

Abstract for “Delineation of General Government Sector – The Issue of Extra Budgetary Units”

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The exhaustive coverage of general government units is a complex but important issue in National Accounts and Government Finance Statistics as has been underlined by the G-20 Data Gaps Initiative conducted of the IMF. The size of general government sector and the amount of units covered depend on a number of determinants. Which goods and services does the government offer to its citizens? Are they produced by the government itself or purchased at the market? Is the general government sector centrally or decentrally organised? Have traditional government activities been outsourced into extra-budgetary units or even privatised? The latter question is crucial as in the last two decades in many countries more and more extra budgetary units were created because several activities, like higher education institutions, have been gradually outsourced.

As the implementation of SNA 2008 and ESA 2010, respectively, provides amended rules for the general government sector, this opportunity is taken by german statisticians to check systematically all units of the public sector and to classify them into the corresponding sector. However, before determining the general government sector in its entirety a new tool had to be designed: the so-called BKM register containing all government controlled units. The first part of this paper deals with its presentation.

The second question addressed in this paper is how to proceed when compiling general government accounts combining data from several different statistics. The main issues here are data reconciliation and to avoid double counting. The solution was to create a new tool: the reintegration which enables the harmonisation of budget with extra budgetary units within the framework of national accounts. Its main steps are presented in the second part of this paper. A first assessment whether these two tools are sufficient regarding the delineation of the general government sector is given in an outlook.