



# BOTSWANA

## TECHNICAL ASSISTANCE REPORT—GOVERNMENT FINANCE STATISTICS

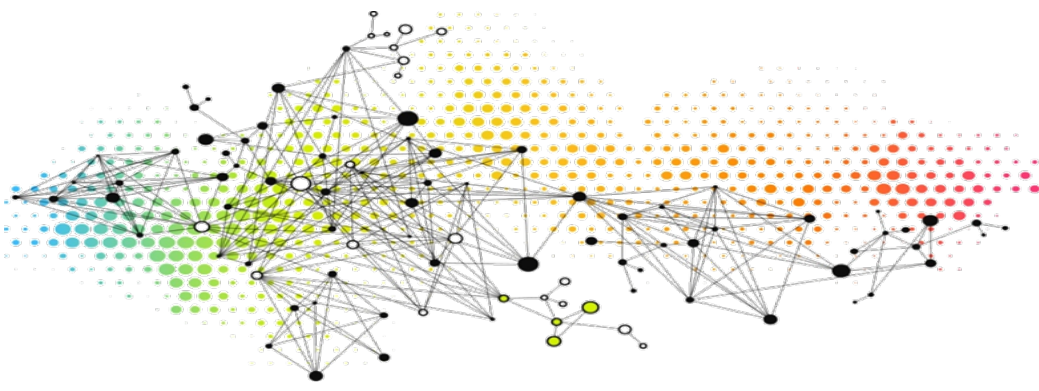
December 2018

This Technical Assistance report on Botswana was prepared by a staff team of the International Monetary Fund. It is based on the information available at the time it was completed in February 2018.

Copies of this report are available to the public from

International Monetary Fund • Publication Services  
PO Box 92780 • Washington, D.C. 20090  
Telephone: (202) 623-7430 • Fax: (202) 623-7201  
E-mail: [publications@imf.org](mailto:publications@imf.org) Web: <http://www.imf.org>  
Price: \$18.00 per printed copy

**International Monetary Fund**  
**Washington, D.C.**



# BOTSWANA

FEBRUARY  
2018

## REPORT ON GOVERNMENT FINANCE STATISTICS MISSION (OCTOBER 9–20, 2017)

PREPARED BY JANIS PLATAIS

The contents of this report constitute technical advice provided by the staff of the International Monetary Fund (IMF) to the authorities of Botswana (the "TA recipient") in response to their request for technical assistance. This report (in whole or in part) or summaries thereof may be disclosed by the IMF to IMF Executive Directors and members of their staff, as well as to other agencies or instrumentalities of the TA recipient, and upon their request, to World Bank staff, and other technical assistance providers and donors with legitimate interest, unless the TA recipient specifically objects to such disclosure (see [Operational Guidelines for the Dissemination of Technical Assistance Information](#)). Publication or Disclosure of this report (in whole or in part) or summaries thereof to parties outside the IMF other than agencies or instrumentalities of the TA recipient, World Bank staff, other technical assistance providers and donors with legitimate interest, shall require the explicit consent of the TA recipient and the IMF's Statistics Department.

# CONTENTS

Glossary	3
<b>SUMMARY OF MISSION OUTCOMES AND PRIORITY RECOMMENDATIONS</b>	4
<b>INTRODUCTION</b>	7
<b>INSTITUTIONAL AND DATA COVERAGE OF THE GENERAL GOVERNMENT AND PUBLIC SECTORS</b>	8
<b>RECORDING, COMPILING, AND REPORTING GFS</b>	10
A. COFOG Reporting	10
B. Reporting of Current and Capital Expenditure	12
C. Disaggregating Expense Transactions into Subsidies, Grants, Social Benefits, and Other Transfers	13
D. Classifying and Reporting Transactions by Economic Nature	15
E. Reporting GFS and Public Debt Statistics	17
<b>MIGRATION PLAN TO <i>GFSM 2014</i></b>	18
<b>RESOURCES, TRAINING, AND TECHNICAL ASSISTANCE</b>	19
<b>DETAILED TECHNICAL ASSESSMENT AND RECOMMENDATIONS</b>	20
A. Project Outputs	20
B. Main Counterparts Met During the Mission	22
<b>TABLES</b>	
1. Priority Recommendations	6
<b>APPENDICES</b>	
I. Budgetary Central Government COFOG Data for 2012–2013 to 2015–2016	23
II. Sample Breakdown of Grants and Subventions Expenditures into <i>GFSM 2014</i> Classification Categories	24

## Glossary

AFR	IMF's African Department
AFRITAC	IMF's Regional Technical Assistance Center in Africa
AFS	AFRITAC South
BoB	Bank of Botswana
BWP	Botswana Pula
CoA	Chart of accounts
CFU	Cash Flow Unit, Ministry of Finance and Economic Development
COFOG	Classification of the Functions of Government
CS-DRMS	Commonwealth Secretariat Debt Recording and Management System
GABS	Government Accounting and Budgeting System
GFS	Government finance statistics
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual 2001</i>
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual 2014</i>
IPSAS	International Public Sector Accounting Standards
MDA	Ministry, department, and agency
MFED	Ministry of Finance and Economic Development
MLGRD	Ministry of Local Government and Rural Development
NSDP	National Summary Data Page
OAG	Office of Accountant General (of MFED)
PFM	Public financial management
SDDS	Special Data Dissemination Standard
SNA	<i>System of National Accounts</i>
STA	IMF's Statistics Department
TA	Technical assistance

## SUMMARY OF MISSION OUTCOMES AND PRIORITY RECOMMENDATIONS

- 1. A Government Finance Statistics (GFS) technical assistance (TA) mission visited Gaborone, Botswana, during October 9–20, 2017 to support the Botswana Ministry of Finance and Economic Development (MFED) in improving compilation and dissemination of fiscal statistics.** The mission provided assistance with: (i) disaggregation of expense transactions in the statement of operation in accordance with the *Government Finance Statistics Manual (GFSM) 2014* to distinguish grants, subsidies, and other expenses; (ii) review of the new chart of accounts (CoA) and mapping from the old chart to the new one; (iii) compilation of government expenditure using the classification of functions of government (COFOG); and reviewed progress on the migration plan to *GFSM 2014* compliant compilation and reporting of fiscal and debt statistics. The mission was undertaken jointly with the IMF's Regional Technical Assistance Center in Southern Africa (AFRITAC South/AFS) Public Finance Management (PFM) TA mission.
- 2. Currently compiled GFS suffers from deficiencies regarding classification of expenditure items and hampers the IMF's African Department (AFR) surveillance.** AFR considered the absence of data on expenditure by COFOG; the lack of disaggregation of government expenditure between the economic categories of grants, subsidies, and other expense; and the difficulty to appropriately distinguish current and capital spending to hamper surveillance. In addition, a narrow coverage of GFS compiled and reported, and the authorities' ongoing transition to a new chart of accounts, required support through TA.
- 3. The authorities of Botswana have initiated bold steps towards the migration to accrual accounting with the view of compliance with International Public Sector Accounting Standards (IPSAS) and the GFSM 2014 starting April 2019.** The reform would comprise of a transition from a *GFSM 1986* compatible CoA used on cash basis to a new accrual based CoA for the budgetary central government. The current CoA, while broadly following the *GFSM 1986* methodology, does not suffer from some deficiencies. The current CoA does not follow clear classification rules as the categories include a mixture of economic, administrative, and project content.
- 4. The authorities requested the mission to come up with a mapping from the current CoA to the new CoA to facilitate the transition, including the re-classification of old categories into the new ones and facilitating the future training efforts.** The huge scope and ambiguous classification categories of the current CoA did not allow completing the task. However, the mission provided training and demonstrated practical approaches to the mapping exercise. The mission did specifically look into the mapping of the Subventions and grants group

of the accounts to develop corresponding expenditure categories consistent with the *GFSM 2014* coding as well as producing reports from the breakdown of the data sets provided by the authorities for this group of accounts. The mission produced a bridge table that it used to derive a GFS dataset from raw data the authorities provided for the fiscal years FY2014/15 and FY2016/17. Further effort is essential to continue the maintenance of the CoA coding through review of the mapping to GFS codes, according to *GFSM 2014* methodology.

**5. The authorities also requested updating the allocation of the budget and actual expenditure data.** The mission assisted to develop mapping tables and explained the approach to compile the COFOG data, mapping the items from the department level and sub-project data sets, which provide most accuracy in COFOG breakdown. Actual data for four years and one year budget data COFOG reports have been produced to provide for comparison with the current functional classification using a modified *GFSM 1986* classification system.

**6. Expanding the coverage of GFS beyond the budgetary central government remains challenging.** The mission established that the channels for reliable supply to the MFED with the data on the extrabudgetary entities of the central government and local governments are not yet established. The mission's view is that it would be most beneficial for the MFED to implement an on-line reporting facility for the extrabudgetary entities, public corporations, and local governments to report their monthly financial data for the purposes of compiling the GFS, public debt, and government financial statements. However, as an interim measure, until requirements are in place for on-line reporting, formal agreements between the MEFD and extrabudgetary entities, public corporations, and local governments should be put in place for the provision of annual financial statements (even interim in the absence of final results) for the compilation of GFS with coverage broader than the budgetary central government. The data structure and classification requirements should be aligned for all public-sector entities to facilitate the consolidation and compilation into the specific sector data.

**7. Reporting data to the GFS yearbook is lagging.** The mission established that the authorities have not reported the annual GFS to the IMF's Statistics department (STA) for publication in the GFS Yearbook since the fiscal year ending March 2014. The reason for not reporting the annual data has been the misunderstanding that the high frequency monthly data would be a good proxy for the annual data reporting. The clarification of broader scope of the annual data was reached. Staff from the Cash Flow Unit (CFU) at MFED assured the mission of their capacity to compile the annual data and promised to complete the data submission as per the reminder by the STA.

**8. Improvements to the classification, compilation, and reporting of GFS will greatly benefit from the new CoA under development. The mission emphasized the importance of:**

- Adding a counterparty segment in the CoA to facilitate the generation of the data for subsidies, grants, and other transfers, and elimination of the transactions among the entities of the general government and public sector, when the financial statements, GFS, and public debt data are compiled;
- Following clear classification rules for the economic meaning of the object, while other segments of the CoA should assist the government in identifying organizational, project, or event-related expenditures in the budget preparation and execution;
- Ensuring the necessary ranges for codes to identify extra budgetary entities, local government units, public financial and non-financial corporations in the organizational segment of the CoA, as well as categorization of such units; and
- Recording the development of budget expenditure by the type of asset to be acquired or expense, in case of recurrent expenditure in the development budget for training or consultancy costs.

**9. To support progress in the above work areas, the mission recommended a detailed one-year action plan with the following priority recommendations carrying particular weight to make headway in improving GFS.** Further details on the priority recommendations and the related actions/milestones can be found in the action plan under Detailed Technical Assessment and Recommendations.

**Table 1. Botswana: Priority Recommendations**

Target Date	Priority Recommendation	Responsible Institutions
<b>December 2017</b>	<i>Complete data for the GFS Yearbook questionnaire and submit to STA for publication.</i>	<b>CFU</b>
<b>December 2017</b>	<i>Establish permanent working groups in charge of the mapping of the existing GL codes to the codes of the new CoA and the codes of GFS and the maintenance of the CoA particularly focusing on the mapping of new economic classification codes to a GFS code and organization and project codes – to a COFOG code.</i>	<b>OAG, Budget, including (CFU), and line ministries</b>
<b>December 2017</b>	<i>Adopt the structure of the new CoA and launch the review of the CoA consistency with the reporting requirements according to GFSM 2014 methodology.</i>	<b>OAG and CFU</b>
<b>March 2018</b>	<i>Plan for establishing robust facilities to collect monthly data on the financial operations of public sector entities that do not record their transactions in GABS, including extrabudgetary entities of the central government and local governments.</i>	<b>OAG and CFU</b>

## INTRODUCTION

**10. A technical assistance (TA) mission was in Botswana during November 9-20, 2017 to support the authorities in improving compilation and dissemination of fiscal statistics.**

The mission was conducted in the context of the Government Finance Statistics (GFS) module of the United Kingdom's Department for International Development-funded Enhanced Data Dissemination Initiative 2. The five-year project has been designed to focus on improving GFS and public sector debt statistics in nine selected African countries, one of which is Botswana. The main objective of the project is to foster the compilation and dissemination of GFS and public sector debt statistics (PSDS) consistent with international methodological standards.

**11. This mission was conducted jointly with a public financial management (PFM) mission from the IMF's Regional Technical Assistance Center in Southern Africa (AFRITAC South)<sup>1</sup> and followed up on an earlier GFS TA mission to Botswana during the period March 13–24, 2017.** PFM reforms in Botswana have been implemented with the assistance of AFRITAC South, including the transition to accrual accounting and compliance with the international public sector accounting standards (IPSAS).

**12. This mission's tasks specifically have been the following:**

- Review progress made since the March 2017 mission in the separation of current and capital expenditure; disaggregation of "transfers" components into appropriate expense categories; and specification of recipient institutional units of "transfers" expense category;
- Review compilation methods and assist with compilation of local governments and extrabudgetary entities' statements of operations;
- Review data availability, and assist with compilation of expenditure using the classification of functions of government (COFOG);
- Review the new chart of accounts for consistency with the *Government Finance Statistics Manual (GFSM) 2014*;
- Assist with development of an implementation roadmap of the new chart of accounts for fiscal reporting purposes;

---

<sup>1</sup> The mission consisted of Jean Luc Helis, Alok Verma and Frans Van Schaik.



- Review the compilation of public debt statistics and assist on the reporting of data to the World Bank-IMF Public Sector Debt Statistics database; and
- Help further develop and agree on a migration plan for continued implementation of *GFSM 2014* guidelines, in the context of the EDDI 2 GFS Module.

**13. The report is structured as follows: Section II discusses the institutional and data coverage of the general government and public sector in Botswana, while Section III describes recording, compiling and reporting GFS.** Section IV discusses the migration path to *GFSM 2014*. Section V assesses the resources, training, and future TA needs.

## INSTITUTIONAL AND DATA COVERAGE OF THE GENERAL GOVERNMENT AND PUBLIC SECTORS

**14. The public sector of Botswana comprises the central government, local governments, and public corporations.** The central government includes budget operations and a number of entities identified as parastatals, frequently having special status established by law to exclude them from the budgetary operations of the government.

**15. The Office of the Accountant General (OAG) at the MFED compiles GFS for the budgetary central government only.** The Cash Flow Unit (CFU), part of the Budget Analysis and Debt Management Section of MFED, has made attempts to collect data for the extra-budgetary sub-sector of the central government and local governments for 2015. Meanwhile, due to the lack of comprehensive data, no progress has been achieved in compiling data for the extrabudgetary and local government sub-sectors since the March 2017 GFS TA mission. In addition, multiple sources of data and the lack of permanent agreements to supply data to the CFU in the MFED has been the cause for the lack of progress.

**16. MFED has been relying on the Ministry of Local Government and Rural Development (MLGRD) for the effort of data collection on the financial operations of urban and district councils as well as the Ministry of Land, Water and Sanitation Services for land boards.** No permanent arrangement for robust supply of data on local government financial operations has been set up despite MFED being in regular contact with MLGRD.

**17. Central and local offices of Statistics Botswana have been compiling National Accounts based on the data collected from extrabudgetary entities and local governments for the purposes of compiling quarterly National Accounts.** Respective data providers have been cooperating to cater for the needs of Statistics Botswana. A Technical Committee led by Statistics Botswana have been conducting regular meetings on a number of issues of the macroeconomic data, including improvements in the data on the government finance statistics.

The Technical Committee includes representatives from Statistics Botswana, MFED, and the Bank of Botswana (BoB).

**18. The lack of reliable data on the financial operations of all public-sector entities in the MFED hinders the efforts of the compilation of financial statements for the Government of Botswana incorporating all controlled entities, including those parts of the general government sector and public corporations.** This would be mainly the responsibility of the OAG to collect the data and to gradually improve their quality through reconciliation of the inter- and intra-sectoral transactions among the public-sector entities for the purposes consolidation.

**19. MFED has been preparing for upgrading their Government Accounting and Budgeting System (GABS) to accommodate for the transition to accrual accounting and enabling the system to produce IPSAS and GFSM 2014 compliant financial statements.** OAG would be the key user of GABS and would greatly benefit from adequate processes for collecting the data from all units of the public sector in the future. Currently, GABS General ledger accommodates the transactions processed by the OAG to reflect the budget revenues and expenditure of the budgetary central government generally on cash basis accounting with disclosure of some financial assets and liabilities data in the budgetary central government financial statements. The OAG has been planning to use the GABS for the needs of accrual accounting for the units of the budgetary central government. The data of other public sector units should be reported as standard trial balance, which could be consolidated into the totals for the general government and IPSAS statements for the whole of the government.

**20. According to GFS reporting requirements, the OAG should consider the role of an agency for all public-sector entities to report monthly or at least quarterly, their financial operations.** One option would be setting up a web-portal for OAG to provide a facility for public-sector entities to file their data structure according to the structure of the government standard Chart of Accounts.<sup>2</sup> The facility could assist the data collection effort for all public-sector entities. The OAG database would become useful repository for such data to cater for the monitoring of the financial performance of the public-sector entities and to compile macroeconomic statistics on public sector operations. The database might become a useful tool for the OAG to collect, reconcile the data with other financial flows processed by public sector entities, and for consolidation of such data in order to meet the IPSAS reporting requirements on all controlled entities of the government.

---

<sup>2</sup> Indonesia and Lesotho have ongoing World Bank supported projects to implement a web-portal linked to IFMIS for the purposes of posting transactions and reporting.

**21. Meanwhile, the CFU has received additional staff allocation, which could be used to improve the data collection for reporting on other sub-sectors of the general government, including extrabudgetary entities and local governments.** The data reported to the Statistics Botswana could be used for the effort of compilation of GFS data for the general government, while new robust arrangements for reporting the data directly to the MFED are being developed and implemented.

**22. The mission reviewed, together with the counterparts, the sample compilation of the data on local government financial operations for 2015 and suggested format improvements as well as the data verification issues before the data is published.**

Considering the absence of source data for recent years for the compilation of the budgetary central government and local governments, it was not practicable to continue the exercise.

Target Date	Recommendations	Responsible Institutions
January/2018	Improve cooperation with Statistics Botswana to develop the data sources on public sector entities and their categorization to the sub-sectors of the general government	CFU
February/2018	Include a facility (a web-portal) in the GABS upgrade to allow public sector entities not recording their financial transactions directly into GABS general ledger to report their financial data monthly to MFED according to the government CoA structure to satisfy the information requirements.	OAG
October/2018	Update regulations for all public-sector entities to report their financial operations to MFED (OAG) according to the guidelines and templates issued by (OAG).	MFED

## RECORDING, COMPILING, AND REPORTING GFS

### A. COFOG Reporting

**23. Reporting on government expenditure by function of the government continues in accordance with a modified *GFSM 1986* structure.** Such reporting arrangements do not clearly distinguish a number of important functions of the government expenditure and do not allow consistent international comparison for policy analysis.

**24. This mission provided COFOG mapping and produced respective data for the budgetary central government for fiscal years 2012-2013, 2013-2014, 2014-2015, and 2015-2016.** The data for 2016-2017 was not provided in a format suitable for COFOG data extraction, while this has been available in GABS database. The report is provided in Annex 2.

**25. Detailed COFOG data could be produced using the data on the outlays (expense and net acquisition of non-financial assets) by department of ministry, department, or**

**agency (MDA) and the projects implemented by these MDAs.** GABS records the project data at the detail of sub-projects, which allows most detailed breakdown of the outlays data by COFOG class. COFOG allocation of organizational data differs by the function specific government units execute at a department level.

**26. Meanwhile, departments may be implementing projects where the project may belong to a different COFOG class compared to the allocation of the department.** A sub-project managed by the Department of Wildlife and National Parks is providing funding to the Botswana Wildlife Training Institute, which should be assigned to the Education division of COFOG and specific class, depending on the level of education offered in the Institute.

**27. Sometimes mapping departments and projects may not provide full data allocation by COFOG class.** Such cases will occur if government departments supervise entities providing services belonging to several COFOG classes, for example, combining the delivery of primary and secondary education in one school, or incorporating a clinic and pharmacy services in an organization of a hospital. Only separate surveys would allow establishing rations for allocating costs to address such deficiencies.

**28. The reports produced using the data set provided indicate further efforts to improve COFOG coding. Specifically, this will include:**

- Reflecting the amount of general purpose grants from budgetary central government to other levels of the government, which cannot be obtained from the mapping of institutional units and projects outlays; and
- Identifying deficiencies in the mapping approach for producing reliable data on the expenditure breakdown in the health, education, and social protection divisions.

**29. Determining the COFOG allocation should be decided each time, when a department is established, re-organized, or a new project and sub-project has budget funding allocated to assign proper COFOG class.** A working group comprising budget officers and CFU experts should be established to review and approve the proposed COFOG mapping for ensuring improved COFOG reporting. The working group should also decide about further important steps to ensure improved quality of the COFOG data, including conducting surveys<sup>3</sup> to identify best approach for addressing the inefficiencies in the mapping of transaction data to produce COFOG reports.

---

<sup>3</sup> Surveys could provide insight into the operations of delivery of primary and secondary education, allocation of health care costs among the outpatient and hospital care.

Target Date	Recommendations	Responsible Institutions
April/2018	Adopt COFOG consistent with the <i>GFSM 2014</i> as the methodology for reporting on government expenditure (outlays) by function of the government and incorporate the data into periodic government reports.	MFED
April/2018	Establish a working group to focus on improved reporting according to COFOG, including the mapping of transaction data.	CFU, Budget
March/2019	Incorporate COFOG mapping table in GABS to allow producing expenditure breakdown directly from the data on transactions.	CFU, OAG
October/2019	Schedule conducting surveys to ensure improved reporting on the breakdown of the government expenditure on education, public health, and social protection.	COFOG working group, line ministries

## B. Reporting of Current and Capital Expenditure

**30. Earlier GFS TA missions have established that the development budget expenditure has been recorded using programmatic classification instead of economic classification in the economic classification used in the budget and GABS.** This does not allow deriving accurate segregation of expense and acquisition of non-financial assets from the accounting data recorded against programmatic classification items.

**31. The current economic classification has been based on displaying programmatic information in the budget documents for development budget and the accounting records do not provide the economic nature of the transaction data as a result of this design.** Development budget projects mostly aim for the acquisition of assets, while they also include expense related to the project management, human resource development, and other project activities of recurrent nature. The programmatic information content in the economic classification causes increase in the number of economic codes and does not provide clear information on the economic meaning of the transactions processed.

**32. There has been no attempt to modify the existing CoA to allow distinction between outlays on the acquisition of non-financial assets and recurrent expenditure from the development budget.** It would be most practicable to address the tasks as part of the transition to accrual accounting. It would be most practicable to use classification structures compatible with *GFSM 2014* methodology for recording flows and stocks of non-financial assets, taking into account all other financial reporting and management reporting requirements.

**33. Preparatory work has started to compile the non-financial asset registers of the budgetary central government.** Project expenditures would provide good direction for identifying government outlays leading to acquisition of non-financial assets or significant value, while additional effort would be required to disaggregate the acquisition costs from other

project expense.<sup>4</sup> AFS October 2017 mission has provided detailed recommendations regarding asset policies and the steps for implementing these as part of the transition to accrual accounting.

Target Date	Recommendation	Responsible Institutions
June/2018	Pursue the implementation of asset recording and reporting according to <i>GFSM 2014</i> methodology and according to AFS October 2017 mission recommendations.	OAG

### C. Disaggregating Expense Transactions into Subsidies, Grants, Social Benefits, and Other Transfers

**34. Previous GFS TA missions have established that the GFS data compiled by the MFED do not produce reliable breakdown of expense by the categories of subsidies, grants, social benefits, and transfers.** The data is currently reported as other expense. The reason for the difficulty is the lack of consistent categorization and coding of expenditure transactions in GABS CoA. GFS missions have recommended introducing new accounts in the GL segment of the CoA to record these transfer transactions separately from other transactions.

**35. The economic classification account 01700 Grants, Subventions, and Other Transfers comprise of 404 individual accounts representing different purposes, including (i) transfers to international or domestic entities, (ii) membership fees to international bodies, (iii) expenditure for celebrations or events, (iv) social benefits, (v) other current transfers, (vi) compensation to employees, (vii) goods and services, (viii) projects, (ix) acquisition of fixed assets, and (x) ambiguous items.**

**36. Additional accounts have not yet been set up to replace the existing accounts to enable consistent reporting of subsidies, grants, and social benefits of other transfers as recommended by earlier IMF GFS missions.** Any changes to the coding in the CoA should first be agreed by the Budget department and the OAG, approved as a change and first incorporated in the budget before using for actual transaction entry. It does not appear to be practicable to initiate minor changes to the current CoA, focusing instead on the changes pending the action planned to prepare for the transition to the accrual accounting starting from April 2019.

---

<sup>4</sup> The current convention is to reflect programmatic content in the project expenditure classification, where historical cost of asset acquisition could be established reviewing payment vouchers to segregate payments for asset acquisition from expense.

**37. The mission engaged counterparts from MFED with the objective to produce mapping of the existing economic classification items categorized under the section of subventions and grants to GFS accounts according to the *GFSM 2014* methodology.** It should be noted that some transfers are classified as other expense, particularly, when recipients are households or non-profit institutions providing services to households, if the nature of the transfer does not allow to classify these as a social benefit, e.g., scholarships for students. While mapping the existing accounts to the new structure the following questions should be answered:

- What type of institutional unit is counterparty for the transaction (e.g. non-resident, foreign government or international organization, private sector corporation, public sector (financial or nonfinancial) corporation, general government entity (by sub-sector), household or non-profit institution servicing households); and
- What type of transaction is processed under the account (exchange transaction, transfer, acquisition of assets, etc.) to allow assigning specific GFS code?

**38. The mission produced a bridge table and used it to arrive at a GFS dataset from raw data provided by a counterpart in CFU.** The data sets have been labeled as 2014-15, 2015-16, and 2016-17. The data sets labeled for 2015-16 and 2016-17 turned out to be identical. Moreover, the mission was not able to reconcile the data provided in these data sets with the outputs provided to the STA as part of the high-frequency GFS reporting. The results of the data derived from two data sets have been provided in Annex 3.

**39. The mission recommends using the mapping in the bridge tables to produce breakdown of the grants and subventions data until the government CoA is revised and a new economic classification based on *GFSM 2014* methodology is developed and used.** In the interim, therefore, efforts are needed through multiple steps for merging the GABS data and the use of MS Excel pivot tables for producing a GFS compatible detailed data on subsidies, grants, social benefits and other transfers.

**40. The mission understands that the information on the content of separate items was not available at the time of the mission and further effort engaging budget experts from the MFED and line ministries will be required to update the mapping produced.** This exercise should be launched without delay and CFU staff taking the lead and providing the necessary input taking into account the *GFSM 2014* methodology.

Target Date	Recommendation	Responsible Institutions
February /2018	Launch effort to engage the staff of budget from MFED and line ministries with CFU contributing with the <i>GFSM 2014</i> expertise to update the GFS mapping of the economic classification, including the expense on subsidies, grants, social benefits, and other expense.	CFU. Budget, and line ministries
April/2018	Use the bridge tables to produce annual and high-frequency data on the expense breakdown on subsidies, grants, social benefits until the transition to the new CoA and economic classification will allow producing the necessary data directly from GABS.	CFU

## D. Classifying and Reporting Transactions by Economic Nature

**41. GABS has been the key vehicle for recording cash transactions of the budgetary central government of Botswana.** The economic classification used in GABS has been based on *GFSM 1986* methodology and does not meet up-to-date requirements for transaction coding and reporting purposes.

**42. The MFED plans to transition to accrual accounting acceding to IPSAS requirements starting from April 2019.** This would require alignment of the economic classification with the relevant requirements. Earlier efforts already have been completed to arrive to a layout of the future coding structure of the economic classification according to the *GFSM 2014* methodology. STA has earlier provided comments on the detailed structure including required clarification for detailed accounts in the new structure.

**43. The format of the budget presentation to the Parliament has resulted to the introduction into the current economic (GABS account) classification of content that represents organizational, programmatic, functional, or event content. Some of these deficiencies have been identified in the section above discussing the producing of reliable GFS data on subsidies, grants, and social benefits.** The additional content has resulted into proliferation of the number of economic codes and has obstructed the maintenance of the CoA. The section subtitles in the economic classification frequently are ambiguous and complicated for ensuring consistent allocation of transactions to these accounts.

**44. AFS mission in October 2017 produced a comprehensive structure for the future CoA, including based on earlier effort to provide a structure of the economic classification compatible with the *GFSM 2014* methodology.** The new classification structure provides coding structures at different segments for the COA for the purposes of displaying:

- Organizational content – which government unit “owns” the transaction?



- Programmatic and project content – what specific activity is structured according to the program hierarchy implemented the specific government unit?
- Function content – which function of the government the expenditure would belong to?
- Fund segment – what is specific grant or loan, specific government fund at any level of the government producing accounts to avoid repeating this information in the economic classification?
- Counterparty – what is counterparty of the transaction to allow using generic economic meaning of the transactions in the economic classification instead of including counterparty information?

**45. Several additional comments at this stage of finalizing the new structure of the economic classification structure compared to the proposal currently under review for the future needs of compliance with the *GFSM 2014* methodology are the following:**

- Review the use of terms investment and replacement regarding the transactions in Assets and Liabilities as well as sub-categories, related to the non-financial assets; original description of these categories according to *GFSM 2014* should be considered instead;
- Consider adding a range of accounts in the transactions in fixed assets to reflect accumulated depreciation; and
- Consider excluding the account series starting from 9 Other Economic Flows in Assets and Liabilities because the components of this category already have been included, as 4 Holding Gains and Losses, and 5 Other Changes in the Volume of Assets and Liabilities.

**46. The mission conducted several workshops together with the MFED staff primarily focusing on mapping the current economic classification items from the category Grants and Subventions to GFS codes according to *GFSM 2014* methodology.** This has demonstrated that engagement of budget staff from MFED and line ministries is important to understand the current practices and to complete the mapping for all economic classification codes in the current CoA.

**47. MFED should set up a CoA review working group led by the OAG with the participation of the budget staff of MFED and CFU, inviting representatives of line ministries.** The working group should focus on producing mapping tables from the accounts of the current CoA account to *GFSM 2014* classification code for the purposes of producing reliable and detailed information regarding the government financial operations and the future requirements to map the historical data to the new structure of the accounts. OAG should ensure that the requirements for transaction processing, accounting controls and reporting are met

during the design of the CoA, while CFU should ensure that the new CoA provides the coding structure, which provides for *GFSM 2014* reporting methodology. Typically, most analytical detailed requirements would be achieved, if the CoA is configured to meet the requirements of IPSAS and *GFSM 2014*.

Target Date	Recommendation	Responsible Institutions
December/2017	Establish a working group for CoA review to ensure that all tasks related to the design and implementation of the new CoA are implemented, including the mapping of existing economic classification codes to the new CoA.	OAG, CFU other MFED departments
According to AFS October 2017 action plan	Proceed with the adoption and implementation of the new CoA according to the action plan recommended by AFS October 2017 mission.	OAG

## E. Reporting GFS and Public Debt Statistics

**48. The mission has established that the authorities have not reported the annual GFS to the Statistics department (STA) of the IMF for publication in the GFS Yearbook since the fiscal year ending March 2014.** The reason for not reporting the annual data has been the misunderstanding that the high frequency monthly data would be a good proxy for the annual data reporting. The clarification of broader scope of the annual data was reached. The CFU staff assured the mission of their capacity to compile the annual data and promised to complete the data submission for the budgetary central government as per the reminder by the STA.

**49. Meanwhile, the effort to enable a robust arrangement for ensuring the flow of financial statements and data from extrabudgetary entities of the central governments and from local governments has not been successful.** CFU has achieved increase in staffing levels that should allow enabling the collection of the necessary data from other sectors of the general government before computerized facilities would be enabled as part of the transition to the accrual accounting for the government as the whole.

**50. The mission discussed with the counterparts the status of public debt reporting.** The CFU staff has been capable of compiling the public debt statistics, while it has had difficulties to upload the data to the World Bank-IMF Public Sector Debt Statistics database for technical reasons. CFU had requested assistance via e-mail.

Target Date	Recommendations	Responsible Institutions
Immediately	Ensure providing STA with GFS Yearbook report separately from ongoing effort to provide high-frequency (monthly) GFS data.	CFU
December/2017	Continue the efforts of developing the data sources on extrabudgetary entities of the budgetary central government and local governments to enable reporting comprehensive general government GFS.	CFU

## MIGRATION PLAN TO *GFSM 2014*

**51. MFED plans to progress speedily to accrual accounting in the budgetary central government starting from April 2019 including enabling fiscal reporting according to the *GFSM 2014* and IPSAS methodology.** The rest of the government, including public sector units outside the budgetary central government and local governments compile their financial data according to accrual formats, frequently in compliance with the International Financial Reporting Standards (IFRS).<sup>5</sup>

**52. AFS October 2017 mission has focused on developing and agreeing with the MFED on the action plan for finalizing the CoA and adopting public asset management policies.** This section highlights some additional requirements to enable GFS reporting for the general government sector including the following:

- Ensure that the economic classification is standardized across the government to enable consolidation of the data of different sub-sectors through adopting a single reporting structure for budgetary central government and entities of the extrabudgetary central government and local government or creating the necessary data mapping arrangements and procedures for reporting;
- Accommodate in the economic classification the detailed accounts necessary for elimination during the data consolidation, including the transactions and claims among entities within the budgetary central government, extrabudgetary entities of the central government, local governments, other public sector entity by specific sub-sector;
- Review the outlays for development budget project implementation to identify non-financial assets acquired as the result of implementing the projects and distinguish the asset acquisition cost from other project outlays for the purposes of arriving at the historical asset value at the time of acquisition;

<sup>5</sup> Specifically, auditors do not object BURS financial statements for the fiscal year ending March 31, 2016 compliance with the IFRS.

- Determine accounting procedures in the budgetary central government to enable consistent recording of stocks and flows of financial assets and liabilities, including the preparation of records for accounts payable and accounts receivable, as well as acquiring other financial assets and incurring liabilities; and
- Review the records for government financial assets and liabilities to ensure comprehensive view of the financial balance sheet of the central government managed by the MFED and other key MDAs.

Target Date	Recommendation	Responsible Institutions
December/2017	Adopt an action plan consistent with the AFS October 2017 mission and GFS mission recommendations to ensure the completion of the CoA and new accounting policies on time for the transition to accrual accounting starting from April 2019.	OAG

## RESOURCES, TRAINING, AND TECHNICAL ASSISTANCE

**53. CFU staff in charge of GFS compilation has been increased from three to four shortly before the mission in October 2017.** The authorities in discussions with the mission agreed about the need to allocate the new resource to the development of direction for extrabudgetary entities and local governments to ensure robust data flow on the financial operations of these units. Meanwhile, it has also been acknowledged that the new staff requires training and guidance to assume the responsibilities for following up on the GFS data sources and completion of historical data series.

**54. The vast scope and huge number of tasks to be accomplished for effective transition to accrual accounting are unlikely to be achieved unless the authorities engage capable expertise to assist with the transition.** The IMF's strategic advice will be critical at this stage both on PFM and GFS methodology.

**55. The authorities should address priority tasks as the following:**

- finalize and adopt a work plan to transition to the new CoA, reflecting the key tasks indicated by the GFS mission and AFS mission;
- adopt the structure of the new CoA compatible with *GFSM 2014*; and
- initiate the mapping of the economic categories of the existing CoA to the new CoA.

**56. CFU should play the key role in providing their counterparts with the knowledge of the *GFSM 2014* methodology.** Meanwhile, training of a larger group of budget, accounting, and line ministry staff on the *GFSM 2014* methodology on accrual basis would be very important, if the authorities remain on track for the transition to accrual accounting in the budgetary central government from April 2019.

## DETAILED TECHNICAL ASSESSMENT AND RECOMMENDATIONS

### A. Project Outputs

Project outputs have been formulated already by previous GFS mission and the table below includes update for the status, as well as the key actions/milestones.

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Status	Implementation Status
<b>Outcome:</b>					
H	Develop a comprehensive list of institutional units for use in compiling GFS as well as other macroeconomic statistics.	Provide STA with a finalized institutional list showing the composition of central/general government units, as well as the public nonfinancial corporations and (as relevant) the public financial sectors.	June 2016	Done	CFU has handed over the list of central government entities to Statistics Botswana for discussion in working group regarding the allocation to institutional sectors.
H	Review and revise as needed the monthly budgetary central government time series.	Time series (2000–16) provided to STA for inclusion in the GFS database and disseminated on NSDP for the Enhanced General Data Dissemination System fiscal sector dataset.	June 2016	Done	Monthly statement of sources and uses of cash has been reported for the central government for e-GDDS.
H	Compile the annual <i>GFSM 2014</i> budgetary central government COFOG data using the bridge developed during the mission.	Time series (2000–14) provided to STA for inclusion in the GFS database corresponding to <i>GFSM 2014</i> .	June 2016	Done during this mission	COFOG data for budgetary central government has been compiled for 4 years using bridge table. Current reporting has been according to divisions of <i>GFSM 1986</i> .

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Status	Implementation Status
M	Investigate the discrepancies in financial asset and liability data reported in various formats.	Finalized financing and debt data, including for transactions in assets and liabilities.	August 2016	Not done	Debt data has been compiled, asset data is incomplete.
M	Agree the assignment of responsibilities for the collection of source data for local governments, and determine format of source data.	Formalized agreement on the flow and timeliness of data for local governments including annual council financial statements, monthly/quarterly /annual/electronic data.	December 2016	Not done	No agreement on specific assignment of responsibilities.
M	Collect and compile monthly/quarterly and annual data for local governments with appropriate timeliness for use in fiscal analysis and management, macroeconomic data consistency, and publication in national and IMF presentations.	Draft time series (for at least three years).	March 2017	Not done	Data for local government financial operations collected only for the year 2014-15.
M	Compile consolidated GFS budgetary central government and local government revenues and expenditures.	Draft time series expenditures for 2013/14 to 2015/16 using local annual financial statements as main data source for local councils.	June 2017	Not done	Sample compilation completed for 2014-15, while other source data has not been collected.
M	Collect and compile monthly/quarterly and annual data for extra-budgetary with appropriate timeliness for use in fiscal analysis and management, macroeconomic data consistency, and publication in national and IMF presentations.	Draft time series (for at least three years) provided to STA for inclusion in the GFS database.	March 2018	Pending	2015 data collected for some extrabudgetary entities. Compilation not done.
M	Establish formal agreements with extra – budgetary source data providers to ensure timely source data in the future to meet GFS requirements	Prepare agreements clearly indicating the responsibilities of the data collectors and highlighting the timely data needs of MFED.	March 2018	Pending	Long-term solution should be considered for robust receipt of the extrabudgetary entities' data in the MFED.

Priority	Action/Milestone	Risk Assumptions/ Verifiable Indicators	Target Completion Date	Actual Completion Status	Implementation Status
M	Ensure sufficient involvement in the PFM reforms to ensure alignment with international guidelines, international comparability and compliance with all user needs including for statistical reporting purposes.	Revised chart of accounts structure that accommodate all economic, functional and consolidation requirements of macroeconomic statistics.	March 2019	Pending	Collaboration and coordination of all parties involved is a critical success factor.

## B. Main Counterparts Met During the Mission

Name	Institution	E-mail Address
Mr. Olesitse H. Masimega	MFED	
Ms. Boineelo Peter	MFED	
Ms. Emma Peloetletse	OAG (MFED)	
Ms. Jeannette C. Makgolo	OAG (MFED)	
Mr. Sajjad Hossen	OAG (MFED)	
Ms. Seitebaleng Fologang	CFU (MFED)	
Mr. Mogotsi Motlhajoe	CFU (MFED)	
Mr. Matthew Wright	Bank of Botswana	
Ms. Kgimotso Ntsatsi	Bank of Botswana	
Ms. Batumelo Matlhaga	Statistics Botswana	
Ms. Ketso Kadzi Makhumalo	Statistics Botswana	
Mr. Winstern Kabo	Statistics Botswana	
Mr. Lekoko Simako	Statistics Botswana	

## Appendix I. Budgetary Central Government COFOG Data for 2012–2013 to 2015–2016

EXPENDITURE BY FUNCTIONS OF GOVERNMENT (COFOG, in millions of Pula)		Budgetary Central Government			
		2012-13	2013-14	2014-15	2015-16
<b>7</b>	<b>EXPENDITURE [=2M]</b>	<b>39,933.0</b>	<b>53,120.7</b>	<b>61,849.1</b>	<b>70,552.4</b>
<b>701</b>	<b>General public services</b>	<b>10,804.2</b>	<b>20,189.1</b>	<b>23,737.0</b>	<b>27,702.2</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6,339.3	17,263.7	20,170.4	21,598.1
7012	Foreign economic aid	0.0	0.0	0.0	0.0
7013	General services	381.9	595.8	539.5	756.7
7014	Basic research	1.9	5.2	0.9	1.1
7015	R & D General public services	0.0	0.0	0.0	0.0
7016	General public services not elsewhere classified	36.5	83.4	72.1	53.3
7017	Public debt transactions	4,044.5	2,241.1	2,954.2	5,293.1
7018	Transfers of general character between levels of government				
<b>702</b>	<b>Defense</b>	<b>2,157.7</b>	<b>2,813.6</b>	<b>3,429.2</b>	<b>4,433.2</b>
7021	Military defense	2,157.7	2,813.6	3,429.2	4,433.2
7022	Civil defense	0.0	0.0	0.0	0.0
7023	Foreign military aid	0.0	0.0	0.0	0.0
7024	R & D Defense	0.0	0.0	0.0	0.0
7025	Defense not elsewhere classified	0.0	0.0	0.0	0.0
<b>703</b>	<b>Public order and safety</b>	<b>2,149.8</b>	<b>2,365.9</b>	<b>2,613.9</b>	<b>2,863.0</b>
7031	Police services	1,525.2	1,619.8	1,826.1	1,959.2
7032	Fire protection services	0.0	20.0	0.0	0.0
7033	Law courts	347.5	398.0	394.2	514.7
7034	Prisons	273.6	320.1	383.4	372.6
7035	R & D Public order and safety	0.0	0.0	0.0	0.0
7036	Public order and safety not elsewhere classified	3.6	8.1	10.2	16.6
<b>704</b>	<b>Economic affairs</b>	<b>8,595.5</b>	<b>9,901.3</b>	<b>11,216.7</b>	<b>12,281.4</b>
7041	General economic, commercial, and labor affairs	722.6	1,064.8	1,124.9	1,212.0
7042	Agriculture, forestry, fishing, and hunting	2,375.0	2,676.4	3,985.1	3,475.4
7043	Fuel and energy	1,953.2	2,524.7	2,690.3	3,089.4
7044	Mining, manufacturing, and construction	11.5	16.2	21.1	32.1
7045	Transport	2,893.7	3,015.8	2,712.1	3,195.0
7046	Communication	100.3	51.8	54.0	623.6
7047	Other industries	539.2	551.8	629.2	654.0
7048	R & D Economic affairs	0.0	0.0	0.0	0.0
7049	Economic affairs not elsewhere classified	0.0	0.0	0.0	0.0
<b>705</b>	<b>Environmental protection</b>	<b>637.3</b>	<b>529.8</b>	<b>639.9</b>	<b>674.4</b>
7051	Waste management	0.0	0.0	0.0	10.2
7052	Waste water management	243.1	66.1	48.8	48.6
7053	Pollution abatement	124.3	132.3	183.4	76.2
7054	Protection of biodiversity and landscape	161.8	200.3	240.3	309.9
7055	R & D Environmental protection	0.0	0.0	0.0	0.0
7056	Environmental protection not elsewhere classified	108.2	131.1	167.5	229.4
<b>706</b>	<b>Housing and community amenities</b>	<b>969.7</b>	<b>1,165.0</b>	<b>1,262.4</b>	<b>1,743.5</b>
7061	Housing development	715.4	695.6	759.1	990.5
7062	Community development	234.9	360.7	263.2	522.4
7063	Water supply	19.4	107.8	240.1	230.6
7064	Street lighting	0.0	0.0	0.0	0.0
7065	R & D Housing and community amenities	0.0	0.0	0.0	0.0
7066	Housing and community amenities not elsewhere classified	0.0	0.0	0.0	0.0
<b>707</b>	<b>Health</b>	<b>4,160.2</b>	<b>4,637.2</b>	<b>5,355.0</b>	<b>6,048.0</b>
7071	Medical products, appliances, and equipment	0.0	0.5	0.0	0.0
7072	Outpatient services	306.3	371.9	139.7	138.9
7073	Hospital services	2,918.7	3,236.9	4,190.3	4,834.3
7074	Public health services	219.5	271.2	212.3	184.0
7075	R & D Health	13.1	10.3	2.6	7.4
7076	Health not elsewhere classified	702.7	746.3	810.0	883.5
<b>708</b>	<b>Recreation, culture and religion</b>	<b>335.7</b>	<b>574.2</b>	<b>769.7</b>	<b>1,111.2</b>
7081	Recreational and sporting services	271.5	501.9	715.4	915.7
7082	Cultural services	21.1	26.8	24.8	50.5
7083	Broadcasting and publishing services	43.1	45.4	29.5	144.9
7084	Religious and other community services	0.0	0.0	0.0	0.0
7085	R & D Recreation, culture, and religion	0.0	0.0	0.0	0.0
7086	Recreation, culture, and religion not elsewhere classified	0.0	0.0	0.0	0.0
<b>709</b>	<b>Education</b>	<b>8,226.0</b>	<b>9,367.2</b>	<b>11,190.0</b>	<b>11,946.9</b>
7091	Pre-primary and primary education	51.3	105.1	225.1	277.0
7092	Secondary education	1,321.2	1,685.8	1,508.7	1,896.2
7093	Postsecondary nontertiary education	390.7	430.8	450.8	500.8
7094	Tertiary education	2,154.0	2,024.4	2,561.9	2,261.4
7095	Education not definable by level	123.0	77.0	112.0	112.7
7096	Subsidiary services to education	222.7	282.4	227.3	204.5
7097	R & D Education	0.0	0.0	0.0	0.0
7098	Education not elsewhere classified	3,963.1	4,761.7	6,104.2	6,694.3
<b>710</b>	<b>Social protection</b>	<b>1,896.6</b>	<b>1,577.3</b>	<b>1,635.3</b>	<b>1,748.6</b>
7101	Sickness and disability	0.0	0.0	0.0	0.0
7102	Old age	1,894.8	1,575.4	1,635.2	1,747.2
7103	Survivors	0.0	0.0	0.0	0.0
7104	Family and children	1.8	2.0	0.1	1.4
7105	Unemployment	0.0	0.0	0.0	0.0
7106	Housing	0.0	0.0	0.0	0.0
7107	Social exclusion not elsewhere classified	0.0	0.0	0.0	0.0
7108	R & D Social protection	0.0	0.0	0.0	0.0
7109	Social protection not elsewhere classified	0.0	0.0	0.0	0.0



## Appendix II. Sample Breakdown of Grants and Subventions Expenditures into GFMS 2014 Classification Categories

**Botswana: Breakdown of GABS category Subventions and Grants by GFS category in fiscal year 2014-15, in thousands of pula**

GFS code	Description	BUDGET	Actual												TOTAL
			APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
2111000	Wages and salaries in cash	22,699	1,129	2,421	4,524	970	2,450	710	1,154	1,733	299	1,879	1,394	3,414	22,078
2200000	Use of goods and services	713,575	16,032	69,055	117,808	52,851	52,442	53,499	77,335	108,681	43,017	16,118	33,482	64,419	704,739
2511000	Subsidies to public nonfinancial corporations	80,628	8,675	-	7,795	-	33,032	-	8,675	-	5,620	575	8,241	5,620	78,233
2512000	Subsidies to public financial corporations	119,559	(9,418)	(4,222)	15,305	-	115,950	275	1,666	-	-	-	0	-	119,556
2522000	Subsidies to private financial corporations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2530000	Subsidies to other sectors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2611000	Current grants to foreign governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2621000	Current grants to international organizations	108,457	774	2,881	29,226	3,210	1,255	20,104	8,687	2,849	3,124	725	7,432	23,725	103,993
2631000	Current grants to other general government units	6,422,721	1,146,960	240,904	1,146,117	385,915	308,180	992,449	506,959	169,198	890,430	286,436	310,258	36,761	6,420,568
2721000	Social assistance benefits in cash	13,286	862	6,335	1,306	88	726	34	34	3,607	56	26	61	70	13,204
2722000	Social assistance benefits in kind	339,012	3,823	1,954	18,342	22,379	9,378	255,191	2,551	11,338	3,773	2,006	685	5,939	337,358
2731000	Employment-related social benefits in cash	0	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	Current transfers not elsewhere classified	4,094,560	412,750	242,675	173,239	344,318	243,171	279,243	400,552	368,834	275,398	232,476	838,600	266,095	4,077,350
2822000	Capital transfers not elsewhere classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3111301	Acquisition: Other structures	905	21	56	37	100	-	84	149	79	185	1	2	46	760
<b>Grand Total</b>		<b>11,915,403</b>	<b>1,581,608</b>	<b>562,059</b>	<b>1,513,699</b>	<b>809,831</b>	<b>766,584</b>	<b>1,601,589</b>	<b>1,007,761</b>	<b>666,319</b>	<b>1,221,903</b>	<b>540,242</b>	<b>1,200,155</b>	<b>406,088</b>	<b>11,877,839</b>

Note: The raw data set has been provided by MFED staff and tagged as 2014-2015, while it was not possible to reconcile the amounts with the HF GFS data reported.

**Botswana: Breakdown of GABS category Subventions and Grants by GFS category in fiscal year 2016-17, in thousands of pula**

GFS code	Description	BUDGET	Actual												TOTAL
			APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
2111000	Wages and salaries in cash	11,818	1,172	112	1,793	1,449	1,303	527	548	1,585	1,049	165	356	889	10,948
2200000	Use of goods and services	746,145	12,920	7,061	26,070	124,532	62,922	108,832	49,158	61,077	59,568	74,041	57,520	90,596	734,298
2511000	Subsidies to public nonfinancial corporations	59,050	8,675	20,000	-	8,725	3,491	859	8,725	-	-	8,575	-	-	59,050
2512000	Subsidies to public financial corporations	113,023	-	2,511	-	(13,541)	119,092	-	-	2,477	-	-	2,477	7	113,023
2522000	Subsidies to private financial corporations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2530000	Subsidies to other sectors	50	-	-	-	-	-	-	-	-	-	-	-	-	-
2611000	Current grants to foreign governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2621000	Current grants to international organizations	106,943	1,520	22,517	1,147	3,871	2,553	21,554	565	1,606	2,575	9,810	576	37,883	106,179
2631000	Current grants to other general government units	6,607,230	1,408,512	202,647	1,304,365	154,807	217,428	1,173,507	132,008	267,922	965,943	266,011	425,753	84,465	6,603,368
2721000	Social assistance benefits in cash	20,307	5,905	1,101	1,103	395	455	134	4,646	57	73	7	3,077	3,084	20,037
2722000	Social assistance benefits in kind	430,968	10,706	21,162	13,998	343,147	5,590	3,577	3,626	4,519	3,845	3,513	4,494	1,686	419,864
2731000	Employment-related social benefits in cash	1	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	Current transfers not elsewhere classified	3,236,820	355,404	195,963	167,565	178,435	396,608	259,206	332,596	325,263	233,298	132,357	418,610	218,602	3,213,907
2822000	Capital transfers not elsewhere classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3111301	Acquisition: Other structures	654	-	-	25	-	-	-	-	344	-	24	(3)	228	617
<b>Grand Total</b>		<b>11,333,009</b>	<b>1,804,815</b>	<b>473,075</b>	<b>1,516,065</b>	<b>801,821</b>	<b>809,443</b>	<b>1,568,197</b>	<b>531,873</b>	<b>664,850</b>	<b>1,266,350</b>	<b>494,503</b>	<b>912,860</b>	<b>437,439</b>	<b>11,281,290</b>

Note: The raw data set has been provided by MFED staff and marked as 2016-2017, while it was not possible to reconcile the amounts with the HF GFS data reported.