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**MAIN CHARACTERISTICS OF
GENERAL GOVERNMENT
ACCOUNTS IN SLOVENIA**

FOREWORD

KEY GOALS AND OBJECTIVES OF THE ONGOING BUDGETARY REFORMS IN THE TRANSITIONAL COUNTRIES :

- **GREATER ACCOUNTABILITY AND MORE TRANSPARENCY IN THE GOVERNMENT FINANCES;**
- **MORE HARMONIZED AND INTERNATIONALLY COMPARABLE METHODOLOGY OF GOVERNMENT FINANCIAL OPERATIONS, TRANSACTIONS AND ACTIVITIES;**
- **EFFICIENT BUDGET PROCESS - PREPARATION AND EXECUTION OF BUDGETS, TRANSPARENT GOVERNMENT ACCOUNTING, EFFICIENT TREASURY OPERATIONS;**
- **INTERNATIONALLY COMPARABLE GOVERNMENT FINANCE STATISTICS**
- **BETTER MACRO-FISCAL AND MACROECONOMIC ANALYSES OF THE GENERAL GOVERNMENT;**
- **EFFICIENT AUDITING;**
- **SOLID GROUND FOR EFFICIENT POLITICAL DECISIONS.**

THE BASE FOR MORE TRANSPARENT AND SOUND GOVERNMENT FINANCES ARE SOLID CLASSIFICATIONS OF GOVERNMENT OPERATIONS, TRANSACTIONS AND ACTIVITIES, HARMONIZED WITH INTERNATIONAL STANDARDS:

3 MAIN CLASSIFICATIONS:

- I. INSTITUTIONAL CLASSIFICATION OF GENERAL GOVERNMENT SECTOR (CLASSIFICATION OF INSTITUTIONAL UNITS OF GENERAL GOVERNMENT)**
- II. ECONOMIC CLASSIFICATION OF GOVERNMENT FINANCIAL OPERATIONS AND TRANSACTIONS**
- III. FUNCTIONAL /PROGRAM/ CLASSIFICATION OF GOVERNMENT ACTIVITIES**

PRESENTATION FOR SLOVENIA

- A. INSTITUTIONAL COVERAGE OF GENERAL GOVERNMENT SECTOR IN SLOVENIA
- B. MAIN CLASSIFICATIONS, ON WHICH THE GENERAL GOVERNMENT ACCOUNTS IN SLOVENIA ARE PREPARED, EXECUTED, ACCOUNTED AND ANALISED
- C. CONSOLIDATION OF GENERAL GOVERNMENT ACCOUNTS
- D. HOW THE DATA ON GENERAL GOVERNMENT ACCOUNTS ARE COLLECTED AND PUBLISHED - ON MONTHLY BASES AND ON THE ANNUAL LEVEL.

I.

**INSTITUTIONAL COVERAGE OF
GENERAL GOVERNMENT**

INSTITUTIONAL CLASSIFICATION OF
GENERAL GOVERNMENT UNITS IN
SLOVENIA;

REGISTER OF GENERAL
GOVERNMENT INSTITUTIONAL
UNITS

SLOVENIA: MAIN UNITS OF GENERAL GOVERNMENT BUDGETS

CENTRAL GOVERNMENT LEVEL :

CENTRAL GOVERNMENT BUDGET
50 % OF TOTAL GENERAL GOVERNMENT EXPENDITURE
26% OF GDP
(WITHOUT GRANTS TO OTHER GENERAL GOVERNMENT BUDGETS 21,5 % GDP)

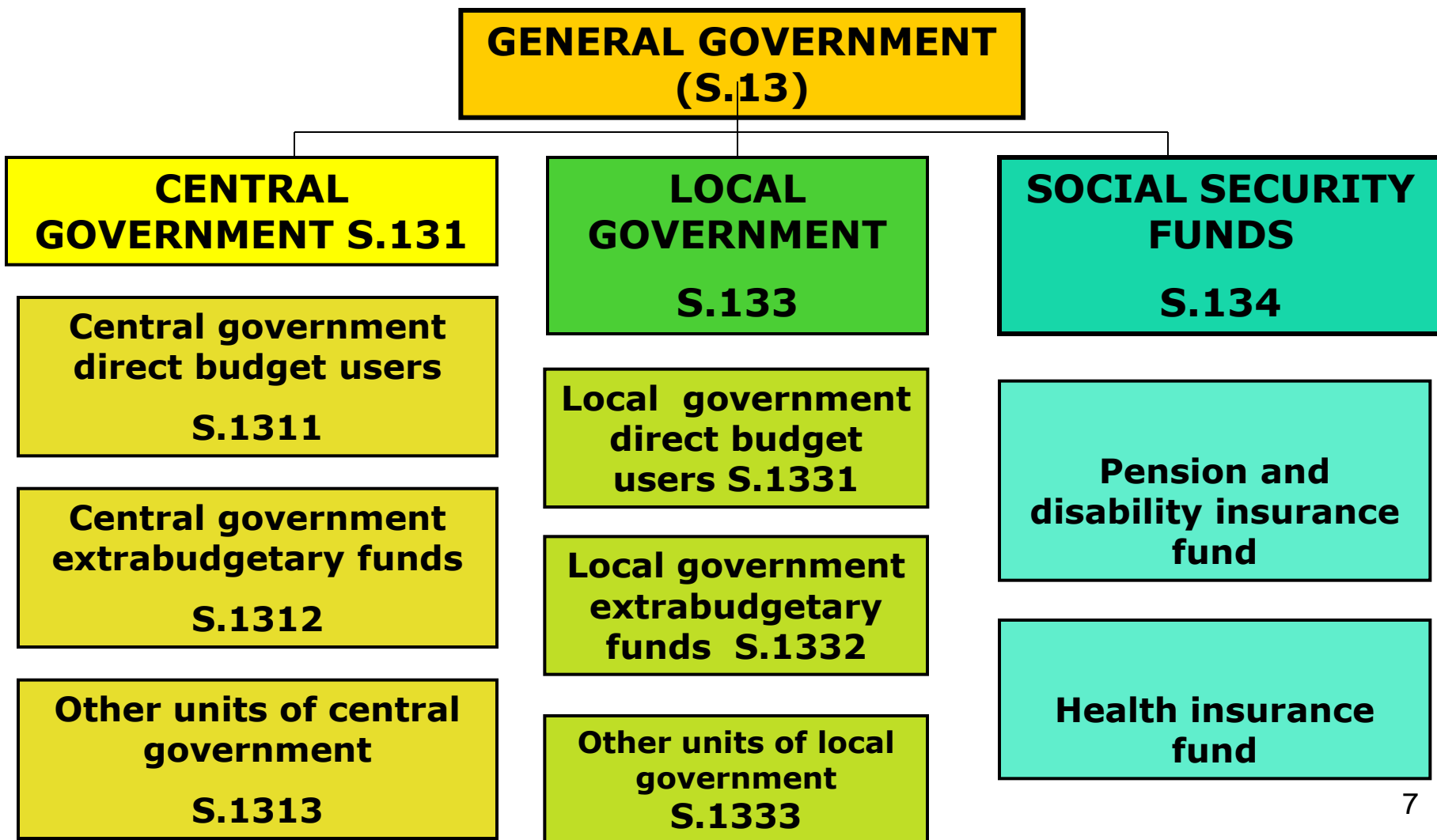
PENSION AND DISABILITY INSURANCE FUND
25 % OF TOTAL GENERAL GOVERNMENT EXPENDITURE
13% OF GDP

HEALTH INSURANCE FUND
13 % OF TOTAL GENERAL GOVERNMENT EXPENDITURE
6,5 % OF GDP

LOCAL GOVERNMENT LEVEL :

LOCAL GOVERNMENT BUDGETS (210 GOVERNMENTS)
12 % OF TOTAL GENERAL GOVERNMENT EXPENDITURE
6% OF GDP

INSTITUTIONAL CLASSIFICATION OF GENERAL GOVERNMENT (BASED ON DECREE ON INSTITUTIONAL CLASSIFICATION OF GENERAL GOVERNMENT UNITS)



II.

ECONOMIC CLASSIFICATION OF GENERAL GOVERNMENT OPERATIONS AND TRANSACTIONS

BUDGETARY AND ACCOUNTING ECONOMIC
CLASSIFICATION (BASED ON GFS 2001
PRINCIPLES)

PRESCRIBED BY UNIFIED CHART OF
ACCOUNTS FOR ALL GENERAL
GOVERNMENT INSTITUTIONS

ECONOMIC CLASSIFICATION OF GOVERNMENT OPERATIONS

A. REVENUES AND EXPENDITURE:

1. REVENUES

1. TAXES
2. SOCIAL CONTRIBUTIONS
3. GRANTS
4. TRANSFERS FROM OTHER GENERAL GOVERNMENT UNITS
5. OTHER NONTAX REVENUES

2. EXPENDITURE

1. WAGES AND SALARIES
2. SOCIAL CONTRIBUTIONS
3. GOODS AND SERVICES
4. INTEREST PAYMENTS
5. SUBSIDIES
6. GRANTS
7. TRANSFERS TO OTHER GENERAL GOVERNMENT UNITS
8. SOCIAL BENEFITS
9. OTHER EXPENDITURE

3. CURRENT SURPLUS (DEFICIT)

B. TRANSACTIONS IN NONFINANCIAL ASSETS:

**4. ACQUISITION OF
NONFINANCIAL ASSETS**

**5. DISPOSAL OF
NONFINANCIAL ASSETS**

6. NET ACQUISITION OF NONFINANCIAL ASSETS

7. TOTAL DEFICIT /SURPLUS

C. TRANSACTIONS IN FINANCIAL ASSETS:

**8. ACQUISITION OF FINANCIAL
ASSETS**

**9. DISPOSAL OF FINANCIAL
ASSETS**

10. NET ACQUISITION (NET DISPOSAL) OF FIN. ASSETS

D. TRANSACTIONS IN LIABILITIES:

11. INCURRENCE OF LIABILITIES

12. DISPOSAL OF LIABILITIES

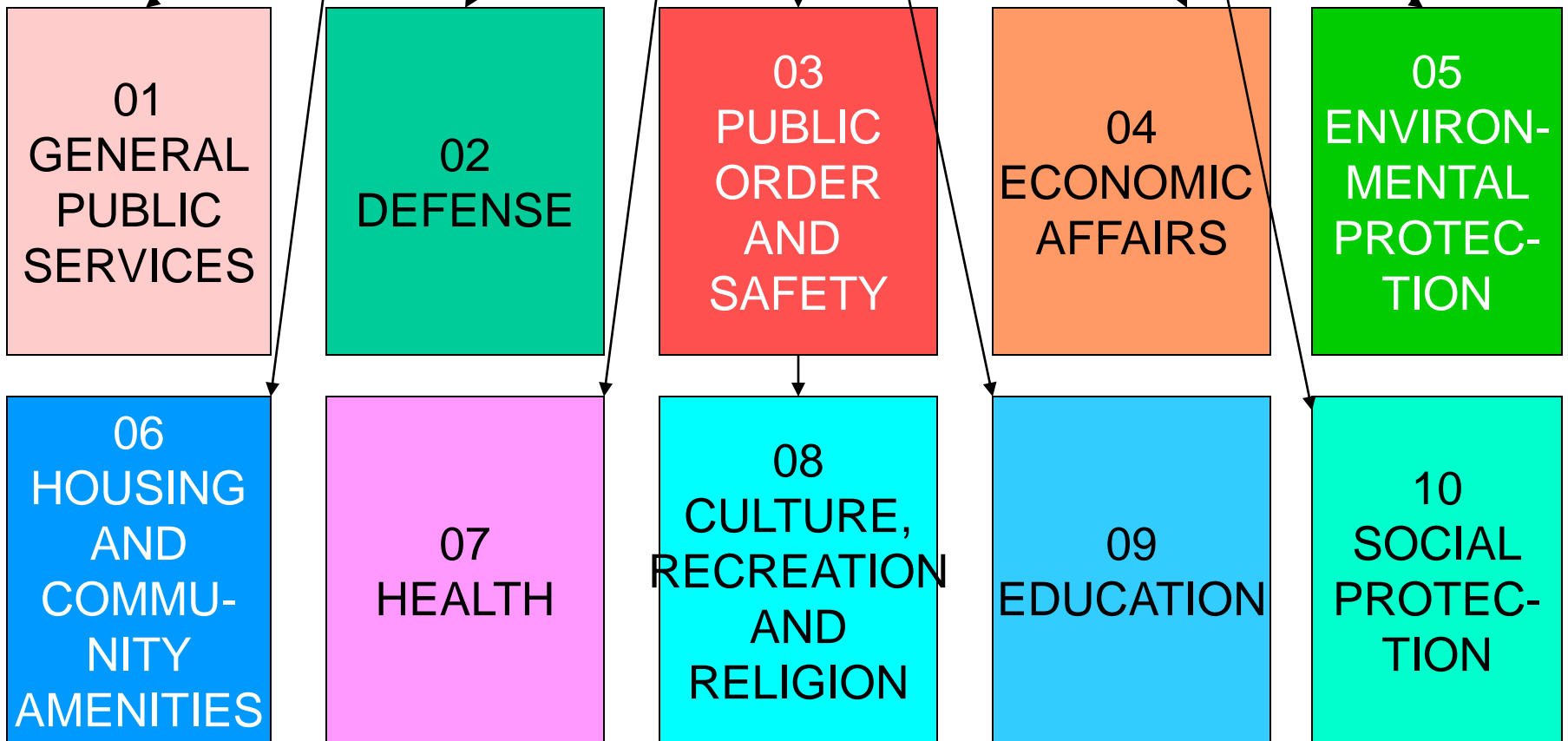
13. NET INCURRENCE OF LIABILITIES

III.
FUNCTIONAL CLASSIFICATION
OF GENERAL GOVERNMENT
ACTIVITIES

BASED ON CLASSIFICATION OF FUNCTIONS
OF GOVERNMENT (COFOG)

CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT (C O F O G)

**10 MAIN FUNCTIONAL SPENDING AREAS, DIVIDED BY
DIVISIONS, GROUPS AND SUBGROUPS:**



IV.

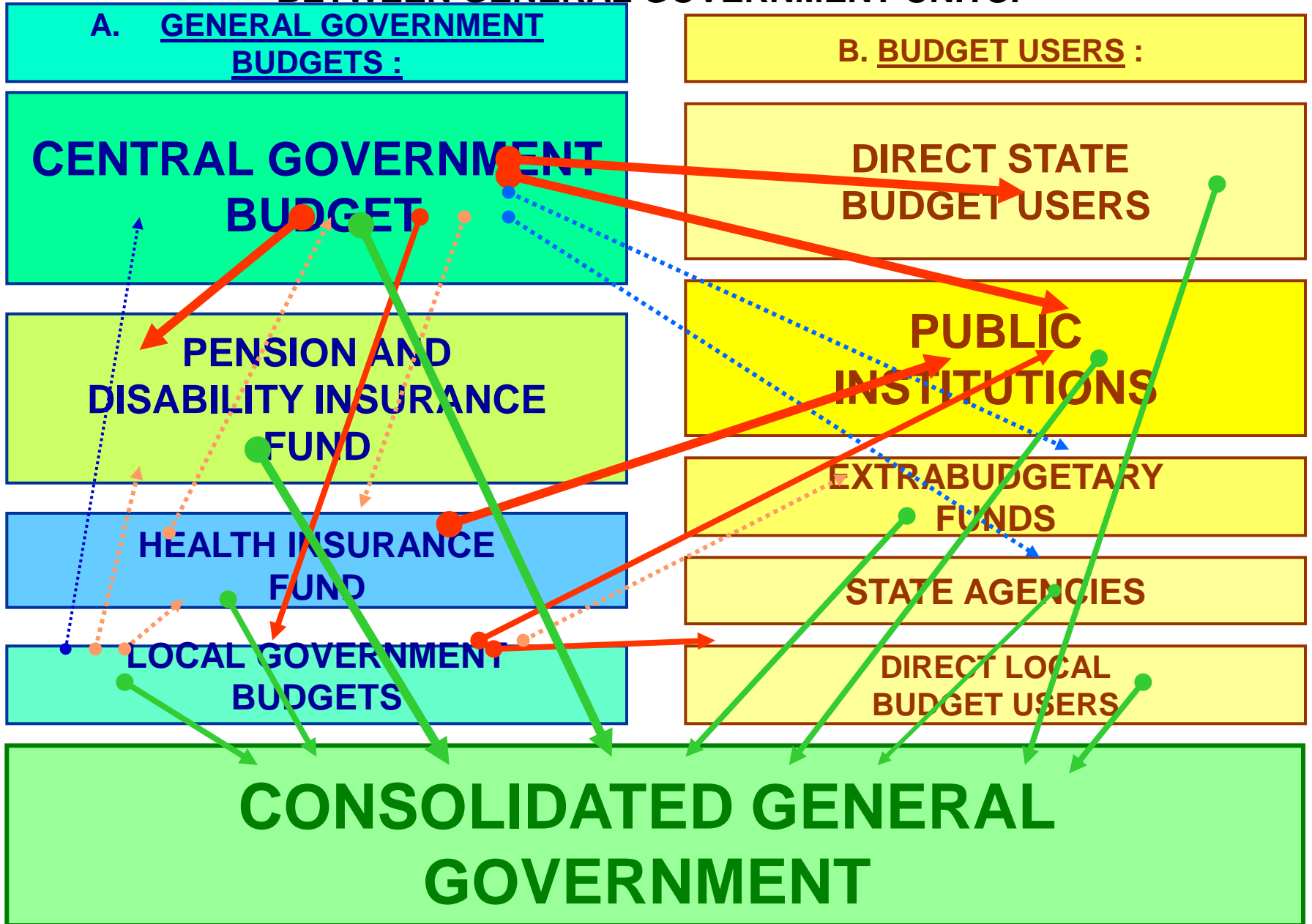
CONSOLIDATION OF TRANSFERS BETWEEN GENERAL GOVERNMENT UNITS AND PREPARATION OF CONSOLIDATED GENERAL GOVERNMENT ACCOUNTS

**A. CONSOLIDATION OF TRANSFERS BETWEEN
GENERAL GOVERNMENT BUDGETS**

**B. CONSOLIDATION OF OTHER TRANSFERS
BETWEEN GENERAL GOVERNMENT INSTITUTIONS**

CONSOLIDATION OF TRANSACTIONS (TRANSFERS)

BETWEEN GENERAL GOVERNMENT UNITS:



SLOVENIA: CONSOLIDATION OF TRANSACTIONS (TRANSFERS) BETWEEN GENERAL GOVERNMENT INSTITUTIONS - OUTTURN FOR 2009

GFS CODE		BUDGETARY CENTRAL GOVERNMENT	EXTRA- BUDGETARY CENTRAL GOVERNMENT	SOCIAL SECURITY FUNDS	CONSOLIDA- TION WITHIN CENTRAL GOVERNMENT	CONSOLIDATED CENTRAL GOVERNMENT	LOCAL GOVERNMENT	CONSOLIDA- TION BETWEEN CENTRAL AND LOCAL GOVERNMENT	CONSOLIDATED GENERAL GOVERNMENT
		(1)	(2)	(3)	(4)	(5=1+2+3-4)	(6)	(7)	(8=5+6-7)
1	REVENUE	7.338.888.644	2.941.804.213	6.911.188.775	-3.536.493.699	13.655.387.933	3.309.155.564	-1.456.508.482	15.508.035.015
	<i>- percent of GDP</i>	20,7%	8,3%	19,5%	-10,0%	38,6%	9,4%	-4,1%	43,8%
2	EXPENSE	8.627.992.455	2.791.359.905	7.015.917.849	-3.536.493.699	14.898.776.510	2.639.616.666	-1.456.508.482	16.081.884.693
	<i>- percent of GDP</i>	24,4%	7,9%	19,8%	-10,0%	42,1%	7,5%	-4,1%	45,4%
	NET OPERATING BALANCE (CURRENT SURPLUS/DEFICIT) (1-2)	-1.289.103.812	150.444.309	-104.729.074	0	-1.243.388.577	669.538.899	0	-573.849.678
	<i>- percent of GDP</i>	-3,6%	0,4%	-0,3%	0,0%	-3,5%	1,9%	0,0%	-1,6%
31	NET ACQUISITION OF NONFINANCIAL ASSETS	439.695.854	223.462.433	16.090.166	0	679.248.453	821.017.775	0	1.500.266.228
	<i>- percent of GDP</i>	1,2%	0,6%	0,0%	0,0%	1,9%	2,3%	0,0%	4,2%
	NET LENDING (BOROWING) (1-2-31)	-1.728.799.666	-73.018.124	-120.819.240	0	-1.922.637.030	-151.478.876	0	-2.074.115.907
	<i>- percent of GDP</i>	-4,9%	-0,2%	-0,3%	0,0%	-5,4%	-0,4%	0,0%	-5,9%

V.

PUBLISHING OF DATA ON GENERAL GOVERNMENT ACCOUNTS

**A. MONTHLY BULLETIN OF GOVERNMENT
FINANCE ACCOUNTS (by economic
classification)**

**B. ANNUAL DATA ON GENERAL GOVERNMENT
ACCOUNTS (by economic, functional and program
classification)**

MONTHLY BULLETIN OF GOVERNMENT FINANCE ACCOUNTS

**PUBLISHED ON THE INTERNET PAGES OF THE
MINISTRY OF FINANCE (IN SLOVENE AND IN ENGLISH)**

[www.mf.gov.si/en/Bulletin of Government Finance/](http://www.mf.gov.si/en/Bulletin%20of%20Government%20Finance/)

**MONTHLY DATA ON GOVERNMENT OPERATIONS BY ECONOMIC
CLASSIFICATION FOR:**

- A. CENTRAL GOVERNMENT BUDGET***
- B. LOCAL GOVERNMENT BUDGETS***
- C. PENSION INSURANCE FUND***
- D. HEALTH INSURANCE FUND***
- E. CONSOLIDATED GENERAL GOVERNMENT BUDGETS***