14.**

Not applicable

➤ **Sector S.2***A. Sources*

ESA transactions	No of data source of section C	Data source	Description
D.31pay	DS1.	Annual National Accounts (ANA)	Subsidies on products of S.2 from ANA

The main data source used for the compilation of D.31pay of S.2 in ANA is the Greek Payment Authority of Common Agricultural Policy (C.A.P.) Aid Schemes (OPEKEPE).

B. Methods

The total D.31pay for sector S.2 is directly calculated from source DS1., i.e. total D.31pay for sector S.2 equals to the total D.31pay of S.2 from Annual National Accounts.

$$\text{Total D.31pay of S.2} = \text{Total D.31pay of S.2}$$

RESOURCES

Not applicable

20.2 Balancing adjustments across all sectors

-

20.3 Additional details

-

21 D.39 – OTHER SUBSIDIES ON PRODUCTION

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “other subsidies on production (D.39) consist of subsidies except subsidies on products which resident producer units may receive as a consequence of engaging in production. For their non-market output, non-market producers can receive other subsidies on production only if those payments from general government depend on general regulations applicable to market and non-market producers as well. (§ 4.36)

21.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.39pay	DS2.	General Government Accounts (GG)	Other subsidies on production of the sub-sectors of General Government Accounts

B. Methods

General government sector pays the subsidies on production to the resident producers who are engaged in the production process. D.39pay for sector S.13 is directly taken from the General Government Accounts.

$$\text{D.39pay of S.13} = \sum \text{D.39pay of all relevant sub-sectors of GG accounts}$$

➤ Sector S.14

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.39pay	DS11.	From OPEKEPE (the Greek Payment Authority of Common Agricultural Policy (C.A.P.) Aid Schemes)	Administrative data from OPEKEPE which is supervised by the Ministry of Rural Development and Food.

B. Methods

The total D.39pay for sector S.2 is directly calculated from source DS11., i.e. total D.39pay for sector S.2 equals to the total D.39 from OPEKEPE.

$$\mathbf{D.39pay\ of\ S.2 = D.39pay\ from\ source\ DS11.\ (OPEKEPE)}$$

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

A. Sources

In order to estimate D.39rec of S.11, counterpart information is used from D.39pay.

B. Methods

The sum of the two sectors S.11, S.14 derives residually using counterpart information from D.39pay of S.1 and S.2. In order to allocate D.39rec to sector S.11, "key_1_output" per industry is used, as presented in section A.

$$\mathbf{D.39rec\ of\ S.11 = key_1_output(S.11) * (D.39pay\ of\ S.1 + D.39pay\ of\ S.2)}$$

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. *Sources*

In order to estimate D.39rec of S.14, counterpart information is used from D.39pay.

B. *Methods*

Similar to S.11:

$$\text{D.39rec of S.14} = \text{key_1_output (S.14)} * (\text{D.39pay of S.1} + \text{D.39pay of S.2})$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

21.2 Balancing adjustments across all sectors

-

21.3 Additional details

-

22 D.41G – TOTAL INTEREST BEFORE FISIM ALLOCATION

As indicated in Regulation (EU) No 549/2013 (ESA 2010), total interest before FISIM allocation (D.41G) is property income receivable by the owners of a financial asset for putting it at the disposal of another institutional unit.

22.1 Description of compilation procedures

In order to estimate D.41G in ASA an analytical interest matrix is compiled every year. Data of the annual flows of financial assets broken down by institutional sector and the respective interest rates provided by Bank of Greece are used for the compilation of the interest allocation matrix.

As the estimated annual interest matrix refer to interest flows before FISIM allocation, corrections are made to the estimated totals in order to reclassify part of the interest payments as payments for financial services.

A presentation of the sources used to compile the interest matrix, is provided below:

	PAID →						
RECEIVED		S.11	S.12	S.13	S.1M	S.2	Total
↓	S.11		Bank of Greece				
	S.12	Bank of Greece					
	S.13		Bank of Greece				G.G. Accounts
	S.1M		Bank of Greece				
	S.2		Bank of Greece				BoP
	Total			G.G. Accounts		BoP	

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G pay	DS6.	Bank of Greece - Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

B. Methods

D.41G pay for sector S.11 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method (explained in section 22.3 of current transaction).

D.41G pay of S.11 = RAS method for D.41G pay (stock*interest rates for S.11)

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G pay	DS6.	Bank of Greece - Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

B. Methods

D.41G pay for sector S.12 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method.

D.41G pay of S.12 = RAS method for D.41G pay (stock*interest rates for S.12)

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G pay	DS2.	General Government Accounts	Interest before FISIM

B. Methods

D.41G pay for sector S.13 directly calculated from the Annual General Government Accounts.

$$\text{D.41G pay of S.13} = \sum \text{D.41G pay of the sub-sectors of GG}$$

Total interest before FISIM allocation calculation methods for General Government (S.13) are described in chapter 6, of ESA 2010 EDP inventory.

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G pay	DS6.	Bank of Greece Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

B. Methods

D.41G pay for sector S.14 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method.

$$\text{D.41G pay of S.14} = \text{RAS method for D.41G pay (stock*interest rates for S.14)}$$

➤ **Sector S.15***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G pay	DS6.	Bank of Greece - Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

B. *Methods*

D.41G pay for sector S.15 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method.

D.41G pay of S.15 = RAS method for D.41G pay (stock*interest rates for S.15)

➤ **Sector S.2**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G pay	DS4.	Balance of Payments (BoP)	Interest before FISIM

B. *Methods*

D.41G pay for sector S.2 is calculated from source DS4., i.e.. Total D.41G pay for sector S.15 equals to the total D.41G pay deriving from the relevant sector of Balance of Payments.

D.41G pay of S.15 = D.41G pay of S.2 from BoP

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G rec	DS6.	Bank of Greece – Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

B. Methods

D.41G rec for sector S.11 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method.

D.41G rec of S.11 = RAS method for D.41G rec (stock*interest rates for S.11)

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G rec	DS6.	Bank of Greece - Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

B. Methods

D.41G rec for sector S.12 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method.

D.41G rec of S.12 = RAS method for D.41G rec (stock*interest rates for S.12)

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.41G rec	DS2.	General Government Accounts	Interest before FISIM

B. Methods

D.41G rec for sector S.13 directly calculated from the Annual General Government Accounts.

D.41G rec of S.13 = \sum D.41G rec of all relevant sub-sectors of GG

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.41G rec	DS6.	Bank of Greece - Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

D.41G rec for sector S.14 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method.

D.41G rec of S.14 = RAS method for D.41G rec (stock*interest rates for S.14)

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.41Grec	DS6.	Bank of Greece - Financial Accounts / Financial Markets and Interest Rates	Interest before FISIM

B. Methods

D.41G rec for sector S.15 is calculated from source DS6., by multiplying annual stocks of financial assets with the respective interest rates, which are available on the website of Bank of Greece, after applying the RAS method.

D.41G rec of S.15 = RAS method for D.41G rec (stock*interest rates for S.15)

➤ **Sector S.2**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.41Grec	DS4.	Balance of Payments (BoP)	Interest before FISIM

B. Methods

D.41G rec for sector S.2 is calculated from source DS4., i.e.. Total D.41G rec for sector S.2 equals to the total D.41G rec deriving from the relevant sector of Balance of Payments, after applying the RAS method.

$$\text{D.41G rec of S.2} = \text{D.41G rec of S.2 from BoP}$$

22.2 Balancing adjustments across all sectors

-

22.3 Additional details

“The RAS method is a well-known method for data reconciliation. Its aim is to achieve consistency between the entries of some nonnegative matrix and pre-specified row and column totals.”⁵

Estimation of D.41 is based on data of the annual flows of financial assets broken down by institutional sector and the respective interest rates provided by Bank of Greece are used for the compilation of the interest allocation matrix. Furthermore, available data also exist from BoG regarding D.41 of S.12, GG accounts regarding D.41 of S.13 and from BoP regarding D.41 of S.2. As there are inconsistencies between data from interest matrix and data from GG accounts and BoP, RAS method is applied in order to align the rows and columns of the interest matrix.

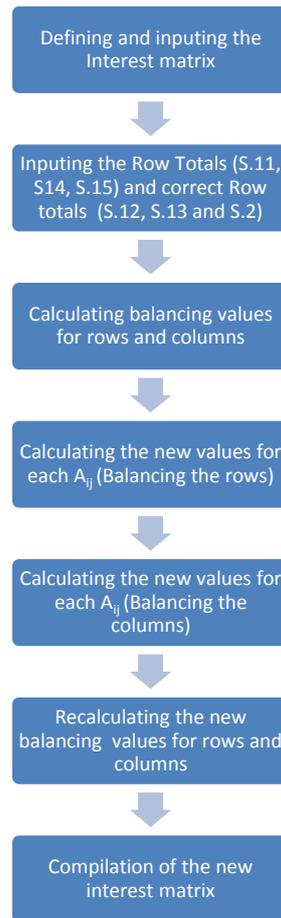
RAS method is used to update the interest matrix to new marginal totals, while preserving as much as possible the structure of the initial matrix. It is an iterative scaling method whereby a non-negative matrix is adjusted until its column sums and row sums equal to some pre-specified totals (S.12, S.13 and S.2).

It contains several iterative steps. In the first step the values of the *rows* of the interest matrix for sectors S.11, S.14 and S.15 are stable and the rest rows change based on the algorithm from the available data sources (BoG, GG accounts and BoP).

In the second iterative step the respective columns for S.11, S.14 and S.15 remain stable and the rest *columns* change based on the algorithm from the available data sources (BoG, GG accounts and BoP).

The steps of the process followed are summarized in the following diagram:

⁵ Data source: https://ec.europa.eu/eurostat/cros/content/ras-method_en



23 FISIM BY SECTORS

As indicated in Regulation (EU) No 549/2013 (§ 14.0.3 of ESA 2010) and BPM6 “Financial Intermediation Services Indirectly Measured (FISIM)” comprises financial service output for which producers do not explicitly charge. Instead, they levy an implicit charge in the spread between interest rates receivable on financial assets and interest rates payable on financial liabilities.

23.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
FISIM pay	DS1.	Annual National Accounts (ANA)	FISIM services of non-financial corporations

The main data source for FISIM pay of S.11 is ELSTAT’s National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total FISIM pay for sector S.11 is directly calculated from source DS1., i.e. total FISIM pay for sector S.11 equals to the FISIM of non-financial corporations from Annual National Accounts.

FISIM pay of S.11 = Total FISIM pay of non-financial corporations

➤ Sector S.12

A. Sources

ESA transaction	No of data source of section C	Data source	Description
FISIM pay	DS1.	Annual National Accounts (ANA)	FISIM services of financial corporations

The main data source for FISIM pay of S.12 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total FISIM pay for sector S.12 is directly calculated from source DS1., i.e. total FISIM pay for sector S.12 equals to the FISIM of financial corporations (except for subsectors S.122 and S.125) from Annual National Accounts.

FISIM pay of S.12 = Total FISIM of financial corporations

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
FISIM pay	DS1.	Annual National Accounts (ANA)	FISIM services of General Government units

The main data source for FISIM of S.13 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total FISIM pay for sector S.13 is directly calculated from source DS1., i.e. total FISIM pay for sector S.13 equals to the FISIM of General Government units from Annual National Accounts.

FISIM pay of S.13 = Total FISIM pay of General Government units

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
FISIM pay	DS1.	Annual National Accounts (ANA)	FISIM services of Household units

The main data source for FISIM pay of S.14 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total FISIM pay for sector S.14 is directly calculated from source DS1., i.e. total FISIM pay for sector S.14 equals to the FISIM of Household units from Annual National Accounts.

FISIM pay of S.14 = Total FISIM pay of Household units

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
FISIM pay	DS1.	Annual National Accounts (ANA)	FISIM services of NPISH's

The main data source for FISIM pay of S.15 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total FISIM pay for sector S.15 is directly calculated from source DS1., i.e. total FISIM pay for sector S.15 equals to the FISIM of NPISH's from Annual National Accounts.

FISIM pay of S.15 = Total FISIM pay of NPISH's

➤ **Sector S.2**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
FISIM pay	DS1.	Annual National Accounts (ANA)	FISIM services of S.2 units

The main data source for FISIM pay of S.2 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total FISIM pay for sector S.2 is directly calculated from source DS1., i.e. total FISIM pay for sector S.2 equals to the FISIM pay of non-resident units from Annual National Accounts.

FISIM pay of S.2 = Total FISIM pay of non-resident units

RESOURCES➤ **Sector S.1**

FISIM is produced by subsectors S.122 – Deposit-taking corporations (FISIM on loans and deposits) and S.125 - Other financial intermediaries (FISIM only on loans).

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
FISIM_rec	DS1.	Annual National Accounts (ANA)	FISIM produced by sub-sectors S.122 and S.125

B. Methods

FISIM rec for sector S.12 is directly calculated from source DS1., i.e. total FISIM rec for sector S.12 equals to the total FISIM from Annual National Accounts.

Total FISIM rec of S.12 = Total FISIM rec of S.122+S.125

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
FISIM rec	DS1.	Annual National Accounts (ANA)	FISIM services of S.2 units

The main data source for FISIM rec of S.2 is ELSTAT's National Accounts estimate for FISIM, based mainly on data received from Bank of Greece.

B. Methods

The total FISIM rec for sector S.2 is directly calculated from source DS1., i.e. total FISIM rec for sector S.2 equals to the FISIM of non-resident units from Annual National Accounts.

FISIM rec of S.2 = Total FISIM of non-resident units

23.2 Balancing adjustments across all sectors

-

23.3 Additional details

-

24 D.421 – DIVIDENDS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), dividends (D.421) are a form of property income to which owners of shares (AF.5) become entitled as a result of, for example, placing funds at the disposal of corporations.

24.1 Description of compilation procedures

USES

➤ *Sector S.1*

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

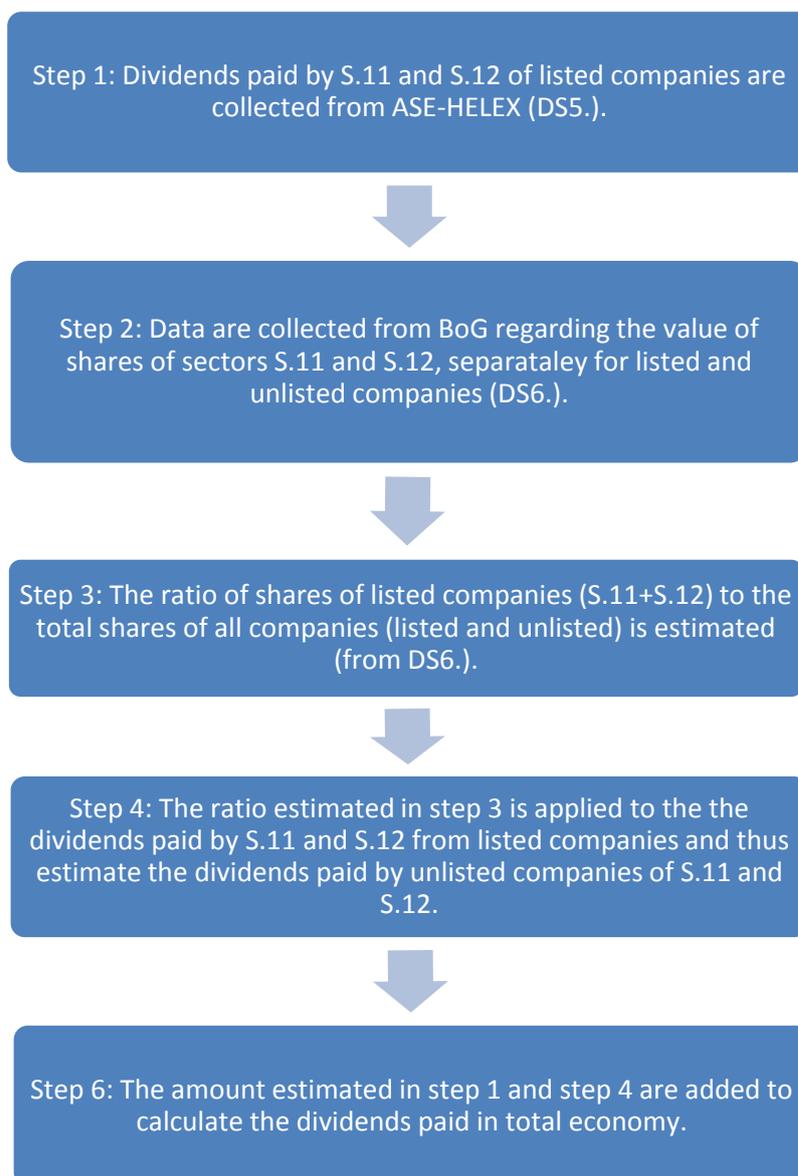
➤ *Sector S.11*

A. Sources

ESA transactions	No of data source of section C	Data source	Description
D.421pay	DS5.	Athens stock exchange market (ASE)	Dividends for all relevant NACE Rev. 2 industries.
D.421pay	DS6.	Bank of Greece (BoG)	Estimation for Dividends of unlisted companies

Data from Athens stock exchange (ASE) market (DS5) are input to Annual Sector Accounts for the estimation of D.421pay for listed companies in ASE.

Regarding the unlisted companies, the following procedure is used in order to estimate the transaction, since there are no direct data available.



The amount of dividends paid by listed companies was estimated to be about 20% (average for the latest years) of total dividends paid in the economy. This indicator is annually updated based on data from BoG.

It is noted that since corporations of S.11 and S.12 keep full set of accounts and are highly monitored by the tax authorities, the impact of unobserved activities is totally attributed to S.14 sector (unincorporated enterprises).

B. Methods

D.421pay for sector S.11 is estimated as the sum of D.421pay for the non-financial corporations listed in Athens stock exchange (ASE) market and the NA estimation for D.421pay for the unlisted companies.

**Total D.421 pay of S.11 = D.421 of listed companies from ASE +
NA estimation for D.421 of unlisted companies**

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.421pay	DS5.	Athens stock exchange market (ASE)	Dividends for NACE Rev. 2 industries 64, 65, 66.
D.421pay	DS6.	Bank of Greece (BoG)	Estimation for Dividends of unlisted companies

Data from Athens stock exchange (ASE) market are input to Annual Sector Accounts for the estimation D.421pay of S.12. Annual profiles of dividends for sector S.12 are determined using information from Athens stock exchange market (ASE), namely dividends distributed by ASE Companies.

Regarding the unlisted companies, the procedure described in S.11 is also followed for S.12, since there are no direct data available.

B. Methods

D.421pay for sector S.12 is estimated as the sum of D.421pay for the financial corporations listed in Athens stock exchange (ASE) market and the NA estimation for D.421pay for the unlisted companies.

**Total D.421 pay of S.12 = D.421 of listed companies from ASE +
NA estimation for D.421 of unlisted companies**

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.421 pay	DS4.	Balance of Payments (BoP)	Dividends of sector S.2

B. *Methods*

The amount of D.421pay from sector S.2 is taken from the Balance of Payments. Since dividends paid to the RoW (D.421) are reported net in the BoP, an adjustment is made for ASA needs, based on the relevant tax rate (defined as 15% based on tax regulation).

$$\text{D.421 pay of S.2} = \text{D.421 pay from BoP} + \text{Adjustment for taxes}$$

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**A. *Sources*

The sum of the two sectors S.11, S.14 derives residually using counterpart information from D.421pay of S.1 and direct information for D.421rec of S.12, S.13, S.15 and S.2.

B. *Methods*

In order to estimate the Dividends (D.421rec) for sectors S.11 and S.14, the outcome of sectors S.12, S.13, S.15 and S.2 (which are calculated directly from the data source) is subtracted from the total amount of D.421pay as estimated from uses side.

Based on the assumption that dividend yield is the same for unlisted companies as for listed ones, the allocation of D.421 rec between sectors S.11 and S.14 is based on shares held (AF51 excluding AF519, assets) by sectors from financial accounts.

It is noted that the delineation ratio (d.r%) of shares held (AF51_assets) by sectors S11 and S14, available from financial accounts are updated annually based on the respective financial account's updates.

$$\text{D.421 rec of S.11} = \text{d.r.}\% \text{ (of shares held by S.11)} * (\text{D.421 pay of total economy} - \text{D.421 rec of S.12} - \text{D.421 rec of S.13} - \text{D.421 rec of S.15 net} - \text{D.421 of S.2})$$

➤ **Sector S.12**

A. Sources

Dividends received by the financial corporations' sector derive by the respective SBS surveys.

B. Methods

D.421 rec for sector S.12 is directly from SBS surveys for Section K: Financial and Insurance Activities.

**D.421 rec of S.12 = \sum D.421 rec of section K: Financial and Insurance Activities of
SBS surveys**

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.421rec	DS2.	General Government Accounts (GG)	Dividends receivable of all relevant sub-sectors of General Government Accounts

B. Methods

The amount of D.421 rec received from sector S.13 is directly taken from the Annual General Government Accounts.

D.421 rec of S.13 = \sum D.421 rec of all relevant sub-sectors of GG accounts

➤ **Sector S.14**

A. Sources

The sum of the two sectors S.11, S.14 derives residually through a delineation ratio (d.r.) which is based on shares held (AF51 excluding AF519, assets) by sectors from financial accounts.

B. Methods

Similar to S.11:

D.421 rec of S.11 = d.r.% (of shares held by S.14)* (D.421 pay of total economy - D.421 rec of S.12- D.421 rec of S.13 - D.421 rec of S.15 – net D.421 of S.2)

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.421rec	DS3.	NPISHs' accounts	Dividends received from all relevant NACE Rev.2 industries

B. Methods

D.421rec for S.15 is directly taken from NPISHs' accounts.

D D.421 rec of S.15 = D.421 rec from NPISHs' accounts

➤ **Sector S.2**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.421rec	DS4.	Balance of Payments (BoP)	Dividends of sector S.2

B. Methods

The amount of D.421rec received from sector S.2 is directly taken from the Balance of Payments.

D.421 rec of S.2 = D.421 rec from BoP

24.2 Balancing adjustments across all sectors

-

24.3 Additional details

An adjustment is made to S.2pay in order to include taxes levied on dividends (see above in the relevant section).

25 D.422–WITHDRAWALS FROM THE INCOME OF QUASI-CORPORATIONS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), withdrawals from the income of quasi-corporations (D.422) are the amounts which entrepreneurs withdraw for their own use from the profits earned by the quasi-corporations which belong to them.

25.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.422pay	DS1.	Annual National Accounts (ANA)	From production and generation of income accounts that are compiled for quasi corporations.
D.422pay	DS10.	Statistical Business Register of ELSTAT	Percentage of quasi corporation

B. Methods

The contribution of the quasi corporations to the non-financial corporations' sector is derived by the elaboration of the business register of ELSTAT. Production and generation on income accounts are compiled for quasi corporations in the context of ANA.

Withdrawals from the income of quasi-corporations is the net operating surplus of the quasi corporations.

D.422 pay of S.11 = NOS of Quasi-corporations from ANA

➤ Sector S.12

Not applicable

SECTION D.

Description by transaction

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.422rec	DS2.	General Government Accounts (GG)	Withdrawals from the income of quasi-corporations for all relevant sub-sectors of General Government Accounts

B. Methods

The amount of D.422rec received from sector S.13 is directly taken from the Annual General Government Accounts.

D.422 rec for S.13 = \sum D.422 rec of all relevant sub-sectors of GG accounts

➤ **Sector S.14**A. *Sources*

D D.422rec for sector S.14 is indirectly measured using counterpart information.

B. *Methods*

The value of D.422rec of S.14 is estimated residually using counterpart information from D.422pay of S.1 and D.422rec of the rest sectors.

D.422 rec of S.14 = D.422 pay of S.1 – D.422 rec of S.13 – D.422_rec of S.2

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.422 rec	DS4.	Balance of Payments (BoP)	Withdrawals from the income of quasi-corporations of sector S.2

B. *Methods*

The amount of D.422rec received from sector S.2 is directly taken from the Balance of Payments.

D.422 rec of S.2 = D.422 rec from BoP

25.2 Balancing adjustments across all sectors

-

25.3 Additional details

-

26 D.43 – REINVESTED EARNINGS ON FOREIGN DIRECT INVESTMENT

As indicated in Regulation (EU) No 549/2013 (ESA 2010) reinvested earnings on direct foreign investment consist of the retained earnings of a direct foreign investment enterprise which are treated as if they were distributed and remitted to foreign direct investors in proportion to their ownership of the equity of the enterprise and then reinvested by them in the enterprise.

26.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.43pay	DS4.	Balance of Payments (BoP)	Reinvested earnings on foreign direct investment of S.11 from BoP

Data of BoP are input to Annual Sector Accounts for the estimation D.43pay of S.11.

B. Methods

D.43pay for sector S.11 is directly calculated from source DS4., i.e. total D.43pay of sector S.11 from BoP.

$$\text{D.43 pay of S.11} = \text{D.43 pay of S.11 from BoP}$$

➤ Sector S.12

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.43pay	DS4.	Balance of Payments (BoP)	Reinvested earnings on foreign direct investment of S.12 from BoP

Data of BoP are input to Annual Sector Accounts for the estimation D.43pay of S.12.

B. Methods

D.43pay for sector S.12 is directly calculated from source DS4., i.e. total D.43pay of sector S.12 from BoP.

D.43 pay of S.12 = D.43 pay of S.12 from BoP.

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.43pay	DS4.	Balance of Payments (BoP)	Reinvested earnings on foreign direct investment of sector S.2 from BoP

B. Methods

D.43pay for sector S.12 is directly calculated from source DS4., i.e. total D.43pay for sector S.2 from BoP.

D.43 pay of S.2 = D.43 pay of S.2 from BoP

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.43rec	DS4.	Balance of Payments (BoP)	Reinvested earnings on foreign direct investment of sector S.11 from BoP

B. Methods

D.43rec of sector S.11 is directly calculated from source DS4., i.e. total D.43rec of sector S.11 from BoP.

$$\text{D.43 rec of S.11} = \text{D.43 rec of S.11 from BoP}$$

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.43rec	DS4.	Balance of Payments (BoP)	Reinvested earnings on foreign direct investment of sector S.12 from BoP

B. Methods

D.43rec for sector S.11 is directly calculated from source DS4., i.e. total D.43rec of sector S.12 from BoP.

$$\text{D.43 rec of S.12} = \text{D.43 rec of S.12 from BoP}$$

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.43rec	DS4.	Balance of Payments (BoP)	Reinvested earnings on foreign direct investment of sector S.2 from BoP

B. Methods

D.43rec of sector S.2 is directly calculated from source DS4., i.e. total D.43rec of sector S.2 from BoP.

$$\text{D.43 rec of S.2} = \text{D.43 rec of S.2 from BoP}$$

26.2 Balancing adjustments across all sectors

-

26.3 Additional details

-

27 D.441 – INVESTMENT INCOME ATTRIBUTABLE TO INSURANCE POLICY HOLDERS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), investment income attributable to insurance policy holders corresponds to total primary incomes received from the investment of insurance technical reserves. The reserves are those where an insurance corporation recognises a corresponding liability to the policyholders.

27.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.441pay	DS8.	Survey of insurance enterprises	Investment income attributable to insurance policy holders of industries NACE Rev. 2 65 (Section K: Financial and Insurance Activities)

B. Methods

D.441pay for sector S.12 is directly calculated from source DS8., i.e. total D.441pay for sector S.12 equals to the total D.441pay deriving from data from survey on insurance enterprises Section K: Financial and Insurance Activities (NACE Rev. 2 industry 65).

Total D.441 pay of S.12 = D.441 pay of S.12 from survey on insurance enterprises

➤ Sector S.13

Not applicable

➤ Sector S.14

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**A. *Sources*

In order to estimate D.441rec of S.11, counterpart information is used from D.441pay of S.1.

B. *Methods*

Based on the assumption that investment income yield is equal by sectors, the allocation of D.441 rec between sectors was based on the respective allocation of Financial transactions AF.61+ AF.62 assets. This delineation ratio which is updated annually based on the published data of BoG (Annual Financial Accounts).

$$D.441 \text{ rec of S.11} = (\text{d.r of AF.61+AF.62}) _S.11 * D.441 \text{ pay of S.1}$$

➤ **Sector S.12**A. *Sources*

In order to estimate D.441rec of S.12, counterpart information is used from D.441pay.

B. *Methods*

As already described in sector S.11, the allocation of D.441 pay of S.12 is based on the respective sector's allocation of financial transactions AF.61 + AF.62 (assets).

$$D.441 \text{ rec of S.12} = (\text{d.r of AF.61+AF.62}) _S.12 * D.441 \text{ pay of S.1}$$

➤ **Sector S.13**

It is noted that for Sector S.13 no data were recorded for D.441 rec since they were not reported from General Government accounts. Furthermore, the values of D.441 rec of S.13 are considered negligible (around 1% of total D.441_rec), since ambulances, firetrucks, police cars and other special purpose vehicles used by Government entities are not subject to insurance⁶.

⁶ Law 489/1976 article 3

➤ **Sector S.14**

A. *Sources*

In order to estimate D.441rec of S.14, counterpart information is used from D.441pay.

B. *Methods*

Similar to S.11:

D.441 rec of S.14= (d.r of AF.61+AF.62) _S.14* D.441 pay of S.1

➤ **Sector S.15**

Not applicable (insignificant amounts)

➤ **Sector S.2**

Not applicable

27.2 Balancing adjustments across all sectors

-

27.3 Additional details

-

28 D.442 – INVESTMENT INCOME PAYABLE ON PENSION ENTITLEMENTS

As indicated in the final conclusions of the 9th Meeting of the Advisory Expert Group on National Accounts, investment income payable on pension entitlements is generally disconnected from the actual returns on investments and is typically set equal to the product of the discount rate used for measuring the net present value of future entitlements and the value of the entitlements.

28.1 Description of compilation procedures

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

A. Sources

In order to estimate D.442pay of S.12, counterpart information is used from D.614rec of S.12.

B. Methods

D.442pay for sector S.12 derives indirectly using counterpart information from D.614rec of S.12.

Total D.442 pay of S.12 = D.614 rec of S.12

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14***A. Sources*

In order to estimate D.442rec of S.14, counterpart information is used from D.442pay.

B. Methods

D.442rec of sector S.14 derives from counterpart information. It is equal to the D.442pay of sector S.12.

D.442 rec of S.14= D.442 pay of S.12

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

28.2 Balancing adjustments across all sectors

-

28.3 Additional details

-

29 D.443 – INVESTMENT INCOME ATTRIBUTABLE TO COLLECTIVE INVESTMENT FUND SHAREHOLDERS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), Investment income attributable to collective investment fund shareholders, including mutual funds and unit trusts, consists of the following separate components:

- dividends attributable to collective investment fund shareholders (D.4431),
- retained earnings attributable to collective investment fund shareholders (D.4432).

29.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.443pay	DS15.	Statistical database of "Hellenic fund and asset management association"	Dividends and interest on deposits and bonds, of collective investment funds

B. Methods

D.443pay for sector S.12 is directly calculated from source DS15., i.e. total D.443pay for sector S.12 equals to the total D.443pay deriving from data of "Hellenic fund and asset management association" (HFAMA) regarding dividends and interest on deposits and bonds, of collective investment funds.

Total D.443 pay of S.12 = D.443 pay of S.12 from (HFAMA)

➤ Sector S.13

Not applicable

➤ Sector S.14

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**A. *Sources*

In order to estimate D.443rec of S.11, counterpart information is used from D.443pay.

B. *Methods*

Based on the assumption that investment income yield is equal by sectors, the allocation of D.443rec between sectors was based on the respective allocation of Financial transaction AF.52.

$$\text{D.443 rec of S.11} = (\text{d.r of AF.52}) _S.11 * \text{D.443 pay of S.1}$$

➤ **Sector S.12**A. *Sources*

In order to estimate D.443rec of S.12, counterpart information is used from D.443pay.

B. *Methods*

As already described in sector S.11, the allocation of D.443pay of S.12 is based on the respective sector's allocation of Financial transactions AF.52 (assets).

$$\text{D.443 rec of S.12} = (\text{d.r of AF.52}) _S.12 * \text{D.443 pay of S.1}$$

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**A. *Sources*

In order to estimate D.443rec of S.14, counterpart information is used from D.443pay.

B. *Methods*

Similar to S.11:

$$\text{D.443 rec of S.14} = (\text{d.r of AF.52}) _S.14 * \text{D.443 pay of S.1}$$

SECTION D.

Description by transaction

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

29.2 Balancing adjustments across all sectors

-

29.3 Additional details

-

30 D.45 – RENT

As indicated in Regulation (EU) No 549/2013 (ESA 2010), rent is the income receivable by the owner of a natural resource for putting the natural resource at the disposal of another institutional unit.

30.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

A. *Sources*

The source for D.45pay of S.13 is the General Government Accounts.

ESA transaction	No of data source of section C	Data source	Description
D.45pay	DS2.	General Government Accounts (GG)	Rents of all relevant sub-sectors of General Government Accounts

B. *Methods*

D.45pay for sector S.13 is directly taken from the annual General Government Accounts.

D.45 pay of S.13 = \sum D.45 pay of all relevant sub-sectors of GG Accounts

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.45pay	DS13.	Cost for the factors of Agricultural and Livestock Production (cost indices)	Cost indices for rents
D.45pay	DS14.	Farm Structure Survey (FSS)	Rents on land for agricultural use paid by households

B. Methods

D.45pay for S.14 is compiled from sources DS13. and DS14.

D.45 pay of S.14 = D.45 pay from sources DS13. and DS14.

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

A. Sources

The source for D.45rec of S.13 is the General Government Accounts.

ESA transaction	No of data source of section C	Data source	Description
D.45rec	DS2.	General Government Accounts (GG)	Rents of all relevant sub-sectors of General Government Accounts

B. Methods

D.45rec for sector S.13 is directly taken from the annual General Government Accounts. It is the sum of all relevant sub-sectors of S.13.

$$\text{D.45 rec for S.13} = \sum \text{D.45 rec of all relevant sub-sectors of GG Accounts}$$

➤ **Sector S.14**

A. Sources

D.45rec of S.14 derives using counterpart information.

B. Methods

The outcome of sector S.14 derives residually. In order to estimate D.45rec for sector S.14, the outcome of sector S.13 from GG Accounts is subtracted from the total amount of D.45pay of S.1.

$$\text{D.45 rec of S.14} = \text{D.45 pay of S.1} - \text{D.45 rec of S.13}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

30.2 Balancing adjustments across all sectors

-

30.3 Additional details

-

31 D.51 – TAXES ON INCOME

As indicated in Regulation (EU) No 549/2013 (ESA 2010), “taxes on income (D.51) consist of taxes on incomes, profits and capital gains. They are assessed on the actual or presumed incomes of individuals, households, corporations or NPISH’s. They include taxes assessed on holdings of property, land or real estate when these holdings are used as a basis for estimating the income of their owners”.

31.1 Description of compilation procedures

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.51pay	DS2.	General Government Accounts (GG)	Taxes on income of relevant type of tax

B. Methods

In order to estimate D51pay, counterpart information is used from GG accounts.

The allocation is based on type of tax relevant to S.11, from Table 9 of ESA 2010 transmission programme along with detailed data from GG accounts. It is noted that regarding tax on deposits which is available aggregated for all sectors, the allocation is based on the stock of deposits of each sector from the calculation of FISIM.

D.51 pay of S.11= D.51 pay from GG accounts relevant to S.11

Sector S.12*A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.51pay	DS7.	Structural Business Surveys on Banks	Taxes on income of the sum of some industries NACE Rev. 2 64 (Section K: Financial and Insurance Activities)
D.51pay	DS8.	Structural Business Surveys on insurance companies	Taxes on income of the sum of industries NACE Rev. 2 65 (Section K: Financial and Insurance Activities)
D.51pay	DS9.	NA survey for the enterprises of some sub-sectors of S.12	Taxes on income for some sub-sectors of S.12 (NACE Rev. 2 industries 64)

B. Methods

D.51pay for sector S.12 is directly taken from the above data sources., i.e. total D.51pay for sector S.12 equals to the total D.51pay deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities).

$$\text{D.51 pay of S.12} = \sum \text{D.51 pay of NACE Rev. 2 industries 64, 65, 66}$$

➤ **Sector S.13**

Not applicable

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.51pay	DS2.	General Government Accounts (GG)	Taxes on income of relevant type of tax

B. Methods

In order to estimate D51pay, counterpart information is used from GG accounts.

The allocation is based on type of tax relevant to S.14, from Table 9 of ESA 2010 transmission programme along with detailed data from GG accounts. It is noted that regarding tax on deposits which is available aggregated for all sectors, the allocation is based on the stock of deposits of each sector from the calculation of FISIM.

D.51 pay of S.14= D.51 pay from GG accounts relevant to S.14

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.51pay	DS2.	General Government Accounts (GG)	Taxes on income of relevant type of tax

B. Methods

In order to estimate D51pay, counterpart information is used from GG accounts.

The allocation is based on type of tax relevant to S.15, from Table 9 of ESA 2010 transmission programme along with detailed data from GG accounts.

D.51 pay of S.14= D.51 pay from GG accounts relevant to S.15

➤ **Sector S.2**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.51pay	DS4.	Balance of Payments (BoP)	Taxes on income of non-residents

The main data source for the estimation of D.51pay of sector S.2 in ASA is BoP.

B. Methods

D.51pay for sector S.2 is directly calculated from source DS4., i.e. total D.51pay for sector S.2 equals to the total D.51 from BoP.

Total D.51 pay of S.2 = D.51 pay from BoP

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.51rec	DS2.	General Government Accounts (GG)	Taxes on income of all relevant sub-sectors of GG Accounts

B. Methods

D.51rec of sector S.13 is directly taken from the Annual General Government Accounts. It is the sum of all relevant sub-sectors of GG.

$$\text{D.51 rec of S.13} = \sum \text{D.51 rec of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

31.2 Balancing adjustments across all sectors

-

31.3 Additional details

-

32 D.59 – OTHER CURRENT TAXES

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “other current taxes (D.59) include current taxes on capital which consist of taxes payable on the ownership or use of land, buildings other assets by owners, poll taxes, expenditure taxes, payments by households for licences to own or use for non-business purposes vehicles, taxes on international transactions etc.

32.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.59pay	DS2.	General Government Accounts (GG)	Taxes on income of relevant type of tax

B. Methods

In order to estimate D59pay, counterpart information is used from GG accounts.

The allocation is based on type of tax relevant to S.11, from Table 9 of ESA 2010 transmission programme along with detailed data from GG accounts.

$$\mathbf{D.59\ pay\ of\ S.11 = D.59\ pay\ from\ GG\ accounts\ relevant\ to\ S.11}$$

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.59pay	DS7.	Structural Business Surveys on Banks	Taxes on income of the sum of some industries NACE Rev. 2 64 (Section K: Financial and Insurance Activities)
D.59pay	DS8.	Structural Business Surveys on insurance companies	Taxes on income of the sum of industries NACE Rev. 2 65 (Section K: Financial and Insurance Activities)
D.59pay	DS9.	NA survey for the enterprises of the rest sub-sectors of S.12	Taxes on income for some sub-sectors of S.12 (NACE Rev. 2 industries 64)

B. Methods

D.59pay for sector S.12 is directly taken from the above data sources, i.e. total D.59pay for sector S.12 equals to the total D.59pay deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities).

$$\text{D.59 pay of S.12} = \sum \text{D.59 pay of NACE Rev. 2 industries 64, 65, 66}$$

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.59pay	DS2.	General Government Accounts (GG)	Other current taxes of all relevant sub-sectors of General Government Accounts

B. Methods

D.59pay for sector S.13 is directly taken from the Annual General Government Accounts

$$\text{D.59 pay of S.13} = \sum \text{D.59 pay of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.59pay	DS2.	General Government Accounts (GG)	Taxes on income of relevant type of tax

B. Methods

In order to estimate D59pay, counterpart information is used from GG accounts.

The allocation is based on type of tax relevant to S.14, from Table 9 along with detailed data from GG accounts.

D.59 pay of S.14= D.59 pay from GG accounts relevant to S.14

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.59pay	DS2.	General Government Accounts (GG)	Taxes on income of relevant type of tax from Table 9 of ESA2010 transmission program

B. Methods

In order to estimate D59pay, counterpart information is used from GG accounts.

The allocation is based on type of tax relevant to S.14, from Table 9 along with detailed data from GG accounts.

D.59 pay of S.15= D.59 pay from GG accounts relevant to S.15

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.59rec	DS2.	General Government Accounts (GG)	D.59rec of all relevant sub-sectors of General Government Accounts

B. Methods

D.59rec of sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{D.59 rec of S.13} = \sum \text{D.59 rec of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

32.2 Balancing adjustments across all sectors

-

32.3 Additional details

-

33 D.611 – EMPLOYERS’ ACTUAL SOCIAL CONTRIBUTIONS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “Employers’ actual social contributions (D.611) are paid by employers to social security schemes and other employment related social insurance schemes to secure social benefits for their employees.

33.1 Description of compilation procedures

USES

➤ **Sector S.1**

Given the fact that, employers’ actual social contributions are made for the benefit of their employees, their value is recorded as one of the components of compensation of employees together with wages and salaries in cash and in kind. As such, the only sector that appears to pay the actual social contributions (D.611) is the Household sector (S.14). Therefore, the total D.611 of S.1 is applicable only for sectors S.14 and S.2. On the other hand, the only sectors that receive the employers’ actual social contributions (D.611) are the Financial Corporations (S.12) and the General government (S.13).

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. Sources

In order to estimate D.611pay, counterpart information is used from D.611 rec of S.1.

B. Methods

D.611 pay for sector S.14 derives from counterpart information. It is equal to the D.611 rec S.1

D.611 pay of S.14 = D.611 rec of S.1

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.611pay	DS4.	Balance of Payments	Employers' social contributions paid from the rest of the world

B. Methods

The total D.611pay for sector S.2 is directly taken from Balance of Payments data.

$$\text{D.611 pay of S.2} = \text{D.611 pay of S.2 from BoP}$$

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.6111rec	DS16.	Table 29 - Accrued-to-date pension entitlements in social insurance	Code XD6111
D.6112rec	DS1.	Annual National Accounts (ANA)	Employers' actual non-pension social contributions -part of D.121 rec by sub-sector S.129.

B. Methods

D.611rec for sector S.12 is calculated as the sum of D.6111rec directly taken Table 29 transaction code XD6111 and D.6112 rec estimated residually by subtracting pension contributions (D.6111) from the part of actual social contribution D.121 (received by S.129 from ANA).

$$\text{D.611 rec of S.12} = \text{part of D.121 pay received by S.129} - \text{XD6111 from T29}$$

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.611rec	DS2.	General Government Accounts (GG)	Employers' actual social contributions of all relevant sub-sectors of General Government Accounts

B. Methods

The amount of D.611rec received from sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{D.611 rec of S.13} = \sum \text{D.611 rec of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

33.2 Balancing adjustments across all sectors

-

33.3 Additional details

-

34 D.612 – EMPLOYERS’ IMPUTED SOCIAL CONTRIBUTIONS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “employers’ imputed social contributions (D.612) represent the counterpart to social benefits (less eventual employees’ social contributions) paid directly by employers (i.e. not linked to employers’ actual contributions) to their employees or former employees and other eligible persons”.

34.1 Description of compilation procedures

USES

➤ **Sector S.1**

As already described in previous transaction (D.611), the only sector that appears to pay the imputed social contributions (D.612) is the Household sector (S.14). Therefore, the total D.612 of S.1 is applicable only for sector S.14. On the other hand, the sectors that receive the imputed social contributions (D.612) are the non-financial Corporations (S.11), Financial Corporations (S.12) and the General government (S.13).

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. Sources

In order to estimate D.612pay, counterpart information is used from D.612rec of S.1.

B. Methods

D.612pay for sector S.14 derives from counterpart information. It is equal to the D.612rec S.1 since households pay the imputed social contributions.

$$\text{D.612 pay of S.14} = \sum \text{D.612 rec of S.1}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.612	DS1.	Annual National Accounts	Employers' imputed social contributions of all relevant NACE Rev. 2 industries as recorded for transaction D.122 in ANA

B. Methods

D.612 rec for sector S.11 derives from the breakdown of National Accounts using counterpart information regarding transaction D.122.

D.612 rec of S.11 = D.122 pay of relevant industries of S.11 from ANA

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.612rec	DS1.	Annual National Accounts (ANA)	Employers' imputed social contributions (D.122) of industry NACE Rev. 2 64 and 65

B. Methods

D.612rec for sector S.12 is directly calculated from source DS1., using counterpart information from D.122.

D.612 rec of S.12 = \sum P.122 pay of NACE Rev. 2 industries 64, 65 of ANA

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.612	DS2.	General Government Accounts (GG)	Employers' imputed social contributions of all relevant of General Government Accounts

B. Methods

D.612rec of S.13 is directly taken from the Annual General Government Accounts.

D.612 rec of S.13 = \sum D.612 rec of all relevant sub-sectors of GG

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

34.2 Balancing adjustments across all sectors

-

34.3 Additional details

-

35 D.613 – HOUSEHOLDS’ ACTUAL SOCIAL CONTRIBUTIONS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “Households’ actual social contributions are social contributions payable on their own behalf by employees, self-employed or non-employed persons to social insurance schemes”.

35.1 Description of compilation procedures

Household’s actual social contributions recorded in Greek accounts include contributions of general government employees and contributions of insurers in mandatory social security pension schemes (SSFs) which are classified in General Government sector.

The social security schemes that are applicable in Greece are mainly those who are controlled and financed by government. More specifically, the purpose of the mandatory scheme for general government employees is to provide main pension benefits (old age and disability pensions) to the insured persons, as well as survivors pensions to the members of the families of the insured persons or pensioners in the event of their death. This scheme is managed on a pay-as-you-go basis (PAYG).

The mandatory social security pension schemes are managed on a pay-as-you-go basis (PAYG). Two types of benefits are covered under these schemes: a) Main pension benefits (about 90% of the total insured population is covered) and b) Supplementary pension benefits.

It is noted that self-employed and freelancers pay contributions to the SSFs on their own behalf, which is recorded as D.613. The high number of this type of insurers in Greece results in an increased value for households’ actual social contribution in comparison to the value of transaction D.611.

However, during the compilation of Table 29 for pension entitlements recently, there were identified also four mandatory Employment-related Pension Funds (occupational funds) established in Greece. These compulsory Pension Funds are the following:

5. Occupational Insurance Fund of Insurers and Personnel of Insurers Companies - Ministerial Decision F.51020/4883/105/21.2.2013 (GG 411/B '/22.2.2013)
6. Occupational Insurance Fund of Pharmaceutical Employees - Ministerial Decision F.51020/5352/121/21.2.2013 (GG 412/B/22.2.2013)
7. Occupational Pension Fund for Employees of Food Commerce - Ministerial Decision F.51020/5054/113/21.2.2013 (GG 410/B/22.2.2013)
8. Occupational Supplementary Pension Fund of Personnel of Petrochemical Companies - Ministerial Decision F.51020/5358/123/21.2.2013 (GG 409/B/22.2.2013)

The purpose of the Funds is to provide, in accordance with their Statute, the granting of benefits in the form of annuities to the insured persons, as well as to the members of the families of the insured persons or pensioners in the event of their death. The Funds are

classified as Defined-Contributions schemes because the risk that an adequate retirement income may not be forthcoming, is borne solely by the employees.

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

A. Sources

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. Sources

In order to estimate D.613pay, counterpart information is used from D.613rec of S.1.

B. Methods

D.613 pay for sector S.14 is indirectly measured and it is equal to the D.613 rec for sector S.1.

D.613 pay of sector S.14 = D.613 rec of S.1

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.613rec	DS16.	Table 29 - Accrued-to-date pension entitlements in social insurance	Code XD6131

B. Methods

D.613 rec for sector S.12 is directly taken from Table 29 “Accrued-to-date pension entitlements in social insurance”, code XD6131.

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.613rec	DS2.	General Government Accounts	Households’ actual social contributions of sub-sectors of GG Accounts

B. Methods

The amount of D.613 received from sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{D.613 rec of S.13} = \sum \text{D.613 rec of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

35.2 Balancing adjustments across all sectors

-

35.3 Additional details

-

36 D.614 – HOUSEHOLDS’ SOCIAL CONTRIBUTION SUPPLEMENTS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “households’ social contribution supplements consist of the property income earned during the accounting period on the stock of pension and non-pension entitlements”.

36.1 Description of compilation procedures

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. Sources

In order to estimate D.614pay of S14, counterpart information is used from D.614rec of S.12.

B. Methods

D.614pay of sector S.14 derives from counterpart information. It is equal to the D.614rec of sector S.12.

$$\text{D.614 pay of S.14} = \text{D.614 rec of S.12}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.614rec	DS16.	Table 29 - Accrued-to-date pension entitlements in social insurance	Code XD6141

B. Methods

D.614rec for sector S.12 is directly taken from Table 29 “Accrued-to-date pension entitlements in social insurance”, code XD6141.

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

36.2 Balancing adjustments across all sectors

-

36.3 Additional details

-

37 D.61SC – SOCIAL INSURANCE SCHEME SERVICE CHARGES

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “Social insurance scheme service charges are the service fees charged by the units administering the schemes”.

37.1 Description of compilation procedures

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. Sources

In order to estimate D.61SCpay of S14, counterpart information is used from D.61SCrec of S.12.

B. Methods

D.61SC pay of sector S.14 derives from counterpart information. It is equal to the D.61SC rec of sector S.12.

$$\text{D.61SC pay of S.14} = \text{D.61SC rec of S.12}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.61SC rec	DS16.	Table 29 - Accrued-to-date pension entitlements in social insurance	Code XD61SC

B. Methods

D.61SC rec for sector S.12 is directly taken from Table 29 “Accrued-to-date pension entitlements in social insurance”, code XD61SC.

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

37.2 Balancing adjustments across all sectors

-

37.3 Additional details

-

38 D.62 – SOCIAL BENEFITS OTHER THAN SOCIAL TRANSFERS IN KIND

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “Social benefits (other than social transfers in kind) paid by government are transfers to households, in cash or in kind, intended to relieve them from financial burden of a number of risks or needs (by convention: sickness, invalidity, disability, occupational accident or disease, old age, survivors, maternity, family, promotion of employment, unemployment, housing, education and general neediness), made through collective schemes, or outside such schemes by government units.

38.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

In order to estimate D.62rec of S.11, counterpart information is used from D.122pay of S.11.

B. Methods

D.62pay for sector S.11 is directly calculated from source DS1., i.e. total D.62pay for sector S.11 equals to the total D.122 deriving from the sum of all relevant NACE Rev. 2 industries from ANA.

D.62 pay of S.11 of ASA = D.122 pay of S.11 from ANA

➤ Sector S.12

A. Sources

In order to estimate D.62pay of S.12, counterpart information is used from D.122pay of S.12.

B. Methods

D.62pay for sector S.12 is directly calculated from source DS1., i.e. total D.62pay for sector S.12 equals to the total D.122 pay of S.12 deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

D.62 pay of S.12 of ASA = D.122 pay of S.12 from ANA

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.62pay	DS2.	General Government Accounts (GG)	Social benefits, other than social transfer in kind (D.62) of all relevant sub-sectors of General Government Accounts

B. Methods

D.62pay for sector S.13 is directly taken from the annual General Government Accounts.

$$D.62 \text{ pay of S.13} = \sum D.62 \text{ pay of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. *Sources*

In order to estimate D62rec, counterpart information is used from D.62pay of S.1.

B. *Methods*

D.62rec for sector S.14 is measured using counterpart information from D.62pay of S.1.

D.62 rec of sector S.14 = Total D.62 pay of S.1

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

38.2 Balancing adjustments across all sectors

-

38.3 Additional details

-

39 D.631 – SOCIAL TRANSFERS IN KIND — GENERAL GOVERNMENT AND NPISHS NON-MARKET PRODUCTION

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “social transfers in kind — general government and NPISHs non-market production (D.631) are individual goods and services provided directly to the beneficiaries by non-market producers. Any payments made by the households themselves should be deducted”.

39.1 Description of compilation procedures

USES

➤ **Sector S.1**

D.631 is provided directly by non-market producers, and therefore the only relevant sectors on the uses side are S.13 and S.15. On the other hand, household sector (S.14) appears to receive the total Social Transfers in kind.

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.631pay	DS2.	General Government Accounts (GG)	Social transfers in kind - General Government of the relevant sub-sectors from General Government Accounts

B. Methods

D.631pay for sector S.13 is directly taken from the annual General Government Accounts

D.631 pay of S.13 = \sum D.631pay of relevant sub-sectors of GG

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**A. *Sources*

In order to estimate D.631 pay, counterpart information is used from P.31 pay of S.15.

B. *Methods*

D.631 pay of S.15 is not directly available, but it is extracted from D.63 pay of S.15 which corresponds to P.31 of S.15 (which is available from NPISHs accounts used in ANA).

D.631 pay of S.15 = P.31 pay of S.15

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**A. *Sources*

In order to estimate D.631rec of S.14, counterpart information is used from D.631pay of S.1.

B. Methods

D.631rec for sector S.14 is indirectly measured as it is equal to D.631pay of S.1 (sectors S.13 and S.15).

D.631 rec of S.14 = D.631 pay of S.1

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

39.2 Balancing adjustments across all sectors

-

39.3 Additional details

-

40 D.632–SOCIAL TRANSFERS IN KIND—PURCHASED MARKET PRODUCTION

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “social transfers in kind — market production purchased by general government and NPISHs (D.632); are individual goods and services in the form of reimbursements by social security funds of approved expenditures made by households on specific goods and services or provided directly to the beneficiaries by market producers from which general government purchases the corresponding goods and services.”.

40.1 Description of compilation procedures

Social transfers in kind - purchased market production (D.632) are provided directly by non-market producers therefore the only relevant sectors on the uses side are S.13 and S.15. On the other hand, household sector (S.14) receives the total Social Transfers in kind.

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.632pay	DS2.	General Government Accounts (GG)	Social transfers in kind - purchased market production General Government of the relevant sub-sectors from General Government Accounts

B. Methods

D.632 pay for sector S.13 is directly taken from the annual General Government Accounts.

D.632 pay of S.13 = \sum D.632 pay of relevant sub-sectors of GG

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14***A. Sources*

Households' sector (S.14) receives total social transfers in kind — purchased market production.

B. Methods

D.632 rec for sector S.14 is indirectly measured as it is equal to D.632 pay of S.1 (sectors S.13 and S.15).

D.632 rec of S.14 = D.632 pay of S.1

SECTION D.

Description by transaction

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

40.2 Balancing adjustments across all sectors

-

40.3 Additional details

-

41 D.71 – NET NON-LIFE INSURANCE PREMIUMS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “Net non-life insurance premiums are Premiums payable under policies taken out by institutional units. The policies taken out by individual households are those taken out on their own initiative and for their own benefit, independently of their employers or government and outside any social insurance scheme. Net non-life insurance premiums comprise both the actual premiums payable by policy holders to obtain insurance cover during the accounting period (premiums earned) and the premium supplements payable out of the property income attributed to insurance policy holders, after deducting the service charges of insurance companies arranging the insurance”.

41.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

In order to estimate D.71pay of S.11, counterpart information is used from D.71rec.

B. Methods

D.71rec of S.1 is allocated between sectors using a delineation percentage ratio (d.r) based on the respective sector’s allocation of insurance technical reserves, Transaction AF.61, from Financial Accounts. The delineation ratio mentioned above is calculated as $AF.61(of S11)/AF.61(of S1)$ and is updated annually based on the latest published Financial accounts from BoG.⁷

$$D.71 \text{ pay of S.11} = (d.r \text{ of AF.61})_{S.11} * D.71 \text{ rec of S.1}$$

➤ Sector S.12

A. Sources

In order to estimate D.71pay of S.12, counterpart information is used from D.71rec.

B. Methods

As already described in sector S.11, the allocation of D.71 pay of S.12 is based on the respective sector’s allocation of insurance technical reserves, Transaction AF.61, from Financial Accounts.

$$D.71 \text{ pay of S.12} = (d.r \text{ of AF.61})_{S.12} * D.71 \text{ rec of S.1}$$

⁷ Available online link: <https://www.bankofgreece.gr/en/statistics/financial-accounts>

➤ **Sector S.13**

Not applicable

In Greek ASA, for sector S.13 no data are recorded for D.71_pay since they are not available from General Government accounts⁸. Furthermore, the values of D.71 of S.13 are considered negligible (around 1% of total D.71 rec), since ambulances, firetrucks, police cars and other special purpose vehicles used by Government entities are not subject to insurance⁹.

➤ **Sector S.14**A. *Sources*

In order to estimate D.71pay of S.12, counterpart information is used from D.71rec.

B. *Methods*

Similar to S.11:

$$D.71 \text{ pay of S.14} = (\text{d.r of AF.61}) _S.14 * D.71 \text{ rec of S.1}$$

➤ **Sector S.15**A. *Sources*

In order to estimate D.71pay of S.12, counterpart information is used from D.71rec.

B. *Methods*

Similar to S.11:

$$D.71 \text{ pay of S.15} = (\text{d.r of AF.61}) _S.15 * D.71 \text{ rec of S.1}$$

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

⁸ The data collected from S.13 are aggregated along with other expenditures and are included in P.2 but it is not possible to be isolated based on the current data sources.

⁹ Law 489/1976 article 3

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.71rec	DS17.	Annual reports of “Hellenic Association of Insurance Companies”	Non-life insurance premiums of the sum of industries NACE Rev. 2 65 (Section K: Financial and Insurance Activities)

B. Methods

D.71rec for sector S.12 derives directly using information from Annual reports of “Hellenic Association of Insurance Companies”.

➤ **Sector S.13**

Not applicable in Greece as no such cases have been reported in GG Accounts.

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

41.2 Balancing adjustments across all sectors

-

41.3 Additional details

-

-

42 D.72 – NON-LIFE INSURANCE CLAIMS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “non-life insurance claims (D.72) are the claims due under contracts in respect of non-life insurance, that is, the amounts which insurance enterprises are obliged to pay in settlement of injuries or damage suffered by persons or goods (including fixed capital goods)”.

42.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.72pay	DS17.	Annual reports of “Hellenic Association of Insurance Companies”	Non-life insurance claims of the sum of industries NACE Rev. 2 65 (Section K: Financial and Insurance Activities)

B. Methods

D.72pay for sector S.12 derives directly using information from Annual reports of “Hellenic Association of Insurance Companies”.

➤ Sector S.13

Not applicable in Greece as no such cases have been reported in GG Accounts.

➤ Sector S.14

Not applicable

➤ Sector S.15

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**A. *Sources*

In order to estimate D.72rec, counterpart information is used from D.72pay.

B. *Methods*

D.72pay of S.1 is allocated between sectors using a delineation percentage ratio (d.r) based on the respective sector's allocation of insurance technical reserves, Transaction AF.61, from Financial Accounts.

$$\text{D.72 rec of S.11} = (\text{d.r of AF.61}) _S.11 * \text{D.72 pay of S.1}$$

➤ **Sector S.12**A. *Sources*

In order to estimate D.72rec, counterpart information is used from D.72pay.

B. *Methods*

Similar to S.11:

$$\text{D.72 rec of S.12} = (\text{d.r of AF.61}) _S.12 * \text{D.72 pay of S.1}$$

➤ **Sector S.13**

Not Applicable

In Greek ASA, for sector S.13 no data are recorded for D.72_rec since they are not available from General Government accounts¹⁰. Furthermore, the values of D.72rec of S.13 are considered negligible (around 1% of total D.71 rec), since ambulances, firetrucks, police cars

¹⁰ The data collected from S.13 are aggregated along with other expenditures and are included in P.2 but it is not possible to be isolated based on the current data sources.

and other special purpose vehicles used by Government entities are not subject to insurance¹¹.

➤ **Sector S.14**

A. *Sources*

In order to estimate D.72rec, counterpart information is used from D.72pay.

B. *Methods*

Similar to S.11:

D.72 rec of S.14= (d.r of AF.61) _S.14* D.72 pay of S.1

➤ **Sector S.15**

A. *Sources*

In order to estimate D.72rec, counterpart information is used from D.72pay.

B. *Methods*

Similar to S.11:

D.72 rec of S.15= (d.r of AF.61) _S.15* D.72 pay of S.1

➤ **Sector S.2**

Not applicable

42.2 Balancing adjustments across all sectors

-

42.3 Additional details

-

¹¹ Law 489/1976 article 3

43 D.74 – CURRENT INTERNATIONAL COOPERATION

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “current international cooperation (D.74) includes all transfers in cash or in kind between general government and governments or international organisations in the rest of the world, except investment grants and other capital transfers”.

43.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

The source for D.74 of S.13 is the General Government Accounts.

ESA transaction	No of data source of section C	Data source	Description
D.74pay	DS2.	General Government Accounts (GG)	Current international cooperation (D.74) from General Government Accounts

B. Methods

D.74 pay for sector S.13 is directly taken from the annual General Government Accounts.

D.74 pay of S.13 = D.74 pay of S.1311.1 of GG Accounts

➤ Sector S.14

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**A. *Sources*

In order to estimate D.74pay, counterpart information is used from GG accounts.

B. *Methods*

D.74pay for sector S.2 derives from counterpart information from GG accounts. It is equal to the D.74rec of sector S.13.

D.74 pay of S.2 = D.74 rec of S.13 of GG Accounts

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**A. *Sources*

The main data source for the estimation of D.74rec of S.13, is similar to D.74pay described above which is the General Government Accounts.

ESA transaction	No of data source of section C	Data source	Description
D.74rec	DS2.	General Government Accounts (GG)	Current international cooperation (D.74) of the relevant sub-sectors of General Government Accounts

B. Methods

D.74 rec of sector S.13 is directly taken from the annual General Government Accounts.

$$\mathbf{D.74 \text{ rec of S.13} = \sum \text{D.74 rec of all relevant sub-sectors of S.13 of GG accounts}}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2***A. Sources*

In order to estimate D.74rec, counterpart information is used from GG accounts.

B. Methods

D.74rec of sector S.2 derives from counterpart information. It is equal to the D.74pay of sector S.13.

$$\mathbf{D.74 \text{ rec of S.2} = \text{D.74 pay of S.13 of GG Accounts}}$$

43.2 Balancing adjustments across all sectors

-

43.3 Additional details

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44 D.75 – MISCELLANEOUS CURRENT TRANSFERS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “Miscellaneous current transfers (D.75) are transfers between general government, non-profit institutions and households. Include also fines and penalties and sponsoring by corporations. Miscellaneous current transfers include part of the membership fees paid to EU”.

44.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to Sector S11.

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75pay	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of all relevant sub-sectors of General Government Accounts
D.75pay	DS3.	NPISHs' accounts	Miscellaneous current transfers (D.75) of all NACE Rev.2 industries

In order to estimate D.75pay, counterpart information is used from GG and NPISH's accounts.

B. Methods

In order to estimate D.75pay, counterpart information is used from GG and NPISH's accounts based on the nature of the transaction.

D.75 pay of S.11 =D.75 rec relevant to S.11 from GG+ D.75 rec relevant to S.11 from NPISH's accounts

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75pay	DS1.	Annual National Accounts (ANA)	The counterpart transfer from the central bank to MFIs (S.122 and S.125) to cover the IC of the non-directly allocated part of the output of the central bank
D.75pay	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of relevant sub-sectors of General Government Accounts

B. Methods

In order to estimate D.75pay of S.11, counterpart information is used from D.75rec of GG accounts based on the nature of the transaction and the part of output of Central bank which is not sold¹² from ANA.

D.75 pay of S.12 = D.75 rec of S.13 relevant to S.12+ part of P.1 of Central bank from ANA

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75pay	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of relevant sub-sectors of GG Accounts

¹² Paragraph 14.16 of Regulation (EU) No 549/2013 (ESA 2010)

B. Methods

D.75 pay for sector S.13 is directly taken from the annual General Government Accounts.

$$\text{D.75 pay of S.13} = \sum \text{D.75 pay of all relevant sub-sectors of GG}$$

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.75pay	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of relevant sub-sectors of General Government Accounts
D.75pay	DS3.	NPISHs' accounts	Miscellaneous current transfers (D.75) of all NACE Rev.2 industries
D.75pay	DS4.	Balance of Payments (BoP)	Other capital transfers (D.99) of sector S.2 from BoP

As indicated in Regulation (EU) No 549/2013 (ESA 2010), current transfers between households (D.752) consist of all current transfers in cash or in kind made, or received, by resident households to, or from, other resident or non-resident households. In particular, they comprise remittances by emigrants or workers permanently settled abroad (or working abroad for a period of a year or longer) to members of their family living in their country of origin, or by parents to children in another location. The above data are available from BoP.

Furthermore, counterpart information is also used from D.75rec of S.13, D.75rec of S.15 in order to estimate D.75pay.

B. Methods

Consequently, D.75pay for S.14 comprises D.75rec of S.2, D.75rec of S.15 relevant to S.14 and D.75rec of S.13 relevant to S.14.

$$\text{D.75 pay of S.14} = \text{D.75 rec of S.13}_{\text{relevant to S.14}} + \text{D.75 rec of S.15}_{\text{relevant to S.14}} + \text{D.75 rec of S.2}$$

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75pay	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of relevant sub-sectors of General Government Accounts

B. Methods

In order to estimate D.75 pay of S.15, counterpart information is used from D.75 rec of S.13 based on the nature of the transaction.

D.75 pay of S.15 = D.75 rec of S.13 relevant to S.15

➤ **Sector S.2**

A. Sources

ESA transactions	No of data source of section C	Data source	Description
D.75pay	DS4.	Balance of Payments (BoP)	Miscellaneous current transfers from BoP

The main data sources for the estimation of D.75 pay of sector S.2 is BoP.

B. Methods

D.75 pay for S.2 is directly taken, from BoP.

Total D.75 pay of S.2 = D.75 pay from BoP.

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to Sector S.11.

➤ **Sector S.11**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.75rec	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of relevant sub-sectors of General Government Accounts

B. *Methods*

In order to estimate D.75rec of S11, counterpart information is used from D.75pay of S.13 based on the nature of the transaction.

$$\text{D.75 rec for S.11} = \text{D.75 pay of S.13 relevant to S.11}$$

➤ **Sector S.12**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.75rec	DS1.	Annual National Accounts (ANA)	The counterpart transfer from the central bank to MFIs (S.122 and S.125) to cover the IC of the non-directly allocated part of the output of the central bank

B. *Methods*

In order to estimate D.75 rec of S.12, counterpart information is used from D.75 pay of S12 which represents the part of output of Central bank which is not sold from ANA.

D.75 rec of S.12 = D.75 pay of S.12 as part of P.1 of Central bank from ANA

➤ Sector S.13
A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75rec	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of relevant sub-sectors of General Government Accounts

B. Methods

D.75 for sector S.13 is directly taken from the annual General Government Accounts.

D.75 rec for S.13 = \sum D.75 rec of all relevant sub-sectors of GG

➤ Sector S.14
A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75rec	DS2.	General Government Accounts (GG)	Miscellaneous current transfers (D.75) of relevant sub-sectors of General Government Accounts
D.75rec	DS4.	Balance of Payments (BoP)	Other capital transfers (D.99) of sector S.2 from BoP

The miscellaneous current transfers received by the Households (D.75 rec) are the counterpart of the respective amount paid to the Rest of the World and received as other current miscellaneous transfers. The other current miscellaneous transfers refer to lotteries, bets, compensation for injury to persons paid by GG.

B. Methods

In order to estimate D.75 rec of S14, counterpart information is used from D.75 pay of S.13 and D.75 pay of S.2.

D.75 rec of S.14 = D.759 pay of S.13 relevant to S.14 + D.75 pay of S.2

➤ **Sector S.15**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75rec	DS2.	General Government Accounts (GG)	Miscellaneous current transfers from GG Accounts
D.75rec	DS3.	NPISH's accounts	Miscellaneous current transfers of all relevant NACE Rev.2 industries

B. Methods

In order to estimate D.75rec of S15, counterpart information is used from D.75pay of S.13 and D.75rec of S.15 from NPISH's accounts.

$$\text{D.75 rec of S.15} = \text{D.759 pay of S.13 relevant to S.15} + \text{D.75 rec of S.15 from NPISH's accounts}$$

➤ **Sector S.2**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.75rec	DS4.	Balance of Payments (BoP)	Miscellaneous current transfers of S.2

B. Methods

D.75rec for S.2 is directly taken from BoP.

$$\text{D.75 rec of S.2} = \text{D.75 rec from BoP.}$$

44.2 Balancing adjustments across all sectors

-

44.3 Additional details

-

45 D.76 – VAT- AND GNI-BASED EU OWN RESOURCES

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “the VAT- and GNI-based third and fourth EU own resources (D.76) are current transfers paid by the general government of each Member State to the budget of the Union institutions, the level of which is based on the levels of their VAT base and their GNI”.

45.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

Not applicable

➤ Sector S.12

Not applicable

➤ Sector S.13

A. Sources

The source for D.76 of S.13 is the General Government Accounts.

ESA transaction	No of data source of section C	Data source	Description
D.76 pay	DS2.	General Government Accounts (GG)	VAT- and GNI-based EU own resources (D.76) from General Government Accounts

B. Methods

D.76pay for sector S.13 is directly taken from the annual General Government Accounts.

D.76 pay for S.13 = D.76 pay from GG accounts

➤ Sector S.14

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES

➤ **Sector S.1**

Not applicable

➤ **Sector S.2**

A. *Sources*

In order to estimate D.76rec, counterpart information is used from GG accounts.

B. *Methods*

D.76rec of sector S.2 derives from counterpart information. It is equal to the D.76pay of sector S.13.

D.76 rec of S.2 = D.76 pay of S.13 of GG Accounts

45.2 Balancing adjustments across all sectors

-

45.3 Additional details

-

46 D.8 – ADJUSTMENT FOR THE CHANGE IN PENSION ENTITLEMENTS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “the adjustment for the change in pension entitlements (D.8) represents the adjustment needed to make appear in the saving of households the change in the pension entitlements on which households have a definite claim”.

46.1 Description of compilation procedures

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.8pay	DS16.	Table 29 - Accrued-to-date pension entitlements in social insurance	Code XD8

B. Methods

D.8_pay for sector S.12 is directly taken from Table 29 “Accrued-to-date pension entitlements in social insurance”, code XD8.

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14***A. Sources*

In order to estimate D.8rec of S14, counterpart information is used from D.8pay of S.12.

B. Methods

D.8 rec of sector S.14 derives from counterpart information. It is equal to the D.8pay of sector S.12.

$$\text{D.8 rec of S.14} = \text{D.8_pay of S.12}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

46.2 Balancing adjustments across all sectors

-

46.3 Additional details

-

47 D.91 – CAPITAL TAXES

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “capital taxes (D.91) consist of taxes levied at irregular and very infrequent intervals on the values of the assets or net worth owned by institutional units or on the values of assets transferred between institutional units as a result of legacies, gifts between persons, or other transfers.”.

47.1 Description of compilation procedures

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

Not applicable

➤ **Sector S.14**

A. Sources

In order to estimate D.91pay, counterpart information is used from GG accounts.

B. Methods

D.91pay for sector S.14 derives from counterpart information from GG accounts. It is equal to the D.91rec of sector S.13.

D.91 pay of S.14 = D.91 rec of S.13 of GG Accounts

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.91rec	DS2.	General Government Accounts (GG)	Capital taxes from General Government Accounts

B. Methods

The amount of D.91rec received from sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{D.91 rec of S.13} = \sum \text{D.91 rec from GG accounts}$$

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

47.2 Balancing adjustments across all sectors

-

47.3 Additional details

-

48 D.92 – INVESTMENT GRANTS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “investment grants (D.92) consist of capital transfers in cash or in kind made by governments or by the rest of the world to other resident or non-resident institutional units to finance all or part of the costs of their acquiring fixed assets.”

48.1 Description of compilation procedures

USES

➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**

Not applicable

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.92 pay	DS2.	General Government Accounts (GG)	Investment grants of all relevant sub-sectors of General Government Accounts

B. Methods

The amount of D.92 paid from sector S.13 is directly taken from the Annual General Government Accounts.

D.92 pay of S.13 = D.92 pay of all relevant sub-sectors of GG

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.92pay	DS4.	Balance of payments (BoP)	Investment grants of sector S.2 from Balance of payments

B. *Methods*

The amount of D.92 received from sector S.2 is directly taken from BoP.

$$\text{D.92 pay of S.2} = \text{D.92 pay of S.2 from BoP}$$

RESOURCES➤ **Sector S.1**

In order to calculate D.92rec of S.1, counterpart information is used from D.92pay of S1 and S.2.

➤ **Sector S.11**A. *Sources*

D.92 of S11 derives residually.

B. *Methods*

Given the total amount of the transaction from the uses side adjusted for net corresponding flows with the rest of the world, the allocation of investment grants for non-financial corporations derives residually if we subtract the relevant data for Sectors S.13 and S.14 from the resources side.

$$\text{D.92 rec of S.11} = \text{net D.92 of S.13} + \text{D.92 pay of S.2} - \text{D.92 rec of S.14}$$

➤ **Sector S.12**

Not applicable

➤ **Sector S.13**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.92rec	DS2.	General Government Accounts (GG)	Investment grants of all relevant sub-sectors of GG

B. Methods

The amount of D.92 received from sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{D.92 rec for S.13} = \sum \text{D.92 rec of all relevant sub-sectors of GG}$$

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
D.92rec	DS2.	General Government Accounts (GG)	Investment grants to households

B. Methods

D.92rec for sector S.14 derives from detailed information from GG accounts.

$$\text{D.92 rec of S.14} = \text{D.92 rec to households from GG accounts}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**

Not applicable

48.2 Balancing adjustments across all sectors

-

48.3 Additional details

-

49 D.99 – OTHER CAPITAL TRANSFERS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “other capital transfers (D.99) cover transfers other than investment grants and capital taxes which do not themselves redistribute income but redistribute saving or wealth among the different sectors or sub-sectors of the economy or the rest of the world. They can be made in cash or kind (cases of debt assumption or debt cancellation) and correspond to voluntary transfers of wealth.”

49.1 Description of compilation procedures

USES

➤ Sector S.1

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
D.99pay	DS2.	General Government Accounts (GG)	Information for D.99_rec from GG accounts
D.99pay	DS4.	Balance of Payments (BoP)	Other capital transfers (D.99rec) of sector S.2 from BoP

B. Methods

In order to estimate D.99 pay, counterpart information is used from D.99 rec of S.13 and D.99 rec of S.2.

The amount of D.99 paid from sector S.11 is directly taken from the General Government Accounts and BoP.

$$\mathbf{D.99\ pay\ of\ S.11 = D.99\ rec\ of\ S13\ relevant\ to\ S.11 + D.99\ rec\ of\ S2}$$

➤ **Sector S.12**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.99pay	DS2.	General Government Accounts (GG)	Information for D.99_rec from GG accounts

B. *Methods*

The amount of D.99pay paid from sector S.12 is directly taken from the Annual General Government Accounts.

D.99 pay of S.12 = D.99 rec of GG accounts relevant to S.12

➤ **Sector S.13**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.99pay	DS2.	General Government Accounts (GG)	Other capital transfers payables (D.99) of all relevant sub-sectors of General Government Accounts

B. *Methods*

The amount of D.99 received from sector S.13 is directly taken from the Annual General Government Accounts.

D.99 pay of S.13 = \sum D.99 pay of all relevant sub-sectors of GG

➤ **Sector S.14**

Not applicable

➤ **Sector S.15**

Not applicable

➤ **Sector S.2**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
D.99pay	DS4.	Balance of Payments (BoP)	Other capital transfers (D.99) of sector S.2 from BoP

B. *Methods*

The amount of D.99 received from sector S.2 is directly taken from the Balance of Payments (DS4.).

$$\text{D.99 pay of S.2} = \text{D.99 pay from BoP}$$

RESOURCES➤ **Sector S.1**

If data for sector S.1 are obtained as sum of all relevant sub-sectors, please tick and go directly to sector S.11.

➤ **Sector S.11**A. *Sources*

In order to estimate D.99rec of S.11, counterpart information is used from net D.99 of S.13 and net D.99 of S.2.

B. *Methods*

In order to estimate D.99 rec of S.11, counterpart information is used from D.99 pay of S.13 and S.2 based on the nature of the transaction.

$$\text{D.99 rec of sector S.11} = \text{D.99 pay total} - \text{D.99 rec of S.13} - \text{D.99 rec of S.14} - \text{D.99 rec of S.2}$$

➤ **Sector S.12**

Not applicable (except ad-hoc cases when recapitalisation of banks occurs)

➤ **Sector S.13**

A. Sources

ESA transactions	No of data source of section C	Data source	Description
D.99rec	DS2.	General Government Accounts (GG)	Other capital transfers (D.99) of all relevant sub-sectors of General Government Accounts

B. Methods

The amount of D.99 received from sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{D.99 rec of S.13} = \sum \text{D.99 rec of all relevant sub-sectors of GG}$$

➤ **Sector S.14**

A. Sources

ESA transactions	No of data source of section C	Data source	Description
D.99rec	DS2.	General Government Accounts (GG)	Other capital transfers (D.99) of all relevant sub-sectors of General Government Accounts

B. Methods

In order to estimate D.99 rec of S.14, counterpart information is used from D.99 pay of S.13 based on the nature of the transaction.

$$\text{D.99 rec of S.14} = \text{D.99 pay of S.13 relevant to S.14}$$

➤ **Sector S.15**

Not applicable

➤ **Sector S.2***A. Sources*

ESA transactions	No of data source of section C	Data source	Description
D.99rec	DS4.	Balance of Payments (BoP)	Other capital transfers (D.99) of sector S.2 from BoP

B. Methods

The amount of D.99rec for sector S.2 is directly taken from the Balance of Payments.

$$\text{D.99 rec of S.2} = \text{D.99 rec from BoP}$$

49.2 Balancing adjustments across all sectors

-

49.3 Additional details

-

50 P.51C – CONSUMPTION OF FIXED CAPITAL

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “consumption of fixed capital (P.51c) is the decline in value of fixed assets owned, as a result of normal wear and tear and obsolescence. It also covers a provision for losses of fixed assets as a result of accidental damage which can be insured against, as well as anticipated terminal costs, such as the decommissioning costs of nuclear power stations or oil rigs or the cleanup costs of landfill sites, etc.”

50.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.51c pay	DS1.	Annual National Accounts (ANA)	CFC of the sum of all NACE Rev. 2 Industries from ANA

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation P.51c pay of S.1.

B. Methods

The total P.51c pay for sector S.1 is directly calculated from source DS1., i.e. total P.51c pay for sector S.1 equals to the total P.51c pay of Annual National Accounts. P.51c estimates of S.1 are generally based on the Perpetual Inventory Method (PIM) outlined in the OECD Manual (2001; 2009).

$$\text{Total P P.51c pay of S.1} = \text{Total P.51c pay of ANA}$$

➤ Sector S.11

A. Sources

ESA transaction	No of data source of section C	Data source	Description
P.51c pay	DS1.	Annual National Accounts (ANA)	CFC for all relevant NACE Rev. 2 industries of ANA

B. Methods

The sum of the two sectors **S.11, S.14** derives residually.

In order to estimate the other Consumption of Fixed Capital (P.51c) for sectors S.11 and S.14, the outcome of sectors S.12, S.13 and S.15 (which are calculated directly from the data source) is subtracted from the total amount of P.51c taken from Annual National Accounts. The remainder allocated to S.11 using using “key_1_output” per industry as presented in section A.

$$\text{P.51c pay of S.11} = \text{key_1_output} * (\text{P.51c pay of ANA Total} - \sum \text{P.51c pay of S.12, S.13, S.15})$$

➤ **Sector S.12***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.51c pay	DS1.	Annual National Accounts (ANA)	CFC of the sum of NACE Rev. 2 industries 64, 65 and 66

B. Methods

P.51c pay for sector S.12 is directly calculated from source DS1., i.e. P.51c pay for sector S.12 equals to the total P.51c pay deriving from the sum of industries NACE Rev. 2 64, 65 and 66 (Section K: Financial and Insurance Activities)

$$\text{P.51c pay of S.12} = \sum \text{P.51c pay of NACE Rev. 2 industries 64, 65, 66 of ANA}$$

➤ **Sector S.13***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.51c pay	DS2.	General Government Accounts (GG)	CFC from GG Accounts

Data of General Government Accounts are input to Annual Sector Accounts for the estimation of P.51c pay of S.13. The PIM model is applied separately for GG.

B. Methods

P.51c pay for sector S.13 is directly taken from the Annual General Government Accounts.

P.51c pay of S.13 = \sum P51c pay of sub-sectors of GG

➤ **Sector S.14***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.51c pay	DS1.	Annual National Accounts (ANA)	CFC for all relevant NACE Rev.2 industries of ANA

B. Methods

Similar to S.11:

$$\text{P.51c pay of S.14} = \text{key_1_output (S.14)} * (\text{P.51c pay of ANA Total} - \sum \text{P.51c pay of S.12, S.13, S.15})$$

➤ **Sector S.15***A. Sources*

ESA transaction	No of data source of section C	Data source	Description
P.51c pay	DS3.	NPISHs' accounts	P.51c for all relevant NACE Rev. 2 Industries of NPISH's Accounts

B. Methods

P.51c pay for S.15 is estimated directly.

P.51c pay of S.15 = P.51c pay from NPISH's accounts

➤ **Sector S.2**

Not applicable

RESOURCES

Not applicable

50.2 Balancing adjustments across all sectors

-

50.3 Additional details

-

51 NP – ACQUISITIONS LESS DISPOSALS OF NON-PRODUCED ASSETS

As indicated in Regulation (EU) No 549/2013 (ESA 2010) “non-produced assets” consist of assets that have not been produced within the production boundary, and that may be used in the production of goods and services. There are three main categories of Non-produced assets. Natural resources (i.e. Land, mineral and energy reserves, water and other natural resources etc), Contracts, leases and licenses (i.e. marketable operating leases, permits to use natural resources, entitlements to future goods and services on an exclusive basis, etc) and goodwill and marketing assets (i.e. brand names, mastheads, trademarks, logos, etc).

In Greece, NP is estimated as the sum of “net purchases of land” and “net purchases of intangible assets”.

51.1 Description of compilation procedures

USES

➤ Sector S.1

A. Sources

ESA transaction	No of data source of section C	Data source	Description
NP	DS4.	Balance of Payments (BoP)	For the category of “net purchases of intangible assets”
NP	DS1.	Annual National Accounts (ANA)	NACE Rev. 2 Section K, for the category of “net purchases of land”
NP	DS2.	General Government Accounts (GG)	S.13 for the category of “net purchases of land”

B. Methods

The total NP for Sector S.1 is directly calculated from the sources above.

- NP For the category of “net purchases of intangible assets”: NP for S.1 is the counterpart of the transaction NP as derives from BoP.
- NP For the category of “net purchases of land”: Since the purchases of land within an economy takes place between the institutional sectors (someone sells and someone buys) is zero, NP for S.1 is considered as zero. Direct data exist for sectors S.12 and S.13. The remaining counterpart is attributed to sectors S.11 and S.14.

Total NP of S.1 = - Total NP of S.2 (from BoP)

➤ **Sector S.11**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
NP	DS4.	Balance of Payments (BoP)	For the category of “net purchases of intangible assets”
NP	DS1.	Annual National Accounts (ANA)	NACE Rev. 2 Section K, for the category of “net purchases of land”
NP	DS2.	General Government Accounts (GG)	S.13 for the category of “net purchases of land”

B. *Methods*

The total NP for sector S.11 is calculated from the sources above.

- NP For the category of “net purchases of intangible assets”: NP for S.11 is the counterpart of the transaction NP as derives from BoP.
- NP For the category of “net purchases of land”: NP for sum of sectors **S.11, S.14** derives residually, as the counterpart of the sum of sectors S.12 and S.13, and is split on a 60:40 basis between the two sectors

$$\text{NP of S.11} = \text{NP of S.11 of net purchases of intangible assets} + \text{NP of S.11 of net purchases of land}$$

➤ **Sector S.12**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
NP	DS7.	Structural Business Surveys on Banks	Sum of some industries NACE Rev. 2 64 (Section K: Financial and Insurance Activities)
NP	DS8.	Structural Business Surveys on insurance companies	Sum of industries NACE Rev. 2 65 (Section K: Financial and Insurance Activities)
NP	DS9.	NA survey for the enterprises of the rest sub-sectors of S.12	Sum for some sub-sectors of S.12 (NACE Rev. 2 industries 64)

B. Methods

NP for sector S.12 is applicable for the category of “net purchases of land”. It is directly calculated from the sources above., i.e. NP for sector S.12 deriving from Section K: Financial and Insurance Activities from relevant surveys used in ANA.

$$\text{NP of S.12} = \sum \text{NP of NACE Rev. 2 Section K: Financial and Insurance Activities}$$

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
NP	DS2.	General Government Accounts (GG)	Relevant sub-sectors of General Government used in ANA

B. Methods

NP for sector S.13 is directly taken from the Annual General Government Accounts.

$$\text{NP of S.13} = \sum \text{NP of all relevant sub-sectors of GG}$$

➤ **Sector S.14**A. *Sources*

The sum of sectors **S.11, S.14** derives residually.

B. *Methods*

Similar to S.11:

$$\text{NP of S.14} = \text{NP of S.14 of net purchases of intangible assets} + \text{NP of S.14 of net purchases of land}$$

➤ **Sector S.15**

The figures of NP for S.15 are more or less insignificant.

➤ **Sector S.2**A. *Sources*

ESA transaction	No of data source of section C	Data source	Description
NP	DS4.	Balance of Payments (BoP)	Acquisitions less disposals of non-produced assets (NP) of sector S.2

B. *Methods*

The amount of NP received from sector S.2 is related to “net purchases of intangible assets” and is directly taken from the Balance of Payments.

$$\text{NP_rec of S.2} = \text{NP_rec from BoP}$$

RESOURCES

Not applicable

51.2 Balancing adjustments across all sectors

-

51.3 Additional details

-

52 EMP – EMPLOYMENT IN NUMBER OF PERSONS

As indicated in Regulation (EU) No 549/2013 (ESA 2010), employment covers all persons engaged in productive activity that falls within the production boundary of the national accounts. Persons in employment are employees or self-employed persons.

52.1 Description of compilation procedures

➤ **Sector S.1**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
EMP	DS1.	Annual National Accounts (ANA)	Employment in number of persons for all NACE Rev. 2 industries.

Data of Annual National Accounts are input to Annual Sector Accounts for the estimation EMP of S.1.

B. Methods

The total EMP for sector S.1 is directly calculated from source DS1., i.e. total EMP for sector S.1 equals to the total EMP of Annual National Accounts.

$$\text{Total EMP of S.1} = \text{Total EMP of ANA}$$

➤ **Sector S.11**

Not Estimated (voluntary data)

➤ **Sector S.12**

Not Estimated (voluntary data)

➤ **Sector S.13**

A. Sources

ESA transaction	No of data source of section C	Data source	Description
EMP	DS1.	Annual National Accounts (ANA)	Employment in number of persons for all NACE Rev. 2 industries related to GG.

The main data sources for EMP of S.13 used in ANA can be briefly summarized as follows:

- a) The Labour Force Survey (LFS)
- b) Statistical Business Register
- c) SBS Surveys
- d) Administrative sources

B. Methods

$$\text{EMP of S.13} = \sum \text{EMP of NACE Rev. 2 industries relevant to GG}$$

➤ **Sector S.14**

Not estimated (voluntary data)

➤ **Sector S.15**

Not estimated (voluntary data)

➤ **Sector S.2**

Not estimated (voluntary data)

RESOURCES

Not applicable

52.2 Balancing adjustments across all sectors

-

52.3 Additional details

-

ANNEX 1 – SHARES OF ESTIMATES PER TRANSACTION /SECTOR

This Annex provides an overview of data coverage of the Greek Annual Sector accounts. An overview is provided in the table below in which the evaluation of the shares of the estimated value in the total (estimated + observed) amount is recorded. By 'observed amount', we mean the value calculated through the use of direct sources in order to compile ASA, including through directly observed counterpart data. By 'estimated amount', we mean the value calculated by using statistical or modelling techniques in the compilation of ASA aggregates.

The table is filled in by using the following codes:

- E80 – estimates dominate in the final value by more than 80%;
- E50 - estimates dominate in the final value between 50-80%;
- OE - observed value dominate final value, though estimates were used;
- OV - only observed values.

**Table 12: Evaluation of the shares of the estimated value in the total
(estimated + observed)**

Transaction/ sectors	S.11	S.12	S.13	S.14	S.15	S.2
P.11	E50	OV	OV	E50	-	-
P.12	OE	OV	OV	OE	OV	-
P.13	-	-	OV	-	OV	-
P.2	E50	OV	OV	E50	OV	-
P.31	-	-	OV	OV	OV	-
P.32	-	-	OV	-	-	-
P.51G	E50	OV	OV	E50	OV	-
P.52	E50	-	OV	E50	-	-
P.53	-	-	OV	OV	-	-
P.61	-	-	-	-	-	OV
P.62	-	-	-	-	-	OV
P.62F	-	-	-	-	-	OV
P.71	-	-	-	-	-	OV

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Transaction/ sectors		S.11	S.12	S.13	S.14	S.15	S.2
P.72		-	-	-	-	-	OV
P.72F		-	-	-	-	-	OV
D.11	uses	E50	OV	OV	E50	OV	OV
	resources	-	-	-	OV	-	OV
D.12	uses	E50	OV	OV	E50	OV	-
	resources	-	-	-	OV	-	OV
D.21	uses	-	-	-	-	-	-
	resources	-	-	OV	-	-	-
D.29	uses	OE	OV	OV	OE	OV	-
	resources	-	-	OV	-	-	-
D.31	uses	-	-	OV	-	-	OV
	resources	-	-	-	-	-	-
D.39	uses	-	-	OV	-	-	OV
	resources	E50	-	-	E50	-	-
D.41	uses	E50	E50	OV	E50	E50	OV
	resources	E50	E50	OV	E50	E50	OV
D.41G	uses	E50	E50	OV	E50	E50	OV
	resources	E50	E50	OV	E50	E50	OV
D.421	uses	E80	E80	-	-	-	OE
	resources	E50	OV	OV	E50	-	OV
D.422	uses	E50	-	-	-	-	-
	resources	-	-	OV	E50	-	OV
D.43	uses	OV	OV	-	-	-	OV
	resources	OV	OV	-	-	-	OV
	uses	-	E50	-	-	-	-

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Transaction/ sectors		S.11	S.12	S.13	S.14	S.15	S.2
D.441	resources	E50	-	-	E50	-	-
D.442	uses	-	OV	-	-	-	-
	resources	-	-	-	OV	-	-
D.443	uses	-	OE	-	-	-	-
	resources	E50	-	-	E50	-	-
D.45	uses	-	-	OV	OV	-	-
	resources	-	-	OV	OV	-	-
D.51	uses	OE	OV	-	OE	-	OV
	resources	-	-	OV	-	-	-
D.59	uses	OE	OV	OV	OE	OE	-
	resources	-	-	OV	-	-	-
D.611	uses	-	-	-	OV	-	-
	resources	-	OE	OV	-	-	-
D.612	uses	-	-	-	OV	-	-
	resources	OV	OV	OV	-	-	-
D.613	uses	-	-	-	OV	-	-
	resources	-	-	OV	-	-	-
D.614	uses	-	-	-	OV	-	-
	resources	-	OV	-	-	-	-
D.61SC	uses	-	-	-	OV	-	-
	resources	-	OV	-	-	-	-
D.62	uses	E50	OV	OV	-	-	-
	resources	-	-	-	OE	-	-
D.631	uses	-	-	OV	-	OE	-
	resources	-	-	-	OE	-	-

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Transaction/ sectors		S.11	S.12	S.13	S.14	S.15	S.2
D.632	uses	-	-	OV	-	OE	-
	resources	-	-	-	OE	-	-
D.71	uses	OE	-	-	OE	-	-
	resources	-	OV	-	-	-	-
D.72	uses	-	OV	-	-	-	-
	resources	OE	-	-	OE	-	-
D.74	uses	-	-	OV	-	-	OV
	resources	-	-	OV	-	-	OV
D.75	uses	E80	OE	OV	OE	OV	OV
	resources	OE	OV	OV	OE	OV	OV
D.76	uses	-	-	OV	-	-	-
	resources	-	-	-	-	-	OV
D.8	uses	-	OV	-	-	-	-
	resources	-	-	-	OV	-	-
D.91	uses	-	-	-	OV	-	-
	resources	-	-	OV	-	-	-
D.92	uses	-	-	OV	-	-	OV
	resources	E50	-	OV	E50	-	-
D.99	uses	-	-	OV	-	-	OV
	resources	OV	-	OV	-	-	OV
P.51C		E50	OV	OV	E50	OV	-
NP		E80	OV	OV	E80	-	OV
EMP		-	-	OV	-	-	-

ANNEX 2 – DESCRIPTION OF ANA DATA SOURCES

The main **data sources** for ANA are described below:

Table 13: List of data sources used in ANA

Nr	Data source name	Data source description	Used for sector(s)
DS1.	Structure Business Surveys (SBS)	Type of data source: Statistical data source	S.11, S.14
		Type of collection method: The conducted surveys are either annual sample surveys or census surveys. The aim of surveys is to collect statistical and basic economic data, concerning enterprises based on quantity characteristics of entities.	
		Reporting units: Enterprises that belong to industries B, C, D, E, F, G, H, I, J, L, M, N, S (part) of NACE Rev. 2.	
		Content: The main variables collected are: employment revenue and expenditure by type, value added, number of employees, remuneration of employees, turnover, purchases of goods and services, other expenditure, investment, gross value of output, inventories, number of enterprises, gross operating surplus, total purchases of goods and services, personnel costs, wages and salaries, social security costs.	
		Valuation principle: Accrual	
		Organisation collecting data: ELSTAT	
		Periodicity: Annually	
DS2.	Statistical Business Register	Type of data source: Administrative / Statistical data source	S.11, S.14
		Type of collection method: Data collection from two main sources, Ministry of Finance and Social Insurance Institution. Some supplementary data derive from Statistical Business Surveys. ELSTAT's Statistical Business Register is the most effective method of classifying a number of information regarding enterprises and it is the main tool of preparing, organizing and coordinating the SBS surveys.	
		Reporting units: enterprises	

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Activity code of NACE Rev. 2 • Tax number • Name of entity • Legal form • Employment • Turnover • Geographic code • Telephone number • Address • Post Code <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: approximately t+24 months (after the end of the reference year).</p>	
DS3.	Survey of banks and credit institutions	<p>Type of data source: Statistical data source</p> <p>Type of collection method: It is a structural business survey which is compulsory and is conducted on a census basis.</p> <p>Reporting units: Banks and credit institutions.</p> <p>Content: Revenue from interest, dividends, entrepreneurial activity, rents, currency transactions, sale of securities, commissions etc. Expenditure on wages and salaries, intermediate consumption, investment, payment of interest, transfers to third parties, taxes, dividends etc.</p> <p>Valuation principle: Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: On average t+12 months (after the end of the reference year).</p>	S.12
DS4.	Survey of insurance enterprises	<p>Type of data source: Statistical data source</p> <p>Type of collection method: It is a structural business survey which is conducted annually on a census basis and it covers industry 65 (65.1 and 65.2_Insurance and Reinsurance_Section K) of economic activity of NACE Rev. 2.</p> <p>Reporting units: Insurance enterprises, Greek or foreign, which have independent insurance activity in Greece.</p>	S.12

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Content: The main variables collected are: Number of enterprises, premiums earned, employment, cost of labour, investment, depreciation, expenditure and other financial data.</p> <p>Valuation principle: Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: t+12 months (after the end of the reference year)</p>	
DS5.	Survey for the enterprises of some sub-sectors of S.12	<p>Type of data source: Statistical data source</p> <p>Type of collection method: Survey through questionnaires which are sent to enterprises of S.12 based on the Register provided by the Bank of Greece. The surveys are conducted through Hellenic Capital Market Commission (HCMC) which collects data from all respondents and sends them back to ELSTAT.</p> <p>Reporting units: Corporations which belong to the following branches of NACE Rev. 2: 6420 Activities of holding companies, 6430 Trusts, funds and similar financial entities, 6491 Financial leasing, 6492 Other credit granting, 6499 Other financial service activities, except insurance and pension funding activities n.e.c.</p> <p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Output • Intermediate Consumption • Compensation • Other taxes on production • Rent • Current taxes on income • Disposable income <p>Valuation principle: Accrual</p> <p>Organisation collecting data: Hellenic Capital Market Commission (HCMC)</p> <p>Periodicity: Annually</p> <p>Timeliness: t+9 months (after the end of the reference year)</p>	S.12 S.11 S.14
DS6.	Foreign Trade - Intrastat	<p>Type of data source: Statistical source</p>	S.2

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Type of collection method: Intrastat is an exhaustive statistical survey which is conducted in compliance with the requirements laid down in the Intra EU trade: Regulation 638/2004, as it was amended by Regulations 222/2009, 1093/2013 and 659/2014. It refers to Web-application for submitting Intrastat declarations (for arrivals and dispatches).</p> <p>Reporting units: The parties responsible for providing information via Intrastat system are the enterprises which perform intra EU trade transactions and they have exceeded the applied statistical thresholds. The statistical thresholds are readjusted every year. The statistical data of Intra EU trade include also the transactions of the enterprises, which are not obliged to submit Intrastat data since the value of their transactions is below the applied statistical threshold.</p> <p>Content: The variables collected are: product code, partner country, number of transactions, quantity (net mass, supplementary units), value (invoice value, statistical value).</p> <p>Valuation principle: Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+38 days</p>	
DS7.	Extrastat	<p>Type of data source: Statistical source</p> <p>Type of collection method: Extrastat is a statistical survey where data are collected by administrative sources. All the transactions with third countries above the amount of 1 000 euros are registered. The Custom Authorities collect the relevant statistical data of imports and exports of goods with Third Countries by filling in the Single Administrative Document (SAD).</p> <p>Reporting units: The parties responsible for providing statistical information to the Customs Authorities for extra-EU trade transactions.</p> <p>Content: The variables collected are: product code, partner country, number of transactions, quantity (net mass, supplementary units), value (invoice value, statistical value).</p> <p>Valuation principle: Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+38 days</p>	S.2
DS8.		Type of data source: Statistical data source	S.2

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Nr	Data source name	Data source description	Used for sector(s)
	Balance of Payments, International Transaction's Reporting System (ITRS) and Travel Frontier Survey	<p>Type of collection method: The current Greek data collection system is a mixed system since the international transactions reporting system (ITRS) based on banks 'settlements reporting is supplemented by information derived from other sources; more analytically these sources are: (i) frontier travel survey, (ii) direct reporting by certain resident transactors, investment companies, mutual funds and stock exchange firms, and (iii) direct reporting by residents for their cross-border transactions settled without the intermediation of resident banks. Additional information is also collected from the BoG's various departments and from the Ministry of Economy and Finance for certain transactions, such as current and capital transfers and financial account transactions. Codification is undertaken by the respondents (reporting banks and direct transactors) and not by the BoG. The ITRS has been in place for all reporting banks since end-1998. Transactions are reported on a transaction-by-transaction basis, with the exception of some items, which are reported in aggregate. Information derived from Money and Banking Statistics (MFIs balance sheets), from the Central Securities Depository and from Security-by-Security stock data supplied monthly by custodians is also used for the compilation of financial account item.</p> <p>Reporting units: Reporting units are the resident commercial banks, National Central Bank and travelers.</p> <p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Imports and exports of ships • supplies (only imports) • goods under merchanting • services (except travel) • primary, secondary income and capital transfers (part) • travel expenditure <p>Valuation principle: Recording of income: data are recorded on a cash basis with the exception of portfolio investment income, which is recorded on an accrual basis. Recording of services (except travel): data are recorded on a cash basis.</p> <p>Organisation collecting data: Bank of Greece</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+51 days</p>	

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Nr	Data source name	Data source description	Used for sector(s)
DS9.	ELSTAT survey for Private Legal Building Activity (PLBA)	<p>Type of data source: Statistical data source</p> <hr/> <p>Type of collection method: The Building Activity Survey covers all town planning departments and therefore is a census survey. The survey covers all the features of building activity, such as the type of building permit, the type of construction, the type and the characteristics of the building and its auxiliary spaces. The purpose of this survey is to register the total number of building permits issued by the responsible administrative authorities.</p> <hr/> <p>Reporting units: Town planning departments</p> <hr/> <p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • New buildings: storeys, volume, area and value • New dwellings: number of rooms, volume, area and value • New offices and shops: number, volume and value <hr/> <p>Valuation principle: Accrual</p> <hr/> <p>Organisation collecting data: ELSTAT</p> <hr/> <p>Periodicity: Monthly</p> <hr/> <p>Timeliness: t+3 months (after the end of the reference period)</p>	S.14
DS10.	Annual Agricultural Survey	<p>Type of data source: Statistical data source</p> <hr/> <p>Type of collection method: The Annual Agricultural Survey is a compulsory statistical survey which covers, on a census basis, all municipalities and communities of the country (except of the area of Agion Oros from which no data are collected).The land area contained within the administrative boundaries of each urban/rural district of Greece is taken as the survey unit. For collecting data use is made of local bodies, the secretaries of urban/rural districts or other suitable replacements that have been designated as Statistical Correspondents.</p> <hr/> <p>Reporting units: Reporting units are the local administrative authorities (Communities, Municipalities) and farmers via statistical correspondents.</p>	S.11 S.14

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Utilised agricultural area • Agricultural production (in tonnes) • Livestock (in number of animals) • Production of primary and secondary animal products (in tonnes) • Agricultural machinery (in numbers) • Coastal and island waters fisheries production (in tonnes) and number of vessels under 20hp <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: t+18 months (after the end of the reference year)</p>	
DS11.	Trade of plant protection products	<p>Type of data source: Administrative source</p> <p>Type of collection method: The data are collected by the Hellenic Crop Protection Association (HCPA).</p> <p>Reporting units: The reporting units are the enterprises which are members of the Hellenic Crop Protection Association (HCPA) which trade in and distribute plant production products.</p> <p>Content: The variables covered are:</p> <ul style="list-style-type: none"> • Value of sales of plant production products at the level of members of the HCPA • Quantities of active substances of the plant production products which are sold • Number of employees in enterprises which are members of the HCPA <p>Valuation principle: Cash</p> <p>Organisation collecting data: Hellenic Crop Protection Association (HCPA)</p> <p>Periodicity: Annually</p> <p>Timeliness: t+6 months</p>	S.11, S.14
DS12.	Survey on sheep livestock	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The survey on sheep livestock is an annual sample survey with the agricultural holdings as the survey unit. The data that derived are necessary for the development of the agricultural policy of the country, as well as the Common Agricultural Policy of the European Union.</p> <p>Reporting units: The reporting units are livestock holdings with sheep.</p>	S.11, S.14

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Content: The variables collected are:</p> <ul style="list-style-type: none"> • ewes and lambs • milk ewes • Other sheep <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: t+5 months (after the end of the reference year)</p>	
DS13.	Survey on goat livestock	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The survey on goat livestock is an annual sample survey with the agricultural holdings as the survey unit. The data that derived are necessary for the development of the agricultural policy of the country, as well as the Common Agricultural Policy of the European Union. In addition, the data also cover national and international needs and obligations.</p> <p>Reporting units: The reporting units are livestock holdings with goat.</p> <p>Content: Goats mated, new mother goats</p> <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: t+5 months (after the end of the reference year)</p>	S.11, S.14
DS14.	Farm Structure Survey (FSS)	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The Farm Structure Survey is a wide range periodic statistical survey, conducted every three years (since 2010). The sampling unit is the agricultural, livestock or mixed holding.</p> <p>Reporting units: Reporting units are: agricultural, livestock or mixed holding.</p> <p>Content: The Farm Structure Survey collects data based on characteristics which are laid down in the relevant Community legislation and distinguished into four groups:</p> <ul style="list-style-type: none"> • General characteristics (number of holdings, legal status, type of tenure etc.) • Utilised agricultural area per crop • Agricultural machinery and equipment • Livestock per type of animal and bird breeding • Variables of special interest, such as labour force, rural development issues, agricultural machinery, management and cultivation methods <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p>	S.11, S.14

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Periodicity: Every 2 years (every 3 years since 2010)</p> <p>Timeliness: t+14 months (after the end of the survey period)</p>	
DS15.	Sea Fishery monthly survey	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The Sea Fishery monthly survey is a sample survey.</p> <p>Reporting units: Reporting units are the motor-propelled Fishing vessels of 20HP and over.</p> <p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Number of fishing vessels (horsepower and tonnage by category) • Quantity and value of catches by category and type of fishery • Quantity and value of catches by category and type of fishing gear • Quantity of catches by main species and by fishing area • Average annual employment • Handling of catches by fish markets <p>Valuation principle: Cash</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+6 months (after the reference year)</p>	S.11, S.14
DS16.	Farm Accountancy Data Network	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The FADN is an annual survey.</p> <p>Reporting units: Prefectures</p> <p>Content: The main variables collected are: type of occupation, labour, assets, quotas and other rights, debts, value added tax (VAT), inputs, crops, livestock production</p> <p>Valuation principle: Cash</p> <p>Organisation collecting data: Ministry of Rural Development and Food</p> <p>Periodicity: Annually</p> <p>Timeliness: t+3 years</p>	S.11, S.14
DS17.	Collection of forest data	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The Collection of forest data is a census survey. Each year the Regional Forestry Services submit a completed table recording in consolidated form the amounts, the average wholesale prices and the average lease rates for the previous year at points of production by category and type of forest product.</p> <p>Reporting units: Reporting units are the Regional Forest Services.</p>	S.11, S.14

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Content: The main variables covered are the output of forest products in public and private forests, output of resin, reforestation, saplings produced and expenditure on nurseries.</p> <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: t+12 months</p>	
DS18.	Sea Fishery monthly survey	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The Sea Fishery monthly survey is a sample survey.</p> <p>Reporting units: Reporting units are the motor-propelled fishing vessels of 20HP and over.</p> <p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Number of fishing vessels (horsepower and tonnage by category) • Quantity and value of catches by category and type of fishery • Quantity and value of catches by category and type of fishing gear • Quantity of catches by main species and by fishing area • Average annual employment • Handling of catches by fish markets <p>Valuation principle: Cash</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+6 months (after the end of the reference year)</p>	S.11, S.14
DS19.	Annual survey of aquaculture	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The Annual survey of aquaculture is a census survey. The survey on aquaculture compiles statistics on all aquaculture units operating throughout Greece. More specifically, it refers to:</p> <ul style="list-style-type: none"> • the rearing cultivation in fresh water, brackish water and sea water • fish species by cultivation method • the production of fry in hatcheries and sea farms <p>Reporting units: Reporting units are all aquaculture units operating in Greece.</p> <p>Content: The main variables covered are:</p> <ul style="list-style-type: none"> • structure (ponds, lagoons, cages, etc) • environment (freshwater, saltwater) • production volume by species • production value by species and employment <p>Valuation principle: Cash</p>	S.11, S.14

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually (since reference year 2011), Quarterly (until the reference year 2010)</p> <p>Timeliness: t+12 months (after the reference year)</p>	
DS20.	Household's Budget Survey	<p>Type of data source: Statistical</p> <p>Type of collection method: The Household Budget Survey is an annual sample survey based on the population census. The sample size is the 1/1000 of the households in Greece. Sampling frame is the 2011 population census.</p> <p>Reporting units: Private household</p> <p>Content: Data are collected based on composition of households, the employment of household members, housing conditions and subsistence expenditure as well as on household income.</p> <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: t+9 months (after the end of the reference year)</p>	S.11 S.14
DS21.	Online survey to EBFs (Extra Budgetary Funds - not including Public Hospitals)	<p>Type of data source: Online survey through questionnaires - Statistical</p> <p>Type of collection method: Elstat conducts on a quarterly and annual basis a compulsory on-line census survey to gather information on revenues and expenditures of Extra Budgetary Funds that are classified into the General Government sector. Each entity has its own ID number and password and is responsible for compiling the on-line questionnaire.</p> <p>Reporting units: Legal entities of public and private law, government enterprises.</p> <p>Content: The questionnaire is structured for recording revenues (such as taxes, output, interest, grants, rents, etc.), expenditures (such as wages and salaries, intermediate consumption, gross fixed capital formation, transfers, etc.) and information on balance sheet elements.</p> <p>Valuation principle: Cash / Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually/Quarterly</p> <p>Timeliness: t+3 months (after the end of the reference period)</p>	S.13
DS22.	Online survey to Public	<p>Type of data source: Online survey through questionnaires - Statistical</p>	S.13

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Nr	Data source name	Data source description	Used for sector(s)
	Hospitals (PH)	<p>Type of collection method: Elstat conducts on a quarterly and annual basis a compulsory on-line census survey to gather information on revenues and expenditures of Public Hospitals. Each entity has its own ID number and password and is responsible for compiling the on-line questionnaire.</p> <p>Reporting units: Reporting units are the Public Hospitals (PH).</p> <p>Content: The questionnaire is structured for recording revenues (such as taxes, output, interest, grants, rents, etc.), expenditures (such as wages and salaries, intermediate consumption, gross fixed capital formation, transfers, etc.) and information on balance sheet elements.</p> <p>Valuation principle: Cash / Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually/Quarterly</p> <p>Timeliness: t+3 months (after the end of the reference period)</p>	
DS23.	Social Security Funds (SSFs)	<p>Type of data source: Online survey through questionnaires - Statistical</p> <p>Type of collection method: Elstat conducts on a quarterly and annual basis a compulsory on-line census survey to gather information on revenues and expenditures of Social Security Funds. Each entity has its own ID number and password and is responsible for compiling the on-line questionnaire.</p> <p>Reporting units: Reporting units are: - Social Security Funds (main and auxiliary pensions, lump sum payments to pensioners etc) - Social Security Funds providing health services - Other social security institutions (e.g. unemployment).</p> <p>Content: The questionnaire is structured for recording revenues (such as taxes, output, interest, grants, rents, etc.), expenditures (such as wages and salaries, intermediate consumption, gross fixed capital formation, transfers, etc.) and information on balance sheet elements.</p> <p>Valuation principle: Cash / Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually/Quarterly</p> <p>Timeliness: t+3 months (after the end of the reference period)</p>	S.13

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Nr	Data source name	Data source description	Used for sector(s)
DS24.	Local Government	Type of data source: Electronic data base of Ministry of Interior (EETAA) - Administrative	S.13
		Type of collection method: Compulsory data collection for all reporting units.	
		Reporting units: Reporting units are municipalities regions and legal entities of private and public law.	
		Content: The questionnaire is structured for recording revenues (such as taxes, output, interest, grants, rents, etc.), expenditures (such as wages and salaries, intermediate consumption, gross fixed capital formation, transfers, etc.) and information on balance sheet elements.	
		Valuation principle: Cash	
		Organisation collecting data: Ministry of Interior (EETAA)	
		Periodicity: Annually/Quarterly	
DS25.	State Budget	Type of data source: Administrative source	S.13 S.2
		Type of collection method: Data collection from reporting units.	
		Reporting units: Reporting units are the Ministries, the Hellenic Parliament and 7 Decentralised Regional Administrations.	
		Content: Revenues and expenditures of the sub-sector of the State (S.1311.1)	
		Valuation principle: Modified cash basis	
		Organisation collecting data: General Accounting Office of the Ministry of Finance	
		Periodicity: Monthly (State Budget Execution), annually (State Budget Outturn)	
DS26.	Public Investment Programme	Type of data source: Administrative source	S.13
		Type of collection method: Data collection from Ministry of Economy and Development.	
		Reporting units: Public Investment Programme (Ministries, etc.)	
		Content: Investment data.	
		Valuation principle: Cash	
		Organisation collecting data: Ministry of Economy and Development.	
		Periodicity: Annually	

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Nr	Data source name	Data source description	Used for sector(s)
		Timeliness: t+ 3 months (after the end of the reference year)	
DS27.	Survey of Non- Profit Institutions	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The Survey of Non-Profit Institutions is an annual survey. The sampling frame is the register of Non-Profit organisations drawn up from the data provided by all urban and rural municipalities in Greece.</p> <p>Reporting units: Cultural organisations, trade unions, professional organisations, political parties, churches, religious and charity organisations, museums operating as NPISHs</p> <p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Wages and salaries • Employer's social contributions • Value of Fixed Capital Stock • Gross Fixed Capital Formation • Employment • Revenues: Receipts from sales, bequests, Rentals, grants and interests received • Intermediate consumption in the analysis of 16 items <p>Valuation principle: Accrual</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: Annually</p> <p>Timeliness: t+12 months (after the end of the reference year)</p>	S.15
DS28.	Labour Force Survey	<p>Type of data source: Statistical data source</p> <p>Type of collection method: Labour Force Survey is a quarterly survey. The survey covers all members of the private households who are residing at least one year in Greece (excludes the members of the collective households).</p> <p>Reporting units: All the members of private household (over 15 years old age).</p> <p>Content: The main variables covered are: employed, unemployed, active, professional status, part-time full job, permanent - temporary job, duration of unemployment, persons in education or training, nationality, country of birth, highest educational level.</p> <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p>	S.1 S.13

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Periodicity: Quarterly - the survey produce also monthly estimates for employment and unemployment level by gender and 2 age groups</p> <p>Timeliness: t+12 weeks (after the end of the reference period)</p>	
DS29.	Population and housing census	<p>Type of data source: Statistical data source</p> <p>Type of collection method: The Population and Housing Census is a census survey. The purpose of this survey is to collect data on the resident population of the country, the demographic, economic and social characteristics of the population, their housing and dwellings conditions.</p> <p>Reporting units: Reporting units are the dwellings and inhabited collective living quarters, residents and households.</p> <p>Content: The main variables collected are:</p> <ul style="list-style-type: none"> • Details of the dwellings • sex • age • citizenship • place of residence • level of education • employment • hours worked • women's fertility • data on population <p>Valuation principle: -</p> <p>Organisation collecting data: ELSTAT</p> <p>Periodicity: every 10 years</p> <p>Timeliness: t+2 years (after the end of the reference year)</p>	S.1 S.13
DS30.	Athens Stock Exchange S.A.	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Data collection derived from Athens Stock Exchange S.A.</p> <p>Reporting units: Reporting units are non-financial corporations and financial corporations</p> <p>Content: The main variables covered are the dividends.</p> <p>Valuation principle: Cash basis / Accrual basis</p> <p>Organisation collecting data: Athens Stock Exchange S.A.</p> <p>Periodicity: Annually</p> <p>Timeliness: t+12 months (after the end of the reference year)</p>	S.11 S.12
DS31.		<p>Type of data source: Administrative source</p>	S.11 S.14

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Nr	Data source name	Data source description	Used for sector(s)
	Trade Control and Expert System (TRACES)	<p>Type of collection method: Data collection derived from European Commission's data base.</p> <p>Reporting units: Reporting units are the trade in animals and products of animal origin.</p> <p>Content: The main variables collected are the number of live animals by species and production purpose (breeding, fattening, slaughtering).</p> <p>Valuation principle: -</p> <p>Organisation collecting data: Ministry of Rural Development and Food, European Commission's data base</p> <p>Periodicity: Continuously</p> <p>Timeliness: t +12 months (the data are available one year after a specific reference year of the National Accounts)</p>	
DS32.	Bank of Greece - Financial Accounts Collection	<p>Type of data source: Statistical data source</p> <p>Type of collection method: Data collection of Financial Accounts.</p> <p>Reporting units: Reporting units are the various sectors of the economy (financial sector, general government, households, non financial corporations, and external sector).</p> <p>Content: This data source contains data on transactions between the various sectors of the economy that give rise to the creation of claims or the incurrence of obligations. The main variables collected are: a) the flow of funds during a period from one sector to another (who finances whom) and the precise kind of these funds (e.g. deposits, securities, shares) b) the stock of assets and liabilities of each economic sector at a particular point in time.</p> <p>Valuation principle: Cash</p> <p>Organisation collecting data: Bank of Greece</p> <p>Periodicity: Quarterly</p> <p>Timeliness: t+110 days (financial accounts) / t + 30 days (deposits, interest rates)</p>	S.11 S.12 S.14 S.15
DS33.	Payment and Control for Guidance and Guarantee Community Aid (OPEKEPE)	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Data collection from OPEKEPE. OPEKEPE's main task is the control and payment of beneficiaries, according to European and national Laws. Every year almost 900.000 beneficiaries benefit approximately 3 billion, from community subsidies. Beneficiaries are mainly farmers and also farmer associations, export companies, investors of the agricultural sector, manufacturing enterprises, etc.</p>	S.2 S.14 S.11

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Nr	Data source name	Data source description	Used for sector(s)
		<p>Reporting units: Reporting units are mainly farmers and also farmer associations, export companies, investors of the agricultural sector, manufacturing enterprises.</p> <p>Content: Main variables collected are subsidies on products and subsidies on production.</p> <p>Valuation principle: Where possible, subsidies on products are registered on an accrual basis, i.e. at the time of the transaction.</p> <p>Organisation collecting data: OPEKEPE is the Greek Payment Authority of Common Agricultural Policy (C.A.P.) Aid Schemes. It is a private legal entity operating since 2001 for the public interest. OPEKEPE is supervised by the Ministry of Rural Development and Food.</p> <p>Periodicity: Annually</p> <p>Timeliness: Preliminary data t+9 months (after the end of the reference year), final data t+24 months (after the end of the reference year).</p>	
DS34.	Tax form E3 from Independent Authority for Public Revenues (IAPR)	<p>Type of data source: Administrative data source from tax Authority</p> <p>Type of collection method: Data collection from Independent Authority for Public Revenues (IAPR). IARP's main task is the determination, assessment and collection of tax and customs revenue, as well as collection of other public revenue.</p> <p>Reporting units: Reporting units are all legal entities that have a VAT registration number (except households)</p> <p>Content: Main variables collected are Output, Intermediate Consumption, Gross Fixed Capital Formation and Change in Inventories etc.</p> <p>Valuation principle: Data are registered on an cash basis.</p> <p>Organisation collecting data: On 01/01/2017 the Independent Authority for Public Revenue was established by law 4389/2016, in line with the international standards regarding Tax Administration autonomy, replacing the GSPR. APR enjoys operational independence, administrative and financial autonomy and is not subject to scrutiny or supervision by government bodies or other administrative authorities. The Authority is subject to parliamentary scrutiny, in accordance with the Parliament's Rules of Procedure and the procedure laid out in article 4 of law 4389/2016.</p> <p>The IAPR Management bodies are the Management Board (MB) and the Governor. The Management Board has five members: its Chairperson and four</p>	S.11, S.12, S.14

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Nr	Data source name	Data source description	Used for sector(s)
		<p>full members. The Management Board and the Governor exercise the powers laid out in articles 9 and 14 respectively of law 4389/2016.</p> <p>Periodicity: Annually</p> <p>Timeliness: approximately t+24 months (after the end of the reference year).</p>	

Sector S.12

Regarding sector S.12, data from Annual National Accounts (industries results of NACE Rev. 2 Section K) are mainly used for the compilation. The sources and methods are described in ESA 2010 GNI Inventory.

The main data sources for NACE Rev. 2 Industries 64, 65 and 66 of ANA can be briefly summarized as follows:

- 1) Structural Business Surveys (Survey of Banks and Credit Institutions, Survey of Insurance Enterprises and pension funds)
- 2) Survey conducted by the NA Division of ELSTAT with the cooperation of the Hellenic Capital Market Commission (HCMC) to capture the ESA2010 requirements on Financial corporations except MFIs and Insurance corporations and pension funds (ICPFs) (S.124-S.127)
- 3) ELSTAT's Statistical Business Register

ELSTAT makes also conceptual adjustments for the estimation of P.2 (allocation of FISIM and insurance output) and exhaustiveness adjustments (additional employment) in the framework of ANA.

In order to identify the correspondence between the sub-sectors of S.12 and the industries of NACE Rev. 2 64, 65 and 66, the following table has been drawn up with references to the data sources.

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Table 14: Correspondence table between NACE Rev. 2 industries and sub-sectors of S.12

NA (80) Industries	NACE Rev. 2	Sub-sector	Description	Source
A64	64.11	S.121	Central Bank	SBS Banks
A64	64.19	S.122	Deposit-taking corporations, except the central bank	SBS Banks
A64	64.19	S.123	Money market funds	SBS Banks
A64	64.30	S.124	Non-MMF investment funds	NA Bank survey
A64	64.91	S.125	Other financial intermediaries, except insurance corporations and pension funds	NA Bank survey
A64	64.92	S.125	Other financial intermediaries, except insurance corporations and pension funds	NA Bank survey
A64	64.99	S.125	Other financial intermediaries, except insurance corporations and pension funds	NA Bank survey
A64	64.11	S.126	Financial auxiliaries	SBS Banks
A66	66.11	S.126	Financial auxiliaries	Business Register
A66	66.12	S.126	Financial auxiliaries	Business Register
A66	66.19	S.126	Financial auxiliaries	Business Register
A66	66.21	S.126	Financial auxiliaries	Business Register
A66	66.22	S.126	Financial auxiliaries	Business Register
A66	66.29	S.126	Financial auxiliaries	Business Register
A66	66.30	S.126	Financial auxiliaries	Business Register
A64	64.20	S.127	Captive financial institutions and money lenders	NA Bank survey
A64	64.30	S.127	Captive financial institutions and money lenders	NA Bank survey

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NA (80) Industries	NACE Rev. 2	Sub- sector	Description	Source
A64	64.92	S.127	Captive financial institutions and money lenders	NA Bank survey
A64	64.99	S.127	Captive financial institutions and money lenders	NA Bank survey
A65	65.11	S.128	Insurance corporations	SBS Insurance
A65	65.12	S.128	Insurance corporations	SBS Insurance
A65	65.20	S.128	Insurance corporations	SBS Insurance
A65	65.30	S.129	Pension funds	SBS Pension funds

ANNEX 3 – GENERAL GOVERNMENT ACCOUNTS

The general government sector is composed by three sub-sectors: S.1311, S.1313 and S.1314. It includes:

S1311.1: The core State includes all Ministries, the Presidency, the Hellenic Parliament and the Decentralised Regional Administrations.

S1311.2: The S1311.2 Register includes a variety of legal forms, legal entities of public law, legal entities of private law, Societe Anonymes etc. It includes units allocated in Public Administration, in Cultural, Welfare, Transportation, Research, Arts & Entertainment and Defence Industry activities, Universities and Public Academic Entities, Museums, Libraries etc. There is a procedure regularly taking place in ELSTAT for updating the S1311.2 Register. This sub-sector includes also the Public Hospitals.

S.1313: The structure of Local government sub-sector is described in the law 3852/2010. This law is in force since 1/1/2011 and onwards. According to the law mentioned above, Local government sub-sector includes Regions, Municipalities, Legal Entities of Public Law and Legal Entities of Private Law.

S.1314: This sub-sector includes:

- Security Funds (main and auxiliary pensions, lump sum payments to pensioners etc)
- Social Security Funds providing health
- Other social security institutions (e.g. unemployment)

The data General Government are collected through administrative sources and surveys that each sub-sector conducts:

- **S1311.1 (State):** The main data source for S.1311.1 is the State Budget, the Ministries, ELSTAT survey on payables, etc.
- **S1311.2 (Extra Budgetary Funds and Public Hospitals), S.1314 (Social Security Funds):** The main data source for EDP purposes is the on-line statistical survey conducted by ELSTAT. Each entity has its own ID number and is responsible for compiling the on-line questionnaire. It is noted that the questionnaire is also available in excel format. The questionnaire is structured for recording revenues, expenditures and information of balance sheet elements. The format is the same for quarterly data. The entities fill the on-line questionnaire for both EDP missions (unless there are no changes in their data from April Notification). It should be noted that all analytical instructions for the compilation of the questionnaire is available on-line. Apart from the regular surveys supplementary surveys for specific cases are conducted as well as cross check from other data sources (e.g GAO's data), mainly for current and capital transfers and financial transactions.

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- **S.1313 (Local Government):** Basic data sources for municipalities and regions are the electronic database of the ministry of Interior (supported by the EETAA.SA). Municipalities and regions provide monthly data for the revenues, expenses, deposits, debt and payables. Statistical representatives fill electronically a questionnaire including the main categories of revenues, expenditures as well as data on financial assets and liabilities.

General Government (GG) accounts include also conceptual adjustments such as Allocation of FISIM. In the table, below, there is the correspondence between NACE Rev. 2 industries and sub-sectors of S.13.

Table 15: Correspondence table between NACE Rev. 2 industries and sub-sectors of S.13

Description	NACE Rev. 2 industries	Sources - General Government Sub-sectors
C – Manufacturing	25	ANA (GG accounts sub-sector S.1311.1)
E - Water supply; sewerage; waste management and remediation activities	36, 37	ANA (GG accounts sub- sector S.1313)
H - Transporting and storage	49, 52	ANA (GG accounts sub- sector S.1311.2 and S.1311.1)
J - Information and communication	60, 63	ANA (GG accounts sub- sector S.1311.2 and S.1313)
M - Professional, scientific and technical activities	72	ANA (GG accounts sub- sector S.1311.2)
O - Public administration and defence; compulsory social security	84	ANA (GG accounts sub-sectors S.1311.1, S.1311.2, S.1313, S.1314)
P - Education	85	ANA (GG accounts sub-sectors S.1311.1, S.1311.2, S.1313)
Q - Human health and social work activities	86, 87	ANA (GG accounts sub-sectors S.1311.1, S.1311.2, S.1313, S.1314)
R - Arts, entertainment and recreation	90, 91, 93	ANA (GG accounts sub-sectors S.1311.2, S.1313)

The main data sources for S.13 have already been listed in Annex 2 along with the other data sources of ANA.

ANNEX 4 – ABBREVIATIONS

Abbreviation	Description
ANA	Annual National Accounts
ASA	Annual Sector Accounts
ASE	Athens Stock Exchange
BoG	Bank of Greece
BoP	Balance of Payments
CAS	Census Annual Survey
CFC	Consumption of Fixed Capital
EBFs	Extra Budgetary Funds
EDP	Excessive deficit procedure
ELSTAT	Hellenic Statistical Authority
ESA	European System of Accounts
FISIM	Financial Intermediation Services Indirectly Measured
FSS	Farm Structure Survey
GAO	General Accounting Office
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GGA	General Government Accounts
GNI	Gross National Income
GVA	Gross Value Added
HCMC	Hellenic Capital Market Commission
HCPA	Hellenic Crop Protection Association
IAPR	Independent Authority for Public Revenue
IC	Intermediate Consumption
ICPFs	Insurance Companies and Pension Funds
ITGS	International Trade in Goods Statistics
MoU	Memorandum of Understanding
NACE	Nomenclature statistique des Activités économiques dans la Communauté Européenne
NFA	Non-financial Accounts
NOS	Net Operating Surplus
NPISHs	Non-Profit institutions Serving Households
OPEKEPE	Payment and Control Agency for Guidance and Guarantee Community Aid
PLBA	Private Legal Building Activity
PCC (IKE)	Private Capital Company
QSA	Quarterly Sector Accounts

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Abbreviation	Description
OAS	Own Account Software
RoW	Rest of the World
R&D	Research and Development
SAD	Single Administrative Document
SBS	Structural Business Statistics
STS	Short-Term Statistics
SUT	Supply – Use Table
TRACES	Trade Control and Expert System
VAT	Value Added Tax

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