

# ANNUAL NON- FINANCIAL ACCOUNTS BY INSTITUTIONAL SECTOR (ASA) IN SWEDEN

December 2021

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## Section A. General overview

### 1. Organisational aspects

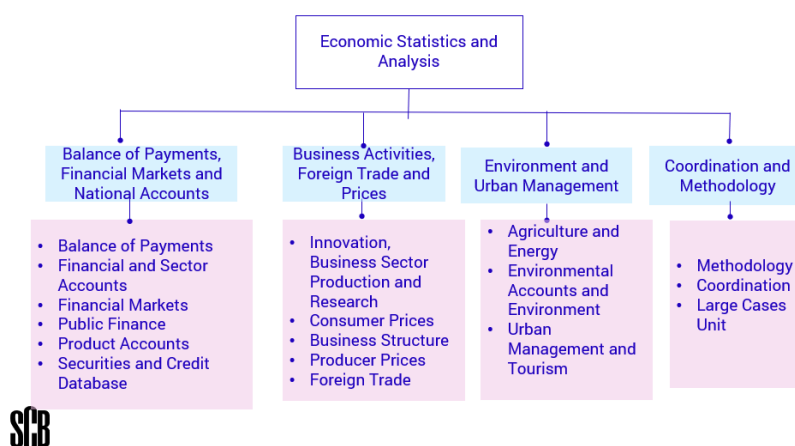
#### 1.1. Description of the organisation and responsibilities for the compilation of non-financial ASA and related datasets

The compilation of National Accounts (NA) is organised in the unit for Balance of Payments, Financial Market and National Accounts at the department for Economic Statistics and Analysis at Statistics Sweden. The unit is divided into six sections. The sections for Product Accounts, Public Finances and Financial and Sector Accounts are jointly responsible for the production of GDP, GNI, Financial Sector Accounts, Non-financial Sector Accounts, Regional accounts, Health Accounts, ESSPROS, and Excessive Deficit Procedure (EDP) as well as compiling statistics referring to Council Directive 2011/85/EU.

The annual as well as the quarterly sector accounts are compiled at the Financial and Sector Accounts section. In the compilation process, of the ASA and QSA, data from the section for Product Accounts and the Public Finance is used. The underlying data source for the Rest of the World (RoW) is the Balance of payments (BoP). The BoP is compiled at Statistics Sweden within the same unit as National Accounts.

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#### 1.2. Organisation chart



## **2. ASA compilation overview**

### **2.1. Data Sources**

The annual non-financial accounts by institutional sector (ASA) are fully integrated with quarterly sector accounts (QSA), quarterly national accounts (QNA) and quarterly general government accounts (QGGA). The ASA is first published in May together with the release of data for the first quarter.

Short list of main data sources:

- Statistics Sweden: Structural Business Statistics (SBS)
- Statistics Sweden: Gross pay based on income of statements (LSUM)
- Swedish Financial Supervisory Authority (FI)
- Swedish National Financial Management Authority (ESV)
- The Swedish Pensions Agency (Pensionsmyndigheten, PM)
- Statistics Sweden: National Pension Funds (AP-funds) Survey
- The Swedish Tax Agency (SKV)
- Statistics Sweden: Annual accounts for municipalities and regions
- Statistics Sweden: Balance of Payments (BoP)
- Statistics Sweden: Non-Profit Institutions Serving Households survey

#### **S.11 Non-financial corporations**

The main source for S.11 is the comprehensive survey of corporate economy, Business statistics, (SBS). The conceptual differences between business accounting and national accounting and other extrapolations and models as well as amendments with respect to achieving a comprehensive and complete compilations are made on industry level. Supplements are also made for the under-coverage of tenant-owners' associations. The SBS is the main source for the components down to value added. The business register is used to derive S.11 from the SBS which covers market producers in S.11 and S.14 as well as S.15. Wages and salaries are primarily based on the data source: Statistics Sweden's Gross pay based on income of statements from employers to the tax authorities (LSUM).

#### **S.12 Financial corporations**

The data sources used in the compilation of S.12-Financial corporations are mainly from the Swedish Financial Supervisory Authority in Sweden. Data from the supervisory authority is divided into two categories: (1) MFI and other financial corporations' data to compile the banking- and other financial institutions sectors, (2) Insurance and pension funds data to compile the insurance and pension funds sector. The data consist of income- and balance sheets and is obtained both on annual and quarterly basis. The source data for compiling the central bank is obtained directly from the central bank through a quarterly

survey (covering both income- and balance sheet). In addition, data from BoP is used to cover the flows between Swedish financial corporations and the RoW.

The data from supervisory authority does not cover the full population of units within financial corporations. For S.126- Financial auxiliaries, some corporations are recognised by the supervisory authority as being financial corporations but are not supervised. Holding corporations, part of S.127, are not supervised and are consequently not included in the data. The data for these holding corporations are obtained from the SBS. Data for pension funds not under supervision are also not covered.

The supervisory data is gathered by legal unit. The legal unit can consist of one or several statistical institutional units. Not all of these units are within the economic territory covered. This is the case for foreign branches of S.122 and S.128 where the data needs to be corrected to comply with the sector definition specified by ESA 2010. More information about the adjustment, see table D for S.122 and S.128.

#### S.1311 Central government

The main data source for central government (S.1311) is The Swedish National Financial Management Authority (ESV). National accounts (NA) are produced by using accounting information from each central government authority, reported to ESV, based on reporting through statistical reporting codes (S-codes) which are adapted to requirements in and ESA 2010. The information obtained through the S-codes also includes counterpart information, i.e., information regarding which institutional sectors are involved in each transaction. The S-codes also provide the distinction between financial and non-financial flows. There are only a few numbers of occasions when counterpart information from other sectors is used. This is done only to distinguish a more detailed level of information in a particular field, i.e., the total amount on an aggregated level is set by the central government data source at ESV, but the breakdown is based on information from another more detailed data source, referring to that particular item.

Data for central government authorities is collected either on a monthly or on a quarterly basis depending on the type of transaction. For some small units, defined as other central government bodies, information is collected either quarterly in the same way as authorities or annually from annual reports. Supplementary information for S.1311, not based on the data from ESV, is calculated and estimated by Statistics Sweden. Supplementary information includes e.g., FISIM, own produced software, leasing, consumption of fixed capital and items referring to imputed pensions, data collected from the Swedish Board of Agriculture as well as some limited information from other authorities which enable data split on industry.



#### S.131311 Local government – Municipalities

The main source, for calculations for primary municipalities, is the Annual accounts for municipalities, which are compiled and produced annually by the unit for public finance at Statistics Sweden. The Annual accounts for municipalities are completed approximately six months after the end of the year and is a total survey covering all 290 primary municipalities of Sweden. Nonresponse is unusual, but when it occurs, it is compensated for by an estimation based on the population size. Each variable is summed and then divided by the number of inhabitants for the incoming municipalities. The national total is reached by multiplying the calculated average values by the total number of inhabitants for all municipalities. The figures reported in the Annual accounts are compared with the figures reported in the quarterly surveys. If a municipality has reported different figures in the annual and quarterly survey the municipality is contacted and the survey with the erroneous figure is corrected.

The statement of accounts consists of seven parts: income statement, balance sheet, operating account, specification of operating account, investment account, specification of operating revenues and expenditures, specification of contributions, taxes and financial items.

Operating income and expenses are the most important parts for calculating net lending/net borrowing and these parts covers all income and all expenditures of the primary municipalities except investments. The revenues and the expenditures are recorded on a detailed level, by type. Examples of revenues on an aggregated level are service charges and fees, rents, grants, sale of services and construction, income and cost equalisation. Examples of expenditures on an aggregated level are grants and transfers, personnel costs, materials, services, income and cost equalisation. The statement of accounts is based on the accounting plan for municipalities “Kommun Bas.”<sup>1</sup>

The data is available by unit and by transaction category.

#### S.131312 Municipal associations

The main source, for the municipal associations, is the Annual accounts for municipal associations, which are compiled and produced annually by the Section for public finance at Statistics Sweden. The statement of accounts is completed approximately six months after the end of the year. The statement of accounts consists of: income statement, balance sheet, operating account and investment account. It is a total survey covering all municipal associations. The data is available by unit and transaction category.

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<sup>1</sup> <https://skr.se/ekonomijuridikstatistik/ekonomi/redovisning/kommunbas.24254.html>

#### S.131313 Other local government bodies

The main source for other local government bodies is the municipal corporations' income statement and balance sheet (KOREBA). KOREBA is both annual and quarterly collection survey of the financial data for the municipal corporations included in local government that are part of the municipal administration. Income statement is collected on an annual basis, while the balance sheet is collected both annually and quarterly. Other sources used in the calculations of other local government bodies are the annual reports and corporation statistics on dance and theatres from the National Council for Cultural Affairs.

#### S.13132 Local government – Regions

The main source, for regions, is the Annual accounts for regions, which is compiled and produced annually by the Public finance section at Statistics Sweden. The statement of accounts is completed approximately six months after the end of the year and is a total survey covering all 20 regions. The statement of accounts consists of eleven parts: net costs by activities, operating account, specification of income, specification of expenditures, sundry items, investment account, counterparty account of some income, counterparty account of some expenditures, income statement, balance sheet and funds statement. Operating account, specification of income, specification of expenditures and income statement are the most important parts for calculating net lending/net borrowing and together they cover all income and all expenditures. The revenues and the expenditures in the specification of income and specification of expenditures are recorded on a detailed level by type. The statement of accounts is based on the accounting plan for regions (Region-Bas | SKR). The data is available by unit and by transaction category.

For region-owned corporations Structural Business Statistics (SBS) is used as a main source combined with data from the municipal corporations' income statement and balance sheet (KOREBA) and annual reports.

#### S.1314 Social security funds

Data sources for sub-sector Social Security Funds (SSF) are ESV, Swedish Pension Agency (PM), and a quarterly survey collecting data from the National Pension Funds (so called AP-funds).

Sub-sector SSF is compiled based on a combination of data sources. A quarterly data source originally designed for the financial accounts, which also includes revenues and expenses for the AP-funds, is used. Accrual pension fees for the AP-funds are collected and compiled by ESV. In addition, quarterly financial statements from the PM are collected and compiled by ESV. Quarterly financial statements from PM regarding the premium pension scheme are collected and compiled by SCB. All data sources are available by transaction category.

#### S.14 Households

The main sources for S.14 consist of surveys and administrative data. This is the case for transactions where households are measured by use of counterpart sector data of government and financial corporations as well as BoP data where the counter sector is the RoW. Direct sources for the household sector include the household sector's gross operating surplus which is derived from owner-occupied dwellings and is a subset of the industry Real estate activities (L.68). This is in itself a calculated industry with parts of corporations, tenant owner associations and data calculated from the total stock of houses and vacation homes in the economy. Mixed income in the household sector (S.14) is derived from the production of self-employed, intermediate consumption expenditure, compensation to its employees paid other taxes on production and received other subsidies on production. The main direct source is the comprehensive survey of the corporate economy, the Structural Business statistics, (SBS) in which the self-employed are mined as a subset of each industry.

#### S.15 Non-profit institutions serving households

The main sources S.15 is the survey of non-profit institutions serving households (NPISH) and the economic report of the Church of Sweden.

#### S.2 Rest of the world

The rest of the world accounts (RoW) is well covered by direct quarterly and annual sources. The Balance of Payments (BoP) is the most important data source. It is based on sample survey and is the main data source for compilation of primary income from/to the RoW. For more details, please see section 2.2.1 about compilation procedures for S.2 and chapter 8 in the GNI Inventory 2021 for Sweden.

## 2.2. Methods

### 2.2.1. Compilation procedures

The compilation of annual sector accounts is made in close cooperation with the sections responsible for the main NA aggregates and government finance statistics (GFS). Each section in the Department for Economic statistics is responsible for a restricted set of variables/sectors with no overlapping.

The section responsible for the main NA aggregates and the section responsible for GFS compile GDP from the production and expenditure side. The calculations on the production and expenditure side are balanced with the aid of the supply and use tables. These tables cover approx. 400 product groups, 100 industries, 150 household consumption items, some 50 COFOG purposes for public sector activity and over 100 industries and purposes for investment.

The production approach generates GDP at market prices as the net of total production and intermediate consumption generated by all Swedish entities' production activities, plus the total net of taxes on products less subsidies on products. Values added are reported by industry. While total production for S1 other than S13 are compiled in the section for Product Accounts the total taxes and subsidies on products are compiled by the section for Public Finance.

Measured in the same way, GDP is also compiled using the expenditure approach, and is then reported broken down by consumption for final use, gross investment and exports less imports. GDP from the expenditure side is compiled for the total economy by the section responsible for Product Accounts (i.e., S1 and S2, except S13 items) items for S13 are compiled by the section for Public Finance. Balancing within the S13 and its sub-sectors is done within the Public Finance section meanwhile the balancing between the calculations on the production and expenditure side for the entire economy in the supply and use tables are done within the Product Accounts section.

GDP is also reported using the income approach; that is, based on income generated by production: wages, social security contributions, taxes on production and imports fewer corresponding subsidies, gross operating surplus and mixed income. The components here within are compiled by all the three sections involved in the compilation of the NA. The Product Accounts section are compiling the total wages and social security contributions gross operating surplus and mixed income (S2 and S1 excl. S13). Meanwhile taxes and subsidies are compiled by the Public Finance section as well as all S13 items. The section for non-financial sector accounts provide input about social contributions from S12 to the product accounts section.

Once GDP from the two different approaches is balanced and GDP using the income approach is compiled there are aggregates available for the total economy. Some of these aggregates are disaggregated on a sector level however the distribution of these accounts per sector as well as compilation of financial saving and key ratios for sector accounts is made by the section for non-financial sector accounts. The S13 in the non-financial sector accounts is compiled by the section responsible for GFS.

#### S.11 Non-financial corporations

In the annual industry accounts gross value added, compensation of employees, payroll taxes, gross fixed capital formation and consumption of fixed assets is calculated for market producers for 100 NACE industries. Gross fixed capital formation and consumption of fixed assets is also beyond industries calculated divided into institutional sectors in the database of capital stocks. To reach exhaustiveness in these areas additions are already made in the product accounts, which are then allocated to the institutional sectors in the sector accounts. Estimation of gross value added are made with reference to a

corresponding annual key to split between non-financial corporations and households. The annual key is calculated based on data from the SBS.

Interest incomes have two parts, gross interest income and an adjustment for FISIM. Gross interest incomes are calculated by using information about the deposits of MFIs and the interest rates reported in the MFI-statistics. In addition to this the survey of the non-financial corporation's financial assets and liabilities (BAST), together with market rates published by the Riksbank (the NCB) are used to estimate interest flows from the holdings of debt securities. Additional interest income in S.11 is compiled within the framework of the BoP broken down by interest from direct investments, interest income from portfolio investments and interest on other investments. On the revenue side there is an adjustment for FISIM which is calculated within the product accounts (see chapter 3.17 in the GNI Inventory). This calculation uses the MFI institutions' annual financial statements as a source.

A specific characteristic of the compilation procedure is that the S.11 is calculated residually for wages, social contributions, other production taxes, other subsidies, interest, dividends, non-life insurance premiums, non-life insurance claims and capital transfers so that the identity of total resources and total uses of each transaction is preserved.

#### S.12 Financial corporations

In the non-financial accounts, S.12-Financial corporations consist of thirteen subsectors:

S.121: Central bank

S.1221: Banks

S.1223: Housing credit institutions

S.1224: Other monetary credit market corporations

S.1225: Monetary securities corporations and derivative dealers

S.124: Non-MMF Investment funds

S.1252: Non-Monetary securities corporations and derivative dealers

S.1253: Financial companies with lending activities

S.1254: Investment corporations

S.126: Financial auxiliaries

S.127: Intra-group financial institutions and lending companies

S.128+S.129: Insurance corporations and pension funds

S.1295: PPM (Premium pension funds)

However, the production and generation of income accounts in S.12 is compiled from an industry perspective rather than a sector perspective. Data on wages and salaries are from the tax authorities. There is an almost one-to-one relationship between the industry and sector accounts regarding production and generation of income accounts but there are three exceptions to this: the household unincorporated enterprises in financial industries (S1416), the small share of S13 in K-industries and the small (S15) NPISH share in K64-66. Data from the SBS shows the

share of P1 and P2 for corporations in each industry, divided by the legal form of ownership. The SBS shows that there are unincorporated enterprises in K66 Activities auxiliary to financial services and insurance activities. This refers to insurance brokers in K66.220 Activities of insurance agents and brokers. The calculations for S1416 affect mixed income and are recorded in the household sector.

Subsectors	Sector		Subindustries	Industry
S12	Financial corporations		K64-K66	Financials
S121	The central bank		K64	Financial services activities except insurance and pension funding and auxiliary services
S122	Deposit-taking corporations except the central bank			
S123	Money market funds (MMFs)			
S124	Non-MMF investment funds		K65	Insurance, re-insurance and pension funding
S125	Other financial intermediaries except insurance corporations and pension funds			
S126	Financial auxiliaries		K66	Auxiliary services to financial and insurance corporations
S127	Captive financial institutions and money lenders			
S128	Insurance corporations			
S129	Pension funds			
				Corporations in this sector are not captured in the above K64-K66 industries, hence separate source of data

In order to compile the production and generation of income accounts for the different subsectors in the industry K64 (excl. NPISH) different key variables from the basic source are used to distribute production and generation of income accounts among the subsectors S.121, S.122, S.123, S.124, S.125. Transactions in the allocation of primary income account and the subsequent accounts are compiled using the data from the income statements for the corporations. Regarding K65 there is a small section of the industry within S13. The majority of output is in sectors S.128+S.129 (insurance corporations and pension funds). For S.126 (financial auxiliaries) there is a one-to one relationship with K66 when the small S.1416 share is excluded.

### S.13 General government

The general government, S.13 consist of four subsectors:

S.1311 Central government

S.13131 Local government – Municipalities

S.13132 Local government – Regions

S.1314 Social security funds

For methods regarding compilation of the general government and its subsectors see EDP inventory<sup>2</sup> for Sweden. For more details per transaction, see table D.

<sup>2</sup> [https://www.scb.se/contentassets/1e36e5bf4d9c46648c556bb99203a0c9/se\\_edp-inventory-esa2010-update-1\\_2017\\_20170929\\_.pdf](https://www.scb.se/contentassets/1e36e5bf4d9c46648c556bb99203a0c9/se_edp-inventory-esa2010-update-1_2017_20170929_.pdf)

#### S.14 Households

For household sector S14, there are four subsectors

S.14: Households except those in S.1411, S.1416 and S.146.

S.1411: Employers with employees except in the financial industries K64-K66.

S.1416: Employers with employees in the financial industries K64-K66.

S.146: Housing services in owner occupied dwellings.

#### S.15: Non-profit institutions serving households

For NPISH there are two subsectors.

S.151: Non-profit institutions serving households (NPISH) excluding church of Sweden.

S.1521: Church of Sweden

#### S.14+15 Households and NPISH

The production and generation of income accounts in S.14 and S.15 is compiled from an industry perspective rather than a sector perspective at the first stage. The source of data used in the compilation of industry and sector is the same regarding the production account. Data on wages and salaries are from the tax authorities. In this first stage, a total is calculated for production, intermediate consumption etc. for all the industries. These transactions are then divided into the sectors S.11, S.14 and S.15. Operating surplus in owner occupied dwellings is calculated explicitly with direct sources and the value added is given from the GDP-calculations that are compiled simultaneously. No separate data source exists for mixed income, instead it is estimated as a balancing item from the industry calculations for the economy, in conjunction with gross operating surplus.

Transactions in the allocation of primary income account and the subsequent accounts are compiled using the basic data source described in table D.

#### S.2 Rest of the world accounts

The rest of the world accounts (RoW) is well covered by direct sources. The Balance of Payments (BoP) is the most important data source. It is based on sample survey and is the main data source for compilation of primary income from/to the RoW. There is full consistency between the RoW sector within the institutional sector accounts and BoP. To get gross accrual figures on taxes to EU and subsidies from EU, data from the Swedish National Financial Management Authority (ESV) is used. All BoP data are compiled on a quarterly basis and the annual total consists therefore of the sum of quarters. Quarterly BoP data is used directly without adjustments.



The BoP is the main source for transactions between S.14 and the RoW. For S.13, data on transactions with RoW are included in the reported totals. For RoW the totals excluding households are, with some exceptions, based on BoP which implies that for each transaction the difference between total BoP and government data is attributed to the corporations sector. The main sources for exports and imports are the same for both ANA and BoP. It can also be found in the Quarterly National Accounts Inventory and GNI Inventory Chapter 5:13-5:16. Exports and imports are based on the monthly Foreign trade in goods statistics (Extrastat and Intrastat) and the quarterly Foreign trade in services statistics. Some adjustments are made in the NA in comparison to source data. The compilation of the Financial Intermediation Services Indirectly Measured (FISIM) is described in the GNI Inventory Chapter 3:17.

#### Total economy

The ANA are based on numerous primary statistical sources. Accuracy depends on the quality of the different sources and on the model assumptions necessary for estimating the target characteristics of the National Accounts. In some cases, these may differ significantly from the target characteristics of the primary statistics. A number of model assumptions are made for which primary statistics, which are directly adapted to the needs of the National Accounts, are not available.

In chapter 3 of GNI Inventory an overview of the direct and indirect methods used in compilation of output per industry for the production account is provided. In chapter 5.5.1 HFCE estimation used in Household final consumption expenditure is explained.

Below are some of the most important model assumptions:

1. The calculations of value-in-use for homeowners.
2. The production of R&D and own end-use software in which enterprises invest is valued based on the production cost plus a model-based profit mark-up.
3. In accordance with ESA, direct volume measures are used for parts of public production and consumption e.g., student hours for education are used as a simplified expression of the production of education.
4. For off-the-books and illegal production and expenditure, no recurring statistics exist, which is why special calculations are made with longer intervals. Projections are used for intermediate years based on corresponding or related on-the-books and legal activities.
5. The household income supplement for residents of tenant-owned homes (part of household consumption) is compiled used a model assumption for basic rent.



Adjustments, both exhaustiveness and conceptual, are made in the compilation of production and intermediate consumption when compiling GDP using the production approach. In chapter 3 in the GNI Inventory the exhaustiveness adjustments that are made per NACE-industry are described. Two major adjustments that are distributed to sectors within the sector accounts compilations include hidden activities and FISIM. FISIM is compiled within the production account for S12. For more information see chapter 3.17 NACE: K in the GNI Inventory. Hidden activities consist of mis-reported activities as well as illegal activities. **These** are assumed to be present in S11 and S14 and are estimated with reference to a corresponding annual key that is applied to annual data on output from market production once the S13 share has been eliminated. The annual key is calculated from the Structural Business Statistics.

For more information about adjustments per transaction see Table D.

Data is monitored in regard to internal consistency and consistency with other datasets (ASA, QNA, BOP and GFS). There is also a regular revision analysis. Outliers are monitored, especially in the government account. Metadata is provided to Eurostat, according to the agreed template.

The sector accounts are revised in line with GDP revisions and have a revision period that is in line with HERP. For S13 revisions are affected by EDP reporting. For information about the revision policy for product and sector accounts see Revision policy for NA-SE<sup>3</sup> and chapter 5 on revision policy.

In general, the product and generation of income accounts are revised consequently from the GDP revisions. There are preliminary annual data, semi-final and final annual data. Other accounts down to financial saving follow the revision period for EDP reporting and HERP. See also the quality declaration of EDP for more information about revisions of S13.<sup>4</sup>

Financial saving for the subsectors in S11, S12, S14, S15 are hence revised as a combination of revisions in production accounts and counterpart sectors S2 and S13. There are seldom large differences in direct data sources for S11, S12, S14, S15 between the preliminary, semi-final and final estimates other than if the annual data source is available, where possible, at the time of compilation or not.

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<sup>3</sup> Microsoft Word - Revideringar av NR0103\_2020-03-24 (scb.se)

<sup>4</sup> [Inventory of the methods, procedures and sources used for the compilation of deficit and debt data and the underlying government sector accounts compiled according to ESA2010 \(scb.se\)](#)

For S12 a large share of direct data sources are based on administrative registers and annual data sources are rather final when they become available.

For S15 an annual data source is used, once it is available no major revisions are expected.

In sector accounts, benchmark years are not used, but in the production account indirect methods are sometimes used during the regular production. See GNI Inventory chapter 3.5.2.1 Benchmark extrapolations for more information. Furthermore, in the compilation of Household final consumption expenditure (HFCE) benchmark years are used in some parts, see GNI Inventory chapter 5.5.1 HFCE.

### **Technical framework of ASA compilation**

ASA are mainly established on the basis of Excel sheets. Data is entered direct to a sector database where also aggregates are imported from other NA databases and adjusted for the needs of sector accounts compilation. There is an automatic component in the transfer of data between the NA databases, data is mapped and adjusted to the needs for the compilation of Sector accounts. Once all data are entered in the SA database. The procedures are automatic but manual adjustments can be made, if necessary, e.g., if deviations in the automatic balancing is detected.

Sector accounts is a user-friendly application with built in analysis reports and the data is stored in SQL tables in a SA database.

### **2.2.2. Estimation of backward data (if relevant)**

In general, from year 1993 on the series are estimated according to the same methodology. The series from 1950 to 1992 are compiled using both interpolation and direct methods.

## **3. ASA consistency with related data sets**

### **3.1. ASA consistency between financial and non-financial annual accounts**

The general rule is that statistical discrepancies of net lending/borrowing are not hidden. Net lending/borrowing (DB.9) in the financial sector accounts on the one hand, and in the non-financial accounts (B.9) on the other hand shows large discrepancies. The discrepancies are particularly large for sectors S.11 and S.2 which are the residual sectors in the financial accounts. Recent developments in the financial and non-financial accounts have addressed these issues as well as the ongoing project on vertical discrepancies.

The project on vertical discrepancies runs until the end of 2022 and aim to reduce the discrepancies and the findings are planned to be implemented in the general revision in 2024.

### 3.2. ASA consistency with non-financial QSA data

Please explain how you ensure the consistency between ASA and QSA. Tick as appropriate:

- ☒ ASA is a sum of QSA (where only quarterly source is available)
- ☒ QSA is benchmarked on ASA (where an annual source is available)
- ☐ Other case (please explain below)

### 3.3. ASA consistency with other data sets

#### 3.3.1. Consistency with main aggregates (table 1 of ESA2010 TP);

Main aggregates, transmitted to Eurostat in Table 1 (60 days after the end of the quarter), are integrated into QSA and ASA for the whole period of transmission.

#### 3.3.2. Consistency with main aggregates general government (table 2 of ESA2010 TP)

QSA and ASA include the quarterly non-financial accounts for general government. However, in QNFAGG (T25) and T2 the consolidation between units within the same sub-sector, as sales and intermediate consumption, is consolidated and not included as revenues and expenditures in the government reporting in ESA transmission program regarding general government (i.e., consolidated net recording). But in QSA/ASA and consistent sector accounts in ESA transmission program corresponding revenues and expenditures are reported gross. This explains the difference between QSA/ASA and T2/T25. The issue is to be addressed in the benchmark revision of 2024.

#### 3.3.3. Consistency with BoP data

There is full consistency between the RoW sector within the institutional sector accounts and BoP regarding D.1-D.9. BoP follows BPM6, so no adjustments are made for consistency with ESA 2010.

Recently (since May 2021), more progress was made in the field of consistency between NA and BoP data. The prior discrepancies in exports (P.6) and imports (P.7) of goods and services between BoP and NA are now reduced to a reasonable level.

## 4. Release policy

The ASA are published together with the NA main aggregates and the QSA. The whole set of accounts are published. The publication is made electronically in The Statistical Database<sup>5</sup> on the website of the NA accounts. Three tables are published for ASA:

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<sup>5</sup> [www.scb.se/NR0103](http://www.scb.se/NR0103)

- Institutional non-financial sector accounts (ESA2010), current prices, SEK million. Year 1950 - 2020
- Key indicators for income growth, savings ratio, debt ratio, interest ratio by sector and indicator. Year 1950 - 2020
- Household saving ratio (ESA2010). 4 quarter aggregated. Year 1980 - 2020

In addition, a written comment is published in May as part of the T-2 final release.<sup>6</sup>

Sector accounts are revised more often than GPD, see also 5. Revision policy.

Release of ASA data follows the release schedule below:

T-1 preliminary	t +2	All NA (the T-1 Q4 release)
T-2 preliminary	t+16	Usually no release, T800 is retransmitted with EDP (April notification)
<b>T-2 final</b>	t +17	All NA (the T Q1 release)
T-1 preliminary	t +8	All NA (the T Q2 release)
T-1 preliminary	t+10	Usually no release, T800 is retransmitted with EDP (October notification)
T-1 preliminary	t + 11	All NA (the T Q3 release)

Date	Latest statistical year released	Release lag in months	Datasets released
End of Feb	T-1 preliminary	t +2	All NA (the T-1 Q4 release)
April	T-2 preliminary	t+16	Usually no release, T800 is retransmitted w EDP (April notification)
End of May	<b>T-2 final</b>	t +17	All NA (the T Q1 release)
End of Aug	T-1 preliminary	t +8	All NA (the T Q2 release)
October	T-1 preliminary	t+10	Usually no release, T800 is retransmitted w EDP (October notification)
End of Nov	T-1 preliminary	t + 11	All NA (the T Q3 release)

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<sup>6</sup> <https://www.scb.se/hitta-statistik/statistik-efter-amne/nationalrakenskaper/nationalrakenskaper/nationalrakenskaper-kvartals-och-arsberakningar/produktrelaterat/aktuellt/fordjupningar-och-kommentarer/>

## 5. Revision policy

The first compilation of the ASA for a given year (T-1) is published 2 months after the reference year. The calculation is based on preliminary statistics. The preliminary ASA are produced by a quarterly method, based on quarterly or monthly statistics, and the data for the whole year are the sum of four quarters. The preliminary annual (T-1) product accounts can be revised at all releases of the quarterly accounts, i.e. t+5 months, t+8 months and t+11 months. The non-financial sector accounts the year t-2 and t-3 may be revised at t+14 and t+26 months respectively if it does not have an impact on GDP or the compensation of employees from the Rest of the World (RoW) and to Row.

The detailed annual GDP accounts (T-2) are compiled 17 months after the reference year and are based on the complete set of annual sources of data which is available. The compilation is carried out in the framework of detailed system of SUT. The SUT tables are released around t+20 months after the reference year.

Table 1.2.1 Revision policy annual accounts

Year	February	May	August	November
<b>T-1 Comment</b>	First annual estimate	Revision first estimate	First preliminary annual accounts	Second preliminary annual accounts
	Based on monthly and quarterly source statistics	Based on monthly and quarterly source statistics	Preliminary annual statistics on government consumption, production and savings are available	Annual source statistics on government consumption by cofog
<b>T-2 Comment</b>		Final estimate annual accounts		
		Based on complete set on annual data for GDP		
<b>T-3 Comment</b>			Final estimate income to RoW and RoW	
			Annual surveys on Direct investment bi-annual surveys on Portfolio investments	

### *Implementation of the Harmonized European revision policy (HERP)*

In national accounts in general, and in HERP, a distinction is made between routine (current) revisions and benchmark revisions.

Benchmark revisions (or major regular revisions) relate to an overhaul of the time series and are generally undertaken at less frequent intervals. HERP recommends five years between benchmark revisions with a start in 2019 and the next benchmark scheduled for 2024.

When it comes to the benchmark revisions Sweden follows the timetable of HERP. The last benchmark revision was implemented in 2019. A smaller benchmark revision was also carried out in 2020 to be

able to implement three transactions specific to GNI reservations (see section 2.2.2). The next benchmark revision is planned for 2024. The other recommendations of HERP and the implementation of these in the Swedish NA are commented below. The national policy is not fully in line with HERP regarding the current revisions. Based on national user interest the Swedish annual accounts are released at an earlier date than what the ESA 2010 transmission programme states and the consequence of this is that NA and BoP are not aligned at all times, as recommended by HERP.

Revision policy is as follows:

Release	Current quarter		Revisions
<b>February year T</b>	Quarter 4 year T-1	NFSA, GDP and compensation of employees	Quarter 1-3 year T-1
		NFSA*	Quarter 1-4 year T-2, T-3
<b>May year T</b>	Quarter 1 year T	NFSA, GDP and compensation of employees	Quarter 1-4 year T-1, T-2
<b>August year T</b>	Quarter 2 year T	NFSA, GDP and compensation of employees	Quarter 1 year T
		NFSA, GDP and compensation of employees	Quarter 1-4 year T-1
		NFSA*	Full time series can be
<b>November year T</b>	Quarter 3 year T	NFSA, GDP and compensation of employees	Quarter 1-2 year T
		NFSA*	Quarter 1-4 year T-2, T-3

\*Non-financial sector accounts except transaction affecting GDP and compensation of employees.

## 6. Remarks on problems

Please see development plans.

## 7. Development plans

The next major revision is planned for 2024. For some improvements in base statistics there will also be a minor revision in 2025.

### Planned actions for improvements of base statistics

- Improving the Household budget survey and other data on household consumption expenditure. New design that provides data sources from payment systems, transaction data and data on use of cards.
- Changes in the survey for intermediate consumption of computer software to meet the requirements of ESA2010.
- Changes in statistical units (2025)

### Planned actions for improvements of national accounts

- Statistics Sweden has launched a project that aims to ensure better consistency between national accounts and balance of payments. The project has identified differences and their causes in the current account and capital balance between BOP and NA. The results of this work were implemented in connection with the publication of the first quarter of 2020 for both the Balance of Payments and the National Accounts calculations of GDP in the real sector accounts. This has led to revisions of the time series.
- Implementing data from new or improved base statistics, see above.
- Aligning data in Transmission Programme (and national released data) to data for GNI own purposes:
  - Exports and imports of goods
  - Reservation on Reinvested earnings on foreign direct investment
  - Reservation on Globalization in case it results in changes to the data (deadline 2022)
  - Reservation on Margins on trading financial assets in case it results in changes to the data (deadline 2022)
  - Reservation on Recording of daily allowances in case it results in changes to the data (deadline 2022)
- COICOP revision.
- Improving the model for VAT, by investigating details in institutional sectors, activities and products.
- New improved model for motor vehicles.
- Evaluating and possibly improving the final consumption model of NPISH which was implemented in the general revisions of 2019.
- Hidden economy, new report from the Swedish tax authorities is planned to be implemented in NA.
- Valuables- information from a new survey will be implemented in the calculations.
- Distribution of kind of activity unit (KAU). (2025)
- Activities to address future EDP-action points after upcoming dialogue visit in June 2022.
- Ongoing GRANTs project aiming at improving vertical consistency in the sectors S.11, S.12, S.14, S.15 and S.2.
- The introduction of balancing procedures between non-financial and financial sector accounts
- The discrepancies caused by the recording of internal sales and intermediate consumption (P1 & P2) within a government subsector (for example between central government units) on a consolidated and net basis in tables 2 and 25 and recorded on a gross basis in table 8 are to be addressed in the benchmark of 2024.
- Ongoing project for implementing a new IT-system for NA

## Section B. Sector delineation

### 1. List of the (sub)sectors Table 1 List of the (sub) sectors

Sector code	List of subsectors	Mark with 'x'	Additional breakdowns/ comments
<b>S.11</b>	Non-financial corporations	x	
<b>S.11001</b>	- Public non-financial corporations	x	Distinguished in the SA compilation process, not published
<b>S.11002</b>	- National private non-financial corporations	x	Distinguished in the SA compilation process, not published
<b>S.11003</b>	- Foreign controlled non-financial corporations	x	Distinguished in the compilation process, not published
<b>S.12</b>	Financial corporations	x	
<b>S.121</b>	- The central bank public	x	
<b>S.122</b>	- Deposit-taking corporations except the central bank	x	
<b>S.123</b>	- Money market funds	x	
<b>S.124</b>	- Non-MMF investment funds	x	
<b>S.125</b>	- Other financial intermediaries, except insurance corporations and pension funds	x	
<b>S.126</b>	- Financial auxiliaries	x	
<b>S.127</b>	- Captive financial institutions and money lenders	x	
<b>S.128</b>	- Insurance corporations	x	
<b>S.129</b>	- Pension funds	x	
<b>S.13</b>	General government	x	
<b>S.1311</b>	- Central government	x	
<b>S.1312</b>	- State government		
<b>S.1313</b>	- Local government	x	S.13131 Municipalities and other local governments at municipal level,
			S.13132 Regions and other local governments at municipal level,
			S13133 Church of Sweden (until 1999) are published breakdowns of S.1313
<b>S.1314</b>	- Social security funds	x	
<b>S14+S15</b>	Households and Non-profit institutions serving households	x	
<b>S.14</b>	Households	x	
<b>S.141+S.142</b>	- Employers and own-account workers		
<b>S.143 + S.144+S.145</b>	- Others than employers and own-account workers		
<b>S.15</b>	Non-profit institutions serving households	x	S151+1522 Non-profit institutions serving households except church of Sweden,
			S1521 Church of Sweden (from 2000)
<b>S.2</b>	Rest of the world	x	



## 2. Importance of institutional sectors in domestic economy

The table below illustrates the relative importance of the institutional sectors/industries in the Swedish economy as employers. The unit used is hours worked. The reference year is 2019 (final figures) as published in May 2021.

**Table 2** Employment by sector

Sector	Employment (1,000 full-time equivalence units)	Share in total economy (%)
S.11	4,273	60,60%
S.12	227	3,20%
S.13	1,029	14,60%
S.14		
S.15		
S.14+S.15*	1,526	22%
Total	7,055	100%

## 3. Sector allocation of institutional units

Business database, FDB

All statistics intended to provide information on the Swedish economy presuppose that there should be coordination of definitions of inquiry units, industries, size criteria, ownership categories and other recording variables. This in turn imposes the need for registers, which describe these links and the status of the various units at different points in time. Such a register constitutes the framework for all economic statistics. These basic requirements of coordination are met with the aid of Statistics Sweden's business register. The register covers enterprises, departments and agencies of government, organisations and their activity units. Each enterprise has a unique corporate identification number and each activity unit has a number unique to it, which makes it possible to computerise the information and to establish links between different materials providing information.

The business register is a situation register in which circumstances at a particular point in time are described. From a statistical point of view, however, it is more relevant that the register should describe circumstances at different points in time. Information on changes is therefore also stored and documented. By specifying the time at which changes take place it is possible to follow the populations to be studied and at any time to update sampling frames and samples for changes which have taken place and which are relevant to the period to be reported on.

In 2000 the business register was reorganised and is now divided up into two different parts, FDB-R, which contains legal entities and business

establishments, and FDB-S, which constitutes the statistical register. Here the enterprises are grouped into the statistical units: enterprise unit, kind of activity unit and local kind of activity unit. The FDB is a comprehensive register covering all enterprises in the country. Thanks to coordinated sampling, in which branches of statistics use the same register and sampling frame, all enterprises are included in the inquiry population. No enterprises are excluded, which might easily be the case if different registers were used for different branches of statistics.

Sector assignment is established by a machine-aided procedure from data on the ownership category and legal form of the enterprises. For financial institutions, however, the sector is manually coded and based on information from subject matter areas at Statistics Sweden.

The target and observation units of the BR fall into seven categories: enterprise units, legal units, local units, activity units, local activity units, firms and AST units. For more information see GNI Inventory chapter 10 or the quality report for FDB.<sup>7</sup>

#### 4. Matrix 'Industries – (sub)sectors'

The table below depicts the distribution of gross value added by sectors and industries. The reference year is 2019 (final figures) as published in May 2021.

**Table 3**

**Matrix of industries by (sub)sectors. Data refers to 2019**

NACE Rev2	Sectors (in GVA) Percentages of total GVA					
	Total	S.11	S.12	S.13	S.14	S.15
01 Crop and animal production, hunting and related service activities	0,7	0,2	-	-	0,5	-
02 Forestry and logging	0,8	0,5	-	-	0,3	-
03 Fishing and aquaculture	-	-	-	-	-	-
05_06 Mining of coal and lignite; Extraction of crude petroleum and natural gas	-	-	-	-	-	-
07 Mining of metal ores	0,7	0,7	-	-	-	-

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<sup>7</sup> [Ämnesområde och statistikområde \(scb.se\)](https://www.scb.se/Amnesomrade-och-statistikomrade)

NACE Rev2	Sectors (in GVA) Percentages of total GVA					
	Total	S.11	S.12	S.13	S.14	S.15
08_09 Other mining and quarrying/ Mining support service activities	0,1	0,1	-	-	-	-
10 Manufacture of food products	0,8	0,8	-	-	-	-
11 Manufacture of beverages	0,2	0,2	-	-	-	-
12 Manufacture of tobacco products	0,1	0,1	-	-	-	-
13_15 Manufacture of textiles, wearing apparel, of leather and related products	0,1	0,1	-	-	-	-
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	0,5	0,5	-	-	-	-
17 Manufacture of paper and paper products	1,0	1,0	-	-	-	-
18 Printing and reproduction of recorded media	0,1	0,1	-	-	-	-
19 Manufacture of coke and refined petroleum products	0,1	0,1	-	-	-	-
20 Manufacture of chemicals and chemical products	0,7	0,7	-	-	-	-
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	1,1	1,1	-	-	-	-
22 Manufacture of rubber and plastic products	0,4	0,4	-	-	-	-

NACE Rev2	Sectors (in GVA) Percentages of total GVA					
	Total	S.11	S.12	S.13	S.14	S.15
23 Manufacture of other non-metallic mineral products	0,4	0,4	-	-	-	-
24 Manufacture of basic metals	0,8	0,8	-	-	-	-
25 Manufacture of fabricated metal products, except machinery and equipment	1,3	1,2	-	-	-	-
26 Manufacture of computer, electronic and optical products	0,6	0,6	-	-	-	-
27 Manufacture of electrical equipment	0,5	0,5	-	-	-	-
28 Manufacture of machinery and equipment n.e.c.	2,1	2,0	-	-	-	-
29 Manufacture of motor vehicles, trailers, and semi-trailers	2,5	2,5	-	-	-	-
30 Manufacture of other transport equipment	0,6	0,5	-	-	-	-
31 Manufacture of furniture	0,2	0,2	-	-	-	-
32 Other manufacturing	0,2	0,2	-	-	-	-
33 Repair and installation of machinery and equipment	0,3	0,3	-	-	-	-
35 Electricity, gas, steam, and air conditioning supply	2,4	2,4	-	-	-	-
36 Water collection, treatment, and supply	0,1	-	-	0,1	-	-
37_39 Sewerage, Waste collection, treatment, and disposal activities;	0,5	0,4	-	0,1	-	-

NACE Rev2	Sectors (in GVA) Percentages of total GVA					
	Total	S.11	S.12	S.13	S.14	S.15
materials recovery; Remediation activities and other waste management services						
41_43 Construction of buildings, Civil engineering, Specialised construction activities	6,5	6,0	-	-	0,4	-
45 Wholesale and retail trade and repair of motor vehicles and motorcycles	1,7	1,6	-	-	0,1	-
46 Wholesale trade, except of motor vehicles and motorcycles	5,5	5,5	-	-	-	-
47 Retail trade, except of motor vehicles and motorcycles	3,3	3,2	-	-	0,1	-
49 Land transport and transport via pipelines	2,4	2,1	-	-	0,3	-
50 Water transport	0,2	0,2	-	-	-	-
51 Air transport	0,1	0,1	-	-	-	-
52 Warehousing and support activities for transportation	2,1	1,0	-	1,1	-	-
53 Postal and courier activities	0,4	0,4	-	-	-	-
55 Accommodation	0,5	0,5	-	-	-	-
56 Food and beverage service activities	1,2	1,1	-	-	0,1	-
58 Publishing activities	1,7	1,7	-	-	-	-
59 Motion picture, video and television programme production, sound recording and music publishing activities	0,3	0,3	-	-	-	-

NACE Rev2	Sectors (in GVA) Percentages of total GVA					
	Total	S.11	S.12	S.13	S.14	S.15
60 Programming and broadcasting activities	0,2	0,2	-	0,1	-	-
61 Telecommunications	1,4	1,4	-	-	-	-
62 Computer programming, consultancy, and related activities	4,2	4,1	-	-	0,1	-
63 Information service activities	0,4	0,3	-	-	-	-
64 Financial service activities, except insurance and pension funding	2,4	-	2,4	-	-	-
65 Insurance, reinsurance, and pension funding, except compulsory social security	1,0	-	1,0	-	-	-
66 Activities auxiliary to financial services and insurance activities	0,4	-	0,4	-	-	-
68 Real estate activities	8,9	6,1	-	-	2,8	-
69 Legal and accounting activities	1,2	1,1	-	-	-	-
70 Activities of head offices; management consultancy activities	1,6	1,6	-	-	0,1	-
71 Architectural and engineering activities; technical testing and analysis	2,3	2,2	-	-	-	-
72 Scientific research and development	1,9	0,4	-	1,4	-	-
73 Advertising and market research	0,4	0,4	-	-	-	-

NACE Rev2	Sectors (in GVA) Percentages of total GVA					
	Total	S.11	S.12	S.13	S.14	S.15
74 Other professional, scientific, and technical activities	0,6	0,5	-	-	0,1	-
75 Veterinary activities	0,1	0,1	-	-	-	-
77 Rental and leasing activities	0,6	0,6	-	-	-	-
78 Employment activities	1,1	1,1	-	-	-	-
79 Travel agency, tour operator reservation service and related activities	0,1	0,1	-	-	-	-
80 Security and investigation activities	0,4	0,4	-	-	-	-
81 Services to buildings and landscape activities	1,0	0,9	-	-	0,1	-
82 Office administrative, office support and other business support activities	0,3	0,3	-	-	-	-
84 Public administration and defence; compulsory social security	4,8	-	-	4,8	-	-
85 Education	5,6	1,0	-	4,4	0,1	0,2
86 Human health activities	5,3	1,2	-	4,1	0,1	-
87 Residential care activities	2,7	0,6	-	2,1	-	-
88 Social work activities without accommodation	2,5	0,7	-	1,8	-	-
90 Creative, arts and entertainment activities	0,6	0,2	-	0,3	0,1	-
91 Libraries, archives, museums and other cultural activities	-	-	-	-	-	-

NACE Rev2	Sectors (in GVA) Percentages of total GVA					
	Total	S.11	S.12	S.13	S.14	S.15
92 Gambling and betting activities	0,1	0,1	-	-	-	-
93 Sports activities and amusement and recreation activities	0,7	0,3	-	0,2	-	0,2
94 Activities of membership organisations	0,8	-	-	-	-	0,7
95 Repair of computers and personal and household goods	0,1	-	-	-	-	-
96 Other personal service activities	0,7	0,4	-	-	0,3	-
97 Activities of households as employers of domestic personnel	0,1	-	-	-	0,1	-
98 Undifferentiated goods- and services-producing activities of private households for own use	-	-	-	-	-	-
99 Activities of extraterritorial organisations and bodies	-	-	-	-	-	-
Total (share)	1,00	0,68	0,04	0,20	0,06	0,01
Total (mio SEK)	4484615	3062337	170894	914811	278938	57635



## Section C. Data sources

### Data sources

DS code	Data source name	Data source description	Used for sector/s
DS1	Business Register	<i>Type of data source:</i> administrative	S1, S11, S12, S126, S127, S13, S14, S15, S2
		<i>Type of collection method:</i> administrative data, own survey (quality checks)	
		<i>Reporting units:</i> all Swedish enterprises, departments and agencies of government, organisations, their local units, and kind of activity units	
		<i>Content:</i> all statistics intended to provide information on the Swedish economy, regardless of level, call for coordination of definitions of units to be surveyed, industries, size categories etc	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> t+11	
DS2	SBS	<i>Type of data source:</i> statistical	S11, S13132, S14, S2
		<i>Type of collection method:</i> data from administrative sources from SCB and outside of SCB (e.g., Business Register and National Tax Agency register) are combined with statistical sources (own surveys)	
		<i>Reporting units:</i> target population includes all enterprises, which engaged in an activity during the reference year, excluding financial corporations and self-employed operators engaging in agriculture, forestry, hunting or fishing.	
		<i>Content:</i> accounting statements	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> annual	

DS code	Data source name	Data source description	Used for sector/s
		<i>Timeliness:</i> t+18 (preliminary results available after t+10)	
DS3	BoP	<i>Type of data source:</i> statistical	S2 and all other sectors as counterparts
		<i>Type of collection method:</i> surveys combined with administrative data	
		<i>Reporting units:</i> foreign trade in services (UHT) and foreign trade in goods (UHV) registers, VINN (securities holding database), SVDB (Swedish Securities Database), Annual FDI survey, Portfolio investments survey (PI), Riksbank's Financial Market Statistics (FMR), Companies' foreign trade credits (HKU), Balance sheet statistics abroad (BB-BAST).	
		<i>Content:</i> The current account, the financial balance and the capital balance	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> SCB (on behalf of the Riksbank)	
		<i>Periodicity:</i> monthly, quarterly, biennial, annual	
DS4	Foreign Direct Investments – assets and income	<i>Timeliness:</i> quarterly t+60days, t+ normally between 2-5 months for other periodicities	S2
		<i>Type of data source:</i> statistical	
		<i>Type of collection method:</i> surveys	
		<i>Reporting units:</i> Enterprise or Local Enterprise Group	
		<i>Content:</i> Foreign direct investment (FDI) earnings according to the Current Operating Performance Concept (COPC) and dividends: Foreign Direct Investment in Sweden / Swedish Direct Investment abroad. The monthly survey measures interest on debt instruments and dividends: Direct investments – Loans and dividends	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> annual and monthly	
DS5		<i>Timeliness:</i> t+9 (annual survey), t+44 days (monthly survey)	
		<i>Type of data source:</i> administrative	

DS code	Data source name	Data source description	Used for sector/s
	Gross pay based on income statements (LSUM)	<i>Type of collection method:</i> administrative data <i>Reporting units:</i> full census <i>Content:</i> all income statements from employers and income statements covering payments from public or private insurance schemes <i>Valuation principle:</i> accrual <i>Organisation collecting data:</i> SCB <i>Periodicity:</i> annual/calendar year <i>Timeliness:</i> t+9 A preliminary version is brought out in March and the final version in September the year after the income year.	S1, S12, S122, S125, S126, S15, S2
DS6	Labour force survey (AKU)	<i>Type of data source:</i> statistical <i>Type of collection method:</i> survey <i>Reporting units:</i> a total of about 29 500 persons <i>Content:</i> Estimated <u>Totals:</u> Number of persons employed, number of persons in work, number of hours actually worked, number of persons unemployed, number of persons in the labour force, number of persons not in the labour force etc. <u>Quotas:</u> Relative unemployment, relative absenteeism, relative labour force total, labour intensity, hours normally worked on average etc. Apart from spot estimates, measurements of uncertainty are also recorded for all published estimates in the AKU. <i>Valuation principle:</i> N/A <i>Organisation collecting data:</i> SCB <i>Periodicity:</i> monthly <i>Timeliness:</i> about 12 days after the close of the reference period	S1, S12 and S14
DS7	Short-term employment statistics	<i>Type of data source:</i> statistical <i>Type of collection method:</i> survey (sample and total surveys) <i>Reporting units:</i> All establishments, market producers and producers for own or final use, NPISH and all organizations in the public sector with at least one employee in accordance with the Statistical Business Register (FDB).	S13, S15

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Content:</b> variables measured are number of employees, number of absentees and staff turnover. The recording takes place according to sector, industry, size category, county and sex. The main purpose is to provide a rapid indication to a high degree of precision of changes in the number of employees at a detailed industry level.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> quarterly</p> <p><b>Timeliness:</b> t+1.5 (6 weeks after the close of measurement quarter)</p>	
DS8	Register-based labour market statistics, RAMS	<p><b>Type of data source:</b> administrative</p> <p><b>Type of collection method:</b> Full census</p> <p><b>Reporting units:</b> population in the Employment register consists of the population on 31 December each year according to the Total population register (economically active population 16-73yrs).</p> <p><b>Content:</b> employment variables (i.e. employment status, occupational status and variables on income), work variables (i.e. time of employment, wage, and industry code of establishment), variables on dynamics of enterprises (i.e. year for start of the business), other variables (i.e. code for compensation from unemployment insurance fund, indication of whether the person has children aged 0-6 years etc) and background variables (i.e. age reached on 31 December, sex, civil status, (Swedish Educational Nomenclature , SUN) code for highest level of education, county code of place of residence, name of country of nationality, county of birth).</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> t+12</p>	S1, S11, S14, S2
DS9		<b>Type of data source:</b> administrative	

DS code	Data source name	Data source description	Used for sector/s
	The VAT Register - Administrative data	<p><b>Type of collection method:</b> The VAT Statistics are a register-based compilation of VAT declarations for enterprises. The register is delivered daily with the last months transactions for all taxable entities during the month. Data are obtained electronically from the SKV. Transfer takes place on daily basis.</p> <p><b>Reporting units:</b> 350 000 enterprises (450 000 enterprises prior to raising of the VAT threshold from SEK 200 000 to SEK 1 million in 1996)</p> <p><b>Content:</b> data on value-added tax paid for all enterprises. The register is built up for the most part from the VAT declaration data of the Swedish Tax Agency; other material is collected from Swedish Customs.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> Swedish Tax Agency (SKV)</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> t+12 (a first version is available at t+9)</p>	S11, S14, S13, 12
DS10	Financial enterprises, annual financial data	<p><b>Type of data source:</b> administrative</p> <p><b>Content:</b> electronic data survey from entities under financial supervision</p> <p><b>Reporting units:</b> all banks, credit market- and securities corporations</p> <p><b>Content:</b> Profit and loss account, Balance sheet assets, Debts, Provisions and Shareholders' equity</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> Swedish Financial Supervisory Authority (FI)</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> t+9 (t+4 preliminary results)</p>	S11, S12, S122, S124, S125, S126, S13, S14, S15
DS11	Insurance companies, annual and quarterly financial data	<p><b>Type of data source:</b> administrative</p> <p><b>Type of collection method:</b> electronic data survey from entities under financial supervision</p>	S11, S12 S126, S128, S129, S14

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Reporting units:</b> national Swedish non-life and life insurance companies (including unit link companies) and larger local non-life insurance companies (with a balance sheet total over 1 000 base amounts two years in a row). PPM (premium pension funds) are not included in the compilation of data.</p> <p><b>Content:</b> Profit and loss account and balance sheet data (for groups of insurance companies). Premium income, capital yield, unrealised gains and losses, insurance settlements, bonuses and rebates, operating costs etc (per each branch of insurance).</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> Swedish Financial Supervisory Authority (SE-FSA)</p> <p><b>Periodicity:</b> Annual and Quarterly</p> <p><b>Timeliness:</b> t+8 (annual)</p>	
DS12	Riksbank's Financial Market Statistics (FMR)	<p><b>Type of data source:</b> administrative</p> <p><b>Type of collection method:</b> a number of total surveys</p> <p><b>Reporting units:</b> Swedish monetary financial institutions (MFI) and their branches abroad, (RIPS) institutions which SE-FSA permission for pension savings operations (IPS), RUTS - Swedish-owned banks (incl. subsidiaries and branches operating abroad) and foreign-owned banks operating in Sweden with considerable activity with other countries.</p> <p><b>Content:</b> The statistics provide a picture of the overall structure of MFIs' assets and liabilities, the development of the money supply and credit flows (deposits and lending), The securities market, Country and currency distribution of foreign assets and liabilities and OTC derivatives</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> Riksbank (Sweden's central bank)</p> <p><b>Periodicity:</b> last calendar day in the month, quarter or six-month period (balance values). The entire period from the previous to the current reference time (reference time for the change values).</p> <p><b>Timeliness:</b> t+3</p>	S1, S11, S12, S128, S129, S13, S14, S15

DS code	Data source name	Data source description	Used for sector/s
DS13	Economic Accounts for Agriculture, EAA	<i>Type of data source:</i> statistical	S11, S1311, S14
		<i>Type of collection method:</i> statistical and administrative	
		<i>reporting units:</i> Enterprises belonging to the agricultural sector	
		<i>Content:</i> Operating surplus for the agricultural sector together with income, costs and output values for the products and services, which leave the agricultural sector or are purchased by it.	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> Swedish Board of Agriculture	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> t+10 (preliminary results are available t+1)	
DS14	Operations in large-scale and small-scale forestry	<i>Type of data source:</i> survey	S11, S14
		<i>Type of collection method:</i> statistical	
		<i>Reporting units:</i> Enterprises belonging to the forestry sector	
		<i>Content:</i> The main variables are areas and volumes of timber felled, area of forestry operations performed and share of activity on own account in timber felling and silviculture.	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> Swedish Forest Agency	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> t+5	
DS15	Swedish National Forest Inventory	<i>Type of data source:</i> survey	S11, S14
		<i>Type of collection method:</i> survey and administrative data from associations	
		<i>Reporting units:</i> one of the country's measurement societies (measures delivery timber), members of the Swedish timber goods producers' associations (The production of saw timber products) and the trade association of forestry industries (production of paper pulp).	

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Content:</b> felling statistics, calculated annual removals and notified final felling areas. Some data about marking for cutting and wood measurement statistics are also included.</p> <p><b>Valuation principle:</b> the Swedish Forest Agency's (SFA's) gross felling model is based on industrial production of sawn softwood and wood pulp.</p> <p><b>Organisation collecting data:</b> Swedish Forest Agency</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> <math>t+7</math></p>	
DS16	Fishing statistics	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> catch receivers authorised by the Swedish Agency for Marine and Water Management and fishing operators on the major Swedish lakes</p> <p><b>Content:</b> three sets of statistics, i.e., "Fishing in marine waters by commercial fishermen", "Fishing in inland waters by commercial fishermen" and "Aquaculture in Sweden". Fishing operators on the major Swedish lakes (data on Fishing in inland waters by commercial fishermen). Data on catches in marine waters, fish for human consumption, fish for stocking and juveniles, volumes, and sale prices.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> Swedish Agency for Marine and Water Management</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> N/A</p>	S11, S14
DS17	Production of commodities and industrial services, IVP	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> web questionnaire</p> <p><b>Reporting units:</b> enterprises within NACE 05-33 (20/&gt; employees and/or turnover &gt; 75 million SEK)</p>	S11, S14



DS code	Data source name	Data source description	Used for sector/s
		<p><b>Content:</b> the distribution of goods in Swedish industrial production (both goods and industrial services). Sold values and quantities (totals produced and delivered) per type of Combined Nomenclature (KN) code. Other collected variables are sales from trade and other activities per industry.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> <math>t+6</math> (preliminary data) <math>t+16</math> (the final results)</p>	
DS18	Industrial consumption of purchased goods, INFI	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> web-based survey</p> <p><b>Reporting units:</b> enterprises in the industrial sectors (NACE 05-33). Kind of activity units (KAU)</p> <p><b>Content:</b> industrial consumption of purchased goods, divided into detailed groups of goods.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> Multiannual, rotating sample so that during a three-year period all the industrial sectors (NACE 05-33) will be surveyed</p> <p><b>Timeliness:</b> <math>t+16</math></p>	S11, S14
DS19	Intermediate consumption of service enterprises, TFF	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> web-based survey and annual reports</p> <p><b>Reporting units:</b> enterprises in the service sectors (NACE 45-96 excluding 64-66, 84). Kind of activity unit (VE).</p> <p><b>Content:</b> Sum of all companies total operating expenses (such as goods for resale, raw materials and consumables and other external costs). Costs for personnel, depreciations and write-downs, items affecting comparability and other operating expenses are not to be included. Each NACE-industry has a tailor-made list of variables.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p>	S11, S14

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Periodicity:</b> Multiannual, during a 5yr period all the service sectors (NACE 45-96 excluding 64-66, 84) will be surveyed</p> <p><b>Timeliness:</b> t+16</p>	
DS20	Annual energy statistics for electricity, gas and district heating	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> electronic survey</p> <p><b>Reporting units:</b> enterprises with the following activity: Transmission/Sales/Production of electricity (power source&lt;100 kW), if own use only (&lt;400 kW). Heat production, district heat distribution, production and distribution of town gas, distribution of natural gas, power stations, combined heat and power plants, and non-integrated heat generating plants, which are included in the above-mentioned enterprises.</p> <p><b>Content:</b> supply and use of electricity, gas and district heating, costs and income, fuel consumption and technical equipment at power stations etc.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> Swedish Energy Agency</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> t+11</p>	S11, S14
DS21	Turnover statistics - Trade in goods and services	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> population consists of all enterprises in SNI2007 45-96 excluding 64-66</p> <p><b>Content:</b> Turnover in the retail trade etc.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> The reference period is the calendar month. Quarterly and annual values are calculated from the monthly data collected.</p> <p><b>Timeliness:</b> t+1,5 (text, tables and diagrams on turnover trends, index and time-series are presented in a sales index and press release)</p>	S14
DS22	Household expenditure, HUT	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p>	S14

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Reporting units:</b> Private household units resident in the country, i.e. households with a common place of residence and shared catering.</p> <p><b>Content:</b> All household expenditure is collected. The expenditure is recorded in terms of goods groups and goods or services. From 1999 onwards the Classification of Individual Consumption by Purpose (COICOP) is followed. The two most essential variables are: Average annual expenses per household and type of expense and annual expense share per household and type of expense</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> t+5</p>	
DS23	Food sales	<p><b>Type of data source:</b> administrative</p> <p><b>Type of collection method:</b> Full census for the five large groups, sample of 516 of the enterprises that are not part of the large groups and data on the total food sales from the VAT register.</p> <p><b>Reporting units:</b> retail trade enterprises (NACE 47) registered in Statistics Sweden's Business Register (SBR) in November each reference year.</p> <p><b>Content:</b> main variable collected is turnover (including taxes) for types of products such as food, beverages, tobacco, pharmacies, perfume, repair and service etc. The products are grouped in about 50 groups for the national accounts.</p> <p>The food sales are shown for groups of products according to COICOP. The groups of products in these statistics are within COICOP 01 (food and non-alcoholic drinks) and 02.1 (Alcoholic drinks). In total there are 39 groups reported in the food sales.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> t+9.5</p>	S14

DS code	Data source name	Data source description	Used for sector/s
DS24	Retail trade	<i>Type of data source:</i> statistical (the survey is nowadays integrated as a part of the SBS)	S14
		<i>Type of collection method:</i> mix of survey and some administrative data	
		<i>Reporting units:</i> registered retail trade enterprises (NACE 47) in the Statistical Business Register (SBR) in November the reference year	
		<i>Content:</i> Sales and turnover broken down by product and industry. VAT is included in the figures.	
		<i>Valuation principle:</i> cash	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> see SBS	
DS25	Revenues and expenditure survey for multi-dwelling buildings	<i>Type of data source:</i> Survey	S1, S14
		<i>Type of collection method:</i> Sample survey via web questionnaire or postal survey.	
		<i>Reporting units:</i> municipally owned housing corporations, multiple-occupancy buildings owned by tenant-owners' associations and dwellings owned privately (by legal and natural persons, not municipal housing corporations or tenant-owners' associations).	
		<i>Content:</i> information on income, costs and operation net in multiple-occupancy buildings. In addition, information is provided on such aspects as long-term borrowings, tax assessment values and expenditure on reconstruction (also new construction for municipally owned housing corporations). Other variables include number of dwellings and areas.	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> t+9	
DS26	Survey of rents for dwellings	<i>Type of data source:</i> statistical	S1, S11, S14
		<i>Type of collection method:</i> sample survey (postal survey, web questionnaire or file transfer sent to the property owner)	

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Reporting units:</b> the property owners (property managers)</p> <p><b>Content:</b> The main purpose is to provide information on rentals, changes in rentals and on the composition of the housing stock and its distribution by various forms of tenure, dwelling types and age.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> t+6 (production is 6 months, publishing is in October)</p>	
DS27	Household's finances (HEK)	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> population consists of all households and people who were registered in the population register in Sweden on December 31 the survey year (income year). Gross sample comprises approx. 17 000 individuals and information is collected from them for about 40 000 household-members</p> <p><b>Content:</b> Main variables are number of dwelling and surface area in square metres for own homes and multiple-occupancy buildings, tenant-ownership rights, annual maintenance and repair, to keep the building in its original condition (excluding maintenance of garden etc.) in own homes and annual reconstruction and extension (GFCF) in own homes.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> annual</p> <p><b>Timeliness:</b> ca t+12</p>	S11, S14
DS28	Basis of central government net lending, UFS	<p><b>Type of data source:</b> administrative</p> <p><b>Type of collection method:</b> The data is collected by the Swedish National Financial Management Authority (ESV). The purpose of the data collection is to compile accounting information for the central government.</p>	S11, S122, S126, S128, S129, S13 S1311,

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Reporting units:</b> the departments and other constituting the central government sector (S.1311) as well as the social security funds (S.1314), based on ESA10 definitions.</p> <p><b>Content:</b> data delivered to Statistics Sweden contains all expenditure and income of the reporting units. The expenditure is classified as consumption, investment or transfers variables. Further, the purpose for any given expenditure is also specified. The income variables are specified by type of income, for example different kind of taxes, transfers and interest rate income. Upon request, also additional supplementary information.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> Basis of central government net lending, UFS (The Swedish National Financial and Management Authority, ESV)</p> <p><b>Periodicity:</b> quarterly basis (all data other than accrued expenditures which are reported monthly)</p> <p><b>Timeliness:</b> t+45 days after current quarter</p>	S13131, S13132, S1314, S14, S15
DS29	Annual accounts for municipalities and country councils	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> electronic data survey</p> <p><b>Reporting units:</b> Primary municipalities, county councils and regions (county councils and regions hereafter together called county councils) and municipalities associations.</p> <p><b>Content:</b> The survey comprises annual economic information from municipal and county financial statements. The survey comprises about 3 000 variables.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> Annual</p> <p><b>Timeliness:</b> t+6 (preliminary data), t+9 (final data)</p>	S13131, S13132
DS30	Non-Profit Institutions Serving Households survey	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> Enterprises (no religious institutions are included in the population)</p>	S122, S125, S15

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Content:</b> Business statistics, revenues, costs, wages etc.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> Annual</p> <p><b>Timeliness:</b> t+16</p>	
DS31	Economic report Church of Sweden	<p><b>Type of data source:</b> statistical/annual reports</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> all church districts at local level, diocesan bodies and property boards.</p> <p><b>Content:</b> profit-and-loss accounts and balance sheets for church districts at local level and for diocesan bodies and property boards (which manage real estate assets). For church districts at local level and diocesan bodies the material also includes analyses of financing and a statement of costs and income for operations and for investment.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> Annual</p> <p><b>Timeliness:</b> t+6</p>	S15
DS32	International trade statistics in goods (Intrastat)	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> (Intrastat): The VAT Register of the Swedish Tax Agency. Data are collected from all enterprises with total exports of goods to other EU countries or imports of goods from other EU countries to a minimum value of SEK 4 500 000.</p> <p><b>Content:</b> Commodity goods code according to the Combined Nomenclature (KN) on eight-digit level, Partner country; Exports: country of destination, Imports: country of consignment Transaction type, Value (invoice value), Net weight, Supplementary quantity for certain goods.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> monthly reporting and statistics are published by month, quarter and year</p>	S2

DS code	Data source name	Data source description	Used for sector/s
		<i>Timeliness:</i> t+25 days (aggregated statistics), t+56 days (detailed statistics), t+60 days (volume indices)	
DS33	International trade statistics in goods (Extrastat)	<i>Type of data source:</i> statistical	S2
		<i>Type of collection method:</i> survey	
		<i>Reporting units:</i> Full census of total record from Swedish Customs	
		<i>Content:</i> Commodity goods code according to the Combined Nomenclature (KN) on eight-digit level, Partner country; Exports: country of destination, Imports: country of origin, Transaction type, Value (statistical value), Net weight, Supplementary quantity for certain goods	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> Swedish Customs	
		<i>Periodicity:</i> monthly reporting and statistics are published by month, quarter and year	
		<i>Timeliness:</i> t+25 days (aggregated statistics), t+56 days (detailed statistics), t+60 days (volume indices)	
DS34	External trade in services	<i>Type of data source:</i> statistical	S2
		<i>Type of collection method:</i> survey	
		<i>Reporting units:</i> enterprises, public authorities and other organisations having had foreign transactions concerning services, wages and transfers during the previous year	
		<i>Content:</i> Transaction with foreign countries; asset and debts; portfolio trade and salaries.	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> SCB (on behalf of the Riksbank NCB)	
		<i>Periodicity:</i> quarterly	
		<i>Timeliness:</i> t+2	
DS35	The income and costs of the SAS consortia	<i>Type of data source:</i> statistical/ accounting statements	S11
		<i>Type of collection method:</i> questionnaire	
		<i>Reporting units:</i> SAS consortia	



DS code	Data source name	Data source description	Used for sector/s
		<p><b>Content:</b> data on income and costs by product with the extra information whether the goods and services are sold to or bought from units in each of the ownership countries of the consortia (Denmark, Norway and Sweden)</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> quarterly</p> <p><b>Timeliness:</b> N/A</p>	
DS36	Research and Development (R&D) - Frascati Manual	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> a group of surveys</p> <p><b>Reporting units:</b> The survey of business enterprises covers enterprises having at least 10 employees. The survey in the Government sector covers all government units as well as public research foundations and universities and high schools (census). The survey on NPISH covers the units within the NPISH sector from the Statistical Business Register.</p> <p><b>Content:</b> The surveys show the characteristics of Research and Development (R&amp;D) for the units covered. It follows the international guidelines described in the OECD Frascati Manual.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> biennial</p> <p><b>Timeliness:</b> t+11</p>	S11, S12, S1311, S13131, S13132 S14, S15
DS37	Statistical register for vehicles	<p><b>Type of data source:</b> administrative</p> <p><b>Type of collection method:</b> administrative data</p> <p><b>Reporting units:</b> Motor dealers and vehicle owners</p> <p><b>Content:</b> Passenger cars, goods vehicles including trailer tractors, buses, trailers including caravans and semi-trailers, motorcycles including EU mopeds, farm tractors and off-road scooters, including snow scooters, are the main units and are shown in the register. The main variables are county, municipality, year/model, make and status, as well as tax on vehicles.</p> <p><b>Valuation principle:</b> N/A</p>	S1

DS code	Data source name	Data source description	Used for sector/s
		<p><b>Organisation collecting data:</b> SCB (on behalf of The Swedish Transport Agency)</p> <p><b>Periodicity:</b> annual (Stock data), monthly (Registrations and Tax).</p> <p><b>Timeliness:</b> Reported data are published quarterly with monthly data.</p>	
DS38	Investment survey	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> Enterprises within mining and quarrying, manufacturing, sewerage, waste management and remediation activities, transportation and storage, construction, financial and insurance activities with at least 20 employees. Cut off rules for electricity, gas, steam and air conditioning supply, water supply are at least 5 employees, for other service activities at least 10 employees and for enterprises within real estate activities an assessed value (Taxeringsvärde) of more than SEK 10 million.</p> <p><b>Content:</b> investment values of buildings, machinery, dwellings, vehicles, other transport equipment, Sales of objects, leasing of machinery for manufacturing, administrative computer equipment, transport means and other machinery.</p> <p><b>Valuation principle:</b> accrual</p> <p><b>Organisation collecting data:</b> SCB</p> <p><b>Periodicity:</b> triennial (February, May and October)</p> <p><b>Timeliness:</b> t+8-9 weeks</p>	S11, S14
DS39	Industrial inventories	<p><b>Type of data source:</b> statistical</p> <p><b>Type of collection method:</b> survey</p> <p><b>Reporting units:</b> Local Kind of Activity Unit (LVE) - companies with more than 500 employees are included in the inquire as well as industrial establishments in non-industrial enterprises and enterprises owned by the government.</p> <p><b>Content:</b> Input goods, goods in process, finished goods, goods for resale.</p> <p><b>Valuation principle:</b> N/A</p> <p><b>Organisation collecting data:</b> SCB</p>	S11, S14

DS code	Data source name	Data source description	Used for sector/s
		<i>Periodicity:</i> quarterly	
		<i>Timeliness:</i> t+45 days	
DS40	Monthly fuel, gas and inventory statistics	<i>Type of data source:</i> statistical	S11, S14
		<i>Type of collection method:</i> survey	
		<i>Reporting units:</i> carbon trading and oil trading companies	
		<i>Content:</i> quantities relating to opening and closing stocks of inventories, import, export, production, own consumption, bunkering for foreign shipping and delivery to consumers and retailers per product type. Details of own consumption of natural gas and biofuels are also included. Deliveries to dealers and consumers are allocated to consumer groups. Deliveries of motor gasoline and diesel fuel are also reported divided into environmental classes.	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> monthly	
		<i>Timeliness:</i> t+6 weeks	
DS41	Survey on Inventories in trade and services	<i>Type of data source:</i> statistical	S11, S14
		<i>Type of collection method:</i> survey	
		<i>Reporting units:</i> enterprises with a turnover of 1 MSEK and inventories over 1.5 MSEK	
		<i>Content:</i> Inventories of commodities distributed among 19 commodity groups at the end of each quarter.	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> quarterly	
		<i>Timeliness:</i> t+50 days	
DS42	National Forest Inventory, NFI	<i>Type of data source:</i> statistical	S11, S14
		<i>Type of collection method:</i> material produced is collected by authorised officers	
		<i>Reporting units:</i> sampling inventory of the country's forests	
		<i>Content:</i> Description of the forest status, forest increment, felling operations performed and descriptive variables on Sweden's forests	
		<i>Valuation principle:</i> N/A	

DS code	Data source name	Data source description	Used for sector/s
		<b>Organisation collecting data:</b> Swedish University of Agricultural Sciences, SLU (Department of Forest Resource Management) <b>Periodicity:</b> annual <b>Timeliness:</b> t+6	
DS43	Enterprises' IT expenditure	<b>Type of data source:</b> statistical <b>Type of collection method:</b> survey <b>Reporting units:</b> enterprises <b>Content:</b> detailed information about the companies' costs and investments in purchased software. Also, data on the allocation of use between intermediate consumption and gross fixed capital formation, and the share of IC and GFCF. <b>Valuation principle:</b> accrual <b>Organisation collecting data:</b> SCB <b>Periodicity:</b> annual <b>Timeliness:</b> t+10	S1
DS44	Quarterly survey for the local government corporations	<b>Type of data source:</b> statistical <b>Type of collection method:</b> electronic data survey <b>Reporting units:</b> Local government owned corporations classified within local government <b>Content:</b> The survey comprises annual and quarterly economic information from local government owned corporations' financial statement. <b>Valuation principle:</b> accrual <b>Organisation collecting data:</b> SCB <b>Periodicity:</b> Quarterly <b>Timeliness:</b> N/A	S.13131, S13132
DS45	Financial assets and liabilities for municipalities and regions	<b>Type of data source:</b> statistical <b>Type of collection method:</b> electronic data survey <b>Reporting units:</b> Municipalities and regions <b>Content:</b> The survey comprises balance sheet data <b>Valuation principle:</b> accrual <b>Organisation collecting data:</b> SCB <b>Periodicity:</b> Quarterly <b>Timeliness:</b> T+2	S13

DS code	Data source name	Data source description	Used for sector/s
DS46	National Tax Agency register	<i>Type of data source:</i> administrative	S126, S127
		<i>Type of collection method:</i> administrative data	
		<i>reporting units:</i> target population includes all organisations, which left an income declaration during the reference year	
		<i>Content:</i> accounting statements	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> Swedish Tax Agency (SKV)	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> t+8 (1st delivery) and t+13 (2nd delivery)	
DS47	Geological Survey of Sweden	<i>Type of data source:</i> statistical	S11, S14
		<i>Type of collection method:</i> Data are collected and compiled using telephone interviews to enterprises and private individuals holding prospecting concessions.	
		<i>reporting units:</i> As exploration must be preceded by permission, the SGU can carry out a full census	
		<i>Content:</i> SGU's annual report Mining Statistics contains detailed information on Swedish ore production as well as statistics on the production of energy peat, dimension stone, industrial minerals, national interests and mineral rights.	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> The Geological Survey of Sweden – SGU – is the expert agency for issues relating to bedrock, soil and groundwater in Sweden.	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> N/A	
DS48	Real Estate tax assessments	<i>Type of data source:</i> statistical	S11, S14, S1314
		<i>Type of collection method:</i> administrative data	
		<i>reporting units:</i> The statistics present factors such as taxation values, the number of assessed units, construction year for all real estate in Sweden.	
		<i>Content:</i> real estate assessments	
		<i>Valuation principle:</i> N/A	
		<i>Organisation collecting data:</i> SCB	

DS code	Data source name	Data source description	Used for sector/s
		<i>Periodicity: annual</i>	
		<i>Timeliness: t+10</i>	
DS49	Annual bank reports (S1221 and 1253)	<i>Type of data source:</i> accounting statements <i>Type of collection method:</i> administrative data <i>reporting units:</i> corporations in S1253, in 2019 there were 3 corporations that reported public annual reports. <i>Content:</i> income statements and balance sheets <i>Valuation principle:</i> accrual <i>Organisation collecting data:</i> SCB (NA direct collection) <i>Periodicity:</i> annual <i>Timeliness: t+6</i>	S1221, S1253
DS50	Shareholders statistics	<i>Type of data source:</i> administrative <i>Type of collection method:</i> Information about the number of shares per owner and per issuer is delivered from Euroclear. <i>Reporting units:</i> All shares in the target population are included in the framework. However, final owners of the shares are not always the ones reporting. <i>Content:</i> Registers of shareholders from the Euroclear Central Securities Depository combined with statistics on population and income based on register data from the Swedish Tax Agency. <i>Valuation principle:</i> N/A <i>Organisation collecting data:</i> SCB <i>Periodicity:</i> quarterly <i>Timeliness: t+2</i>	S124
DS51	The Board of Pensionsregistrerings institutet PRI	<i>Type of data source:</i> administrative <i>Type of collection method:</i> accounting statements, annual report <i>Reporting units:</i> PRI Pensionsgaranti is a mutual non-life insurance company which guarantees and administers pensions managed using the book reserve method. <i>Content:</i> income and balance statement for PRI with comments and notes <i>Valuation principle:</i> accrual <i>Organisation collecting data:</i> public annual reports, SCB	S11, 12

DS code	Data source name	Data source description	Used for sector/s
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> t+5	
DS52	The Swedish securities database (SVDB)	<i>Type of data source:</i> statistical <i>Type of collection method:</i> administrative data <i>Reporting units:</i> Euroclear, Golden Copy and Morningstar as well as through direct collection from the issuers. The registers and direct collection are partly overlapping but also contains unique information. <i>Content:</i> securities data on all securities issued by Swedish companies, both in Sweden and abroad. <i>Valuation principle:</i> N/A <i>Organisation collecting data:</i> The Riksbank (NCB) <i>Periodicity:</i> monthly <i>Timeliness:</i> t+12 bank days	S124
DS53	Balance statistics on non-financial corporations (BAST), quarterly transactions and stocks on financial assets and liabilities.	<i>Type of data source:</i> statistical <i>Type of collection method:</i> electronic survey <i>reporting units:</i> Non-financial organisations <i>Content:</i> The statistics show enterprises' financial assets and liabilities in the form of balance and transactions. <i>Valuation principle:</i> N/A <i>Organisation collecting data:</i> SCB <i>Periodicity:</i> Quarterly survey <i>Timeliness:</i> T+ 2,5 months	S11, S2
DS54	Income and Tax statistics	<i>Type of data source:</i> statistics <i>Type of collection method:</i> administrative <i>reporting units:</i> Total household population survey <i>Content:</i> The statistics show the distribution of incomes and taxes for individuals and households, and are available by county, municipality, sex, age, country of birth, occupation and level of education. The statistics are based on a total population survey, thus making it suitable for regional analysis. <i>Valuation principle:</i> accrual <i>Organisation collecting data:</i> SCB <i>Periodicity:</i> Annual	S14

DS code	Data source name	Data source description	Used for sector/s
		<i>Timeliness:</i> T+1 month	
DS55	The Swedish unemployment insurance inspectorate	<i>Type of data source:</i> administrative	S15
		<i>Type of collection method:</i> Information is gathered from Swedish social insurance agency but then registered by The Swedish unemployment insurance inspectorate	
		<i>reporting units:</i> People receiving unemployment benefits according to Swedish social insurance agency	
		<i>Content:</i> information about the value paid in unemployment benefits	
		<i>Valuation principle:</i> cash	
		<i>Organisation collecting data:</i> The Swedish Unemployment Insurance Inspectorate (IAF) is a public authority under the Swedish government.	
		<i>Periodicity:</i> Monthly	
		<i>Timeliness:</i> On the 7th of each month	
DS56	Central bank quarterly survey	<i>Type of data source:</i> administrative	S121, S122
		<i>Type of collection method:</i> accounting statements	
		<i>Reporting units:</i> The Riksbank (Swedish Central Bank)	
		<i>Content:</i> balance and income statement	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> SCB	
		<i>Periodicity:</i> quarterly	
		<i>Timeliness:</i> t+1	
DS57	Fund corporations, annual data	<i>Type of data source:</i> administrative	S126
		<i>Type of collection method:</i> electronic data survey from entities under financial supervision	
		<i>Reporting units:</i> all fund corporations under supervision of the Financial authority.	
		<i>Content:</i> income and balance statements	
		<i>Valuation principle:</i> accrual	
		<i>Organisation collecting data:</i> Swedish Financial Supervisory Authority (FI)	
		<i>Periodicity:</i> annual	
		<i>Timeliness:</i> t+9 (t+4 preliminary results)	
DS58		<i>Type of data source:</i> survey	



DS code	Data source name	Data source description	Used for sector/s
	National Pension Funds (AP-funds)	<i>Type of collection method:</i> electronic data survey <i>reporting units:</i> National Pension Funds (AP-funds) <i>Content:</i> income and balance statements <i>Valuation principle:</i> <i>accrual</i> <i>Organisation collecting data:</i> Statistics Sweden (SCB) <i>Periodicity:</i> quarterly <i>Timeliness:</i> t+1,5	S127, S1314
DS59	The Swedish Pensions Agency (Pensionsmyndigheten, PM)	<i>Type of data source:</i> administrative <i>Type of collection method:</i> accounting statements, annual report <i>reporting units:</i> The Swedish Pensions Agency (Pensionsmyndigheten, PM) <i>Content:</i> <i>Valuation principle:</i> <i>accrual</i> <i>Organisation collecting data:</i> The Swedish Pensions Agency <i>Periodicity:</i> annual <i>Timeliness:</i> t+5	S1295

## Section D. Description by transaction

### 1. P11 – Market output

RESOURCES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	DS1, DS2, DS14, DS17, DS20, DS16, DS35	Calculations are carried out for the sectors S11, S12 and S14 together in the production accounts. Balancing between supply and use are made when the three sectors are still counted as one. It is not until the calculations of sector accounts that sector S14 is distinguished from the sectors S11 and S12 using information from DS2 and DS1. DS2 is the most important direct data source for P11. This is a comprehensive material which includes all industries. For Agriculture, forestry, financial enterprises and construction output other source materials are also used. For more information regarding these industries read chapter 3 Sweden's GNI inventory. Conceptual adjustments including FISIM and exhaustivity adjustments to cover illegal and undeclared production are made.
<b>S121</b>	DS56	See P11 for S122 below for compilation method of P11 for K64. One share of P11 is allocated to S121 using data from the Central bank quarterly survey.
<b>S122</b>	DS10	For compilation method for production and FISIM of NACE K-industries see GNI-inventory Chapter 3.17. For K-industries exhaustiveness adjustments are made for hidden production, and part of the car benefits. Conceptual adjustments are made for software, R&D, financial leasing, insurances, FISIM, other taxes on production (see GNI inventory Chapter 3.4 and 4.8). P.11 is compiled from an industry perspective (K64) rather than from a sector perspective. P.11 consist mainly of commissions charges (P.11) and FISIM (P.119). Method of allocation by sector: The P.11s are allocated to the different subsectors in S.122 using key variables from the income statement for the respective sector (the basic source from the supervisory authority).
<b>S125</b>	DS10	For compilation method for output and FISIM of NACE K-industries see S122 above. P.11 is compiled from an industry perspective (K64) rather than from a sector perspective. P.11 consist mainly of commission charges and some FISIM for S1253. Method of allocation by

		sector: P.11 is allocated to subsector S.125 using key variables from the income statement.
<b>S126</b>	DS10	For compilation method for output and FISIM of NACE K-industries se GNI-inventory chapter 3.17. However, P.1 is compiled from an industry perspective (K66) rather than from a sector perspective. P.1 for auxiliary financial institutions is calculated using a model. The model uses the assumption that the auxiliary services closely follow the output of other financial institutions in S.12, excluding FISIM. There is a one-to-one relationship between K66 industry and S.126 except for a small share P1 that is allocated to household unincorporated enterprises in financial industries (data from SBS is used).
<b>S128+129</b>	DS11	For compilation method for output and FISIM of NACE K-industries se S122 above. P.11 is compiled from an industry perspective (K65) rather than from a sector perspective. P.11 consist mainly of premiums earned for life insurance, non-life insurance and reinsurance premiums. Method of allocation by sector: P.11 is allocated to subsectors S.128 and S129 using key variables from the income statement.
<b>S1311</b>	DS28	Sales refers to market output, output for own final use and non-market output. Sales are calculated using information about external fees, external rental incomes (excluding rent) and other external income from annual accounts. Internal accommodation rentals, and for primary municipalities also joint activities, like administrative units, are included in sales and intermediate consumption with the same amounts Own produced assets are calculated with projection. R&D builds on development for total production (P1). Software model calculated
<b>S13132</b>	DS29, DS2	For the calculations of the regions, information on sales is available from the annual accounts for the regions. The items recorded for the regions are divided according to the following income types: <ul style="list-style-type: none"> <li>- Goods</li> <li>- Services excluding rentals and charges</li> <li>- External premises rentals</li> <li>- Internal premises rentals</li> <li>- Patient charges for public dental treatment</li> <li>- Patient charges for out-patient medical treatment</li> <li>- Patient charges for in-patient medical treatment</li> <li>- Software produced for own account</li> <li>- Research and development produced for own account</li> </ul>

		Own produced assets are calculated with projection. R&D builds on development for total production (P1). Software model calculated
<b>S1314</b>	DS59	Refer to sales at the Swedish Pension Agency (PM)
<b>S14</b>	DS1, DS2, DS14, DS17, DS20, DS16, DS35	Calculations are carried out for the sectors S11, S12 and S14 together in the production accounts. Balancing between supply and use are made when the three sectors are still counted as one. It is not until the calculations of sector accounts that sector S14 is distinguished from the sectors S11 and S12 using information from DS2 and DS1. DS2 is the most important direct data source for P11. This is a comprehensive material which includes all industries. For Agriculture, forestry, financial enterprises and construction output other source materials are also used. For more information regarding these industries read chapter 3 Sweden's GNI inventory
<b>S15</b>	DS30 and DS31	Source data used directly
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
<b>USES</b>		
N/A		

## 2. P12 Output produced for own final use

RESOURCES		
Sectors	Sources	Methods
S1	DS43, DS26	DS43 is used to calculate the total value of which is then distributed by industry by the DS8.
S11	DS2, DS36, , DS26, DS15, DS47, DS48	<p>Calculations are carried out for the sectors S11, S12 and S14 together in the production accounts. Balancing between supply and use are made when the three sectors are still counted as one. It is not until the calculations of sector accounts that sector S14 is distinguished from the sectors S11 and S12 using information from DS2.</p> <p>Agriculture, forestry and logging for own personal use is valued to similar goods sold on the market. DS15 is used to estimate output for own final use within industry A02.</p> <p>Mineral exploration is estimated from the costs incurred for mineral exploration in current prices plus mark- up. Source data from DS47. Own account R&amp; D and own account software are added as conceptual adjustments. R&amp;D comes from DS36 (for more info GNI 5.10).</p> <p>Software according to production costs plus mark-up for market producers and production costs for non-market producers. Originals have no source for future income, so estimates are based on the value of royalties earned on existing originals. Owner-occupied housing, DS26, more information found in GNI section 3.18.4. Secondary residences the utility value is calculated with a rent and regional based stratification model with data from the number of secondary residences from Real estate tax assessments DS48. For more information see chapter 3.3.1.2 in GNI inventory.</p>
S122	DS10	For compilation method for production of NACE K-industries see GNI-inventory Chapter 3.17. Model calculations. P.12 consists of own account production, conceptual adjustment for software and R&D. (Only available for S.1221-Banks).
S126	DS10	For compilation method for production of NACE K-industries se GNI-inventory Chapter 3.17. Model calculations. P.12 consists of own account production, conceptual adjustment for software and R&D.
S128-S129	DS11	For compilation method for production of NACE K-industries se GNI-inventory Chapter 3.17. Model calculations. P.12 consists of own account production, conceptual adjustment for software and R&D.
S1311	DS36, DS8	DS36 for R&D. Software according to production costs plus mark-up for market producers and production costs for non-market producers.

<b>S13131</b>	DS36, DS8	DS36 for R&D. Software according to production costs plus mark-up for market producers and production costs for non-market producers.
<b>S13132</b>	DS36, DS8	DS36 for R&D. Software according to production costs plus mark-up for market producers and production costs for non-market producers.
<b>S14</b>	DS2, DS36, , DS26, , DS15, DS47, DS48	<p>Calculations are carried out for the sectors S11, S12 and S14 together in the production accounts. Balancing between supply and use are made when the three sectors are still counted as one. It is not until the calculations of sector accounts that sector S14 is distinguished from the sectors S11 and S12 using information from DS2.</p> <p>Agriculture, forestry, and logging for own personal use is valued to similar goods sold on the market. DS15 is used to estimate output for own final use within industry A02.</p> <p>Mineral exploration is estimated from the costs incurred for mineral exploration in current prices plus mark- up.</p> <p>Source data from DS47. Own account R&amp; D and own account software are added as conceptual adjustments. R&amp;D comes from DS36 (for more info GNI 5.10).</p> <p>Software according to production costs plus mark-up for market producers and production costs for non-market producers. Originals have no source for future income, so estimates are based on the value of royalties earned on existing originals.</p> <p>Owner-occupied housing, DS26, more information found in GNI section 3.18.4. Secondary residences the utility value is calculated with a rent and regional based stratification model with data from the number of secondary residences from Real estate tax assessments DS48. For more information see chapter 3.3.1.2 in GNI inventory.</p>
<b>S15</b>	DS30, DS31, DS36	Source data used directly.
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>

<b>Additional details</b>	N/A
<b>USES</b>	
N/A	

### 3. P13 Non-market output

RESOURCES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	Calculated based on intermediate consumption, wages, social contributions, production taxes and subsidies and consumption of fixed capital. Sales refers to market output, output for own final use and non-market output.
<b>S13131</b>	DS29	Calculated residually based on intermediate consumption, wages, social contributions, production, depreciations, taxes and subsidies.
<b>S13132</b>	DS29	Calculated residually based on intermediate consumption, wages, social contributions, production, depreciations, taxes and subsidies. Described under P3.
<b>S1314</b>	DS28	Calculated based on intermediate consumption, wages, social contributions, production taxes and subsidies and consumption of fixed capital. Sales refers to market output, output for own final use and non-market output.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	<p>P13 for S15 is counted as a residual and no source data exist for this transaction.</p> <p>The total output of S15 is valued as the total costs of production. Source data is used directly for P11 and P12, but P13 is estimated as the residual from total P1 attained in the cost calculations.</p> <p>Total output comes from adding intermediate consumption + wages and salaries + employers' social contributions + consumption of fixed capital + other taxes on production - other subsidies on production for sector 15. For more information see section 5.8 in SE GNI inventory.</p>
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A
<b>USES</b>		
<b>N/A</b>		



#### 4. P2 Intermediate consumption

USES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	DS1, DS2, DS17, DS18, DS19, DS35	<p>DS2 is the most important direct data source. And DS1 is used as a source for industry and sector belonging. DS17 and DS18 are now integrated in DS2 and have complementing information about the industrial industries. DS18 have information about intermediate consumption in the service industries. Calculations are carried out for the sectors S11, S12 and S14 together in the production accounts. Balancing between supply and use are made when the three sectors are still counted as one. It is not until the calculations of sector accounts that sector S14 is distinguished from the sectors S11 and S12 using information from DS2. For more information read 3.3.3</p> <p>Both conceptual and exhaustiveness adjustments are made in order to take account of values that is not included in the source data, or in some cases values that are included but should not be in the national accounts. For more information see GNI inventory chapter 3. 2.</p>
<b>S121</b>	DS56	For compilation method for output and FISIM of NACE K-industries se S122 above. P.2 is compiled from an industry perspective (K64) rather than from a sector perspective.P.2 consists of: Fees and commission expenses, administrative expenses, renting expenses, other expenses. Method of allocation by sector: The P.2s are allocated to S121 using key variables from the Central bank survey.
<b>S122</b>	DS10	For compilation method for output and FISIM of NACE K-industries se GNI-inventory chapter 3.17. For K-industries exhaustiveness adjustments are made for hidden production, and part of the car benefits. Conceptual adjustments are made for software, R&D, financial leasing, insurances, FISIM, other taxes on production (see GNI inventory Chp 3.4 and 4.8). P.2 is compiled from an industry perspective (K64) rather than from a sector perspective.P.2 consists of: Fees and commission expenses, administrative expenses, renting expenses, other expenses. Method of allocation by sector: The P.2s are allocated to the different subsectors in S.122 using key variables from the income statement for the respective sector (the basic source from the supervisory authority).

<b>S125</b>	DS10	For compilation method for output and FISIM of NACE K-industries se S122 above. P.2 is compiled from an industry perspective (K64) rather than from a sector perspective. P.2 consists of: Fees and commission expenses, administrative expenses, renting expenses, other expenses. Method of allocation by sector: P.2 is allocated to subsector S.1254 using key variables from the income statement
<b>S126</b>	DS10	For compilation method for output and FISIM of NACE K-industries se S122 above. P.2 is compiled from an industry perspective (K66) rather than from a sector perspective. There is a one-to-one relationship between K66 industry and S.126 except for a small share P2 that is allocated to household unincorporated enterprises in financial industries (data from SBS is used).
<b>S128</b>	DS11	For compilation method for output and FISIM of NACE K-industries se S122 above. P.2 is compiled from an industry perspective (K65) rather than from a sector perspective. There is a one-to-one relationship between K65 industry and S.128+129 (excluding S1295 PPM)
<b>S129</b>	DS11	For compilation method for output and FISIM of NACE K-industries se S122 above. P.2 is compiled from an industry perspective (K65) rather than from a sector perspective. There is a one-to-one relationship between K65 industry and S.128+129 (excluding S1295 PPM)
<b>S1311</b>	DS28	Intermediate consumption is built up of costs of purchased goods and services, expenditure by (or on the behalf of) employees, repairs of fixed assets, FISIM as well as rental of buildings. FISIM is calculated within SCB, but the other parts of P2 come from ESV-data.
<b>S13131</b>	DS29, DS44	The annual accounts (RS) are used as a source for most data in the calculation of the intermediate consumption of the primary municipalities. It starts with purchases of external goods, services and rentals specified by area of activity in the RS operating accounts. Items of expenditure which in accordance with the ESA are not classified as intermediate consumption or which involve the intermediate consumption of producers for their own final use is deducted from purchases.
<b>S13132</b>	DS29, DS2	The annual accounts (RS) are used as a source for most data in the calculation of the intermediate consumption of the regions. SBS is used for private hospitals classified in the public sector. The starting point is purchases of external goods, services and rentals specified by activity area in the RS operating accounts. Expenditure items, which are not classified as intermediate consumption according to the ESA, are deducted from purchases.

<b>S1314</b>	DS28	Administration costs for the AP-funds and PM's costs for goods and services; FISIM
<b>S14</b>	DS1, DS2, DS17, DS18, DS19, DS35	<p>DS2 is the most important direct data source. And DS1 is used as a source for industry and sector belonging. DS17 and DS18 are now integrated in DS2 and have complementing information about the industrial industries. DS18 have information about intermediate consumption in the service industries. Calculations are carried out for the sectors S11, S12 and S14 together in the production accounts. Balancing between supply and use are made when the three sectors are still counted as one. It is not until the calculations of sector accounts that sector S14 is distinguished from the sectors S11 and S12 using information from DS2. For more information read 3.3.3</p> <p>Both conceptual and exhaustiveness adjustments are made to take account of values that is not included in the source data, or in some cases values that are included but should not be in the national accounts. For more information see GNI inventory chapter 3. 2.</p>
<b>S15</b>	DS30, DS31	Source data used directly
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
<b>RESOURCES</b>		
<b>N/A</b>		

## 5. P31 Individual final consumption expenditure

USES		
Sectors	Sources	Methods
<b>S1</b>	N/A	Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	Is calculated as intermediate consumption + wages + social fees + other production taxes – other production subsidies + depreciation – sales – own produced assets + social benefits
<b>S13131</b>	DS29, DS44, DS28	Is calculated as intermediate consumption + wages + social fees + other production taxes – other production subsidies + depreciation – sales – own produced assets + social benefits Social benefits are calculated using information about purchases of local authorities from enterprises and from associations and foundations.
<b>S13132</b>	DS29, DS2, DS28	Is calculated as intermediate consumption + wages + social fees + other production taxes – other production subsidies + depreciation – sales – own produced assets + social benefits
<b>S1314</b>	DS28, DS58	Is calculated as intermediate consumption + wages + social fees + other production taxes + consumption of fixed capital – sales – own produced assets
<b>S14</b>	DS22, DS23, DS24, DS25, DS9, DS37, DS2, DS21	Data on household consumption in accordance with the national account's definitions are not available in a single statistical survey. All relevant available sources are used for estimating HFCE. The best source of the available alternatives is chosen when estimating individual COICOP items. Data from different sources are confronted and then these sources are evaluated in the SUT balancing process. The selection of the best source is sufficiently justified with regard to comparisons and checks in different sources and the SUT balancing procedure. In connection with the SLA-work (Service Level Agreement) all sources are evaluated and Statistics Sweden continuously works on how to improve the quality of them.
<b>S15</b>	DS30	Final consumption expenditure is compiled from the output estimate together with expenditure on products supplied to households via market producers and then

		subtract payments for sold goods and services and own account capital formation.
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
<b>RESOURCES</b>		
N/A		

## 6. P32 Collective final consumption expenditure

USES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	Is calculated as intermediate consumption + wages + social fees + other production taxes – other production subsidies + depreciation – sales – own produced assets + social benefits
<b>S13131</b>	DS29, DS44, DS28	Is calculated as intermediate consumption + wages + social fees + other production taxes – other production subsidies + depreciation – sales – own produced assets + social benefits Social benefits are calculated using information about purchases of local authorities from enterprises and from associations and foundations.
<b>S13132</b>	DS29, DS2, DS28	Is calculated as intermediate consumption + wages + social fees + other production taxes – other production subsidies + depreciation – sales – own produced assets + social benefits
<b>S1314</b>	DS28, DS58	Is calculated as intermediate consumption + wages + social fees + other production taxes + consumption of fixed capital – sales – own produced assets
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A
RESOURCES		
N/A		

## 7. P51G Gross fixed capital formation

USES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	DS2, DS38, DS47	The quarterly investment surveys and the SBS are the main sources for annual investment estimates of market production. Calculations are made for market producers as a whole and then allocated to sector S11, S12 and S14. No conceptual or exhaustiveness adjustments are made
<b>S121</b>	DS56	Source data from the central bank survey is used directly to compile the P51G Gross fixed capital formation for central bank sector.
<b>S122</b>	DS10	P51G is calculated for the total economy and then allocated to industry K64. Method of allocation by S122 sub-sector: S121 is eliminated from K64 and so is NPISH (using counterpart info). The P51G is allocated to the different subsectors within S.122 by a model using key variables from data received from the Swedish Financial Supervisory Authority on MFI.
<b>S125</b>	DS10	P51G is calculated for the total economy and then allocated to industry K64. Method of allocation by S122 sub-sector: S121 is eliminated from K64 and so is NPISH (using counterpart info). The P51G is allocated to the different subsectors within S.122 and S1254 sector by a model using key variables from data received from the Swedish Financial Supervisory Authority.
<b>S126</b>	N/A	P51G is calculated for the total economy in the NA system and then allocated to industry K66. There is one-to-one relationship with K66 industry and S126.
<b>S128-S129</b>	DS11	P51G is calculated for the total economy and then allocated to industry K65 (see above). Method of allocation by sector: The P51G for the sector is allocated to the different subsectors within S.128-S129 (excluding S1295 PPM) by using key variables from data received from the Swedish Financial Supervisory Authority on insurance companies for the respective sector.
<b>S1311</b>	DS28, DS36	Investments in buildings and structures, machinery and equipment as well as weapon systems come from ESV-data. R&D is projected using the growth rate of total consumption (acquired R&D) and the growth rate of sector-internal sales of R&D (own-produced R&D).
<b>S13131</b>	DS29, DS36	Investment for buildings and machineries are taken from quarterly source and Costs for R&D are based on projections based on the development of intermediate consumption. Self- produced R&D is based on projections for the production (P1).

<b>S13132</b>	DS29, DS36	Investment for buildings and machineries is caught in six variables. Costs for R&D are based on projections based on the development of intermediate consumption. Self-produced R&D is based on projections for the production (P1).
<b>S1314</b>	DS28	Mostly investments at the Swedish Pensions Agency (PM) and only insignificant amounts at the AP-funds
<b>S14</b>	DS2, DS38, DS47	The quarterly investment surveys and the SBS are the main sources for annual investment estimates of market production. Calculations are made for market producers as a whole and then allocated to sector S11, S12 and S14. The household sector calculations are distributed with data from the Structural Business Statistics survey into household sector/profit and non-profit institutions. No conceptual or exhaustiveness adjustments are made
<b>S15</b>	DS30 and DS31	Source data used, no conceptual or exhaustiveness adjustments are made
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
<b>RESOURCES</b>		
N/A		



## 8. P52 Changes in inventories

USES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	DS39, DS40, DS41 and DS42	Source data used. No conceptual or exhaustiveness adjustments are made.
<b>S12</b>	N/A	Zero values
<b>S1311</b>	DS28	Refer mostly to change in inventories of military equipment or infrastructure. Based on the data source ESV (DS28). No adjustments made.
<b>S14</b>	DS39, DS40, DS41 and DS42	Total changes in inventories are calculated in the regular quarterly product accounts broken down into several inventory types and for a few different industries. Of the total changes in inventories, 4% of the trade inventory, 80% of the agriculture inventory and 30% of harvested and growing forest is assumed to belong to the household sector in the calculations. No conceptual or exhaustiveness adjustments are made.
<b>S15</b>	N/A	Zero values
<b>S2</b>	N/A	Zero values
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
RESOURCES		
N/A		

## 9. P53 Acquisition less disposals of valuables

USES		
Sectors	Sources	Methods
S1		Sum of all subsectors
S11	N/A	Zero value
S12	N/A	Zero value
S13	N/A	Zero value
S14	Artist's incomes	Based on a commodity flow model where assets are estimated based on output, imports, exports and trade margins. The source for the output is "Artist's incomes" which was carried out in 2005. This benchmark is extrapolated with annual growth rate of the NACE industry in question. No further adjustments are made to the total attained in the flow model. Please see GNI inventory table 5.10.16
S15	N/A	Zero value
S2	N/A	Zero value
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		A new survey for Artis's incomes was done for 2014 and it was published in 2016. In the coming benchmark revision planned to be published in 2024, this source will be incorporated in the National accounts. The benchmark will be updated with this data in the next benchmark revision for NA in 2024.
RESOURCES		
N/A		

## 10. P61 Exports of goods

USES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS32, DS33, DS2	International trade in goods statistics (ITGS) consists of Intrastat and Extrastat. Extrastat is a census of total record from Swedish Customs and Intrastat is a survey processed at Statistics Sweden. In the Swedish NA both imports and exports of goods are valued at invoice values. Conceptual adjustments are made. For detailed information please 1.4.4, GNI-inventory 2021. DS2 is used as a source for merchanting.
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
RESOURCES		
N/A		

## 11. P62 Exports of services

USES		
Sectors	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS34	<p>Directly taken from the quarterly Foreign trade in services statistics. The primary data source is the Trade in services survey (ITSS) which is published through the Balance of Payments current external balance. The statistics is collected according to Balance of payment manual 6 (BPM 6) on close to 50 different types of services (EBOPS). Almost all information is available by country breakdown from 2012 and onwards and this data is used for the distribution of the total population by intra and extra EU-countries. The correspondence table between EBOPS and CPA is used to get products according to CPA in national accounts.</p> <p>Exports and imports of freight services are collected at invoice values in the ITSS, i.e., freight services that are separately invoiced and not as part of a goods value are recorded as transports. Adjustments have to be made to align exports and imports of transport services at invoice values to exports and imports of goods valued FOB at the total aggregated level. Conceptual adjustments are made. Adjustment are made to exclude exports and imports for a specific branch related to a non-domestic enterprise. It refers to transactions that should not be part of the Swedish economy but are included in the trade in service statistics. Other conceptual adjustments essentially consists of certain CN numbers in ITGS that are treated as services in NA. For detailed information please 1.4.4, GNI-inventory 2021 Chapter 5:13-5:16.</p>
Balancing adjustments across all sectors		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> </ul>

	<ul style="list-style-type: none"> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> For more information read chapter 6.1 in GNI Inventory.
<b>Additional details</b>	N/A
<b>RESOURCES</b>	
N/A	

## 12. P62F Exports of FISIM

USES		
Sectors	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS3	Exports of FISIM is calculated using the Balance of Payment data on assets and liabilities by sector. For more information see GNI inventory section 3.17. See also FISIM description 1.3.2.
Balancing adjustments across all sectors		N/A.
Additional details		N/A
RESOURCES		
N/A		

### 13. P71 Imports of goods

RESOURCES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all subsectors
<b>S11</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS32, DS33	International trade in goods statistics (ITGS) consists of Intrastat and Extrastat. Extrastat is a census of total record from Swedish Customs and Intrastat is a survey processed at Statistics Sweden. In the Swedish NA both imports and exports of goods are valued at invoice values. Conceptual adjustments are made. Data is taken from intrastate and Extrastat which give information by country. To cover for purchases of fuel by Swedish vessels and supplies abroad an addition is made with data from ITSS. Product adjustments are made yearly as a part of the reconciliation process to balance the supply and use side. For detailed information please 1.4.4, GNI-inventory 2021 Chapter 5:13-5:16.
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
RESOURCES		
N/A		

#### 14. P72 Imports of services

RESOURCES		
Sectors	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS34	Directly taken from the quarterly Foreign trade in services statistics. Exports and imports of freight services are collected at invoice values in the ITSS, i.e., freight services that are separately invoiced and not as part of a goods value are recorded as transports. Adjustments have to be made to align exports and imports of transport services at invoice values to exports and imports of goods valued FOB at the total aggregated level. Conceptual adjustments are made. For detailed information please 1.4.4, GNI-inventory 2021 Chapter 5:13-5:16.
<b>Balancing adjustments across all sectors</b>		<p>The production items are calculated and compiled in that part of the national accounts system known as the product accounts. The annual calculation is performed and balanced in a system of supply and use tables. The supply and use tables (SUT) are the basic tables which is further processed to Input-Output tables.</p> <p>The balancing procedure, or balancing process, can be divided into two stages:</p> <ul style="list-style-type: none"> <li>• the manual balancing of supply and use of individual product groups with the help of SUT</li> <li>• the final, mechanical (automatic) balancing performed with the RAS method</li> </ul> <p>For more information read chapter 6.1 in GNI Inventory.</p>
<b>Additional details</b>		N/A
USES		
N/A		



### 15. P72F Imports of FISIM

RESOURCES		
Sectors	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS3	Exports of FISIM is calculated using the Balance of Payment data on assets and liabilities by sector. For more information see GNI inventory section 3.17
Balancing adjustments across all sectors		N/A
Additional details		N/A
USES		
N/A		

## 16. D11 Wages and salaries

RESOURCES		
Sectors	Sources	Methods
S1		Total set by Uses side
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	Residual sector. Total as set by uses side minus flow to S2.
S15	N/A	N/A
S2	DS5	The method is elaborated in cooperation BoP /Trade of Service and Statistics on Income Statements. The estimates are mainly based on detailed information from income statements for individuals. Statistics Sweden, Statistics Norway and Statistics Denmark worked together to produce statistics on Cross-border commuting. By using tax data, income statements for individuals, combined with population registers it has been possible to compile micro data on cross-border commuting as well as the flows of wages and salaries earned by non-residents. More details are available in section 8.1 in GNI Inventory.
USES		
Sectors	Sources	Methods
S1	DS5	DS5 is the major source and constitutes 95% of the total D11. The largest adjustment, in terms of value, is an exhaustiveness adjustment made for undeclared or black wages, a smaller adjustment is made for taxable benefits. For more information see GNI inventory section 4.7.
S11	DS2	Residual sector. Set as total D11 for S1 and then subtract the payments made by the other sectors.
S121	DS56	Directly taken from central bank quarterly survey. The data are based on detailed information from the income statements for the employees (the salary payments as well as other payments such as payments for education.)

<b>S122</b>	DS5, DS10, DS49, DS30	D.11 is calculated for the total economy and then allocated to industry K64. (LSUM is used for distribution across K-industries, adjustments are made, see D11 for S1). One small share of D11 for K64 is allocated to NPISH. Here annual data for NPISH is used. Method of allocation by sector: The D.11 is allocated to the different subsectors in S.122 (excluding S121 and S125) using key variables from the income statement for the respective sector (the data from supervisory authority). For the central bank the annual report is used to eliminate the S121 share of D11 and for S125 data from supervisory authority is used meanwhile for S1253 data from annual reports directly from enterprises in S1253 is used.
<b>S125</b>	DS5, DS10, DS49, DS30	D.11 is calculated for the total economy and then allocated to industry K64. One small share of D11 for K64 is allocated to NPISH. Here annual data for NPISH is used. Method of allocation by sector: The D.11s is allocated to the different subsectors in S.122 (excluding S121 and S122) using key variables from the income statement for the respective sector (the data from supervisory authority) and the annual report for the central bank. The remaining amount is allocated to S125 (here a combination of supervisory data is used together with annual reports of enterprises in S1253).
<b>S126</b>	DS5, DS1	D.11 is calculated for the total economy and then allocated to industry K66. From K66 a small share of D11 is allocated to S141 (data source for household unincorporated enterprises in financial industries is SBS) meanwhile the remaining amount for K66 industry is allocated to S126.
<b>S128-S129</b>	DS11	D.11 is calculated for the total economy and then allocated to industry K65. Method of allocation by sector: The D.11s is allocated to the different subsectors in S.128-S.129 (excluding S1295 PPM) using key variables from the income statement for the respective sector (the quarterly data from the financial supervisory authority)
<b>S1311</b>	DS28	Wages and salaries are taken directly from DS28.
<b>S13131</b>	DS29, DS44	Calculation based on our annual source. Wages and salaries are taken directly from DS29 and DS44.
<b>S13132</b>	DS29, DS2	Calculation based on our annual source. Wages and salaries are taken directly from DS29 and DS2.
<b>S1314</b>	DS28, DS58	Wages and salaries for PM are taken directly from DS28 while wages and salaries for the five AP funds are collected via the National Pension Funds (AP-funds) quarterly survey DS58.

<b>S14</b>	DS1, DS5	Source data used, then exhaustiveness adjustments are made which is counted as the household share of the total exhaustiveness adjustments counted for S1.
<b>S15</b>	DS5	Source data used and a small exhaustiveness adjustment is made for taxable benefits described in section 4.7 in GNI inventory.
<b>S2</b>	DS5	The method is elaborated in cooperation BoP /Trade of Service and Statistics on Income Statements. The estimates are mainly based on detailed information from income statements for individuals. Described in section 8.1 in GNI inventory.
<b>Balancing adjustments across all sectors</b>		S11 is the residual sector for the uses side and is calibrated to hold the total value for S1.
<b>Additional details</b>		N/A

### 17. D12 Employers 'social contributions

RESOURCES		
Sectors	Sources	Methods
S1		Total is set by uses side.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14		Residual sector. Total as set by uses side minus flow to S2.
S15	N/A	N/A
S2	DS3	The estimates for Employer's social contributions exchanged with the rest of the world are mainly based on detailed information from income statements for individuals. This method was introduced in connection with the ESA 2010 introduction and was elaborated in close cooperation between National Accounts, Trade of Service statistics, BoP and the statistics on Income Statements. (See section 8.1 GNI Inventory)
USES		
Sectors	Sources	Methods
S1		Data is obtained from the supervisory authority, covering employers' social contributions payable from employers in the private sector to the insurance and pension funds sector S128+129. Data collections in social security funds S1314 are also done.
S11		D12 is calculated for the total economy then allocated to S11 as a share of D11. Sector S11 is the residual sector. The flow D12 corresponds to the flow of D61.
S121	DS56	Directly taken from central bank quarterly survey. The data are based on detailed information from the income statements for the employees. D12 includes the employers' social contributions and pension premium.
S122	DS5, DS10, DS49	D.12 is calculated for the total economy and then allocated to industry K64. Relates to D11 (is calculated as a share of D11) for the industry. Method of allocation by sector: The D.12s is allocated to the different subsectors in S.122 (excluding S121 and S125) using key variables from the income statement for the respective sector (the data from supervisory authority). For the central bank the annual report is used to eliminate the S121 share of D12 and for S125 data from supervisory authority is used meanwhile for S1253 data

		from annual reports directly from enterprises in S1253 is used.
<b>S125</b>	DS5, DS10, DS49	D.12 is calculated for the total economy and then allocated to industry K64. Method of allocation by sector: The D.12 is allocated to the different subsectors in S.122 (excluding S121 and S122) using key variables from the income statement for the respective sector (the data from supervisory authority) and the annual report for the central bank. The remaining amount is allocated to S125 (here a combination of supervisory data is used together with annual reports of enterprises in S1253).
<b>S126</b>	DS10, DS11	D.12 is calculated for the total economy and then allocated to industry K66. Large part of data is obtained from the supervisory authority, annual, covering employers' social contributions payable from employers in the private sector to the insurance and pension fund sectors (i.e., counterpart data from S.128+S.129 is used). From K66 a small share of D12 is allocated to S141 (data source for household unincorporated enterprises in financial industries is SBS) meanwhile the remaining amount for K66 industry is allocated to S126.
<b>S128-S129</b>	DS11	D.12 is calculated for the total economy and then allocated to industry K65. Method of allocation by sector: The D.12s is allocated to the different subsectors in S.128-S129 (excluding S1295 PPM) using key variables from the income statement for the respective sector (the data from the financial supervisory authority).
<b>S1311</b>	DS28	Employers' social contribution are taken directly from DS28.
<b>S13131</b>	DS29, DS44	Calculation based on our annual source. Wages and salaries are taken directly from DS29 and DS44.
<b>S13132</b>	DS29, DS2	Calculation based on our annual source. Wages and salaries are taken directly from DS29 and DS2.
<b>S1314</b>	DS28 and DS58	Employers' social contribution for PM are taken directly from DS28, while employers' social contribution for the five AP funds are collected via the National Pension Funds (AP-funds) quarterly survey DS58
<b>S14</b>	N/A	Estimated as a percentage share of D11. The share is set by the legal rates.
<b>S15</b>	DS30	D13 is estimated as a share of D11. The percentage share is taken from DS30.
<b>S2</b>	DS3	Directly taken from QNA and quarterly BoP. The estimates for Employer's social contributions exchanged

		with the rest of the world are mainly based on detailed information from income statements for individuals. This method was introduced in connection with the ESA 2010 introduction and was elaborated in close cooperation between National Accounts, Trade of Service statistics, BoP and the statistics on Income Statements. (See section 8.1 GNI Inventory)
<b>Balancing adjustments across all sectors</b>		S11 is the residual sector on the uses side. Total set by inflow of the D61 transactions. For the resources side S14 is the residual which is calculated as the total set by uses side minus what is sent to S2.
<b>Additional details</b>		N/A

### 18. D21 Taxes on products

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S1311	DS28	Contain both central government taxes and EU taxes on a detailed level which is also presented in the National Tax List within ESA Transmission Program. No adjustments are made compared to the data source. But some additional information is collected by Statistics Sweden and sent to ESV to combine with other taxes, for example rerouting renewable energy scheme.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	See S1311 above.
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S1N	N/A	Equals sum of resources side (see counterpart sectors above).
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		Uses side is set as sum of resources side.
Additional details		N/A



### 19. D29 Other taxes on production

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S13	DS28	Contain both central government taxes and EU taxes on a detailed level which is also presented in the National Tax List within ESA Transmission Program. No adjustments are made compared to the data source. But some additional information is collected by Statistics Sweden and sent to ESV to combine with other taxes, for example ETS.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
USES		
Uses	Sources	Methods
S1		Sum of all sectors set by resource side.
S11	N/A	Sector S11 is the residual sector.
S121	DS56	Central bank quarterly survey is used as a direct data source. No adjustments are made.
S122	DS10, DS56	<p>D.29 is calculated for the total economy and then allocated to industry K64. For more info on how D.29 is compiled see GNI inventory Chp 4.8. For K-industries D.29 consists of other taxes on production and total wage bill and payroll tax (these are distributed using the same method for distributing D11 to K-industries). Within other taxes on production are guarantee and stability fees for financial institutions.</p> <p>One small share of D11 for K64 is allocated to NPISH. Here annual data for NPISH is used. Method of allocation by sector: The D.29s is allocated to the different subsectors in S.12. For S121 Central bank quarterly data is used. using key variables from the income statement for the respective sector (the basic source from the supervisory authority).</p>

<b>S125</b>	DS10	See S122 above. The D.29s is allocated to the different subsectors in S.12 using key variables from the income statement for the respective sector - for sub-sectors S122 and S125 (the basic source from the supervisory authority)
<b>S126</b>	DS10	D.29 is calculated for the total economy and then allocated to industry K66, see also S122 above. There is a one-to-one relationship between K66 industry and S.126.
<b>S128-S129</b>	DS11	D.29 is calculated for the total economy and then allocated to industry K65, see also S122 above. There is a one-to-one relationship between K65 industry and S.128+S129 (excluding S.1295 PPM).
<b>S1311</b>	DS28	Taken directly from DS28
<b>S13131</b>	DS29, DS44	Other production taxes: Wages from annual source multiplied with rate for payroll tax. Rate for payroll tax come from tax authority. Actual employer pension calculated based on annual source.
<b>S13132</b>	DS29, DS2	Other production taxes: Wages from annual source multiplied with rate for payroll tax. Rate for payroll tax come from tax authority. Actual employer pension calculated based on annual source.
<b>S1314</b>	DS28	Paid social contributions and payroll tax for the five AP-funds and for PM: Wages DS28 and DS58 are multiplied with tax rate given by tax authority
<b>S14</b>	DS28	Taxes on the total wage bill and payroll taxes are calculated on the wages paid with the use of legal rates together with data from DS28, for both the self-employed and their employees. For S.146, this item is the same as property taxation. DS28 is the source for this data.
<b>S15</b>	DS30	D29 is estimated as a share of D11. The percentage share is taken from DS30.
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		Total sum of D29 is set by resource side. S11 is the residual sector and adjustments are made on the uses side in order to balance uses and resources.
<b>Additional details</b>		N/A

## 20. D31 Subsidies on products

RESOURCES		
Sectors	Sources	Methods
S1	N/A	Sum of all sectors
S1N	N/A	Counterpart sector information, sum of uses side.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
USES		
Sector	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S1311	DS28, DS13	Mainly based on data from ESV (DS28) but also supplementary information about agriculture and traffic from other central government authorities (e.g., DS13).
S13131	DS29	Subsidies for public transport and contributions to corporations.
S13132	DS29	Product subsidies are based on questionnaire data deducted with subsidies to local authorities.
S1314	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS28	Mainly based on data from ESV (DS28) but also minor supplementary information about agriculture statistics
Balancing adjustments across all sectors		Resources side is set as the sum of uses side.
Additional details		N/A

## 21. D39 Other subsidies on production

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11		Residual sector
S122	DS28	Compilation of D39 in the economy is described in GNI-inventory in Chp 4.9. Source is counterpart data from central government. A model calculation is used in the central government calculations, allocates about 0.18 percent of total unallocated subsidies to the banking sector (S.1221).
S126	DS28	Source is counterpart data from central government. A model calculation is used in the central government calculations. There is one-to-one relationship with K66 industry and S126.
S128	DS28	Source is counterpart data from central government. A model calculation is used in the central government calculations. There is one-to-one relationship with K65 industry and S128.
S1311	DS28	Data from ESV (DS28)
S13131	DS28, DS29	Contain both subsidies and subsidies paid by EU from central government to municipalities
S13132	DS28, DS29	Production subsidies are calculated mainly based on made contributions.
S14	DS28	Direct source data for subsidies paid by EU for agriculture.
S15	DS28	The subsidies are collected from the government accounts and deducted from the output value. There are both domestic and EU subsidies for more information see BNI inventory.
S2	N/A	N/A
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A

<b>S1311</b>	DS28, DS13	Contain both central government subsidies and subsidies paid by EU to different sub-sectors. A few items are recorded as subsidies on production in the data source but are instead current transfers based on ESA 2010 definitions and are reclassified as D.7. As a result of lack of reliable quarterly accrual information for some other items, redistribution between quarters is made. Mainly based on data from ESV (DS28) but also supplementary information about agriculture from other central government authorities (e.g. DS13).
<b>S13131</b>	DS28, DS29	Subsidies for public transport and contributions to corporations.
<b>S13132</b>	DS28, DS29	Product subsidies are based on questionnaire data deducted with subsidies to local authorities. Production subsidies are calculated mainly based on made contributions and data over contributions to four hospitals – from this value D.73 is deducted.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	See S1311 above.
<b>Balancing adjustments across all sectors</b>		S11 on the resources side is set residually.
<b>Additional details</b>		N/A

## 22. D41 G Interests

RESOURCES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all sectors
<b>S11</b>	DS2, DS3, DS12, DS53	Counter sector information from DS3 and information from DS2, DS12, Balance statistics on non-financial corporations (BAST) quarterly transactions and stocks on financial assets and liabilities, Market interest rates from the central bank
<b>S121</b>	DS56, DS3	Source data is used directly. Data from the central bank survey is used to compile the interest rates for the total economy, the financial derivatives are excluded, and counterpart sector data for S2 is used to compile the S1 share of interest residually.
<b>S122</b>	DS10, DS3	Source data is used directly. An adjustment is made due to over coverage in the source - the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. D.41g consists of: Interest on loans, debt securities and other interest. An exhaustiveness adjustment is made in S1221 where other interest receivable is added for the largest companies (compiled from income statements from the largest banks). Interest receivable from S.2 is taken from BoP data. This part is subtracted from the total according to the income statement (supervisory authority).
<b>S124</b>	DS3, DS10, DS52	Source data are used directly. The annual data from the financial enterprises provide the information about the total D41G, while the counterpart sector data for S2 is used to compile the S1 share of annual D41G residually. And the financial account (SCB) and the Swedish securities database provide the information about the quarterly distribution for the sector.
<b>S125</b>	DS10, DS3, DS49	Source data is used directly as a total source for S1254 and S1252. Annual statements are used as a direct source for S1253. From this total S2 is deducted using BoP data to obtain S1.

<b>S126</b>	DS46, DS1, DS10, DS57	Data for S1261 is used directly from two different sources from the FI- Financial supervisory authority (Fund companies and financial service companies). Exhaustiveness adjustments are made for population not under supervision by the FI. Data from the National Tax Agency register is used for this and the population is drawn from DS1. Annual accounts for the remaining population of 126 not covered by the sources from FI is used as a direct data source and added to the total interest rates from the two FI sources
<b>S127</b>	DS1, DS46, DS3	Data from accounting statements from the National Tax Agency within S127 is used as total direct source. Interest receivable for Swedish parent companies and foreign parent companies (paying tax in Sweden) are summed up from the source and counterpart sector data for S2 is used to compile S1 share of interest residually.
<b>S128-S129</b>	DS11, DS12, DS3	Source data is used directly to compile D41G which consists of the interest on loans, debt securities and other interest for the Insurance companies, pension funds. The interest rates on the financial derivatives are excluded. and counterpart sector data for S2 is used to compile S1 share of interest residually.
<b>S1311</b>	DS28	Based on information from ESV. No additional adjustments.
<b>S13131</b>	DS29, DS44	Based on information from annual source. Additional adjustments are made such as swaps.
<b>S13132</b>	DS29, DS2	Based on information from annual source. Additional adjustments are made such as swaps.
<b>S1314</b>	DS28, DS58 and DS3	Large interest receivable for the five AP-funds due to large assets. PM's retained earnings attributable to collective investment fund shareholders, regarding its foreign investment funds holdings, are estimated in a NFA centralized model, used for several sectors (based on BoP).
<b>S14</b>	DS54	Direct data source used. No adjustments are made to the source data.
<b>S15</b>	DS30	Direct data source used S151. No adjustments are made to the source data. Value for S1521 is done from the growth of S151.
<b>S2</b>	DS3, DS4	Directly taken from quarterly BoP without adjustment. D.41g consists of: Interest on FDI loans, debt securities and other interest. Direct BoP data as input on total level. All the major banks report information on interests by country. Estimates for other monetary financial institutes are calculated based on the reports from the banks. Non-financial enterprises are covered by the survey on Balance Statistics for non-financial companies (BAST). Based on QFA stocks subsector

		breakdown is done for interest on loans for sector S.122. See also GNI inventory 8.4.1.
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>		Residual sector
<b>S121</b>	DS56, DS3	Source data is used directly. Data from the central bank survey is used to compile the interest rates for the total economy, the financial derivatives are excluded, and counterpart sector data for S2 is used to compile the S1 share of interest residually.
<b>S122</b>	DS10, DS3	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. D.41g consists of: Interest on loans, debt securities and other interest. Interest payable to S.2 is taken from BoP data. This part is subtracted from the total according to the income statement (supervisory authority).
<b>S124</b>	DS3, DS10, DS52	Source data are used directly. The annual data from the financial enterprises provide the information about the total D41G, while the counterpart sector data for S2 is used to compile the S1 share of annual D41G residually. And the financial accounts (SCB) and the Swedish securities database provide the information about the quarterly distribution for the sector.
<b>S125</b>	DS10, DS3, DS49	Same estimation method as the D41G Resources, see above.
<b>S126</b>	DS46, DS1, DS10, DS57	Same estimation method as the D41G Resources, see above.
<b>S127</b>	DS1, DS46, DS3	Data from accounting statements from the National Tax Agency within S127 is used as total direct source. Interest payable for Swedish parent companies and foreign parent companies (paying tax in Sweden) are summed up from the source and counterpart sector data for S2 is used to compile S1 share of interest residually.
<b>S128-S129</b>	DS11, DS12, DS3	Source data is used directly to compile D41G which consists of the interest on loans, debt securities and other interest for the Insurance companies, pension funds. The interest rates on the financial derivatives are excluded. and counterpart sector data for S2 is used to compile S1 share of interest residually.



<b>S1311</b>	DS28	The major part refers to interest for the central government debt at the Swedish National Debt Office. Counterpart information from general pension funds (S.1314) is used to record interest paid from central government to social security funds, to be able to consolidate D4 regarding general government.
<b>S13131</b>	DS29, DS44	Based on information from annual source. Additional adjustments are made such as swaps.
<b>S13132</b>	DS29, DS2	Based on information from annual source. Additional adjustments are made such as swaps.
<b>S1314</b>	DS28, DS58 and DS3	Minor amounts for interest for the five AP-funds and even smaller amounts at PM. D.442 equals D.614.
<b>S14</b>	DS54	Direct data source used. No adjustments are made to the source data
<b>S15</b>	DS30	Direct data source used S151. No adjustments are made to the source data. Value for S1521 is done from the growth of S151
<b>S2</b>	DS3, DS4	Directly taken from quarterly BoP without adjustment. D.41g consists of: Interest on FDI loans, debt securities and other interest. Direct BoP data as input on total level. Based on QFA stocks sector breakdown is done for debt securities except for S.121 (direct report) and for interest on loans for sector S.122 which is broken down into subsectors. Subsectors add to the totals reported from BoP. See also GNI inventory 8.4.1
<b>Balancing adjustments across all sectors</b>		S11 on the uses side is set residually.
<b>Additional details</b>		N/A

## 22.2 D41 (FISIM)

RESOURCES		
Sectors	Sources	Methods
S1	DS10, DS12	The methods used in calculating FISIM is fully described in chapter 3.17 of the GNI inventory. The internal reference rate is calculated using data on stocks of loans and interest paid between FISIM producers in S.12 from DS10. The source of data for stocks of loans and deposits in the calculation of the use of FISIM is DS12 and DS10. FISIM is calculated as $(\text{deposit stocks} \times \text{internal reference rate}) - \text{interest receivable on deposits and interest payable on loans} - (\text{loan stocks} \times \text{internal reference rate})$
S11	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
S12	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
S13	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
S14	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
S15	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
S2	DS3	Directly taken from BoP without adjustment.
Uses		
Sectors	Sources	Methods
S1	DS10, DS12	The methods used in calculating FISIM is fully described in chapter 3.17 of the GNI inventory. The internal reference rate is calculated using data on stocks of loans and interest paid between FISIM producers in S.12 from DS10. The source of data for stocks of loans and deposits in the calculation of the use of FISIM is DS12 and DS10. FISIM is calculated as $(\text{deposit stocks} \times \text{internal reference rate}) - \text{interest receivable on deposits and interest payable on loans} - (\text{loan stocks} \times \text{internal reference rate})$
S11	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.

<b>S12</b>	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
<b>S13</b>	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
<b>S14</b>	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
<b>S15</b>	DS10, DS12	Method similar to the one described for S1 with separate stock and interests' data, with counterpart information.
<b>S2</b>	DS3	Directly taken from BoP without adjustment.
<b>Balancing adjustments across all sectors</b>		Every sector has individual stock data with counterpart information; thus, no balancing is required.
<b>Additional details</b>		N/A

### 23. D421 Dividends

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	DS2, DS3	Source data used. No adjustments are made to source data
<b>S121</b>	DS56	Source data from the central bank survey is used directly to compile the dividends from the Swedish central bank.
<b>S122</b>	DS10, DS3	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. Total dividends receivable is from the income statement (supervisory authority). Dividends receivable from S.2 are taken from BoP data. This part is subtracted from the total according to the income statement (supervisory authority).
<b>S124</b>	DS3, DS10, DS52, DS50	Source data are used directly. The annual data from the financial enterprises (DS10) provide the information about the total D421, while the counterpart sector data for S2 is used to compile the S1 share of annual dividends residually. And the Swedish securities database as well as the shareholders statistics provide the information about the quarterly distribution for the sector.
<b>S125</b>	DS10, DS2	Annual data for S1252 and S1254 are used directly from DS10 as a total source. Values for dividends from S2 are deducted to obtain S1.

<b>S126</b>	N/A	The values are estimated using a model. Data for D421 for other S12 sectors as well as data from the financial accounts for stocks of equity is used to compile the average rate of return for S12 sector on equity. This average share is applied on the stocks held by S126 to compile D421.
<b>S127</b>	DS1, DS58, DS3	Data from accounting statements from the National Tax Agency within S127 is used as total direct source. (D421) Exhaustiveness adjustments are done for misreporting of extra-ordinary dividends and values that are misreported. Interest for Swedish parent companies and foreign parent companies (paying tax in Sweden) are summed up from the source and counterpart sector data for S2 is used to compile S1 share of interest residually.
<b>S128-S129</b>	DS11, DS3	Source data is used directly to compile D421 dividends for the Insurance companies, pension funds. And counterpart sector data for S2 is used to compile S1 share of D421 residually.
<b>S1311</b>	DS28	Based on data from ESV (DS28). Extra ordinary dividends are already excluded in the data source.
<b>S13131</b>	DS29, DS44	Based on data from annual source. Additional adjustments are made such as extra ordinary dividends and dividends between units included in S.13.
<b>S13132</b>	DS29, DS2	Based on data from annual source. Additional adjustments are made such as extra ordinary dividends and dividends between units included in S.13.
<b>S1314</b>	DS28	Large dividends receivable for the five AP-funds due to large assets. PM's retained earnings attributable to collective investment fund shareholders, regarding its foreign investment funds holdings, are estimated in a NFA centralized model, used for several sectors (based on BoP).
<b>S14</b>	DS54, DS3	Source data used. No adjustments are made to source data
<b>S15</b>	DS30	Source data used. No adjustments are made to source data
<b>S2</b>	DS3, DS4	Directly taken from quarterly BoP without adjustment. D.421 consists of FDI Dividends to Swedish owners and dividends on foreign shares. Dividends on shares in a direct investment enterprise are recorded when the dividends are payable. Moreover, shares issued to shareholders in payment of the dividend are included in cross border flows of property income, whereas issues of bonus shares are excluded. Sector breakdown is done for shares based on QFA stocks. See also GNI inventory 8.4.2
<b>USES</b>		

Sectors	Sources	Methods
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	Residual sector
<b>S122</b>	DS10, DS3	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. Total dividends payable is available from the income statement (supervisory authority). Dividends payable to S.2 are taken from BoP data. This part is subtracted from the total according to the income statement (supervisory authority).
<b>S125</b>	DS10, DS49	Annual data for S1252 and S1254 are used directly from DS10 as a total source. Values for dividends from S2 are deducted to obtain S1. For S1253 data for annual statements is used directly.
<b>S126</b>		The values are estimated using a model. Data for D421 for other S12 sectors as well as data from the financial accounts (SCB) for stocks of equity is used to compile the average rate of return for S12 sector on equity. This average share is applied on the stocks held by S126 to compile D421.
<b>S127</b>	DS1, DS46, DS3	Data from accounting statements from the National Tax Agency within S127 is used as total direct source. (D421) Exhaustiveness adjustments are done for misreporting of extra-ordinary dividends. Dividends paid by Swedish parent companies and foreign parent companies (paying tax in Sweden) are summed up from the source and counterpart sector data for S2 is used to compile S1 share of interest residually.
<b>S128-S129</b>	DS11, DS3	Source data is used directly to compile D421 dividends for the Insurance companies and pension funds. And counterpart sector data for S2 is used to compile S1 share of D421 residually.
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3, DS4	Directly taken from quarterly BoP without adjustment. D.421 consists of FDI Dividends to foreign owners and dividends on Swedish shares. Sector breakdown is done for shares based on QFA stocks. See also GNI inventory 8.4.2
<b>Balancing adjustments across all sectors</b>		S11 in the uses side is set as the residual.
<b>Additional details</b>		N/A

#### 24. D422 Withdrawals from the income of quasi-corporation

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	Zero value
S12	N/A	Zero value
S1311	DS28	Based on data from ESV. Only adjustment made is the normal split on ordinary vs. extra ordinary dividends.
S14	N/A	Counterpart sector S2 (see S2 from the uses side)
S15	N/A	Zero value
S2	DS3	Directly taken from quarterly BoP without adjustment. Calculated by multiplying the holidays home stock value (St) by the rate of return (rt) and by an occupancy rate (Ot): $It = St * rt * Ot$ rate of return=2,5% occupancy rate 25%
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	Counterpart sectors S11 and S2
S12	N/A	Counterpart sector S1311
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS3	Directly taken from quarterly BoP without adjustment. Calculated by multiplying the holidays home stock value (St) by the rate of return (rt) and by an occupancy rate (Ot): $It = St * rt * Ot$ rate of return=2,5% occupancy rate,15%
Balancing adjustments across all sectors		N/A
Additional details		N/A

## 25. D43 Reinvested earnings on foreign direct investment

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	This one is distributed residually from S2.
S12	DS3	Source data used to compile D43 reinvested earnings comes from the quarterly BoP. Counterpart sector data for S2 is used to compile S12.
S13	N/A	Zero value
S14	N/A	Zero value
S15	N/A	Zero value
S2	DS3, DS4	Directly taken from quarterly BoP. Reinvested earnings constitute the part of direct investment enterprises earnings of equity, which are not distributed to the shareholders but are retained in the enterprise. These earnings are calculated as the difference between the company's total profit after tax and the distributed profit. Data on distributed profits are obtained via Annual FDI survey measuring earnings according to the Current Operating Performance Concept (COPC) and dividends Monthly survey. See also GNI inventory 8.4.3
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	This one is distributed residually from S2.
S12	DS3	Source data used to compile D43 reinvested earnings comes from the quarterly BoP. Counterpart sector data for S2 is used to compile S12.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS3	Directly taken from quarterly BoP. Reinvested earnings constitute the part of direct investment enterprises earnings of equity, which are not distributed to the shareholders but are retained in the enterprise. These earnings are calculated as the difference between the company's total profit after tax and the distributed profit. Data on distributed profits are obtained via Annual FDI survey measuring earnings according to the Current Operating Performance Concept (COPC) and

		dividends Monthly survey. See also GNI inventory 8.4.3
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A



## 26. D441 Investment income attributable to insurance policy holders

RESOURCES		
Sectors	Sources	Methods
S1	N/A	N/A
S11	N/A	Counterpart sector S128 and S2 and residual sector.
S12	N/A	Counterpart sector S2
S13	N/A	Zero values
S14	N/A	Counterpart sector S128-129
S15	N/A	Zero values
S2	DS34	Cross-border flows of investment income attributable to insurance policy holders are included in the Statistics Sweden Trade of Services quarterly survey. See also GNI inventory 8.4.4.1
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	Zero values
S128-S129	DS11, DS3	The source data from the Swedish Financial Supervisory Authority is used directly to compile the total amount of D.441 for the insurance companies and pension funds sector, and BoP provide the counterpart information about how to derive the total amount within the sector quarterly.
S13	N/A	Zero values
S14	N/A	Zero values
S15	N/A	Zero values
S2	DS34	Cross-border flows of investment income attributable to insurance policy holders are included in the Statistics Sweden Trade of Services quarterly survey. See also GNI inventory 8.4.4.1
Balancing adjustments across all sectors		S11 on resources side is the residual sector.
Additional details		N/A

## 27. D442 Investment income payable on pension entitlements

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	Zero values
S12	N/A	Zero values
S13	N/A	Zero values
S14	DS11, DS3	The source data from the Swedish Financial Supervisory Authority is used directly to compile the total amount of D.442 for the insurance companies and pension funds sector, while the counterpart sector data for S2 is used to compile the S1 share of D442 residually.
S15	N/A	Zero values
S2	N/A	N/A
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS11	The source data from the financial account (SCB) is used to compile the total amount of D.442 for S11, and the source data from the Swedish Financial Supervisory Authority provide the information about how to derive the D442 quarterly.
S128-S129	DS11, DS3	The source data from the Swedish Financial Supervisory Authority is used directly to compile the total amount of D.442 for the insurance companies and pension funds sector, while the counterpart sector data for S2 is used to compile the S1 share of D442 residually.
S1311	DS28	Supplementary information from financial accounts about central government imputed social contributions affecting investment income payable on pension entitlements (D.442).
S13131	DS29	Supplementary information from financial accounts about local government imputed social contributions affecting investment income payable on pension entitlements (D.442).
S13132	DS29	Supplementary information from financial accounts about local government imputed social contributions affecting investment income payable on pension entitlements (D.442).
S1314	DS58 and DS3	D.442 equals D.614.
S14	N/A	Zero values
S15	N/A	Zero values

<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		The data source contains full counterpart sector information, which ensures balance between resources and uses.

**28. D443 Investment income attributable to collective investment fund shareholders**

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	Counterpart information from S124 and S2 and residually decided.
<b>S12</b>	N/A	Counterpart information from S124 and S2.
<b>S13131</b>	N/A	Counterpart information from S124 and S2
<b>S13132</b>	N/A	Counterpart information from S124 and S2
<b>S1314</b>	DS3	The Swedish Pensions Agency (PM) retained earnings attributable to collective investment fund shareholders, regarding its foreign investment funds holdings, are estimated in a NFA centralized model, used for several sectors (based on BoP).
<b>S14</b>	N/A	Counterpart information from S124 and S2.
<b>S15</b>	N/A	Counterpart information from S124 and S2.
<b>S2</b>	DS3, DS4	Directly taken from BoP. Stock data is until reference period 2021 collected twice a year (before 2015 annually in the IMF-CPIS–survey, Coordinated Portfolio Investments Survey). A monthly change of stock data on foreign funds is the basis for compilation of dividends for the respective periods during the year. The monthly change of the stock is compiled by the help of the monthly value change and also the net transaction (in-out) collected via a survey to all Monetary as well as non-monetary Financial Institutes that are engaged in trade with funds. A special register of these traders is held at Statistics Sweden. See section 8.4.4.3 in GNI Inventory.
<b>USES</b>		
<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	DS10, DS3, DS50, DS52	The source data from the Swedish Financial Supervisory Authority is used directly to compile the total amount of D443 investment incomes for the whole economy. And the financial accounts, the Swedish securities database, Shareholders statistics as well as BoP provide the detailed information about the distributions to different sectors (S11, S1221, S1254, S12611, S127, S12811, S12812, S1291, S1293, S1294, S1295, S1311, S1313, S1314, S14 and S151).
<b>S11</b>	N/A	Zero values

<b>S124</b>	N/A	See S1 above
<b>S13</b>	N/A	Zero values
<b>S14</b>	N/A	Zero values
<b>S15</b>	N/A	Zero values
<b>S2</b>		Directly taken from BoP. Stock data is until reference period 2021 collected twice a year (before 2015 annually in the IMF-CPIS–survey, Coordinated Portfolio Investments Survey). A monthly change of stock data on foreign funds is the basis for compilation of dividends for the respective periods during the year. The monthly change of the stock is compiled by the help of the monthly value change and also the net transaction (in-out) collected via a survey to all Monetary as well as non-monetary Financial Institutes that are engaged in trade with funds. A special register of these traders is held at Statistics Sweden. See section 8.4.4.3 in GNI Inventory.
<b>Balancing adjustments across all sectors</b>		To obtain B9=0 for S124 an adjustment is made on S11 on the resource side.
<b>Additional details</b>		N/A

## 29. D45 Rent

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS2	Data source used and conceptual adjustment to take account of tenant-owners' associations.
S12	N/A	Zero values
S1311	DS28	Data source is ESV (DS28) for both normal rent as well as spectrum licenses etc.
S13131	DS29	Based on information in annual source.
S14	N/A	Counterpart sector S13131
S15	N/A	Zero values
S2	N/A	N/A
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS2	Data source used and conceptual adjustment to take account of tenant-owners' associations. Counter sector information from S13 and residual sector
S12	N/A	Zero values
S13131	DS29	Based on information in annual source.
S14	N/A	Counterpart sector information from S13131
S15	DS31	Source data used. No adjustments are made
S2	N/A	N/A
Balancing adjustments across all sectors		Sector S11 used as residual sector. Adjustments are made to the uses side when balancing.
Additional details		N/A

### 30. D51 Taxes on income

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S1311	DS28	Taxes from the Tax Agency via ESV (DS28). Some counterpart information based on sector accounts statistics at Statistics Sweden, as well as other data sources as BoP, is also taken into account to be able to make a correct counterpart presentation.
S13131	DS28	Income tax
S13132	DS28	Paid taxes to the regions.
S14	N/A	N/A
S15	N/A	N/A
S2	DS3	Directly taken from quarterly BoP without adjustment. BoP data is based on calculation methods but also on monthly reports-the tax on share dividends is calculated by taking 15% of the dividend on both Import and Export.
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS11, DS28	The source data is used directly to compile D51 taxes on income for S11. DS28 provide the information about the total amount of the annual taxes and incomes and DS11 provide the information about how to derive the total amount quarterly.
S122	DS10	The source data is used directly to distribute D51 taxes income (counterpart data from S13) to S122 sub-sectors. There is a breakdown per sector in the source.
S125	DS10, DS49	The source data is used directly to distribute D51 taxes income (counterpart data from S13) to sub-sectors within S12. There is a breakdown per sector in the source.
S126	DS46, DS1, DS10, DS57	The source data is used directly to distribute D51 taxes income (counterpart data from S13) to sub-sectors within S12. There is a breakdown per sector in the source.
S127	DS1, DS46	The source data is used directly to distribute D51 taxes income (counterpart data from S13) to sub-sectors within S12. There is a breakdown per sector in the source.

<b>S128-S129</b>	DS11, DS28	The source data is used directly to compile D51 taxes on income for S128 and S129. DS28 provide the information about the total amount of the annual taxes and incomes and DS11 provide the information about how to derive the total amount quarterly within the sector.
<b>S1311</b>	DS28	Paid income tax for reclassified central government corporations into government. Data source are ESV (DS28).
<b>S13131</b>	DS44	Paid income tax for reclassified local government corporations into government. Data source is KOREBA (DS44).
<b>S13132</b>	DS44, DS2	Paid income tax for reclassified local government corporations into government. Data source are KOREBA (DS44) and SBS(DS2).
<b>S14</b>	N/A	Counterpart information from S1311, S13131, S13132 and S2
<b>S15</b>	N/A	Counterpart information from S1311
<b>S2</b>	N/A	Counterpart info from S1311
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A



### 31. D59 Other current taxes

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S1311	DS28	Taxes from the Tax Agency via ESV (DS28).
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	Zero values
S12	N/A	Zero values
S13	N/A	Zero values
S14	N/A	Counterpart information from S1311.
S15	N/A	Zero values
S2	N/A	Zero values
Balancing adjustments across all sectors		S14 uses side = S1311 resources side.
Additional details		N/A

### 32. D611 Employers' actual social contributions

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS51	The source data from the Board of Pensionsregistreringsinstitutet PRI is used directly to compile annual D.611 for S11 the non-financial institutions.
S128-S129	DS11	The source data from the Swedish Financial Supervisory Authority is used directly to compile D.611 for the Insurance companies and pension funds.
S13131	DS28, DS44	Compiled from collected data for defined contribution retirement.
S13132	DS28, DS2	Compiled from collected data for defined contribution retirement.
S1314	DS28, DS3	Total social contributions received by ESV which have detailed information about this in the central government budget on different headings. Counterpart information about RoW from BoP.
S14	N/A	Zero values
S15	N/A	Zero values
S2	DS3	Directly taken from quarterly BoP and quarterly general government.
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	Counterpart information from sectors S1295, S1314, S2, S11, S12811, S1291, S1293, S1294, S12961, S12962, S1311, S13131, S13132, S12812 (see the uses side)
S15	N/A	N/A
S2	DS28, DS3	Directly taken from quarterly BoP and quarterly general government.
Balancing adjustments across all sectors		N/A
Additional details		D12=D611 uses side for S1.

### 33. D612 Employers` imputed social contributions

RESOURCES		
Sectors	Sources	Methods
S1	N/A	Zero values
S11	N/A	Zero values
S12	N/A	Zero values
S13	N/A	Zero values
S14	N/A	Zero values
S15	N/A	Zero values
S2	N/A	N/A
USES		
Sectors	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	Zero values
S15	N/A	Zero values
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

### 34. D613 Households` actual social contributions

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	Zero values
S12	N/A	Total social contributions received by ESV which have detailed information about this in the central government budget on different headings. Counterpart information about RoW from BoP
S1314	DS28, DS3	Total social contributions received by ESV which have detailed information about this in the central government budget on different headings. Counterpart information about RoW from BoP
S14	N/A	Zero values
S15	N/A	Zero values
S2	N/A	Zero values
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	Counterpart information from S1295 and S1314. See uses side
S15	N/A	N/A
S2	N/A	Zero values
Balancing adjustments across all sectors		N/A
Additional details		All D613 resources are allocated to counterpart sector S14 on the uses side.

### 35. D614 Households' social contribution supplements

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS51, DS28	The calculation results for D.442 (see above) and subtract the calculation results for D.51 (see above).
S121	DS56	Source data from the central bank survey is used directly to compile D614 for the central bank sector.
S128-S129	DS11, DS28	The calculation results for D.442 (see above) and subtract the calculation results for D.51 (see above).
S1311	DS28	For two items quarterly allocation is made based on annual figures; supplementary information from financial accounts about central government imputed social contributions affecting social contribution supplements (D.614).
S13131	DS29	D.442 equals D.614.
S13132	DS29	D.442 equals D.614.
S1314	DS3, DS48	Total social contributions received by ESV which have detailed information about this in the central government budget on different headings. Counterpart information about RoW from BoP
S14	N/A	Zero values
S15	N/A	Zero values
S2	N/A	N/A
USES		
Sectors	Sources	Methods
S1	N/A	Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	Counterpart information from S11, S121, S12811, S12812, S1291, S1293, S1294, S1295, S1311, S13131, S13132 and S1314. See uses side.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		All D614 resources are allocated to counterpart sector S14 on the uses side.

### 36. D61SC Social insurance scheme service charges

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS51	The source data from the Board of Pensionsregistreringsinstitutet PRI is used directly to compile D.61SC for the non-financial institutions.
S128-S129	DS11	The source data from the Swedish Financial Supervisory Authority is used directly to compile D.61SC for the Insurance companies and pension funds.
S1295	DS59	The source data from the Swedish Pensions Agency is used directly to compile D.61SC for the sector.
S13	N/A	S1314 The source data from the Swedish Pensions Agency is used directly to compile D.61SC for the sector.
S14	N/A	Zero values
S15	N/A	Zero values
S2	N/A	Zero values
USES		
Sectors	Sources	Methods
S1	N/A	Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S14	N/A	Counterpart information from S11, S12811, S12812, S1291, S1293, S1294, S1295 and S1314.
S15	N/A	N/A
S2	N/A	Zero values
Balancing adjustments across all sectors		N/A.
Additional details		All D61SC from the resources side are allocated to counterpart sector S14 on the uses side.

### 37. D62 Social benefits other than social transfers in kind

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS11	Counterpart sector data S11, S121, S128_129, S1311, S13131, S13132, S2S15
S15	N/A	N/A
S2	N/A	Counterpart sector data S1311, S1314 and S129.
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS51	The source data from the Board of Pensionsregistreringsinstitutet PRI is used directly to compile D.62 for the non-financial institutions.
S121	DS56	Source data from the central bank survey is used directly to compile D622 for the central bank sector.
S128-S129	DS11	The source data from the Swedish Financial Supervisory Authority is used directly to compile D.62 for the Insurance companies and pension funds.
S1311	DS28	A few items are recorded as social benefits in the data source but are instead current transfers based on ESA 2010 definitions and are reclassified as D.7. The split on D.62 and D.75 by the NSI is based on detailed information about each appropriation in the central government budget.
S13131	DS29	Pension payments come from annual survey.
S13132	DS29, DS2	Build on annual data pension payment.
S1314	DS28 and DS3	Total social benefits received by ESV based on detailed information for government appropriations. Counterpart information about RoW from BoP.
S14	N/A	Zero values
S15	DS55	Source data used directly
S2	DS3	Directly taken from quarterly BoP

<b>Balancing adjustments across all sectors</b>	N/A
<b>Additional details</b>	N/A

**38. D631 Social transfers in kind – general government and NPISHs non-market production**

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	Counter sector information from S1311, S13131, S1312, S1314 and S15.
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	D631 equals the sum of P312 for the same sector. Same sources used.
<b>S13131</b>	DS29, D44, DS28	D631 equals the sum of P312 for the same sector. Same sources used.
<b>S13132</b>	DS29, DS2, DS28	D631 equals the sum of P312 for the same sector. Same sources used.
<b>S1314</b>	DS28, DS58	D631 equals the sum of P312 for the same sector. Same sources used.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	D631 equals the sum of P312 for the same sector. Same sources used.
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		S14 resource side is the residual item between D631 of all sectors on the uses side.
<b>Additional details</b>		D631 is compiled on the uses side for S13 and S15 while the resources side is calculated via automated transfers.



**39. D632 Social transfers in kind – market production purchased by general government and NPISHs**

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	Counter sector information from S1311, S13131 and S13132.
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	D632 equals to the sum of P311 for the same sectors. Same sources used.
<b>S13131</b>	DS29, DS44, DS28	D632 equals to the sum of P311 for the same sectors. Same sources used.
<b>S13132</b>	DS29, DS2, DS28	D632 equals to the sum of P311 for the same sectors. Same sources used.
<b>S1314</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	Zero value
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		Total uses S13 = total resources S14.
<b>Additional details</b>		N/A

#### 40. D71 Net non-life insurance premiums

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S128	DS11, DS3	The estimations are based on data received from the Swedish Financial Supervisory Authority on insurance companies' financial data. The data for premiums, premium supplements as well as for claims are aggregated for the whole insurance industry. And counterpart sector data for S2 is used to compile S1 share of interest residually. More detailed information about compilation methods is available in the GNI documentation, chapter 3.17 and regarding statistical sources in chapter 10. The annual estimations follow the methodology outlined in ESA 2010 section 3.17 on insurance.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS3	Data is taken directly from BoP, without adjustment. Methods: Data is collected through Annual Business Survey for trade in services, salaries, and transfers. One industry adapted form is answered by insurance companies where the selection of the company is updated annually using the Financial Supervisory Authority register. Some data from the non-insurance companies is divided between premiums and benefits by modelling. For non-insurance companies' the costs are estimated as premiums and benefits as insurance compensations. For the different kinds of insurance, the redistribution is done then where all amount of compensation become the transfers. Premiums are divided into transfers and services according to the following key distribution. See additional info in QSA.
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	Counter sector information from S2. Residual sector. Adjustments are made in order to make the two sides balance.
S12	N/A	Counterpart information S2
S1311	DS28	From the data source ESV (DS28)

<b>S13131</b>	DS29	Model calculations based on annual source.
<b>S13132</b>	DS29	Model calculations based on annual source.
<b>S1314</b>	DS28	Transfers to central government and collaborating authorities
<b>S14</b>	DS11	The estimations are based on data received from the Swedish Financial Supervisory Authority on insurance companies' financial data. The data for premiums, premium supplements as well as for claims are aggregated for the whole insurance industry. More detailed information about compilation methods is available in the GNI documentation, chapter 3.17 and regarding statistical sources in chapter 10. The annual estimations follow the methodology outlined in ESA 2010 section 3.17 on insurance.
<b>S15</b>	N/A	Zero value
<b>S2</b>	DS3	Data is taken directly from BoP, without adjustment. Methods: Data is collected through Annual Business Survey for trade in services, salaries and transfers. One industry adapted form is answered by insurance companies where the selection of the company is updated annually using the Financial Supervisory Authority register. Some data from the non-insurance companies is divided between premiums and benefits by modelling. For non-insurance companies' the costs are estimated as premiums and benefits as insurance compensations. For the different kinds of insurance, the redistribution is done then where all amount of compensation become the transfers. Premiums are divided into transfers and services according to the following key distribution.
<b>Balancing adjustments across all sectors</b>		S11 acts as the residual sector and adjustments are made to the uses side in order to make the two sides balance.
<b>Additional details</b>		N/A

**41. D72 Net non-life insurance claims**

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	Residual sector. Adjustments are made to make the two sides balance.
<b>S12</b>	N/A	Counterpart sector data S2.
<b>S13</b>	N/A	Zero values
<b>S14</b>	DS11	The estimations are based on data received from the Swedish Financial Supervisory Authority on insurance companies' financial data. The data for premiums, premium supplements as well as for claims are aggregated for the whole insurance industry. More detailed information about compilation methods is available in the GNI documentation, chapter 3.17 and regarding statistical sources in chapter 10. The annual estimations follow the methodology outlined in ESA 2010 section 3.17 on insurance.
<b>S15</b>	N/A	Zero values
<b>S2</b>	DS3	Data is taken directly from BoP, without adjustment. Methods: Data is collected through Annual Business Survey for trade in services, salaries and transfers. One industry adapted form are answered by insurance companies where the selection of the company is updated annually using the Financial Supervisory Authority register. Some data from the non-insurance companies is divided between premiums and benefits by modelling. For non-insurance companies' the costs are estimated as premiums and benefits as insurance compensations. For the different kinds of insurance, the redistribution is done then where all amount of compensation become the transfers. Premiums are divided into transfers and services according to the following key distribution.
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>

<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S128</b>	DS11, DS3	The estimations are based on data received from the Swedish Financial Supervisory Authority on insurance companies financial data. The data for premiums, premium supplements as well as for claims are aggregated for the whole insurance industry. And counterpart sector data for S2 is used to compile S1 share of interest residually. More detailed information about compilation methods is available in the GNI documentation, chapter 3.17 and regarding statistical sources in chapter 10. The annual estimations follows the methodology outlined in ESA 2010 section 3.17 on insurance.
<b>S13</b>	N/A	Zero values
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	Data is taken directly from BoP, without adjustment. Methods: Data is collected through Annual Business Survey for trade in services, salaries, and transfers. One industry adapted form is answered by insurance companies where the selection of the company is updated annually using the Financial Supervisory Authority register. Some data from the non-insurance companies is divided between premiums and benefits by modelling. For non-insurance companies' the costs are estimated as premiums and benefits as insurance compensations. For the different kinds of insurance, the redistribution is done then where all amount of compensation become the transfers. Premiums are divided into transfers and services according to the following key distribution.
<b>Balancing adjustments across all sectors</b>		S11 contains a residual and balancing is done on the resources side.
<b>Additional details</b>		N/A

#### 42. D73 Current transfers within general government

RESOURCES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S1311	DS28	Mainly the main data source ESV (DS28), but supplementary information from the other government sub-sectors can occur.
S13131	DS28, DS29, DS44	Current transfers from central government and negative income tax are collected from ESV (D.73). (Also collected in annual source). Other transfers within LG comes from annual accounts.
S13132	DS28, DS29	Current transfers from central government and negative income tax are collected from ESV (D.73). (Also collected in annual source). Other transfers within LG comes from annual accounts.
S1314	DS28	Refer to general pension fee and central government pension fee
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S1311	DS28	Main data source (ESV DS28) except one item referring to medicines (from regions S.13132)
S1313	DS28, DS29	Based on data in our annual source.
S1314	DS28	Transfers to central government and collaborating authorities
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

### 43. D74 Current international cooperation

RESOURCES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	Figures from the data source ESV (DS28) but split between D.7 and D.9 by the NSI.
<b>13131</b>	DS28	D.74: ESV – Current transfers within EU.
<b>S13132</b>	DS28	D.74: ESV – Current transfers within EU.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	Counterpart sector data S1311.
USES		
Sectors	Sources	Methods
<b>S1</b>	N/A	Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS28	Figures from the data source ESV (DS28) but split between D.7 and D.9 by the NSI.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	Counterpart sector data S1311, S13131, S13132
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		Figures for S.13 from the data source ESV (DS28) but split between D.7 and D.9 by the NSI.

#### 44. D75 Miscellaneous current transfers

RESOURCES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all sectors
<b>S11</b>		Residual sector. Counter sector information from S1311, S13131, S13132 and S14.
<b>S122</b>	DS10	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. Consist of extraordinary income and other operating income. Revaluations excluded from this item. Counterpart data for S121 is included in this item.
<b>S125</b>	DS10	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. Only available for S1252: Direct use of data source. Consist of extraordinary income and other operating income. Revaluations excluded from this item.
<b>S1311</b>	DS28	Based on data from the main data source ESV (DS28).
<b>S13131</b>	DS28, DS29	Total grants come from annual survey meaning that D.75 is residually calculated.
<b>S13132</b>	DS28, DS29	Total grants come from annual survey meaning that D.75 is residually calculated.
<b>S1314</b>	DS28	Refer to general pension fee and central government pension fee
<b>S14</b>	DS26 and DS65	Miscellaneous current transfers there is a calculation of household income from living in tenant-owned housing. The income addition corresponds to the difference between the prevailing market rent (i.e., the value of the consumption) and what the households actually pay to the tenant-owners' association. Data source National apartment register and Rents for dwelling. Counter sector information from S13, S15 and S2
<b>S15</b>	DS30 and DS28	Source data used directly



<b>S2</b>	DS3	<p>Directly taken from quarterly BoP without adjustment. Trade in services and transfers survey. Methods: Method for S.14: Household personal transfers consist of remittances (transfer of income from work between households) and other transfers. The information relating to remittances is collected from the MTO's (Money Transfer Operators) as part of the annual survey of trade in services, salaries and transfers. The MTO data includes more than remittances, although most likely involve the transfer between households. As the survey does not cover all channels of payment intermediaries (banks and informal channels) the inflows and outflows are currently underestimated. Before a longer-term model can be developed, a rough estimate is used.</p> <p>Resources: The entire outflow from the MTO Olympics is assumed to be remittances (no compensation is done for loss). An addition is also done for other personal transfers based on an assumption that these representing 25 per cent of remittances or 20 percent of total personal transfers. Households' other transfers are estimated using data from the same quarter last year excluding the personal transfers (remittances).</p>
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	Sum of all sectors
<b>S11</b>	N/A	Counter sector information from sectors S13, S14 and S2. Balancing item.
<b>S121</b>	DS56	Source data from the central bank survey is used directly to compile D75 for the central bank sector.
<b>S122</b>	DS10	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. Consist of extraordinary expenses and other operating expenses. Revaluations excluded from this item.
<b>S125</b>	DS10	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI: s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. Only available for S1252: Consist of extraordinary expenses and other

		operating expenses. Revaluations excluded from this item.
<b>S1311</b>	DS28	Based on data from the main data source ESV (DS28) but split on D.62 and D.75 by the NSI based on detailed information about each appropriation in the central government budget.
<b>S13131</b>	DS29	Based on data in our annual source (RS) and counterpart accounting. One part of D.75 is calculated residually.
<b>S13132</b>	DS29	Based on data in our annual source (RS) and counterpart accounting.
<b>S14</b>	DS20	Transfers to S.11 consist of standing electricity or heating network charges fees in the form of relatively large one-time initial payments for access to the electricity-grid and heating system. Estimate from Counter sector information from sectors S13 and S15 above
<b>S15</b>	DS30	Source data used directly and counter sector information from S13 and S2.
<b>S2</b>	DS3	<p>Directly taken from quarterly BoP without adjustment. Trade in services and transfers survey. Directly taken from quarterly BoP without adjustment. Trade in services and transfers survey. Methods: Method for S.14: Household personal transfers consist of remittances (transfer of income from work between households) and other transfers. The information relating to remittances is collected from the MTO's (Money Transfer Operators) as part of the annual survey of trade in services, salaries and transfers. The MTO data includes more than remittances, although most likely involve the transfer between households. As the survey does not cover all channels of payment intermediaries (banks and informal channels) the inflows and outflows are currently underestimated. Before a longer-term model can be developed, a rough estimate is used.</p> <p>Uses: The inflow is estimated as the outflow plus 20 percent. The sample is updated annually by the Financial Supervisory list of permission to conduct money transfer operations.</p>
<b>Balancing adjustments across all sectors</b>		S11 is the residual sector and adjustments are made to the resource or uses side to make uses and resources balance.
<b>Additional details</b>		N/A

**45. D76 VAT- and GNI- EU own resources**

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	Counterpart data S1311.
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	From the data source ESV (DS28).
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		S2 resources side is set as S1311 resources side.

#### 46. D8 Adjustment for the change in pension entitlements

RESOURCES		
Sectors	Sources	Methods
S1	N/A	Sum of all sectors
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS11	Source data is used directly. D8 Adjustment for the change in pension is calculated by this formula: $D8 = D6111V(\text{Employers' actual social contributions}) - D61SC(\text{Social insurance scheme service charges}) + D614(\text{Households' social contribution supplements}) - D62211(\text{Social benefits other than social transfers in kind})$ . The S14 share of D8 is derived by the total sum of D8 subtracted the D8 for S2, se below. Also contains counterpart sector data for S1311, S13131, S13132 and S1314 (se uses side bellow) as well as counterpart sector data for S2 (se uses side).
S15	N/A	N/A
S2	DS5	S1291 (counterpart data): LSUM is used for tax-data and social compensation distributed by gender. Source data is used directly without adjustment. Also contains counterpart data for S129 and S1314.
USES		
Sectors	Sources	Methods
S1		Sum of all sectors
S11	DS51	Source data is used directly. D8 Adjustment for the change in pension is calculated by this formula: $D8 = D6111V(\text{Employers' actual social contributions}) - D61SC(\text{Social insurance scheme service charges}) + D614(\text{Households' social contribution supplements}) - D62211(\text{Social benefits other than social transfers in kind})$ .
S12	DS11	Source data is used directly. D8 Adjustment for the change in pension is calculated by this formula: $D8 = D6111V(\text{Employers' actual social contributions}) - D61SC(\text{Social insurance scheme service charges}) + D614(\text{Households' social contribution supplements}) - D62211(\text{Social benefits other than social transfers in kind})$ . Also contains counterpart sector data for S129.

<b>S1311</b>	DS28	Supplementary information from financial accounts about central government imputed social contributions affecting adjustment for the change in pension entitlements.
<b>S13131</b>	DS29	Supplementary information from financial accounts about central government imputed social contributions affecting adjustment for the change in pension entitlements.
<b>S13132</b>	DS29	Supplementary information from financial accounts about central government imputed social contributions affecting adjustment for the change in pension entitlements.
<b>S1314</b>	DS28	Social contributions and benefits etc. are compiled by SCB but include figures from ESV. The overall calculation of D.8 is conducted by Financial accounts at SCB. Refer to the traditional premium pension scheme.
<b>S14</b>	N/A	Zero values
<b>S15</b>	N/A	Zero values
<b>S2</b>	DS3	SCB (partly indirectly ESV). Social contributions and benefits etc. are compiled by SCB but include figures from ESV. The overall calculation of D.8 is conducted within the S129 sector together with the financial accounts within the unit for sector accounts. Refer to the traditional premium pension scheme.
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

**47. D91 Capital taxes**

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	M (flagging) 2015-2020. See GFS table for SE.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		
<b>Additional details</b>		

#### 48. D92 Investment grants

RESOURCES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	Counterpart information from S1311 and S1.
<b>S12</b>	N/A	Zero values
<b>S1311</b>	DS28	The items reclassified from D.7 above are recorded as D.9. Otherwise based on the main data source.
<b>S13131</b>	DS28	Investments grants to central government are based on data from ESV (DS28).
<b>S13132</b>	DS28	Investments grants to central government are based on data from ESV (DS28).
<b>S14</b>	N/A	Counterpart information from S1311
<b>S15</b>	N/A	Counterpart information from S1311 and S2.
<b>S2</b>	N/A	Counterpart info from S1311.
USES		
Sectors	Sources	Methods
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S1311</b>	DS28	The items reclassified from D.7 to D.9 above are recorded here. Some supplementary information from other data sources, as well as counterpart data, is collected to be able to make a correct recording for each transaction. But the overall total value of transfer expenditure is based on data from ESV (DS28).
<b>S13131</b>	DS28	Investments grants to central government are based on data from ESV (DS28).
<b>S13132</b>	DS28	Investments grants to central government are based on data from ESV (DS28).
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	Sum of D.92 and D.99. Directly taken from general government S.13 (counterpart sector information) and BoP.

<b>Balancing adjustments across all sectors</b>	S11 on resources side is used as the residual sector and adjustments are made there in order to make uses and resources balance.
<b>Additional details</b>	N/A

#### 49. D99 Other capital transfers

<b>RESOURCES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	Counter sector information from sectors S1311, S13131 and S13132. Includes also a residual.
<b>S12</b>	N/A	Counterpart sector S1311.
<b>S1311</b>	DS28	The items reclassified from D.7 above are recorded as D.9. Otherwise based on the main data source ESV (DS28).
<b>S13131</b>	DS29, DS44	Based on information from annual accounts and quarterly survey for local government corporations incl. in S.13
<b>S13132</b>	DS29, DS44, DS2	Based on information from annual accounts and quarterly survey for local government corporations incl. in S.13
<b>S14</b>	N/A	Counterpart information from sector 13131
<b>S15</b>	N/A	Zero values
<b>S2</b>	N/A	Counterpart information from sector 1311
<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	N/A	Counterpart information from S1311, S13131, S13132 and 2.
<b>S122</b>	DS10	Source data is used directly. An adjustment is made due to over coverage in the source, the subsidiaries of Swedish MFI: s abroad are excluded from the total for MFI:s registered in Sweden. That means direct data for Swedish MFI: s is used after subsidiaries abroad are excluded. D.99 consists of net credit losses.
<b>S1311</b>	DS28	The items reclassified from D.7 above are recorded as D.9. Otherwise based on the main data source ESV (DS28).



<b>S13131</b>	DS29, DS44	Based on information from annual accounts and quarterly survey for local government corporations incl. in S.13.
<b>S13132</b>	DS29	Based on information from annual accounts and quarterly survey for local government corporations incl in S.13
<b>S1314</b>	DS28	The items reclassified from D.7 above are recorded as D.9. Otherwise based on the main data source ESV (DS28).
<b>S14</b>	N/A	Counterpart information from S13131.
<b>S15</b>	N/A	Counterpart information from S1311.
<b>S2</b>	N/A	Counterpart information from S1311.
<b>Balancing adjustments across all sectors</b>		Adjustments are made to S11 on resources side to balance uses and resources.
<b>Additional details</b>		

#### 50. P51C Consumption of fixed capital

USES		
Sectors	Sources	Methods
<b>S1</b>		P51C is calculated for the total economy in the economy. From the total values are distributed to sectors. Calculated in the NA system based on the capital stocks and different depreciation rates and service lives. Stocks are calculated with sector-allocated investments (gross fixed capital formation). Calculations are done with a model-based method (Perpetual inventory method) assuming geometric depreciation functions. More information about the method and information used can be found in GNI 4.12
<b>S11</b>	N/A	Residual sector.
<b>S122</b>	DS10	P51C is calculated for the total economy and then allocated to industry K64. Method of allocation by S122 sub-sector: S121 is eliminated from K64 and so is NPISH (using counterpart info). The P51G is allocated to the different subsectors within S.122 by a model using key variables from data received from the Swedish Financial Supervisory Authority on MFI.
<b>S125</b>	DS10	P51C is calculated for the total economy and then allocated to industry K64. Method of allocation by S122 sub-sector: S121 is eliminated from K64 and so is NPISH (using counterpart info). The P51C is allocated to the different subsectors within S.122 and S1254 sector by a model using key variables from data received from the Swedish Financial Supervisory Authority.
<b>S126</b>	N/A	P51C is calculated for the total economy in the NA system and then allocated to industry K66. There is one-to-one relationship with K66 industry and S126.
<b>S128-S129</b>	DS11	P51C is calculated for the total economy and then allocated to industry K65 (see S11 above). Method of allocation by sector: The total P51C for the sector is allocated to the different subsectors within S.128-S129 (excluding S1295 PPM) by using key variables from data received from the Swedish

		Financial Supervisory Authority on insurance companies for the respective sector.
<b>S1311</b>	N/A	Calculated based on the capital stock and different depreciation rates.
<b>S13131</b>	N/A	Calculated based on the capital stock and different depreciation rates.
<b>S13132</b>	N/A	Calculated based on the capital stock and different depreciation rates.
<b>S1314</b>	N/A	Calculated based on the capital stock and different depreciation rates.
<b>S14</b>	N/A	Calculated in the NA system based on the capital stocks and different depreciation rates and service lives. Stocks are calculated with sector-allocated investments (gross fixed capital formation). Calculations are done with a model-based method (Perpetual inventory method) assuming geometric depreciation functions. More information about the method and information used can be found in GNI 4.12
<b>S15</b>	N/A	Calculated in the NA system based on the capital stocks and different depreciation rates and service lives. Stocks are calculated with sector-allocated investments (gross fixed capital formation). Calculations are done with a model-based method (Perpetual inventory method) assuming geometric depreciation functions. More information about the method and information used can be found in GNI 4.12
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		S11 contains a residual generated from the sum of the sectors and the total P51C for S1.
<b>Additional details</b>		N/A
<b>RESOURCES</b>		
N/A		

**51. NP Acquisitions less disposals of non-produced assets**

<b>USES</b>		
<b>Sectors</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all sectors
<b>S11</b>	DS3	Residual sector.
<b>S122</b>	DS10	Change in the balance of Land and buildings (from the balance sheet) is used as a direct source. No adjustments are made.
<b>S128+129</b>	DS11	Annual/quarterly source data is directly taken without adjustment.
<b>S1311</b>	DS28	NP1 refer to purchase or sales of land. Data source ESV (DS28).
<b>S13131</b>	DS29	NP1 refer to purchase or sales of land. The data is collected in annual source.
<b>S13132</b>	DS29	NP1 refer to purchase or sales of land. The data is collected in annual source.
<b>S14</b>	DS25, DS26	The estimates is based on an assumption that 20 percent of households' new investments in single family houses and holiday homes consist of land acquisitions.
<b>S15</b>	DS31	Source data is used. In the calculation, the assumption is made that 20 percent of S.1521 new investments in buildings and land (properties) consist of land acquisitions.
<b>S2</b>	DS3	Directly taken from quarterly BoP without adjustment. Net recording according to ESA2010 with minus sign.
<b>Balancing adjustments across all sectors</b>		NP sums to zero for S0, S11 is the residual sector.
<b>Additional details</b>		N/A
<b>RESOURCES</b>		
N/A		

## 52. EMP

USES		
Sectors	Sources	Methods
S1	DS6	The national accounts calculation of the average number of persons employed in the economy as a whole is based on demographic employment data from the Labour Force Survey (LFS). A supplement is applied for military service personnel and for persons employed in Sweden but not registered in Sweden's population records in order to comply with the ESA2010 definition of employment. GNI 7.1.3
S11	DS1, DS2 and DS8	Estimated for each industry according to the source data. Then adjusted to reach the totals.
S12	DS6	Source data used directly
S13	DS7	EMP is only reported for S13 in T800. Source data used directly
S14	DS6	Source data used directly
S15	DS7	Source data used directly
S2	N/A	N/A
Balancing adjustments across all sectors		S11 acts as the residual sector.
Additional details		EMP is estimated for all sectors but only reported for S13.
RESOURCES		
N/A		

## **Annexes**

Annex of abbreviations used

Annex to section D 'Share of estimates per transaction/sector'

## **Annex 1 – List of abbreviations**

<i>ASA</i>	Annual Sector Accounts
<i>BoP</i>	Balance of Payments
<i>CSN</i>	Swedish National Board of Student Aid
<i>ESA2010</i>	European System of Accounts 2010
<i>EDP</i>	Excessive Deficit Procedure
<i>ESV</i>	Swedish National Financial Management Authority (Ekonomistyrningsverket)
<i>EU</i>	European Union
<i>FI</i>	Swedish Financial Supervisory Authority (Finansinspektionen)
<i>FISIM</i>	Financial Intermediation Services Indirectly Measured
<i>GDP</i>	Gross Domestic Product
<i>GNI</i>	Gross National Income
<i>GVA</i>	Gross Value Added
<i>LSUM</i>	Gross pay based on income of statements
<i>MFI</i>	Money Financial Institutions
<i>NACE</i>	Nomenclature statistique des activités économiques dans la Communauté européenne
<i>NPIGG</i>	Non-profit institutions serving Government
<i>NPISH</i>	Non-Profit Institutions Serving Households
<i>PIM</i>	Perpetual Inventory Method
<i>PM</i>	The Swedish Pensions Agency (Pensionsmyndigheten)
<i>PRI</i>	Institute for Registration of Pensions
<i>RGK</i>	Swedish National Debt Office
<i>QSA</i>	Quartely Sector Accounts
<i>SA</i>	Sector Accounts
<i>SCB</i>	Statistics Sweden (Statistiska Centralbyrån)
<i>SBS</i>	Structural Business Survey
<i>SKV</i>	The Swedish Tax Agency (Skatteverket)
<i>SPV</i>	The National Gouvernement Employee Pensions Board (Statens Pensionsverk)
<i>TP</i>	Transmission Program
<i>VAT</i>	Value Added Tax

**Annex 2 –Share of estimates per transaction/sector (Annex to section D)**

Transaction/ sectors		S11	S12	S13	S14	S15	S2
P.11 including P.119		OE	OE	OV	OE	OE	-
P.12		E50	E80	E80	E80	E80	-
P.13		-	-	OV	-	E80	-
P.2		OE	OE	OV	OE	OV	-
P.31		-	-	OV	OE	OV	-
P.32		-	-	OV	-	-	-
P.51G		OE	OE	OV	OE	OV	-
P.51C		OE	OE	OV	OE	OE	-
P.52		OE	-	OV	OV	-	-
P.53		-	-	-	OV	-	-
P.61		-	-	-	-	-	OE
P.62		-	-	-	-	-	OE
P.62F		-	-	-	-	-	OE
P.71		-	-	-	-	-	OE
P.72		-	-	-	-	-	OE
P.72F		-	-	-	-	-	OE
D.11	uses	OE	OE	OV	OE	OV	E80
	resources	-	-	-	OE	-	OE
D.12	uses	OE	OE	OV	OE	OE	E80
	resources	-	-	-	OE	-	OE
D.21	uses	-	-	-	-	-	-
	resources	-	-	OV	-	-	-
D.29	uses	OE	OE	OV	OE	OE	-
	resources	-	-	OV	-	-	-
D.31	uses	-	-	OV	-	-	OV
	resources	-	-	-	-	-	-
D.39	uses	-	-	OV	-	-	OV
	resources	E80	OE	OV	OV	OV	-
D.41	uses	OE	OE	OE	OE	OE	OE
	resources	OE	OE	OE	OE	OE	OE
D.41G	uses	OE	OV	OV	OV	OE	OV
	resources	OV	OV	OV	OV	OE	OV
D.421	uses	OE	OE	-	-	-	OV
	resources	OV	OE	OV	OV	OV	OV
D.422	uses	OV	OV	-	-	-	OV
	resources	-	-	OV	OV	-	OV



D.43	uses	OV	OV	-	-	-	OV
	resources	OV	OV	-	-	-	OV
D.44	uses	OV	OV	OV	-	-	OV
	resources	OV	OV	OV	OV	OV	OV
D.45	uses	OE	-	OV	OV	OV	-
	resources	E50	-	OV	OV	-	-
D.51	uses	OV	OV	OV	OV	OV	OV
	resources	-	-	OV	-	-	OV
D.59	uses	-	-	-	OV	-	-
	resources	-	-	OV	-	-	-
D.611	uses	-	-	-	OV	-	OV
	resources	OV	OV	OV	-	-	OV
D.612	uses	-	-	-	-	-	-
	resources	-	-	-	-	-	-
D.613	uses	-	-	-	OV	-	-
	resources	-	OV	OV	-	-	-
D.614	uses	-	-	-	OE	-	-
	resources	OE	OE	OE	-	-	-
D.61SC	uses	-	-	-	OV	-	-
	resources	OV	OV	OV	-	-	-
D.62	uses	OV	OV	OV	-	OV	OV
	resources	-	-	-	OV	-	OV
D.63	uses	-	-	OV	-	OV	-
	resources	-	-	-	OV	-	-
D.71	uses	E80	OV	OV	OE	-	OV
	resources	-	OV	-	-	-	OV
D.72	uses	-	OV	-	-	-	OV
	resources	E50	OV	-	OE	-	OV
D.73	uses	-	-	OV	-	-	-
	resources	-	-	OV	-	-	-
D.74	uses	-	-	OV	-	-	OV
	resources	-	-	OV	-	-	OV
D.75	uses	OE	OV	OV	OE	OV	OV
	resources	E50	OV	OV	OE	OV	OV
D.76	uses	-	-	OV	-	-	-
	resources	-	-	-	-	-	OV
D.8	uses	OE	OV	OV	-	-	OE
	resources	-	-	-	OV	-	OV
D.91	uses	-	-	-	-	-	-

	<b>resources</b>	-	-	-	-	-	-
<b>D.92</b>	<b>uses</b>	-	-	OV	-	-	OV
	<b>resources</b>	OV	-	OV	OV	OV	OV
<b>D.99</b>	<b>uses</b>	OV	OV	OV	OV	OV	OV
	<b>resources</b>	E50	OV	OV	OV	-	OV
<b>NP</b>		E50	OV	OV	OE	OE	OV
<b>EMP</b>		-	-	OV	-	-	-

