

MAIN SOURCES AND METHODS USED FOR THE COMPILATION OF QUARTERLY NON-FINANCIAL ACCOUNTS FOR GENERAL GOVERNMENT (GG)¹

Use of direct information

From the first quarter 2010 onwards, the Hellenic Statistical Authority (ELSTAT) has been compiling the General Government Quarterly Non-financial Accounts based mainly on direct data sources. During 2010, ELSTAT followed the same method to re-compile the 2009 data and completed that work by end-December 2010.

Compliance with ESA rules

The source data are converted so that there is consistency with the concepts of ESA95.

Consistency between annual and quarterly data

The methods used to compile data on a quarterly basis are consistent with the methods used to compile annual data. The sum of the four quarters is always equal to the annual observation.

Revision Policy

The data are open to revision all times the quarterly data are compiled. In practice the data published in April and October are the result of the more thorough Excessive Deficit Procedure (EDP) notification process and are more likely to have revisions than the data published at other times.

General information

❑ Register

The official Register of all the institutions, classified within the General Government Sector (the Register of General Government Institutions) is being updated according to specific classification criteria laid down in ESA95 (chapters 2 and 3, with particular reference to paragraphs 2.68, 3.27 to 3.37 and Table 3.1) and in the ESA95 implementation Manual on Government Deficit and Debt (MGDD).

In mid-2010, ELSTAT, in close collaboration with Eurostat, began a review of the Register of General Government Institutions that had served to compile government finance statistics until then, with a priority view to addressing quality problems with the debt and deficit figures of Greece on account of, inter alia, the misclassification outside General Government of 17 large institutions (such as the OSE, ELGA, EOT, etc) that had the capacity to incur debt. This review was an urgent priority as there was a need to have a clear picture of the government debt and deficit statistics on the basis of which to plan and implement economic policies.

Following completion of the reclassification of large entities—when called for by the ESA criteria—into General Government, ELSTAT embarked with Eurostat assistance on a project of completing the review and revision of the Register of General Government Institutions, which is still on going. This project has involved identifying the small institutions (the vast majority of which cannot, or do not, incur debt) that need to be included in the Register, as well as those institutions that were in the Register from the past and which did not fulfill the ESA 95 criteria for remaining in the Register. The reason for the latter may be that the classification of these institutions in the Register before 2010 was not correct or that the economic circumstances of these institutions had changed since their entry in the Register.

In the context of completing the review and revision of the Register of General Government Institutions, and following examination for proper classification, a number of Extra-Budgetary Funds has been incorporated while certain Social Security Funds have been excluded from the register. There has been close cooperation with Eurostat in this process.

¹ Last update January 2012

The inclusion of additional institutions in the Register of General Government Institutions, and the potential exclusion of some of those currently included from the Register, are expected to result in minor revisions—within European norms—on the deficit and debt figures, because of the very small size of the institutions involved and their lack of, or very low, indebtedness.

□ **Surveys**

The Public Sector Survey Section of National Accounts Directorate of ELSTAT conducts direct surveys on quarterly and annual bases. The surveys are conducted online, from 2011 onwards, for the following entities:

Extra Budgetary Funds (EBFs): 326 entities surveyed as at March 2011 and 162 additional bodies surveyed at September 2011),
Social Security Funds (SSF-43)
Public Hospitals (PH-134)

As regards Local Government an online system of data collection is functioning in the Ministry of Interior.

□ **Delimitation of General Government (GG) quarterly non-financial Accounts for Greece**

The General Government (GG) quarterly non-financial Accounts are compiled for General Government (S13) and the following sub-sectors:

- Central Government (S.1311)
- Local Government (S.1313)
- Social Security Funds-Public Hospitals (S.1314)

S1311. Central Government

Central Government is distinguished into two further sub-groups:

- S1311.1 Central Government-State
- S1311.2 Extra Budgetary Funds² and Government non-market Enterprises

The State (S1311.1)

a) Delimitation of Central Government – State (S1311.1)

The State (S1311.1) includes government department and offices – Ministries, Central Authorities and generally all Central Government entities established and managed by Ministries or other Central Authorities, whose revenue and expenditure are fully linked to the State Budget.

b) Data sources

The main data sources are described below:

- State Budget Data:

² Extra budgetary Funds include the Legal Persons of Public Law and Legal Persons of Private Law that are classified in General Government.

These data are provided on a quarterly basis from the Ministry of Finance and the General Accounting Office (GAO). The State Budget contains all the necessary data for revenue and expenditure on a monthly-modified cash basis. These are broken down by specific categories (code numbers), by category for direct and indirect taxes, various revenues from sales of goods and services, revenues from Investment grants, non-tax revenue, and receipts from European Union Funds.

Expenditure covers all payments made during the fiscal year, regardless of the time they have accrued. Expenditure categories include, among others, transfers to local government, social security funds, and other General Government entities.

- GAO Monthly Bulletin for the State Budget Execution:
- Detailed monthly data are also available and used for 2010 since January 2011.

The Budget Directorate of GAO is responsible for the publication of the Monthly Bulletin and this Bulletin is available on the GAO website:

http://www.minfin.gr/portal/el/resource/contentObject/contentTypes/genericContentResourceObject_fileResourceObject,arrayOfFileResourceTypeObject/topicNames/budgetExecutionBulletin/resourceRepresentationTemplate/contentObjectListAlternativeTemplate).

The GAO Bulletin refers to data on a cumulative basis and includes the main and analytical categories of cash expenditure and revenue. Data consist of Ministry of Finance budgetary reports on the basis of accounting data and are used for budget monitoring purposes. These are based on the accounting records of actual outturns obtained from the GAO.

Specifically, the Bulletin contains, on an aggregate basis, Net Revenue and Expenditure of the Ordinary Budget and Revenue and Expenditure of the Public Investment Program (PIP). The outcome (modified cash basis) is the State Budget Deficit, known as Working Balance of the State, on a cumulative basis for the reference period of the year. The Bulletin also includes a table with the receipts-payments that are not included in the calculation of the State Budget Deficit.

- Additional unpublished information from GAO:

In order to make the transition from the modified cash basis deficit to the required ESA 95 accrual deficit and be consistent with the definitions and principles of ESA95, ELSTAT requests further information from several divisions of GAO.

- Single Payment Authority (SPA) data:

SPA is part of the General Secretariat for Investments and Development of the Ministry for Development, Competitiveness and Shipping, whose main responsibility is to promote the implementation of funding programs. SPA monitors the application of the Investment Incentive Laws and the commitments undertaken towards the European Union. SPA provides ELSTAT with data regarding EU flows (advance payments, total amount collected from payment requests, total requests submitted within the year).

- Ministries and Seven Decentralized Administrations data:

ELSTAT requests from the above bodies information (annually and quarterly) concerning stocks of receivables and payables.

The Ministry of National Defense provides additional information on Military equipment (deliveries).

c) Methods

- State Budget Data and Monthly Bulletin:

ELSTAT allocates every unique GAO code number for revenue and expenditure included in the State Budget into the respective ESA95 category (for example D11 – wages, P.2 Intermediate Consumption, etc).

In order to achieve quality assurance ELSTAT tries to reconcile the published Working Balance with the analytical monthly cash data.

ELSTAT examines, one by one, the receipts and payments that are not included in the calculation of the State Budget Deficit and, if a missing “non-financial” transaction is identified, an appropriate adjustment is incorporated.

➤ **EU Flows (Single Payments Authority-SPA):**

ELSTAT receives on quarterly and annual basis in a triangle table from SPA. This shows EU requests (claims) submitted, total amounts collected from payment requests, and EU revenue advances.

➤ **Ministries and Seven Decentralized Administrations Payables-Receivables:**

ELSTAT launches regularly a new questionnaire specifically designed for the collection of receivables/payables to Ministries and Seven Decentralized Administrations accompanied with guidance and instruction rules on how to complete the questionnaire tables. A comparison is made with the figures that GAO gathers in order to cross-check the received data.

➤ **Military expenditure (deliveries):**

The military recording is done on a delivery basis from data received by the Ministry of Defense. Up to 2010, the cash payments for military equipment were excluded from the Working Balance of the State. In the 1st quarter of 2011, GAO incorporated this cash expenditure in the Working Balance. ELSTAT introduced a transition item called “Military expenditure (cash payments) excluded from WB” in order to adjust the military expenditure up to the delivery.

➤ **Transition items from the Working Balance to quarterly National Accounts deficit:**

A transition table is produced by ELSTAT including all the adjustments made concerning sub-sector S1311.1.

Extra Budgetary Funds (EBFs) and Government Enterprises (S.1311.2)

As at March 2011, this subgroup includes 307 old EBFs and 19 new (i.e., reclassified government enterprises) and 162 additional bodies, and thus 488 entities in total are divided into the two sub-groups:

- Legal entities under Public Law, such as Universities, Museums, the National Opera, National Theatres etc.
- Non-Market Public Sector enterprises, such as Hellenic Railways Organization (OSE), Athens-Piraeus Electric Railways (ISAP), etc.

The compilation procedure is based mostly on quarterly data collected through questionnaires.

There is collection of quarterly data through direct survey with high response rate. This procedure has been applied in compiling the data for all quarters from 2009. Furthermore, in the beginning of 2011 an online system was introduced to facilitate the data collection.

In the beginning of 2011, the questionnaire’s breakdown of specific codes and relevant instructions were revised to provide more detailed information.

In addition, data for current transfers, grants, calls, share capital increases and other information from GAO are used.

Concerning the consolidation of accounts, work has been undertaken to improve the quality of the data for current transfers (D73) from the state (S.1311.1) to S1311.2.

Local Government (LG) (S1313)

- Municipalities (and communities until 2010)
- Legal Entities of Municipalities
- Municipal Enterprises
- 13 Regions from 2011 onwards

The local government sub-sector comprises all municipalities and communities in accordance with the administrative structure provided for in Greek legislation. The total number of municipalities and communities was 1034 until 2010.

After the new administrative reform of ‘Kallikrates’ in 2011, the number of municipalities was reduced to 325.

Regarding LG data, until the third quarter of 2010 ELSTAT collected them through direct survey, using specialized questionnaires asking for detailed information on revenue and expenditure on quarterly and annual basis.

Since the beginning of 2011, an online system of data collection is functioning in the Ministry of Interior. This resulted in major improvement to the quality and timeliness of data. The implementation of this online system with an electronic database helps to eliminate the delays encountered during the collection of the questionnaires in paper form.

Additional information was received for the three quarters of 2010 from GAO Directorate D39. The information provided was on quarterly and annual base, but was on a more aggregated basis. The response rate for the GAO questionnaire has been satisfactory and thus the data from GAO were used until the third quarter of 2010 for the compilation of quarterly accounts. For the fourth quarter of 2010 onwards, data from the new database of the Ministry of Interior are being used. The response rate is high, at over 91%. The further development of the online system of data collection in the near future will provide the relevant data for Regions and for the LG supervised entities.

Social Security Funds & Public Hospitals (\$1314)

The sub-sector includes 43 Social Security Funds and 134 Public Hospitals. It is divided into two sub-groups:

- Social Security Funds (SSFs like Social Insurance Institute -IKA-, etc)
- Public Hospitals

Collection of quarterly data takes place through survey (similar to the practice for the EDP) with a high coverage for Social Security Funds and Public Hospitals. The collected information is mainly on a cash basis and covers both financial and non-financial transactions. This procedure was applied for the 2009 and 2010 quarters.

In addition, in January 2011 an online system of data collection for the fourth quarter of 2010 and for the year 2010 was introduced.

At the beginning of 2011, the questionnaire’s breakdown of specific codes and relevant instructions were revised to provide more detailed information. Major improvements implemented include the introduction of data on payables of SSFs and Public Hospitals regarding health expenditure, lump sum payments, etc.

The following adjustments are conducted during the compilation procedure.

- Adjustment for the lump sum payment of TPDY (the SSF for Public Sector employees)
- Adjustment for the payables of the SSFs to private hospitals, clinics, laboratories and private doctors
- Adjustment for the non-recorded interest receipts on bonds that are issued abroad and held in SSFs’ portfolios
- Accrual adjustment for social contributions

- Adjustment for the liabilities of Public Hospitals (unpaid procurement)
- Incorporation of payment for past liabilities of Public Hospitals.

SOURCES AND METHODS

The Annex below presents information on the sources and methods relative to Tax, Revenue and Expenditure by category. The Annex is divided into two parts, as follows:

- ◆ PART I: Sources and methods for Central Government-D.2 taxes on products and production.
- ◆ PART II: Sources and Methods by sub-sector and by specific revenues and expenditures codes/transactions.

ANNEX

PART I: Sources and methods for Central Government-D2 taxes on products and production.

D.211 VAT type taxes

Sources

Central Government

Monthly cash data are available one month after the end of the month (T+30)

Methods

Central Government

Taxes are recorded on a cash basis in the budget and the data have to be adjusted for consistency with ESA95 rules. A correction is made for the time difference between the payment date and the period to which the tax refers (T+30), based on the "time-adjusted cash registration" method. For any given quarter, revenues related to economic transactions that took place during the previous quarter have to be deducted from the cash-based VAT amount, and similarly revenues in respect of economic transactions taking place during the quarter in process but collected in the following quarter have to be added.

Time lag between the activity date (or the determination date of the amount of the tax) and the due date

.

VAT (D.211) 1 month S.1311

The VAT calculated is the total of the VAT paid to the tax authorities. To obtain the VAT recorded as revenue by General Government, the VAT paid to the Institutions of the EU is then deducted on a cash basis.

D214 taxes on products

Monthly cash data are available one month after the end of the month

Methods

Central Government

Taxes are recorded on a cash basis in the State Budget and the data have to be adjusted for consistency with ESA95 rules. A correction is made for the time difference between the payment date and the period to which the tax refers based on the "time-adjusted cash registration" method. For any given quarter, revenues related to economic transactions that took place during the previous quarter have to be deducted from the cash-based D214 amount, and similarly revenues in respect of economic transactions taking place during the quarter in process but collected in following quarter have to be added.

Time lag between the activity date (or the determination date of the amount of the tax) and the due date.

D.2141 1 month S.1311.

Only for tobacco taxes, the time lag is 2 months.

As a result of changes to the time when payment is due, from 1st September 2011, the time lag for tobacco will be one month.

D29 other taxes on production

The "time-adjusted cash registration" method is followed while data are obtained from the State Budget Outturn.

PART II: PART II: Sources and Methods by sub-sector and by specific revenues and expenditures codes/transactions.

Table: Relative weight of each sub sector of the General Government for the most important categories of transactions for 2010

	S1311.1	S1311.2	S1313	S1314	S13
P2	37,51	16,49	14,14	31,86	100,00
P5+K2	58,67	17,44	21,01	2,89	100,00
P51	58,65	17,16	21,19	2,99	100,00
D1	67,07	6,97	10,33	15,63	100,00
D29Pay	0,00	100,00	0,00	0,00	100,00
D3	83,72	16,28	0,00	0,00	100,00
D4Pay(non consolidated)	94,04	5,29	0,53	0,15	100,00
D41Pay(consolidated)	93,51	5,76	0,58	0,16	100,00
D62Rec	17,27	0,13	0,01	82,60	100,00
D7Pay	70,03	11,45	7,87	10,65	100,00
D92+D99(consolidated)	68,58	17,60	1,69	12,13	100,00

Note: The above table shows the percentage participation of each sub-sector by transaction weight (data as at September 2011 and refer to the year 2010).

State S1311.1**◆ Expenditure codes analysis****Intermediate consumption (P.2)**

Most of the information is received from State Budget data of GAO 70 days after the end of the reference quarter according to the Memorandum of Understanding signed between ELSTAT and GAO.

Several adjustments are made concerning Financial Intermediation Services Indirectly Measured (FISIM), payables, Public Investment Programme (PIP), military expenditure (deliveries), as identified by ELSTAT from the received data.

Gross capital formation (P.5) -**Acquisitions less disposals of non-financial non-produced assets (K2)**

Most of the information is received from State Budget data as described above. Adjustments are made for PIP and payables.

Compensation of employees (D1)

Most of the information is received from State Budget data as described above. Adjustments are made for PIP, payables and compensation of employees of Public Hospitals.

Property income (D4)

Most of the information is received from State Budget data as described above. Adjustments are made for the difference between interest paid and accrued as received from GAO and from the application of FISIM.

Social contributions and benefits (D6)

All the information is received from State Budget data.

Current transfers with General Government (D73)

Most of the data is received from State Budget data as described above. Additional information from GAO is used. A consolidation is made with all the sub-sectors of General Government.

**Current international cooperation (D74) –
Miscellaneous current transfers (D75)**

Most of the information is received from State Budget data as described above. Additional information from GAO and Ministries is used.

Capital transfers (D9)

Most of the data is received from State Budget data as described above. Additional information from GAO is used. A consolidation is made in transaction D99 with all the sub-sectors of General Government.

◆ **Revenues codes analysis**

Output (P1)

In order to calculate output, it is necessary to have available the components of intermediate consumption, wages, consumption of fixed capital, other taxes on production and other subsidies on production. For the sub sector of Central Government-State most of the data are obtained from the State Budget Outturn, which contains respective code numbers for wages, intermediate consumption, etc. Additional data are obtained from the census of payables of Ministries conducted by ELSTAT and for the military procurements expenses obtained from the Ministry of Defense.

Property income (D4)

Most of the data are received from State Budget data as described above.

Actual social contributions (D611)

Most of the data are received from State Budget data as described above.

Other current transfers (D7)

Most of the data are received from State Budget data as described above. Additional information from GAO is used.

Investment grants (D92)

Most of the data are received from State Budget data as described above. Additional information from SPA is used.

Other capital transfers (D99)

Most of the data are received from State Budget data as described above. Additional information from GAO is used.

Extra Budgetary Funds & Government Enterprises S1311.2

Entities in S1311.2 are requested to fill in the questionnaire on accrual basis. This corresponds to both private and public law entities that are included in the register. Public law entities are usually recording their accounts on cash basis, so they are usually providing data on the same accounting base.

◆ Expenditures codes analysis

P.2 Intermediate Consumption

The data are collected through the online questionnaire of ELSTAT's survey that is the main source of data for the compilation of both annual and quarterly accounts of the subsector.

P.5 Gross Capital Formation

K.2 Acquisitions less disposals of non-financial non-produced assets

The data are collected through the online questionnaire of ELSTAT's survey.

D.1 Compensation of employees

The data are collected through the online questionnaire of ELSTAT's survey.

D.29 Other taxes on production, payable

The data are collected through the online questionnaire of ELSTAT's survey.

D.39 Other subsidies on production, payable

The data are collected through the online questionnaire of ELSTAT's survey.

D.4 Property income, payable

The data are collected through the online questionnaire of ELSTAT's survey. The whole amount in D4 concerns interest (D41).

D.5 Current taxes on income and wealth, payable

The data are collected through the online questionnaire of ELSTAT's survey.

D.62 Social Benefits other than social transfers in kind

The data are collected through the online questionnaire of ELSTAT's survey.

D.7 Other current transfers, payable

The data are collected through the online questionnaire of ELSTAT's survey.

D.9 Capital transfers, payable

The data are collected through the online questionnaire of ELSTAT's survey. Cross-checking is made with data from GAO, especially for guarantee calls repayments (D99).

◆ Revenues codes analysis

P.1 Output

The data are collected through the online questionnaire of ELSTAT's survey.

D.2 Taxes on products and imports

The data are collected through the online questionnaire of ELSTAT's survey.

D.39 Other subsidies on production, receivable

The data are collected through the online questionnaire of ELSTAT's survey.

D.4 Property income, receivable

The data are collected through the online questionnaire of ELSTAT's survey.

D.61 Social Contributions

The data are collected through the online questionnaire of ELSTAT's survey.

D.7 Other current transfers, receivable

The data are collected through the online questionnaire of ELSTAT's survey. Concerning Current Transfers within General Government (D73), data are cross-checked with the respective data provided by the GAO. The necessary consolidation takes place.

D.9 Capital transfers, receivable

The data are collected through the online questionnaire of ELSTAT's survey. Cross-check is made with data from GAO, especially for guarantee calls (D99) or other values included in Other capital Transfers (D99), as well for Investment Grants (D92).

Local Government S1313

The basic source for the quarterly data of Local Government is the database established in the Ministry of Interior.

From the first quarter of 2011, evaluating the signed Memorandum of Understanding with the Ministry of Interior, information is being collected from the online database of the Ministry of Interior. The database includes information on revenue and expenditures covering all the municipalities and regions. Information for the new municipal bodies established under the new administrative reform of Kallikrates is to be included in the database.

From the last quarter of 2010 onwards, all municipalities (1034 in 2010 and 325 in 2011 and onwards) and all regions (13 from 2011) are obliged to provide their revenue, expenditure and financial data (deposits, loans, payables, etc) on a monthly basis. All necessary data enter a specifically designed online questionnaire. The questionnaire form that is filled in, has in some cases, detailed sub-categories. This facilitates the compilation of the annual and quarterly data by transaction, according to the ESA95 framework. The response rate has been 100% and the data are available one month after the end of the reference period (month, T+30).

◆ Expenditure codes analysis

P2 Intermediate consumption

From the first quarter of 2011 onwards, as mentioned above, information from the electronic database of the Ministry of Interior is used. The data are on cash basis.

Furthermore, the P2 transaction is modified by the amount of payables, which is calculated from the information included in the database.

The information is available one month after the end of quarter (T+30). It is noted that prior to the first quarter of 2011, P2 was calculated by using indices deriving from questionnaires coming from two quarterly surveys, one carried out from the GAO and the other from ELSTAT.

P.5 Gross capital formation,

K.2 Acquisitions less disposals of non-financial non-produced assets

From the first quarter of 2011 onwards, as mentioned above, information from the electronic database of the Ministry of Interior is used. For the P5 calculation, the database provides analytical information.

The data are on cash basis. The information is available one month after the end of quarter (T+30).

Prior to the first quarter of 2011, P5 was calculated by using indices that derived from questionnaires coming from two quarterly surveys, one carried out from the GAO and the other from ELSTAT.

D.1, Compensation of employees.

From the first quarter 2011 onwards, information from the online database of Ministry of Interior is used.

It is noted that for D1 the database provides analytical information. The data are on cash basis. The information is available one month after the end of quarter (T+30).

Prior to the first quarter of 2011, D1 was calculated by using indices derived from questionnaires obtained from two quarterly surveys, one carried out from the GAO and the other from ELSTAT.

D.4, Property income, payable.

This item concerns only the interest charge.

Source of this item is the above -mentioned online database. Data are on a cash basis.

D.7, Other current transfers, payable.

The basic source of this item is the above-mentioned online database and direct information coming from the Ministry of Interior.

D.9, Investment grants, payable.

The basic source of this item is the above-mentioned online database.

◆ **Revenues codes analysis**

P.11, Market output, and payments for the other non-market output.

The basic source of this item is the above-mentioned online database.

D.2 Taxes on production and imports

The basic source of this item is the above-mentioned database.

The analysis of D.2 in D.214 and D.29 is made by using the annual distribution.

Data are on cash basis.

D.4, Property income, payable.

The main item is interest receivable (D41).

This item is included in the online database on a cash basis.

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

The basic source of this item is the above-mentioned database.

Data are on cash basis.

D.7, Other current transfers, receivable.

The basic source of this item is the above-mentioned database.

Additional information from the Ministries of Interior and Economy are used.

D.91, Capital taxes.

The basic source of this item is the above-mentioned database.

D.92, Investment grants.

The basic source of this item is the above-mentioned database.

Social Security Funds-Public Hospitals-S1314

◆ **Expenditure codes analysis**

P.2 Intermediate Consumption

The relevant data are collected through the online questionnaire of ELSTAT's survey. An adjustment for the liabilities of Public Hospitals is incorporated from data received by official communication with the supervising Ministry of Health and directly from 3 hospitals that are not under its supervision. Moreover, payments for past liabilities of Public Hospitals are incorporated.

P.5 Gross Capital Formation**K.2 Acquisitions less disposals of non-financial non-produced assets**

The relevant data are collected through the online questionnaire of ELSTAT's survey.

D.1 Compensation of employees

The relevant data are collected through the online questionnaire of ELSTAT's survey regarding the Social Security Funds and through official communication with the General Accounting Office regarding the Public Hospitals.

D.29 Other taxes on production, payable

The relevant data are collected through the online questionnaire of ELSTAT's survey.

D.4 Property income, payable

The relevant data are collected through the online questionnaire of ELSTAT's survey.

D.62 Social Benefits other than social transfers in kind

The relevant data are collected through the online questionnaire of ELSTAT's survey. An adjustment for the payables of the Social Security Funds to private hospitals, clinics, laboratories, private doctors and individuals (lump sum payments) is incorporated from data received directly by the relevant entities.

D.63 Social transfers in kind

The relevant data are collected through the online questionnaire of ELSTAT's survey.

D.7 Other current transfers, payable

The relevant data are collected through the online questionnaire of ELSTAT's survey. A consolidation is made with Extra Budgetary Funds Sub sector (S.1311.2).

D.9 Capital transfers, payable

The relevant data are collected through the online questionnaire of ELSTAT's survey.

◆ **Revenues codes analysis**

P.1 Output

The relevant data are collected through the online questionnaire of ELSTAT's survey.

D.2 Taxes on products and imports

The relevant data are collected through the online questionnaire of ELSTAT's survey. The analysis of D.2 in D.214 and D.29 is made according to the annual distribution.

D.4 Property income, receivable

The relevant data are collected through the online questionnaire of ELSTAT's survey. Regarding D.41 Interest an adjustment for the accrual amount is made using data from the Bank of Greece.

D.61 Social Contributions

The relevant data are collected through the online questionnaire of ELSTAT's survey. An adjustment for the accrual social contributions is made using the annual accrual adjustment divided by 4, as the needed quarterly data are not available.

D.7 Other current transfers, receivable

The relevant data are collected through the online questionnaire of ELSTAT's survey. Regarding the D.73 current transfers within General Government the data are cross-checked with the corresponding amounts given by the General Accounting Office. The necessary consolidation takes place.

D.9 Capital transfers, receivable

The relevant data are collected through the online questionnaire of ELSTAT's survey.