

institutional units. The data for 1998, 1999 and 2000 include only subsidies due to the reason that the tax on the excessive increase in the wage bill, treated as other tax on production, dropped out during 1997.

Gross operating surplus/mixed income is a measure of the surplus accruing from production process. In the case of unincorporated enterprises owned by households, the balancing item is called 'mixed income' and contains an unknown element of remuneration of work done by the owner of the enterprise or other members of the same household, as well as the surplus. The item could be presented in gross or in net terms regarding the consumption of fixed capital (amortization).

The main concepts and definitions applied in producing standard system of national accounts are used

in regionalizing GDP and GVA at level of economic regions for planning.

The GDP is calculated by the production approach. Due to the peculiarities of some branches, particularly in services, distribution of a national figure among regions was made by means of a distribution key, which reflects as closely as possible the GVA (number of employees and wages and salaries).

The regional equivalent of GDP is GDPR (gross domestic product per region). GDPR is valued at market prices by adding the regionalised taxes less subsidies on products and imports to values added per region at basic prices. The sum of GDPR at market prices per region equals GDP at market prices.

Metadata on National accounts are included in the IMF General Data Dissemination System (GDDS).