

Country name

Country code

Units of General Government

Central Government

Subsector 1.

1.1

Budgetary central government

(Central government units covered by the budget) List the main entities that are in the budget. For example, law courts, ministries, parliament, and president's office (if numbering use 1 as the first digit, e.g., 1.1, 1.2, etc.)

Subsector 2.

2.1

Extrabudgetary units/entities

(Central government units with individual budgets) List every extrabudgetary fund (if listing several units/entities, use 2 as the first digit, e.g., 2.1, 2.2, etc.)

Subsector 3.

3.1

Social security funds

List every social security fund/account/entity (if listing several units, use 3 as the first digit, e.g., 3.1, 3.2, etc.)

State Governments

Subsector 4.

4.1

State governments

List the main units/entities (if listing several units, use 4 as the first digit, e.g., 4.1, 4.2, etc.)

Local Governments

Subsector 5.

5.1

Local governments

List the main units/entities (if listing several units, use 5 as the first digit, e.g., 5.1, 5.2, etc.)

Data Coverage

For example:

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

Data in state government tables cover operations of subsector 4

Data in local government tables cover operations of subsector 5

Reasons for breaks in series. For example, change in coverage of units, or change from data on a cash basis to an other than cash basis.

Note: information on data coverage should be provided from 1990 onwards.

Accounting Practices

1. Liquidation or complementary period:

For example, data for two months after the end of the fiscal year are included in the previous year's data.

2. Valuation of assets and liabilities:

For example, fixed assets are valued at historical cost, financial assets at market prices, and loans and bonds at face value.

***GFSM 2001* Implementation Plan**

Indicate the main steps and target dates of implementation plan. For example, classify cash data in *GFSM 2001* format in 2004. Collect additional noncash flow data in 2005. Collect data on an accrual basis for selected items and compile financial balance sheet in 2006. Implement accrual accounting in 2010.

This institutional table is based on information reported in [year].