



# International Comparison Program

---

**[03.06]**

## **Questionnaire on Government Expenditures**

**Global Office**

**2<sup>nd</sup> Regional Coordinators Meeting**

**April 14-16, 2010**

**Washington, DC**

## **Table of Contents**

1. Questionnaire on Government Expenditure.....	3
2. Explanation of Items .....	3

## 1. Questionnaire on Government Expenditure

Item no.		Level of government		
		General	Central or Federal	Other levels
Enter amounts in national currency. Specify units _____				
1	Wages and salaries in cash			
2	Employers contribution to social security funds			
3	Actual			
4	Imputed			
5	Benefits in kind			
6	Meals and food			
7	Accommodation			
8	Other in kind benefits including transportation			
9	Intermediate consumption expenditure			
10	Other taxes less subsidies on production			
11	Consumption of fixed capital			
12	Net operating surplus			
13	Sales and fees (minus)			
14	Gross fixed capital formation			
15	Year 20__			

## 2. Explanation of Items

General government includes all levels of government such as federal, central, provincial, state, municipal and local government agencies. You are asked to report expenditures separately for central or federal government and for all other levels of government combined.

**Item 1.** Wages and salaries in cash. This covers all cash payments to government workers and includes overtime payments, performance bonuses, leave allowances, family allowances, cost of living allowances, and similar payments in addition to regular wages and salaries.

**Item 2.** Employers contributions to social security funds. If the government contributes to a social security fund on behalf of its employees, enter the total amount of these contributions under Item 3; “Actual”. Many governments do not contribute to a fund but nevertheless provide pensions and sickness and other benefits to their employees. In this case the SNA require countries to estimate what the contribution would have been if these benefits were being paid for out of a social security fund. In Item 4, you should enter the estimate shown in your national accounts.

**Item 5.** Benefits in kind cover all benefits such as provision of free or subsidised food or meals, free or subsidised accommodation, free or subsidised transport, etc. All benefits in kind should be valued at the cost to government of providing them to their employees.

**Item 9.** Intermediate consumption consists of the goods and services purchased by government to provide health, education, defence and all other services. This may include rent, electricity, office supplies, teaching materials, and medical goods. It excludes any of the goods and services included above as benefits in kind under Item 5.

**Item 10.** Other taxes (less subsidies) on production. These include employment taxes and taxes on property. Governments rarely impose taxes on themselves and this item will be zero in most countries

**Item 11.** Consumption of fixed capital should be based on capital stock estimates valued at current market prices. In practice not many countries have these estimates and can only report depreciation based on historic (or “acquisition” values).

**Item 12.** Net operating surplus. “Net” means that the operating surplus is calculated after deducting consumption of fixed capital. It is very rare that government agencies earn a net operating surplus, but it can happen that local authorities may earn a net operating surplus from a local bus or tram service for example. For most countries this item is zero.

**Item 13.** Sales and fees are “negative” consumption and have to be deducted. They may include things like museum entrance charges, passport fees, licenses to own pets or firearms.

**Item 14.** Gross fixed capital formation by government consists mainly of expenditures on plant and machinery, buildings, roads, bridges and other structures. Expenditures on mineral exploration, development of orchards, timber tracts, land improvement, computer software and data bases are also included.

**Item 15.** Data should be supplied for the most recent year for which final estimates of government expenditures are available.