



GFS YEARBOOK QUESTIONNAIRE

STATISTICAL TABLES

Country name: **Albania**

Country code: **914**

Year: **2008**

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	X		X	X		X	X
Preliminary							
Forecast							
C or A?	C	C	C	C	C	C	C

Statement I:

Statement of Government Operations

Statement II:

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

Annex 1: Consolidation Table

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

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

STATEMENT II

In Millions of Leks / Year Ending December 31

STATEMENT OF SOURCES AND USES OF CASH	General Government 2008								
	Central Government					State Governments	Local Governments	Consolidation Column	General Government ^{b/}
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)				
Accounting method:	C	C	C	C	C	C	C	C	C
CASH FLOWS FROM OPERATING ACTIVITIES:									
1 Cash receipts from operating activities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	291,190.6
11 Taxes	0.0	0.0	0.0	0.0	0.0				214,576.4
12 Social contributions	0.0	0.0	0.0	0.0	0.0				47,252.9
13 Grants	0.0	0.0	0.0	0.0	0.0				4,228.2
14 Other receipts	0.0	0.0	0.0	0.0	0.0				25,133.1
2 Cash payments for operating activities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	248,273.0
21 Compensation of employees	0.0	0.0	0.0	0.0	0.0				76,666.7
22 Purchases of goods and services	0.0	0.0	0.0	0.0	0.0				32,900.3
24 Interest	0.0	0.0	0.0	0.0	0.0				31,340.4
25 Subsidies	0.0	0.0	0.0	0.0	0.0				2,637.9
26 Grants	0.0	0.0	0.0	0.0	0.0				0.0
27 Social benefits	0.0	0.0	0.0	0.0	0.0				16,749.6
28 Other payments	0.0	0.0	0.0	0.0	0.0				87,977.9
CIO Net cash inflow from operating activities (1-2-ADJz) .	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,917.6
CASH FLOWS FROM INVESTMENTS IN NONFINANCIAL ASSETS (NFAs):									
31.1 Purchases of nonfinancial assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	103,218.8
311.1 Fixed assets	0.0	0.0	0.0	0.0	0.0				103,218.8
312.1 Strategic stocks	0.0	0.0	0.0	0.0	0.0				0.0
313.1 Valuables	0.0	0.0	0.0	0.0	0.0				0.0
314.1 Nonproduced assets	0.0	0.0	0.0	0.0	0.0				0.0
31.2 Sales of nonfinancial assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	47.2
311.2 Fixed assets	0.0	0.0	0.0	0.0	0.0				47.2
312.2 Strategic stocks						0.0			0.0
313.2 Valuables						0.0			0.0
314.2 Nonproduced assets						0.0			0.0
31 Net cash outflow: investments in NFAs (31=31.1-31.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	103,171.6
CSD Cash surplus / deficit (1-2-ADJz-31+CSDz)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-60,254.0
CASH FLOWS FROM FINANCING ACTIVITIES:									
32x Net acquisition of financial assets other than cash	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-819.5
321x Domestic	0.0	0.0	0.0	0.0	0.0				-819.5
322x Foreign	0.0	0.0	0.0	0.0	0.0				0.0
323 Monetary gold and SDRs					0.0				0.0
33 Net incurrence of liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	59,434.5
331 Domestic	0.0	0.0	0.0	0.0	0.0				23,888.9
332 Foreign	0.0	0.0	0.0	0.0	0.0				35,545.6
NFB Net cash inflow from financing activities (-32x+33)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	60,254.0
NCB Net change in the stock of cash (3212+3222)	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

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

TABLE 1

In Millions of Leks / Year Ending December 31

REVENUE	General Government 2008								
	Central Government					State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)				
Accounting method:	C	C	C	C	C	C	C	C	C
1 REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	291,190.6
11 Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	214,576.4
111 Taxes on income, profits, and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45,190.3
1111 Payable by individuals						0.0			24,497.8
1112 Payable by corporations and other enterprises						0.0			20,692.5
1113 Unallocable						0.0			0.0
112 Taxes on payroll and workforce						0.0			0.0
113 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,585.6
1131 Recurrent taxes on immovable property						0.0			1,585.6
1132 Recurrent taxes on net wealth						0.0			0.0
1133 Estate, inheritance, and gift taxes						0.0			0.0
1134 Taxes on financial and capital transactions						0.0			0.0
1135 Other nonrecurrent taxes on property						0.0			0.0
1136 Other recurrent taxes on property						0.0			0.0
114 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	154,714.5
1141 General taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	107,093.5
11411 Value-added taxes						0.0			107,093.5
11412 Sales taxes						0.0			0.0
11413 Turnover & other general taxes on G & S						0.0			0.0
1142 Excises						0.0			32,510.5
1143 Profits of fiscal monopolies						0.0			0.0
1144 Taxes on specific services						0.0			2,162.2
1145 Taxes on use of goods, permission to use goods	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11451 Motor vehicles taxes						0.0			0.0
11452 Other						0.0			0.0
1146 Other taxes on goods and services						0.0			12,948.4
115 Taxes on international trade and transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,665.9
1151 Customs and other import duties						0.0			8,659.9
1152 Taxes on exports						0.0			0.0
1153 Profits of export or import monopolies						0.0			0.0
1154 Exchange profits						0.0			0.0
1155 Exchange taxes						0.0			0.0
1156 Other taxes on international trade and transactions ..						0.0			6.0
116 Other taxes						0.0			4,420.1

TABLE 1

In Millions of Leks / Year Ending December 31

REVENUE	General Government 2008								
	Central Government					State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)				
Accounting method:	C	C	C	C	C	C	C	C	C
12 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	47,252.9
121 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	47,252.9
1211 Employee contributions					0.0				14,638.0
1212 Employer contributions					0.0				26,369.2
1213 Self-employed or nonemployed contributions					0.0				6,245.7
1214 Unallocable contributions					0.0				0.0
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					0.0				0.0
1222 Employer contributions					0.0				0.0
1223 Imputed contributions					0.0				0.0
13 Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,228.2
131 From foreign governments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,585.3
1311 Current					0.0				0.0
1312 Capital					0.0				2,585.3
132 From international organizations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	964.0
1321 Current					0.0				0.0
1322 Capital					0.0				964.0
133 From other general government units	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	679.0
1331 Current					0.0				679.0
1332 Capital					0.0				
14 Other revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25,133.1
141 Property income	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10,820.5
1411 Interest					0.0				576.7
1412 Dividends					0.0				4,393.9
1413 Withdrawals from income of quasi-corporations					0.0				5,849.8
1414 Property income attrib. to insurance policyholders ...					0.0				0.0
1415 Rent					0.0				0.1
142 Sales of goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10,791.7
1421 Sales of market establishments					0.0				4,045.1
1422 Administrative fees					0.0				0.0
1423 Incidental sales by nonmarket establishments					0.0				6,746.6
1424 Imputed sales of goods and services					0.0				0.0
143 Fines, penalties, and forfeits					0.0				2,238.3
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			0.0		0.0				0.0
1442 Capital			0.0		0.0				0.0
145 Miscellaneous and unidentified revenue					0.0				1,282.5

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).

TABLE 2

In Millions of Leks / Year Ending December 31

EXPENSE	General Government 2008								
	Central Government					State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)				
Accounting method:	C	C	C	C	C	C	C	C	C
2 EXPENSE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	248,273.0
21 Compensation of employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	76,666.7
211 Wages and salaries					0.0		0.0	0.0	64,369.5
212 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12,297.2
2121 Actual social contributions					0.0		0.0	0.0	12,297.2
2122 Imputed social contributions					0.0				0.0
22 Use of goods and services					0.0				32,900.3
23 Consumption of fixed capital					0.0				0.0
24 Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	31,340.4
241 To nonresidents					0.0		0.0	0.0	2,920.7
242 To residents other than general government					0.0		0.0	0.0	28,419.8
243 To other general government units					0.0				0.0
25 Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,637.9
251 To public corporations					0.0		0.0	0.0	2,637.9
252 To private enterprises					0.0				0.0
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
2612 Capital					0.0				0.0
262 To international organizations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2621 Current					0.0		0.0	0.0	0.0
2622 Capital					0.0				0.0
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					0.0		0.0	0.0	0.0
2632 Capital					0.0				0.0
27 Social benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16,749.6
271 Social security benefits					0.0		0.0	0.0	0.0
272 Social assistance benefits					0.0		0.0	0.0	15,925.1
273 Employer social benefits					0.0		0.0	0.0	824.6
28 Other expense	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	87,977.9
281 Property expense other than interest					0.0		0.0	0.0	0.0
282 Miscellaneous other expense	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	87,977.9
2821 Current					0.0		0.0	0.0	87,977.9
2822 Capital					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).

TABLE 3

In Millions of Leks / Year Ending December 31

TRANSACTIONS IN ASSETS AND LIABILITIES	General Government 2008								
	Central Government					State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)				
Accounting method:	C	C	C	C	C	C	C	C	C
3 CHANGE IN NET WORTH: TRANSACTIONS^{c/}	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,917.6
31 Net acquisition of nonfinancial assets^{d/}	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	103,171.6
311 Fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	103,171.6
311.1 Acquisitions: fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	103,218.8
311.2 Disposals: fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	47.2
311.3 Consumption of fixed capital (CFC): fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3111 Buildings and structures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3111.1 Acquisitions: buildings and structures						0.0			0.0
3111.2 Disposals: buildings and structures						0.0			0.0
3111.3 CFC: buildings and structures						0.0			0.0
3112 Machinery and equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3112.1 Acquisitions: machinery and equipment						0.0			0.0
3112.2 Disposals: machinery and equipment						0.0			0.0
3112.3 CFC: machinery and equipment						0.0			0.0
3113 Other fixed assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	103,171.6
3113.1 Acquisitions: other fixed assets						0.0			103,218.8
3113.2 Disposals: other fixed assets						0.0			47.2
3113.3 CFC: other fixed assets						0.0			0.0
312 Inventories					0.0				0.0
313 Valuables	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
313.1 Acquisitions: valuables						0.0			0.0
313.2 Disposals: valuables						0.0			0.0
314 Nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
314.1 Acquisitions: nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
314.2 Disposals: nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
314.3 CFC: major improvements, nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3141 Land	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3141.1 Acquisitions: land						0.0			0.0
3141.2 Disposals: land						0.0			0.0
3141.3 CFC: major improvements, land						0.0			0.0
3142 Subsoil assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3142.1 Acquisitions: subsoil assets						0.0			0.0
3142.2 Disposals: subsoil assets						0.0			0.0
3142.3 CFC: major improvements, subsoil assets						0.0			0.0
3143 Other naturally occurring assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3143.1 Acquisitions: other naturally occurring assets						0.0			0.0
3143.2 Disposals: other naturally occurring assets						0.0			0.0
3144 Intangible nonproduced assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3144.1 Acquisitions: intangible nonproduced assets						0.0			0.0
3144.2 Disposals: intangible nonproduced assets						0.0			0.0

TABLE 3

In Millions of Leks / Year Ending December 31

TRANSACTIONS IN ASSETS AND LIABILITIES		General Government 2008								
		Central Government					State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)
		Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)				
Accounting method:		C	C	C	C	C	C	C	C	C
32	Net acquisition of financial assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-819.5
321	Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-819.5
3212	Currency and deposits						0.0			3,977.0
3213	Securities other than shares						0.0			0.0
3214	Loans						0.0			0.0
3215	Shares and other equity						0.0			0.0
3216	Insurance technical reserves						0.0			0.0
3217	Financial derivatives						0.0			-4,796.4
3218	Other accounts receivable						0.0			-0.1
322	Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3222	Currency and deposits						0.0			0.0
3223	Securities other than shares						0.0			0.0
3224	Loans						0.0			0.0
3225	Shares and other equity						0.0			0.0
3226	Insurance technical reserves						0.0			0.0
3227	Financial derivatives						0.0			0.0
3228	Other accounts receivable						0.0			0.0
323	Monetary gold and SDRs					0.0				0.0
33	Net incurrence of liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	59,434.5
331	Domestic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,888.9
3312	Currency and deposits						0.0			0.0
3313	Securities other than shares						0.0			15,012.1
3314	Loans						0.0			3,000.0
3316	Insurance technical reserves						0.0			0.0
3317	Financial derivatives						0.0			5,876.8
3318	Other accounts payable						0.0			0.0
332	Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35,545.6
3322	Currency and deposits						0.0			0.0
3323	Securities other than shares						0.0			0.0
3324	Loans						0.0			35,545.6
3326	Insurance technical reserves						0.0			0.0
3327	Financial derivatives						0.0			0.0
3328	Other accounts payable						0.0			0.0

TABLE 3

In Millions of Leks / Year Ending December 31

TRANSACTIONS IN ASSETS AND LIABILITIES	General Government 2008								
	Central Government					State Governments (6)	Local Governments (7)	Consolidation Column (8)	General Government (9)
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government a/ (5)				
Accounting method:	C	C	C	C	C	C	C	C	C
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
3M11 Compensation of employees e/						0.0			0.0
3M12 Use of goods and services f/						0.0			0.0
3M13 Consumption of fixed capital g/						0.0			0.0
3M14 Other taxes minus other subsidies (on production) h/						0.0			0.0
3M2 Change in net financial worth: transactions (=32-33) i/ ..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-60,254.0
3M3 Debt at market value: transactions j/						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 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.

TABLE 7

In Millions of Leks / Year Ending December 31

OUTLAYS BY FUNCTIONS OF GOVERNMENT	General Government 2008								
	Central Government					State Governments	Local Governments	Consolidation Column	General Government ^{b/}
	Budgetary (1)	Extrabudgetary (2)	Social Security Funds (3)	Consolidation Column (4)	Central Government ^{a/} (5)				
Accounting method:	C	C	C	C	C	C	C	C	C
7 TOTAL OUTLAYS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	351,492.0
701 General public services	0.0				0.0				71,614.7
7017 Public debt transactions						0.0			31,340.4
7018 Transfers of general character betw. levels of govt. ^{c/}						0.0			40,274.3
702 Defense						0.0			11,969.5
703 Public order and safety						0.0			16,204.2
704 Economic affairs		0.0				0.0			80,216.0
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			203.0
706 Housing and community amenities						0.0			16,536.3
707 Health						0.0			26,713.2
7072 Outpatient services						0.0			0.0
7073 Hospital services						0.0			0.0
7074 Public health services						0.0			0.0
708 Recreation, culture and religion						0.0			3,999.4
709 Education						0.0			37,923.4
7091 Pre-primary and primary education						0.0			0.0
7092 Secondary education						0.0			0.0
7094 Tertiary education						0.0			0.0
710 Social protection						0.0			86,112.3

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.