

Instructions for Completing Annual GFS Questionnaire Report Forms for the Integrated Correspondence System (ICS)

The Statistical Tables in Annual GFS Questionnaire contains three files:

xxxGFSYQNewData.xls	Used for reporting new data and revisions to old data. This file contains formulas.
xxxGFSYQLastReported.xls	Used for viewing data for the most recent year in our database. This file does not contain formulas but they can be added as desired.
xxxGFSYQYearBeforeLast.xls	Used for viewing data for the year before the most recent year in our database. This file does not contain formulas but they can be added as desired.

- 1) To select the sheet for data entry: Click the **Coverpage, Statements or Tables** tab. On the coverpage, **enter the year** for which data are reported and **complete the box on the Nature of the Data and Accounting Method**.
- 2) Proceed to click on tabs for **Statement I** through **Annex 2**, and enter data in the appropriate cells. **Except for the data cells, the tables are protected and cannot be edited. Please do not delete or insert rows or columns in any worksheet.**
- 3) If data for all sectors reported are on a purely **cash basis**: Enter detailed cash data in the detailed classification Tables 1-3, 7-8, as well as in Annexes 1 and 2. Table 6 should be completed on a best effort basis. Summarize the main aggregates of Tables 1-3 in Statement II.
- 4) If data for all sectors reported are on an **other than cash basis (e.g., accrual or any accounting method other than pure cash)**: Enter other than cash data in detailed classification Tables 1-8, as well as in Annexes 1 and 2. Summarize main aggregates of other than cash data (Tables 1-3) in Statement I, and also enter the underlying aggregate *cash* data in Statement II, if available.
- 5) If data for reported subsectors are a mixture of **cash and other than cash basis**: Enter data in the detailed classification tables (Tables 1–3; 7–8) according to the basis on which data for the particular category and subsector is recorded. Tables 4–6 (other economic flows and the balance sheet) should be completed on a best effort basis. All transactions in the detailed classification Tables 1–3 (whether on a cash or other than cash basis) should be summarized in Statement I, for all subsectors. All the pure cash flow transactions that relate to the data recorded in the detailed classification tables (and Statement I), should be summarized in Statement II. Data in Statements I and II will be identical for those subsectors that are on a cash basis only.
- 6) Enter data with the **same magnitude and currency** as indicated in the spreadsheets. If data are reported in a different magnitude or currency, please indicate so in the Notes field at the bottom of this sheet.
- 7) To indicate that data are **not available** enter four dots: In the appropriate data cell(s).
- 8) To indicate a **zero observation** enter the number **0** in the appropriate data cell.
- 9) To **add comments** regarding this submission: Position the cursor next to the field marked **Notes** at the bottom of this sheet and type your text.
- 10) When you have finished entering the data, **save the file**, retaining the original name assigned by the ICS.
- 11) Return to the **ICS** and select **Upload Reports**.

For ICS questions and technical support, please contact: icsinquiry@imf.org

NOTES:



ANNUAL GFS QUESTIONNAIRE

STATISTICAL TABLES

Country name:

[country name]

Country code:

[code]

Year:

[Enter year to which data pertain]

Units of currency / Year ending:

[Enter units of currency / Month, Day of fiscal year end]

Nature of the data and accounting method:

For each subsector's data, indicate the nature of the data (final, preliminary, or forecast) by putting an X in the relevant boxes.

For each subsector's data, indicate the accounting method used by putting a C to indicate cash data and an A to indicate data other than cash.

	Budgetary central government	Extra-budgetary units	Social security funds	Central government	State governments	Local governments	General government
Final							
Preliminary							
Forecast							
C or A?							

Statement I:

Statement of Sources and Uses of Cash

Table 1: Revenue

Table 2: Expense

Table 3: Transactions in Assets and Liabilities

Table 4: Holding Gains and Losses in Assets and Liabilities

Table 5: Other Changes in the Volume of Assets and Liabilities

Table 6: Balance Sheet

Table 7: Outlays by Functions of Government

Table 8: Transactions in Financial Assets and Liabilities by Sector

Table 9: Total Other Economic Flows in Assets and Liabilities

Annex 1: Consolidation Table

Annex 2: Integrated Statement of Flows and Stocks in Assets and Liabilities

Reference: *Government Finance Statistics Manual 2001 (GFSM 2001)*

**ANNUAL GFS QUESTIONNAIRE
STATEMENT I**

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government [Enter year to which data pertain]								
	Central Government			State Governments			Local Governments		
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government ^{b/} (9)
	A	A	A	A	A	A	A	A	A
Accounting method:									
STATEMENT OF GOVERNMENT OPERATIONS									
TRANSACTIONS AFFECTING NET WORTH:									
1	Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Taxes								
12	Social contributions								
13	Grants								
14	Other revenue								
2	Expense	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Compensation of employees								
22	Use of goods and services								
23	Consumption of fixed capital								
24	Interest								
25	Subsidies								
26	Grants								
27	Social benefits								
28	Other expense								
GOB	Gross operating balance (1-2+23+NOBz)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NOB	Net operating balance (1-2+NOBz) ^{c/}	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TRANSACTIONS IN NONFINANCIAL ASSETS:									
31	Net Acquisition of Nonfinancial Assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
311	Fixed assets								
312	Change in inventories								
313	Valuables								
314	Nonproduced assets								
NLB	Net lending / borrowing (1-2+NOBz-31)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):									
32	Net acquisition of financial assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
321	Domestic								
322	Foreign								
323	Monetary gold and SDRs								
33	Net incurrence of liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
331	Domestic								
332	Foreign								
Vertical check: Difference between net lending/borrowing and financing (1-2-31+32-33-NLBz=0)									

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ The net operating balance should *only* be calculated if consumption of fixed capital (23) has a nonzero value. Otherwise, only the gross operating balance should be calculated.

**ANNUAL GFS QUESTIONNAIRE
STATEMENT II**

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government [Enter year to which data pertain]													
	Central Government					State Governments					Local Governments (7)	Consolidation Column (8)	General Government b/ (9)	
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)	State Governments (6)	Consolidation Column (4)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)				
	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Accounting method:														
STATEMENT OF SOURCES AND USES OF CASH														
CASH FLOWS FROM OPERATING ACTIVITIES:														
1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11														
12														
13														
14														
2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21														
22														
24														
25														
26														
27														
28														
CIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CASH FLOWS FROM INVESTMENTS IN NONFINANCIAL ASSETS (NFAs):														
31.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
311.1														
312.1														
313.1														
314.1														
31.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
311.2														
312.2														
313.2														
314.2														
31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CSD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CASH FLOWS FROM FINANCING ACTIVITIES:														
32x	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
321x														
322x														
323														
33	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
331														
332														
NFB	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NCB	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vertical check: Difference between cash surplus/deficit and total net cash inflow from financial activities (CSD+NFB-NCB=0)														
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

32x = 32 - 3212 - 3222; 321x = 321 - 3212; 322x = 322 - 3222

ANNUAL GFS QUESTIONNAIRE
TABLE 1

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government [Enter year to which data pertain]							Consolidation Column (8)	Local Governments (7)	State Governments (6)	Central Government (5)	Consolidation Column (4)	Central Government			General Government (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Central Government		Local Governments (7)	State Governments (6)									
				Consolidation Column (4)	Central Government (5)											
1 REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
111 Taxes on income, profits, and capital gains																
1111 Payable by individuals																
1112 Payable by corporations and other enterprises																
1113 Unallocable																
112 Taxes on payroll and workforce																
113 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1131 Recurrent taxes on immovable property																
1132 Recurrent taxes on net wealth																
1133 Estate, inheritance, and gift taxes																
1134 Taxes on financial and capital transactions																
1135 Other nonrecurrent taxes on property																
1136 Other recurrent taxes on property																
114 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1141 General taxes on goods and services																
11411 Value-added taxes																
11412 Sales taxes																
11413 Turnover & other general taxes on G & S																
1142 Excises																
1143 Profits of fiscal monopolies																
1144 Taxes on specific services																
1145 Taxes on use of goods, permission to use goods																
11451 Motor vehicles taxes																
11452 Other																
1146 Other taxes on goods and services																
115 Taxes on international trade and transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1151 Customs and other import duties																
1152 Taxes on exports																
1153 Profits of export or import monopolies																
1154 Exchange profits																
1155 Exchange taxes																
1156 Other taxes on international trade and transactions																
116 Other taxes																

Accounting method:

ANNUAL GFS QUESTIONNAIRE
TABLE 1

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

REVENUE	General Government [Enter year to which data pertain]								
	Central Government			General Government			Local Governments (7)	Consolidation Column (8)	General Government ^{b/} (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)	State Governments (6)			
	Accounting method:								
12 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
121 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1211 Employee contributions									
1212 Employer contributions									
1213 Self-employed or nonemployed contributions									
1214 Unallocable contributions									
122 Other social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1221 Employee contributions									
1222 Employer contributions									
1223 Imputed contributions									
13 Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
131 From foreign governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1311 Current									
1312 Capital									
132 From international organizations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1321 Current									
1322 Capital									
133 From other general government units	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1331 Current									
1332 Capital									
14 Other revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
141 Property income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1411 Interest									
1412 Dividends									
1413 Withdrawals from income of quasi-corporations									
1414 Property income attrib. to insurance policyholders									
1415 Rent									
142 Sales of goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1421 Sales of market establishments									
1422 Administrative fees									
1423 Incidental sales by nonmarket establishments									
1424 Imputed sales of goods and services									
143 Fines, penalties, and forfeits									
144 Voluntary transfers other than grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1441 Current									
1442 Capital									
145 Miscellaneous and unidentified revenue									

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

ANNUAL GFS QUESTIONNAIRE
TABLE 2

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

EXPENSE	General Government [Enter year to which data pertain]								
	Central Government			State Governments			Local Governments		
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government ^{b/} (9)
Accounting method:									
2 EXPENSE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 Compensation of employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
211 Wages and salaries									
212 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2121 Actual social contributions									
2122 Imputed social contributions									
22 Use of goods and services									
23 Consumption of fixed capital									
24 Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
241 To nonresidents									
242 To residents other than general government									
243 To other general government units									
25 Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
251 To public corporations									
252 To private enterprises									
26 Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
261 To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2611 Current	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2612 Capital									
262 To international organizations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2621 Current									
2622 Capital									
263 To other general government units	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2631 Current									
2632 Capital									
27 Social benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
271 Social security benefits									
272 Social assistance benefits									
273 Employer social benefits									
28 Other expense	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
281 Property expense other than interest									
282 Miscellaneous other expense	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2821 Current									
2822 Capital									

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

ANNUAL GFS QUESTIONNAIRE
TABLE 3

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	General Government										Consolidation Column (8)	Local Governments (7)	State Governments (6)	Central Government ^{a/} (5)	Consolidation Column (4)	Social Security Funds (3)	Extrabudgetary (2)	Budgetary (1)	Accounting method:
	Central Government					General Government													
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government ^{b/} (9)										
3	CHANGE IN NET WORTH: TRANSACTIONS^{c/}																		
31	Net acquisition of nonfinancial assets^{d/}																		
311	Fixed assets																		
311.1	Acquisitions: fixed assets																		
311.2	Disposals: fixed assets																		
311.3	Consumption of fixed capital (CFC): fixed assets																		
3111	Buildings and structures																		
3111.1	Acquisitions: buildings and structures																		
3111.2	Disposals: buildings and structures																		
3111.3	CFC: buildings and structures																		
3112	Machinery and equipment																		
3112.1	Acquisitions: machinery and equipment																		
3112.2	Disposals: machinery and equipment																		
3112.3	CFC: machinery and equipment																		
3113	Other fixed assets																		
3113.1	Acquisitions: other fixed assets																		
3113.2	Disposals: other fixed assets																		
3113.3	CFC: other fixed assets																		
312	Inventories																		
313	Valuables																		
313.1	Acquisitions: valuables																		
313.2	Disposals: valuables																		
314	Nonproduced assets																		
314.1	Acquisitions: nonproduced assets																		
314.2	Disposals: nonproduced assets																		
314.3	CFC: major improvements, nonproduced assets																		
3141	Land																		
3141.1	Acquisitions: land																		
3141.2	Disposals: land																		
3141.3	CFC: major improvements, land																		
3142	Subsoil assets																		
3142.1	Acquisitions: subsoil assets																		
3142.2	Disposals: subsoil assets																		
3142.3	CFC: major improvements, subsoil assets																		
3143	Other naturally occurring assets																		
3143.1	Acquisitions: other naturally occurring assets																		
3143.2	Disposals: other naturally occurring assets																		
3144	Intangible nonproduced assets																		
3144.1	Acquisitions: intangible nonproduced assets																		
3144.2	Disposals: intangible nonproduced assets																		

ANNUAL GFS QUESTIONNAIRE
TABLE 3

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	General Government							Consolidation Column (8)	Local Governments (7)	State Governments (6)	Central Government	Consolidation Column (4)	Central Government (5)	Social Security Funds (3)	Extrabudgetary (2)	Budgetary (1)	General Government (9)
	General Government																
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)										
	Accounting method:																
32	Net acquisition of financial assets																
3202																	
3203																	
3204																	
3205																	
3206																	
3207																	
3208																	
321	Domestic																
3212																	
3213																	
3214																	
3215																	
3216																	
3217																	
3218																	
322	Foreign																
3222																	
3223																	
3224																	
3225																	
3226																	
3227																	
3228																	
323	Monetary gold and SDRs																

ANNUAL GFS QUESTIONNAIRE
TABLE 3

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	General Government									
	Central Government					Local Governments				
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)	
Accounting method:										
33 Net incurrence of liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3302 Currency and deposits [3312+3322]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3303 Securities other than shares [3313+3323]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3304 Loans [3314+3324]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3305 Shares and other equity [3315+3325]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3306 Insurance technical reserves [3316+3326]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3307 Financial derivatives [3317+3327]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3308 Other accounts payable [3318+3328]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
331 Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3312 Currency and deposits										
3313 Securities other than shares										
3314 Loans										
3315 Shares and other equity										
3316 Insurance technical reserves										
3317 Financial derivatives										
3318 Other accounts payable										
332 Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3322 Currency and deposits										
3323 Securities other than shares										
3324 Loans										
3325 Shares and other equity										
3326 Insurance technical reserves										
3327 Financial derivatives										
3328 Other accounts payable										
Memorandum items:										
3M1 Own-account capital formation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3M11 Compensation of employees										
3M12 Use of goods and services										
3M13 Consumption of fixed capital										
3M14 Other taxes minus other subsidies (on production)										
3M2 Change in net financial worth: transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3M3 Debt at market value: transactions										

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ Change in net worth due to transactions in assets and liabilities.

d/ Net transactions in fixed assets, valuables, and nonproduced assets equal acquisitions minus disposals and consumption of fixed capital.

e/ This item shows the value of "compensation of employees" which is included in government's own-account construction of fixed assets (GFS item 311).

f/ This item shows the value of "use of goods and services" which is included in government's own-account construction of fixed assets (GFS item 311).

g/ This item shows the value of "consumption of fixed capital" which is included in government's own-account construction of fixed assets (GFS item 311).

h/ This item shows the value of "taxes minus subsidies", which is included in government's own-account construction of fixed assets (GFS item 311).

i/ Change in net financial worth due to transactions in financial assets and liabilities.

j/ This item shows the market value of all transactions in liabilities except for shares and other equity and financial derivatives.

ANNUAL GFS QUESTIONNAIRE
TABLE 4

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government							Consolidation Column (8)	Local Governments (7)	State Governments (6)	Central Government	Consolidation Column (4)	Central Government (5)	Social Security Funds (3)	Extrabudgetary (2)	Budgetary (1)	General Government (9)
	General Government																
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)										
Accounting method:																	
4	CHANGE IN NET WORTH: HOLDING GAINS^{cl}																
41	Nonfinancial assets																
411	Fixed assets																
4111	Buildings and structures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4112	Machinery and equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4113	Other fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
412	Inventories																
413	Valuables																
414	Nonproduced assets																
4141	Land	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4142	Subsoil assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4143	Other naturally occurring assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4144	Intangible nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42	Financial assets																
4202	Currency and deposits [4212+4222]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4203	Securities other than shares [4213+4223]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4204	Loans [4214+4224]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4205	Shares and other equity [4215+4225]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4206	Insurance technical reserves [4216+4226]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4207	Financial derivatives [4217+4227]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4208	Other accounts receivable [4218+4228]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
421	Domestic																
4212	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4213	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4214	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4215	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4216	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4217	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4218	Other accounts receivable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
422	Foreign																
4222	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4223	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4224	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4225	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4226	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4227	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4228	Other accounts receivable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
423	Monetary gold and SDRs																

ANNUAL GFS QUESTIONNAIRE
TABLE 4

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	General Government								
	Central Government				Local Governments				
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)
43	Accounting method:								
Liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4302	Currency and deposits [4312+4322]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4303	Securities other than shares [4313+4323]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4304	Loans [4314+4324]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4305	Shares and other equity [4315+4325]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4306	Insurance technical reserves [4316+4326]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4307	Financial derivatives [4317+4327]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4308	Other accounts payable [4318+4328]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
431	Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4312	Currency and deposits								
4313	Securities other than shares								
4314	Loans								
4315	Shares and other equity								
4316	Insurance technical reserves								
4317	Financial derivatives								
4318	Other accounts payable								
432	Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4322	Currency and deposits								
4323	Securities other than shares								
4324	Loans								
4325	Shares and other equity								
4326	Insurance technical reserves								
4327	Financial derivatives								
4328	Other accounts payable								
Memorandum items:									
4M2	Change in net financial worth: holding gains [=42-43] ^{d/}								0.0
4M3	Debt at market value: holding gains ^{e/}								0.0

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ Change in net worth due to holding gains and losses in assets and liabilities.

d/ Change in net financial worth due to holding gains and losses in financial assets and liabilities.

e/ This item shows the market value of all holding gains in liabilities except for shares and other equity and financial derivatives.

ANNUAL GFS QUESTIONNAIRE
TABLE 5

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government							Consolidation Column (8)	Local Governments (7)	State Governments (6)	Central Government	General Government (9)
	Central Government				General Government							
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)					
Accounting method:												
5	CHANGE IN NET WORTH: VOLUME CHANGES^{c/}											
51	Nonfinancial assets											
511	Fixed assets											
5111	Buildings and structures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5112	Machinery and equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5113	Other fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
512	Inventories	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
513	Valuables	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
514	Nonproduced assets											
5141	Land	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5142	Subsoil assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5143	Other naturally occurring assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5144	Intangible nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52	Financial assets											
5202	Currency and deposits [5212+5222]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5203	Securities other than shares [5213+5223]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5204	Loans [5214+5224]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5205	Shares and other equity [5215+5225]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5206	Insurance technical reserves [5216+5226]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5207	Financial derivatives [5217+5227]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5208	Other accounts receivable [5218+5228]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
521	Domestic											
5212	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5213	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5214	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5215	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5216	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5217	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5218	Other accounts receivable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
522	Foreign											
5222	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5223	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5224	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5225	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5226	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5227	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5228	Other accounts receivable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
523	Monetary gold and SDRs											

ANNUAL GFS QUESTIONNAIRE
TABLE 5

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	General Government							Consolidation Column (8)	Local Governments (7)	State Governments (6)	Central Government	General Government (9)
	Central Government				General Government							
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)					
Accounting method:												
53	Liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5302	Currency and deposits [5312+5322]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5303	Securities other than shares [5313+5323]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5304	Loans [5314+5324]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5305	Shares and other equity [5315+5325]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5306	Insurance technical reserves [5316+5326]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5307	Financial derivatives [5317+5327]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5308	Other accounts payable [5318+5328]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
531	Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5312	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5313	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5314	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5315	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5316	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5317	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5318	Other accounts payable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
532	Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5322	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5323	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5324	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5325	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5326	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5327	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5328	Other accounts payable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Memorandum items:												
5M2	Change in net fin. worth: other vol. changes [52-53]											0.0
5M3	Debt at market value: other volume changes											0.0

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ Change in net worth due to other changes in the volume of assets and liabilities.

d/ Change in net financial worth due to other changes in the volume of financial assets and liabilities.

e/ This item shows the market value of all other changes in volume of liabilities except for shares and other equity and financial derivatives.

ANNUAL GFS QUESTIONNAIRE
TABLE 6

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government [Enter year to which data pertain]								
	Central Government			General Government					
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{b/} (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government ^{c/} (9)
Accounting method:									
6	NET WORTH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
61	Nonfinancial assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
611	Fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6111	Buildings and structures								
6112	Machinery and equipment								
6113	Other fixed assets								
612	Inventories								
613	Valuables								
614	Nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6141	Land								
6142	Subsoil assets								
6143	Other naturally occurring assets								
6144	Intangible nonproduced assets								
62	Financial assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6202	Currency and deposits [6212+6222]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6203	Securities other than shares [6213+6223]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6204	Loans [6214+6224]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6205	Shares and other equity [6215+6225]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6206	Insurance technical reserves [6216+6226]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6207	Financial derivatives [6217+6227]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6208	Other accounts receivable [6218+6228]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
621	Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6212	Currency and deposits								
6213	Securities other than shares								
6214	Loans								
6215	Shares and other equity								
6216	Insurance technical reserves								
6217	Financial derivatives								
6218	Other accounts receivable								
622	Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6222	Currency and deposits								
6223	Securities other than shares								
6224	Loans								
6225	Shares and other equity								
6226	Insurance technical reserves								
6227	Financial derivatives								
6228	Other accounts receivable								
623	Monetary gold and SDRs								0.0

ANNUAL GFS QUESTIONNAIRE
TABLE 6

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government [Enter year to which data pertain]								
	Central Government			State Governments			Local Governments		
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{b/} (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government ^{c/} (9)
	Accounting method:								
63 Liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6302 Currency and deposits [6312+6322]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6303 Securities other than shares [6313+6323]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6304 Loans [6314+6324]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6305 Shares and other equity [6315+6325]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6306 Insurance technical reserves [6316+6326]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6307 Financial derivatives [6317+6327]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6308 Other accounts payable [6318+6328]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
631 Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6312 Currency and deposits									
6313 Securities other than shares									
6314 Loans									
6315 Shares and other equity									
6316 Insurance technical reserves									
6317 Financial derivatives									
6318 Other accounts payable									
632 Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6322 Currency and deposits									
6323 Securities other than shares									
6324 Loans									
6325 Shares and other equity									
6326 Insurance technical reserves									
6327 Financial derivatives									
6328 Other accounts payable									
Memorandum items:									
6M2 Net financial worth [=62-63]									
6M3 Debt at market value ^{d/}									
6M35 Debt at face value ^{e/}									
6M4 Debt at nominal value ^{f/}									
6M5 Arrears ^{g/}									
6M6 Obligations for social security benefits ^{h/}									
6M7 Contingent liabilities ^{i/}									
6M71 Guaranteed debt at market value									
6M8 Uncapitalized military weapons, delivery systems ^{j/}									

a/ Stocks of assets and liabilities at the end of the year.
b/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).
c/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).
d/ This item shows the market value of all liabilities except for shares and other equity and financial derivatives.
e/ Defined as the undiscounted amount of principal to be repaid. For loans, the face value is the original amount of the loan stated in the loan contract.
f/ Defined as the present value of future payment of principal and interest on debt liabilities discounted by the existing contractual rate of interest.
g/ Arrears is defined as obligatory payments that are not made by the due-for-payment date.
h/ Arrears is defined as obligations for payment of social security benefits.
i/ Contractual arrangements that create an explicit contingent financial claim on a general government unit; for example, government loan guarantees.
j/ Comprises the stock of military weapons and weapon-delivery systems that were included in expense item 22 at the time of acquisition.

ANNUAL GFS QUESTIONNAIRE
TABLE 7

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government [Enter year to which data pertain]										
	Central Government			State Governments (6)			Local Governments (7)			Consolidation Column (8)	General Government ^{b/} (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)						
7	TOTAL OUTLAYS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
701	General public services										0.0
7017	Public debt transactions										0.0
7018	Transfers of general character betw. levels of gov. ^{c/}										0.0
702	Defense										0.0
703	Public order and safety										0.0
704	Economic affairs										0.0
7042	Agriculture, forestry, fishing, and hunting										0.0
7043	Fuel and energy										0.0
7044	Mining, manufacturing, and construction										0.0
7045	Transport										0.0
7046	Communication										0.0
705	Environmental protection										0.0
706	Housing and community amenities										0.0
707	Health										0.0
7072	Outpatient services										0.0
7073	Hospital services										0.0
7074	Public health services										0.0
708	Recreation, culture and religion										0.0
709	Education										0.0
7091	Pre-primary and primary education										0.0
7092	Secondary education										0.0
7094	Tertiary education										0.0
710	Social protection										0.0

Accounting method:

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ Transfers between different levels of government that are of a general character and not allocated to a particular function.

ANNUAL GFS QUESTIONNAIRE
TABLE 8

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]

	General Government [Enter year to which data pertain]								
	Central Government			General Government					
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government ^{b/} (9)
82	Accounting method:								
82	Net acquisition of financial assets [=32]								
821	Domestic [=32.1]								
8211	General government	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8212	Central bank	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8213	Other depository corporations								
8214	Financial corporations not elsewhere classified								
8215	Nonfinancial corporations								
8216	Households & nonprofit institutions serving h/holds								
822	Foreign [=32.2]								
8221	General government	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8227	International organizations								
8228	Financial corporations other than internat'l org's								
8229	Other nonresidents								
823	Monetary gold and SDRs [=32.3]								
83	Net incurrence of liabilities [=33]								
831	Domestic [=33.1]								
8311	General government	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8312	Central bank	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8313	Other depository corporations								
8314	Financial corporations not elsewhere classified								
8315	Nonfinancial corporations								
8316	Households & nonprofit institutions serving h/holds								
832	Foreign [=33.2]								
8321	General government	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8327	International organizations								
8328	Financial corporations other than internat'l org's								
8329	Other nonresidents								

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

ANNUAL GFS QUESTIONNAIRE
TABLE 9

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	General Government									
	Central Government					General Government				
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)	
	Accounting method:									
9	CHANGE IN NET WORTH: OTHER FLOWS^{c/}									
91	Nonfinancial assets									
911	Fixed assets									
9111	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9112	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9113	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
912	Inventories									
9121	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
913	Valuables									
9131	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
914	Nonproduced assets									
9141	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9142	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9143	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9144	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
92	Financial assets									
9202	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9203	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9204	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9205	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9206	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9207	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9208	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
921	Domestic									
9212	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9213	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9214	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9215	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9216	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9217	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9218	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
922	Foreign									
9222	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9223	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9224	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9225	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9226	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9227	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9228	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
923	Monetary gold and SDRs									
9231	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

ANNUAL GFS QUESTIONNAIRE
TABLE 9

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	General Government							Consolidation Column (8)	Local Governments (7)	State Governments (6)	Central Government	Consolidation Column (4)	Central Government (5)	Social Security Funds (3)	Extrabudgetary (2)	Budgetary (1)	General Government (9)
	Central Government																
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government (5)	State Governments (6)	Local Governments (7)										
Accounting method:																	
93	Liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9302	Currency and deposits [9312+9322]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9303	Securities other than shares [9313+9323]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9304	Loans [9314+9324]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9305	Shares and other equity [9315+9325]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9306	Insurance technical reserves [9316+9326]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9307	Financial derivatives [9317+9327]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9308	Other accounts payable [9318+9328]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
931	Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9312	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9313	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9314	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9315	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9316	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9317	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9318	Other accounts payable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
932	Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9322	Currency and deposits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9323	Securities other than shares	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9324	Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9325	Shares and other equity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9326	Insurance technical reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9327	Financial derivatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9328	Other accounts payable	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Memorandum items:																	
9M2	Change in net fin. worth: other economic flows [92-93] ^d															0.0	0.0
9M3	Debt at market value: other economic flows ^{e/}															0.0	0.0

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ Change in net worth due to total other economic flows (holding gains/losses plus other changes in the volume of assets and liabilities).

d/ Change in net financial worth due to total other economic flows (holding gains/losses plus other changes in the volume of assets and liabilities).

e/ This item shows the market value of all other economic flows in liabilities, except for shares and other equity and financial derivatives.

ANNUAL GFS QUESTIONNAIRE
ANNEX 1. CONSOLIDATION TABLE ^{1/}

[country name] [code]
 [Enter units of currency / Month, Day of fiscal year end]
 [Enter year to which data pertain]

TRANSACTIONS:

1. Taxes

GFS code 11 GFS code 2821		Taxes receivable from other general government units (column)						Total (payable)
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	
Taxes payable to other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (receivable)							

2. Interest income/expense:

GFS code 1411 GFS code 243		Interest receivable from other general government units (column)						Total (payable)
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	
Interest payable to other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (receivable)							

3. Current grants:

GFS code 1331 GFS code 2631		Current grants receivable from other general government units (column)						Total (payable)
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	
Current grants payable to other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (receivable)							

4. Capital grants:

GFS code 1332 GFS code 2632		Capital grants receivable from other general government units (column)						Total (payable)
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	
Capital grants payable to other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (receivable)							

ANNUAL GFS QUESTIONNAIRE
ANNEX 1. CONSOLIDATION TABLE ^{1/}

[country name] [code]
 [Enter units of currency / Month, Day of fiscal year end]
 [Enter year to which data pertain]

5. Securities other than shares:

GFS code 3313		Securities held by other general government units (column)						
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	Total (issued by)
Securities issued by other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (held by)							

6. Loans:

GFS code 3214		Loans from other general government units (column)						
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	Total (loans to)
Loans to other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (loans from)							

STOCKS:

1. Securities other than shares:

GFS code 6313		Securities held by other general government units (column)						
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	Total (issued by)
Securities issued by other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (held by)							

2. Loans:

GFS code 6214		Loans from other general government units (column)						
		Budgetary ²⁾	Extrabudgetary	Social security funds	Central government	State governments	Local governments	Total (loans to)
Loans to other general government units (row)	Budgetary ²⁾							
	Extrabudgetary							
	Social security funds							
	Central government							
	State governments							
	Local governments							
	Total (loans from)							

- 1) The purpose of these tables is to facilitate the consolidation process by ensuring consistency between payments of one unit and receipts of another. The main categories that need to be consolidated between the subsectors of general government are shown. Inflows are recorded in the columns (vertical) and outflows in the rows (horizontal). Total "receivable from" must equal total "payable to".
- 2) Represents Central government for EU countries, i.e. including budgetary and extrabudgetary but excluding social security funds.

ANNUAL GFS QUESTIONNAIRE
ANNEX 2 ^{1/}

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	6	3	4	5	9 [=4+5]	6 [=6+3+9]	Verification	Verification
	Opening balance 2/	Transactions (net) 3/	Holding Gains and Losses 4/	Other volume changes 5/	Total other economic flows 6/	Closing balance 7/	6*+3*+4*+5*+6* or 6*+3*+9*+6*	4*+5* = 9*
INTEGRATED STATEMENT OF FLOWS AND STOCKS IN ASSETS AND LIABILITIES								
BUDGETARY:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value							0.0	0.0
EXTRABUDGETARY:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value							0.0	0.0
SOCIAL SECURITY FUNDS:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value							0.0	0.0
CONSOLIDATION--CENTRAL GOVERNMENT:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value							0.0	0.0
CENTRAL GOVERNMENT:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value		0.0					0.0	0.0

ANNUAL GFS QUESTIONNAIRE
ANNEX 2 ^{1/}

[country name] [code]
[Enter units of currency / Month, Day of fiscal year end]
[Enter year to which data pertain]

	6	3	4	5	9 [=4+5]	6 [=6+3+9]	Verification	Verification
	Opening balance 2/	Transactions (net) 3/	Holding Gains and Losses 4/	Other volume changes 5/	Total other economic flows 6/	Closing balance 7/	6*+3*+4*+5*+6* or 6*+3*+9*+6*	4*+5* = 9*
INTEGRATED STATEMENT OF FLOWS AND STOCKS IN ASSETS AND LIABILITIES								
STATE GOVERNMENTS:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value							0.0	0.0
LOCAL GOVERNMENTS:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value							0.0	0.0
CONSOLIDATION--GENERAL GOVERNMENT:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0					0.0	0.0
*M3 Debt at market value							0.0	0.0
GENERAL GOVERNMENT:								
* Net worth (stocks and changes) (= *1+*2-*3).....		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*1 Nonfinancial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*2 Financial assets		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*3 Liabilities		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M2 Net financial worth (stocks and changes) (= *2-*3)		0.0	0.0	0.0	0.0	0.0	0.0	0.0
*M3 Debt at market value		0.0	0.0	0.0	0.0	0.0	0.0	0.0

* The asterisks refer to stocks (codes beginning with 6) and the three types of flows (codes beginning with 3, 4, 5, or 9). To determine the code for each cell, replace the asterisk in the code with the number at the top of each column.

1/ The GFS Manual 2001 system integrates stocks and flows, i.e., the opening balance sheet values plus transactions plus holding gains plus other changes in the volume of assets and liabilities are equal to the closing balance sheet values of assets and liabilities. The purpose of the table in this annex is to verify, on an aggregated basis, that this identity holds for all data recorded in Tables 3, 4, 5, 9, and 6.

2/ Closing balances of the previous year should be entered in this column.

3/ See Table 3, Transactions in Assets and Liabilities.

4/ See Table 4, Holding Gains and Losses in Assets and Liabilities.

5/ See Table 5, Other Changes in the Volume of Assets and Liabilities.

6/ See Table 9, Total Other Economic Flows in Assets and Liabilities. Data in Table 9 are the sum of data in Tables 4 and 5.

7/ See Table 6, Balance Sheet (for the current year).

ANNUAL GFS QUESTIONNAIRE
VERTICAL AND HORIZONTAL CHECKS FOR OTHER THAN CASH DATA ^{a/}

[country name]

[code]

STATEMENT OF GOVERNMENT OPERATIONS and DETAILED TABLES	General Government [Enter year to which data pertain]										Horizontal checks ^{b/}				
	Central Government					State Governments					Local Governments 7	Consolidation Column 8	General Government 9	Central Government 5 =1+2+3+4	General Government 9 =5+6+7+8
	Budgetary 1	Extrabudgetary 2	Social Security Funds 3	Consolidation Column 4	Central Government 5	State Governments 6	Local Governments 7	Consolidation Column 8	General Government 9						
Balancing items:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GOB=1-2+23+NOBz	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NOB=1-2+NOBz	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NLB=1-2+NOBz-31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Overall=0=1-2+NOBz-31-32+33+NLBz	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Components:															
1=11+12+13+14+1z	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2=21+22+23+24+25+26+27+28+2z	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3=31+32-33	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31=311+312+313+314+31z	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32=321+322+323+32z	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33=331+332+33z	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4=41+42-43	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5=51+52-53	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9=91+92-93	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6=61+62-63	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
61=611+612+613+614	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
62=621+622+623	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
63=631+632	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Statement I vs Detailed Tables ^{c/}:															
1 = Table 1: 1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 = Table 2: 2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NOB = Table 3: 3 + NLBz	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 = Table 3: 31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NLB = Table 3: 3M2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 = Table 3: 32	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 = Table 3: 33	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other:															
7 = 2+31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
82 = Table 3: 32	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
821 = Table 3: 321	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
822 = Table 3: 322	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
823 = Table 3: 323	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
83 = Table 3: 33	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
831 = Table 3: 331	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
832 = Table 3: 332	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

a/ If data are available for all categories, the results for all the vertical/horizontal check formulas are zero.

b/ Read horizontal checks as follows: In the descriptor column, e.g., NOB=1-2-NOBz, the horizontal check verifies whether NOB for CG and GG is zero (i.e., ignore v-check formulas 1-2-NOBz for this purpose).

c/ These checks are only valid if other than cash data are entered in the detailed tables. If only cash data are entered in the detailed tables and summarized in Statement II (i.e., Statement I is left empty).

