
Institutional Tables

Albania 914

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Budgetary institutions, council of ministers, ministries, nonministerial departments, parliament, and president

Subsector 2. Extrabudgetary units/entities

- 2.1 National Health Institute

Subsector 3. Social security funds

- 3.1 Social Security Institute

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 36 districts and 43 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Algeria 612

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Constitutional council, council of state, court of accounts, government departments and ministries, national assembly, and presidency
- 1.2 7 commissions and councils, including Amazirité High Commission, Arab Language Academy, Higher Council for Education, Higher Council for Youth, and National Institute for Global Strategic Studies

Subsector 2. Extrabudgetary units/entities

- 2.1 Administrative bodies and hospitals
- 2.2 Algerian Development Bank

Subsector 3. Social security funds

- 3.1 4 social security funds

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 1,552 communes
- 5.2 48 wilayate

Data Coverage

Data in budgetary central government tables cover operations of subsector 1.

† Central government debt takes into account debt assumptions in 1996 (171 billion dinars) and in 1999 (346 billion dinars) that were not accounted as transactions (financing).

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

Argentina 213

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, legislature, 12 ministries, presidency, and secretariats of the National Executive and Public Ministry

Subsector 2. Extrabudgetary units/entities

- 2.1 57 government agencies, such as the Argentine Mining and Geological Service; National Agrofood Health and Quality Service; National Drug, Food, and Medical Technology Administration; National Fisheries Research and Development Institute; National Institute of Agricultural Technology; National Institute of Industrial Technology; and National Transportation Regulation Commission

Subsector 3. Social security funds

- 3.1 National Social Security Administration

State Governments

Subsector 4. State governments

- 4.1 23 provinces

Local Governments

Subsector 5. Local governments

- 5.1 1,617 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Prior to 1993, data on corporate taxes were included in line 1113, other unallocated taxes on income, of Table 1, Revenue.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

† Through 2001, are on a cash basis. Starting in 2002, data are on an accrual basis. Also, the subsectors of central government are presented on a gross basis (i.e., before consolidation). Through 2001, the subsectors of central government are presented on a net basis (i.e., after consolidation).

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Armenia 911

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Agencies and departments, judiciary, ministries, parliament, president, state committees

Subsector 2. Extrabudgetary units/entities

- 2.1 Various government nonprofit institutions, including schools, hospitals, and universities

Subsector 3. Social security funds

- 3.1 Social security fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 900+ communities (marzes)

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Complementary period is one month.
2. Valuation of assets and liabilities:
Fixed assets are valued at historical cost, financial assets at market prices, and loans and bonds at face value.

GFSM 2001 Implementation Plan

It is planned to bring budgetary central government revenues, expense, and transactions in nonfinancial assets in line with the *GFSM 2001* by the end of 2004.

This institutional table is based on information reported in 2004.

Australia 193

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Agencies, departments, governor general's office, judiciary, and parliament

Subsector 2. Extrabudgetary units/entities

- 2.1 Government agencies
- 2.2 6 government commissions
- 2.3 3 government corporations
- 2.4 Health Insurance Commission
- 2.5 2 national universities

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 8 state governments

Local Governments

Subsector 5. Local governments

- 5.1 900 (approximately) cities, district councils, municipalities, shires, and towns

Data Coverage

Data in central government tables cover operations of subsectors 1 and 2.

Data in state government tables cover operations of subsector 4 and are based on information from all state governments. Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

Subsector 2 comprises some entities with individual budgets financed wholly or largely by transfers from the central government budget.

† From 1996 onward, all local government data are compiled on a year ending June 30.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

From 1999 onward, the Australian Bureau of Statistics has implemented the recording of GFS on an accrual basis, and detailed data are no longer available on a cash basis. The 1999 data provided for publication in the *GFS Yearbook* are aggregates from the Cash Flow Statement, which is prepared as part of the accrual reporting system.

This institutional table is based on information reported in 1999.

Austria 122

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Agencies, audit commissioner's office, judiciary, ministries, national assembly, ombudsman, presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Austrian Academy of Science
- 2.2 1 Austrian advertising association
- 2.3 14 Austrian associations of students
- 2.4 14 federal chambers of commerce, labor, and professionals
- 2.5 38 federal funds
- 2.6 13 outsourced companies classified to sector government

Subsector 3. Social security funds

- 3.1 244 social insurance institutions; hospitals of social insurance

State Governments

Subsector 4. State governments

- 4.1 8 states
- 4.2 71 state chambers of commerce, labor, and professionals
- 4.3 73 state funds

Local Governments

Subsector 5. Local governments

- 5.1 2,358 municipalities (without Vienna)
- 5.2 475 municipal associations (education and music services)
- 5.3 10 municipal funds
- 5.4 Vienna as municipality

Data Coverage

Data cover all subsectors of general government operations.

† From 1998 onwards, domestic debt has been defined as euro debt, thus reducing reported foreign debt and increasing domestic debt (while not affecting total debt).

† Until 1996, the Motorway and Toll Road Financing Company (ASFINAG) was part of the central government, and its data were included in data on extrabudgetary funds.

† From 1995 onwards, data are compiled in accordance with the 1995 ESA.

Accounting Practices

1. Liquidation or complementary period:
Complementary period is 3 weeks for subsector 1 and 4 weeks for all other subsectors except units 5.2 and 5.3.
2. Valuation of assets and liabilities:
Financial assets and liabilities at market prices.

GFSM 2001 Implementation Plan

The implementation of *GFSM 2001* is made in accordance with the implementation of the 1995 ESA.

This institutional table is based on information reported in 2000.

Azerbaijan 912

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Cabinet of ministers, judiciary, 17 ministries, parliament, presidency, and 20 state committees

Subsector 2. Extrabudgetary units/entities

- 2.1 Ecology Fund
- 2.2 President's Fund
- 2.3 Roads Fund
- 2.4 Unified Foreign Exchange Fund

Subsector 3. Social security funds

- 3.1 State Fund for Assistance to Employment
- 3.1 State Social Protection Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 65 regions (rayon) including 9 cities and the Autonomous Republic of Nakhichevan

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3 and components 2.1 and 2.3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1998.

Bahamas, The 313

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Audit, cabinet, governorate, house of assembly, judiciary, law courts, ministries, senate, and service commissions

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 National Insurance Board

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
Complementary period is 30 days.
2. Valuation of assets and liabilities:
Loans and bonds are valued at remaining amounts of face values.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Bahrain, Kingdom of 419

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Cabinet, ministries, prime minister's office, and ruler's court

Subsector 2. Extrabudgetary units/entities

- 2.1 Extrabudgetary funds

Subsector 3. Social security funds

- 3.1 General Organization for Social Insurance

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Hamad Town municipal council
- 5.2 Hidd municipal council
- 5.3 Isa Town municipal council
- 5.4 Jidafs municipal council
- 5.5 Manama municipal council
- 5.6 Middle Zone municipal council
- 5.7 Moharraq municipal council
- 5.8 North Zone municipal council
- 5.9 Riffa municipal council
- 5.10 Sitra municipal council
- 5.11 Western Zone municipal council

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

† Prior to 1996 in Table 7, data on public order and safety were included in the line on general public services.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

Bangladesh 513

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Divisions, ministries, parliament, planning division, presidency, prime minister's office, public service commission, rural development and cooperatives division, and supreme court

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 City corporations, district councils, and municipalities

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
Data for one month after the end of the fiscal year are included in the previous year's data.
2. Valuation of assets and liabilities:
Fixed loans and bonds are valued at face value.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Barbados 316

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Attorney general, cabinet office, 14 ministries, prime minister's office

Subsector 2. Extrabudgetary units/entities

- 2.1 Barbados Cadet Corps

- 2.2 Barbados Defense Force
 - 2.3 Barbados Defense Force—Sports Program
 - 2.4 Barbados Investment and Development Corporation
 - 2.5 Barbados Tourism Authority
 - 2.6 Child Care Board
 - 2.7 National Assistance Board
 - 2.8 National Conservation Commission
 - 2.9 Sanitation Service
 - 2.10 University of the West Indies
- Subsector 3. Social security funds
- 3.1 National Insurance Fund
 - 3.2 Severance Fund
 - 3.3 Unemployment Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central and general government tables cover operations of subsectors 1–3.

Accounting Practices

1. Liquidation or complementary period:
Complementary period is four months.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Belarus 913

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Council of ministers, law courts, ministries, president's office, and Supreme Soviet

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Employment Assistance Fund
- 3.2 Pension Fund
- 3.3 Social Insurance Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 City of Minsk; rayons; towns; settlements and villages of the oblasts of Brest, Gomel, Grodno, Minsk, Mogilev, Vitebsk, etc.

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3.

Data in local government tables cover operations of subsector 5.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Audit department, cabinet, directorate of public prosecution, judiciary, ministries, national assembly, office of governor general, office of prime minister, and public service commission

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Social security board

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Belize city council and 7 town boards

Data Coverage

Data in budgetary central government tables cover operations of subsector 1.

Accounting Practices

- 1. Liquidation or complementary period:
Not reported.
- 2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Bhutan Olympic Committee; Bhutan Vocational Qualification Authority (former National Technical Training Authority); cabinet secretariat; Center for Bhutan Studies; Council for Ecclesiastical Affairs; Department of Planning; Dzongkha Development Authority; His Majesty's Secretariat; judiciary; 10 ministries; National Commission for Cultural Affairs; National Environment Commission; Office of Legal Affairs; Royal Advisory Council; Royal Audit Authority; Royal Civil Service Commission; and Secretariat of the National Assembly of Bhutan
- 1.2 20 district administrations

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

On January 1, 2000, the rubel was redenominated with the removal of three zeros from the currency.

† Beginning in 1998, the operations of funds previously classified as extrabudgetary are included in the budgetary central government data.

Accounting Practices

- 1. Liquidation or complementary period:
None.
- 2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1999.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, ministries, monarchy, and parliament
- 1.2 Councils of the communities and regions

Subsector 2. Extrabudgetary units/entities

- 2.1 Approximately 80 government agencies and extrabudgetary funds

Subsector 3. Social security funds

- 3.1 National Pension Fund for Employees
- 3.2 National Retirement and Old Age Pension Fund
- 3.3 Special Family Allowance Funds
- 3.4 Work Accidents Fund
- 3.5 13 other social security funds

State Governments

Subsector 4. State governments

- 4.1 9 provinces

Local Governments

Subsector 5. Local governments

- 5.1 Metropolitan Brussels
- 5.2 589 communes

Data Coverage

Some entities of component 2.1 have individual budgets but are included in budgets of ministries.

Data in budgetary central government tables cover operations of components 1.1, 1.2, and 2.1, for the most part. Some financial transactions of component 2.1 are reflected in the extrabudgetary central government tables.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

Accounting Practices

- 1. Liquidation or complementary period:
Not reported.
- 2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Data in accordance with *ESA95* methodology were reported for publication in the *GFS Yearbook*.

This institutional table is based on information reported in 2003.

Local Governments

Subsector 5. Local governments

5.1 Not applicable

Data Coverage

Data in central budgetary government tables cover operations of subsector 1.

Fiscal year 1997-98 covers 15 months, i.e., from April 1997 to June 1998.

Four new ministries were created, starting from July 2003.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan:

Not reported.

This institutional table is based on information reported in 2003.

Bolivia 218

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Comptroller general's office, judiciary, legislative authority, ministries, national electoral court, national supreme council of defense, and vice presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 54 government agencies (43 agencies, funds, and institutes and 11 universities)

Subsector 3. Social security funds

- 3.1 Social security institutions (5 health and pension funds, including the Health Scheme of the National Highway Service and the National Health Scheme)

State Governments

Subsector 4. State governments

- 4.1 9 departmental prefectures

Local Governments

Subsector 5. Local governments

- 5.1 9 municipalities of departmental capitals and numerous other municipalities

Data Coverage

Data for central government covers operations carried out through the General Fund for subsectors 1-3.

†From 2002 onwards, data are reported on an accrual basis. Data prior to 2002 are reported on a cash basis. Also, starting in 2002, data for the central government subsectors are presented on a gross basis (i.e., before consolidation). Data prior to 2002 for these subsectors are presented on a net basis (i.e., after consolidation).

†From 1996 onwards, the structure of expense changed. The central government transferred health and education functions to other levels of government, which resulted in a significant reduction of wages and salaries paid by the central government and an increase of central government transfers to other levels of government.

Accounting Practices

1. Liquidation or complementary period:
None.

2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Brazil 223

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Congress, judiciary, ministries, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Federal universities and federal university foundations
- 2.2 Government agencies, boards, and commissions; 17 foundations; 48 funds; 11 institutes; 42 services; and 2 superintendencies
- 2.3 National and regional development agencies
- 2.4 National Highway Department
- 2.5 Technical schools

Subsector 3. Social security funds

- 3.1 Social security institutes and funds

State Governments

Subsector 4. State governments

- 4.1 27 state governments and the federal district

Local Governments

Subsector 5. Local governments

- 5.1 5,508 municipal governments

Data Coverage

Data in central government tables cover subsectors 1-3.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Bulgaria 918

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Government agencies and committees such as the Agency for Economic Analyses and Forecasting, Agency for Foreign Investments, Agency for Privatization of Government and Municipal Property, Central Administration of Road Construction, Commission for Protection of Competition, High Certifying Commission, Main Administration—Archives, Main Administration—Economics of Defense and National Reserves, National Intelligence Service, National Statistical Institute, and

Patent Agency. Judicial authorities such as chief prosecutor's office, high judicial council, ministry of justice, supreme court, and supreme government arbitration

Subsector 2. Extrabudgetary units/entities

- 2.1 Agriculture Fund, Concession Expenditures Fund, Fund for Professional Qualification and Unemployment, General Disease and Maternity Fund, Health Insurance Fund, Housing Fund, Labor Handicap and Professional Disease Fund, National Compensation Housing Fund, National Donation Fund, National Environment Fund, National Road Network Fund, Nuclear Equipment Prevention Fund, Privatization Expenditures Fund, Radio and Television Fund, Rehabilitation and Social Protection Fund, and State Gazette Account

Subsector 3. Social security funds

- 3.1 Pension Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 5,078 communes and 262 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† Starting in 2000, the subsectors of central government are presented on a gross basis (i.e., before consolidation). Data through 1999 are presented on a net basis (i.e., after consolidation).

Accounting Practices

1. Liquidation or complementary period:
Two weeks.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Burundi 618

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Budgetary agencies, executive committee, ministries, national assembly, presidency, provinces, and specialized schools

Subsector 2. Extrabudgetary units/entities

- 2.1 Burundi National Commission for UNESCO, Prince Louis Rwagasose Clinic, radio station, university, and various government centers and institutions

Subsector 3. Social security funds

- 3.1 Civil Servants Mutual Insurance
- 3.2 National Social Security Institute of Burundi

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 114 communal administrations

Data Coverage

Data in central government tables cover subsectors 1 and 3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1998.

Cameroon 622

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Economic and social council, ministries, national assembly, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Agricultural institutions; Committee for Human Rights; cooperatives; government centers, councils, and offices; noncommercial projects; and schools and universities
- 2.2 Autonomous Amortization Fund
- 2.3 Maritime Fishing Development Fund
- 2.4 National Employment Fund
- 2.5 National Hydrocarbons Company of Cameroon

Subsector 3. Social security funds

- 3.1 National Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 38 associations of communes
- 5.2 Center for Municipal Administrative Training
- 5.3 192 communes
- 5.4 Special Fund for Intercommunal Development and Assistance
- 5.5 Stock-raising funds

Data Coverage

Data in central government tables cover subsectors 1–3.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Departments, governor general's office, judiciary, ministries, parliament, and prime minister's office
- Subsector 2. Extrabudgetary units/entities
 - 2.1 Agricultural Commodities Stabilization Account
 - 2.2 Atlantic Pilotage Authority
 - 2.3 Blue Water Bridge Authority
 - 2.4 Canada Council
 - 2.5 Canada Deposit Insurance Corporation
 - 2.6 Canada Development Investment Corporation
 - 2.7 Canada Foundation for Innovation
 - 2.8 Canada Health Infoway Inc.
 - 2.9 Canada Hibernia Holding Corporation
 - 2.10 Canada Lands—Old Port of Montreal
 - 2.11 Canada Millennium Scholarship Foundation
 - 2.12 Canadian Air Transport Security Authority
 - 2.13 Canadian Broadcasting Corporation
 - 2.14 Canadian Commercial Bank and Northland Bank Holdback Account
 - 2.15 Canadian Commercial Corporation
 - 2.16 Canadian Dairy Commission
 - 2.17 Canadian Film Development Corporation
 - 2.18 Canadian Forces
 - 2.19 Canadian Forces Death Benefit Account
 - 2.20 Canadian Foundation for Climate and Atmospheric Sciences
 - 2.21 Canadian Health Services Research Foundation
 - 2.22 Canadian Institute for Health Information
 - 2.23 Canadian Museum of Civilization
 - 2.24 Canadian Museum of Nature
 - 2.25 Canadian Policy Research Network Inc.
 - 2.26 Canadian Race Relations Foundation
 - 2.27 Canadian Television Fund—Licence Fee Program
 - 2.28 Canadian Tourism Commission
 - 2.29 Cape Breton Growth Fund Corporation
 - 2.30 Crop Reinsurance Fund
 - 2.31 Defense Construction (1951) Ltd.
 - 2.32 Employment Insurance Account
 - 2.33 Endowments for Health Research
 - 2.34 Enterprise Cape Breton Corporation
 - 2.35 Environmental Damages Fund
 - 2.36 Environmental Studies Research Fund
 - 2.37 Fines for the Transportation of Dangerous Goods
 - 2.38 Flight Recorder Software Systems Account
 - 2.39 Foundation for Sustainable Development Technology
 - 2.40 Genome Canada
 - 2.41 Great Lakes Pilotage Authority
 - 2.42 Green Municipal Funds – Green Municipal Enabling Fund & Green Municipal Investment Fund
 - 2.43 Health Insurance Supplementary Fund
 - 2.44 International Development Research Center
 - 2.45 Investors' Indemnity Account
 - 2.46 Jacques Cartier and Champlain Bridges Inc.
 - 2.47 Laurentian Pilotage Authority
 - 2.48 Mackenzie King Trust Account
 - 2.49 National Arts Center Corporation
 - 2.50 National Battlefields Commission Trust Fund
 - 2.51 National Capital Commission
 - 2.52 National Gallery of Canada
 - 2.53 National Museum of Science and Technology

- 2.54 New Parks and Historic Sites Accounts
- 2.55 Non-Autonomous Superannuation and Retirement Funds for Public Service Employees
- 2.56 Nuclear Liability Reinsurance Account
- 2.57 Pacific Pilotage Authority
- 2.58 Pierre Elliot Trudeau Foundation
- 2.59 Public Service Death Benefit Account
- 2.60 Queen's Fellowship Fund
- 2.61 Queen's Quay West Land Corp.
- 2.62 Royal Canadian Mounted Police
- 2.63 Seized Property Proceeds Account
- 2.64 Ship-Source Oil Pollution Fund
- 2.65 Standards Council
- 2.66 Supplementary Fines Fish Account
- 2.67 Western Grain Stabilization Account
- Subsector 3. Social security funds
 - 3.1 Canada Pension Plan
 - 3.2 Quebec Pension Plan

State Governments

- Subsector 4. State governments
 - 4.1 10 provincial and 3 territorial governments, related agencies, boards, and commissions
 - 4.2 Health and social services institutions, colleges, and universities
 - 4.3 Nonautonomous superannuation and retirement funds for public service employees

Local Governments

- Subsector 5. Local governments
 - 5.1 Municipal governments; agency boards, commissions, and local school boards

Data Coverage

Data in the central government tables cover the operations of subsectors 1–3.

Data in the state government tables cover the operations of subsector 4. Data in the local government tables cover the operations of subsector 5 and are based on information from a sample of local governments.

† Data have been revised for the period 1990 through 1995.

Accounting Practices

1. Liquidation or complementary period: None for revenue; 30 days for expenditure.
2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Comptroller general's office, judiciary, legislature, ministries, presidency, and approximately 100 government institutions
- Subsector 2. Extrabudgetary units/entities
 - 2.1 Oil Price Stabilization Fund, Law No 13.196 (Reserved Law), Funds in Administration by Central Bank, and Accrued Interest on Recognition Bonds

- Subsector 3. Social security funds
- 3.1 Directorate of Social Security for Chilean Police
 - 3.2 National Fund for Welfare Pensions
 - 3.3 Social Security Fund for Those Employed in National Defense
 - 3.4 Social Security Standardization Institute

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 341 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3. Data for subsector 3 are included in subsector 1.

Data in local government tables cover operations of subsector 5.

Beginning in 1992, the responsibility for expenditure on education, health, and cemeteries was transferred from the central government to the local governments. However, local government revenue and grants do not include the central government transfers received for this purpose, nor does the expenditure include the related payments.

Accounting Practices

1. Liquidation or complementary period: None.
2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Classify adjusted cash data in *GFSM 2001* format and collect data for extrabudgetary operations in 2004.

Compile balance sheet for financial assets and liabilities in 2005. Collect data on accrual basis and compile balance sheet in 2006.

This institutional table is based on information reported in 2004.

China, People's Republic: Mainland 924

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Central Committee of the Communist Party of China, commissions, ministries, office of the premier and state council, people's congress, people's consultative conference, and presidency
 - 1.2 Administrative Bureau for Industry and Commerce
 - 1.3 Administrative Bureau for Land
 - 1.4 Chinese Meteorological Administration
 - 1.5 Civil Aviation Bureau
 - 1.6 Consultative Office
 - 1.7 Foreign Affairs Office
 - 1.8 General Customs Administration,
 - 1.9 Government Office Administration Bureau
 - 1.10 Head Office of Light Industries
 - 1.11 Head Office of Textile Industries
 - 1.12 Legal Bureau
 - 1.13 News and Press Agency
 - 1.14 Office for Chinese Nationals Overseas (Hong Kong)
 - 1.15 Office for Chinese Nationals Overseas (Macao)
 - 1.16 Office for Special Economic Zones

- 1.17 Religious Affairs Bureau
- 1.18 Research Center of the State Council for Development
- 1.19 Research Office
- 1.20 Science Academy of China
- 1.21 Social Science Academy of China
- 1.22 State Bureau of Environmental Protection
- 1.23 State Patent Office
- 1.24 State Statistical Bureau
- 1.25 State Tax Bureau
- 1.26 Tourism Administrative Bureau
- 1.27 Xinhua News Agency

Subsector 2. Extrabudgetary units/entities

- 2.1 Not reported

Subsector 3. Social security funds

- 3.1 Not reported

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 30 provinces (excluding Taiwan and including the municipalities of Beijing, Shanghai, and Tianjing)
- 5.2 151 subprovincial administrative regions (prefectures)
- 5.3 479 cities; 1,894 counties; 60,000 townships; and 804,153 villages

Data Coverage

Data in central government budgetary tables cover operations of subsector 1. Social security data cover part of subsector 3.

Local government data cover operations of subsector 5.

† Data from 1999 onward include social security transactions.

‡ Data from 1994 onward include tax revenue previously collected by other levels of national government. These levels of government are compensated for the loss of these revenues through increased transfers from central government.

Accounting Practices

1. Liquidation or complementary period: None.
2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

China, People's Republic: Hong Kong 532

Units of General Government

1. Government bureaus and department, judiciary, and legislature
2. Funds under the Public Finance Ordinance
3. Other special purpose funds
4. The Hong Kong Housing Authority

Data Coverage

Data in central and general government tables cover operations of units 1–4.

Accounting Practices

1. Liquidation or complementary period: None.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Administrative Department of Security, congress, general comptroller, general prosecutor, judiciary, ministries, national administrative departments (3), national police, national registry, presidency, special administrative units, and superintendences (3)

Subsector 2. Extrabudgetary units/entities

- 2.1 Public agencies (130)
- 2.2 Public funds (21)
- 2.3 Public universities

Subsector 3. Social security funds

- 3.1 Fund of Health Warranties and Solidarities
- 3.2 Fund of Social Solidarity
- 3.3 Institute of Social Insurances
- 3.4 Military Force Retirement Fund
- 3.5 National Fund of Social Assistance of Teachers
- 3.6 National Police Retirement Fund
- 3.7 National Social Security Fund
- 3.8 National Social Security Fund of Banking Superintendence
- 3.9 National Social Security Fund of Communications
- 3.10 Public Retirement Fund
- 3.11 Retirement Fund of National Railroad
- 3.12 Retirement Fund of Petroleum Company
- 3.13 Retirement Fund of Telephone Company
- 3.14 Social Security Fund of Congress
- 3.15 Other funds

State Governments

Subsector 4. State governments

- 4.1 32 state governments
- 4.2 805 state government agencies
- 4.3 32 social security funds of state governments

Local Governments

Subsector 5. Local governments

- 5.1 60 agencies of the municipality of Bogotá
- 5.2 1,099 municipalities (including the municipality of Bogotá)
- 5.3 162 municipal agencies
- 5.4 33 social security funds of municipalities (including some social security funds of public universities)

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

The data for 2001, 2002, and 2003 are based on a sample of 258 entities (153 from the central government, 46 from the state governments, and 59 from the local governments).

Accounting Practices

1. Liquidation or complementary period: None.
2. Valuation of assets and liabilities: For nonfinancial assets, the valuation is based on the historical costs, and for financial assets and liabilities, the valuation is based on current market prices.

GFSM 2001 Implementation Plan

The authorities of the accounting entity prepared a chart of

2. Valuation of assets and liabilities:

The Hong Kong Housing Authority's fixed assets are valued at cost less accumulated depreciation (capital works/projects in progress are excepted and valued at cost). Inventories are valued at cost and net realizable value. Investments are mainly valued at fair value. Pension liability is assessed by an independent qualified actuary using the Projected Unit Credit Method. Contract gratuities and leave are accrued, while other employee benefits such as housing, medical, and education are recognized when they are paid. Accounts receivable and payable are not used by the government, except for employee benefits.

GFSM 2001 Implementation Plan

Starting from the fiscal year 2002–03, the government of HKSAR has prepared a set of consolidated accounts on an accrual basis in addition to the cash-based accounts. This set of accrual-based accounts reflects the first phase of the implementation of the accrual accounts for the government. The government's fixed assets (and corresponding depreciation) will first be reported in the fiscal year 2004–05. Only the fixed assets (and depreciation) owned by the Hong Kong Housing Authority are reported in the GFS questionnaire. The GFS data are prepared based on this set of accrual-based consolidated accounts but are adjusted where necessary to conform with the scope, definition, and guidelines laid down in the *GFSM 2001*.

This institutional table is based on information reported in 2004.

China, People's Republic: Macao 546

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Courts, executive council, legislative assembly, 5 general secretariats, ministries, office of the chief executive, and several nonautonomous services

Subsector 2. Extrabudgetary units/entities

- 2.1 31 autonomous services and funds

Subsector 3. Social security funds

- 3.1 Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Accounting Practices

1. Liquidation or complementary period: None.
2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

accounts based on the classifications and definitions of *GFSM 2001*.

This institutional table is based on information reported in 2004.

Congo, Democratic Republic of 636

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Auxiliary units, departments, national legislative council, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Not reported

Subsector 3. Social security funds

- 3.1 National Social Security Institute

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 9 regions, 27 subregions, and 15 towns

Data Coverage

Data in central government tables cover operations of subsector 1 and include foreign-financed operations not recorded in the budget.

† Data prior to 1994 include social security operations.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Congo, Republic of 634

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Congolese Information Agency
- 1.2 Congolese radio and Congolese television
- 1.3 Judiciary, legislature, 34 ministries, and presidency
- 1.4 La Nouvelle République (daily newspaper)

Subsector 2. Extrabudgetary units/entities

- 2.1 Bureau Congolais des Droits d'Auteurs; Bureau de Contrôle des Batiments et Travaux Publics (construction and public works); Bureau d'Etudes en Batiments et Travaux Publics (construction and public works); Caisse Congolaise d'Amortissement (Congolese Amortization Fund); Centre Congolais du Commerce Extérieur (Congolese Foreign Trade Center); Centre de Formalités des Entreprises; Centre Hospitalier Universitaire de Brazzaville (University Hospital Center of Brazzaville); Centre National de Gestion (National Management Center); Centre National de Transfusion Sanguine; Chambre de Commerce; Commissariat National aux

Comptes (National Commission for Accounts); Direction Générale de la Marine Marchande; Direction Générale de la Monnaie et du Crédit (ex DGCRCF) (General Office for Credit and Finance); Fonds Routier; Laboratoire National de Santé Publique (National Public Health Laboratory); Office Congolais d'Informatique (daily processing); Office National de l'Emploi et de la main d'Œuvre (National Office of Employment); Palais du Parlement; Pompes funèbres de Brazzaville (funeral services); Service National de Reboisement (National Reforestation Service); Stade Massamba Débat de Brazzaville (Massamba Débat Stadium); Université Marien N'Gouabi de Brazzaville (University of Brazzaville)

Subsector 3. Social security funds

- 3.1 National Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Brazzaville and 5 other municipalities
- 5.2 11 departments

Data Coverage

Data in central government tables cover operations of subsectors 1–3. Data on local governments do not cover the Pool region.

Accounting Practices

1. Liquidation or complementary period:
One month after the end of the fiscal year for expenditures.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

Costa Rica 238

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Comptroller general's office, Defense Office for the Inhabitants, electoral court, judiciary, legislative assembly, 18 ministries, presidency, public debt service, special pension regimes, and specific works

Subsector 2. Extrabudgetary units/entities

- 2.1 58 assigned entities and 31 public service agencies

Subsector 3. Social security funds

- 3.1 Costa Rican Social Security Agency

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 81 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† From 1991 onward, tax revenue data are not adjusted to deduct payments made with tax credit certificates.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

A commission comprised of staff from the accounting and compilation offices has been created to prepare a migration plan and to implement the *GFSM 2001* guidelines.

This institutional table is based on information reported in 2004.

Côte d'Ivoire 662

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Constitutional council, economic and social council, ministries, national assembly, presidency, prime minister services, supreme court, and various agencies

Subsector 2. Extrabudgetary units/entities

- 2.1 General Pension fund for Civil Servants
- 2.2 Autonomous agencies

Subsector 3. Social security funds

- 3.1 National Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 225 municipalities

Data Coverage

Data in central government tables cover subsectors 1–3.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Croatia 960

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Agencies, funds, institutes, judiciary, ministries, parliament, presidency, and Republican Council

Subsector 2. Extrabudgetary units/entities

- 2.1 Commodity Reserve Bank
- 2.2 Privatization Fund
- 2.3 Public Water Management Enterprise

Subsector 3. Social security funds

- 3.1 Health Insurance Fund
- 3.2 Pension and Disability Fund
- 3.3 Unemployment Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 21 counties, 423 municipalities, and 122 towns

Data Coverage

Data in central government tables cover subsectors 1–3, except for part of component 2.1

Data in local government tables cover subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Cyprus 423

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Agencies, council of ministries, house of representatives, judiciary, ministries, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Grain Commission
- 2.2 National Defense Fund
- 2.3 Public Loans funds
- 2.4 Sinking funds
- 2.5 Special Relief Fund

Subsector 3. Social security funds

- 3.1 Central Holiday Fund
- 3.2 Redundancy Fund
- 3.3 Social Insurance Fund
- 3.4 Social security schemes
- 3.5 Unemployment Benefits Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Municipalities
- 5.2 Other local governments, including improvement boards

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1999.

Czech Republic 935

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 State budget (41 chapters)
- 1.2 National Fund

Subsector 2. Extrabudgetary units/entities

- 2.1 Czech Land Fund
- 2.2 National Property Fund
- 2.3 State Environmental Fund
- 2.4 State Fund for Agricultural Intervention
- 2.5 State Fund for Culture
- 2.6 State Fund for Czech Cinematography
- 2.7 State Fund for Soil Fertilization
- 2.8 State Fund of Transportation Infrastructure
- 2.9 State Housing Development Fund

Subsector 3. Social security funds

- 3.1 Public health insurance organizations (9 units)

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Municipalities (ca 6,300 units)
- 5.2 Regions (14 units)

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

On an experimental basis, the compilation of accrual fiscal data for some segments of general government has started gradually, and bridge tables between financial statements of various government units and *GFSM 2001* have been created. The new general government coverage has been introduced in line with *GFSM 2001* and *ESA95*.

This institutional table is based on information reported in 2003.

Denmark 128

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, legislature, ministries, and monarchy

Subsector 2. Extrabudgetary units/entities

- 2.1 Government agencies
- 2.2 State church

Subsector 3. Social security funds

- 3.1 Social security funds

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 City of Copenhagen
- 5.2 14 counties
- 5.3 County agencies
- 5.4 275 municipalities
- 5.5 Municipal agencies

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Domestic financing data (financial assets and liabilities) include foreign financing.

† Starting with 1991, data are compiled in accordance with the *ESA 1995*.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

Dominican Republic 243

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Central electoral board, chamber of accounts, congress, general procurement office, judiciary, presidency, and 16 secretariats

Subsector 2. Extrabudgetary units/entities

- 2.1 Autonomous University of Santo Domingo, Civil Protection Office, commissions (2), councils (3), Dominican Center for Exports Promotion, Dominican Red Cross, Museum of Natural History, National Aquarium, National Botanical Garden, National Office of Industrial Property, National Zoo, public institutes (10), and superintendencies (6)

Subsector 3. Social security funds

- 3.1 Dominican Social Security Institute
- 3.2 Institute of Assistance and Housing
- 3.3 Social Security Institute of Military
- 3.4 Social Security Institute of Police

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Dominican Municipal League
- 5.2 148 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Egypt 469

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Cabinet, 14 central agencies and authorities, 27 local authorities, ministries, office of the attorney general, parliament, presidency, and 90 public service authorities

Subsector 2. Extrabudgetary units/entities

- 2.1 General Authority for Supply of Commodities (GASC)
- 2.2 National Investment Bank

Subsector 3. Social security funds

- 3.1 Social Development Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

† Prior to 1996, data in the central government tables include the operations of the Public Authority for Insurance and Pensions (pensions for government employees) and the Public Authority for Social Insurance (pensions for public enterprise employees), which were incorrectly included as social security funds, and exclude the operations of GASC.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

El Salvador 253

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Civil service court, court of accounts, electoral supreme court, general's prosecutor's office, judiciary, judiciary national council, legislative assembly, ministries, presidency, procurator for the defense of human rights office, and procurator general's office

Subsector 2. Extrabudgetary units/entities

- 2.1 12 funds, 2 mutual funds, 9 public institutions, 1 public university, 3 superintendences, and 23 other public units

Subsector 3. Social security funds

- 3.1 Institute of Social Security for Defense
- 3.2 National Institute of Civil Servant pensions
- 3.3 Salvadoran Social Security Institute

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 262 local governments, of which 63 with detailed financial information

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† Starting in 2002, data are on an accrual basis. Data through 2001 are on a cash basis.

† Through 2000, millions of colones and, starting in 2001, millions of dollars.

Accounting Practices

1. Liquidation or complementary period:
45 days
2. Valuation of assets and liabilities:
Fixed assets at historical cost, financial assets at market prices, and loans and bonds at face value.

GFSM 2001 Implementation Plan

The accounting system is under review for incorporating the *GFSM 2001* analytical framework.

This institutional table is based on information reported in 2003.

Estonia 939

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Chancellor of justice, counties, ministries, parliament, president's office, state audit office, state chancery, and supreme court

Subsector 2. Extrabudgetary units/entities

- 2.1 Center of Environmental Investments Foundation
- 2.2 Enterprise Estonia Foundation
- 2.3 Estonian Disabled People Foundation
- 2.4 Estonian Migration Foundation
- 2.5 Estonian Movie Foundation
- 2.6 Estonian Science Foundation
- 2.7 Estonian Sea Education Center Foundation
- 2.8 Jõgevamaa County Entrepreneurship Foundation
- 2.9 Jõulumäe Recreation Center Foundation
- 2.10 Kääriku-Tehvandi Olympic Center Foundation
- 2.11 Medical Insurance Fund
- 2.12 Old Town Theater Foundation
- 2.13 Raplamaa County Entrepreneurship Foundation
- 2.14 Tartu Business Counseling Foundation
- 2.15 Tartumaa Recreation Center Foundation
- 2.16 Tiger Leap Foundation (IT development)
- 2.17 Viljandimaa County Entrepreneurship Foundation
- 2.18 Võrumaa County Entrepreneurship Foundation

- Subsector 3. Social security funds
3.1 Social Insurance Fund

State Governments

- Subsector 4. State governments
4.1 Not applicable

Local Governments

- Subsector 5. Local governments
5.1 245 local governments

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Through 1993 and from 1996 onward, fiscal years ended December 31 for all local government units; fiscal years 1994 and 1995 ended March 31 for local government.

From 1992 onward, data on local governments include data on local government communes.

Accounting Practices

- Liquidation or complementary period:
Not reported.
- Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Ethiopia 644

Units of General Government

Central Government

Subsector 1. Budgetary central government

- Authorities and commissions, central supreme court, council of ministers and regional councils, engineering industry, Ethiopian Investment Authority, Ethiopian Privatization Agency, ministries, office of audit and control, office of wages and other remuneration, special attorney general, and tax appeal commission

Subsector 2. Extrabudgetary units/entities

- Ethiopian Road Transport Authority
- Ethiopian Standards Institute
- Ethiopian Water Works Construction Authority
- Handicrafts and Small Scale Industries Development Authority
- Water Resources Development Authority
- Water Supply and Sewerage Authority

Subsector 3. Social security funds

- Not applicable

State Governments

Subsector 4. State governments

- 9 national/regional self-governments and 59 regional zone governments

Local Governments

Subsector 5. Local governments

- Addis Ababa
- Approximately 205 other municipalities

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

- Liquidation or complementary period:
None.
- Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Finland 172

Units of General Government

Central Government

Subsector 1. Budgetary central government

- Central government agencies, central government regional and public authorities, institutions and other bodies, judiciary, ministries, parliament, and presidency

Subsector 2. Extrabudgetary units/entities

- Central Government Pension Fund
- Fire Protection Fund
- Fund for Compensation of Oil Damages
- Fund for Development of Farm Economy
- Fund for Security of Supply
- Government Guarantee Fund
- Housing Fund
- Intervention Fund for Agriculture
- Nuclear Waste Fund
- State Guarantee Fund

Subsector 3. Social security funds

- About 65 unemployment benefit funds
- Burial and redundancy assistance funds
- Employment pension funds
- Sickness funds
- Social Insurance Institution
- Training (and Redundancy) Payment Fund
- Unemployment Insurance Fund

State Governments

Subsector 4. State governments

- Not applicable

Local Governments

Subsector 5. Local governments

- 448 municipalities
- 240 joint municipal boards established by municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† Breaks symbols in Table 7 for health and social protection indicate that, from 1991 onward, data for social protection include partial data for health.

‡ Breaks symbols in Table 3 indicate that beginning in 1991 a separation between long- and short-term bonds cannot be made for domestic financing or financing abroad.

Accounting Practices

- Liquidation or complementary period:
Not reported.
- Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Data for 2001 are reported on an accrual basis, in accordance with the requirements of the European Commission Council Regulation No. 2223/96.

This institutional table is based on information reported in 2003.

France 132

Units of General Government

Central Government

Subsector 1.

- 1.1 Budget agencies, judiciary, ministries, parliament, presidency, and prime minister

Subsector 2. Extrabudgetary units/entities

- 2.1 About 800 government agencies involved in agriculture, cultural activities, health and social welfare, housing, and other economic and general services, and universities

Subsector 3. Social security funds

- 3.1 One main general social security scheme (Illness, Old Age, Family Benefits, Worker's Compensation) and numerous other schemes, assorted organizations dependent on social insurance, and government hospitals
- 3.2 Unemployment compensation schemes

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 36,000 (approximately) communes
- 5.2 96 departments
- 5.3 Local government agencies (including primary and secondary schools)
- 5.4 22 regions

Data Coverage

Data in central government tables cover operations of subsectors 1–3. In line with the presentation adopted within the European Union, data on budgetary central government operations cover also the operations of subsector 2.

Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

Accounting Practices

1. Liquidation or complementary period:
One month after the end of the fiscal year for expenditures.
2. Valuation of assets and liabilities:
Assets and liabilities are valued at market prices.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Georgia 915

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Constitutional court, control chamber, judicial agencies, ministries, parliament, presidential office, office of prime

minister, presidential offices in regions, state departments, and several scientific academies and inspectorates

- 1.2 By 2003 the Employment Fund had been abolished and the function of the fund was fulfilled by the social security fund

Subsector 2. Extrabudgetary units/entities

- 2.1 Road Fund

Subsector 3. Social security funds

- 3.1 United Fund of Social Protection and Health Care

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 2 autonomous republics
- 5.2 59 administrative districts, towns, and cities

Data Coverage

Data on the central government cover operations of subsectors 1–3.

Data on local government cover operations of component 5.2 and part of component 5.1, which covers only the budget of the Adjara Autonomous Republic and does not cover the budget of the Abkhazia Autonomous Republic.

† As of 2003, data are consolidated and are more closely classified in accordance with *GFSM 2001*.

Accounting Practices

1. Liquidation or complementary period:
Transaction data cover only the accounting period. "Late transactions" are not included in the accounting period. Data corrections are made within 3 months after accounting period. Fiscal year matches the calendar year.
2. Valuation of assets and liabilities:
Liabilities are valued at unrepaid nominal value.

GFSM 2001 Implementation Plan

The plan is to more closely align national classifications with *GFSM 2001* classifications in 2004 and implement them in 2005. There are no plans to move to accrual accounting.

This institutional table is based on information reported in 2004 (the reported information describes the institutional arrangement for 2003).

Germany 134

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Chancellorship, judiciary, legislature (Bundesrat–Federal Council of Länder; and Bundestag–federal parliament), ministries, presidency, and special funds

Subsector 2. Extrabudgetary units/entities

- 2.1 Credit Repayment Fund
- 2.2 Equalization of Burdens Fund
- 2.3 European Recovery Program Special Fund
- 2.4 Federal Railroad Fund
- 2.5 German Unity Fund
- 2.6 Indemnity and Equalization Fund to Ensure Hard Coal Usage
- 2.7 Redemption Fund for Inherited Liabilities
- 2.8 Special Fund for Disabled Persons
- 2.9 Special Fund for Flood Damages

- Subsector 3. Social security funds
- 3.1 Accident Insurance
 - 3.2 Federal Institute of Labor
 - 3.3 Health Insurance
 - 3.4 Miners' Pension Fund
 - 3.5 Old Age Assistance to Farmers
 - 3.6 Old Age Care Insurance
 - 3.7 Pension Fund for Manual and Nonmanual Workers
 - 3.8 Supplementary Public Pension Insurance (until 1994)

State Governments

Subsector 4. State governments

- 4.1 16 Länder

Local Governments

Subsector 5. Local governments

- 5.1 Municipal special-purpose associations and nonprofit organizations
- 5.2 15,000 (approximately) municipalities and municipal associations

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

Data for subsectors 4 and 5 cover all Länder, city states, and local governments.

† From 1995 onward, the data are in line with the European system of national accounts (1995 ESA).

† From 1990 onward, central government extrabudgetary operations include the operations of the German Unity Fund.

† From 1992 onward, data refer to government operations within the territory of unified Germany; through 1991, data cover government operations within the territory of the former Federal Republic of Germany.

Accounting Practices

1. Liquidation or complementary period:
From 1995 onward, time adjustments are made for taxes, social contributions, interest, and construction. Balance of payments data are used to obtain information about debt cancellation and debt assumption.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

From 1995 onward, data in accordance with 1995 ESA methodology were reported for publication in the *GFS Yearbook*. Data for 1970 through 1990 are available for the former Federal Republic of Germany, and from 1991, for united Germany. Cash data for compilation of *GFSM 2001* Statement II are not available.

This institutional table is based on information reported in 2004.

Greece 174

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, ministries, parliament, prefectures, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Apostoliki Diakonia of the Church of Greece
- 2.2 Autonomous Workers' Housing Organization
- 2.3 61 chambers of commerce, trade, arts, etc.
- 2.4 21 cultural service agencies
- 2.5 151 miscellaneous public works institutions
- 2.6 600 (approximately) social welfare and charity agencies
- 2.7 Special Resettlement Fund
- 2.8 Hospitals
- 2.9 Air Defense Fund
- 2.10 Center of Visual Teaching Aids
- 2.11 Central funds for agriculture, livestock, and forests
- 2.12 Civil Aviation Authority
- 2.13 Field Police Account
- 2.14 National Defense Fund
- 2.15 National Legacy Fund
- 2.16 National Navy Fund
- 2.17 Special Farmers' Resettlement Fund
- 2.18 State universities, colleges, and other educational institutions

Subsector 3. Social security funds

- 3.1 Farmers' Social Insurance Organization
- 3.2 Other social insurance organizations

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 277 municipalities and 5,757 communities

Data Coverage

Data in central government tables cover operations of subsectors 1 and 2.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1997.

Guatemala 258

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Accountant general's office, judiciary, legislature, ministries, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 San Carlos University of Guatemala and approximately 20 government agencies and institutes

Subsector 3. Social security funds

- 3.1 Guatemalan Social Security Institute

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 330 municipalities and other local authorities

Data Coverage

Data in central government tables cover operations of subsectors 1 and 2 (part). Data on own revenues for expenditure of subsector 2 are not included.

Data in local government tables cover operations of subsector 5.

† From 1996 onward, data are not comparable because of reclassifications in line with GFS methodology.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1997.

Guinea 656

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, Military Committee for National Advancement, ministries, presidency, and 13 secretariats of state

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Social security fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Districts
- 5.2 34 regions, including Conakry (divided into 3 communes)

Data Coverage

Data in central government tables cover operations of subsector 1, including French pensions.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Hungary 944

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Constitutional court, law courts, ministries, office of ombudsman, office of public prosecutors, parliament,

presidency of the republic, prime minister's office, state audit office

- 1.2 Central Statistical Office, Economic Competition Office, Historical Documents Office, and Hungarian Academy of Science

Subsector 2. Extrabudgetary units/entities

- 2.1 CASA Co.
- 2.2 Central Nuclear Financial Fund
- 2.3 Labor Market Fund
- 2.4 National Road Construction Co.
- 2.5 Participation Management Co.
- 2.6 State Debt Management Co.
- 2.7 State Privatization and Property Management Co.
- 2.8 State Treasury Co.
- 2.9 Various nonprofit institutions, public foundations, and public nonprofit corporations

Subsector 3. Social security funds

- 3.1 Health Care Fund
- 3.2 Pension Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 3,200 municipalities and 20 county governments
- 5.2 1,845 local minority governments

Data Coverage

Data in central government tables cover operations of subsectors 1–3. Certain data—financing, stocks of financial assets and liabilities, and consumption of fixed capital—cannot be broken down into GFS budgetary and extrabudgetary subsectors.

Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Market value for financial accounts, as in the national accounts. Nonfinancial assets are recorded using acquisition cost less tax depreciation. Debt at nominal value—memorandum item in Table 6—is calculated according to EU Excessive Deficit Procedure. National accounts data on nonfinancial assets and consumption of fixed capital (CFC) are available within 2-3 years. CFC is only available for SNA/ESA sectors (central government, social security, local government) and cannot be classified according to COFOG, in Table 7, or in Tables 2 and 3 and Statement I.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Iceland 176

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Departments, government agencies, judiciary, legislature, ministries, presidency, public colleges and universities, and public health service units

- Subsector 2. Extrabudgetary units/entities
 - 2.1 Not applicable
- Subsector 3. Social security funds
 - 3.1 Health Insurance Scheme
 - 3.2 Insurance for occupational injuries
 - 3.3 Pension and disability schemes
 - 3.4 Unemployment Insurance Scheme

State Governments

- Subsector 4. State governments
 - 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
 - 5.1 165 municipalities, including public nursery and primary schools, and old persons' residential institutions
 - 5.2 Municipal Equalization Fund

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3.

Data in local government tables cover operations of subsector 5.

† In August 1996, some education functions (mainly teachers' salaries) were transferred from central government to local governments. In 1996, these expenditures were financed by way of an increased transfer from central government to local governments, and from 1997 onward, by way of higher individual income tax at local government level (central government individual income tax was lowered accordingly).

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

India 534

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Judiciary, ministries, parliament, presidency, and prime minister's office
- Subsector 2. Extrabudgetary units/entities
 - 2.1 Not applicable
- Subsector 3. Social security funds
 - 3.1 Not applicable

State Governments

- Subsector 4. State governments
 - 4.1 25 states (with separate legislatures)
 - 4.2 1 union territory (with separate legislatures)

Local Governments

- Subsector 5. Local governments
 - 5.1 Committees
 - 5.2 Development boards
 - 5.3 Municipal boards
 - 5.4 Other local units
 - 5.5 Port trusts

Data Coverage

Data in central government tables cover operations of subsector 1.

Data in state government tables cover operations of subsector 4 and are based on information from all state governments and the union territory.

In Table 7, Outlays by Functions of Government, data for line 703 are included in 702, data for line 7043 are included in line 7044, and data for lines 708 and 710 are included in line 706.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Loans and bonds at face value.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Indonesia 536

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Judiciary, ministries, nonministerial agencies, People's Consultative Assembly, presidency, Supreme Advisory Council, and supreme auditor's office
- Subsector 2. Extrabudgetary units/entities
 - 2.1 Investment Fund
 - 2.2 Reforestation Fund
- Subsector 3. Social security funds
 - 3.1 3 social security schemes

State Governments

- Subsector 4. State governments
 - 4.1 27 provinces (including the capital and 2 special districts)

Local Governments

- Subsector 5. Local governments
 - 5.1 277 municipalities and local governments

Data Coverage

Data in central government tables cover operations of subsectors 1–3. Extrabudgetary operations comprise operations of subsector 2 and operations carried out through foreign loan accounts and prefinancing accounts.

Data in provincial government tables cover operations of subsector 4 and are based on information from all provinces.

† Prior to 2000, natural resources oil and gas revenue were classified as corporate income tax.

† Prior to 1999, tax on income, profits, and capital gains could not be broken into its components, and almost all of the income tax was classified as taxes paid by individuals.

† Prior to 1994, certain revenue components of Other Revenue were not separately identified and were instead included under Miscellaneous and Unidentified Revenue.

† Also prior to 1994, certain expenditure items of Social Protection; Housing and Community Amenities; and Agriculture, Forestry, Fishing, and Hunting were not separately identified and were instead included under General Public Services.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Iran, Islamic Republic of 429

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, legislature, ministries, Organization for Protection of Consumers and Producers, presidency, and universities

Subsector 2. Extrabudgetary units/entities

- 2.1 4 pension funds
- 2.2 5 procurement and distribution centers
- 2.3 Special purpose funds

Subsector 3. Social security funds

- 3.2 Social insurance organization

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 700 municipalities

Data Coverage

Data in central government tables cover operations of components 1.1, 2.3, and 3.2.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

Ireland 178

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Departments, judiciary, national parliament, and presidency
- 1.2 Grant-aided bodies and the industrial development authority

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 4 social insurance funds

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Boards of town commissioners, borough corporations, county borough corporations, county councils, and urban district councils
- 5.2 Boards and committees

Data Coverage

Data in central government tables cover operations of subsectors 1–3 and include extrabudgetary funds used by these units.

Data in local government tables include operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Israel 436

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Legislature, ministries, presidency, prime minister's office, and state comptroller's office
- 1.2 Various nonprofit institutions controlled and mainly financed by the government, such as sick funds; education, research, culture, religion, and welfare institutions; environmental organizations; and universities, among others

Subsector 2. Extrabudgetary units/entities

- 2.1 4 binational research funds
- 2.2 Compensation Fund

Subsector 3. Social security funds

- 3.1 National insurance institute

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Approximately 260 units of local government (local councils, municipalities, regional councils)
- 5.2 Approximately 180 religious councils

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Data in Table 7 for 2000–2002 cover expense transactions only.

Accounting Practices

1. Liquidation or complementary period:
Not reported.

2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

Italy 136

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Council of ministers, judiciary, ministries, parliament, presidency, and prime minister's office

Subsector 2. Extrabudgetary units/entities

- 2.1 Deposit and Loan Fund
- 2.2 57 extrabudgetary agencies and 50 extrabudgetary institutes
- 2.3 National Autonomous Road Agency
- 2.4 Southern Italy Fund (regional development activities)
- 2.5 State Forest Preserves Agency

Subsector 3. Social security funds

- 3.1 12 social security institutions and funds

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Approximately 8,100 municipalities
- 5.2 Local agencies other than health
- 5.3 Local health agencies
- 5.4 100 provinces (of which 2 autonomous)
- 5.5 20 regions
- 5.6 58 universities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1999.

Jamaica 343

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Audit department, governor general's office, houses of parliament, 15 ministries, parliamentary ombudsman's office, prime minister's office, and service commissions

Subsector 2. Extrabudgetary units/entities

- 2.1 Capital Development Fund
- 2.2 Human Employment and Resources Training (HEART) Trust
- 2.3 National Housing Trust
- 2.4 Students' Loan Council
- 2.5 Statutory bodies and agencies

Subsector 3. Social security funds

- 3.1 National Insurance Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Kingston and St. Andrew Corp.
- 5.2 Municipal Services Commission
- 5.3 Parish Council Services Commission
- 5.4 13 parish councils

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

† Data from 2003 onward are not strictly comparable with those through 2002, owing to changes in classifications.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1994.

Jordan 439

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Audit bureau, civil service commission, council of ministers, ministries, parliament, prime minister's office, and Royal Hashemite Court
- 1.2 Chief justice for religious affairs
- 1.3 Jordan Valley Authority
- 1.4 Royal Jordanian Geographic Center

Subsector 2. Extrabudgetary units/entities

- 2.1 9 government agencies

Subsector 3. Social security funds

- 3.1 Health Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Greater Amman Municipality
- 5.2 172 municipalities
- 5.3 350 village councils

Data Coverage

Data in central government tables cover operations of components 1.1–1.3.

Through 2001, in Tables 3 and 8, lines for adjustments to liabilities include amortization data that could not be classified in component items.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Kazakhstan 916

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Administration of the president, agencies, chancellery of the prime minister, ministries, and other central state bodies
- 1.2 State institutions funded from the republican budget

Subsector 2. Extrabudgetary units/entities

- 2.1 National Fund of the Republic of Kazakhstan

Subsector 3. Social security funds

- 3.1 Not reported

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 16 local administrative bodies, including 2 cities (Almaty and Astana) and 14 oblast bodies

Data Coverage

Data in central government tables cover operations of subsector 1, only.

Data in local government tables cover operations of subsector 5.

† From 1999 onwards, the social security and extrabudgetary funds, except the National Fund of the Republic of Kazakhstan, have been incorporated into the central government budget.

Accounting Practices

1. Liquidation or complementary period:
The financial year ends on December 31. A complementary period exists ("counting period") to allow for investment projects that were not provided with funding before the financial year expires, as well as for official transfers remitted to the budget. The "counting period" ends on March 15 of the following year.
2. Valuation of assets and liabilities:
Fixed assets are valued at purchase cost, financial assets at market price, and bonds at face value.

GFSM 2001 Implementation Plan

According to the draft Budget Code, the complementary period will be eliminated. The draft also provides for changes in the budget structure, to follow a *GFSM 2001* presentation, while at the same time, cash methods will be preserved.

This institutional table is based on information reported in 2003.

Kenya 664

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Consolidated Fund Services
- 1.2 Department of Defense
- 1.3 Directorate of Personnel Management
- 1.4 Electoral Commission
- 1.5 Judicial Department
- 1.6 Ministries (all)
- 1.7 National Assembly
- 1.8 Office of Attorney General
- 1.9 Office of the Controller and Auditor General
- 1.10 Office of the Vice President
- 1.11 Public Service Commission
- 1.12 State House

Subsector 2. Extrabudgetary units/entities

- 2.1 Local Authorities Transfer Fund
- 2.2 Petroleum Development Fund
- 2.3 Roads Maintenance Levy Fund
- 2.4 Rural Electrification Program

Subsector 3. Social security funds

- 3.1 National Hospital Insurance Fund
- 3.2 National Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 66 county councils
- 5.2 43 municipal councils
- 5.3 62 town councils

Data Coverage

Data in central government tables cover operations of subsector 1.

† From 1997 onward, data are not comparable because of reclassifications in line with GFS methodology.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
The assets are valued at historical cost, and a comprehensive list of assets is yet to be compiled.

GFSM 2001 Implementation Plan

The cash data has been compiled according to the *GFSM 2001* format. The coverage will be gradually improved to cover the general government, i.e., to incorporate extrabudgetary units, social security funds, and local governments.

This institutional table is based on information reported in 2004.

Korea, Republic of 542

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Boards, committees, and councils; judiciary; ministries; national assembly; 11 offices; and presidency

Subsector 2. Extrabudgetary units/entities

2.1 Not reported

Subsector 3. Social security funds

3.1 Not applicable

State Governments

Subsector 4. State governments

4.1 1 special city (Seoul)

4.2 5 direct jurisdiction cities (Busan, Daegu, Daejeon, Gwangju, and Incheon)

4.3 9 provinces

Local Governments

Subsector 5. Local governments

5.1 67 cities

5.2 137 counties

Data Coverage

Data in central government tables cover operations of subsector 1 and operations of extrabudgetary special accounts and funds controlled by this subsector.

Accounting Practices

1. Liquidation or complementary period:
None for subsector 1; 2 months for subsectors 4 and 5.
2. Valuation of assets and liabilities:
Loans and bonds at face value.

GFSM 2001 Implementation Plan

Any migration plan for *GFSM 2001* has not been made available.

This institutional table is based on information reported in or prior to 1996.

Kuwait 443

Units of General Government

Central Government

Subsector 1. Budgetary central government

1.1 Departments, head of state, and ministries

Subsector 2. Extrabudgetary units/entities

2.1 Kuwait Fire Department

2.2 Kuwait Institute for Scientific Research (KISR)

2.3 Kuwait University

2.4 8 public authorities (including the Public Authority for Assessment of Damages Resulting from Iraqi Invasion (PAAD) and the Environment Public Authority)

2.5 Municipality of Kuwait

2.6 National Assembly of Kuwait

2.7 Zakat House (religious provident endowment fund)

Subsector 3. Social security funds

3.1 Public Institution for Social Security

State Governments

Subsector 4. State governments

4.1 Not applicable

Local Governments

Subsector 5. Local governments

5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

† From 1997 onward, data include the operations of the Environment Public Authority.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

Kyrgyz Republic 917

Units of General Government

Central Government

Subsector 1. Budgetary central government

1.1 Agencies, commissions, judicial and legislative authorities, ministries, and presidency

Subsector 2. Extrabudgetary units/entities

2.1 Funds, government agencies, and institutions

Subsector 3. Social security funds

3.1 Social Fund

State Governments

Subsector 4. State governments

4.1 Not applicable

Local Governments

Subsector 5. Local governments

5.1 Local governments

Data Coverage

Data in central government tables cover operations of subsector 1.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1999.

Latvia 941

Units of General Government

Central Government

Subsector 1. Budgetary central government

1.1 Budgetary institutions, ministries, parliament, president's office, and prime minister's office

Subsector 2. Extrabudgetary units/entities

2.1 Environment Protection Fund

2.2 Fishery Fund

2.3 Port Development Fund

2.4 Public Road Fund

2.5 Several small special funds

- 2.6 Special Budget for Health Care
- 2.7 State Property Privatization Fund
- Subsector 3. Social security funds
 - 3.1 Social Security Fund

State Governments

- Subsector 4. State governments
 - 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
 - 5.1 Municipal Privatization Fund and other special funds
 - 5.2 Regions, small rural territorial units, and towns

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† From 2002 onwards, revenue and expense data for budgetary central government, extrabudgetary accounts, and social security funds are presented on a gross basis. Before 2002, these data are presented net of transfers among these central government units.

† In 1997, there were shifts of education and health functions within the components of central government, and between local government and central government.

† From 1996 onwards, data in the local government tables cover the operations of subsector 5; prior to 1996, data cover the operations of component 5.2 only.

† Prior to 1996, social security operations were included in the budgetary accounts. Also, prior to 1996, data exclude the operations of extrabudgetary funds (subsector 2).

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Lebanon 446

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Budget agencies, constitutional council, ministries, parliament, presidency, and presidency of the council of ministers

Subsector 2. Extrabudgetary units/entities

- 2.1 Autonomous Fuel Fund
- 2.2 Bureau for Tobacco
- 2.3 Council for Development and Reconstruction
- 2.4 University of Lebanon

Subsector 3. Social security funds

- 3.1 General social security scheme

State Governments

- Subsector 4. State governments
 - 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
 - 5.1 Municipalities

Data Coverage

Data in central government tables cover operations of subsector 1.

† Prior to 1999, excise taxes levied on imported products are included with other import duties.

Accounting Practices

1. Liquidation or complementary period:
1 month.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Lebanon has started reclassifying its government finance statistics according to the *GFSM 2001*. Budgetary expenditure data are reported on a modified cash basis, corresponding to the issuance of payment orders.

This institutional table is based on information reported in 2003.

Lesotho 666

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Auditor general's office, ministries, monarchy, and public service commission
- Subsector 2. Extrabudgetary units/entities
 - 2.1 Lesotho Highlands Water Revenue Fund (LHWRF)
- Subsector 3. Social security funds
 - 3.1 Not applicable

State Governments

- Subsector 4. State governments
 - 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
 - 5.1 Not applicable

Data Coverage

Data cover the operations of subsectors 1 and 2.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Lithuania 946

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Budgetary institutions, law courts, ministries, national museums, national parks, office of the government, office of the president, parliament, public universities, regional offices, research institutes, and state control

- Subsector 2. Extrabudgetary units/entities
- 2.1 1990 Blockade Fund
 - 2.2 Fund for Decommission of Ignalina Nuclear Power Station
 - 2.3 Guarantee Fund
 - 2.4 Privatization Fund
 - 2.5 Reserve (Stabilization) Fund
 - 2.6 Savings Restitution Account
- Subsector 3. Social security funds
- 3.1 Compulsory Health Insurance Fund
 - 3.2 State Social Security Fund

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 60 local governments and nonprofit institutions (including pre-primary, primary, and secondary schools, nursing homes, etc.), which are controlled and mainly financed by local governments

Data Coverage

Data in central government tables cover operations of subsectors 1-3.

† Starting in 2001, revenue includes grants received from the European Union. Also accruals of value-added taxes and excises are derived from time adjusted cash data. Accruals of interest are calculated for budgetary central government. Adjustments for the Bank of Lithuania profit transferred to the state budget are made to correspond to the period when profit was earned. Consumption of fixed capital is taken into account starting in 2001; consumption of fixed capital data of budgetary central government and local governments are provided by Statistics Lithuania.

† Starting in 2000, data for social security funds are on an accrual basis. Data prior to 2000 are on a cash basis.

† Prior to 1999, expenditure of the privatization funds was not allocated among functional expenditures of government.

† In 1997 health functions shifted within the components of central government and between local government and central government. At the same time, the income tax revenue sharing formula among budgetary central government, the Compulsory Health Insurance Fund, and local governments was changed.

Prior to 1996, data in local government tables cover operations of subsector 5 and the Municipal Privatization Fund; from 1996 onward, data cover operations of subsector 5 only.

Accounting Practices

1. Liquidation or complementary period:
None, except for unused appropriations for financing special programs and construction, which have to be refunded within 10 days after year end.
2. Valuation of assets and liabilities:
Loans and bonds are valued at face value. Accrued interest is not added to the principal of the underlying instrument but is classified under accounts payable.

GFSM 2001 Implementation Plan

The budget classification system consistent with *GFSM 2001* was introduced starting with the 2004 budget (central and local government). An action plan has been drawn up for implementing accrual accounting, to be fully introduced by 2006.

This institutional table is based on information reported in 2004.

Luxembourg 137

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Judiciary, legislature, ministries, and monarchy
 - 1.2 30 special funds

Subsector 2. Extrabudgetary units/entities

- 2.1 National Solidarity Fund
- 2.2 Regional Development Fund for the Kirchberg Plateau
- 2.3 Various nonmarket public establishments with financial autonomy

Subsector 3. Social security funds

- 3.1 19 social protection institutions

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 118 municipalities and communal administrations; various intercommunal associations

Data Coverage

Data in central government tables cover operations of subsectors 1-3. Data for subsector 2 are included in subsector 1.

Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

Accounting Practices

1. Liquidation or complementary period:
One month after the end of the fiscal year for expenditures.
2. Valuation of assets and liabilities:
Financial assets are at market value.

GFSM 2001 Implementation Plan

Data are on an accrual basis in accordance with the *ESA95*.

This institutional table is based on information reported in 2004.

Madagascar 674

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Agencies, judiciary, military development committee, ministries, national assembly, presidency, prime minister's cabinet, and Supreme Revolutionary Council

Subsector 2. Extrabudgetary units/entities

- 2.1 Approximately 60 government agencies (including 12 chambers of commerce)
- 2.2 Veterans' office

Subsector 3. Social security funds

- 3.1 National Social Security Fund

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 11,333 cantons and rural communes

- 5.2 110 prefectures (including 9 urban municipalities)
- 5.3 6 provinces
- 5.4 28 social welfare offices
- 5.5 1,252 subprefectures (including 37 urban municipalities)

Data Coverage

Data in budgetary central government tables cover budgetary and extrabudgetary operations of subsector 1.

† Prior to 1996 in Table 7, data on public order and safety were included in the line on defense.

† Prior to 1988, data in central government tables cover operations of subsectors 1 and 3 and component 2.1.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1996.

Malaysia 548

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, 25 ministries with related departments and regulatory agencies, monarchy, and parliament

Subsector 2. Extrabudgetary units/entities

- 2.1 59 statutory bodies

Subsector 3. Social security funds

- 3.1 Not reported

State Governments

Subsector 4. State governments

- 4.1 13 state governments

Local Governments

Subsector 5. Local governments

- 5.1 4 city councils, 21 municipal councils, and 118 district councils

Data Coverage

Data in central government tables cover operations of subsectors 1–2. Subsector 2 includes statutory bodies and social security funds.

Data in state government tables cover operations of subsector 4 and are based on information from all state governments.

Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1996.

Maldives 556

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Attorney general's office, ministries, and office of the president (including Anti-corruption Board, audit office, Citizen's Majilis Chamber, high court, and presidency)

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Malta 181

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 House of representatives, judiciary, 13 ministries, national audit office, ombudsman's office, president's office, and prime minister's office

Subsector 2. Extrabudgetary units/entities

- 2.1 62 government agencies, boards, and commissions

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsectors 1 and 2. Data on own revenues for expenditures of subsector 2 are not included.

† From 1996 onward, data are not comparable because of reclassifications in line with *GFSM 1986* methodology.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1998.

Mauritius 684

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Departments, judiciary, ministries, national assembly, and president's office

Subsector 2. Extrabudgetary units/entities

- 2.1 90 government agencies

Subsector 3. Social security funds

- 3.1 Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Rodrigues Regional Assembly

Local Governments

Subsector 5. Local governments

- 5.1 4 district councils
- 5.2 5 municipal councils

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

† Break symbol in 2002 indicates a change in the consolidation methodology. Prior to 2002, data for the subsectors of central government were presented net of transactions among them. Starting in 2002, data for the subsectors of central government are presented on a gross basis, and transactions among them are eliminated separately. In addition, consolidation for 2002 is more complete than for the earlier years.

† Break symbols in 1992, 1993, 1994, 1999, and 2001 indicate that coverage of subsector 2 was expanded.

† Break symbol in 1992 indicates that coverage of subsector 3 was expanded.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Debt liabilities are valued at nominal value.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Mexico 273

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Administrative agencies
- 1.2 Congress, electoral authorities, judiciary, presidency, secretariats, and tribunals

1.3 Government agencies

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Social Security Institute for the Mexican Armed Forces
- 3.2 Institute of Security and Social Services for Government Workers
- 3.3 Mexican Social Security Institute

State Governments

Subsector 4. State governments

- 4.1 Federal district
- 4.2 31 state governments

Local Governments

Subsector 5. Local governments

- 5.1 2,430 municipal governments

Note: Component 1.3 comprises approximately 52 agencies. Among these are the Council for Mineral Resources, Foundation for Mining Promotion, Mexican Petroleum Institute, National Agricultural Training Institute, national unit for seed production, and retirees of the National Printing Office.

Data Coverage

Data in central government tables cover operations of components 1.2, 1.3, 3.2, and 3.3. Under a tax revenue sharing agreement, the central government collects the taxes that are shared and immediately transfers them to other levels of government. The central government payment of the taxes shared is recorded as a negative tax revenue in Table 1.

The adjustment to the cash surplus/deficit in the Statement of Sources and Uses of Cash is the net result of unclassified receipts and expenditures included in suspense accounts.

Data in state government tables are based on information from subsector 4.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Moldova 921

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Apparatus of the parliament, apparatus of the president, chamber of accounts, constitutional court, courts (43), economic court of appeal, human rights center, information and security service, ministries (15), national committee for stocks and shares, other central administrative authorities (14), other institutions and agencies (16), public administration academy, public prosecutor's office, state chancellery, superior council of magistracy, and supreme court of justice

Subsector 2. Extrabudgetary units/entities

- 2.1 Central government institutions and organizations (697)
- 2.2 Extrabudgetary funds (12)

- Subsector 3. Social security funds
- 3.1 Compulsory medical insurance funds
 - 3.2 Local funds for social assistance of the population
 - 3.3 Republican Fund for Social Assistance of the Population
 - 3.4 State Social Insurance Budget

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 Autonomous territorial unit (1)
 - 5.2 City halls of municipalities, towns, and villages (901)
 - 5.3 Local government budgetary organizations (8,499)
 - 5.4 Municipalities (2)
 - 5.5 Rayons (32)

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5, excluding component 5.1.

† Prior to 2002, data exclude operations of subsector 2. Also, data are classified more closely according to the *GFSM 2001* methodology and are thus not strictly comparable with those before.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

Mongolia 948

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Cabinet office, constitutional council, general prosecutor's office, ministries, parliament, president's office, and supreme court
 - 1.2 Culture and Art Fund
 - 1.3 Employment and Promotion Fund
 - 1.4 Environment Fund
 - 1.5 Government agencies (except self-financed)
 - 1.6 Road Department
 - 1.7 State Property Committee (before 2002 and from 2004 onward)

Subsector 2. Extrabudgetary units/entities

- 2.1 State Property Committee (2002 and 2003)
- 2.2 10 agencies (Fuel and Energy Authority, State Center of Standardization and Metrology, State Citizens' Registration and Information Center, and the following departments: Construction, Foreign Citizens and Citizenship Issues, Intellectual Rights, Oil and Gas, Postal and Telecommunications, Service of Diplomatic Missions, and Transportation)
- 2.3 13 funds (Assistance of Disabled Citizens, Departments Development, Environment Protection, Grains, Herd Protection, KR-1, KR-2, three Ministry of Food and

Agriculture funds [USA1; USA2; Ukraine], Road, ravel, and Wild Goats)

Subsector 3. Social security funds

- 3.1 Health Insurance Fund
- 3.2 Industrial Accidents and Occupational Disease Insurance Fund
- 3.3 Pension Insurance Fund
- 3.4 Social Benefits Insurance Fund
- 3.5 Unemployment Insurance Fund

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 City and 9 districts of Ulaanbaatar
 - 5.2 331 districts (soums)
 - 5.3 21 provinces (aimags)

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover subsector 5.

† Data in 2003 for extrabudgetary units, central government, and general government are on a noncash basis. Data prior to 2003 are on a cash basis.

† Starting in 2002, data for central government subsectors are presented on a gross basis (i.e., before consolidation). Data through 2001 for these subsectors are presented on a net basis (i.e., after consolidation).

† From 1997 onward, the data cover the expenditures of the Reserve Funds.

† Before 1993, Table 7 data on public order and safety were included in the line on general public services.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Fixed assets are valued at market value; loans and bonds at face value.

GFSM 2001 Implementation Plan

Classify cash data in *GFSM 2001* format for reporting to the IMF's Statistics Department in 2003 and 2004. A new budget accounting system introduced in 2004 will allow implementation of modified accrual accounting.

This institutional table is based on information reported in 2004.

Morocco 686

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Annexed budgets*
 - 1.2 Chamber of representatives, ministries, monarchy, and prime minister's office
 - 1.3 Treasury special accounts
- Subsector 2. Extrabudgetary units/entities
- 2.1 16 government agencies
 - 2.2 Moroccan Pension Fund

- Subsector 3. Social security funds
- 3.1 National Social Security Fund
 - 3.2 Pension Fund (Régime Collectif d'Allocation de Retraites)

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 26 prefectures
 - 5.2 45 provinces
 - 5.3 16 regions
 - 5.4 1,298 rural communes
 - 5.5 249 urban municipalities
 - 5.6 17 *wilayas*

Data Coverage

Data in budgetary central government tables cover operations of subsector 1.

Data in central government tables cover operations of subsectors 1 and 3 and component 2.2.

Data in local government tables cover operations of subsector 5.

† Prior to 1995, the data exclude operations of component 2.2.

† Year ending December 31 through 1995; year ending June 30 thereafter.

* 4 annexed budgets reduced to 2 starting in 1998/99.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Myanmar 518

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Attorney general, auditor general, cabinet, chief justice, departments, general election commission, ministries, state administrative organizations, and state law and order restoration council

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Social security board

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 9 cantonment development committees
 - 5.2 272 city and township development committees

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3.

† Prior to 1992, data in central government tables include operations of component 5.2.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Namibia 728

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Auditor general's office, ministries, national planning office, parliament, president's office, and prime minister's office

Subsector 2. Extrabudgetary units/entities

- 2.1 Guardian's Fund, Intelligence and Security Agency, Labor Promotion Fund, Namibia Press Agency (NAMPA), National Monuments Council, New Era Publications Corporation, Sea Fisheries Research Fund, University of Namibia, and Workmen's Compensation Fund

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 48 local authority councils comprising 15 municipalities, 12 towns, and 21 villages
- 5.2 13 regional councils

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

There are no plans to implement the *GFSM 2001* soon.

This institutional table is based on information reported in 2004.

Nepal 558

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Cabinet, departments, judiciary, legislature, ministries, monarchy, and prime minister's office

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

3.1 Not applicable

State Governments

Subsector 4. State governments

4.1 Not applicable

Local Governments

Subsector 5. Local governments

5.1 75 districts, 58 municipalities, and 3,912 village development committees

Data Coverage

Data in central government tables cover operations of subsector 1.

Data include foreign transactions in kind.

Data for foreign grants and borrowing have been adjusted to eliminate receivable items.

From 1991 onward, data on public order and safety were included in the line on general public services in Table 7.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1999.

Netherlands 138

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Council of state, judiciary, legislature (states general), ministries, and monarchy
- 1.2 Six funds, comprising Agricultural Equalization Fund Part A), Government Road Fund, Investment Account Fund, Mobility Fund, Municipalities Fund, and Provinces Fund

Subsector 2. Extrabudgetary units/entities

- 2.1 Government agencies, comprising the Delft Hydraulics Laboratory, Food Board, Foundation for Land Administration, Health Board, institutes for research and development, National Aerospace Laboratory, Netherlands Emigration Agency, Netherlands Organization for Applied Scientific Research, and public nonprofit institutions serving enterprises, universities, and various foundations

Subsector 3. Social security funds

- 3.1 17 social security funds and 130 social security agencies

State Governments

Subsector 4. State governments

4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 487 intermunicipal corporations and the Union of Netherlands Municipalities
- 5.2 633 municipalities and 584 municipal agencies
- 5.3 85 polder boards
- 5.4 12 provinces

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in provincial and local government tables cover operations of subsector 5 and are based on information from all governments in components 5.1 and 5.3–5.4, and on a stratified sample of governments in component 5.2.

† From 1999 onward, data are on an accrual basis. Data prior to 1999 are on a cash basis.

Accounting Practices

1. Liquidation or complementary period:
None for subsectors 1–3; 3 months for subsector 5.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

New Zealand 196

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Executive council, governor general's office, house of representatives, judiciary, and parliamentary departments and offices

Subsector 2. Extrabudgetary units/entities

- 2.1 Accident Compensation Corporation
- 2.2 Agricultural and Marketing Research and Development Trust
- 2.3 Alcohol Advisory Council of New Zealand
- 2.4 Animal Control Products Limited
- 2.5 Arts Council of New Zealand Toi Aotearoa (Creative NZ)
- 2.6 Asia 2000 Foundation of New Zealand
- 2.7 Building Industry Authority
- 2.8 Career Services
- 2.9 Casino Control Authority
- 2.10 Civil Aviation Authority of New Zealand
- 2.11 Commerce Commission
- 2.12 Crown research institutes (9)
- 2.13 District health boards (21)
- 2.14 Early Childhood Development Board
- 2.15 Earthquake Commission
- 2.16 Energy Efficiency and Conservation Authority
- 2.17 Environmental Risk Management Authority (ERMA)
- 2.18 Foundation for Research, Science and Technology
- 2.19 Health and Disability Services Commissioner
- 2.20 Health Research Council of New Zealand
- 2.21 Health Sponsorship Council
- 2.22 Hillary Commission for Sport Fitness and Leisure
- 2.23 Housing New Zealand Corporation
- 2.24 Human Rights Commission
- 2.25 Industry New Zealand
- 2.26 Land Transport Safety Authority of New Zealand
- 2.27 Law Commission
- 2.28 Learning Media Limited
- 2.29 Legal Services Agency
- 2.30 Maritime Safety Authority of New Zealand
- 2.31 Mental Health Commission
- 2.32 Museum of New Zealand Te Papa
- 2.33 New Zealand on Air
- 2.34 New Zealand Antarctic Institute (Antarctic New Zealand)
- 2.35 New Zealand Artificial Limb Board

- 2.36 New Zealand Film Commission
 - 2.37 New Zealand Fire Service Commission
 - 2.38 New Zealand Lotteries Commission
 - 2.39 New Zealand Lottery Grants Board
 - 2.40 New Zealand Qualifications Authority
 - 2.41 New Zealand Symphony Orchestra
 - 2.42 New Zealand Tourism Board
 - 2.43 New Zealand Trade and Enterprise
 - 2.44 New Zealand Trade Development Board
 - 2.45 New Zealand Venture Investment Fund
 - 2.46 Office of Film and Literature Classification
 - 2.47 Pharmaceutical Management Agency Limited
 - 2.48 Privacy Commissioner
 - 2.49 Public Trust
 - 2.50 Quotable Value New Zealand
 - 2.51 Radio New Zealand Limited
 - 2.52 Residual Health Management Unit
 - 2.53 Retirement Commissioner
 - 2.54 Schools—TAMU
 - 2.55 Securities Commission
 - 2.56 Skill New Zealand
 - 2.57 Specialist Education Services Board
 - 2.58 Standards New Zealand (Standards Council)
 - 2.59 Te Reo Whakapuaki Irirangi (Te Mangai Paho)
 - 2.60 Te Taura Whiri I Te rao maori (Maori Language Commission)
 - 2.61 Telarc Limited (Testing Laboratory, Registration Council) (Int. Accreditation NZ)
 - 2.62 Tertiary Education Commission
 - 2.63 Tertiary education institutions (35)
 - 2.64 Transfund New Zealand
 - 2.65 Transit New Zealand
 - 2.66 Transportation Accident Investigation Commission
- Subsector 3. Social security funds
- 3.1 Government Superannuation Fund

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 86 local government units

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† Prior to 2001, data in all tables are compiled in accordance with the methodology of the *GFSM 1986*.

† Prior to 1991, data on public order and safety were included in the line on general public services.

Accounting Practices

1. Liquidation or complementary period: None.
2. Valuation of assets and liabilities: Fixed assets at market prices; financial assets at market prices; loans and bonds at face value.

GFSM 2001 Implementation Plan

Accounting data for both central and local government within New Zealand are on an accrual basis; however, they have not yet been fully classified to the *GFSM 2001* system. The development plan can be summarized as follows:

- develop accrual data for transactions (2004);

- develop accrual for balance sheets (late 2004);
 - articulate flows and stocks (2005);
 - classify all current general government transactions to *GFSM 2001* and produce and publish statistics on this basis (2005).
- This institutional table is based on information reported in 2004.

Nicaragua 278

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Decentralized entities (7), electoral council, judiciary, ministries (12), national assembly, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 General Comptroller Office
- 2.2 General Procurement of Human Rights
- 2.3 Pension Superintendence
- 2.4 Public Prosecutor Office
- 2.5 Public universities (8)

Subsector 3. Social security funds

- 3.1 Nicaraguan Social Security Institute

State Governments

- Subsector 4. State governments
- 4.1 Regional government of North Atlantic
 - 4.2 Regional government of South Atlantic

Local Governments

- Subsector 5. Local governments
- 5.1 152 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period: Not reported.
2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Classify cash data in *GFSM 2001* format in 2004 for publication in the 2005 *GFS Yearbook*.

This institutional table is based on information reported in 2004.

Norway 142

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Auditor general's office, cabinet, legislature, ministries, monarchy, and supreme court

Subsector 2. Extrabudgetary units/entities

- 2.1 Extrabudgetary funds (includes advance and deposit accounts, special accounts of the central government, and other guarantee funds)
- 2.2 Government Bank Insurance Fund

- 2.3 Government Bank Investment Fund
 - 2.4 Government funds (including the Tax Equalization Fund)
 - 2.5 Government Petroleum Fund
 - 2.6 Norwegian Research Council and Norwegian Trade Council
 - 2.7 Price regulation funds
- Subsector 3. Social security funds
- 3.1 Child Allowance Scheme
 - 3.2 National Insurance Scheme
 - 3.3 National Insurance Fund
 - 3.4 Public Service Pension Fund
 - 3.5 Seamen's Pension Insurance Fund
 - 3.6 War Pension Scheme for the Military

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 18 counties and 435 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3. Data for subsector 3 are included in subsector 2.

Data in local government tables cover operations of subsector 5.

Domestic financing data (financial assets and liabilities) include foreign financing.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Oman 449

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Agencies, Cabinet Secretariat Office of the Personal Representative to His Majesty the Sultan, magistrate court, ministries, ruler's court, Secretariat of the Supreme Committee for Town Planning, and Sultan Qaboos University

Subsector 2. Extrabudgetary units/entities

- 2.1 State General Reserve Fund

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Pakistan 564

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Cabinet secretariat, judiciary, legislature, 26 ministries, presidency, and prime minister's secretariat

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Baluchistan
- 4.2 Northwest Frontier Province
- 4.3 Punjab
- 4.4 Sind

Local Governments

Subsector 5. Local governments

- 5.1 District councils, local councils, and municipalities

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Liabilities are valued at face value.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Panama 283

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Comptroller general's office, electoral court, judiciary, legislative assembly, 3 ministries, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Government institutions and 4 universities

Subsector 3. Social security funds

- 3.1 Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Comptroller general's office, council of state, electoral court, judiciary, ministries, national congress, national council of the magistrate, office of ombudsman, office of public prosecutor, and presidency
- 1.2 Retirement and Pension Fund of Government Employees

Subsector 2. Extrabudgetary units/entities

- 2.1 Government institutions (13) including Municipal Development Institute, National Animal Health Service, National Commission of Communications, National Commission of Stock Market, National Council of Housing, National Directorate of Welfare, National Environmental Restoration Service, National Fund of Culture and Arts, National Institute for Indigenous People, National Institute of Technology and Normalization, and Rural Welfare Institute
- 2.2 Universities (4)

Subsector 3. Social security funds

- 3.1 Social security funds (5) comprise Pension Fund of Banking Employees, Retirement and Pension Fund for Employees of the National Electricity Administration, Social Security Fund of Railway Employees and Workers, and Social Security Institute

State Governments

Subsector 4. State governments

- 4.1 Regional governments (17)

Local Governments

Subsector 5. Local governments

- 5.1 Capital and municipalities (224)

Data Coverage

Data in budgetary central government tables cover operations of subsector 1.

From 1990 to 1993, data in local government tables cover operations of Asunción (capital) only.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Comptroller general's office, congress, constitutional tribunal, judiciary, ministries (15), national council of the magistrate, national electoral court, national office of electoral processes, national registry of identification and civil status, office of ombudsman, office of the prime minister, and office of the public prosecutor
- 1.2 Entities of enterprise treatment (9)

Local Governments

Subsector 5. Local governments

- 5.1 75 municipalities, including the indigenous territories of Emberá, Kuna Yala, and Ngobe Buglé

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

A GFSM 2001 implementation plan and an assessment of the institutional coverage of the public sector of Panama is under preparation. A public accounting system is to be applied, and collection of detailed financial information is to be requested from all general government units.

This institutional table is based on information reported in 2003.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Auditor general's office, 41 departments, governor general's office, judiciary, and national parliament

Subsector 2. Extrabudgetary units/entities

- 2.1 Defense Force Retirement Benefits Fund
- 2.2 Papua New Guinea Retirement Benefits Fund
- 2.3 Public Officers' Superannuation Fund
- 2.4 17 statutory bodies
- 2.5 4 universities

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 20 provincial governments and national capital district

Local Governments

Subsector 5. Local governments

- 5.1 150 (approximately) local government councils and community governments

Data Coverage

Data in budgetary central government tables cover the operations of subsector 1.

† From 1994 onward, data are compiled using a different database and classification system.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

- 1.3 Other decentralized agencies (7)
- 1.4 Public institutions (58)
- 1.5 Public welfare agencies (101)
- 1.6 Universities (31)
- Subsector 2. Extrabudgetary units/entities
 - 2.1 National Fund for Housing (in liquidation)
 - 2.2 Mortgage Fund for Housing Promotion
- Subsector 3. Social security funds
 - 3.1 Consolidated Pensions Reserves Fund (Fondo Consolidado de Reservas Previsionales)
 - 3.2 Public Pension Fund (Oficina de Normalizacion Previsional)
 - 3.3 Social Security of Health

State Governments

- Subsector 4. State governments
 - 4.1 25 regional governments

Local Governments

- Subsector 5. Local governments
 - 5.1 7 decentralized agencies
 - 5.2 1,836 district councils
 - 5.3 194 provincial councils

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

Component 1.5 includes the National Superintendency of Customs, National Superintendency of Tax Administration, Supervisory Agency for Investment in Energy, and others.

Data in the provincial and local government subsector (subsector 5) are based on information from a sample of provincial and district councils.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Philippines 566

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 2 autonomous regions, Commission on Human Rights, congress, 3 constitutional offices, departments, executive offices, Joint Legislative Executive Debt Council, judiciary, ombudsman's office, presidency, and vice presidency
- Subsector 2. Extrabudgetary units/entities
 - 2.1 Central Bank Board of Liquidators
 - 2.2 Government service insurance system
 - 2.3 Lung Center of the Philippines
 - 2.4 Medical care plan
 - 2.5 National Kidney Institute
 - 2.6 National Post-harvest Institute for Research and Extension

- 2.7 Philippine Children's Medical Center
- 2.8 Philippine Heart Center
- 2.9 Philippine High School for the Arts
- 2.10 Philippine Rice Research Institute
- 2.11 Philippine Tourism Authority

Subsector 3. Social security funds

- 3.1 Social security system

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 41,924 barangays (municipal subunits)
- 5.2 64 cities
- 5.3 1,541 municipalities
- 5.4 76 provinces
- 5.5 13 regions

Data Coverage

Data in budgetary central government tables cover operations of subsector 1.

† Through 2002, the net operations of “nonbudget accounts” are incorrectly classified as domestic financing. Starting in 2003, the “nonbudget accounts” transactions are appropriately classified to revenues, expenses, and financing. Also, starting in 2003, budgetary central government stock of liabilities (outstanding debt data) have been consolidated with the Bond Sinking Fund.

‡ Starting in 1994, data exclude interest paid for restructuring of the Central Bank of the Philippines.

Only through 1992, data available in local government tables cover operations of subsector 5 and are based on information from all local governments. For the most recent available year, data on local governments are provisional.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Fixed assets at historical cost; loans and bonds at face value.

GFSM 2001 Implementation Plan

It is envisaged to approve a migration plan to the *GFSM 2001* by the end of 2004.

This institutional table is based on information reported in 2004.

Poland 964

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Chancellery of the president, chancellery of the prime minister, constitutional tribunal, governmental center strategic studies, sejm (lower house of parliament), ministries, ombudsman's office, senate (upper house of parliament), supreme administrative court, supreme chamber of control (audit), supreme court, and other institutions
 - 1.2 Energy Regulatory Authority
 - 1.3 Insurance and Pension Funds Supervisory Commission
 - 1.4 Office for Competition and Consumer Protection
 - 1.5 Office of Public Procurement

- 1.6 Other various agencies
- 1.7 Polish Committee for Standardization
- 1.8 Polish Patent Office
- 1.9 State Mining Authority
- Subsector 2. Extrabudgetary units/entities
 - 2.1 Agencies (6 units)
 - 2.2 Agency of Agricultural Property of the State Treasury
 - 2.3 Agency of Material Stocks
 - 2.4 Agency of Military Property
 - 2.5 Agency of Restructurization and Modernization of Agriculture
 - 2.6 Alimony Fund
 - 2.7 Arts Promotion Fund
 - 2.8 Auxiliary units, budget establishments, special units, universities
 - 2.9 Central Fund for Management of Geodetic and Cartographic Resources
 - 2.10 Fund for Guaranteed Employee Benefits
 - 2.11 Fund for Protection of Agricultural Land
 - 2.12 Military Agency for Housing
 - 2.13 National Fund for Environmental Protection and Water Management
 - 2.14 Non-social security special-purpose funds (8 units)
 - 2.15 Polish Agency for Enterprise Development
 - 2.16 State Fund for Rehabilitation of the Disabled
 - 2.17 State Veterans' Fund
- Subsector 3. Social security funds
 - 3.1 Administrative Fund of the Board for the Social Insurance of Farmers
 - 3.2 Contribution' Fund and Motivation Fund
 - 3.3 Demographic Reserve Fund and Labor Fund
 - 3.4 Fund for Prevention and Rehabilitation
 - 3.5 National Health Fund (until 2002, health funds were included in local governments)
 - 3.6 Pension and Disability Fund (for farmers)
 - 3.7 Reserve Fund and Social Insurance Fund
 - 3.8 Social security special-purpose funds (9 units)
 - 3.9 Social Insurance Institution

State Governments

- Subsector 4. State governments
 - 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
 - 5.1 Auxiliary units, budget establishments, special-purpose funds, and special units
 - 5.2 2,489 communes
 - 5.3 373 counties
 - 5.4 16 districts

Data Coverage

Data in central government tables cover operations of subsectors 1–3.
 Data in local government tables cover operations of subsector 5.

Accounting Practices

- 1. Liquidation or complementary period: 25 days.
- 2. Valuation of assets and liabilities: Nominal value for domestic debt; end-of-year exchange rates for foreign debt.

GFSM 2001 Implementation Plan

Data for 2003 will be reported partially on an accrual basis.
 This institutional table is based on information reported in 2003.

Units of General Government

Central Government

- Subsector 1. Budgetary central government
 - 1.1 Account court, independent scientific commission, ministries (17), ombudsman service, parliament, Portuguese institute for drugs and dependency, presidency, and social services of the presidency of the council of ministers
 - 1.2 Health Service for Government Employees (Assistência na Doença aos Servidores do Estado)

Subsector 2. Extrabudgetary units/entities

- 2.1 Government agencies (includes 8 agencies in agriculture, 13 in cultural activities, 8 in defense, 8 in economy, 168 in education, 3 in environment, 6 in finance, 3 in foreign affairs, 115 in health, 7 in internal affairs, 6 in justice, 35 in labor and solidarity, 11 in miscellaneous activities, 7 in planning, 2 in public administration reform, 6 in science and technology, and 15 in social equipment)
- 2.2 Government funds (includes 1 in agriculture, 1 in cultural activities, 5 in finance, 1 in foreign affairs, and 1 in labor and solidarity)

Subsector 3. Social security funds

- 3.1 Pension Fund for Government Employees (Caixa Geral de Aposentações e Montepio dos Servidores do Estado)
- 3.2 Social Security Financial Management Institute (Instituto de Gestão Financeira da Segurança Social)

State Governments

- Subsector 4. State governments
 - 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
 - 5.1 2 autonomous regional governments (Azores and Madeira)
 - 5.2 18 districts
 - 5.3 308 municipal councils
 - 5.4 4,220 parochial authorities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

From 1993 onwards, data on current and capital transfers to other levels of government exclude budgetary central government transfers abroad (Table 2).

Also beginning in 1993, some of the special funds (fundos privativos) are included in the budgetary central government (subsector 1) rather than in unit 2.2.

Accounting Practices

- 1. Liquidation or complementary period: Not reported.
- 2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Not reported.
 This institutional table is based on information reported in 2004.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, ministries, parliament, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Agency for Bank Asset Recovery
- 2.2 Authority for Privatization and Management of State Ownership
- 2.2 Health Social Insurance Fund
- 2.3 Special Fund for Development of the Energy System
- 2.4 Special Fund for Insured Protection
- 2.5 Special Fund for Public Roads
- 2.6 Special Fund "Romania"
- 2.7 Special Fund "Romanian Agriculture Development"
- 2.8 Special funds for external loans to ministries and self-financing institutions

Subsector 3. Social security funds

- 3.1 State Social Security Budget
- 3.2 Unemployment Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Bucharest, 2,686 communes, 41 counties, 93 municipalities, and 172 towns
- 5.2 Self-financing institutions

Data Coverage

Data in central government tables cover operations of subsectors 1–3 (except for transactions of the Agency for Bank Asset Recovery).

Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

† From 1997 onward, substantial amounts of central government securities were issued in exchange for nonperforming bank claims. These transactions, which should be classified both as net acquisition of financial assets financial institutions and as net incurrence of liabilities to depository corporations (through the net issuance of long-term bonds), are not included in reported data.

† Prior to 1992, operations of the Unemployment Fund were included under extrabudgetary accounts.

Accounting Practices

- 1. Liquidation or complementary period:
Not reported.
- 2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Chief prosecutor's office, commissions, constitutional court, federal agencies, federal assembly, high arbitration

court, ministries, president's office, state committees, and supreme court

- 1.2 Extrabudgetary resources of the federal budgetary institutions

- 1.3 Research units and universities

Subsector 2. Extrabudgetary units/entities

- 2.1 Fund for Scientific Research, Design, and Construction (NIOKR)

- 2.2 Russian Fund for Technological Development

Subsector 3. Social security funds

- 3.1 Funds for social support of the population—federal and territorial

- 3.2 Mandatory medical insurance funds—federal and territorial

- 3.3 Pension Fund of the Russian Federation

- 3.4 Russian Federation Social Insurance Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 89 regional governments ("subjects"), including 10 autonomous okrugs, 2 cities (Moscow and St. Petersburg), 6 krais, 49 oblasts, and 21 republics

- 5.2 Extrabudgetary resources of the subnational budgetary institutions

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† Starting in 2002, data are on an accrual basis. Data through 2001 are on a cash basis.

† In 2002, federal budget data include the operations of the Ministry of Atomic Energy Fund, and the local government budgets data include the operations of the Territorial Road Funds and the Territorial Ecological Funds.

† In 2002, the opening balances of budgetary, central government, local governments, and general government liabilities were different from the 2001 closing balances. The 2001 closing balances were replaced by 2002 opening balances for publication purposes.

† For 2001, central and local government extrabudgetary data include a wider coverage of off-budget transactions of budget institutions.

† Before 2000, local government debt guaranteed by the central government is incorrectly included under central government debt.

† From 1999 onward, the budgetary data include transactions of budgetary organizations related to own revenue and its expenditure.

† For 1998, debt data exclude certain operations on the rescheduling of government debt in the form of securities, which should have been included under internal debt.

† From 1998 onward, the operations of three additional extrabudgetary funds—the Atomic Energy Ministry Fund, Earmarked Budgetary Fund to Assist Military Reform, and Federal Fund for Replenishment of Mineral and Raw Material Base—are included with budgetary data.

† From 1995 onward, the operations of six former extrabudgetary funds—the Federal Ecological Fund, Federal Roads Fund, Fund for Development of the Customs System, State Fund for Combating Criminal Activities, Tax Police Fund, and Tax Service Fund—are included with budgetary data.

Accounting Practices

1. Liquidation or complementary period:
Three and one-half months in 1998; none from 1999 onward.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Plans are being made to introduce a single accounting instruction based on the accrual method for budgets at all levels of the Russian Federation's budgetary system in 2004.

This institutional table is based on information reported in 2003.

St. Vincent and The Grenadines 364

Units of General Government

General Government

1. Government departments: Audit department, director of public prosecution's office, electoral office, governor general's office, judiciary, ministries, parliament, prime minister's office, and service commissions
2. Social security funds
3. Local governments

Data Coverage

Data in general government tables cover operations of components 1–3.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

San Marino 135

Units of General Government

Central Government

Subsector 1. Budgetary central government:

- 1.1 Department of Education, University, and Social Affairs
- 1.2 Department of Finance and Budget Office, Economic Planning, and Relations with the Coin Minting and Stamp Printing Company, and Transportation
- 1.3 Department of Foreign and Political Affairs
- 1.4 Department of Health and Social Security
- 1.5 Department of Industry, Craftsmanship, and Economic Cooperation, Relations with the Public Works Company and Public Services Company
- 1.6 Department of Internal Affairs, Postal and Telecommunication Services, Civil Protection
- 1.7 Department of Justice, Relations with the Municipalities and Information
- 1.8 Department of Labor and Cooperation
- 1.9 Department of the Territory, Environment, and Agriculture
- 1.10 Department of Tourism, Commerce and Sport

Subsector 2. Extrabudgetary units/entities

- 2.1 Coin Minting and Stamp Printing Company
- 2.2 National Olympic Committee
- 2.3 Public Services Company
- 2.4 Public Works Company
- 2.5 State Dairy
- 2.6 University of San Marino

Subsector 3. Social security funds

- 3.1 Social Security Institute

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central and general government tables cover operations of subsectors 1–3.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Fixed assets are valued at historical cost; financial assets and loans are valued at face value.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Senegal 722

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Economic and Social Council, judiciary, ministries, national assembly, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Administrative government agencies

Subsector 3. Social security funds

- 3.1 Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Communes (municipalities) and rural districts

Data Coverage

Data in budgetary central government tables cover operations of subsector 1 (including operations financed by extrabudgetary foreign grants and loans for capital expenditures not recorded in the Treasury accounts).

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Serbia and Montenegro 965

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Budget agencies, judiciary, legislature, ministries, parliament, president's office, and prime minister's office

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Health Fund
- 3.2 Labor Market Fund
- 3.3 Pension Fund

State Governments

Subsector 4. State governments

- 4.1 Vojvodina

Local Governments

Subsector 5. Local governments

- 5.1 City of Belgrade
- 5.2 City of Kragujevac
- 5.3 City of Ni
- 5.4 City of Novi Sad
- 5.5 141 municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

Seychelles 718

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 18 ministries, office of the president (comprising 8 departments), and 5 regulatory bodies

Subsector 2. Extrabudgetary units

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Social security institution

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Sierra Leone 724

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 24 departments headed by ministers and cabinet members, president, and vice president

Subsector 2. Extrabudgetary units/entities

- 2.1 Institute of Education
- 2.2 Land and Other Development Division
- 2.3 Milton Margai Cheircher Home
- 2.4 National Agricultural Research Coordinating Council
- 2.5 National Authorizing Office
- 2.6 National Sports Council
- 2.7 Planning, Evaluation, Monitoring, and Services Unit
- 2.8 Public Archives
- 2.9 Rokupr Rice Research Station
- 2.10 Secretariat for Coordination of National Aid
- 2.11 Sierra Leone Library Board
- 2.12 Sierra Leone School for the Blind
- 2.13 Sierra Leone School for the Deaf
- 2.14 State-sponsored primary and secondary schools
- 2.15 5 teacher-training colleges
- 2.16 University of Sierra Leone

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Freetown City Council1
- 5.2 49 chiefdom committees
- 5.3 12 district councils
- 5.4 1 rural area council
- 5.5 4 rural district councils (Koya, Mountain, Waterloo, and York)
- 5.6 5 town councils (Bo, Kenema, Koidu, Makeni, and Sherbro Urban District)

Data Coverage

Data in central government tables cover operations of subsector 1.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Constitutional court, ministries, office of the attorney general, office of the government, office of the national council, office of the ombudsman, office of the president, regional offices, supreme audit office, and various agencies

Subsector 2. Extrabudgetary units/entities

- 2.1 National Property Fund
- 2.2 Slovak Consolidation Agency
- 2.3 Slovak Land Fund
- 2.4 State Fund for Dwelling Development
- 2.5 State Fund for Nuclear Energy Installation and Processing of Nuclear Fuel and Radioactive Waste

Subsector 3. Social security funds

- 3.1 Apollo Chemical Health Insurance Company
- 3.2 General Health Insurance Institution
- 3.3 National Labor Office (obligatory unemployment insurance)
- 3.4 Sideria-Istota Health Insurance Company
- 3.5 Social Insurance Company (obligatory pension and sickness insurance)
- 3.6 Spolocna Health Insurance Company
- 3.7 Vzájomna Health Insurance Company

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 8 regions and approximately 2,900 municipalities and budgetary and semibudgetary organizations established by municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

† Data through 2002 are on a cash basis. Starting in 2003, data are on an accrual basis.

Accounting Practices

1. Liquidation or complementary period: None.
2. Valuation of assets and liabilities: Face value for domestic debt; end-of-year exchange rates for foreign debt.

GFSM 2001 Implementation Plan

Starting in 2003, data are compiled on an accrual basis, in accordance with the EU Council Regulation No. 2223/96. Accrual data are prepared in accordance with the Slovak Republic Accounting Act 431/2001, Regulation of Chart of Accounts and Procedures for Accounting for Budgetary and Semibudgetary Organizations and Municipalities.

This institutional table is based on information reported in 2004.

† From 1998 onward, fiscal years end December 31; through 1997, fiscal years end June 30.

† From 1991 onward, revenue data include loan repayments, and expense data include lending operations. Data on loan repayments and lending operations should be included in the net acquisition of financial assets aggregate but cannot be disaggregated from existing source data.

Accounting Practices

1. Liquidation or complementary period: Not reported.
2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Attorney general's chambers, audit department, cabinet, judiciary, ministries, parliament, presidency, presidential council, prime minister's office, and public service commission

Subsector 2. Extrabudgetary units/entities

- 2.1 18 agencies including various boards, institutes, and 2 universities
- 2.2 Construction Industry Development Board of Singapore
- 2.3 Islamic Council of Singapore
- 2.4 National Theater Trust of Singapore
- 2.5 Singapore Institute of Southeast Asian Studies
- 2.6 Singapore People's Association
- 2.7 Singapore Preservation of Monuments Board
- 2.8 Temasek Polytechnic

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsector 1 and component 2.1.

Full consolidation for the subsectors of central government could not be effected prior to 1994.

Accounting Practices

1. Liquidation or complementary period: Not reported.
2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1998.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Administrative units (58), constitutional court, court of auditors, government offices, judiciary, ministries and related offices, nonministerial departments, ombudsman, parliament, and president of the Republic

Subsector 2. Extrabudgetary units/entities

- 2.1 Ad-futura Science and Education Foundation
- 2.2 Agency for Energy
- 2.3 Agency for Insurance Supervision
- 2.4 Agency for Public Legal Records and Related Services
- 2.5 Agency for Payment Transactions
- 2.6 Agency for Radioactive Waste
- 2.7 Agency for Railways
- 2.8 Agency for Regional Development
- 2.9 Agency for Restructuring and Privatization
- 2.10 Agency for Securities Market
- 2.11 Agency for Telecommunication
- 2.12 Agricultural Land and Forest Fund
- 2.13 Ecological Development Fund
- 2.14 Employment Service of Slovenia
- 2.15 Film Fund
- 2.16 Guarantee and Alimony Fund
- 2.17 Housing Fund
- 2.18 Krsko Nuclear Plant Decommissioning Fund
- 2.19 Nonprofessional Cultural Activities Fund
- 2.20 Regional Development Fund
- 2.21 Small Enterprise Development Fund
- 2.22 Succession Fund
- 2.23 Various other government institutions mainly financed from central government budgets (1,123 units)

Subsector 3. Social security funds

- 3.1 Health Insurance Fund
- 3.2 Pension and Disability Insurance Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 193 municipalities
- 5.2 Other government institutions mainly financed from local government budgets (385 units)

Data Coverage

Data in central government tables cover operations of subsectors 1-3.

Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

Accounting Practices

1. Liquidation or complementary period:
Budget expenditure; one month.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

The Republic of Slovenia will gradually implement, over several years, the accrual accounting and *GFSM 2001* accrual reporting principles.

This institutional table is based on information reported in 2004.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 National budgetary accounts comprising 33 government departments, standing appropriations, and statutory payments

Subsector 2. Extrabudgetary units/entities

- 2.1 Extrabudgetary accounts of approximately 94 major units, funds, museums, and other agencies for the development of specific activities
- 2.2 15 technikons (colleges providing advanced technical education)
- 2.3 21 universities

Subsector 3. Social security funds

- 3.1 Compensation Commissioner for Occupational Diseases Fund
- 3.2 Road Accident Fund (since 1996)
- 3.3 Unemployment Insurance Fund
- 3.4 Workmen's Compensation Fund

State Governments

Subsector 4. State governments

- 4.1 9 provinces (Eastern Cape, Free State, Gauteng, KwaZulu/Natal, Limpopo [previously Northern Province], Mpumalanga, North West, Northern Cape, and Western Cape)

Local Governments

Subsector 5. Local governments

- 5.1 47 district municipalities
- 5.2 231 local municipalities
- 5.3 6 metropolitan municipalities

Data Coverage

Data in central government tables cover operations of subsectors 1-3.

Data in state government tables cover operations of subsector 4 and are based on information from all provincial governments.

Data in local government tables cover operations of subsector 5 and are based on an annual stratified sample survey, supplemented by a survey of all local governments every four years.

† In December 2000, local government elections for newly demarcated local governments were held. The demarcation process reduced the number of local governments to 284 units. Financial reporting on the new structures took effect from July 2001.

† From 1997 onward, domestic debt data include part of Namibia's debt, guaranteed by South Africa before Namibia's independence and subsequently assumed by South Africa.

† From 1996 onward, local government data are based on the 1996 full census of the new local government structures that include those of the former self-governing territories and independent states. From 1996 onward, local government data are provided by Statistics South Africa. The data were revised based on a census conducted by Statistics South Africa for local government financial year 1997 and an annual survey for financial year 1998. Local governments include metropolitan, district, and local municipalities.

† From 1996 onward, data for the social security funds include the Road Accident Fund. The Multilateral Motor Vehicle Accident Fund, which was a public insurer, was transformed into a social security fund.

† From 1996 onward, data are classified according to the *GFSM 2001* classifications, and the subsectors of central government's data are presented on a gross basis (i.e., before consolidation). Prior to 1996, the subsectors of central government's data are presented on a net basis (i.e., after consolidation). As a result, the subsectors of central government, but not central government's data, are not comparable.

† Data for 1995 reflect further changes, which also were implemented according to the 1993 constitution, in the composition of government. Receipts from certain taxes formerly constituted a portion of the revenue of self-governing territories and independent states (and, in 1994, of the provincial administrations). In 1995, receipts from these taxes became part of budgetary central government revenue. Transfers from budgetary central government to the provincial governments were increased correspondingly to compensate for lost revenue and the devolution of further functions to provinces associated with implementation of the 1993 constitution.

† From 1994 onwards, data reflect changes that were implemented, according to the 1993 constitution, in the composition of government. Through 1993, the former Transkei, Bophuthatswana, Venda, Ciskei (TBVC-countries), and self-governing territories were treated as extrabudgetary institutions of the central government. In 1994, these self-governing territories and independent states were phased out; the number of provinces increased from four to nine; and operations of the self-governing territories and independent states were transferred either to national government or new provincial governments or were abolished. Domestic debt data include debt of the former independent states; this debt was assumed, on the basis of section 239 of the 1993 constitution, by the central government.

Accounting Practices

1. Liquidation or complementary period:
Complementary period is seven days after month-end.
2. Valuation of assets and liabilities:
Liabilities, representing outstanding debt, are valued at face value.

GFSM 2001 Implementation Plan

The South African Reserve Bank converted cash GFS data into the *GFSM 2001* format in 2003. Additional noncash data, as prescribed for the Financial Statements, will be provided in 2005. The release of the Public Finance Management Act, Act 1 of 1999 (as amended), lays the foundation for a number of reforms; the Minister of Finance established the Accounting Standards Board as a juristic person to establish generally recognized accounting practices. The Minister of Finance will, in due course, determine a date of implementation of Statements of Generally Recognized Accounting Practices. Full implementation is regarded as a medium- to long-term project. This institutional table is based on information reported in 2004.

Spain 184

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, legislature, ministries, and monarchy

Subsector 2. Extrabudgetary units/entities

- 2.1 Government agencies

Subsector 3. Social security funds

- 3.1 Social security funds

State Governments

Subsector 4. State governments

- 4.1 17 autonomous communities and several government agencies that belong to these autonomous communities

Local Governments

Subsector 5. Local governments

- 5.1 8,000 (approximately) municipalities and other local authorities

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3. Subsector 3 includes the National Mutual Pension Fund for local governments.

Data for state governments cover operations of subsector 4.

Data for local governments cover operations of subsector 5. These data are based on information from all municipalities with populations of more than 5,000 and on a sample of municipalities with populations of fewer than 5,000.

Domestic financing data (financial assets and liabilities) include foreign financing.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2004.

Sri Lanka 524

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, ministries, parliament, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Rubber Control Fund
- 2.2 Tea Board
- 2.3 Tea Control Fund
- 2.4 Tea Subsidy Fund

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 8 provincial councils

Local Governments

Subsector 5. Local governments

- 5.1 18 municipal councils
- 5.2 37 urban councils
- 5.3 256 village councils (pradesheeya sabhas)

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
None.

2. Valuation of assets and liabilities:
Fixed assets at historical cost; loans and bonds at face value.

GFSM 2001 Implementation Plan

A migration path for *GFSM 2001* is under consideration. Data for 2003 will be reported on a cash basis with additional information in 2004 data. In addition, data on provincial councils will also be included from 2003 onward.

This institutional table is based on information reported in 2003 and refers to data for 2002.

Sudan 732

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Council of ministers, ministries and department, national assembly, presidency, and various government agencies
- 1.2 State Support Fund

Subsector 2. Extrabudgetary units/entities

- 2.1 26 national universities
- 2.2 6 social subsidies programs

Subsector 3. Social security funds

- 3.1 National Pension Fund
- 3.2 Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 26 state governments

Local Governments

Subsector 5. Local governments

- 5.1 615 localities
- 5.2 118 provinces

Data Coverage

Data in central government tables cover operations of component 1.1.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Swaziland 734

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, ministries and departments, monarchy, office of the prime minister and office of the deputy prime minister, and parliament

Subsector 2. Extrabudgetary units/entities

- 2.1 Swazi National Council (traditional or tribal government)

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 2 city councils, 3 town boards, and 3 town councils

Data Coverage

Data in budgetary central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Sweden 144

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Agencies, judiciary, legislature, ministries, and monarchy
- 1.2 National Debt Office

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Regional agencies of the Public Health Insurance Society
- 3.2 Swedish National Social Insurance Board

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 23 county councils, 288 municipalities, and 2,545 parishes

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3.

Data in local government tables cover operations of subsector 5 and are based on information from all county councils, all municipalities, and a sample of parishes.

† From 1998 onward, the Unemployment Fund is included in the budgetary central government. Previously, this fund formed part of social security funds.

‡ From 1995 onward, fiscal years end December 31.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1999.

Switzerland 146

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Departments, federal assembly, federal council, and judiciary

Subsector 2. Extrabudgetary units/entities

- 2.1 Federal Alcohol Administration

Subsector 3. Social security funds

- 3.1 Health insurance
- 3.2 Social security schemes (allocations for loss of income for the military, disability insurance, old age and survivors' insurance, and unemployment insurance)

State Governments

Subsector 4. State governments

- 4.1 26 cantons

Local Governments

Subsector 5. Local governments

- 5.1 3,000 (approximately) communes

Data Coverage

Data in central government tables cover operations of subsectors 1–3 but exclude revenue of subsector 2.

Data in state government tables cover operations of subsector 4.

Data in local government tables cover operations of subsector 5. These data are based on information from approximately 80 percent of local governments and on sample-based estimates for the remainder.

In Table 1, prior to 1991, data on excises levied on imported goods were included in taxes on international trade.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1998.

Syrian Arab Republic 463

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Council of state, judiciary, legislature, ministries, offices and organizations, presidency, and prime minister's office

Subsector 2. Extrabudgetary units/entities

- 2.1 Governmental administrative agencies
- 2.2 Public Debt Fund

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Administrative units of local government

Data Coverage

Data in central government tables cover operations of subsector 1 and component 2.2.

† Prior to 1989 and after 1990 in Table 7, data on public order and safety were included in the line on general public services.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

Tajikistan 923

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Budgetary institutions, committees, and government agencies
- 1.2 Judiciary, ministries, office of the president, office of the prime minister, and parliament

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Social Protection Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 1 autonomous province comprising 1 city and 7 districts
- 5.2 1 city comprising 4 districts; also 2 provinces comprising 13 cities and 30 districts
- 5.3 13 districts and towns

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3.

Data in local government tables cover operations of subsector 5.

† The Road Fund, which was included in central government extrabudgetary accounts, was abolished in 2000.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Administrative courts office, attorney general's office, botanical garden organization, Bureau of Royal Household, Civil Aviation Training Center, constitution court office, election board office, His Majesty's principal private secretary's office, house of representatives secretariat, Institute for Science and Technology, justice court office, King Prajadhipok's Institute, 20 ministries, National Buddhism Office, National Counter Corruption Commission Office, national human rights commission office, national police office, National Research Council of Thailand, National Science Museum, ombudsman's office, Prevention and Suppression of Money Laundering Office, prime minister's office, Royal Development Project Board Office, Royal Institute, Thailand senate secretariat, Thailand sports authority, state audit office, Thailand tourism authority, and waste water management authority

Subsector 2. Extrabudgetary units/entities

- 2.1 Departmental agencies, comprising Boat Building Training Center, Committee for the Coordination of the Investigation of the Lower Mekong Basin, Fisheries Development Center, Hoop Krapong Community Development Center, National Institution of Metrology, Plant Protection Service Center, public hospitals, public schools, Red Cross Society, Thai Health Promotion Foundation, Thailand Management and Productivity Development Center, 24 universities, Vegetable Seed Research Center, and War Veterans' Organization
- 2.2 Education Fund
- 2.3 Environment Fund
- 2.4 Farmers' Aid Fund
- 2.5 Fund for Distribution of Production and Employment to Rural Areas
- 2.6 Fund for Farmers Assistance
- 2.7 Oil Fund
- 2.8 Rubber Replanting Aid Fund
- 2.9 Rural Development Fund
- 2.10 Students' Lunch Fund
- 2.11 Urban Community Development Fund
- 2.12 Village and Urban Community Fund
- 2.13 81 extrabudgetary funds
- 2.14 Other special purpose funds of spending agencies

Subsector 3. Social security funds

- 3.1 Workman Compensation Fund
- 3.2 Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Bangkok Metropolitan Administration, 75 Changwad administrative organizations, 6,745 district administrative organizations, 1,129 municipalities, and Pattaya City

Data Coverage

Data in central government tables cover operations of subsector 1, components 2.2–2.13, and subsector 3.

Data in local government tables cover operations of subsector 5.

† Starting in 2003, central and general government data are a mixture of the cash and accrual basis of recording: budgetary central government and local government data are on a cash basis, while extrabudgetary central government and social security funds data are on an accrual basis.

‡ In 2001 and 2002, the coverage of data in the central government tables has been expanded to extrabudgetary funds previously not included, such as components 2.3, 2.5, and 2.9–2.13.

Accounting Practices

1. Liquidation or complementary period: None.
2. Valuation of assets and liabilities: Outstanding stock of liabilities is valued at face value.

GFSM 2001 Implementation Plan

Thailand is already compiling existing cash data for general government based on the *GFSM 2001*. Implementation of an accrual accounting system at the budgetary central government starts in the 2003/04 fiscal year. Further plans for the implementation of the *GFSM 2001* are as follows. By end–2004, cash data will be supplemented with some accrual data and noncash transactions, and an incomplete financial balance sheet (not valued at market prices) will be compiled. By end–2006, accrual data, including all government equity in public corporations and a consolidated financial balance sheet (not valued at market prices), will be compiled. By end–2007, a complete balance sheet, with nonfinancial assets not yet valued at market prices, will be compiled. The implementation date of valuing nonfinancial assets at market prices is not yet in the migration plan.

This institutional table is based on information reported in 2004.

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Judiciary, 23 ministries, national assembly, 22 secretariats of state, and secretariat general of Tunisian government

Subsector 2. Extrabudgetary units/entities

- 2.1 Administrative government agencies
- 2.2 39 economic and social government agencies

Subsector 3. Social security funds

- 3.1 National Pension and Social Welfare Fund
- 3.2 National Social Security Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 24 government councils and 262 municipalities

Data Coverage

Data in consolidated central government tables cover operations of subsectors 1 and 3, as well as extrabudgetary expenditure and net domestic lending financed by foreign loans.

† From 1994 onward, data for the Old Age, Disability, and Survivor Insurance Fund are included in the accounts of the

National Social Security Fund. Until 1998, outstanding external debt as of December 31 is valued at average annual exchange rates. Thereafter, end-of-year exchange rates are used.

In Table 7, data for expenditures on fuel and energy are included in other economic affairs and services categories.

Accounting Practices

1. Liquidation or complementary period:
20 days for subsectors 1–2 and 5. No complementary period for subsector 3.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

Turkey 186

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Grand National Assembly of Turkey, judiciary, ministries, and presidency
- Subsector 2. Extrabudgetary units/entities
- 2.1 Annex budget agencies—mainly universities
 - 2.2 Extrabudgetary funds
 - 2.3 Revolving funds
 - 2.4 State economic enterprises
 - 2.5 State economic enterprises under privatization
- Subsector 3. Social security funds
- 3.1 Social security institutions

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 3,227 municipalities
 - 5.2 81 provinces

Data Coverage

Data in budgetary central government tables cover operations of subsector 1. Subsector 1 includes net revenue of revolving funds (component 2.3).

Data in extrabudgetary central government tables cover only operations of component 2.1.

† From 1997 onward, data on public order and safety, instead of being included in data on general public services, are reported separately.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2000.

Uganda 746

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 19 agencies and commissions, embassies and missions abroad, judiciary, 15 ministries, parliament, president's office, prime minister's office, and state house

Subsector 2. Extrabudgetary units/entities

- 2.1 National agricultural research organization, referral hospitals, and universities

Subsector 3. Social security funds

- 3.1 National social security fund

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 1 city council, 55 districts, 13 municipalities, and 60 town councils

Data Coverage

Data in central government tables cover operations of subsector 1.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2003.

Ukraine 926

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Committees, judiciary, ministries, parliament, president's office, research institutions, state funds for special purposes, and universities

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Pension Fund
- 3.2 Social Security Fund against Accident at Work
- 3.3 Social Security Fund in Case of Unemployment
- 3.4 Temporary Disability Social Security Fund

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 Budgets of Kyiv and Sevastopol, 24 oblast budgets, and republican budget of Crimea Republic
 - 5.2 170 municipal budgets and 488 rayon budgets

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3.

Data in local government tables cover operations of subsector 5.

Data on outstanding debt comprise direct state debt and government guaranteed debt.

† In 2000, budgetary data included operations of the former Social Security Fund that, in 2001, became components 3.2 and 3.4.

† In 1999–2001, privatization receipts have been included as part of domestic financing and excluded from net lending minus repayments. In 1999, budgetary central government privatization receipts were 694 million hryvnias, in 2000 they were 2,075.3 million hryvnias, and in 2001 they were 2,208.0 million hryvnias. For local government in 1999–2001, the amounts were 127.8 million hryvnias, 215.7 million hryvnias, and 355.7 million hryvnias, respectively.

Accounting Practices

1. Liquidation or complementary period:
None.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

United Arab Emirates 466

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Cabinet Affairs Office, Federal Audit Bureau, ministries, Ministry of State for Supreme Council Affairs, National Federal Council, presidency, prime minister's office, Protocol and Hospitality Office, and Supreme Council of Rulers

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 Not applicable

State Governments

Subsector 4. State governments

- 4.1 Abu Dhabi: Ruler's court, executive and consultative councils, presidential court, ruler's representative east region, ruler's representative west region, Shari'a court, 11 departments, and 2 municipalities
- 4.2 Ajman: Ruler's court, judiciary, 2 departments, and 1 municipality
- 4.3 Dubai: Ruler's court, judiciary, 10 departments, and 1 municipality
- 4.4 Fujairah: Ruler's court, 1 department, and 1 municipality
- 4.5 Ras Al-Khaimah: Ruler's court, judiciary, 7 departments, and 1 municipality
- 4.6 Sharjah: Ruler's court, judiciary, 9 departments, and 3 municipalities
- 4.7 Umm Al-Quwain: Ruler's court, judiciary, 2 departments, and 1 municipality

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsector 1.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.

United Kingdom 112

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 143 (approximately) agencies

Subsector 2. Extrabudgetary units/entities

- 2.1 Departments, judiciary, ministries, monarchy, national insurance funds, nondepartmental public bodies such as national museums, and parliament

Subsector 3. Social security funds

- 3.1 National Health Service (not including NHS hospitals that are not public corporations)

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 540 (approximately) local councils and local government units

Data Coverage

Data in central government tables cover operations, including those of the National Insurance Fund, of subsectors 1–3.

Data in local government tables cover operations of subsector 5 and are based on information from all local governments.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1999.

United States 111

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Congress; departments; judiciary; 3 major independent offices; presidency; and 90 smaller boards, councils, and offices

- 1.2 3 employee retirement funds
- 1.3 2 major transportation trust funds

Subsector 2. Extrabudgetary units/entities

- 2.1 Not applicable

Subsector 3. Social security funds

- 3.1 6 social security funds

State Governments

Subsector 4. State governments

- 4.1 50 state governments
- 4.2 4 state temporary disability insurance systems
- 4.3 44 state workers' compensation systems

Local Governments

Subsector 5. Local governments

- 5.1 There are approximately 87,525 units of local governments in the U.S., based on the 2002 Census of Governments, which was first released in 2004. The total includes 38,967 general purpose governments, 35,052 special district governments, and 13,506 public school systems (out of a total of 15,014) that are not dependent on their state or local government.

The three major independent offices in component 1.1 are the Environmental Protection Agency, General Services Administration, and National Aeronautics and Space Administration.

Component 1.2 comprises the Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund, and Military Retirement Fund.

Component 1.3 comprises the Airport and Airway Trust Fund and Highway Trust Fund.

Subsector 3 comprises the Federal Disability Insurance Fund, Federal Hospital Insurance Fund, Federal Old-Age and Survivors Insurance Fund, Federal Supplementary Medical Insurance Fund, Railroad Retirement Fund, and Unemployment Insurance Fund.

Component 4.2 comprises the California Unemployment Compensation Disability Fund, New Jersey State Disability Benefits, New York Special Fund for Disability Benefits, and Rhode Island Temporary Disability Insurance.

Component 4.3 includes systems in Arizona, California, Colorado, Idaho, Kentucky, Maryland, Michigan, Minnesota, Montana, Nevada, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Utah, Washington, West Virginia, Wyoming, and smaller-scale workers' compensation systems in 25 other states.

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in the state and local government tables cover operations of subsectors 4 and 5, respectively.

† Starting in 2001, all data are on a calendar year and accrual basis. Data through 2000 are on a fiscal year (ending September 30) and cash basis.

Accounting Practices

- 1. Liquidation or complementary period: None.
- 2. Valuation of assets and liabilities: Data on government debt (liabilities) and assets are valued at book value (historic cost) for financial liabilities and assets. Fixed capital assets are valued at current prices net of depreciation.

GFSM 2001 Implementation Plan

Data from 2001 onwards reflect full movement to calendar-year estimates based on accrual accounting, which is consistent with

the U.S. National Income and Product Accounts. Over the next three years, it is planned to research and expand the economic and financial statistics that pertain to the balance-sheet components of the GFS system. To do so, possibilities for reporting such information based on the U.S. Federal Reserve Bank's "Flow of Funds" reports will be examined.

This institutional table is based on information reported in 2004.

Uruguay 298

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Legislature, ministries, and presidency
- 1.2 Court of accounts, electoral court, judiciary, and Tribunal for Administrative Disputes
- 1.3 National Administration for Public Education and University of the Republic

Subsector 2. Extrabudgetary units/entities

Not reported

Subsector 3. Social security funds

- 3.1 Social insurance fund
- 3.2 Social security funds

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 19 departmental governments

Data Coverage

Data in central government tables cover operations of subsectors 1 and 3, including extrabudgetary operations controlled by subsector 1. Component 3.2 comprises the Retirement and Pension Fund for Bank Employees, Retirement and Pension Fund for Notaries, and Retirement and Pension Fund for University Professionals.

† In 1999 a new integrated financial information system (SIIF) began operating, which provides more complete and detailed data. Furthermore, new budget classifications were introduced.

Accounting Practices

- 1. Liquidation or complementary period: None.
- 2. Valuation of assets and liabilities: Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2002.

Vanuatu 846

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Ministries, parliament, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Community Development Fund

- 2.2 European Union Stabex Fund
 - 2.3 Forum Fisheries Agency
 - 2.4 27 special funds
- Subsector 3. Social security funds
- 3.1 Not applicable

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 Municipalities of Luganville and Port Vila
 - 5.2 6 provinces

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1998.

República Bolivariana de Venezuela 299

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Attorney general's office, comptroller general's office, national assembly, judiciary, ministries, national electoral council, presidency, supreme court, vice presidency
- Subsector 2. Extrabudgetary units/entities
- 2.1 251 decentralized administrative entities
- Subsector 3. Social Security Funds
- 3.1 Armed Forces Social Security Institute
 - 3.2 Ministry of Education Personnel Social Security Institute
 - 3.3 Technical Staff of the Judiciary Police Social Security Institute
 - 3.4 Venezuelan Institute of Social Security

State Governments

- Subsector 4. State governments
- 4.1 24 state governments

Local Governments

- Subsector 5. Local governments
- 5.1 335 local governments

Data Coverage

Data in central government tables cover operations of subsector 1 and component 3.4.

† Data from 1998 onward are reported by the Ministry of Finance (Oficina de Estadísticas de Finanzas Públicas). Earlier data were reported by the Central Bank.

† For 1990–93, each revenue item has been reported on a cash basis, without including payments in documents. For all other

years, the amounts paid in documents are included in item adjustment to cash basis with negative sign.

Accounting Practices

1. Liquidation or complementary period:
The fiscal year ends December 31 of each year. However, the budgetary execution for the budgetary central government includes the 12 months of the corresponding year and 12 additional months from the following year. In that period no new expenditure commitments are allowed; only payments of prior commitments that were not canceled within the fiscal year are allowed.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

The compiling office is preparing an implementation plan, which includes an evaluation of the resources needed.

This institutional table is based on information reported in 2004.

Vietnam 582

Units of General Government

Central Government

- Subsector 1. Budgetary central government
- 1.1 Agencies, bureaus, institutes, ministries, national assembly, and office of the prime minister
- Subsector 2. Extrabudgetary units/entities
- 2.1 Various funds
- Subsector 3. Social security funds
- 3.1 General Security Fund
 - 3.2 Health Fund

State Governments

- Subsector 4. State governments
- 4.1 Not applicable

Local Governments

- Subsector 5. Local governments
- 5.1 District government for 598 districts
 - 5.2 Commune governments for 10,500 communes, district towns, and wards.
 - 5.3 Provincial governments for 61 provinces
 - 5.4 Various funds at the local government level

Data Coverage

Data in central government tables cover operations of subsectors 1–3. Subsector 2 comprises five funds at the central government level—the Export Support Fund (formerly the Price Stabilization Fund), the National Development Support Fund (to support policy-based lending), the Reforestation Program Lending Fund, the Sinking Fund (for repayment of foreign debt), and the State-Owned Enterprises (SOE) Restructuring Support Fund (to cover the cost of workers made redundant by SOE reform, to resolve SOE debt, and to provide support for SOE investment).

Data in the State Budget tables cover the budgetary operations of the general government (subsector 1 and components 5.1, 5.2, and 5.3). The Budget Law establishes the fiscal arrangements between the national government and the local levels of government, which reflects a decentralized system of service delivery within a unitary system of government, under which national authority is delegated to the lower levels of government. Revenues are shared, and about 40 percent of total expenditure is undertaken at local levels of government.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 2001.

Yemen, Republic of 474

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Centers, council of consultancy, council of deputies (parliament), judiciary, ministries, presidency, prime minister's office, and universities
- 1.2 1 municipal and 17 provincial administrations

Subsector 2. Extrabudgetary units/entities

- 2.1 General Board for Agricultural Development
- 2.2 General Board for Agricultural Research
- 2.3 General Board for Al-Thawra Hospital
- 2.4 General Board for Development of Eastern Region
- 2.5 General Board for Development of Tihama
- 2.6 Martyrs' Bureau
- 2.7 Ministry of Interior Employee Fund
- 2.8 Promotion of Agricultural and Fisheries Production Fund
- 2.9 Roads and Bridges Maintenance Fund
- 2.10 Social Development Fund
- 2.11 Social Welfare Fund
- 2.12 Waqf Fund (religious endowments authority)
- 2.13 Youths and Sports Care Fund

Subsector 3. Social security funds

- 3.1 General Authority for Social Security (Government and Public Enterprise Employees' Pension Fund)
- 3.2 Defense Employees' Pension Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 Not applicable

Data Coverage

Data in central government tables cover operations of subsector 1.

† From 1997 onward, components 2.7–2.11, 2.13, and 3.2 were included in the coverage of subsector 1.

† From 1996 onward, data on expenditure for agriculture, forestry, fishing, and hunting affairs and services include subsidy schemes supporting the importers of agricultural products and the producers of petroleum products.

On May 22, 1990, the Yemen Arab Republic and the People's Democratic Republic of Yemen merged to become a single state—the Republic of Yemen.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1998.

Zambia 754

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Departments, House of Chiefs, judiciary, ministries, national assembly, and presidency

Subsector 2. Extrabudgetary units/entities

- 2.1 Agencies, funds, and institutions

Subsector 3. Social security funds

- 3.1 Workmen's Compensation Fund

State Governments

Subsector 4. State governments

- 4.1 Not applicable

Local Governments

Subsector 5. Local governments

- 5.1 55 districts councils

Data Coverage

Data in central government tables cover operations of subsectors 1–3.

Subsector 2 comprises Bangwelu Water Transport, Copperbelt University, counterpart funds of budgetary organizations, Government Communication Flight, Government Stores Department, Hostel Board of Management, Industrial Plantations Division, Land Development Services Account, miscellaneous funds, Mweru Water Transport, Prices and Income Commission, special (revolving) funds, state-supported schools, University of Zambia, and Zambia National Tourist Bureau.

Data in local government tables cover operations of subsector 5.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in 1997.

Zimbabwe 698

Units of General Government

Central Government

Subsector 1. Budgetary central government

- 1.1 Cabinet, ministries, parliament, and president's office

Subsector 2. Extrabudgetary units/entities

- 2.1 Central Rates Fund
- 2.2 Housing and Guarantee Fund
- 2.3 National Development Fund
- 2.4 National Fund for Rehabilitation and Reconstruction
- 2.5 National Housing Fund
- 2.6 8 other funds

Subsector 3. Social security funds

3.1 Not applicable

State Governments

Subsector 4. State governments

4.1 Not applicable

Local Governments

Subsector 5. Local governments

5.1 55 rural district councils and 12 town councils

Data Coverage

Data in central government tables cover operations of subsector 1 and components 2.3 and 2.4. For this subsector and components, fiscal years end on June 30.

Accounting Practices

1. Liquidation or complementary period:
Not reported.
2. Valuation of assets and liabilities:
Not reported.

GFSM 2001 Implementation Plan

Not reported.

This institutional table is based on information reported in or prior to 1996.