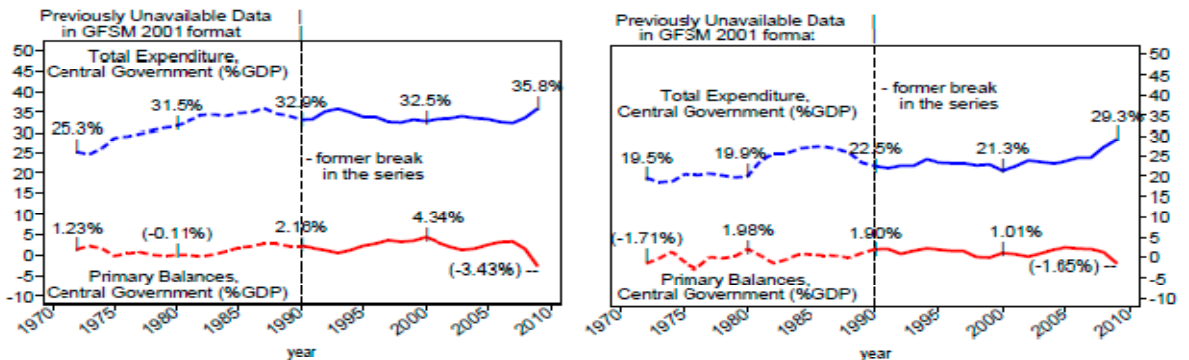


Subject: **Upgrade of the *Government Finance Statistics Yearbook* Database**

Responding to frequent requests from users, the IMF Statistics Department has now linked the historical government finance statistics database (1972–1989) to the current one which previously went back only to 1990. The break in the series resulted when the *Government Finance Statistics Manual 2001 (GFSM 2001)* framework was adopted several years ago.

Data for 86 countries from 1972–present can now be accessed through the *Government Finance Statistics Database and Browser on CD-ROM* (September 2011 edition). A list of countries to which this applies is attached and a picture of selected “before and after” data are shown below in Figure 1. The contact for questions relating to data access is StatisticsQuery@imf.org.

Figure 1: The Expanded *GFSY* Database: Total Expenditure & Primary Balances
Advanced Economies (% of GDP) Emerging & Developing Economies (% of GDP)



*Source: *Government Finance Statistics Yearbook*

The specific series that have been linked comprise the major aggregates and balances that are used to construct the *GFSM 2001 Statement of Sources and Uses of Cash*. The corresponding series codes, using the consolidated general government sector for Canada (country code 156) as an example, are:

STATEMENT II		
GENERAL GOVERNMENT		GG
STATEMENT OF SOURCES AND USES OF CASH		156
Accounting method:		
CASH FLOWS FROM OPERATING ACTIVITIES:		
1	Cash receipts from operating activities	GF_156_cA_GG_1
11	Taxes	GF_156_cA_GG_11
12	Social contributions	GF_156_cA_GG_12
13	Grants	GF_156_cA_GG_13
14	Other receipts	GF_156_cA_GG_14
2	Cash payments for operating activities	GF_156_cA_GG_2
21	Compensation of employees	GF_156_cA_GG_21
22	Purchases of goods and services	GF_156_cA_GG_22
24	Interest	GF_156_cA_GG_24
25	Subsidies	GF_156_cA_GG_25
26	Grants	GF_156_cA_GG_26
27	Social benefits	GF_156_cA_GG_27
28	Other payments	GF_156_cA_GG_28
CIO	Net cash inflow from operating activities (1-2-ADJz)	GF_156_cA_GG_CIO
CASH FLOWS FROM INVESTMENTS IN NONFINANCIAL ASSETS (NFAs):		
31.1	Purchases of nonfinancial assets	GF_156_cA_GG_31.1
311	Fixed assets	GF_156_cA_GG_311.1
312	Strategic stocks	GF_156_cA_GG_312.1
313	Valuables	GF_156_cA_GG_313.1
314	Nonproduced assets	GF_156_cA_GG_314.1
31.2	Sales of nonfinancial assets	GF_156_cA_GG_31.2
311	Fixed assets	GF_156_cA_GG_311.2
312	Strategic stocks	GF_156_cA_GG_312.2
313	Valuables	GF_156_cA_GG_313.2
314	Nonproduced assets	GF_156_cA_GG_314.2
31	Net cash outflow: investments in NFAs (31=31.1-31.2) ...	GF_156_cA_GG_31
CSD	Cash surplus / deficit (1-2-ADJz-31)	GF_156_cA_GG_CSD
CASH FLOWS FROM FINANCING ACTIVITIES:		
32x	Net acquisition of financial assets other than cash	GF_156_cA_GG_32x
321x	Domestic	GF_156_cA_GG_321x
322x	Foreign	GF_156_cA_GG_322x
323	Monetary gold and SDRs	GF_156_cA_GG_323
33	Net incurrence of liabilities	GF_156_cA_GG_33
331	Domestic	GF_156_cA_GG_331
332	Foreign	GF_156_cA_GG_332
NFB	Net cash inflow from financing activities (-32x+33)	GF_156_cA_GG_NFB
NCB	Net change in the stock of cash (=3202=3212+3222)	GF_156_cA_GG_NCB
total net cash inflow from financial activities (CSD+NFB-		
	Difference in grants	
133	Revenue: Grants: From other levels of general governn	GF_156_cB_GG_133
263	Expense: Grants: To other levels of general governmen	GF_156_cB_GG_263
6M35	Total outstanding debt	GF_156_cB_GG_6M35
6M35	Total outstanding debt: Domestic	GF_156_cB_GG_6M351
6M35	Total outstanding debt: Foreign	GF_156_cB_GG_6M352

Upgrade to Government Finance Statistics Database Progress Report (August 3, 2011)

Data Availability 1972-2009*

Country	Years Available **		Breaks <i>in years available</i>	Reporting <i>Available Sectors</i>
	<i>Cash</i>	<i>Accrual</i>		
Advanced Economies				
Australia	1972-2009	1999-2009	<i>None</i>	LG, SG, CG, GG
Austria	1972-1999	1995-2009	<i>None</i>	LG, SG, CG, GG
Belgium	1972-1998	1995-2009	<i>None</i>	LG, CG
Canada	1974-2007	1991-2009	<i>None</i>	LG, SG, CG, GG
Cyprus	1972-1998	1995-2009	<i>None</i>	CG
Denmark	1972-2000	1995-2009	<i>None</i>	LG, CG, GG
Finland	1972-1998	1995-2009	<i>None</i>	LG*, CG
France	1972-1999	1995-2009	<i>None</i>	LG, CG, GG
Germany	1972-1998	1995-2009	<i>None</i>	LG, CG, GG
Greece	1972-1990	1995-2009	<i>None</i>	CG
Iceland	1972-1998	1998-2009	<i>None</i>	LG, CG, GG
Ireland	1972-1997	1995-2009	<i>None</i>	LG, CG, GG
Israel	1972-2009	2000-2009	<i>None</i>	LG, CG, GG
Italy	1973-1999	1995-2009	<i>1976-79; 1988-89</i>	LG*, CG
Japan	1972-1993	2006-2009	<i>None</i>	LG, CG, GG
Korea, Rep.	1972-2009	<i>None</i>	<i>None</i>	CG
Luxembourg	1972-1997	1999-2009	<i>None</i>	LG, CG, GG
Malta	1972-2004	2003-2009	<i>1979</i>	CG
Netherlands	1973-1997	1995-2009	<i>None</i>	LG, CG, GG
New Zealand	1972-1988	2001-2007	<i>None</i>	LG, CG, GG
Norway	1972-1999	2000-2009	<i>None</i>	LG, CG, GG
Portugal	1973-1996	1995-2009	<i>None</i>	LG, CG, GG
Singapore	1972-2009	<i>None</i>	<i>None</i>	CG
Spain	1972-1997	1995-2009	<i>None</i>	LG, SG, CG, GG
Sweden	1972-1999	1995-2009	<i>None</i>	LG, CG, GG
Switzerland	1972-2008	2008	<i>None</i>	LG, SG, CG, GG
United Kingdom	1972-1999	1995-2009	<i>None</i>	LG, CG, GG
United States	1972-2003	2001-2009	<i>None</i>	LG, SG, CG, GG
Emerging Economies				
Afghanistan	2006-2009	<i>None</i>	<i>None</i>	LG, CG, GG
Albania	1995-2004	<i>None</i>	<i>1999-2001</i>	LG, CG, GG
Argentina	1979-2004	2002-2004	<i>None</i>	SG, CG
Armenia	2003-2009	<i>None</i>	<i>None</i>	LG, CG, GG
Azerbaijan	1994-1999	<i>None</i>	<i>None</i>	LG, CG
Bahamas, The	1973-1989	<i>None</i>	<i>1987</i>	CG
Bahrain	1974-2005	<i>None</i>	<i>None</i>	CG
Bangladesh	2001-2009	<i>None</i>	<i>None</i>	CG
Barbados	1972-89; 2003-04	<i>None</i>	<i>None</i>	CG
Belarus	1992-2009	<i>None</i>	<i>None</i>	LG, CG, GG

Benin	1976-1979	None	None	CG
Bhutan	1982-2009	None	1987	CG
Bolivia	1985-2007	2002-2007	None	LG, SG, CG, GG
Brazil	1980-2009	2006-2008	1995-96	LG, SG, CG
Bulgaria	1990-2009	None	None	LG, CG, GG
Burkina Faso	1973-1989	None	1982; 1988-89	CG
Burundi	1973-81 & 1991-99	None	None	CG
Cambodia		2002-2009	None	CG
Cameroon	1975-1994	None	1985-86	CG
Cape Verde	2005-2009	None	None	LG, CG, GG
Chile	1972-2009	2000-2009	None	LG, CG, GG
Colombia	1998-2003	2003 & 2008-09	2001-2002	CG
Congo, Rep.		2001-2005	None	CG
Costa Rica	1973-2007	2008-2009	None	CG
Cote D'Ivoire		2003-2009	None	CG
Croatia	1991-2009	None	None	CG
Dominican Republic	1972-2003	2004-2008	None	CG
Dem Rep Congo	1972-2002	None	None	CG
Egypt	1975-97 & 2002-09	None	1980	CG
El Salvador	1997-2009	2002-2009	None	LG, CG, GG
Estonia	1991-1998	None	None	CG
Georgia	1997-2009	None	None	CG
Guyana	1972-1985	None	None	CG
Haiti	1979-1987	None	None	CG
Honduras	1972-1981	2003-2009	None	CG
Hungary	1981-1999	1995-2009	None	LG, CG, GG
India	1974-2009	None	None	SG, CG
Indonesia	1972-2004	None	None	SG, CG
Iran	1972-2009	None	None	LG, CG, GG
Jamaica	1975-1985	None	1982	CG
Jordan	2008-2009	None	None	CG
Kazakhstan	1997-2009	None	None	CG
Kuwait	1972-2007	None	1975-1976	CG
Lesotho	1972-2008	None	1978-1986	CG
Liberia	1974-1988	None	None	CG
Lithuania	1991-2009	2001-2009	1992	CG
Madagascar		2000-2008	None	CG
Malaysia	1972-2001	None	None	CG
Maldives	1979-2009	None	None	CG
Mali	1975-1988	None	None	CG
Mauritius	1973-2009	2009	None	CG
Mexico	1972-2000	None	None	LG, SG, CG, GG
Moldova	1997-2009	None	2002	CG
Morocco	1972-1999	2002-2009	1996	CG
Myanmar	1973-2005	None	None	CG
Nepal	1972-2009	None	None	CG
Netherlands Antilles	1972-1995	None	None	LG, CG, GG
Nicaragua	1972-2001	None	1987	CG

Niger	1976-1980	None	<i>None</i>	CG
Pakistan	1973-2007	None	1987	CG
Panama	1973-2001	None	<i>None</i>	CG
Paraguay	2005-2009	None	<i>None</i>	CG
Peru	1972-2009	None	<i>None</i>	CG
Poland	1984-88; 1994-2009	2001-2009	<i>None</i>	LG, CG, GG
Romania	1980-2008	2002-2008	<i>None</i>	LG, CG, GG
Rwanda	1990-1992	None	<i>None</i>	CG
Seychelles	1985-2009	None	<i>None</i>	CG
Slovak Republic	1996-2009	2003-2009	<i>None</i>	LG, CG, GG
Slovenia	1992-2009	None	<i>None</i>	LG, CG, GG
South Africa	1972-2009	2000-2009	<i>None</i>	LG, SG, CG, GG
Syria	1972-1989	None	1982-1986	CG
Thailand	1972-2002	2003-2009	<i>None</i>	LG, CG, GG
Togo	1977-87	None	<i>None</i>	CG
Trinidad and Tobago	1993-95 & 2001-08	None	<i>None</i>	CG
Tunisia	1972-2009	None	<i>None</i>	CG
Turkey	1972-1998	2009	1982	CG
Ukraine	1999-2009		<i>None</i>	CG
Uruguay	1972-2009	None	<i>None</i>	CG
Vanuatu	1981-1999	None	1991-1995	CG
Venezuela	1972-2005	None	1987; 1989	CG
Zimbabwe	1976-1997	None	<i>None</i>	LG, CG, GG

- Shaded rows represent countries with a full continuous series

* - Data availability refers to Consolidated Central Government. Data for General Government are also available but mostly for advanced economies.

** - Availability refers to major aggregates.