



GFS YEARBOOK QUESTIONNAIRE

STATISTICAL TABLES

Country name: **West Bank and Gaza**
 Country code: **487**
 Year: **2015**

Units of currency / Year ending: **In Millions of US Dollars / Year Ends December 31**

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							
Preliminary							
Forecast							
C or A?	A					A	

TO ACCESS YOUR COUNTRY'S INSTITUTIONAL TABLE PLEASE DOWNLOAD THROUGH ICS: <https://www-ics.imf.org/ics/home.aspx>

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TO ACCESS YOUR COUNTRY'S LETTERS OF OUTSTANDING QUERIES (AS APPLICABLE) PLEASE DOWNLOAD THROUGH ICS: <https://www-ics.imf.org/ics/home.aspx>

Reference: Government Finance Statistics Manual 2001 (GFSM 2001)

GFS YEARBOOK QUESTIONNAIRE
STATEMENT I

West Bank and Gaza 487
In Millions of US Dollars / Year Ends December 31

STATEMENT OF GOVERNMENT OPERATIONS		2015			
		Central Government a/ (5)	Local Governments (7)	Consolidation Column (8)	General Government b/ (9)
Accounting method:		A	A	A	A
TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	3,744.0	368.2	0.0	4,112.2
11	Taxes	2,756.7	54.6		2,811.3
12	Social contributions	0.0	7.4		7.4
13	Grants	808.1	16.4		824.5
14	Other revenue	179.2	289.8		469.0
2	Expense	3,770.8	329.3	0.0	4,100.1
21	Compensation of employees	2,083.3	86.8		2,170.1
22	Use of goods and services	678.4	143.6		822.0
23	Consumption of fixed capital	0.0	48.1		48.1
24	Interest	93.0	0.4		93.4
25	Subsidies	11.0	1.2		12.2
26	Grants	45.4	2.0		47.4
27	Social benefits	795.4	7.1		802.5
28	Other expense	64.4	40.1		104.5
GOB	Gross operating balance (1-2+23+NOBz)	-26.8	87.0	0.0	60.2
NOB	Net operating balance (1-2+NOBz) c/	-26.8	38.9	0.0	12.1
TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	138.7	189.3	0.0	328.0
311	Fixed assets	113.9	147.9		261.8
312	Change in inventories	17.4	2.1		19.5
313	Valuables				0.0
314	Nonproduced assets	7.3	39.3		46.6
NLB	Net lending / borrowing (1-2+NOBz-31)	111.9	228.2	0.0	451.9
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	432.7	88.1	0.0	520.8
321	Domestic	423.4	87.0		510.4
322	Foreign	9.3	1.1		10.4
33	Net incurrence of liabilities	335.5	14.7	0.0	350.2
331	Domestic	312.7	14.5		327.2
332	Foreign	22.7	0.2		22.9
Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0)		14.6	154.8	0.0	169.4

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/ The net operating balance should only be calculated if consumption of fixed capital (23) has a nonzero value. Otherwise, only the gross

TABLE 1

In Millions of US Dollars / Year Ends December 31

REVENUE		2015			
		Central Government a/ (5)	Local Governments (7)	Consolidation Column (8)	General Government b/ (9)
Accounting method:		A			
1	REVENUE	3,744.0	368.2	-16.4	4,095.8
11	Taxes	2,756.7	54.6	0.0	2,811.3
111	Taxes on income, profits, and capital gains	121.8	0.0	0.0	121.8
1111	Payable by individuals	6.0			6.0
1112	Payable by corporations and other enterprises	115.8			115.8
1113	Unallocable	0.0			0.0
112	Taxes on payroll and workforce	63.7			63.7
113	Taxes on property	2.3	54.6	0.0	56.9
1131	Recurrent taxes on immovable property	0.0	54.6		54.6
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	2.3			2.3
114	Taxes on goods and services	1,695.6	0.0	0.0	1,695.6
1141	General taxes on goods and services	0.0	0.0	0.0	0.0
11411	Value-added taxes	845.3			845.3
11412	Sales taxes	0.0			0.0
11413	Turnover & other general taxes on G & S	0.0			0.0
1142	Excises	763.7			763.7
1143	Profits of fiscal monopolies	0.0			0.0
1144	Taxes on specific services	0.0			0.0
1145	Taxes on use of goods, permission to use goods	86.6	0.0	0.0	86.6
11451	Motor vehicles taxes	27.3			27.3
11452	Other	59.3			59.3
1146	Other taxes on goods and services	0.0			0.0
115	Taxes on international trade and transactions	873.3	0.0	0.0	873.3
1151	Customs and other import duties	873.3			873.3
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			0.0
116	Other taxes	0.0			0.0

TABLE 1

In Millions of US Dollars / Year Ends December 31

REVENUE		2015			
		Central Government a/ (5)	Local Governments (7)	Consolidation Column (8)	General Government b/ (9)
Accounting method:			A		
12	Social contributions	0.0	7.4	0.0	7.4
121	Social security contributions	0.0	7.4	0.0	7.4
1211	Employee contributions	0.0	7.4		7.4
1212	Employer contributions	0.0			0.0
1213	Self-employed or nonemployed contributions	0.0			0.0
1214	Unallocable contributions	0.0			0.0
122	Other social contributions	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	808.1	16.4	-16.4	808.1
131	From foreign governments	459.5	0.0	0.0	459.5
1311	Current	421.0			421.0
1312	Capital	38.5			38.5
132	From international organizations	348.6	0.0	0.0	348.6
1321	Current	348.6			348.6
1322	Capital	0.0			0.0
133	From other general government units	0.0	16.4	-16.4	0.0
1331	Current	0.0	16.4	-16.4	0.0
1332	Capital	0.0	0.0	0.0	0.0
14	Other revenue	179.2	289.8	0.0	469.0
141	Property income	6.6	0.0	0.0	6.6
1411	Interest	0.6			0.6
1412	Dividends	5.5			5.5
1413	Withdrawals from income of quasi-corporations	0.0			0.0
1414	Property income attrib. to insurance policyholders	0.0			0.0
1415	Rent	0.5			0.5
142	Sales of goods and services	158.2	0.0	0.0	158.2
1421	Sales of market establishments	157.7			157.7
1422	Administrative fees	0.4			0.4
1423	Incidental sales by nonmarket establishments	0.1			0.1
1424	Imputed sales of goods and services	0.0			0.0
143	Fines, penalties, and forfeits	14.1			14.1
144	Voluntary transfers other than grants	0.2	0.0	0.0	0.2
1441	Current	0.2			0.2
1442	Capital	0.0			0.0
145	Miscellaneous and unidentified revenue	0.2	289.8		290.0

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 2

In Millions of US Dollars / Year Ends December 31

EXPENSE	2015				
	Central Government		Consolidation Column (8)	General Government b/ (9)	
	Central Government a/ (5)	Local Governments (7)			
Accounting method:		A			
2 EXPENSE	3,770.8	329.3	-45.4	4,054.7	
21 Compensation of employees	2,083.3	86.8	0.0	2,170.1	
211 Wages and salaries	1,902.6	86.8		1,989.4	
212 Social contributions	180.6	0.0	0.0	180.6	
2121 Actual social contributions	0.0			0.0	
2122 Imputed social contributions	0.0			0.0	
22 Use of goods and services	678.4	143.6		822.0	
23 Consumption of fixed capital	0.0	48.1		48.1	
24 Interest	93.0	0.4	0.0	93.4	
241 To nonresidents	22.0			22.0	
242 To residents other than general government	71.0	0.4		71.4	
243 To other general government units	0.0			0.0	
25 Subsidies	11.0	1.2	0.0	12.2	
251 To public corporations	11.0	1.2		12.2	
252 To private enterprises	0.0			0.0	
26 Grants	45.4	2.0	-45.4	2.0	
261 To foreign governments	0.0	2.0	0.0	2.0	
2611 Current	0.0			0.0	
2612 Capital	0.0			0.0	
262 To international organizations	0.0	0.0	0.0	0.0	
2621 Current	0.0			0.0	
2622 Capital	0.0			0.0	
263 To other general government units	45.4	0.0	-45.4	0.0	
2631 Current	41.0	0.0	-41.0	0.0	
2632 Capital	4.4		-4.4	0.0	
27 Social benefits	795.4	7.1	0.0	802.5	
271 Social security benefits	283.4	7.1		290.5	
272 Social assistance benefits	512.0			512.0	
273 Employer social benefits	0.0			0.0	
28 Other expense	64.4	40.1	0.0	104.5	
281 Property expense other than interest	0.0			0.0	
282 Miscellaneous other expense	64.4	40.1	0.0	104.5	
2821 Current	58.4	40.1		98.5	
2822 Capital	6.0			6.0	

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 US Dollars / Year Ends December 31

TRANSACTIONS IN ASSETS AND LIABILITIES		2015			
		Central Government a/ (5)	Local Governments (7)	Consolidation Column (8)	General Government b/ (9)
Accounting method:		A			
3	CHANGE IN NET WORTH: TRANSACTIONS c/	235.9	262.7	0.0	498.6
31	Net acquisition of nonfinancial assets d/	138.7	189.3	0.0	328.0
311	Fixed assets	113.9	147.9	0.0	261.8
311.1	Acquisitions: fixed assets	113.9	147.9	0.0	261.8
311.2	Disposals: fixed assets	0.0	0.0	0.0	0.0
311.3	Consumption of fixed capital (CFC): fixed assets	0.0	0.0	0.0	0.0
3111	Buildings and structures	95.2	0.0	0.0	95.2
3111.1	Acquisitions: buildings and structures	95.2			95.2
3111.2	Disposals: buildings and structures	0.0			0.0
3111.3	CFC: buildings and structures	0.0			0.0
3112	Machinery and equipment	18.7	0.0	0.0	18.7
3112.1	Acquisitions: machinery and equipment	18.7			18.7
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
3113.1	Acquisitions: other fixed assets	0.0			0.0
3113.2	Disposals: other fixed assets	0.0			0.0
3113.3	CFC: other fixed assets	0.0			0.0
312	Inventories	17.4	2.1		19.5
313	Valuables	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	7.3	39.3	0.0	46.6
314.1	Acquisitions: nonproduced assets	7.3	39.3	0.0	46.6
314.2	Disposals: nonproduced assets	0.0		0.0	0.0
314.3	CFC: major improvements, nonproduced assets	0.0	0.0	0.0	0.0
3141	Land	7.3	0.0	0.0	7.3
3141.1	Acquisitions: land	7.3			7.3
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
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
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
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 US Dollars / Year Ends December 31

TRANSACTIONS IN ASSETS AND LIABILITIES		2015			
		Central Government a/ (5)	Local Governments (7)	Consolidation Column (8)	General Government b/ (9)
		Accounting method: A			
32	Net acquisition of financial assets	432.7	88.1	0.0	520.8
3201	Monetary gold and SDRs	0.0	0.0	0.0	0.0
3202	Currency and deposits [3212+3222]	0.0	0.0	0.0	0.0
3203	Securities other than shares [3213+3223]	0.0	0.0	0.0	0.0
3204	Loans [3214+3224]	419.0	0.0	0.0	419.0
3205	Shares and other equity [3215+3225]	0.0	0.0	0.0	0.0
3206	Insurance technical reserves [3216+3226]	0.0	0.0	0.0	0.0
3207	Financial derivatives [3217+3227]	0.0	0.0	0.0	0.0
3208	Other accounts receivable [3218+3228]	13.7	88.1	0.0	101.8
321	Domestic	423.4	87.0	0.0	510.4
3212	Currency and deposits	0.0			0.0
3213	Securities other than shares	0.0			0.0
3214	Loans	419.0			419.0
3215	Shares and other equity	0.0			0.0
3216	Insurance technical reserves	0.0			0.0
3217	Financial derivatives	0.0			0.0
3218	Other accounts receivable	4.4	87.0		91.4
322	Foreign	9.3	1.1	0.0	10.4
3221	Monetary gold and SDRs	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	9.3	1.1		10.4

TABLE 3

In Millions of US Dollars / Year Ends December 31

TRANSACTIONS IN ASSETS AND LIABILITIES		2015			
		Central Government a/ (5)	Local Governments (7)	Consolidation Column (8)	General Government b/ (9)
Accounting method:		A			
33	Net incurrence of liabilities	335.5	14.7	0.0	350.2
3301	Special Drawing Rights (SDRs) [3321]	0.0	0.0	0.0	0.0
3302	Currency and deposits [3312+3322]	0.0	0.0	0.0	0.0
3303	Securities other than shares [3313+3323]	0.0	0.0	0.0	0.0
3304	Loans [3314+3324]	0.0	0.0	0.0	0.0
3305	Shares and other equity [3315+3325]	0.0	0.0	0.0	0.0
3306	Insurance technical reserves [3316+3326]	0.0	0.0	0.0	0.0
3307	Financial derivatives [3317+3327]	0.0	0.0	0.0	0.0
3308	Other accounts payable [3318+3328]	335.5	14.7	0.0	350.2
331	Domestic	312.7	14.5	0.0	327.2
3312	Currency and deposits	0.0			0.0
3313	Securities other than shares	0.0			0.0
3314	Loans	0.0			0.0
3315	Shares and other equity	0.0			0.0
3316	Insurance technical reserves	0.0			0.0
3317	Financial derivatives	0.0			0.0
3318	Other accounts payable	312.7	14.5		327.2
332	Foreign	22.7	0.2	0.0	22.9
3321	Special Drawing Rights (SDRs)	0.0			0.0
3322	Currency and deposits	0.0			0.0
3323	Securities other than shares	0.0			0.0
3324	Loans	0.0			0.0
3325	Shares and other equity	0.0			0.0
3326	Insurance technical reserves	0.0			0.0
3327	Financial derivatives	0.0			0.0
3328	Other accounts payable	22.7	0.2		22.9
Memorandum items:					
3M1	Own-account capital formation	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/	97.2	73.4	0.0	170.6
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

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 it

g/ This item shows the value of "consumption of fixed capital" which is included in government's own-account construction of fixed assets (GFS

h/ This item shows the value of "taxes minus subsidies", which is included in government's own-account construction of fixed assets (GFS item c

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 US Dollars / Year Ends December 31

OUTLAYS BY FUNCTIONS OF GOVERNMENT		2015			
		Central Government a/ (5)	Local Governments (7)	Consolidation Column (8)	General Government b/ (9)
		Accounting method: A			
7	TOTAL OUTLAYS	3,770.9	0.0	0.0	3,770.9
701	General public services	636.7			636.7
7017	Public debt transactions	0.0			0.0
7018	Transfers of general character betw. levels of govt.c/	0.0			0.0
702	Defense	0.0			0.0
703	Public order and safety	1,050.9			1,050.9
704	Economic affairs	95.8			95.8
7042	Agriculture, forestry, fishing, and hunting	43.1			43.1
7043	Fuel and energy	15.0			15.0
7044	Mining, manufacturing, and construction	15.1			15.1
7045	Transport	13.8			13.8
7046	Communication	8.8			8.8
705	Environmental protection	3.3			3.3
706	Housing and community amenities	54.1			54.1
707	Health	487.2			487.2
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	96.2			96.2
709	Education	660.1			660.1
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	686.5			686.5

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).

c/ Transfers between different levels of government that are of a general character and not allocated to a particular function.