



# BOSNIA AND HERZEGOVINA

## TECHNICAL ASSISTANCE REPORT—GOVERNMENT FINANCE STATISTICS

February 2018

This Technical Assistance report on Bosnia and Herzegovina, The Republic of Srpska was prepared by a staff team of the International Monetary Fund. It is based on the information available at the time it was completed on April 2017.

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# **INTERNATIONAL MONETARY FUND**

Statistics Department

## **BOSNIA AND HERZEGOVINA, THE REPUBLIC OF SRPSKA**

### **TECHNICAL ASSISTANCE REPORT ON THE GOVERNMENT FINANCE STATISTICS MISSION (OCTOBER 26–27, 2016)**

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**April 2017**

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<b>Contents</b>	<b>Page</b>
Acronyms .....	4
Executive Summary .....	5
Appendix I. Institutional Arrangements .....	10
Annex 1. Tentative Object List for Developing a Work Program for Expanding GFS Reporting.....	14

## ACRONYMS

AAU	Accounting and Auditing Unit, Ministry of Finance, Republic of Srpska
BHAS	Agency for Statistics of Bosnia and Herzegovina
CBBH	Central Bank of Bosnia and Herzegovina
COA	Chart of accounts
DMD	Debt Management Department
EDP	Excessive deficit procedure
<i>ESA 2010</i>	<i>European System of National and Regional Accounts 2010</i>
EU	European Union
EUR	IMF's European Department
GFS	Government finance statistics
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual 2014</i>
<i>GFSY</i>	<i>Government Finance Statistics Yearbook</i>
IPSAS	International Public Sector Accounting Standard
MOF	Ministry of finance
MOUs	Memoranda of Understanding
<i>PSDSG</i>	<i>Public Sector Debt Statistics—Guide for Compilers and Users</i>
QPSD	Quarterly public sector debt
RS	Republic of Srpska
RZS	Republic of Srpska Institute of Statistics
TA	Technical assistance

## EXECUTIVE SUMMARY

- 1. A technical assistance (TA) mission was conducted by the government finance statistics (GFS) advisor for South East Europe<sup>1</sup> during October 26–27 2016, to support the Bosnia and Herzegovina authorities, with a specific focus on the Republic of Srpska (RS), in improving GFS for decision making.** This mission was conducted within the context of the second phase of the Swiss State Secretariat for Economic Affairs GFS capacity building project. The mission met with officials from the Ministry of Finance of the Republic of Srpska (MOF RS) and the Republic of Srpska Institute of Statistics (RZS).
- 2. Reliable GFS are essential for analyzing and evaluating fiscal policy, especially the performance of the general government sector and the broader public sector of any economy, by the authorities, economists, and the broader public.** GFS may also be informative to compilers and users of other macroeconomic statistics in understanding the relations between the various sets of macroeconomic statistics, in particular, to compilers of the national accounts who may depend on GFS as an input to their work.
- 3. To this end, the project TA is geared toward the compilation and dissemination of GFS of Bosnia and Herzegovina in accordance with the guidelines of the *Government Finance Statistics Manual 2014 (GFSM 2014)* and the *European System of National and Regional Accounts 2010 (ESA 2010)*.** The project aims to implement comprehensive reporting to the Government Finance Statistics Yearbook, the IMF-World Bank Quarterly Public Sector Debt (QPSD) database, the *ESA 2010* Transmission Programme of Data, and to fulfill excessive deficit procedure (EDP) reporting requirements.
- 4. The specific purpose of this TA mission was to follow up on the findings of a previous IMF TA mission conducted in June 2016 and to develop a work program for the duration of the second phase of the project.** The mission focused on compilation processes that will help coordinate and integrate RS GFS compilation data into the consolidated BiH GFS reporting, with a view to implementing the best feasible practices for the compilation and dissemination of GFS as described in paragraph 2.
- 5. The first phase of the project had two goals:** (i) to classify institutional units of the public sector of Bosnia and Herzegovina according to *GFSM 2014* and *ESA 2010*, and to publish a classified list of units on an official website of the Central Bank of Bosnia and Herzegovina (CBBH) or the Agency for Statistics of Bosnia and Herzegovina (BHAS); (ii) to compile Bosnian public sector debt data according to the *Public Sector Debt Statistics: A Guide for Compilers and Users (PSDSG)*, and to transmit these data to the shared IMF-World Bank QPSD database.

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<sup>1</sup> The GFS advisor for South East Europe is hosted by the Center for Excellence in Finance, Ljubljana, Slovenia.

6. **Classifying institutional units is a vital first step toward defining the scope of general government, separating this from the wider concept of the public sector.** It is important that GFS compilers define the scope of general government to ensure that all relevant units are included in this definition and to get a comprehensive view on fiscal risk. Delineating the line between general government and the public sector is also important whereby the distinction between direct sources of fiscal risk and indirect sources of fiscal risk can be determined. A unit classified as part of general government will contribute directly to the fiscal balance and government debt on a continual basis. Other units classified in the public sector may (intermittently) impact the fiscal balance through dividend receipts, subsidy or capital payments, and interest. These revenue or expense impacts on the fiscal balance may, in turn, also impact government debt, along with privatizations, capital injections, or withdrawals from public sector units.

7. **Publishing the classified list of public sector units also helps GFS users get insights into which units are included in general government when compiling GFS.** Further, it supports all compilers of macroeconomic statistics, including the balance of payments and the national accounts, to classify these units in a consistent manner. The consistent recording of these units is essential because the compilation of these statistics is often dispersed over several compiling institutions or departments within institutions. This is particularly the case in Bosnia and Herzegovina where four ministries of finance, three statistics offices and the CBBH across the various political entities of Bosnia and Herzegovina are involved in the compilation and dissemination of GFS.<sup>2</sup> Further, this is relevant for IMF surveillance purposes to ensure that the scope of general government and the wider public sector is clearly defined and aligned with international statistical standards.

8. **The compilation and reporting of QPSD statistics are an important step toward compiling debt data according to international statistical standards, but also to ensure these data are available with a high frequency and on a timely basis.** Following the PSDSG ensures that a number of important, often overlooked, issues are addressed to ensure that debt data are compiled on a consistent and internationally comparable manner. First, the level of coverage according to the general government subsectors and the public sector is clearly defined. Often units covered when compiling debt data are determined on an ad hoc basis, sometimes only featuring the budget and a number of units deemed to hold fiscal risk.

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<sup>2</sup> Within Bosnia and Herzegovina, four ministries / directorates of finance operate:

- the Ministry of Finance and Treasury of Bosnia and Herzegovina;
- the Directorate of Finance of Brcko District;
- the Ministry of Finance of the Federation Bosnia and Herzegovina; and
- the Ministry of Finance of the Republic of Srpska.

Within Bosnia and Herzegovina, three statistics offices operate:

- Agency for Statistics of Bosnia and Herzegovina (Statistics of Brcko District is part of the Agency for Statistics of Bosnia and Herzegovina);
- Institute for Statistics of the Federation Bosnia; and
- The Republic of Srpska Institute of Statistics.

Second, the level of coverage according to the types of debt instruments is defined. Often only loans and securities feature in the compilation of debt, whereas other accounts payable, currency and deposits debt, or other debt may also be relevant. Third, issues concerning valuation and consolidation are also addressed when following the PSDSG.

**9. The mission reviewed the action points from the June 2016 mission and found that although the authorities made substantial progress in achieving the goals of the first phase of the project, further action by the authorities is still required.**

- The MOF RS examined a number of budget items in the Chart of Accounts (COA) where no unique *GFSM 2014* or *ESA 2010* codes could be assigned during the June 2016 mission. The MOF RS identified cases whereby a more specified coding could be designated to budget items and started implementing these changes, although it lacked resources and technical capacity to fully implement these changes. An implementation envisaged for 2017 will partially address an improved coding. A full implementation will probably require several years to complete.
- The MOF RS has yet to confer with the RZS (that coordinates with BHAS) to ensure the future coordination and use of a common bridge table used by all compilers of macroeconomic statistics in Bosnia and Herzegovina.

**10. Further, a number of weaknesses of institutional arrangements needed to compile GFS in Bosnia and Herzegovina have yet to be resolved.** Although collaboration between units involved in the compilation of GFS is well established in RS, collaboration between the Bosnian institutions at the entity level and the state institutions lack fully the (in)formal prerequisites to support comprehensive and adequate fiscal data reporting. Particularly the sharing between institutions of data, metadata, and supporting information required for the accurate, timely, efficient, and auditable compilation of GFS needs strengthening. During the mission, RS officials supported the notion to compile Bosnian GFS according to best practice and to thereby actively integrate RS GFS compilation, with the required level of detail, into Bosnian GFS compilation. To this end, the following crucial priority recommendations will support the improvement of the institutional arrangements needed to compile GFS in Bosnia and Herzegovina:

Target Date	Recommendation	Responsible Institutions
December 2017	Allocate the division of tasks and responsibilities, supported by a transition plan. Specific attention is needed on specifying data and metadata sharing between institutions—defining output responsibilities and data input specifications for GFS compilation purposes.	MOF RS, RZS, BHAS, CBBH, and MOF BiH
September 2017	Establish memoranda of understanding (MOU) and	Among others, MOF RS, RZS, BHAS, CBBH, MOF BiH



Target Date	Recommendation	Responsible Institutions
	working groups that convene periodically regarding GFS compilation between the institutions.	
June 2018	Ensure the provision of free and unlimited access to all government information needed to compile high-quality GFS to the institutions responsible for GFS and related macroeconomic statistics compilation, conceivably through strengthening the legal framework.	Among others, BHAS, RZS

11. **Addressing these weaknesses in institutional arrangements is vital for supporting the compilation of GFS on a comprehensive and timely manner according to international statistical standards.** This is especially relevant in the complicated political economy of Bosnia and Herzegovina, where a significant level of decentralization is in place, and diffuse approaches are used in fiscal reporting across the state institutions, the entities, and the cantons. This is, for instance, reflected by differing budget laws applicable to the various political entities. Hereby accounting standards, and timeliness requirements, among others, also differ, leading to a disparate set of data that are reported for GFS compilation purposes. By addressing these issues through the above-mentioned benchmark actions, the CBBH and BHAS will be better equipped to receive fiscal data according to agreed reporting requirements—concerning periodicity, format, timeliness, the coding structure, level of detail, supporting information, and reporting obligations (whom to report to).

12. **On the basis of the previously mentioned reporting requirements (paragraph 2. the mission, together with the officials, developed a draft RS-specific object list to be used to develop a Work Program for the duration of the second phase of the project.** The Work Program will function as a guide to follow a step-by-step process and will be updated periodically to reflect the status. The object list (Annex I) covers various ‘building blocks’ to cover the reporting requirements, aligned with other macroeconomic statistics compilation. The goal is to ensure the compilation of RS GFS related data at the entity level, but also to comprehensively support, to the level needed and according to international standards, the compilation of Bosnian GFS.

13. **Although the scope of the object list is comprehensive, future missions will focus on objects relevant to the project.** At the same time, the mission recommends that the authorities give consideration to the full list of objects, whereby RS can successfully contribute to the compilation of Bosnian GFS, on an organized and comprehensive basis, and within a designated amount of time. As a first step, the authorities will review the object list. As a second step, the mission together with the authorities will attach projected timelines/ milestones to each lowest level object. If an object is already in place, then it will be noted as

complete—no further action needed. In RS’s case, a number of objects need little or no further action. The GFS advisor will periodically monitor the progress of each object, update the status of progress, and agree on shifting timelines if this better reflects reality. This will help the authorities, the short-term expert, the GFS advisor, and the project manager to keep an overview of progress.

14. **The following benchmark action** supports the development of a Work Program for the duration of the project:

Target Date	Recommendation	Responsible Institution
February 2017	Review the object list, draft a tentative schedule, and assign responsibilities according to these objects.	MOF, RS

15. **Progress on developing a RS-specific Work Program will be reviewed by the GFS advisor during the next mission tentatively planned for early 2017.** The GFS advisor will also continue to liaise with the authorities remotely from Ljubljana to assure progress in this regard.

## Appendix I. Bosnia and Herzegovina: Institutional Arrangements

1. **The collection of relevant data, the processing of these data, and the compilation of GFS for Bosnia and Herzegovina for the consolidated general government is diffused across a number of institutions within Bosnia and Herzegovina.** Within RS, clear linkages from budget accounting to macroeconomic policy have been identified and are evident through the cooperation between the units involved in GFS-related compilation. Additionally, the adoption of International Public Sector Accounting Standards (IPSAS) accounting within the RS Budget Law is also a positive step toward linking budget accounting with GFS compilation. Yet, on the level of Bosnia and Herzegovina as a whole, the current informal and formal arrangements in place are insufficiently robust to support comprehensive and adequate fiscal data reporting. For instance, no working group is actively in place to coordinate periodic GFS compilation between the entities and Bosnia and Herzegovina.

2. **Formal arrangements are supported, to a certain extent, by budget laws and statistical laws.** This is, however, complicated by the fact that neither a single unified nor a multiple (but consistent) legal framework exists for the country, the entities, and underlying levels of government. For instance, separate budget laws and statistical laws cover Bosnia and Herzegovina and RS. Significantly, the underlying accounting standards, the reporting requirements—concerning periodicity, format, timeliness, the coding structure, level of detail, supporting information, and reporting obligations (whom to report to) differ. As current compilers of the Bosnia and Herzegovina general government, the CBBH, and the BHAS in the context of national accounts compilation, they therefore do not have to their disposal source data compiled and submitted according to consistent standards.

### **Recommendation:**

- *The mission recommends the various Bosnian entities review the legal framework and propose amendments to the legal framework to better support the collection and sharing of public sector units' data, where and if needed. Consideration needs to be given to align the underlying reporting standards, the regulation of data and metadata transmission, the reporting requirements—concerning periodicity, format, and timeliness—in a consistent manner and according to international standards and best practices. Additionally, it is important that ambiguities and formulations that can lead to differing interpretations across the various laws be looked into.*

3. **From an operational point of view, MOUs can help regulate the sharing of tasks and responsibilities of the compilation and aggregation of GFS source data, the compilation of GFS and national accounts, and the dissemination of GFS.** Currently, GFS compilers and related macroeconomic statistics (both at the entity level and state level) rely on longstanding formal and informal practices of sharing data. The informal arrangements are, however, accompanied by a large number of uncertainties regarding the compilation process, whereby the increasing demands of European Union (EU)-reporting

will struggle to be fulfilled. The risk with informal arrangements is that long-standing practices can come to a halt due to changes in personnel, changes of policy within institutions, or even misunderstandings between institutions. Even a number of formal arrangements may need updates because important issues with regard to reporting standards may not be captured in these MOUs. These include provisions on the periodicity, the timeliness, the format, the coding structure, the coverage of data, and supporting information.

4. **The CBBH has been compiling GFS data for Bosnia and Herzegovina since 2003 on an annual basis according to the *Government Finance Statistics Manual 2001*.** Step-by-step, the CBBH has expanded GFS compilation that now includes data on revenue, expenditure, and flows and stocks of the financial balance sheet for 2011–14. However, no Classification of Functions of Government data are currently compiled.

5. **The CBBH compiles Bosnian general government (S.13) GFS and QPSD on the basis of raw GFS data prepared by the MOF RS and the MOF of the Federation of Bosnia and Herzegovina.** The budgetary and extrabudgetary units of RS are compiled as Central Government (S.1311), while the local municipalities are compiled as Local Government (S.1313). The CBBH consolidates all the underlying data from the country level budgetary units and a number of extrabudgetary units, all the social security funds, and data from the MOF RS and MOF FBiH to compile general government data of Bosnia and Herzegovina (Appendix Figure 1).

6. **At the same time, the MOF RS prepares quarterly fiscal data for surveillance purposes in a parallel but separate process.** These data are sent to the IMF's European Department (EUR) via the IMF Resident Representative Office. EUR subsequently consolidates these data to the general government of Bosnia and Herzegovina. Having separate GFS data compilation and data flows leads to inconsistencies but also creates avoidable inefficiencies.

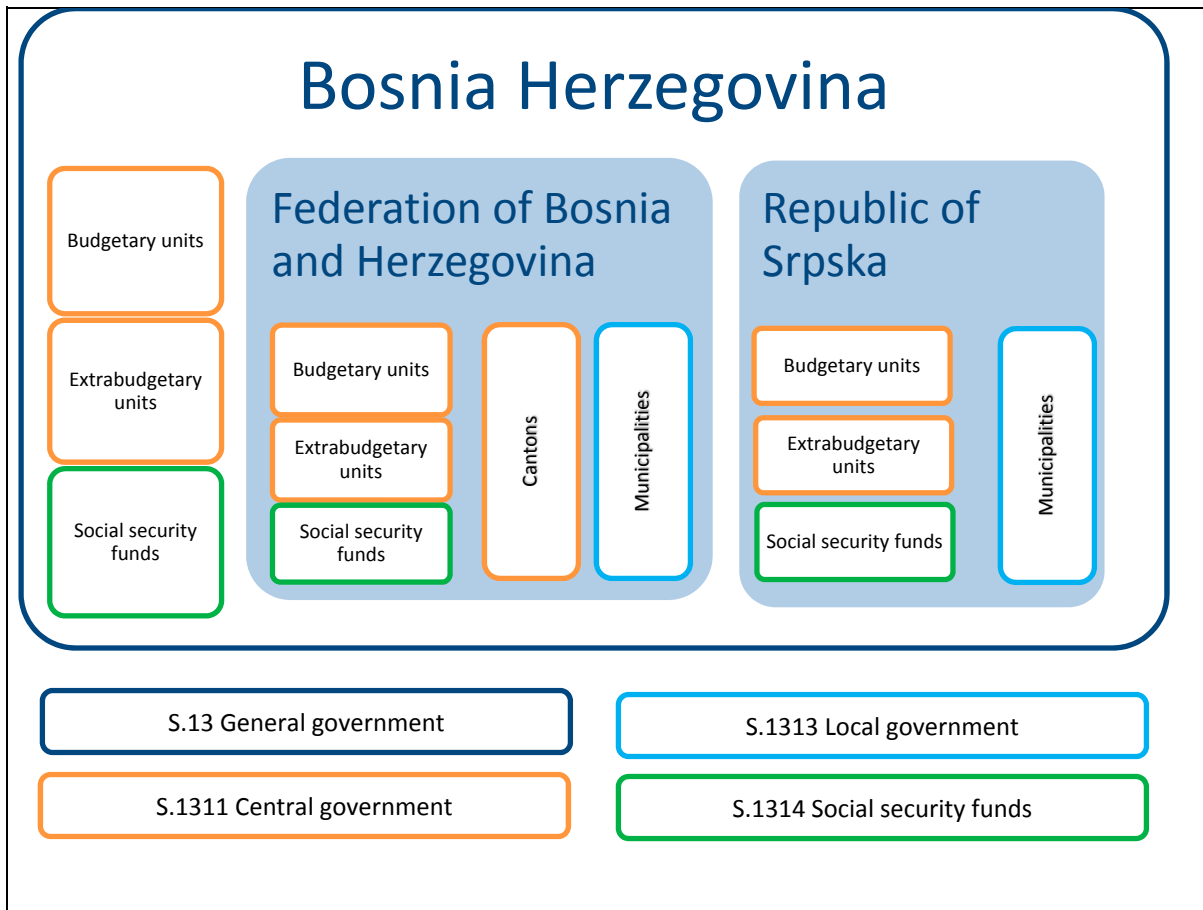
7. **Within RS, the Accounting and Auditing Unit of the MOF RS (AAU) has assumed the responsibility for coordinating the compilation of RS GFS data.** It coordinates with the Treasury and the Debt Management Department (DMD) on the compilation of GFS. The RZS uses data from the MOF but does not fully coordinate on the compilation of national accounts and GFS. Aggregates are therefore potentially different. Current coordination with the CBBH on the compilation is strictly informal since no formal agreement is in place in this regard. The MOF RS also has reservations on the particular mandate that the CBBH has to compile GFS.

***Recommendation:***

- *The mission recommends that the MOF RS, RZS, BHAS, CBBH, and relevant GFS data reporters and compilers establish MOUs to formalize exchanges of data and information, establish roles and responsibilities, assign tasks, and determine timelines. The mission recommends establishing MOUs within the existing RS and*

*Bosnian legal framework, inter alia in line with the EU Acquis objectives. Particular consideration should be given to defining data needs with regards to issues such as level of aggregation, detailed data required, metadata required, classification, and periodicity. It should also be recognized that data needs and compilation processes are not static—sufficient flexibility should be included to anticipate future data needs.*

**Appendix Figure 1. Bosnia and Herzegovina: Government Sectors According to GFS Classification<sup>3</sup>**



8. **RS has adopted IPSAS, whereby the AAU set accounting rules and develop accounting systems for budget users.** The AAU is further responsible for consolidating reports, monitoring the budget, and other administrative tasks. A number of accrual principals have been adopted, included commitment accounting and the accrual of interest. The extent to which the reporting of RS budget data is compliant with IPSAS needs further research. During the June 2016 mission, the AAU developed a bridge between the COA, *GFSM 2014*, and *ESA 2010*.

<sup>3</sup> The current practice is to classify the budgetary and the extrabudgetary units of country and the entities, plus the cantons of the Federation of Bosnia and Herzegovina as the central government of Bosnia and Herzegovina.

9. **The administration system of the MOF RS covers the budgetary RS government, RS social security, RS local governments, and RS extrabudgetary units.** The system does not include agencies or publicly owned enterprises within RS. Currently, nonbudgetary entities are not included in the fiscal data that are shared with EUR through the IMF Resident Representative Office in Sarajevo. Quarterly fiscal data are also reported to the Resident Representative and include data on RS Motorways and RS Roads. The MOF RS also estimates nonfinancial assets on an annual basis—with unknown coverage. The fiscal data compiled by the AAU are also used for budget planning.

10. **The Treasury is responsible for capturing data of all direct budget users.** Additionally, the Treasury is responsible for entering domestic and public investments (stocks and flows), the collection of public revenue, and payments of liabilities and assets. Changes in stocks are derived automatically through the transactions—the valuation is therefore according to historical cost. Foreign lending is facilitated through the MOF of Bosnia and Herzegovina, while domestic lending repayments are managed through the Treasury. On-lending is registered by the DMD. Importantly, the DMD collects data from several sources, such as project implementation units and creditors, whereby data can be internally reconciled.

11. **Budget users' data are compiled on a monthly, quarterly, and annual basis, with ultimate timeliness at t+20, t+30 and t+120 days, respectively.** A consolidated annual report that includes entities with differing accounting is available from May 31 of each year.

12. **A relatively newly established Economic Policy Department is responsible for monitoring and analysis, creating a consolidated overview that is reported to the minister.** The EPD also keenly monitors the implementation of GFS according to international standards.

13. **The RZS compiles national accounts for RS following production, income, and expenditure approaches on an annual basis, and the production approach on a quarterly basis.** Annual data are released in July and revised in November. The generation of income account is still in development pending the development of estimates of financial intermediation services indirectly measured. The RZS and MOF RS do not coordinate GFS compilation yet. The RZS uses data from the budget execution report as a primary source. Annually, these data include municipalities, the health fund, the pension fund, and data on child benefits.

14. **As a part of Bosnia and Herzegovina's efforts to join the EU, the RS has benefited from Instrument for Pre-Accession Assistance 2012 TA on the following GFS (ESA 2010) relevant topics:**

- Statistical estimation of investments; and
- Introduction sector and sub-sector in the Statistical Business Register.

### **Annex 1. Bosnia and Herzegovina: Tentative Object List for Developing a Work Program for Expanding GFS Reporting**

The RS-specific object list shown below provides a tentative overview of the various ‘building blocks’ needed to cover the reporting requirements (see paragraph 3 of this report), aligned with other macroeconomic statistics compilation. The list of objects is comprehensive, whereby RS can successfully compile GFS on an organized and comprehensive basis in due time. Determining realistic timelines associated with these objects will be an ongoing process, and may extend beyond the duration of the three-year project. The goal is to coordinate this object list with a wider object list for Bosnia and Herzegovina.

ID	Name
1	<b>Institutional arrangements</b>
2	Legal framework
3	Fiscal law
4	Statistical law
5	Budget law
6	Law on Central Bank
7	Memoranda of understanding
8	Liaising senior management
9	Compiling MoUs
10	Signing MoUs
11	Working groups
12	Schedule of tasks
13	Schedule of data sources
14	Collection of data
15	Budget cash flows
16	Budget balance sheet
17	Off-budget data
18	Extrabudgetary units
19	Local government
20	Social Security Funds
21	Public financial corporations
22	Public nonfinancial corporations
23	<b>Sector classification</b>
24	Inventory public sector units
25	Classification public sector units
26	Documenting classification
27	Publication public sector classification
28	<b>Project status update</b>
29	Project status update 1

ID	Name
30	Project status update 2
31	Project status update 3
32	Project status update 4
33	Project status update 5
34	Project status update 6
35	<b>Review classification economic transactions</b>
36	<i>ESA2 010</i>
37	<i>GFSM 2014</i>
38	EDP Questionnaire level of coding
39	Incorporate CoA bridge into compilation systems
40	<b>Compilation systems</b>
41	System analysis
42	Documentation system
43	Reconciliation national accounts
44	Financial intermediation services indirectly measured
45	Production / nonproduction subsidies
46	Gross capital formation
47	Consumption of fixed capital
48	Total government consumption (individualized and collective)
49	Etc.
50	Budgetary central government
51	Reconcile flows
52	Reconcile stocks and flows
53	Cash - noncash adjustments
54	Imputations / methodological adjustments
55	Valuation stocks
56	Extrabudgetary central government
57	Reconciliation Fin Reports GFSM / ESA
58	Estimation techniques missing entities (provisional year)
59	Estimation techniques quarterly data
60	Valuation stocks
61	Local government
62	Social security funds
63	Reconciliation GFSY / ESA / EDP / QPSD reporting
64	Consolidation
65	<b>Annual GFS for GFSY</b>
66	Table 1
67	Table 2
68	Table 3
69	Table 4
70	Table 5
71	Table 6
72	Table 6A



ID	Name
73	Table 6B
74	Table 7
75	Table 8A
76	Table 8B
77	Table 9
78	<b>ESA Transmission</b>
79	Table 0200
80	Table 0600
81	Table 0700
82	Table 0900
83	Table 1100
84	Table 2600
85	Table 2700
86	Table 2800
87	Table 2900
88	Tables 0100, 0800
89	<b>EDP Tables</b>
90	Link with compilation systems
91	Reconciliation Tables 2
92	Reconciliation Tables 3
93	Report to Eurostat
94	<b>EDP Questionnaire</b>
95	Reconciliation table 1
96	Reconciliation table 2
97	Reconciliation table 3
98	Reconciliation table 4
99	Reconciliation table 5
100	Reconciliation table 6
101	Reconciliation table 7
102	Reconciliation table 8
103	Reconciliation table 9
104	Reconciliation table 10
105	Reconciliation table 11
106	Reconciliation table 12
107	Reconciliation table 13
108	<b>EDP Inventory</b>
109	1. General government
110	2. Institutional arrangements
111	3. EDP tables and data sources
112	4. Revision policy used for annual GFS
113	5. Sector delimitation – practical aspects
114	6. Time of recording
115	7. Specific government transactions

ID	Name
116	<b>Quarterly GFS for <i>International Financial Statistics</i></b>
117	<b>Quarterly public sector debt statistics</b>
118	<b>Outreach</b>
119	Seminar senior management RS institutions
120	Technical seminars - data suppliers
121	Newsletters - data suppliers
122	Bulletins - data users