Session 5
Links Between Private&Public Accounting System and National Accounts

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The data sources

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- General Directorate of Foundations (GDF)

SUT 2012

- **Name of survey:** 2012 Supply and Use Tables Survey

- **Link to surveys undertaken at the European level:** Not linked. It is a national survey applied to gather input and output data at the product level.

- **Periodicity:** Not regular

- **Time of availability of results:** August 2014

- **Main variables used:** IC and output data of industries covered in the survey, trade and transport margins, gross fixed capital formation.

- **Further adjustments made to the survey data:**

- CPA codes given by the Regional Offices were checked at Central Office one by one and corrected if necessary.

- Results were weighted by establishment weighting coefficients.

R&D Survey

- **Name of survey:** Research and Development Statistics
- **Link to surveys undertaken at the European level:** R&D data are compiled in accordance with the guidelines laid down in the proposed standard practice for surveys of research and experimental development - Frascati Manual, OECD, 2002.
- **Periodicity:** Yearly
- **Time of availability of results:** t+12 months
- **Main variables used:** Current cost, Capital cost
- **Further adjustments made to the survey data:** No adjustments according to concepts

Financial Intermediary Institution Statistics

- **Name of survey:** Financial Intermediary Institution Statistics

- **Link to surveys undertaken at the European level:** This statistics are produced with regard to regulations No 295/2008, 250/2009 and 251/2009.

- **Periodicity:** Yearly

- **Time of availability of results:** t+12 months

- **Main variables used:** Output and intermediate consumption of Financial and Insurance Activities

- **Further adjustments made to the survey data:** Data editing by consistence checks & outlier detection and weighting

Revenue Administration's Records (RAR)

- RAR is the register system of Revenue Administration Department of Ministry of Finance, which has the duty of gathering tax revenues and which has the tax roll. Revenue Administration (RA) of MoF compiles RAR consisting all accounting records of the enterprises with respect to the Tax Procedure Law (Law No. 213, Official Gazette No. 10703 dated 10.01.1961). The calculations were made by assigning the corporate sector code, ESA current code, activity code and other related codes. It is also used in Corporate Sector Accounts and Regional Accounts within the framework of the system.

Banking Regulation and Supervision Agency (BRSA)

- Detailed balance sheet data on Banking (Deposits, Participation and Development Banks) and Other Financial Intermediaries (S.125) which are sub-sector of Financial Corporations (S.12) account, except Central Bank (P.122), Domestic Branches, Overseas Organization and General It is taken from BRSA and integrated into the system at the console. In this context, approximately 28.000 trial balance codes were analysed and the ESA 2010 current (transaction), CPA 2008 product, The NACE Rev.2 activity classification codes and the unit (s) of the stream to which the unit is performed (who-to-whom) are coded and reflected in the accounts.
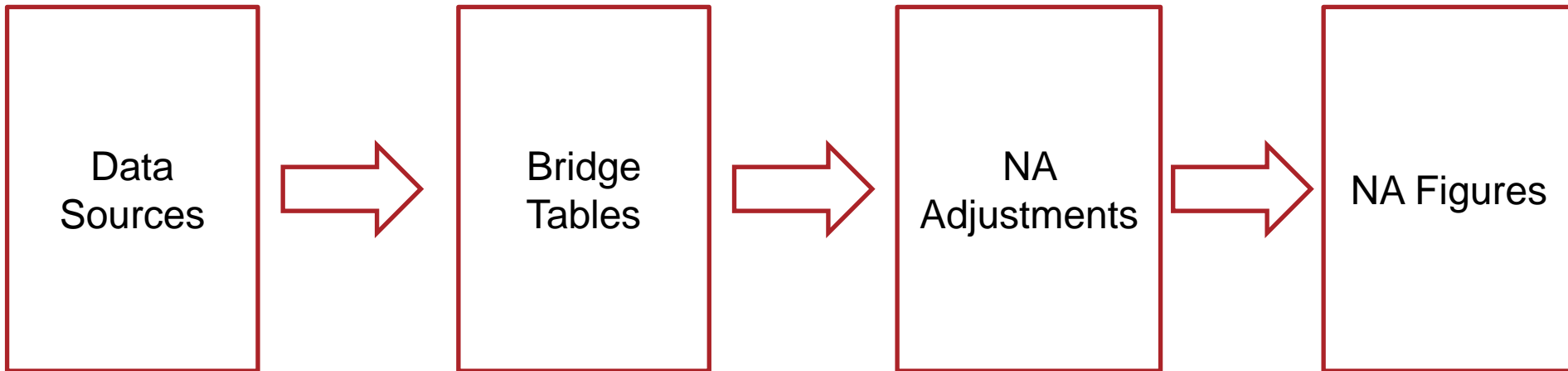
Central Bank (CBRT)

- Balance Sheet of the Central Bank is used for the calculation of the output of the Central Bank.

Undersecretariat of Treasury (UT)

- The detailed income table and balance sheet data received from the Undersecretariat of Treasury General Directorate of Insurance and Pension for the insurance and pension sector are calculated in accordance with the methodological innovations introduced by ESA 2010 for the compensation calculations, especially for non-life insurance activities. In this context, adjusted compensation values for non-life insurance activities were calculated and gross account items were used without reinsurance shares consoled in the direct insurance output account. The lack of coverage has been eliminated by adding the data of the Agricultural Insurance Pool (AIP), Turkish Natural Catastrophe Insurance Pool (TCIP) and foundations and funds operating under the private pension system. NACE, CPA, ESA are used in the Supply-Use Tables, Independent Annual GDP and Institutional Sector Accounts through the bridge tables established between the corporate sector and transaction codes.

Compilation Process

| Data Sources | → | Bridge Tables | → | NA Adjustments | → | NA Figures |

Bridge Tables

- Balance Sheet of Central Bank
- Financial Stattements of Bankink sectors
- Financial Statements of Insurance Company
- Financial Statements of Foundations

Bridge Tables

ACCOUNT CODES AND NAMES		ESA 2010	WHOM TO WHOM	CPA 2008	NACE Rev 2	U/R A/L
CODE	NAME					
500	INTEREST TAKEN FROM DISCOUNT AND NEGOTIATION BILLS-TRY					
501	INTEREST TAKEN FROM DISCOUNT AND NEGOTIATION BILLS-FX					
502	INTEREST TAKEN FROM FACTORING RECEIVABLES-TRY					
503	INTEREST TAKEN FROM FQACTORING RECEIVABLES-FX					
504	INTEREST TAKEN FROM PRECIOUS METAL LOANS-TRY					

NA Adjustments

- Exhaustiveness
- FISIM
- R&D
- Own accounts software

- Thanks for your attention…