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The role of satellite accounting within the national accounts**Sector of Non-profit Institutions Serving Households
in the Armenian National Accounts****Prepared by the Statistical Committee of the Republic of Armenia***Summary*

The paper provides an overview of the Armenian non-profit institutions serving household sector, the data sources and methods used to compile the accounts. NPISHs are part of the institutional sector accounts which present a coherent overview of all economic processes and the roles played by the various sectors in an economy according to the System of National Accounts 2008 (2008 SNA). The National statistical service of the Republic of Armenia (NSS RA), between July and August 2016, conducted a survey of Non-Profit Institutions Serving Households (NPISHs). The objective of the survey was to collect data that would help to determine sponsorship of the NPISHs, standard national accounts activities and products into which the NPISHs can be classified, employment and compensation of employees, to estimate expenditure on intermediate consumption and investment, expenditure on transfers and current expenditure and investment grants.

I. Sector of Non-profit Institutions Serving Households in the Armenian National Accounts

1. The National statistical service of the Republic of Armenia (NSS RA), between July and August 2016, conducted a survey of Non-Profit Institutions Serving Households (NPISHs).
2. The survey was funded by the Government of Armenia. The objective of the survey was to collect data that would help in estimating realistic aggregate output, investment and income levels of the NPISHs in Armenia. Specifically, the survey collected information to:
 - Determine sponsorship of the NPISHs
 - Determine the standard national accounts activities and products into which the NPISHs can be classified
 - Determine employment and compensation of employees
 - Estimate sources of NPISHs income
 - Estimate expenditure on intermediate consumption and investment
 - Estimate expenditure on current transfers and investment grants
 - Estimate current and non-current non-financial assets.
3. All survey instruments (survey form (see Annex) and instruction) were developed by the NSS staff taking into account the following methodological background:
 - 2008 SNA chapter 23
 - Handbook on Non-Profit Institutions in the System of National Accounts
 - New Satellite Account on Nonprofit and Related Institutions and Volunteer Work
 - Classification of the Purposes of Nonprofit Institutions serving Households, COPNI.
4. The survey on Non Profit Institutions Serving Households (NPISHs) was conducted for the second time in Armenia between July and August 2016, and collected information for 2015.
5. The first one was conducted in October-November 2002 within the framework of the Project Component “National Accounts” TACIS Program under the Contract “Statistics 4” with the aim to estimate the output volumes of the non-profit institutions registered in the republic, as well as to improve the calculation and its methodology of summary indicators of the non-profit institutions serving households sector in the System of National Accounts (particularly, in the structure of Gross Domestic Product).
6. The sample survey of 2016 covered 1166 non-profit institutions of the regions (marzes) of the Republic of Armenia and Yerevan city from the total number 5814 NPISHs. To carry out this survey the standard statistical tools such as classifications, sample design, software and others were applied. The survey results were grossing up to the general population.
7. NPISHs are part of the institutional sector accounts which present a coherent overview of all economic processes and the roles played by the various sectors in an economy according to the System of National Accounts 2008 (2008 SNA).
8. The survey aimed at collecting information regarding the NPISHs which would be used among other things to determine sponsorship; standard national accounts activities and products into which they can be classified; employment and compensation of employees; expenditure on intermediate consumption and investment; expenditure on transfers; and current expenditure and investment grants.

9. Most of the NPISHs operating in Armenia are locally owned and accounted for 56.0 percent, joint partnerships owned between the local and foreign sponsors are accounted for 28.6 percent, and foreign owned accounted for 15.4 percent.

10. It is clear from the results that NPISHs activities are more oriented to activities pertaining to human health and social work without accommodation (26.0 percent); education (21.6 percent); other, including membership organizations (49.9 percent); and agriculture and post-harvest and water collection, treatment and supply (2.5 percent).

11. Total output of the NPISHs increased by 64.3 percent from 22091.8 Million ADM (previously published data) to AMD 36289.2 million in 2015 and the output were realized from education (2.2 percent); human health (1.5 percent); and social work without accommodation (3.0 percent). The share of membership organizations in the output was 85.9 percent.

12. The total number of employees in 2015 was 1108100 persons and respectively 1.1 percent was contributed by NPISHs and 7.3 percent of it implementing human health; education activities and social work without accommodation.

13. Total wage bill stood at 26034.1 million AMD. Part of the compensation of employees was destined to human health (0.7 percent), education (0.6 percent) and social work without accommodation (0.5 percent). Huge part 94.0 percent belongs to the membership organizations.

14. Total income including grants of NPISHs composed AMD 36802.0 million, 93.9 percent of which were current grants, 3.5 percent - investment grants, 1.2 percent - from sales of goods and services, other income - 1.4 percent. From total grants 83.5 percent contributed from rest of the world, the rest were from domestic sources. On the other hand, 82.1 percent and 11.8 percent of the current grants were foreign and locally sponsored respectively.

15. Intermediate consumption totaled AMD 6881.8 million in 2015 decreased by 4.7 percent compared to previously published data and comprised 19.0 percent of the output. NPISHs engaged in human health and and social work without accommodation (5.8 percent) and education (1.2 percent) jointly contributed over 7.0 percent of the total intermediate consumption, most part 86.0 percent contributed by the membership organizations.

16. Investment was jointly attributable to human health (0.8 percent); social work without accommodation (0.4 percent); and education (1.2 percent). Most part had the membership organizations (37.0 percent).

17. Current expenditure grants totaled 3.1 billion AMD in 2015. NPISHs engaged in human health (2.6 percent); social work without accommodation and education (37.7 percent); had a lion's share of the transfers and jointly contributed 53 percent of overall transfers. Part of these grants was meant for activities pertaining to education services (13.1 percent); human health and social protection (39.4 percent).

18. Total expenditure on Investment amounted 2010.4 mln AMD, agriculture and post-harvest activities amounted 200.9 mln. AMD, education sector were 23.6 mln AMD, financial services except insurance and pension funding 874.4 mln. AMD, human health

16.2 mln AMD, social work without accommodation 8.0 mln. AMD and other (cods 930-940) 807.0 mln AMD.

19. From the total expenditure on investment 58.9 percent or 1184.4 mln AMD composed investment grants. The majority of the investment grants were channeled to NPISHs with agriculture and post-harvest activities (16.8 percent) and other, including membership organizations (83.2 percent).

20. From the investment grants 53.0 percent composed non-residential construction, capital repair, purchase and 3.8 percent composed water and water works.

21. Non Profit Institutions Serving Households (NPISH) are part of the institutional sector accounts which present a coherent overview of all economic processes and the roles played by the various sectors in an economy according to the System of National Accounts 2008.

22. Institutional sector accounts describe successively production, generation and distribution of income, final consumption, redistribution of capital transfers and capital formation. The productive units in an economy are grouped into five major sectors namely: - financial corporations; non-financial corporations; general government; households and NPISHs. NPISHs provide goods and services to their members and other households without charge or at prices that are not economically significant.

23. The NPISH survey covered Non-Governmental Organizations (NGO), Civil Society Organizations (CSO) and Faith Based Organizations (FBO).

24. Recently, there has been increasing interest in NPISH activities both locally and internationally. The scale and number of such organizations has been increasing and have taken on expanded roles as the government seeks to provide social and other services in more flexible, cost effective ways.

25. At the same time, economic statistics covering NPISHs have been quite limited hence rendering estimation of the output and investment of NPISHs. Furthermore, it is recommended in the SNA 2008 to include NPISH statistics in the Supply and Use Tables (SUT) as a method of compiling national accounts however non availability of the NPISH statistics affected the process.

26. NPISHs were identified through use of information of organizations registered in the state register under Ministry of justice.

27. The questionnaire was designed in line with the objectives of conducting the NPISH survey so as to capture relevant issues needed to be addressed in the survey. The questionnaire was divided into 10 sections. The first 4 section was intended to capture general information about the NPISH including employment and compensation of employees. The part 5 of the questionnaire was designed to solicit information on income. The 6-th part focused on capturing information on intermediate consumption while the 7-th part dealt with expenditure relating to Community Services. 8-th part was on investment and 9-th part on the material stocks, 10-th of about information pertaining to the non-financial stocks and consumption of fixed capital expenditure.

28. Survey findings:

- The survey findings have been partitioned into nine areas as follows:
- Part 1: The distribution of NPISHs according to activity and sponsorship;
- Part 2: Employment and compensation of employees;
- Part 3: Output of the NPISHs
- Part 4: Intermediate consumption;
- Part 5: Transfers by the NPISHs to the communities;
- Part 6: Investment;
- Part 7: Current expenditure grants;
- Part 8: Investment grants; and
- Part 9: Aligning NPISH products into respective national accounts counterparts.

29. The distribution of NPISHs according to activity and sponsorship has been highlighted in this section. The activities of the NPISHs are tenfold as follows:

016 – Support activities to agriculture and post-harvest;

360 – Water collection, treatment and supply;

410 – Construction of buildings;

580-600 – Publishing, programming and broadcasting;

649 – Other financial services except insurance and pension funding;

850 – Education;

860 – Human health;

880- Social work without accommodation;

930-Sports, amusement and recreation; and

940- Membership organizations.

30. Sponsorship of NPISHs is threefold thus locally, foreign and both. The latter refers to being jointly sponsored by foreign and local partners. The survey results according to Table 1 indicate that 28.6 percent of NPISHs were both sponsored while 56.0 percent and 15.4 percent were locally and foreign sponsored respectively.

31. The results further reveal that 10.9 percent of the NPISHS oriented to sponsor activities pertaining to human health; 21.6 percent education; 26.6 percent membership organizations; 2.2 percent support activities to agriculture and post-harvest; and 15.1 percent social work without accommodation. Sponsorship to the remaining activities accounted for 23.6 percent.

Table 1

Distribution of NPISHs according to activity orientation and type of sponsorship (percent)

Activity	Type of sponsorship			
	Foreign	Locally	Both	Total
016-Support activities to agriculture and post-harvest	2.2
360-Water collection, treatment and supply	0.3
410-Construction of Buildings	1.4
580-600-Publishing, Programming and Broadcasting	2.3
649-Other Financial services except insurance and pension funding	0.4
850-Education	21.6
860-Human health	10.9
880-Social work without accommodation	15.1
930-Sports, amusement and recreation	19.2
940-Membership organizations	26.6
Total	15.4	56.0	28.6	100.0

32. The distribution of output for NPISHs according to activity has been summarized and presented in Table 2 below. Survey results indicate that generally, output of NPISH activities is amounted 36289.2 million AMD in 2015. Output of NPISH activities related to other financial services except insurance and pension funding is 485.7 million AMD while that from support activities to agriculture and post-harvest is 532.3 million AMD. In activities related to education recorded 790.6 million AMD and human health 542.2 million AMD. Output for social work activities without accommodation is 1087.2 million AMD. On the other hand, output of NPISH activities in construction of buildings and publishing, programming and broadcasting is 175.2 million AMD. Huge part of the output of NPISHs went to other activity (cods 930-940), including membership organizations is 32676.0 million AMD.

Table 2

Distribution of NPISHs according to activity orientation and type of sponsorship (percent)

Activity	Output (AMD Million)
016-Support activities to agriculture and post-harvest	532.3
360-Water collection, treatment and supply	0.0
410-Construction of Buildings	1.5
580-600-Publishing, Programming and Broadcasting	173.7
649-Other Financial services except insurance and pension funding	485.7
850-Education	790.6
860-Human health	542.2
880-Social work without accommodation	1087.2
930-940-Other	32676.0
Total	36289.2

33. Employment level corresponded to 84799 employees in 2015 according to Table 3. NPISHs engaged in human health; and education jointly contributed 5.1 percent of the total workforce in 2015. Employees engaged in publishing, programming and broadcasting activities contributed to 0.5 in 2015. Low employment level were registered in NPISHs engaged in construction of buildings; and support activities to agriculture and post-harvest (0.2 percent). As shown in the table, the huge proportion of the employees had other activity sector (cods 930-940), including membership organizations (90.7 percent).

34. While NPISHs engaged in education activities registered employment to 2029 persons in 2015 their counterparts dealing with human health activities experienced 2279 persons over the same period. Low levels in employment were observed in NPISHs engaged in water collection, treatment and supply followed by other financial services except insurance and pension funding (1.2 percent).

Table 3

Employment of NPISHs according to activity, 2015

Activity	Employment, persons
016-Support activities to agriculture and post-harvest	188

Activity	Employment, persons
360-Water collection, treatment and supply	0
410-Construction of Buildings	12
580-600-Publishing, Programming and Broadcasting	456
649-Other Financial services except insurance and pension funding	1024
850-Education	2029
860-Human health	2279
880-Social work without accommodation	1884
930-940-Other	76927
Total	84799

35. The total wage bill stood 26034.1 million AMD according to Table 4. In the total wages NPISHs providing support activities to agriculture and post-harvest composed 0.2 percent; other financial services except insurance and pension funding 0.6 percent; water collection, education 0.6 percent; and human health 0.7 percent; publishing, programming and broadcasting 0.4 percent; and social work without accommodation 0.5 percent. As shown in the table 4, the most part of the total wage went to other activity, including membership organizations (more 90 percent).

Table 4

Compensation of employees according to NPISH activity (mln. AMD)

Activity	2015
016-Support activities to agriculture and post-harvest	60.0
360-Water collection, treatment and supply	0.0
410-Construction of Buildings	1.1
580-600-Publishing, Programming and Broadcasting	98.5
649-Other Financial services except insurance and pension funding	168.6
850-Education	158.2
860-Human health	190.0
880-Social work without accommodation	131.3
930-940-Other	25226.4
Total	26034.1

36. Intermediate consumption according to activities of the NPISHs has been summarized in Table 5. Intermediate consumption consists of the value of the goods and services consumed in the production process excluding fixed assets.

37. Overall, intermediate consumption according to 6881.8 million AMD in 2015 has been summarized in Table 5.

38. The results further reveal that NPISHs engaged in publishing, programming and broadcasting intermediate consumption according to 72.6 mln. AMD in 2015 (41.8 percent to the output) and 60.7 AMD mln. in 2015 did NPISHs engaged in social work activities without accommodation (5.6 percent to the output). Intermediate consumption has been registered in NPISHs engaged in other financial services except insurance and pension funding 1394 mln. AMD (28.7 percent to the output); other activity, including membership organizations 6154.8 mln.AMD (18.8 percent to the output).

Table 5

Intermediate consumption according to NPISH activity (mln.ADM)

Activity	2015
016-Support activities to agriculture and post-harvest	31.9
360-Water collection, treatment and supply	0.0
410-Construction of Buildings	0.4
580-600-Publishing, Programming and Broadcasting	72.6
649-Other Financial services except insurance and pension funding	139.4
850-Education	83.7
860-Human health	338.3
880-Social work without accommodation	60.7
930-940-Other	6154.8
Total	6881.8

39. Information on spending for new capital goods and position of inventory holdings was also captured in this undertaking. Office related investment expenditure and expenditure on fixed capital formation for communities according to activity of NPISHs have been analyzed and presented in Table 6 below. NPISHs invested AMD mln. 2010.4 in 2015.

40. Part of the investment was generated in the sectors of human health; social work activities without accommodation; and education contributing on average, 0.8 percent; 0.3 percent; and 1.2 percent respectively of the total investment.

41. Despite contribution to the overall investment expenditures, NPISHs engaged in activities pertaining to human health; education; support to agriculture and post-harvest; and water collection, treatment and supply in 2015 was 0.8 percent; 1.2 percent and 10 percent each respectively compared.

42. It is interesting to note that NPISHs in the social work activities without accommodation (0.4 percent) a small contribution to total investment unlike those in education; and human health.

43. Other notable increments in investment over the period were in other financial services except insurance and pension funding (43.5 percent); publishing, programming and broadcasting (4.0 percent); and other activity (40.1 percent).

Table 6

Investment according to NPISH activity 2015 (mln.ADM)

Activity	2015
----------	------

Activity	2015
016-Support activities to agriculture and post-harvest	200.9
360-Water collection, treatment and supply	0.0
410-Construction of Buildings	0.0
580-600-Publishing, Programming and Broadcasting	80.3
649-Other Financial services except insurance and pension funding	874.4
850-Education	23.6
860-Human health	16.2
880-Social work without accommodation	8.0
930-940-Other	807.0
Total	2010.4

44. Transfers made under social protection, health services, education services, and construction services have been included and summarized in Table 7 below.

45. Transfers extended to households amounted to AMD 3132.2 mln. in 2015. The majority of the transfers were transacted by NPISHs engaged in human health; social work without accommodation; and education contributing on average, 2.6 percent; 27.3 percent; and 10.4 percent of the total transfers in 2015. Transfers from other financial services except insurance and pension funding amounted to AMD 88.0 million in 2015 and to AMD 2.3 million in 2015 for construction of buildings. Further increases were observed in NPISHs engaged in social work without accommodation (27.3 percent); and publishing, programming and broadcasting (0.8 percent). Finally, NPISHs engaged in other activities 55.8 percent respectively in the review window.

Table 7

Transfers to households according to NPISH activity 2015 (mln.ADM)

Activity	2015
016-Support activities to agriculture and post-harvest	2.5
360-Water collection, treatment and supply	0.0
410-Construction of Buildings	2.3
580-600-Publishing, Programming and Broadcasting	25.9
649-Other Financial services except insurance and pension funding	88.0
850-Education	327.3
860-Human health	81.6
880-Social work without accommodation	854.6
930-940-Other	1750.0
Total	3132.2

46. NPISHs generate income in form of grants. The grants are categorized into current and investment. Current grants have been summarized in Table 8 below. Current grants amounted to AMD 34562.2 million in 2015. Grants to NPISHs in education; and human health activities accounted for 1.4 percent; and 2.1 percent of the total grants respectively.

47. Other financial service activities, except insurance and pension funding activities' current grants amounted to AMD 816.8 million in 2015. Grants channelled to construction of buildings; publishing, programming and broadcasting; and support activities to agriculture and post-harvest were by 0 percent; 0.5 percent; and 0.6 percent respectively. Most part of the current grants went to the NPISHs with (930-940) other activities (90 percent).

Table 8
Current grants to NPISHs by activity, 2015

Activity	2015
016-Support activities to agriculture and post-harvest	199.4
360-Water collection, treatment and supply	0.0
410-Construction of Buildings	5.8
580-600-Publishing, Programming and Broadcasting	162.8
649-Other Financial services except insurance and pension funding	816.8
850-Education	473.6
860-Human health	725.7
880-Social work without accommodation	1410.2
930-940-Other	30767.9
Total	34562.2

48. Foreign sponsored NPISHs on average, contributed over half (87.4 percent) of the total current grants between 2015 while and locally sponsored contributed 12.6 percent.

49. Investment grants for NPISHs contributed to AMD 1276.7 mln. in 2015 and according to Table 9. Part of the invested grants in the review period were meant education; and human health and each contributed, 3.7 percent; and 1.1 percent of the total expenditures on investment grants respectively.

50. Investment grants to the NPISHs with education activity were 47.4 mln. AMD and with human health activity benefited 14.3 mln. AMD in 2015.

51. NPISHs engaged in support activities to agriculture and post-harvest, construction of buildings and water collection, treatment and supply did not benefit from investment grants in 2015 review.

52. Investment grants disbursed to education; publishing, programming and broadcasting; and other financial services except insurance and pension funding decreased by 3.7 percent; 0.8 percent; and 53.0 percent respectively during the review window.

53. The investment grants to education totaled AMD 47.4 mln. in 2015, grants to publishing, programming and broadcasting totaled AMD 10.2 mln. in 2015 and other financial services except insurance and pension funding had their grants totaled AMD 676.8 mln. in 2015.


54. The investment grants to social work without accommodation activities and other activities jointly totaled AMD 528.0 mln. in 2015 (41.4 percent).

Table 9
Investment grants according to NPISH activity AMD mln.

Activity	2015
016-Support activities to agriculture and post-harvest	0.0
360-Water collection, treatment and supply	0.0
410-Construction of Buildings	0.0
580-600-Publishing, Programming and Broadcasting	10.2
649-Other Financial services except insurance and pension funding	676.8
850-Education	47.4
860-Human health	14.3
880-Social work without accommodation	33.0
930-940-Other	495.0
Total	1276.7

55. Foreign and jointly sponsored NPISHs invested on average 41.8 percent and 58.2 percent respectively of the grants during the review period.

Annex: NPISHs Survey Questionnaire

	National Statistical Service of the Republic of Armenia Council Decision 04 - A of 25 January 2016				
NATIONAL STATISTICAL SERVICE OF RA SURVEY QUESTIONNAIRE ON FINANCIAL ACTIVITY OF NON-PROFIT ORGANIZATION IN 2015					
It is submitted according to the RA Law "On State Statistics" (HO-48 of 4 April 2000)					
Deadline for submitting the completed questionnaire - until 2016 November 30th					
Presents (full name of a non-profit organization)					
Location					
(law/place of business address)	(zip cod)				
Region					
(to be completed NSS RA)					
Community / Administrative district					
(to be completed NSS RA)					
In fact, the main activity					
(to be completed NSS RA)					
State register, registration number					
ID (identification) code					
Account number of taxpayer (INN)					
The phone number(s)					
Email	@				
OF INFORMATION PROVIDED, CONFIDENTIALITY GUARANTEED BY LAW					
Violation of the law on state statistics providers of statistical information, as well as the body implementing the state statistics					
1. A completed application form	2. The questionnaire Lazio cause				
row number	row number				
Yes	100	<input type="checkbox"/> → 3	Not found	200	<input type="checkbox"/> → end of the survey
			Not working (ceased operations)	201	<input type="checkbox"/> → end of the survey
No	101	<input type="checkbox"/> → 2	Eliminated	202	<input type="checkbox"/> → end of the survey
			Refused	203	<input type="checkbox"/> → end of the survey
3. Common information					
	row number				
Non-profit organization registration date	300				□□/□□/□□□□. day/month/year
Non-profit organization at its activities mainly provide services for (note to perform the appropriate box)					
individuals	301				<input type="checkbox"/>
legal entities in a particular group	302				<input type="checkbox"/>
individuals and legal persons in a particular group	303				<input type="checkbox"/>
Non-profit organization sponsored by. (note to perform the appropriate box)					
From Armenia	304				<input type="checkbox"/>
from abroad	305				<input type="checkbox"/>
From Armenia and abroad	306				<input type="checkbox"/>

This questionnaire is filled in only for that branch		307	<input type="checkbox"/>	
This questionnaire is filled in on a consolidated basis, in sub-section 3.2 listed the territorial branches		308	<input type="checkbox"/>	
3.1 Non-profit organizations, activities and harmonization of economic activities in Armenian classifier (NACE2)				
	Non-profit organizations on orientation activities	Code for internal use	Code in accordance with NACE.2 (3 characters)	The activities of the organization, orientation (may be more than one answer, noting 1, 2, 3, etc. on order)
A	B	C	D	1
1	Agriculture and food security	1016	016	
2	Water and purification services	2360	360	
3	Construction/infrastructure development	3412	412	
4	The press, information, broadcasting and programming services	4580	580	
5	Microcredit/Finance and enterprise development	5649	649	
6	Development of capacities and technical skills, teaches	6850	850	
7	Education services	7850	850	
8	Health and family planning	8860	860	
9	HIV / AIDS, the fight against	9860	860	
10	Orphans care and problems	1860	860	
11	Disability	2860	860	
12	Drug and alcohol abuse	3860	860	
13	Rehabilitation services	4860	860	
14	Gender, women's rights	5880	880	
15	Social assistance	6880	880	
16	Medical advice	7880	880	
17	On youth (leisure, cultural, sporting) activities	8930	930	
18	Promotion and protection of the interests	9940	940	
19	Human rights and democracy	1940	940	
20	Environment and natural resources	2940	940	
21	Religious/psychological services	3940	940	
22	Others (specify separately)	4000		
23		5000		
24		6000		
25		7000		

3.2 Territorial branches in Yerevan and regions of ARMENIA						
	Region code		Row number	Territorial branches (including head office): unit	Number of members, persons	
					Total	of wich: women
A	B		C	1	2	3
Total (row309=∑row(310...320))			309			
including Yerevan city and regions of RA						
Yerevan			310			
Aragatsotn			311			
Ararat			312			
Armavir			313			
Gegharkunik			314			
Lory			315			
Kotayk			316			
Chirak			317			
Syunik			318			
Vayots Dzor			319			
Tavush			320			
4. Employment and labor						
					Row number	2015
A	B		C			
Wage applied to workers average annual number of employees			total	400		
			of which: women	401		
of which: non-residents			total	402		
			of which: women	403		
The volunteers, people			total	404		
			of which: women	405		
of which: non-residents			total	406		
			of which: women	407		
Total number of employees, people (row408=∑ row(400, 404))				408		
Labor salaries and similar other payments (including incentive and compensation fees, income tax) thousand dram (without decimal places)			in natural	409		
			cash	410		
Total compensation of employees (row411=∑ row(409,410))				411		
5.Revenues, grants and endowments in natural						
thousand drams, without decimal characters						
				Row number	2015	
A	B		C		1	
Revenues from sales of goods and rendering of services(row500=∑row(501...507))				500		
including: activities orientation (in the cells of NSS-in side is filled with four-digit code)						
				501		
				502		
				503		
				504		
				505		
				506		
				507		
Current grants and grants in kind (row508=∑ row(509,516))				508		
Membership dues, sponsorships, humanitarian assistance and other gratuitous receipts (Row509=∑ row(510...515))				509		
including						

population	510	
from abroad (including international organizations and foreign embassies)	511	
financial organizations	512	
not financial organizations	513	
non-profit organizations	514	
grants of the Republic of Armenia, state and municipal budgets	515	

thousand drams, without decimal characters

	row number	2015
A	B	1
Current grants in kind (row 516 = \sum row (517...522))	516	
of which		
population	517	
from abroad (including international organizations and foreign embassies)	518	
financial organizations	519	
not financial organizations	520	
non-profit organizations	521	
grants of the Republic of Armenia, state and municipal budgets	522	
Investment donations/grants that relate to investment projects (day. schools, hospitals, irrigation networks, dams, roads, bridges, construction or overhaul) to Finance (Snn row 523 = \sum row (524, 531))	523	
Grants investment projects for financing (row 524 = \sum row (525...530))	524	
of which		
population	525	
from abroad (including international organizations and foreign embassies)	526	
financial organizations	527	
not financial organizations	528	
non-profit organizations	529	
grants of the Republic of Armenia, state and municipal budgets	530	
Investment donations in kind (row 531 = \sum row (532...537))	531	
of which		
population	532	
from abroad (including international organizations and foreign embassies)	533	
financial organizations	534	
non-financial organizations	535	
non-profit organizations	536	
grants of the Republic of Armenia, state and municipal budgets	537	
Other cash income (Row 538 = \sum row (539...555))	538	
of which		
Rent of fixed assets in exchange for the income received (excluding VAT)	539	
Land lease in exchange for the income received (excluding VAT)	540	
Sale of fixed assets and revaluation of income received	541	
Land sales and revaluation of income received	542	
Not current from disposal of non-financial assets and income from the revaluation	543	
Biological assets on disposal and revaluation of income received	544	
Other tangible current assets on disposal and revaluation of income received	545	
Intangible assets income from the disposal	546	
Current financial assets from disposal and revaluation income	547	
No current financial assets from disposal and revaluation income	548	
Dividends, interest	549	
Deposits in exchange for interest received	550	

Credits, loans	551	
Insurance compensation	552	
Other operating and non-operating income	553	
Material damage compensation income	554	
Other cash receipts	555	
indicate the largest		
	556	
	557	
Total revenues Row 558=∑ row (500, 508, 523, 538))	558	

6. Intermediate consumption costs		
thousand drams, without decimal characters		
	Row number	2015
A	B	1
Natural gas, liquid, or gaseous state	600	
Petroleum products (gasoline, diesel fuel, etc.)	601	
Other fuels	602	
Energy	603	
Water	604	
Lease payments (Row 605=∑ row(606...608))	605	
of wich		
buildings and structures for	606	
for land	607	
vehicles and other equipment for	608	
Tyres and other spare parts, office and vehicles	609	
Office, vehicles, maintenance and repair rates	610	
Offices cleaning, stationery fees	611	
Current repair services of office storage	612	
Mail and courier services	613	
Telecommunications services	614	
Catering services in restaurants, hotels and not in the formal sector	615	
For temporary bacteria services fees	616	
Insurance rates	617	
Banking services in exchange for payments	618	
Of goods and services, import tariffs	619	
Computers, video, photo, furniture and other interior repair rates	620	
Other current expenses	621	
note the largest		
	622	
	623	
	624	
Total in intermediate consumption (Row 625=∑row(600...605, 609...621))	625	
7. Current charitable expenses		
thousand drams, without decimal characters		
	Row number	2015
A	B	1

Total social protection total (Row700=\sumrow(701...706))	700	
Emergency assistance (free food/household goods or products of labor in exchange, the recovery after the disaster)	701	
Food/not food aid regular/normal distribution	702	
Withdrawal/shops for sale are not economically attractive prices	703	
Small cash beneficial for activities	704	
In natural loans for profitable activities	705	
Other social protection expenses	706	
note the largest		
	707	
	708	

thousand drams, without decimal characters		
	Row number	2015
A	B	1
Health services, total (Row709=\sumrow(710 715...))	709	
Pharmaceutical services	710	
Medical outpatient treatment	711	
Dental outpatient treatment	712	
Outpatient treatment of medical staff services	713	
Hospital services	714	
Other health services and goods, costs	715	
note the largest		
	716	
	717	
Education services, total (Row 718=\sumrow(719...723))	718	
Preschool education	719	
In elementary, primary, high, secondary schools, gymnasiums and colleges of common education	720	
Secondary schools, gymnasiums and colleges and secondary vocational education	721	
Higher education	722	
Other services in the field of education, not included in other groups	723	
note the largest		
	724	
	725	
Cultural services, total (Row726=\sumrow(727...729))	726	
Recreation, sport (for young people on activities)	727	
Cultural events organization services	728	
Other cultural services	729	
note the largest		
	730	
	731	
Housing services, total (Row732=\sumrow(733...734))	732	
Apartments development, management, rental, renovation services	733	

Other housing services	734	
note the largest		
	735	
	736	
Environmental protection	737	
note the largest		
	738	
	739	
Other current charitable expenses , not included in other groups	740	
note the largest		
	741	
	742	
Total current charitable spendings (Row 743=\sumrow(700, 709, 718, 726, 732, 737, 740))	743	

8. Investment expenses		
thousand drams, without decimal characters		
	Row number	2015
A	B	1
Equipment investment costs, total(Row800=\sum(row801...814))	800	
Office buildings and equipment overhaul	801	
Office buildings purchase/construction of	802	
Large office property (refrigerators, Sartana, air conditioners, vacuum cleaners, etc.) acquisition	803	
Furniture and fittings purchase of	804	
The major telephone and graph equipment and other communications equipment (including telephones) purchase	805	
Video, photo, recording and processing equipment acquisition	806	
Computers and information processing, media, and other closed the acquisition of equipment	807	
Medical, surgical, dental and veterinary devices and equipment, acquisition of	808	
Motor vehicles and other transport equipment purchase of	809	
Research and development implementation/purchase	810	
Land ownership, rights to purchase	811	
Biological assets (orchards, trees, live animals) acquisition	812	
Acquisition of intangible assets	813	
Acquisition of other non-current non-financial assets	814	
of which is to highlight the most significant		
	815	
	816	
Charity investment expenditure, total(Row817=\sum(row 818...827))	817	
Residential construction, capital repair, purchase of apartments	818	
Non-residential construction, capital repair, purchase	819	
Water and water works	820	

Other civil structures	821	
Motor vehicles and other transport equipment purchase of	822	
Computers and information processing, media, and other closed the acquisition of equipment	823	
Medical, surgical, dental and veterinary devices and equipment, acquisition of	824	
Other machinery and equipment acquisition	825	
Biological assets (orchards, trees, live animals) acquisition	826	
Other charitable investment costs	827	
of them to note the largest		
	828	
	829	
Total investment expenses (Row830=row800+row817)	830	

9. Current tangible assets (current inventory) availability		
thousand drams, without decimal characters		
	Row number	
A	B	1
Current inventories at the end of 2014	900	
Current inventories at the end of 2015	901	
Current inventories change in 2015 (Row902 = row901 - row900)	902	
10. No current non-financial assets the presence of		
No current non-financial assets availability at the end of 2014 (Row903 = $\sum(\text{row904} \dots \text{907})$)	903	
including		
main funds	904	
biological assets	905	
intangible assets	906	
real estate investment	907	
No current non-financial assets availability at the end of 2015 (Row 908 = $\sum(\text{row909} \dots \text{912})$)	908	
including		
main funds	909	
biological assets	910	
intangible assets	911	
real estate investment	912	
No current non-financial assets net acquisition (Row913 = row908 - row903)	913	
No current non-financial assets depreciation (applies only to 2015. accrued for the mother)		
main funds	914	
biological assets	915	
intangible assets	916	
real estate investment	917	
The total fixed capital consumption (Row 918 = $\sum(\text{row914} \dots \text{917})$)	918	

The head of the organization or other
authorized person

(surname,name)

)

(signature, position)

The interviewer

)

(surname, name)

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(date of completion)

Thank you

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