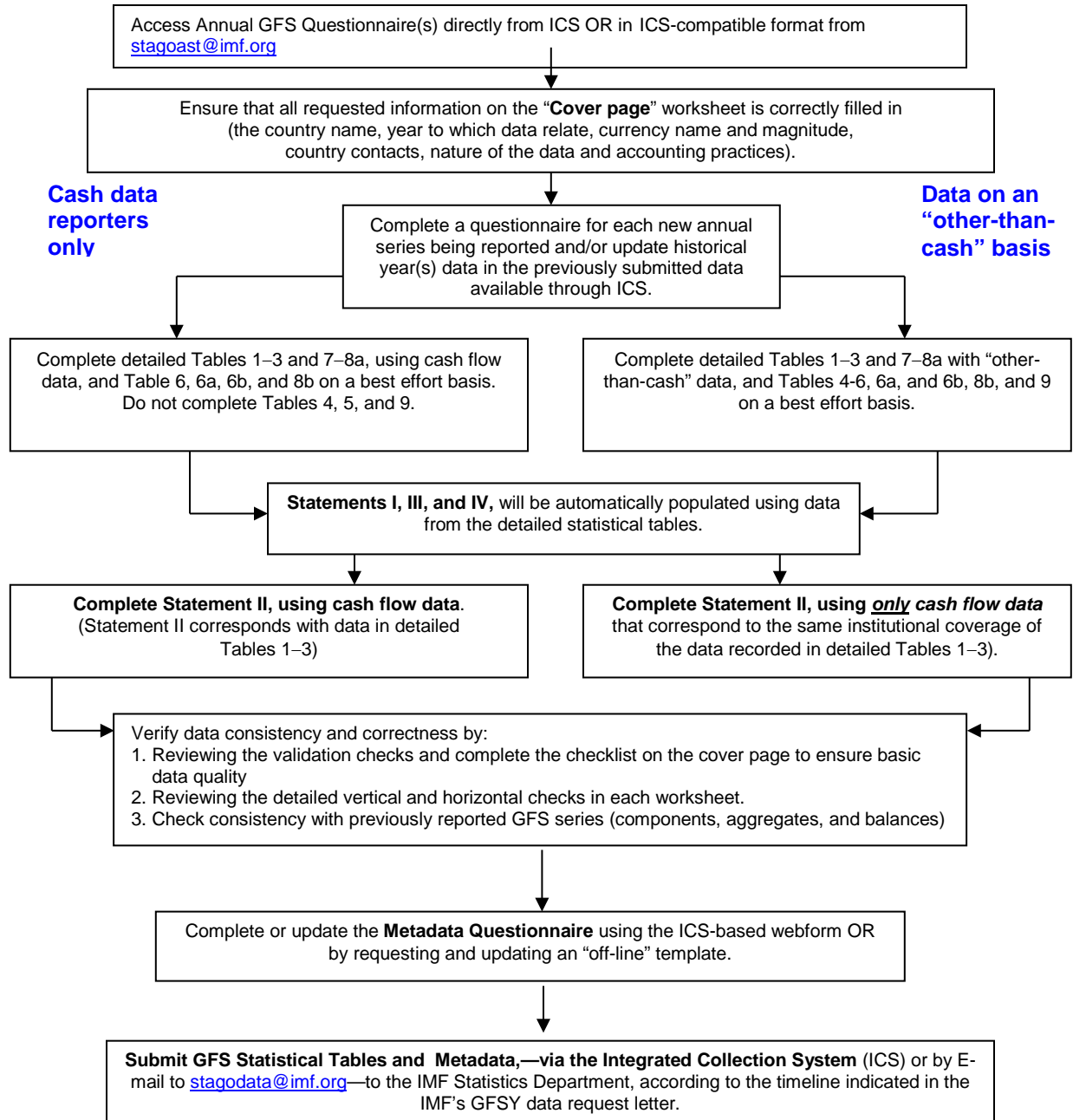


GUIDELINES FOR RESPONDING TO THE ANNUAL GFS QUESTIONNAIRE

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I. OVERVIEW

This document provides instructions for completing the Annual Government Finance Statistics (GFS) Questionnaire package, which is comprised of version 1.5 of the Annual GFS Questionnaire—that follow the framework of the IMF’s *Government Finance Statistics Manual 2014 (GFSM 2014)* methodology—and a Metadata Questionnaire (formerly the Institutional Table). The diagram below illustrates the steps to complete the annual GFS package.



II. PURPOSE AND CONTENT OF THE GFS QUESTIONNAIRE PACKAGE

To collect detailed annual data and metadata, all GFS correspondents receive a “GFS Questionnaire Package,” which includes the following:

- A **cover letter** requesting the reporting of annual data;
- An **overview of changes from the GFSM 2001-based questionnaire and differences between version 1.4 and 1.5 of the GFSM 2014 based Questionnaire** (Attachment I);
- A detailed **list of data requested in the GFSM 2014 based questionnaire** highlighting changes to data requested in the latest version (Attachment II);
- **Guidelines**—for responding to the Annual GFS Questionnaire (this document);
- Guidelines for reporting high frequency fiscal data to International Financial Statistics and the IMF / World Bank Quarterly Public Sector Debt Database (Attachment IV)
- A link (<https://www-ics.imf.org/>) to the **GFSM 2014-based Annual GFS Questionnaire**¹ in the **Integrated Collection System (ICS)**—comprising the **Statistical Tables** and the web form for compiling or updating the **Metadata Questionnaire**.
 - Separate Excel files of the **Statistical Tables** are available on ICS: (i) for previously unreported years, a blank (country/year encoded) set of tables can be downloaded; (ii) for previously reported years, downloadable tables will be pre-filled with data of the most recent submission, which can be revised in case the historic series requires updates (see Appendix I).
 - A web form for accessing the **Metadata** describing the structure of the general government sector in the reporting country, with specific fields for the coverage of the data in the Statistical Tables, the accounting practices used, and information about the *GFSM 2001/14* implementation status and plans (see Appendix II for guidance in compiling a **Metadata Questionnaire**).

¹ A suite of revised high-frequency (monthly and quarterly) GFS questionnaires for reporting for International Financial Statistics—GFS for a single sector (general, central, or budgetary central government, as relevant) is also available through ICS as well as on-line at <http://www.imf.org/external/pubs/ft/gfs/manual/gfs-qtca.htm>.

III. ANNUAL GFS QUESTIONNAIRE DATA REPORTING FORMAT

A. Data Coverage

In the *GFSM 2014* framework, the main emphasis is on measuring the fiscal performance of the general government sector.² **Countries are therefore strongly encouraged to compile, on a best effort basis, data for the general government sector and all its subsectors (as relevant for each country).** In the Annual GFS Questionnaire, provision is made for the following general government subsectors and their consolidation:³

General Government 0							Memorandum: Central Govt. (in cl. SSF of central level)		
Central Government (excluding social security funds)				Social Security Funds	State Governments	Local Governments		Consolidation Column	General Government
Budgetary	Extrabudgetary	Consolidation Column	Central Government						

B. Analytic Framework and Basis of Recording

The *GFSM 2014* emphasizes the presentation of fiscal data in an integrated analytical framework of flows and stock positions, along with a variety of commonly used fiscal indicators.⁴ Although conceived on an accrual basis of recording, the *GFSM 2014* framework can be used to present data generated by a variety of accounting methods, including data on a cash basis. For this reason, before compiling the annual GFS Questionnaire **the accounting method for recording revenue, expense, transactions in nonfinancial assets, and transactions in financial assets and liabilities for each subsector of general government should be indicated on the cover page of the Statistical Tables** in the space provided: a “CA” indicates that data for a subsector are on a *purely cash basis*, and an “AC” indicates that data are on an accounting method *other than a pure cash basis* of recording (including accrual or a mixed basis of recording).

The *GFSM 2014* recommends recording economic stocks and flows (in all of the Annual GFS Questionnaire Tables) on an accrual basis, while summarizing cash-based transactions in the Statement of Sources and Uses of Cash. However, it is recognized that, in most countries, the development of accrual information will take time. Therefore, for **each subsector of general government, the Annual GFS Questionnaire statements, tables, and annexes should be completed according to the accounting rules underlying the fiscal data currently being compiled and reported by the country.** Appendix I, describes the respective tables and statements and indicates how to fill them in, according to the basis of recording used.

² For details on the coverage of the GFS system, see *GFSM 2014*, Chapter 2: (<http://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>).

³ Consolidation—presenting statistics for a set of units as if they constituted a single unit—is described in detail in the paper “*Consolidation of the General Government Sector*,” available at <http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm>.

⁴ For details on the GFS analytic framework, see *GFSM 2014*, Chapter 4 and its Annex: Using GFS for Fiscal Analysis, available at (<http://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>).

IV. ELECTRONIC FILES AVAILABLE THROUGH ICS

To facilitate your data and metadata submissions, we recommend that you download the updated *GFSY 2014*-based questionnaire from the Integrated Collection System (ICS) at <https://www-ics.imf.org/>. There you will find files for reporting detailed annual data in **Statistical Tables**, and a web form for reporting the corresponding **Metadata**.

GFSM 2014-based questionnaires can be retrieved and used for reviewing and to report revisions to historic data. If needed, country/year encoded annual (and high-frequency) questionnaires can be obtained by contacting us at stagodata@imf.org if you are unable to download them from the ICS. Compilers are encouraged to revise historical GFS series, as necessary to align these series with national presentations of components, aggregates, and analytical balances that may have been revised over time.

A. Statistical Tables

A blank set of statistical tables is provided through ICS for each year that is currently unreported in the GFS database. The naming convention for the Excel files is **xxxGYQ14_XXXX.xls**, where xxx in the file name refers to the IMF country code and XXXX is the 4 digit Year of the data contained in the questionnaire. For previously unreported annual data, these Excel files (country/year encoded) contain several worksheets (GFS statements, tables, and verification checks) and include formulas to assist compilers in deriving the sum of components, and in calculating aggregates and balances.

The Statistical Tables of version 1.5 of the annual GFS Questionnaire are described in Appendix I. In summary, they comprise four summary Statements and twelve detailed classification tables,:

- Statement I: Statement of Government Operations
- Statement II: Statement of Sources and Uses of Cash
- Statement III: Integrated Statement of Flows and Stock Positions
- Statement IV: Statement of Total Changes in Net Worth
- Table 1: Revenue
- Table 2: Expense
- Table 3: Transactions in Assets and Liabilities
- Table 4: Summary Holding Gains and Losses in Assets and Liabilities
- Table 5: Summary Other Changes in the Volume of Assets and Liabilities
- Table 6: Balance Sheet
- Table 6a: Debt Liabilities at Nominal/Market Value
- Table 6b: Debt Liabilities at Face Value
- Table 7: Functional Classification of Outlays
- Table 8a: Transactions in Financial Assets and Liabilities by Counterpart Sector
- Table 8b: Stock Positions in Financial Assets and Liabilities by Counterpart Sector
- Table 9: Summary Total Other Economic Flows in Assets and Liabilities

In general, please note that:

- Only **one year's data** should be reported **per Excel file**, using the suite of statistical tables provided in each workbook. As these files are country/year encoded, copies of the blank

Excel files should not be made for reporting additional years of data. If needed, additional country/year encoded questionnaires can be obtained upon request from stagodata@imf.org.

- Data should be entered with the **same currency, magnitude, and number of decimals** as indicated in the cover page. If the currency and/or magnitude are changed, please **note the changes** in a cover letter accompanying the data submission.
- If a **subsector does not exist** in your country, please enter “**NP**” (not applicable) in all the data cells in that subsector’s column.
- To indicate that data are **not available** for a specific category or subsector that exists, please enter “**NA**” (not available) in each of the relevant data cells.
- To indicate a **zero observation** (or an observation rounded to zero), please enter the number **0** in the relevant data cell. **Do NOT leave cells completely blank if they should be zero (0).**
- In Version 1.5 we have pre-coded a number of items as zero. These are items where, conceptually we know items should be recorded as zeroes. Examples include consolidation columns for items where no consolidation can take place such as compensation of employees or social benefits, or financial transactions or balance sheet positions stocks with non-government sectors. We have also coded some SDR cells as zero for some government sectors.
- Each worksheet in each file is **protected** to prevent changes in its formatting (formulas can be entered, if desired, when reviewing/revising previously submitted data). Please note that (i) **no columns or rows can be added or deleted** in these worksheets, and (ii) **no worksheets can be added or deleted. Also, please do not change the names of the worksheets.**

In addition to the main Statistical Tables (Statements I–IV and Tables 1–9), the Excel files for reporting new data contain:

- A **cover page** for the Statistical Tables. In this worksheet (when downloaded via ICS), the country name, IMF country code, and the year for which data are to be reported have been entered. Compilers must provide contact information as well as information about the nature of the data (Actual / Final, Preliminary, or Estimated), the basis of recording, and the valuation methods used for each subsector of government reported. The information entered in this section of the cover page will be attached to the data series as attributes/flags that can be visualized and searched by users of data. If the cover page has not been completed, the file will be returned to the compiler. Version 1.5 of the questionnaire includes some summary validation checks and a checklist. Compilers should complete and check that all items are green before submitting files.

- Provision for the **verification of the data** in each subsector through “vertical checks”, which appear below each Statement and Table or “horizontal checks” across subsectors, which appear to the right of each Statement and Table.⁵

B. Metadata Questionnaire

Metadata describing the institutional structure of the general government sector in a reporting country is an integral part of GFS reporting. The Metadata Questionnaire supplements the cover page of the statistical tables by providing additional information on the coverage of the data in the annual Statistical Tables and other metadata, such as country specific practices, and plans for the implementation of the *GFSM 2001/2014*.⁶ **For those countries that have not yet reported this information, detailed compilation guidelines are presented in Appendix II.** For countries that reported this information, the ICS-based web form should be used to:

- Review and update the information, as necessary (see Appendix II for guidance). Please also provide any information currently shown as “not available”.
- Submit the Metadata Questionnaire along with the Statistical Tables. If changes to the metadata are not required, you should at the very least click “Certify” in ICS to indicate that the unmodified metadata are still valid.

“Off-line” versions of the Metadata Questionnaire are also available, upon request to stagodata@imf.org.

V. REPORTING

In reporting data, **countries are strongly encouraged to use the Integrated Collection System (ICS)** for reporting of the Statistical Tables and the Metadata Questionnaire. To be designated an ICS Correspondent for GFS reporting (download and upload all relevant report forms), or to ask ICS related queries, please contact icsinquiry@imf.org.

Alternatively, GFS correspondents may submit the relevant Excel files (Statistical Tables and “off-line” Metadata Questionnaire by E-mail to stagodata@imf.org

VI. VALIDATION OF DATA

After the electronic files are returned to the IMF, they will be reviewed and validated. If any problems are identified, they will be queried and should be resolved before the data can be

⁵ A vertical or horizontal check of “NA” indicates that one or more of the components of an aggregate are not available. **This should always be investigated** to determine whether (i) the components are truly not available, in which case nothing can be done about it and the “NA” is left as is, or (ii) the components have been omitted accidentally, in which case the problem can be corrected and the “NA” becomes the value zero (0).

⁶ Given that high-frequency reporting entails countries’ reporting of GFS for a single sector: general, central, or budgetary central government, as relevant, divergences from the institutional coverage described in the Metadata Questionnaire should be communicated.

published. GFS correspondents are strongly encouraged to provide a contact e-mail address when they submit their data.

Validation checks performed include:

- **Mathematical checks** - Checking that all vertical and horizontal checks are cleared
- **Metadata consistency** – checking that cover page metadata is consistent with data reported in tables – for example countries reporting that data is cash data should not report values in noncash items such as consumption of fixed capital (GFS code 23), or imputed contributions (GFS code 1223)
- **Economic checks** – we will check for false zeroes or missing values for commonly reported items. We also check relationships between related items, such as property income (interest / dividends) and associated assets, social security contributions and social security benefits.
- **Time series consistency** – unusual patterns in time series data will be queried.

A. Contact Details for Assistance

In order to facilitate GFS reporting, staff of the IMF Statistics Department will provide assistance through electronic collection with the GFS compiler. Please do not hesitate to contact us at stagodata@imf.org, should any assistance in completing the Statistical Tables or Metadata Questionnaire be required.

APPENDIX I

OVERVIEW OF THE STATISTICAL TABLES AND BUSINESS RULES

The “Statistical Tables” in the version 1.5 of the Annual GFS Questionnaire comprise four Statements and twelve detailed classification tables: **Statement I, III and IV are all automatically prefilled from the data supplied in the tables, but Statement II must be completed by compilers where cash based data differs from data reporting in the detailed tables.**

- **Statement I: Statement of Government Operations** presents the main GFS aggregates from the detailed statistical tables and provides three summary measures of fiscal performance: the Gross Operating Balance (GOB), the Net Operating Balance (NOB), and the Net Lending/Borrowing (NLB) (See *GFSM 2014*, Chapter 4). *Statement I will be automatically populated with data from the detailed tables.*
- **Statement II: Statement of Sources and Uses of Cash** presents the main GFS aggregates, which can be obtained from the cash management reporting system of the countries that compile data on a recording basis other than cash, or from the detailed statistical tables of cash reporting countries. This Statement provides four cash measures of fiscal performance: the Net Cash Inflow from Operating Activities (CIO), the Cash Surplus/ Deficit (CSD), the Net Cash Inflow from Financing Activities other than cash itself (NFB), and the Net Change in the Stock of Cash (NCB) (See *GFSM 2014*, Chapter 4). *Statement II should be completed by all countries, regardless of their accounting method, and should reflect only pure cash flow transactions.*
- **Statement III: Integrated Statement of Flows and Stocks Positions** presents the main GFS aggregates from the detailed statistical tables (Table 6: Balance Sheet; Table 3: Transactions in Assets and Liabilities; and Table 9: Total Other Economic Flows in Assets and Liabilities) and provides a summary measure of stock-flow discrepancies in nonfinancial assets, financial assets, and liabilities as well as in terms of Net Financial Worth and Debt Liabilities (D1) positions when comparing data for the currently reported year with those of the previous year (t-1). *Statement III will be automatically populated with data from the detailed tables.*
- **Statement IV: Statement of Total Changes in Net Worth** presents the main GFS aggregates from the detailed statistical tables (Table 1: Revenue; Table 2: Expense; Table 4: Holding gains and Losses in Assets and Liabilities; Table 5: Other Changes in Volume of Assets and Liabilities; and Table 9: Total Other Economic Flows in Assets and Liabilities) as well as information from the Statement of Government Operations (NOB: Net Operating Balance) and from Table 6 for both the currently reported year (t) and the previous year (t-1) (Net Worth at the beginning and end of the accounting period being reported). As a result, compilers may determine the levels of stock-flow discrepancies resulting from changes in net worth over the accounting period. *Statement IV will be automatically populated with data from the detailed tables.*

- **Table 1: Revenue** provides a detailed classification of revenue, as defined and outlined in the *GFSM 2014*, Chapter 5. *Table 1 should be completed by all countries, with each sector's data according to the accounting method underlying that sector's data.*
- **Table 2: Expense** provides a detailed economic classification of expense, as defined and outlined in the *GFSM 2014*, Chapter 6. *Table 2 should be completed by all countries, with each sector's data according to the accounting method underlying that sector's data.*
- **Table 3: Transactions in Assets and Liabilities** provides a detailed classification of transactions in nonfinancial assets by type of asset, and financial assets and liabilities by instrument, as defined in the *GFSM 2014*, Chapters 8 and 9. *Table 3 should be completed by all countries, with each sector's data according to the accounting method underlying that sector's data.*
- **Table 4: Summary Holding Gains and Losses in Assets and Liabilities** provides a high level overview of holding gains and losses in nonfinancial assets, financial assets and liabilities, as defined in the *GFSM 2014*, Chapter 10. *Table 4 should be completed, on a best effort basis, by countries that report data compiled on an other-than-cash basis.*⁷
- **Table 5: Summary Other Changes in the Volume of Assets and Liabilities** provides a high level overview of other changes in the volume of nonfinancial assets, financial assets and liabilities, as defined in the *GFSM 2014*, Chapter 10. *Table 5 should be completed, on a best effort basis, by countries that report data compiled on an other-than-cash basis.*⁸
- **Table 6: Balance Sheet** provides a detailed classification of the stocks of nonfinancial assets by type of asset, and financial assets and liabilities by instrument, as defined in the *GFSM 2014*, Chapter 7. *Table 6 should be completed with data on the stock positions in financial assets and in liabilities by all countries, regardless of their accounting method. Data on stock positions in nonfinancial assets should be compiled on a best effort basis.*
- **Table 6a: Balance Sheet Debt Liabilities at Nominal/Market Value** provides a detailed classification of the stock positions in liabilities at nominal/market⁹ value for each instrument, by creditors (domestic and foreign), by original maturity breakdown, by currency (domestic and foreign) denomination, as well as by the amounts at fixed and variable rates as defined in the *GFSM 2014*, Chapter 7. The availability of detailed information for each individual instrument will allow the dissemination of more internationally comparable debt aggregates. *Table 6a should be completed by all countries, on a best effort basis, regardless of the valuation methods used in compiling Table 6.*

⁷ It is unlikely that countries that have data strictly on a cash basis will have meaningful data on holding gains.

⁸ It is unlikely that countries that have data strictly on a cash basis will have meaningful data on other changes in the volume of assets and liabilities.

⁹ For debt instruments other than debt securities, the lack of generally available market values means that these values have to be estimated by using the nominal value as a proxy. For this reason, this table has one single entry for market (= to nominal) value, for all instruments other than debt securities. For debt securities, there are entries for both the market and nominal values.

- **Table 6b: Balance Sheet Debt Liabilities at Face Value** provides a detailed classification of the stocks positions in liabilities at face value for each financial instrument, by creditors (domestic and foreign), by original maturity breakdown, by currency (domestic and foreign) denomination, as well as by the amounts at fixed and variable rates as defined in the *GFSM 2014*, Chapter 7. The availability of detailed information for each individual instrument will allow the dissemination of more internationally comparable debt aggregates. *Table 6b should be completed by all countries, on a best effort basis, regardless of the valuation methods used in compiling Table 6.*
- **Table 7: Expenditure by Functions of Government (COFOG)** provides a detailed classification of government expenditure (expense plus the net investment in nonfinancial assets), as defined in the *GFSM 2014*, Chapter 6, Annex. *Table 7 should be completed by all countries, according to the accounting method underlying each sector's data.*
- **Table 8a: Transactions in Financial Assets and Liabilities by Counterpart Sector** provides a detailed classification of transactions in financial assets and liabilities by the sector of the counterparty. The subsector breakdown for general government is no longer required. *Table 8a should be completed by all countries, with each sector's data according to the accounting method underlying that sector's data.*
- **Table 8b: Stock Positions in Financial Assets and Liabilities by Counterpart Sector** provides a detailed classification of stock positions in financial assets and liabilities by the sector of the counterparty. The subsector breakdown for general government is no longer required. *Table 8b should be completed, on a best effort basis, by all countries reporting data in Table 6.*
- **Table 9: Summary Total Other Economic Flows in Assets and Liabilities** is intended to facilitate reporting for other-than-cash-based countries that have difficulty in separately recording holding gains and other volume changes. Table 9 should only have data if the country reports detailed data for the corresponding assets and liabilities in Table 6 and Table 3. In addition, countries are encouraged to provide a brief explanation—in the Metadata Questionnaire—on the methodology used to calculate other economic flows.

In summary, the Annual GFS Questionnaire Statements and Tables, should be completed according to the accounting rules underlying the data of the subsector(s) or sector(s) being compiled and reported in your country.

The **business rules for reporting data in the Statistical Statements, Tables, and Annexes** can be summarized as follows:

- If all the data for a country are available on an **other-than-cash basis** (for all subsectors of government), please complete all detailed classification tables (Tables 1–9) with the other-than-cash data. Tables 4, 5, 6a, 6b, 8b and 9 should be completed to the extent possible, The relevant aggregates recorded in the detailed classification Tables 1–3 will automatically populate Statement I. Also, if possible, **please separately complete Statement II** with a summary of the pure *cash flow transactions* underlying the data recorded in Statement I and the detailed classification tables..

- If all the data for a country are available **only on a cash basis** (for all subsectors of government), please complete the detailed classification tables for transactions (Tables 1–3, 7–8a) with the cash data. In addition, Table 6 (the balance sheet), for stock positions in financial assets and liabilities, and Table 8b for Stock positions in financial assets and liabilities by counterpart sector should be reported.¹⁰ **The relevant aggregates of the cash data in the detailed classification Tables 1–3 should be summarized in Statement II.**
- If a country has a **mixture of cash-based and other-than-cash-based data** (among categories within a subsector and/or between subsectors), please complete the detailed classification tables (Tables 1–9) according to the basis on which data for the particular category and subsector is recorded. Tables 4, 5, 6a, 6b, 8b and Table 9 should be completed to the fullest extent possible. The relevant aggregates for those subsectors that are on either a cash or an other-than-cash basis in the detailed classification Tables 1–3 will automatically populate Statement I. **All the pure *cash flow transactions*, if available, should be summarized in Statement II.**¹¹ **Please be sure to identify on the cover page of the Statistical Tables, the basis of recording of each subsector’s data.**

¹⁰ At the minimum, outstanding debt data should be provided.

¹¹ For subsectors that have only data on a purely cash basis, the aggregates in Statement II and the detailed classification Tables 1-3 will be identical.

APPENDIX II

COMPLETING THE METADATA QUESTIONNAIRE

The Metadata Questionnaire (formerly the Institutional Table) provides information about the structure of general government in the reporting country, the institutional coverage of the government finance data reported to the IMF Statistics Department, useful references for data users (reasons for breaks in time series, etc.), and the status of *GFSM 2001/2014* implementation. The metadata provided is essential for data users to understand the annual GFS series disseminated by the IMF. Taking this into account, compilers are requested to complete the metadata questionnaire in English.

A new metadata questionnaire is available through the ICS facility. For existing GFS reporters, the most recent Institutional Table information has been converted into the respective metadata fields. Please note that some information (bases of recording and valuation-related metadata) is now collected on the cover page of the GFS Yearbook Questionnaire (Excel file).

Reporters are requested to either:

- Review and update the existing metadata using the existing ICS-based metadata web form (or “off-line” file available upon request); or
- Complete a new Metadata Questionnaire if none exists for your country.¹²

The information requested in the Metadata Questionnaire is described below, question by question.

1. CONTACT INFORMATION

Please provide contact details that can be disseminated for users to contact your economy about the technical specifications of your metadata with regards to the Government Finance Statistics (GFS) data reported to the IMF Statistics Department.

1.1) Name:	<input type="text"/>
1.2) Designation (Job Title):	<input type="text"/>
1.3) Department/Division:	<input type="text"/>
1.4) Organization:	<input type="text"/>
1.5) Mailing Address:	<input type="text"/>
1.6) Email:	<input type="text"/>
1.7) Telephone:	<input type="text"/>
1.8) Fax:	<input type="text"/>
1.9) Please provide the link to your national publication website:	<input type="text"/>
1.10) Date of annual national publication:	<input type="text"/>

¹² Countries are strongly encouraged to use the ICS metadata web form. However, if this is not possible, the IMF will, upon request to stago@imf.org, provide compilers with an “off-line” template. The IMF will convert the information provided to the *GFSM 2014* metadata presentation format prior to their dissemination. The same procedure should be followed by compilers who are unable to complete the questionnaire in English.

- Please provide contact details (questions 1.1 – 1.8) of your country’s reporting agency, through whom data users can seek additional information on the GFS reported to—and disseminated by—the IMF Statistics Department.
- Please provide a link to the national publication website (question 1.9)
- Please provide the date in which annual GFS data is published by your country’s reporting agency.

2. UNITS OF GENERAL GOVERNMENT

Please provide a list of units included in the definition of general government. For each unit, please indicate if the unit is reported as part of the compilation of GFS Yearbook questionnaire (please type an asterisk after the name of the unit to indicate that the unit is not covered in the GFSYQ). For large groups of units, please indicate the number of units included in the definition of general government and the number of units that are reported as part of the compilation of GFS Yearbook questionnaire (please type this information in the following format «number of units covered»/«total number of units»)

2.1) Budgetary central government

Covered
 Partially covered
 Not covered
 Not applicable

List of units:

This section of the Metadata Questionnaire describes the institutional structure of general government and the institutional coverage of the reported data. Please note that, under each section, units or entities should be listed alphabetically.

The general government sector comprises all government units and all nonmarket nonprofit institutions that are controlled and mainly financed by general government units as described in Chapter 2 of the *GFSM 2014*. In the GFS system, provision is made for four main subsectors (or levels) of government: central government; state (provincial or regional) government; local government; and social security funds. While some countries have all four subsectors; many only have a central government, or central government and local government subsectors.

The central government subsector is a large and complex subsector in most countries. It is generally composed of a central group of departments or ministries. Any central government entity that is fully covered by the central government budget is part of the “budgetary central government” in the GFS system. Other entities or units that are part of the central government are part of the extrabudgetary central government. These entities or units operate under the authority of the central government but are not (fully) covered by the central government budget.

Some subsectors do not exist in a country. For the purpose of this questionnaire, this means that this subsector is not applicable. For all other subsectors, each subsector comprises all government units as defined according Chapter 2 of the *GFSM 2014*. Coverage of reported government units can vary between (nearly) all units reported; only a subset of all the units reported; or no units reported at all.

For all the following subsectors, please supply two sets of information per subsector.

- 1) The first part of the question relates to the level of coverage.
 - If a subsector does not exist, please select '**not applicable**'. Please note, that if government units do comprise this subsector but are not reported 'not covered' should be selected;
 - If (nearly) all units are reported, select '**covered**';
 - If only a subset of all the units is reported, select '**partially covered**';
 - If no units reported at all, select '**not covered**'

- 2) The second part of the question relates to the list of units that comprise each subsector, defined according to Chapter 2 of the *GFSM 2014*. Please list all the government units that are reported in the compilation of the annual questionnaire. Two options could be used for completing these sections of the Metadata Questionnaire:
 - List all units that are included in the definition of each subsector. Please list each name as a separate line item and include an asterisk(*) indicating that a unit is not covered in the reported data
 - Account of Budgetary Units Abroad;
 - Agency of Medical Technology Assessment*;
 - Agency of Military Property;
 - Agency of Restructuration and Modernization of Agriculture.

This would indicate that 4 units comprise the subsector, and that only 3 are covered.
 - List groups of units when many units comprise a group of similar units. Please list each group name as a separate line item. Add, in brackets, the number of units covered versus the total number of units that are included in the definition of the subsector.
 - Chambers of commerce (60/125);
 - Municipalities (5,000/8,090);
 - Municipalities' unions (310/310).

This would indicate that 8,525 units comprise the subsector, and that only 5,370 are covered.

If a particular subsector does exist, but little or no information is available on the units that are part of that level of government, please use an approximated number (e.g. Chambers of commerce (0/approx. 125), if available.

2.1 Budgetary Central Government

This subsector lists all central government entities covered by the budgetary central government. The following are typical examples of budgetary central government entities: courts of law, ministries, departments, and parliament. The budgetary central government may also include central government boards, commissions, or central government agencies.

2.2 Extrabudgetary Central Government

This subsector lists units or entities (**extrabudgetary entities or units and, respectively**) that operate under the authority of the central government but are not (fully) covered by the central government budget (“budgetary central government”). Typically, these units or entities have individual budgets, and their own-revenue sources may be supplemented by grants (transfers) from the budgetary central government or from other sources.

2.3 Social security funds

This subsector lists the units or entities (**social security units**) that operate one or more social security schemes under the authority of the different levels of government (central, state, local). In macroeconomic statistics, a social security fund is recognized if it meets the criteria to be an institutional unit and if it: (i) is organized and managed separately from the other activities of government units; (ii) holds its assets and liabilities separately from other government units; and (iii) engages in financial transactions on its own account (see *GFSM 2014*, Chapter 2). Typically, these units or entities have individual budgets, and their own-revenue sources may be supplemented by grants (transfers) from the level of government that they operate under or from other sources.

2.4 State Governments

This subsector lists all state, regional or provincial governments in a country.

A state, province, or region is the largest geographical area into which the country as a whole may be divided for political or administrative purposes. The legislative, judicial, and executive authority of a state government extends over the entire area of an individual state, which usually includes numerous localities, but does not extend over other states. To be recognized as a government unit the entity must be able to own assets, raise funds, and incur liabilities on its own account, and it must also be entitled to spend or allocate at least some of the taxes or other income that it receives according to its own policies. The entity may, however, receive transfers from the central government that are tied to certain specified purposes. A state government should also be able to appoint its own officers independently of external administrative control. If a government entity operating in a state is entirely dependent on funds from the central government, and if the central government also dictates the ways in which those funds are to be spent, then the entity should be treated as an agency of the central government (see *GFSM 2014*, Chapter 2).

2.5 Local Governments

This subsector lists all local governments in a country.

The legislative, judicial, and executive authority of local government units is restricted to the smallest geographic areas distinguished for administrative and political purposes. The scope of a local government's authority is generally much less than that of the central or state governments (such governments may or may not be entitled to levy taxes on institutional units or economic activities taking place in their areas). They are often heavily dependent on grants from higher levels of government, and they may also act as agents of central or state governments to some extent. To be treated as institutional units, however, they must be entitled to own assets, raise funds, and incur liabilities by borrowing on their own account. They must also have some discretion over how such funds are spent, and they should be able to appoint their own officers independently of external administrative control (see *GFSM 2014*, Chapter 2).

2.6 Link to website listing all general government units

2.6) Please provide the link to your country's website listing all general government units

Please provide the link to your country's website listing all general government units

3. COMPILATION ISSUES

3.1 Breaks in Series

3.1) Breaks in Series

Please provide information explaining breaks in data series due to, for instance, coverage, classifications, methodology, or valuation.

In addition to notes on data coverage, this section of the Metadata Questionnaire describes the reasons for all **breaks in the GFS series**, if any, due to, for instance, coverage, classifications, methodology, or valuation. (breaks in series are indicated by the symbol +). For example:

“+ Starting in 2010, all general government data are on an accrual basis. Data prior to 2010 are on a cash basis.”

3.2 Compilation Notes

3.2) Compilation Notes

Please provide information explaining issues not covered in question 3.1. This may, for instance, relate to revisions, consolidation practices, methodology, or estimation practices.

Compilers may also provide **compilation notes** containing information explaining issues not covered in the previous sections. This may, for instance, relate to revisions, consolidation practices, methodology, or estimation practices. For example:

“Data on provincial and local government subsectors (subsectors 4 and 5) are based on information from a sample of provincial and district councils.”

3.3 Implementation of GFSM 2001/2014

3.3) Implementation of GFSM 2001/2014.

Indicate the main steps and target dates of implementation plan. For example, classify cash data in GFSM 2001 format in 2014. Collect additional noncash flow data in 2015. Collect data on an accrual basis for selected items and compile financial balance sheet in 2016. Implement accrual accounting in 2020.

In addition, please provide a brief description of the **GFSM 2001/2014 implementation status and plans** for your country. If your country plans to migrate to the *GFSM 2001/2014* (or has already started doing so), please indicate the main steps of the plan and their target dates. For example:

- Classify cash data in *GFSM 2001/2014* format in 2014.
- Collect additional noncash flow data in 2014.
- Collect data on an accrual basis for selected items and compile financial balance sheet in 2016.
- Implement accrual accounting in 2020.

If your country has not yet developed plans to migrate to the *GFSM 2001/2014*, please enter “No plans to migrate to *GFSM 2001/2014*.”

Implementation of the *GFSM 2001/2014* can take numerous forms and will depend on each country’s circumstances. For countries that have data only on a cash basis, a first step could be to reclassify these data in the GFS framework. Introduction of accrual reporting can take the form of either (i) the implementation of ad hoc adjustments to the cash data (for example, the recognition of in-kind transactions and the accrual of interest) or (ii) the implementation of accrual accounting for the source data.