



**National Accounts Department**

# **Regional Accounts Inventory 2018**

*Czech Republic*

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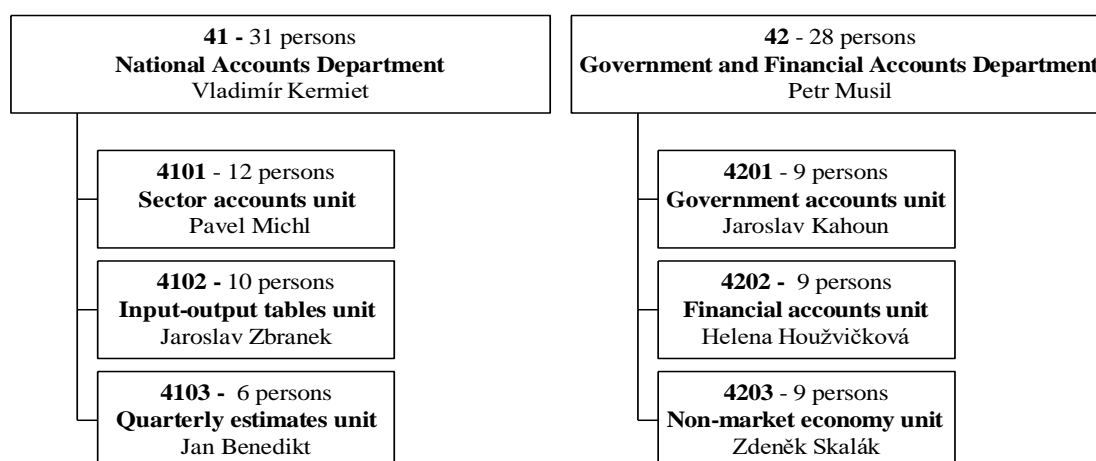
## 1. SUMMARY: Overview of organisation, methodology and sources

The “Regional GVA Inventory” is a document which contains information about the sources and methods used for the compilation of regional gross value added in the Czech Republic in the year 2018. The base for this report was “Guidelines for the drafting of regional GVA Inventories” prepared by Eurostat which defined the structure and the content of the inventory in co-ordination with the MS of the EU. The aim is to improve the transparency and comparability of the indicators in the regional accounts.

### 1.1. Organisation of the statistical process for compiling regional GVA

The Macroeconomic Section in Czech Statistical office (CZSO) includes four departments: two engaged in compiling the national accounts, plus departments of price statistics and of foreign trade. The two national accounts departments are divided into six units (see Box 1.1). At present, the two national accounts departments total 59 workers. The regional accounts team are the part of National Accounts Department, Sectoral Accounts Unit. At the moment, the regional accounts team consists only of 2 full-time employees.

#### Box 1.1. Organisation scheme of National Accounts Departments



### 1.2. Overview of the methodology of regional GVA compilation

Like as compiling of national accounts in the Czech Republic governs according to rules of methodology European System of Accounts 2010 (ESA 2010), the same rules, principles, concepts and definitions are valid also for regional accounts. At national and regional level the same classifications are applied for industries or territories during data processing.

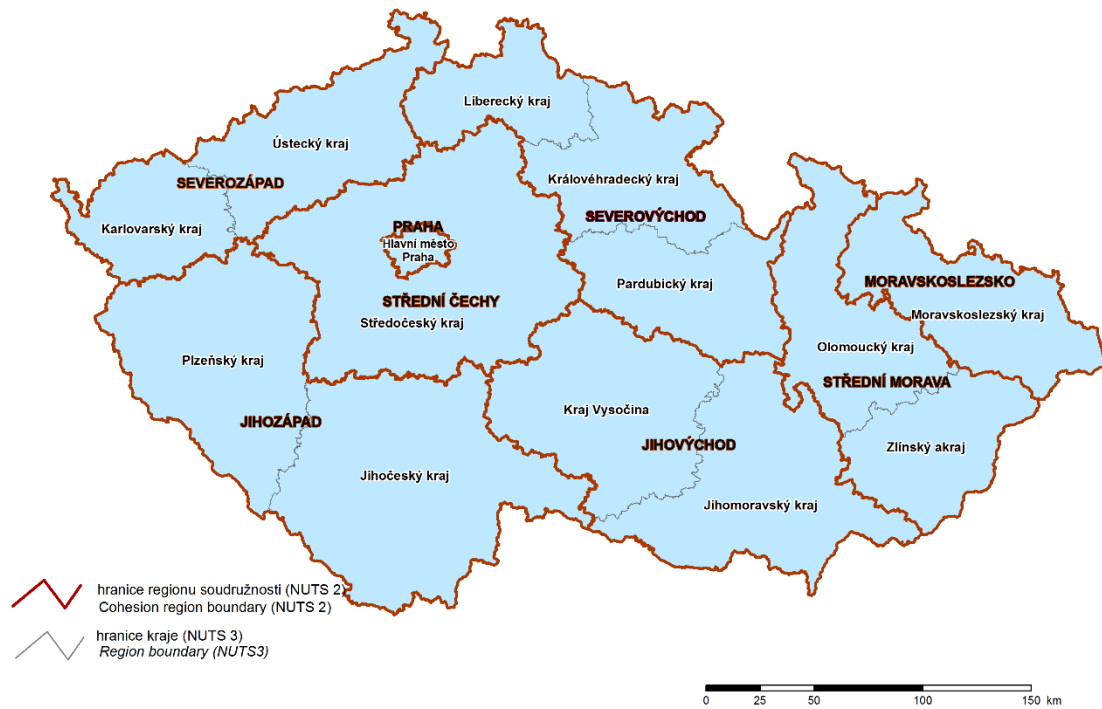
Recommendations according to “Manual on Regional Accounts Methods” published by Eurostat are also used in regional accounts.

The Regional Gross Value Added Inventory of the Czech regional accounts contains the sources and methods, which were used for the compilation for **reference year 2018**.

### 1.2.1. Regional territory

Compilation of the Czech regional accounts is basically done at level **NUTS 3**<sup>1</sup>, so called “kraje” (14 regions) and at level **NUTS 2**, so called “regiony soudržnosti” (8 regions). The extra-region is not kept separately. The level NUTS 1 consists of the single region – the Czech Republic. Relation between particular regional levels is shown by following map.

**Regiony soudružnosti (NUTS2) a kraje (NUTS 3) České republiky**  
*Cohesion Regions (NUTS 2) and Regions (NUTS3) in the Czech Republic*



Map 1 – Breakdowns territory of the Czech Republic into regional level NUTS 2 and NUTS 3 (source: [CZSO](#))

### 1.2.2. Statistical unit and residence

Data sources used for the regional GVA compilation are based on institutional units. In fact, all business and labour statistics in the CZSO are based on institutional units. These units are contained in the business register (see Chapter 1.2.4.) and may be distinguished to uniregional (local units located in just 1 region) and multiregional units (local units in more than 1 region).

### 1.2.3. Classification of industries and sectors

Regional GVA is compiled at the level of 88 industries by CZ\_NACE that corresponds to NACE Rev. 2 divisions. CZSO publishes regional GVA at more aggregated level of 10 industries. Regional GVA is not compiled by institutional sectors.

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<sup>1</sup> NUTS 3 regions (“kraje”) are the base level for regional policy in the Czech Republic by the constitutional Act No. 347/97 Coll. on the formation of higher territorial-administrative units.

#### 1.2.4. Business register

Every institutional unit has a duty to be registered into Business Register (“Registr ekonomických subjektů”, so called **RES**). The information about units comes from various sources (other registers and other administrative data). The Business Register is regularly updated. Also, simple questionnaire is sent to select newly registered units to validate and to seek information for the BR. Currently, the BR includes around 2.9 mio. economic entities.

RES include information about local units. Unfortunately the detail of this information is limited – there is only type of economic activity, number of employees and value of wages and salaries. This information is collected at present time from administrative data sources. All enterprises are included into the particular industry according to their prevailing economic activities.

#### 1.2.5. Methods used at the regional level

Regional GVA in the Czech Republic is compiled by **mixed method**. It consists by both bottom-up and top-down methods. Bottom-up method is generally more preferred than top-down method. The selection of the method depends on the data source (data sources are described in more detail later in this Inventory).

**Bottom-up method** is used for questionnaire P 5-01, Annual statistical survey of business units, which is the most significant data source for GVA estimate by production approach in non-financial corporations sector. Bottom-up method is also used for Income tax returns of individuals<sup>2</sup>. This data source is used in household sector. For all other data sources the **pure top-down** method is used (wages and salaries are as a variable for regionalisation process), these data sources are the most significant for other institutional sectors (financial corporations, government and non-profit institutions serving households).

Compilation process of GVA in national and regional accounts involves not only direct data sources, but also corrections of source data, models and extrapolations, conceptual, exhaustiveness and balancing adjustments. Several of these adjustments are specifically regionalised, the rest of the adjustments are regionalised by grossing-up to national aggregates (are allocated into regions by proportion with regional structure of GVA).

Pure bottom-up method is used when data about GVA estimated by production approach (e.g. output and intermediate consumption) by local units are available (concerning data sources P 5-01 and Income tax returns of individuals). For reference year 2018, around 40% of GVA was regionalised by this method (see the Table 1).

Pseudo-bottom-up method is used when the data about local units are not available, but data of institutional units can be allocated to the regions by a closely related variable. The **wages and salaries** are used as a variable in this case (see Chapter 3.1.3.). 24.4% of GVA was regionalised by pure pseudo-bottom-up method in 2018.

11.8% of GVA was regionalised by top-down method. This share correspond to all other data sources than P 5-01 and Income tax returns of individuals. Corrections of data sources accounted for 0.5%, specifically regionalised adjustments for 10.7% and grossing-up to national total for 12.6% of GVA. For more details see the Chapter 1.4.

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<sup>2</sup> Individuals represent self-employed persons in household sector

### 1.3. Main sources used for the compilation of regional GVA

The main data sources for the compilation of regional GVA are described in Chapter 3.1.1. The most important source is Annual statistical survey in business units (P 5-01), which is the base for the bottom-up method. The survey is not based on statistical units like LKAU, LU and/or KAU. All business and labour statistics in the CZSO are based on institutional units. Therefore it is not possible to apply purely bottom-up method, but the pseudo-bottom-up method is used instead.

Considering this fact, a special modul was established in Total Labour Cost Survey for variables like as number of employees, wages and salaries, which have multi-regional character. At present time, these variables are used in the regionalization process of data from P 5-01.

### 1.4. Compilation table and metadata table

**Table 1 Regional GVA Summary Compilation and Metadata Table (2018, mio. CZK)**

Gross Value added by region NUTS 3												
	Bottom-up methods					Sub-total bottom-up	Top-down methods		Sub-total top-down	Adjust- ments*	Grossing- up to National Accounts* *	Total
	Data sources				Correc- tions of data sources		Data sources					
	Surveys or census		Administrative data			Closely related variables	Less related variables					
	mono- regional	multi- regional = pseudo- bottom-up	mono- regional	multi- regional								
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7(=2+3+4+5 +6)</i>	<i>8</i>	<i>9</i>	<i>10(=8+9)</i>	<i>11</i>	<i>12 [=13- (7+10+11)]</i>	<i>13</i>
GVA	1 519 099	1 190 719	429 174	0	24 138	3 163 130	575 791	0	575 791	519 892	616 206	4 875 019
% Total	<b>31,2%</b>	<b>24,4%</b>	<b>8,8%</b>	<b>0,0%</b>	<b>0,5%</b>	<b>64,9%</b>	<b>11,8%</b>	<b>0,0%</b>	<b>11,8%</b>	<b>10,7%</b>	<b>12,6%</b>	<b>100,0%</b>
Data sources	P 5-01	P 5-01	Income tax of individuals				See the Annex 2					
Related variable		Wages and salaries					Wages and salaries					

\*Extrapolations and models; conceptual adjustments; adjustments of exhaustiveness (specifically regionalised)

\*\*Represents adjustments not specifically regionalised

For industrial breakdown of compilation table see the Annex 1. More details about data sources are in Annex 2.

## **2. RELEASE AND PUBLICATION TIMETABLE, REVISION POLICY, ACCESS FOR THE PUBLIC**

### **2.1. Timetable for release and publication of provisional and final estimates**

Czech Statistical Office publishes following indicators from regional accounts:

- Gross Value Added
- Gross Domestic Product at current and constant prices
- Gross Fixed Capital Formation
- Disposable Income of Households
- Number of employees and employed
- Work hours

#### **2.1.1. Publication calendar**

Preliminary version of regional accounts is published in T+12 months, altogether with national accounts. There is a full comparability of regional and national accounts. The data are published in full industrial and regional breakdown (described in Chapter 1.2.), except for Gross Fixed Capital Formation (GFCF), which due to limited data sources are published later in T+24.

Definitive version of regional accounts is published in T+24 months. It follows the version of national accounts published in T+18. The data are published in full industrial and regional breakdown.

An example of release calendar for the reference year 2018 is below:

<b>Version</b>		<b>Month of publishing</b>
Preliminary version	T+12	January 2020
Definitive version	T+24	January 2021

#### **2.1.2. Current revisions**

The national and regional accounts are compiled from lots of data sources derived from administrative and survey sources, which are subject to sampling and non-sampling error. First estimates of the accounts have to be based on less information than it will be available later. Later information is based on more comprehensive and higher quality data sources, which can improve the quality of the data in the accounts. This fact is a reason to revise of earlier published estimates (see Chapter 2.1.1.).

### **2.2. Policy on benchmark revisions**

When the benchmark revision of Czech national accounts is carried out, the regional accounts are revised as well. The extraordinary revision of National Account (NA) in 2017 and periodic revision in 2020 are the last two examples. For more information about the NA revisions, see the Czech GNI Inventory (2021).



### **2.3. Comparability over time**

The Czech Statistical Office has published regional economic indicators since reference year 1995. Since 1998 CZSO has published macroeconomics data with regional aspects (NUTS 2 and NUTS 3 level) every year. The most recent data were published in January 2021 for time series from 1995 to 2019 (GFCF only from 1995 to 2018). Time series for period 1995 – 2018 is definitive version (or versions after benchmark revisions), the data for year 2019 is based on preliminary version.

### **2.4. Transmissions to international institutions other than EUROSTAT**

Regular transmission of regional accounts to international institutions others than Eurostat are not carried out.

### **2.5. Accessibility for the public**

All information on regions are available at website of Czech Statistical Office <http://www.czso.cz/>, especially data from Czech regional accounts are available at [http://apl.czso.cz/pll/rocenka/rocenka.indexnu\\_reg?mylang=EN](http://apl.czso.cz/pll/rocenka/rocenka.indexnu_reg?mylang=EN) and/or the regional data are also provided on request by Information Services of Czech Statistical Office.

Users have also a possibility to obtain data from regional accounts by interactive way at CZSO public database <https://vdb.czso.cz/vdbvo2/faces/en/index.jsf>.

This Inventory is also available for the public (in national language) at <https://apl.czso.cz/nufile/Regional%20GVA%20Inventory%20CZ.pdf>

### **2.6. Policy for metadata**

Metadata of regional accounts are presented to the public mainly in this Inventory. The public has also access to more comprehensive information about the surveys at website of the Czech Statistical Office.

### **3. METHODOLOGY FOR THE CALCULATION OF REGIONAL GVA**

This chapter provides general overview about methodological principles of the estimation of regional GVA, describing the most important data sources and methods used. The sources and methods applicable to all industries are described in section 3.1. Sources and methods for industries (according NACE Rev. 2 sections) are described in following section 3.2.

#### **3.1. Principles applicable to all industries**

##### **3.1.1. Available sources and information**

The list of all data sources used for compilation of regional GVA can be found in the Annex 2. Only the most important data sources are described in this Chapter in more detail. Every data source has a code (DS...), which is compatible with the other methodological description of the national accounts of the Czech Republic (e. g. GNI Inventory, ASA Inventory and others).

##### **DS 01 Annual statistical survey in business units - P 5-01**

This is the most important data source for GVA compilation by production approach of both national and regional accounts. The survey covers all business units with principal activity in agriculture, mining, manufacturing, energy, construction, trade, transportation, market services and some non-bank financial institutions. The data are collected at the level of enterprise only with several indicators about local units (indicators about investments, used for compilation of regional GFCF, not GVA). Time of first availability of results is 8 months after the end of the survey period.

P 5-01 consists of several attachments, including structural business survey (SBS), which is used for the compilation of regional GVA. There are four size versions of SBS for different size classes and principal activity to reduce response burden. The regression model based on one-dimensional or two-dimensional linear regression is used to impute for missing data.

Selected respondents hand over the completed statement in electronic form (exceptionally – paper form) to the central processing at statistical processing department of CZSO. In this department the statements are reviewed, collected and subsequently the methodology of implementation of statistical processing department performs grossing-up to the basic file.

For regional GVA all data about revenues and costs (used for compilation of production and intermediate consumption) are taken from this questionnaire but only at the level of enterprise – institutional unit. For multi-regional enterprises they are combined with data about local units for regional allocation of GVA (weights are the same as structure of wages and salaries). Data about local units are taken from Total Labour Cost survey (UNP 4-01) and other administrative data sources.

##### **DS 02 Annual questionnaire for selected government institutions - VI 1-01**

This survey covers municipalities and semi-budgetary institutions that do not submit an Auxiliary Analytical Overview (PAP) and other government institutions. Time of availability of results is 7 months after the end of the reference period. It is a sample survey for municipalities and semi-budgetary institutions; exhaustive for other reporting units. No data about local units are collected.

### **DS 03 The annual survey of non-profit institutions, housing cooperatives and selected institutions - NI 1-01**

It is the main source of statistical data for non-profit institutions serving households. Furthermore, this questionnaire is also for non-profit institutions that generate profit, included in other institutional sectors. The data are collected at the level of enterprise only with several questions about local units indicators (investments). Time of availability of results is 8 months after the end of the reference period. For large units this survey is exhaustive.

### **DS 07 Annual statement of financial (monetary) institutions – Pen 5-01**

This is the main source of data for financial institutions that maintain books of account as banks. It is used for compilation of full sequence of national accounts of units that are banks and savings banks, including the Czech National Bank, economic entities that are pension companies, economic entities maintain books of account as banks and which are savings and credit unions, holding companies, investment companies or investment funds, security and derivative dealers and financial payment institutions that have a license to operate from the Czech National Bank in the field of capital market supervision. Availability of data is 8 months after the end of the survey period. The data are collected at the level of enterprise only with several questions about local units indicators (investments).

### **DS 09 Annual statistical survey of insurance and reinsurance companies - Poj 5a-01**

This survey covers all commercial insurance and reinsurance companies. Regardless of the number of their employees, all of the businesses incorporated in the business register with insurance as the principal activity are obliged to fill in this questionnaire (exhaustive survey). Insurance companies use accounting rules for insurance companies. The statement is used as a complementary source for national accounts. Availability of data is 8 months after the end of the survey period. The data are collected at the level of enterprise only with several questions about local units indicators (investments).

### **DS 15 Income tax returns of individuals**

This is the administrative data source, received by CZSO from tax authorities. Individuals - natural persons – represents self-employed, who are not incorporated in the business register. Tax returns are compulsory for those with annual income exceeding 15 000 CZK. In CZSO data are grossed up to the population and the outcomes are prepared for transfer into the system of national accounts in the format of the outcomes from the statistical survey P 5-01.

The self-employed persons are in nature mono-regional units. That is why pure bottom-up method is used for this data source.

### **DS 76 Auxiliary Analytical Overview (AAO)**

This data source is intended for selected government institutions - state organizational units, state funds, regions, regional councils of cohesion regions, municipalities and semi-budgetary organizations. It is available in T+2. The data are collected at the level of institution only with several questions about local units indicators (investments).

#### **3.1.2. Use of benchmarks and extrapolations**

Benchmarks and extrapolations of data sources are not used while compiling regional GVA that is described in this Inventory. The most important data sources (including P 5-01) are available for preliminary version of regional accounts (T+12), see Chapter 2.1.1. But then for the definitive version, the data sources are revised.

### **3.1.3. Treatment of multi-regional enterprises, sources and variables used**

GVA of multi-regional enterprises covered by survey P 5-01 (see Chapter 3.1.1.) is allocated to the regions at NUTS3 level according to the closely related variable - wages and salaries. The data about wages and salaries of local units are taken from Total Labour Cost survey (UNP 4-01) and other administrative data. Pseudo-bottom-up method is used.

### **3.1.4. Treatment of ancillary activities**

Ancillary activities are allocated to the regions where they are located according to industry of the main activity of the institutional units (enterprises).

### **3.1.5. Treatment of the extra-regio**

The extra-regio is not kept separately yet, because this region does not form the important part of GDP in the Czech Republic.

### **3.1.6. Approach to exhaustiveness**

The part of illegal or hidden economic activities estimates (in the Czech national accounts named as adjustments of exhaustiveness) are specifically regionalized. These are prostitution, drug trade and household services produced by paid staff. For these estimates information about regional distribution are available (estimates are included in column 11 of the Compilation Table 1 and the Table in Annex 1). The other estimates of concealed activities, like turnover fraud, tips, income in kind and more are allocated to the regions in proportion to the regional values of total GVA (included in column 12 of the Tables mentioned above).

### **3.1.7. Calculation of FISIM by user industries**

Production of FISIM (Financial intermediation service indirectly measured) is calculated as a part of GVA in industry of financial intermediation and is allocated to user industries (intermediate consumption, consumption of households, export). Method assumes that the FISIM used per industry is the same proportion in all the regions. This is because no other indicators e.g, loans and deposits or output per regions are available in the Czech Republic.

### **3.1.8. Adjustments for commuting**

According to the residence principles, commuters contribute to GVA in the region in which the local unit where they work is resident. The estimate of compensation of employees in the regional accounts reflects the wages and salaries in the region where they are earned. So data for local units from statistical surveys are not adjusted for commuting. Such adjustment is used only in case of regional accounts of households (where compensation of employees are compiled by place of living).

### **3.1.9. Transition from GVA to GDP**

According to Eurostat recommendations national taxes on products (D.21) and subsidies on products (D.29) are regionalized in the same structure as the total gross value added of all industries at basic prices (proportional allocation). There is no data available for regional allocation of taxes and subsidies.

### **3.1.10. Method used for the compilation of regional GDP per capita**

Population data are used the same in national accounts and in regional accounts. The mid-year estimate is used for the estimate of GDP per capita.

### 3.2. Specific methods and sources for compiling regional GVA

This chapter describes methods and sources which are used for regionalization of specific industries in the Czech Republic. Regional Gross Value Added is compiled at the level of 88 industries by CZ\_NACE that corresponds to NACE Rev. 2 divisions. CZSO publishes regional GVA at more aggregated level of 10 industries. Structure of this chapter is based at industry detail of 17 industries (NACE Rev. 2 sections).

#### 3.2.1. NACE A - Agriculture, hunting and forestry and fishing

In regional accounts, the activities of NACE A are **distinguished in 3 divisions**:

- 01 Crop and animal production, hunting and related service activities;
- 02 Forestry and logging;
- 03 Fishing and aquaculture.

Division 01 Crop and animal production, hunting and related services includes two basic activities, the production of crops and of animal products. A unit processing its own agricultural output on a farm is classified to 01, even though the output normally is the product of Division 10 Manufacture of food products. An example is Growing of grapes and production of wine from own products. Certain operations such as soil preparation, planting, harvesting, and management, which are normally part of farm operation, may be carried out by agricultural support units on a fee or contract basis, as agricultural or animal husbandry service activities under division 01.

Division 02 Forestry and logging covers the production of standing timber as well as extraction and gathering of wild growing forest materials. Besides the production of timber, this category includes products which undergo little processing, such as wood for fuel or for industrial use (e.g. pit-props, biomass). Further processing of wood, from sawmilling and planing, which is generally done away from the logging area, is classified to Manufacture of wood and products of wood and cork (division 16). Production of wood charcoal is classified under division 20. Forestry and logging related activities carried out on a fee or contract base are in division 02.

Division 03 Fishing and aquaculture includes fishing, aquaculture and activities related to fishing. The Czech Republic is landlocked and so fishing is a marginal activity. Hatcheries and fish farms are small and located in South Bohemia, a region of ponds.

In 2018, gross value added of NACE A takes the share 2.15% of GVA of the whole economy or 1.94% of GDP. NACE A represents an industry with high share of bottom-up method (84.5%, see Table 3) and very low share of top-down method.

**Table 2: Contributions of NACE A to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE A</b>	<b>88 564</b>	<b>506</b>	<b>2 405</b>	<b>13 291</b>	<b>104 766</b>
01	74 334	210	2 361	8 208	85 113
02	13 451	296	40	5 223	19 010
03	779	0	4	-140	643

**Table 3: Shares of compilation stages on GVA of industry. NACE A, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE A</b>	<b>84.5%</b>	<b>0.5%</b>	<b>2.3%</b>	<b>12.7%</b>	<b>100.0%</b>

01	87.3%	0.2%	2.8%	9.6%	100.0%
02	70.8%	1.6%	0.2%	27.5%	100.0%
03	121.1%	0.0%	0.6%	-21.8%	100.0%

The main data sources for compilation GVA of NACE A are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 The annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a).

### 3.2.2. NACE B – Mining and quarrying

In regional accounts, the activities of NACE B are **distinguished in 5 divisions**:

- 05 Mining of coal and lignite;
- 06 Extraction of crude petroleum and natural gas;
- 07 Mining of metal ores;
- 08 Other mining and quarrying;
- 09 Mining support service activities.

Division 05 Mining and treatment of coal involves extraction of solid minerals (black and brown coal, lignite) in underground and surface mines and related activities (sorting, cleaning, compressing and other steps necessary for transportation). It excludes production of coke or manufacture of briquettes (division 19).

Division 06 Extraction of crude petroleum and natural gas involves production of crude petroleum, mining and extraction of oil from oil shale and oil sands. production of natural gas and recovery of hydrocarbon liquids. It does not include geophysical and geologic surveying (division 71) and refining mineral oil products (division 19) or pipeline operation (division 49).

Division 07 Mining of metal ores includes both surface and underground mining of minerals containing iron and non-ferrous ores. Operation of blast furnaces is included in division 24.

Division 08 Other mining and quarrying includes the extraction of stone, sand and gravel in mines and quarries, dredging of silt, and stone crushing. It also includes extraction of peat or salt and various minerals. This section does not cover further processing of minerals except for grinding, cleaning, cutting and so on.

Division 09 Mining support service activities involves exploration work in connection with the extraction of oil or gas, such as taking core samples and making geological observations. It excludes geophysical and geologic surveys (division 71).

Mining and quarrying is an industry where almost the entire GVA is attributable to non-financial corporations (less than 1% is attributable to self-employed in household sector). Top-down methods are not used in regionalization of GVA of NACE B, only bottom-up methods (82.6% of total GVA).

#### **Table 4: Contributions of NACE B to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE B</b>	<b>27 394</b>	<b>0</b>	<b>5 169</b>	<b>599</b>	<b>33 162</b>
05-09	27 394	0	5 169	599	33 162

**Table 5: Shares of compilation stages on GVA of industry. NACE B, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE B</b>	<b>82.6%</b>	<b>0.0%</b>	<b>15.6%</b>	<b>1.8%</b>	<b>100.0%</b>
05-09	82.6%	0.0%	15.6%	1.8%	100.0%

The main data sources for compilation GVA of NACE B are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).

### 3.2.3. NACE C – Manufacturing

In regional accounts, the activities of NACE C are **distinguished in 24 divisions**:

- 10 Manufacture of food products;
- 11 Manufacture of beverages;
- 12 Manufacture of tobacco products;
- 13 Manufacture of textiles;
- 14 Manufacture of wearing apparel;
- 15 Manufacture of leather and related products;
- 16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials;
- 17 Manufacture of paper and paper products;
- 18 Printing and reproduction of recorded media;
- 19 Manufacture of coke and refined petroleum products;
- 20 Manufacture of chemicals and chemical products;
- 21 Manufacture of basic pharmaceutical products and pharmaceutical preparations;
- 22 Manufacture of rubber and plastic products;
- 23 Manufacture of other non-metallic mineral products;
- 24 Manufacture of basic metals;
- 25 Manufacture of fabricated metal products, except machinery and equipment;
- 26 Manufacture of computer, electronic and optical products;
- 27 Manufacture of electrical equipment;
- 28 Manufacture of machinery and equipment n.e.c.;
- 29 Manufacture of motor vehicles, trailers and semi-trailers;
- 30 Manufacture of other transport equipment;
- 31 Manufacture of furniture;
- 32 Other manufacturing;
- 33 Repair and installation of machinery and equipment.

NACE C is by volume the largest of all sections of the national economy. It includes 24 divisions of industries of varying character. whose products are either finished products intended for end-use or consumption. or semi-finished products intended for further processing or manufacturing. Section C includes mechanical. physical or chemical transformation of materials and components into new products (goods). Substantial change, renovation or reconstruction of the products is generally understood as production of goods and is classified to Manufacturing. Assembly of parts of products is also included, as well as of products from assembled parts. whether from own production or purchased parts. In general, the industries in Manufacturing section involve the transformation of materials into new products, resulting in a new product.

Its share in GDP is 22.70%, and it accounts for almost 1/4 of gross value added of the national economy. The largest share of gross value added in NACE C has the industry the manufacture of motor vehicles (NACE 29), at 20.65%.

The largest share of GVA in NACE C is regionalised by bottom-up methods (88.2%). Top-down methods are used for very marginal share of GVA.

**Table 6: Contributions of NACE C to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE C</b>	<b>1 082 339</b>	<b>52</b>	<b>47 641</b>	<b>96 850</b>	<b>1 226 882</b>
10-12	90 557	1	270	10 487	101 315
13-15	24 554	2	343	1 867	26 766
16	28 327	0	22	3 043	31 392
17	21 848	0	55	68	21 971
18	13 607	49	19	1 502	15 177
19	1 075	0	7	-51	1 031
20	44 913	0	1 016	-685	45 244
21	12 105	0	5 640	-101	17 644
22	82 842	0	2 203	2 199	87 244
23	52 840	0	655	2 133	55 628
24	38 042	0	244	336	38 622
25	130 137	0	1 161	9 391	140 689
26	45 933	0	4 716	27 500	78 149
27	81 624	0	2 096	9 373	93 093
28	97 451	0	3 925	4 121	105 497
29	219 434	0	22 052	12 117	253 603
30	19 904	0	2 007	1 544	23 455
31-32	38 413	0	557	5 161	44 131
33	38 732	0	653	6 846	46 231



**Table 7: Shares of compilation stages on GVA of industry. NACE C, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE C</b>	<b>88.2%</b>	<b>0.0%</b>	<b>3.9%</b>	<b>7.9%</b>	<b>100.0%</b>
10-12	89.4%	0.0%	0.3%	10.4%	100.0%
13-15	91.7%	0.0%	1.3%	7.0%	100.0%
16	90.2%	0.0%	0.1%	9.7%	100.0%
17	99.4%	0.0%	0.3%	0.3%	100.0%
18	89.7%	0.3%	0.1%	9.9%	100.0%
19	104.3%	0.0%	0.7%	-4.9%	100.0%
20	99.3%	0.0%	2.2%	-1.5%	100.0%
21	68.6%	0.0%	32.0%	-0.6%	100.0%
22	95.0%	0.0%	2.5%	2.5%	100.0%
23	95.0%	0.0%	1.2%	3.8%	100.0%
24	98.5%	0.0%	0.6%	0.9%	100.0%
25	92.5%	0.0%	0.8%	6.7%	100.0%
26	58.8%	0.0%	6.0%	35.2%	100.0%
27	87.7%	0.0%	2.3%	10.1%	100.0%
28	92.4%	0.0%	3.7%	3.9%	100.0%
29	86.5%	0.0%	8.7%	4.8%	100.0%
30	84.9%	0.0%	8.6%	6.6%	100.0%
31-32	87.0%	0.0%	1.3%	11.7%	100.0%
33	83.8%	0.0%	1.4%	14.8%	100.0%

The main data sources for compilation GVA of NACE C are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).

### 3.2.4. NACE D and E – Electricity, gas and water supply

In regional accounts, the activities of NACE D and E are **distinguished in 5 divisions**:

- 35 Electricity, gas, steam and air conditioning supply;
- 36 Water collection, treatment and supply;
- 37 Sewerage;
- 38 Waste collection, treatment and disposal activities; materials recovery;
- 39 Remediation activities and other waste management services.

Section D includes activities related to the generation, transmission and distribution of electricity, manufacture of gas and distribution of gaseous fuels through mains. production and distribution of steam and air conditioning and manufacture of ice. Distribution takes place through a permanent infrastructure (network) of lines, grids and pipelines. The size of the network is not determinative. It also includes distribution in industrial parks or residential buildings.

Section E includes activities related to the collection, treatment and supply of water, to sewage and to collection, to the treatment and disposal of waste, the treatment of waste for reuse and remediation activities and other waste management services.

NACE D accounted for 2.5% of GDP and 2.78% of gross value added of the national economy in 2018. NACE E for 0.92% of GDP and 1.02% of GVA. By regionalization methods, bottom-up methods are prevailing (99.1% in NACE D. 89.7% in NACE E).

**Table 8: Contributions of NACE D and E to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE D</b>	<b>134 352</b>	<b>2</b>	<b>83</b>	<b>1 103</b>	<b>135 540</b>
35	134 352	2	83	1 103	135 540
<b>TOTAL NACE E</b>	<b>44 604</b>	<b>1 942</b>	<b>640</b>	<b>2 533</b>	<b>49 719</b>
36	20 186	339	7	249	20 781
37-39	24 418	1 603	633	2 284	28 938

**Table 9: Shares of compilation stages on GVA of industry. NACE D and E, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE D</b>	<b>99.1%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.8%</b>	<b>100.0%</b>
35	99.1%	0.0%	0.1%	0.8%	100.0%
<b>TOTAL NACE E</b>	<b>89.7%</b>	<b>3.9%</b>	<b>1.3%</b>	<b>5.1%</b>	<b>100.0%</b>
36	97.1%	1.6%	0.0%	1.2%	100.0%
37-39	84.4%	5.5%	2.2%	7.9%	100.0%

The main data sources for compilation GVA of NACE D and E are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 03 The annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a).

### 3.2.5. NACE F – Construction

In regional accounts, the activities of NACE F are **distinguished in 3 divisions**:

- 41 Construction of buildings;
- 42 Civil engineering;
- 43 Specialised construction activities.

Section F Construction includes general construction and specialised construction activities for buildings and civil engineering works (new work, repair, additions and alterations). General construction is the construction of entire dwellings. office buildings, stores, motorways, streets, bridges, tunnels, railways etc. This section also includes the development of building projects for buildings or civil engineering works intended for later sale. The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

NACE F accounted for 5.59% of total gross value added and 5.04% of gross domestic product. Large share of GVA is regionalised by bottom-up method (72.5%), while almost none of GVA is regionalised by top-down method. Grossing-up to national accounts accounts for 27.3% of GVA, which includes mainly exhaustiveness adjustments of producers deliberately misreporting or not registered.

**Table 10: Contributions of NACE F to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE F</b>	<b>197 546</b>	<b>27</b>	<b>530</b>	<b>74 543</b>	<b>272 646</b>
41-43	197 546	27	530	74 543	272 646

**Table 11: Shares of compilation stages on GVA of industry. NACE F, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE F</b>	<b>72.5%</b>	<b>0.0%</b>	<b>0.2%</b>	<b>27.3%</b>	<b>100.0%</b>
41-43	72.5%	0.0%	0.2%	27.3%	100.0%

The main data sources for compilation GVA of NACE F are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).

### 3.2.6. NACE G – Wholesale and retail trade; repair

In regional accounts, the activities of NACE G are **distinguished in 3 divisions**:

- 45 Wholesale and retail trade and repair of motor vehicles and motorcycles;
- 46 Wholesale trade, except of motor vehicles and motorcycles;
- 47 Retail trade, except of motor vehicles and motorcycles.

Section G includes purchase and sale (i.e. without transformation) of all manner of goods and services incidental to the sale. Wholesale is the resale of new and used goods to retailers, retail representatives and business-to-business trade. It also includes resale to other wholesalers and includes agents and brokers who buy from or sell to those customers. Retailing is the resale of new and used goods mainly to the general public for personal or household consumption or use. This section further includes the repair of motor vehicles and motorcycles.

GVA of NACE G accounts for 11.1% of total GVA and for 10% of GDP. Bottom-up method is largely prevailing (share 92.1% of total GVA).

**Table 12: Contributions of NACE G to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
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<b>TOTAL NACE G</b>	<b>497 548</b>	<b>14</b>	<b>3 552</b>	<b>39 018</b>	<b>540 132</b>
45	57 041	0	52	6 257	63 350
46	264 674	14	909	8 926	274 523
47	175 834	0	2 591	23 834	202 259

**Table 13: Shares of compilation stages on GVA of industry. NACE G, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE G</b>	<b>92.1%</b>	<b>0.0%</b>	<b>0.7%</b>	<b>7.2%</b>	<b>100.0%</b>
45	90.0%	0.0%	0.1%	9.9%	100.0%
46	96.4%	0.0%	0.3%	3.3%	100.0%
47	86.9%	0.0%	1.3%	11.8%	100.0%

The main data sources for compilation GVA of NACE G are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).

### 3.2.7. NACE H – Transport and storage

In regional accounts, the activities of NACE H are **distinguished in 5 divisions**:

- 49 Land transport and transport via pipelines;
- 50 Water transport;
- 51 Air transport;
- 52 Warehousing and support activities for transportation;
- 53 Postal and courier activities.

Section H includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities (i.e, terminal and parking facilities, cargo handling, storage etc.) This NACE section includes the renting of transport equipment with driver or operator. Postal and courier activities are also included.

GVA of NACE H accounts for 5.7% of total GVA and for 5.1% of GDP. Regionalisation methods of GVA differ from NACE to NACE. In NACE 50, 51 and 53 bottom-up methods are largely prevailing (with shares over 90% of total GVA). In NACE 49 grossing-up to national accounts takes larger share (26.2%) which represents several conceptual adjustments. In NACE 52 top-down methods takes relatively larger share (13.3%) which represents data sources in the government sector, and also regionalised adjustments (29.2%), which represents consumption of fixed capital in the government sector.

**Table 14: Contributions of NACE H to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE H</b>	<b>177 269</b>	<b>14 776</b>	<b>32 411</b>	<b>51 186</b>	<b>275 642</b>
49	106 030	28	4	37 584	143 646
50	283	0	0	28	311
51	3 225	0	0	186	3 411

52	51 142	14 748	32 407	12 690	110 987
53	16 588	0	0	699	17 287

**Table 15: Shares of compilation stages on GVA of industry. NACE H, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE H</b>	<b>64.3%</b>	<b>5.4%</b>	<b>11.8%</b>	<b>18.6%</b>	<b>100.0%</b>
49	73.8%	0.0%	0.0%	26.2%	100.0%
50	91.1%	0.0%	0.0%	8.9%	100.0%
51	94.6%	0.0%	0.0%	5.4%	100.0%
52	46.1%	13.3%	29.2%	11.4%	100.0%
53	96.0%	0.0%	0.0%	4.0%	100.0%

The main data sources for compilation GVA of NACE H are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).

### 3.2.8. NACE I – Accommodation and food service activities

In regional accounts, the activities of NACE I are **distinguished in 2 divisions**:

- 55 Accommodation;
- 56 Food and beverage service activities.

Section I includes the provision of short-stay accommodation and of complete meals and drinks for immediate consumption. The amount and type of supplementary services provided within this section can vary widely. This section excludes the provision of long-term accommodation and the preparation of food or drinks not for immediate consumption or that sold in wholesale or retail trade.

Division 55 Accommodation includes short-stay accommodation in hotels and motels, beverage serving, accommodation in holiday homes, cottages, campgrounds. private accommodation (B&Bs), dormitories (students residences), worker & other hostels.

Division 56 Food and beverage service activities includes the sale of food for immediate consumption with service including the sale of drinks in restaurants, bars, coffee shops, in food stalls, company kitchens, school canteens or cafeterias etc.

GVA of NACE I accounts for 2.1% of total GVA and for 1.9% of GDP. The largest share of GVA is regionalised by bottom-up methods (62.5%). Relatively larger share of GVA takes grossing-up to national accounts (35.7%), which represents largely exhaustiveness adjustment of producers deliberately misreporting.

**Table 16: Contributions of NACE I to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE I</b>	<b>62 589</b>	<b>1 827</b>	<b>9</b>	<b>35 763</b>	<b>100 188</b>

55-56	62 589	1 827	9	35 763	100 188
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**Table 17: Shares of compilation stages on GVA of industry. NACE I, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE I</b>	<b>62.5%</b>	<b>1.8%</b>	<b>0.0%</b>	<b>35.7%</b>	<b>100.0%</b>
55-56	62.5%	1.8%	0.0%	35.7%	100.0%

The main data sources for compilation GVA of NACE I are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a);
  - DS 04 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1 01(b).

### 3.2.9. NACE J – Information and communication

In regional accounts, the activities of NACE J are **distinguished in 6 divisions**:

- 58 Publishing activities;
- 59 Motion picture, video and television programme production, sound recording and music publishing activities;
- 60 Programming and broadcasting activities;
- 61 Telecommunications;
- 62 Computer programming, consultancy and related activities;
- 63 Information service activities.

Section J includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data on communications, information technology activities and the processing of data and other information service activities.

Division 58 includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps, charts; newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing.

Division 59 includes production of theatrical and non-theatrical motion pictures for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures and other film productions to other

industries; as well as motion picture or other film productions projection; buying and selling of motion picture or other film productions distribution rights; this division also includes the sound recording activities.

Division 60 includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content; also included is data broadcasting, typically integrated with radio or TV broadcasting; included is the production of programs that are typically narrowcast in nature (limited format) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.

Division 61 includes the activities of providing telecommunications and related service activities, i.e, transmitting voice, data, text, sound and video.

Division 62 includes writing, modifying, testing and supporting software; planning and designing computer systems; on-site management and operation of clients' computer systems and/or data processing facilities.

Division 63 includes the activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information.

GVA of NACE J accounts for 5.8% of total GVA and for 5.3% of GDP. Prevailing share of GVA is regionalised by bottom-up method, except for NACE 59-60, where the larger share are regionalised by top-down methods and grossed-up to national accounts. This represents data sources in government sector and several adjustments.

**Table 18: Contributions of NACE J to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE J</b>	<b>208 572</b>	<b>3 042</b>	<b>2 229</b>	<b>70 280</b>	<b>284 123</b>
58	24 659	9	112	3 206	27 986
59-60	9 932	2 754	3	14 627	27 316
61	54 652	0	388	8 700	63 740
62-63	119 330	279	1 726	43 746	165 081

**Table 19: Shares of compilation stages on GVA of industry. NACE J, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE J</b>	<b>73.4%</b>	<b>1.1%</b>	<b>0.8%</b>	<b>24.7%</b>	<b>100.0%</b>
58	88.1%	0.0%	0.4%	11.5%	100.0%
59-60	36.4%	10.1%	0.0%	53.5%	100.0%
61	85.7%	0.0%	0.6%	13.6%	100.0%
62-63	72.3%	0.2%	1.0%	26.5%	100.0%

The main data sources for compilation GVA of NACE J are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a);

- DS 04 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1 01(b).

### 3.2.10. NACE K – Financial and insurance activities

In regional accounts, the activities of NACE K are **distinguished in 3 divisions**:

- 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.

Division 64 contains financial activities except insurance and pension funds covers the activities of obtaining and redistributing of funds other than for the purpose of insurance and pension funding or compulsory social security.

Division 65 contains insurance, reinsurance and pension funding, except compulsory social security: this division includes the underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims.

Division 66 contains Activities auxiliary to financial services and insurance activities: the provision of service involved in or closely related to financial service activities, but not themselves providing financial services.

GVA of NACE K accounts for 4.3% of total GVA and for 3.8% of GDP. Bottom-up methods are used for regionalisation of only 29.8% of total GVA, top-down methods are used for 20.2%. Regionalised adjustments (34.8% of total GVA) represents conceptual adjustments FISIM and financial leasing.

**Table 20: Contributions of NACE K to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE K</b>	<b>61 956</b>	<b>41 911</b>	<b>72 456</b>	<b>31 632</b>	<b>207 955</b>
64	45 054	2 893	72 450	28 069	148 466
65	0	29 266	6	2 928	32 200
66	16 902	9 752	0	635	27 289

**Table 21: Shares of compilation stages on GVA of industry. NACE K, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE K</b>	<b>29.8%</b>	<b>20.2%</b>	<b>34.8%</b>	<b>15.2%</b>	<b>100.0%</b>
64	30.3%	1.9%	48.8%	18.9%	100.0%
65	0.0%	90.9%	0.0%	9.1%	100.0%
66	61.9%	35.7%	0.0%	2.3%	100.0%

The main data sources for compilation GVA of NACE K are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a);



- DS 04 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1 01(b);
- DS 07 Annual statement of financial (monetary) institutions Pen 5-01;
- DS 09 Annual statistical survey of Insurance and Reinsurance Companies Poj 5a-01;
- DS 42 Monthly survey of Profit and Loss of bank FISIFE20;
- DS 45 Monthly survey on Profit or Loss of credit union FISIFE20;
- DS 53 Profit and loss statement of pension companies and pension company funds VYPES20;
- DS 54 Insurance/reinsurance companies, profit and loss statement VYPOS20;
- DS 70 Income (profit and loss) statement of Central Bank IVIV10.

### 3.2.11. NACE L – Real estate activities, treatment of services of owner-occupied dwellings

In regional accounts, the activities of NACE L are **distinguished in 1 division**:

- 68 Real estate activities.

NACE L includes activities of lessors, agents and/or brokers in one or more of the following areas: selling or buying of real estate, renting of real estate. providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or on a contract basis. This section includes real estate property managers. Also included is the acquisition of works (construction and/or renovation) related to maintaining. ownership or leasing of such property.

NACE L accounted in 2018 for 8.3% of GDP. Section L accounted for 9.2% of the total gross value added of the national economy. Only 23.6% of total GVA is regionalised by bottom-up methods. The largest share (66.1%) belongs to regionalised adjustments, which represent mainly imputed rent and individual housing construction.

National accounts calculate the imputed rent with “user cost method” and “stratification calculation method”, depending on the type of dwelling.

Basic calculation formula for regionalization of imputed rents:

*Total regional area of own-occupied dwellings \* price per m2*

Information about market price of dwellings is available from price statistics of CZSO, information about area of dwellings is available from census of population and every year is adjusted by data about new construction, abolition of housing and new privatization. Both price and area are available in regional structure.

**Table 22: Contributions of NACE L to gross value added. 2018, mil. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE L</b>	<b>105 203</b>	<b>11 110</b>	<b>294 964</b>	<b>34 878</b>	<b>446 155</b>
68	105 203	11 110	294 964	34 878	446 155

**Table 23: Shares of compilation stages on GVA of industry. NACE L, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
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<b>TOTAL NACE L</b>	<b>23.6%</b>	<b>2.5%</b>	<b>66.1%</b>	<b>7.8%</b>	<b>100.0%</b>
68	23.6%	2.5%	66.1%	7.8%	100.0%

The main data sources for compilation GVA of NACE L are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a);
  - DS 04 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1 01(b).

### **3.2.12. NACE M and N – Professional, scientific and technical activities; administrative and support service activities**

In regional accounts, the activities of NACE M and N are **distinguished in 13 divisions**:

- 69 Legal and accounting activities;
- 70 Activities of head offices; management consultancy activities;
- 71 Architectural and engineering activities; technical testing and analysis;
- 72 Scientific research and development;
- 73 Advertising and market research;
- 74 Other professional, scientific and technical activities;
- 75 Veterinary activities
- 77 Rental and leasing activities
- 78 Employment activities
- 79 Travel agency, tour operator reservation service and related activities
- 80 Security and investigation activities
- 81 Services to buildings and landscape activities
- 82 Office administrative. office support and other business support activities.

Section M includes legal and accounting activities, company management, architecture and engineering, technical testing and analysis, research and development and other professional, scientific and technical activities. It also includes advertising, market research and veterinary activities.

Section N includes a variety of activities whose purpose is not the imparting of expert knowledge, but rather the providing of services of various kinds. It includes various kinds of lease of tangible and nonfinancial intangible assets (patents, trademarks), as well as the provision of employment services (placement of jobseekers). This section also includes the activities of travel agencies and agencies providing security (facility protection and bodyguards). A separate section consists of administrative activities. which involves carrying out everyday routine office tasks for other companies on a contract or fee basis.

The share of gross value added of Section M on total gross value added in the national economy amounted in 2018 to 5.34%. Its share of GDP was 4.82%. Section N gross value added was 2.02% of GVA of the national economy and 1.82% of GDP. Except for NACE 72, the largest share of GVA of all other industries is regionalised by bottom-up method.

**Table 24: Contributions of NACE M and N to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE M</b>	<b>191 846</b>	<b>11 630</b>	<b>13 708</b>	<b>43 431</b>	<b>260 615</b>
69-70	74 071	488	267	12 031	86 857
71	55 705	1 611	2 606	11 542	71 464
72	8 955	8 884	10 717	4 715	33 271
73	23 926	3	37	6 621	30 587
74-75	29 188	644	81	8 523	38 436
<b>TOTAL NACE N</b>	<b>118 631</b>	<b>640</b>	<b>180</b>	<b>-21 139</b>	<b>98 312</b>
77	23 323	1	139	3 606	27 069
78	36 740	17	0	-31 516	5 241
79	7 985	20	12	2 257	10 274
80-82	50 583	602	29	4 514	55 728

**Table 25: Shares of compilation stages on GVA of industry. NACE M and N, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE M</b>	<b>73.6%</b>	<b>4.5%</b>	<b>5.3%</b>	<b>16.7%</b>	<b>100.0%</b>
69-70	85.3%	0.6%	0.3%	13.9%	100.0%
71	77.9%	2.3%	3.6%	16.2%	100.0%
72	26.9%	26.7%	32.2%	14.2%	100.0%
73	78.2%	0.0%	0.1%	21.6%	100.0%
74-75	75.9%	1.7%	0.2%	22.2%	100.0%
<b>TOTAL NACE N</b>	<b>120.7%</b>	<b>0.7%</b>	<b>0.2%</b>	<b>-21.5%</b>	<b>100.0%</b>
77	86.2%	0.0%	0.5%	13.3%	100.0%
78	701.0%	0.3%	0.0%	-601.3%	100.0%
79	77.7%	0.2%	0.1%	22.0%	100.0%
80-82	90.8%	1.1%	0.1%	8.1%	100.0%

The main data sources for compilation GVA of NACE M and N are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a).

### 3.2.13. NACE O – Public administration and defence; compulsory social security

In regional accounts, the activities of NACE L are **distinguished in 1 division**:

- 84 Public administration and defence; compulsory social security.

This NACE covers the activities of administration, i.e., executive and central administration of central, regional and local bodies, activities of government bodies in the fields of agriculture, industry, housing, trade, local development, environment protection, social insurance or employment policy. It covers as well the activities of Parliament, local councils, regions and district offices, general state administration (Cabinet Office, the Ministry of Finance, the Czech Statistical Office, the Revenue directorate and financial offices. Customs services, etc.). regional and local administration represents a large part of this class. All these activities are undertaken by state organisational units – former centrally managed budgetary organisations – and local authorities – former locally managed budgetary organisation.

It also covers the activities in the fields of defence. public protection, safety and public order, law, fire protection, activities of the Ministry of foreign affairs, foreign embassies and permanent mission of the Czech republic, foreign aid and international cooperation. It also covers activities carried out by state organisations (mainly the Czech Social Security Administration, a central budgetary organisation, which is entitled to collect compulsory social insurance contributions) and health insurance funds classified in S.1314 – Health insurance funds.

Section O accounted for 6% of total gross value added in the year 2018 and 5.4% of GDP. The largest share of GVA was regionalised by top-down methods (71.5%).

**Table 26: Contributions of NACE O to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE O</b>	<b>55</b>	<b>208 703</b>	<b>22 959</b>	<b>60 349</b>	<b>292 066</b>
84	55	208 703	22 959	60 349	292 066

**Table 27: Shares of compilation stages on GVA of industry. NACE O, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE O</b>	<b>0.0%</b>	<b>71.5%</b>	<b>7.9%</b>	<b>20.7%</b>	<b>100.0%</b>
84	0.0%	71.5%	7.9%	20.7%	100.0%

The main data sources for compilation GVA of NACE O are:

- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a);
  - DS 13 Annual statistical survey of health insurance companies (ZDP 5-01);
  - DS 18 Statement of revenue and expenditure FIN 2-12 M;
  - DS 19 Cash-based statement for evaluation of budget execution (main activities of State organisation units and state funds) FIN 2-04 U;
  - DS 20 Profit and loss account for semi-budgetary organisations, State organisation units, state funds and local government units;

- DS 22 Note to to Financial Statements for Organisational Units of the State, Regional/Local Government Divisions, Subsidized Organisations [Semi-budgetary Organisations] and State Funds;
- DS 23 Profit and loss account in a detailed breakdown for large-scale and small-scale privatisation – the Privatisation fund;
- DS 24 Profit and loss account of the Vine-growers Fund;
- DS 26 Notes to financial statement of the Vine-growers Fund;
- DS 27 Taxes on accrual basis;
- DS 37 Profit and loss account under Act No. 504/2002 Coll. – Public universities;
- DS 61 Profit and loss account under Act No. 500/2002 Coll. - RIA, PGRLF/SGAFF, PRISKO;
- DS 64 Withdrawal of Budget of State Agricultural Intervention Fund;
- DS 65 National Fund revenue and expenditures sorting statement;
- DS 76 Auxiliary Analytical Overview PAP.

### 3.2.14. NACE P – Education

In regional accounts, the activities of NACE P are **distinguished in 1 division**:

- 84 Education.

Section Education (P) includes education at any level and for any profession that means education provided by various institutions in the regular school system at different levels as well as adult education, literacy programmes etc. This section includes both public and private education. For each level of initial education, the classes include also special education for physically or mentally disabled pupils. This section includes also education relating to sports and recreation activities, such as tennis or golf, and support activities in education.

NACE P had 4% share on total GDP in the year 2018. Gross value added portion of section P on total gross value added of national economy was 4.5%. The largest share of GVA in NACE P was regionalised by top-down methods (70.2%).

**Table 28: Contributions of NACE P to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE P</b>	<b>10 852</b>	<b>152 273</b>	<b>14 036</b>	<b>39 819</b>	<b>216 980</b>
85	10 852	152 273	14 036	39 819	216 980

**Table 29: Shares of compilation stages on GVA of industry. NACE P, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE P</b>	<b>5.0%</b>	<b>70.2%</b>	<b>6.5%</b>	<b>18.4%</b>	<b>100.0%</b>
85	5.0%	70.2%	6.5%	18.4%	100.0%

The main data sources for compilation GVA of NACE P are:

- Bottom-up methods:

- DS 01 Statistical questionnaire P 5-01;
- DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a).

### 3.2.15. NACE Q – Human health services and social work activities

In regional accounts, the activities of NACE Q are **distinguished in 3 divisions**:

- 86 Human health activities;
- 87 Residential care activities;
- 88 Social work activities without accommodation.

The share of GVA of Section Q on the total GVA of national economy was 4.6%, on GDP 4.2%. Bottom-up methods were used for 46.2% of GVA of NACE Q, while top-down methods were used for 44.6%.

**Table 30: Contributions of NACE Q to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE Q</b>	<b>104 099</b>	<b>100 671</b>	<b>1 321</b>	<b>19 442</b>	<b>225 533</b>
86	102 112	66 816	1 321	14 639	184 888
87-88	1 987	33 855	0	4 803	40 645

**Table 31: Shares of compilation stages on GVA of industry. NACE Q, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE Q</b>	<b>46.2%</b>	<b>44.6%</b>	<b>0.6%</b>	<b>8.6%</b>	<b>100.0%</b>
86	55.2%	36.1%	0.7%	7.9%	100.0%
87-88	4.9%	83.3%	0.0%	11.8%	100.0%

The main data sources for compilation GVA of NACE Q are:

- Bottom-up methods:
  - DS 01 Statistical questionnaire P 5-01;
  - DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a);
  - DS 04 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1 01(b).

### 3.2.16. NACE R and S – Arts, entertainment and recreation and Other service activities

In regional accounts, the activities of NACE R and S are **distinguished in 7 divisions**:

- 90 Creative, arts and entertainment activities;
- 91 Libraries, archives, museums and other cultural activities;
- 92 Gambling and betting activities;
- 93 Sports activities and amusement and recreation activities;
- 94 Activities of membership organisations;
- 95 Repair of computers and personal and household goods;
- 96 Other personal service activities.

Section R covers activities of libraries, archives, museums and other cultural activities. Moreover, it includes casinos, gambling and betting activities and sports, amusement and recreation activities.

Section S includes activities of business, employer and professional membership organisations, activities of trade unions and other membership organisations in order to promote common interests. Furthermore, it includes also repairs of computers and communication equipment, repairs of personal and household goods and also other personal service activities.

Section R accounted for 0.9% of GDP in 2018. The share of gross value added of Section R of total gross value added in the national economy was 1%. Section S accounted for 0.9% of GDP in 2018. The share of gross value added of Section S of total gross value added in the national economy was 1%.

The largest shares of GVA of both described industries was regionalised by bottom-up method (61.9%, resp. 38.8%). Relatively large share of GVA in NACE S was grossed-up to national accounts (31.8%), which represents exhaustiveness adjustments of producers deliberately misreporting or not registered.

**Table 32: Contributions of NACE R and S to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE R</b>	<b>30 203</b>	<b>15 534</b>	<b>669</b>	<b>2 352</b>	<b>48 758</b>
90-92	22 828	12 104	661	-2 339	33 254
93	7 375	3 430	8	4 691	15 504
<b>TOTAL NACE S</b>	<b>19 508</b>	<b>11 131</b>	<b>3 654</b>	<b>15 985</b>	<b>50 278</b>
94	10	10 838	236	5 181	16 265
95	6 495	0	28	2 422	8 945
96	13 003	293	3 390	8 382	25 068

**Table 33: Shares of compilation stages on GVA of industry. NACE R and S, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE R</b>	<b>61.9%</b>	<b>31.9%</b>	<b>1.4%</b>	<b>4.8%</b>	<b>100.0%</b>
90-92	68.6%	36.4%	2.0%	-7.0%	100.0%
93	47.6%	22.1%	0.1%	30.3%	100.0%
<b>TOTAL NACE S</b>	<b>38.8%</b>	<b>22.1%</b>	<b>7.3%</b>	<b>31.8%</b>	<b>100.0%</b>
94	0.1%	66.6%	1.5%	31.9%	100.0%
95	72.6%	0.0%	0.3%	27.1%	100.0%
96	51.9%	1.2%	13.5%	33.4%	100.0%

The main data sources for compilation GVA of NACE R and S are:

- Bottom-up methods:

- DS 01 Statistical questionnaire P 5-01;
- DS 15 Income tax returns of individuals (DPFO).
- Top-down methods:
  - DS 02 Annual questionnaire for selected government institutions VI 1-01;
  - DS 03 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a);
  - DS 04 Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1 01(b).

### 3.2.17. NACE T – Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use

In regional accounts, the activities of NACE Q are **distinguished in 2 divisions**:

- 97 Activities of households as employers of domestic personnel;
- 98 Undifferentiated goods-and services-producing activities of private households for own use.

Section T includes activities of households as employers; unspecified goods and services-providing activities of households for own use, includes in the Czech nationalAccounts only the part representing activities of households as employers of domestic personnel. The activities of households producing unspecified products and services for own final use is unfulfilled in CzNA, because the relevant part of an output for own final use is estimated and classified to activities specified according to such manufactured products.

For the purpose of compiling items of the nationalAccounts for NACE Section T, given the character of activities classified there, there are no direct data sources in the Czech Republic. For this reason data for this section are compiled from exhaustiveness adjustments.

**Table 34: Contributions of NACE T to gross value added. 2018, mio. CZK**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE T</b>	<b>0</b>	<b>0</b>	<b>1 276</b>	<b>4 291</b>	<b>5 567</b>
97-98	0	0	1 276	4 291	5 567

**Table 35: Shares of compilation stages on GVA of industry. NACE T, 2018, %**

NACE	Bottom-up methods	Top-down methods	Adjustments	Grossing-up to NA	Total GVA
<b>TOTAL NACE T</b>	<b>0.0%</b>	<b>0.0%</b>	<b>22.9%</b>	<b>77.1%</b>	<b>100.0%</b>
97-98	0.0%	0.0%	22.9%	77.1%	100.0%

### 3.2.18. NACE U – Activities of extraterritorial organisations and bodies

In regional accounts, the activities of NACE U are **distinguished in 1 division**:

- 99 Activities of extraterritorial organisations and bodies.

NACE Section U is permanently unfulfilled in the Czech national and regional Accounts. Paid performances of embassies and consulates are recorded in the Balance of Payments into items of import and export of services. These statistical units (embassies and consulates) are also classified into institutional “sector” Non-residents in the Business Register.



### **3.3. Methods and sources used for compiling regional GVA at current prices for the most recent year (preliminary data)**

Methods and sources described in previous chapters relate to the definitive version of regional Accounts (published in T+24, see Chapter 2.1.2). Preliminary version of regional Accounts (published in T+12) is compiled by the same methods and sources, although some sources (especially surveys) are revised for definitive version.

### **3.4. Regional GVA at constant prices and regional growth rates**

Transformation of figures about GVA from current to constant prices is made separately for each NUTS 3 (kraje), NUTS 2 (region soudržnosti) and two-digit industry (NACE88). It is made with respect to specific branch structure in particularly regions.

Regional data about Gross Value Added by industries in detail in current prices are conveyed by the medium of the nationwide deflators for each industry to regional data in constant prices. Because of regional diversity in structure of GVA we get also diversely regional deflators.

With regard to using of pure top-down approach and pseudo-bottom-up approach in most of industries in the Czech Republic we do not count of variances in deflators for production and intermediate consumption (e, g, the result of top-down method is directly allocated Gross Value Added, not production and intermediate consumption).

## **4. QUALITY ASSESSMENT AND IMPROVEMENT**

The process of preparing regional accounts is set out in the annual work plan and standardised template worksheets and accounts. The annual work plan is a detailed description of work and timetable for its implementation for each version of the regional accounts (preliminary, definitive). It covers receipt of data sources, compilation and editing (including deadlines, responsibilities and controls). Template worksheets and accounts allow the checking of all items in the time series and for internal consistency of the system of national and regional Accounts.

Before a self-assessment of the Czech regional accounts, with stress on methodology for compilation of estimation regional Gross Value Added, it is necessary to mention that regional accounts in the Czech Republic are based on data from annual national accounts. The principal rule that the sum of regional accounts has to be equal the national accounts figures is accepted.

### **4.1. Self-Assessment of the methodology for compilation of regional GVA**

The methodology of compilation of regional GVA in Czech regional accounts is in accordance with the rules of the ESA 2010. Increased attention is focused on improvement of the methodology. It is a continual process. In the last period, it is possible to make a remark about following main steps:

- regionalisation of extrapolation and models, conceptual and exhaustiveness adjustments (if possible under methodology and available data sources). In the last years, the progress in this point was achieved. Several adjustments are now specifically regionalised. Implementation of the adjustments was made in several periodic or benchmark revisions (2011, 2014, 2017 and 2020).

- regional data about employment, employees and worked hours are analysed and compared with estimations of GVA and GDP. Based on these analyses, it is possible to improve the quality of used data sources.

#### **4.2. Plans for further improvement**

Like as a new area there is regional allocation of government capital creation and government expenditures. The project aimed to compile these indicators in regional structure is currently running in CZSO. The possible outcome of this project is to compile and publish Gross Fixed Capital Formation by government sector.

Other areas for improvement of regional accounts in the Czech Republic can be implementation of use of disposable income account of households. After that it could be possible to publish final consumption expenditure of households at regional level in comparison with other Member States of the EU. This aim is dependent on data sources, especially on Households Budget Survey and its representativeness for regional level.

The cooperation with other statistical agendas could be important for future plans of regional accounts development, for example with Price Statistics. There are possibilities to focus on regional CPI, regional inflation rate, regional PPS etc.

# ANNEX I. Regional GVA Compilation Table by industry

## Regional GVA Compilation Table 2018

Mio. NAC

Gross Value added by region NUTS 3												
Industries NACE rev. 2 sections	Bottom-up methods					Sub-total bottom-up	Top-down methods		Sub-total top-down	Adjust- ments*	Grossing- up to National Accounts* *	Total
	Data sources				Correc- tions of data sources		Data sources					
	Surveys or census		Administrative data			Closely related variables	Less related variables					
	mono- regional	multi- regional = pseudo- bottom-up	mono- regional	multi- regional								
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7(=2+3+4+5 +6)</i>	<i>8</i>	<i>9</i>	<i>10(=8+9)</i>	<i>11</i>	<i>12 [=13- (7+10+11)]</i>	<i>13</i>
A	50 726	10 551	27 311		-24	88 564	506		506	2 405	13 291	104 766
B	23 751	3 436	209		-2	27 394	0		0	5 169	599	33 162
C	585 024	428 604	69 124		-413	1 082 339	52		52	47 641	96 850	1 226 882
D	46 192	86 062	2 213		-114	134 352	2		2	83	1 103	135 540
E	20 733	22 097	1 779		-5	44 604	1 942		1 942	640	2 533	49 719
F	83 886	44 245	69 559		-144	197 546	27		27	530	74 543	272 646
G	219 646	219 964	58 160		-222	497 548	14		14	3 552	39 018	540 132
H	73 674	79 335	24 473		-213	177 269	14 776		14 776	32 411	51 186	275 642
I	28 728	14 939	18 923		-2	62 589	1 827		1 827	9	35 763	100 188
J	84 255	104 819	19 501		-3	208 572	3 042		3 042	2 229	70 280	284 123
K	11 031	43 408	7 573		-55	61 956	41 911		41 911	72 456	31 632	207 955
L	89 536	9 202	6 465		0	105 203	11 110		11 110	294 964	34 878	446 155
M	78 715	45 419	68 273		-562	191 846	11 630		11 630	13 708	43 431	260 615
N	38 219	44 550	9 604		26 259	118 631	640		640	180	-21 139	98 312
O	140	276	20		-381	55	208 703		208 703	22 959	60 349	292 066
P	5 394	940	4 518		0	10 852	152 273		152 273	14 036	39 819	216 980
Q	72 761	11 980	19 358		0	104 099	100 671		100 671	1 321	19 442	225 533
R	4 166	19 028	6 989		20	30 203	15 534		15 534	669	2 352	48 758
S	2 520	1 865	15 122		0	19 508	11 131		11 131	3 654	15 985	50 278
T	0	0	0		0	0	0		0	1 276	4 291	5 567
U	0	0	0		0	0	0		0	0	0	0
<b>A to U</b>	<b>1 519 099</b>	<b>1 190 719</b>	<b>429 174</b>	<b>0</b>	<b>24 138</b>	<b>3 163 130</b>	<b>575 791</b>	<b>0</b>	<b>575 791</b>	<b>519 892</b>	<b>616 206</b>	<b>4 875 019</b>

\*Extrapolations and models; conceptual adjustments; adjustments of exhaustiveness (specifically regionalised)

\*\*Adjustments not specifically regionalised

## ANNEX II. Metadata of sources and variables used for regional GVA

The list below consists of all data sources used for compilation of GVA by production approach at both national and regional level. It is structured by regionalization method with related variables used for regionalization.

<b>Bottom-up methods</b>		<b>Closely related variables</b>
DS 01	Annual statistical survey in business units (P 5-01)	Wages and salaries
DS 15	Income tax returns of individuals (DPFO)	Wages and salaries
<b>Top-down methods</b>		<b>Closely related variables</b>
DS 02	Annual questionnaire for selected government institutions (VI 1-01)	Wages and salaries
DS 03	Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1-01(a)	Wages and salaries
DS 04	Annual survey of non-profit institutions, housing cooperatives and selected institutions NI 1 01(b)	Wages and salaries
DS 07	Annual statement of financial (monetary) institutions (Pen 5-01)	Wages and salaries
DS 09	Annual statistical survey of Insurance and Reinsurance Companies (PoJ 5a-01)	Wages and salaries
D S13	Annual statistical survey of health insurance companies (ZDP 5-01)	Wages and salaries
DS 18	Statement of revenue and expenditure (FIN 2-12 M)	Wages and salaries
DS 19	Cash-based statement for evaluation of budget execution (main activities of State organisation units and state funds) (FIN 2-04 U)	Wages and salaries
DS 20	Profit and loss account for semi-budgetary organisations, State organisation units, state funds and local government units	Wages and salaries
DS 22	Note to to Financial Statements for Organisational Units of the State, Regional/Local Government Divisions, Subsidized Organisations [Semi-budgetary Organisations] and State Funds	Wages and salaries
DS 23	Profit and loss account in a detailed breakdown for large-scale and small-scale privatisation – the Privatisation fund	Wages and salaries
DS 24	Profit and loss account of the Vine-growers Fund	Wages and salaries
DS 26	Notes to financial statement of the Vine-growers Fund	Wages and salaries
DS 27	Taxes on accrual basis	Wages and salaries
DS 37	Profit and loss account under Act No. 504/2002 Coll. – Public universities	Wages and salaries
DS 42	Monthly survey of Profit and Loss of bank (FISIFE20)	Wages and salaries
DS 45	Monthly survey on Profit or Loss of credit union (FISIFE20)	Wages and salaries
DS 53	Profit and loss statement of pension companies and pension company funds (VYPES20)	Wages and salaries
DS 54	Insurance/reinsurance companies, profit and loss statement (VYPOS20)	Wages and salaries
DS 61	Profit and loss account under Act No. 500/2002 Coll. - RIA, PGRLF/SGAFF, PRISKO	Wages and salaries
DS 64	Withdrawal of Budget of State Agricultural Intervention Fund	Wages and salaries
DS 65	National Fund revenue and expenditures sorting statement	Wages and salaries
DS 70	Income (profit and loss) statement of Central Bank (IVIV10)	Wages and salaries
DS 76	Auxiliary Analytical Overview (PAP)	Wages and salaries