



INSTITUTO NACIONAL DE ESTATÍSTICA
STATISTICS PORTUGAL

Departamento de Contas Nacionais

Documento Metodológico

Inventário de Fontes e Métodos relativo à compilação dos dados no âmbito do
Procedimento dos Défices Excessivos

Setembro 2007

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INTRODUÇÃO

O documento apresentado constitui a versão de Setembro de 2007 do Inventário de Fontes e Métodos relativo ao cálculo dos dados transmitidos ao Eurostat no âmbito do Procedimento dos Défices Excessivos (PDE).

No contexto do PDE enunciado no artigo 104 do tratado da CE, a Comissão segue a evolução da situação orçamental e do montante da dívida pública nos Estados Membros.

Em nome da Comissão, o Eurostat assume o papel de autoridade estatística no contexto do procedimento relativo aos défices excessivos (PDE).

O Regulamento (CE) n° 3605/93¹ do Conselho, modificado pelo Regulamento (CE) n° 475/2000² do Conselho e pelo Regulamento (CE) n° 351/2002³ da Comissão, define as regras e o campo de aplicação da notificação pelos Estados Membros. Fixa igualmente um calendário para a declaração à Comissão dos dados anuais relativos ao défice/excedente público e à dívida pública: duas vezes por ano – no final de Março e no final de Setembro. Os dados são transmitidos em quadros harmonizados. Estes quadros são configurados especificamente para fornecer um quadro de referência consistente com ligação aos agregados orçamentais e entre o défice e variações da dívida. Devem ainda ser consistentes com os dados das estatísticas das finanças públicas.

O Regulamento (CE) n° 3605/93 do Conselho, modificado, determina ainda que os EM devem transmitir ao Eurostat inventários descrevendo as fontes e métodos utilizados na compilação dos dados reportados.

I – CARACTERIZAÇÃO GERAL

1. Código/Versão/Data

Não aplicável / Versão 1 / Setembro de 2007.

2. Código SIGINE

627

3. Designação

Procedimento dos Défices Excessivos (PDE)

¹ JO L 332 de 31-12-1993, p. 7

² JO L 58 de 3-03-2000, p. 1

³ JO L 55 de 26-02-2002, p. 23

4. Actividade Estatística

(para as operações estatísticas da responsabilidade do INE)

Administrações Públicas

5. Objectivos

Determinação dos saldos das operações das Administrações Públicas para efeitos do Procedimento dos Défices Excessivos

6. Descrição

Compilação da informação das Administrações Públicas de acordo com o Sistema de Contas Nacionais e Regionais da Comunidade (SEC95) e regras metodológicas complementares sobre as Administrações Públicas, para efeito da determinação dos elementos a reportar no contexto do Procedimento dos Défices Excessivos.

7. Entidade Responsável

No âmbito do acordo de cooperação institucional no domínio das Estatísticas das Administrações Públicas, as responsabilidades dos trabalhos da notificação no âmbito do PDE são partilhadas entre o Instituto nacional de Estatística (INE), o Banco de Portugal (BP) e o Ministério das Finanças, através da direcção Geral do Orçamento (DGO).

8. Relacionamento com o EUROSTAT/ Outras Entidades

Eurostat – Directorate C: National and European Accounts

Unit C3 – Financial Accounts

Responsável: Luca Ascoli

Tel.: +352 4301-36216

Fax.: +352 4301-32929

E-mail.: Luca.ascoli@cec.eu.int

9. Financiamento

Nacional

10. Enquadramento Legal

Regulamento (CE) nº 3605/93 do Conselho, modificado pelo Regulamento (CE) nº 475/2000 do Conselho e pelo Regulamento (CE) nº 351/2002 da Comissão, que definem as regras e o campo de aplicação da notificação pelos Estados Membros.

Regulamento do Conselho n.º 2223/96, de 25 de Junho, referente ao Sistema Europeu de Contas Nacionais e Regionais de 1995 – SEC 95.

11. Obrigatoriedade de resposta

Não aplicável (não existe recolha directa de informação de base para a produção destas estatísticas; trata-se de estatísticas derivadas).

12. Tipo de Operação Estatística

Estatística derivada. Estas estatísticas resultam da conjugação de um vasto conjunto de dados onde se incluem maioritariamente resultados de outras operações estatísticas.

13. Tipo de Fonte (s) de Informação

Fontes administrativas relativas aos dados trimestrais e anuais dos organismos que constituem o sector das Administrações Públicas:

Outras estatísticas/operações estatísticas

- Contas Não Financeiras do sector das Administrações Públicas (INE)
- Contas Financeiras do sector das Administrações Públicas (BP)
- Estatísticas Monetárias e Financeiras (EMF)
- Estatísticas da Balança de Pagamentos e da Posição de Investimento Internacional (BOP/PII)
- Estatísticas de Títulos

14. Periodicidade de realização da operação

Em Março e Setembro de cada ano com período de referência anual

15. Âmbito Geográfico

País

16. Utilizadores da Informação

Utilizadores Nacionais:

- Administrações Públicas
- Banco de Portugal
- Público em geral

do qual:

- o Empresas
- o Universidades
- o Órgãos de Informação

Utilizadores Internacionais:

- Eurostat
- BCE
- OCDE
- FMI
- Outros organismos internacionais

17. Data de início/Fim

Os dados da notificação relativa ao PDE são compilados para os seguintes períodos de referência:

- Até final de Março do período (n): (n-4) Definitivo; (n-3) Definitivo; (n-2) Provisório; (n-1) Preliminar; (n) Previsto
- Até final de Setembro do período (n): (n-4) Definitivo; (n-3) Definitivo; (n-2) Provisório; (n-1) Provisório; (n) Previsto.

18. Produtos

Quadros de dados que compõem a notificação no âmbito do procedimento relativo aos défices excessivos.

II – CARACTERIZAÇÃO METODOLÓGICA

Documento em Anexo

III – CONCEITOS

Os conceitos subjacentes à compilação de Contas Nacionais Financeiras são os incluídos no Manual referente ao Sistema Europeu de Contas Nacionais e Regionais – SEC 95

IV – CLASSIFICAÇÕES

As classificações utilizadas nesta estatística estão incluídas nas tabelas constantes do SEC 95.

V – VARIÁVEIS

33. Variáveis de Observação

Unidade estatística observada: unidades institucionais classificadas no sector das Administrações Públicas

Unidade de medida: milhões de euros

Classificação associada: combinações entre subsector institucional pagador e recebedor, operações e outros fluxos e activos/passivos estabelecidos no SEC 95

34. Variáveis Derivadas

Não aplicável.

35. Informação a disponibilizar

Designação: Notificação do défice e dívida das Administrações Públicas e elementos associados no âmbito do Procedimento dos Défices Excessivos

Unidade de medida: milhões de euros

VI – SUPORTES DE RECOLHA

36. Questionários

Não aplicável

37. Ficheiros

Ficheiros em suporte excel

VII – ABREVIATURAS E ACRÓNIMOS

AP – Administrações Públicas
BOP – Balança de Pagamentos
BP – Banco de Portugal
CE – Comunidade Europeia
CGE – Conta Geral do Estado
CGA – Caixa Geral de Aposentações
DGO – Direcção Geral do Orçamento
DGTF - Direcção Geral do Tesouro e Finanças
EMF – Estatísticas Monetárias e Financeiras
ET – Emissões de Títulos
Eurostat – Serviço de Estatística da União Europeia
FMI – Fundo Monetário Internacional
IGCP – Instituto de Gestão do Crédito Público
IGFCSS – Instituto de Gestão de Fundos de Capitalização da Segurança Social
IGFSS – Instituto de Gestão Financeira da Segurança Social
INE – Instituto Nacional de Estatística
OCDE – Organização para a Cooperação e Desenvolvimento Económico
OGE – Orçamento Geral do Estado
PDE – Procedimento dos Défices Excessivos
POCP – Plano Oficial de Contabilidade da Administração Pública
SCN 93 – Sistema de Contas Nacionais de 1993
SEC 95 – Sistema Europeu de Contas Nacionais e Regionais de 1995
SEN – Sistema Estatístico Nacional
SFA – Serviços e Fundos Autónomos
UE – União Europeia

VIII – BIBLIOGRAFIA

- Sistema Europeu de Contas Nacionais e Regionais – SEC 95 (Regulamento n.º 2223/96 do Conselho, de 25 de Junho);
- Manual do SEC 95 sobre o défice e a dívida das administrações públicas (Serviço da Publicações Oficiais das Comunidades Europeias, 2002)
- Capítulo sobre as Operações de titularização efectuadas pelas Administrações Públicas

- Capítulo sobre as Injecções de Capital
- Capítulo sobre a classificação dos regimes de fundos de pensões e impacto nas Administrações Públicas
- Capítulo sobre os pagamentos às Administrações Públicas efectuados de uma só vez no quadro de transferência de obrigações de pensões
- Capítulo sobre os Contratos de longa duração entre unidades das Administrações Públicas e parceiros fora das Administrações Públicas
- Manual sobre fontes e métodos para a compilação das contas financeiras
- Manual sobre a compilação de impostos e contribuições sociais numa base trimestral
- Manual sobre contas trimestrais não financeiras das Administrações Públicas
- Decisões do Eurostat
- Documentos Metodológicos relativos a operações estatísticas utilizadas como fontes de informação na compilação de dados do PDE
- Acordo de Cooperação Institucional no Domínio das Estatísticas das Administrações Públicas, entre o INE, o BP e o Ministério das Finanças (Direcção Geral do Orçamento), de Janeiro de 2006.

Anexo

(Inventário enviado ao Eurostat)

EDP Consolidated Inventory of sources and methods

Portugal

VERSION OF 7TH SEPTEMBER 2007

**DESCRIPTION OF SOURCES AND METHODS IN THE CONTEXT OF THE TRANSMISSION OF THE EDP NOTIFICATION
TABLES**

Introduction

Organisational model

The EDP Notification covers a five-year period, including; i) forecasts for the current year and ii) statistics for the previous four years.. On 10 January 2006 an agreement was signed between MdF, INE and Banco de Portugal (BdP) (Acordo de Cooperação Institucional no Domínio das Estatísticas das Administrações Públicas), foreseeing cooperation among these institutions, and creating two working groups to analyse the accounts before each notification and to discuss the methodological questions related with the EDP notifications.

Data collection and compilation

Each institution's contribution to the reporting tables is explained below:

Notification table 1

- Overall deficit and deficit by sub-sectors, interest, GFCF of General Government and GDP: INE provides data for the four years of the notification (final and half finalised), the previous year in the April notification is based on the quarterly non financial accounts of General Government; the Ministry of Finance's Budget General Directorate (DGO) provides the planned values for the current year; the Instituto de Gestão do Crédito Público (Portuguese Government Debt Agency - IGCP) calculates interest on the direct State debt;
- Public debt: DGO calculates the General Government debt on the basis of information obtained from: i) data relating to the direct State debt, complemented with additional information on exchange rate swap transactions provided by the IGCP for all the years concerned by the report; ii) questionnaires to Central Government bodies, local governments and Social Security; iii) data on coins in circulation and banking credit to the State and reclassified entities from the BdP. The final values are adjusted by the BdP after consistency checks with Financial Accounts data.

Notification table 2

- The table is compiled by INE based in data provided by DGO and IGCP.

Notification table 3

- Table 3 is compiled by BdP based on Financial Accounts.

The following table explains the status of data included in each of the EDP notifications:

April (n)	(n-4) Final (n-3) Final (n-2) Half finalised (n-1) Estimated (n) Planned
October (n)	(n-4) Final (n-3) Final (n-2) Half finalised (n-1) Half finalised (n) Planned

1. Delimitation of General Government

The delimitation of General Government is defined by the INE and is the same for the accounts compiled by the INE as for those produced by the MdF.

The General Government sector includes:

CENTRAL GOVERNMENT

The Central Government sub-sector is the same in both versions of the accounts and includes the State, Central Government Autonomous Services and Funds (SFA, the non-profit institutions classified in central government and some public enterprises classified in central government due to the application of the 50% criterion).

REGIONAL AND LOCAL GOVERNMENT

Regional Government

Regional Government data (included in the Local Government sub-sector in national accounts), in the half finalised accounts, does not include information regarding non-profit institutions, which come under the final version of the national accounts.

Local Government

The Local Government sub-sector, in the half finalised accounts, incorporates municipalities and civil parishes («freguesias») (see 4.2.1 a)) but does not include information regarding:

- a) Districts
 - b) Autonomous Services of Local Government,
- which fall within the scope of the final version of the national accounts.

SOCIAL SECURITY FUNDS

The Social Security Funds sub-sector is the same in both versions of the accounts. It includes The General Social Security Scheme, which corresponds to the units that make up the General Social Security Account, compiled by the Institute for the Financial Management of Social Security (IGFSS) and the Civil Servants' Pension Scheme (CGA), which includes civil servants and other employees (See Annex 1).

Annex 1 contains a list of units classified within the General Government sector.

2. Central Government data

This section describes the availability and use of main data sources for the Central Government sub-sector (S.1311) by type of unit and the adjustments made in order to reach ESA95 definitions. It also covers the treatment for half finalised, finalised and current data, and the process of revision of data.

2.1 Availability and use of data sources

2.1.1 Data sources for Central Government main unit: "The State"

1a) Information available/used for this sub-sector in the current year (n-1) and year (n-2) notified in April (n) and October (n):

Table 1– Source Data Accounting ⁴

Accounting Rules(C/A/M)	Source Data Accounting	April (n)		October (n)	
		Year n-1	Year n-2	Year n-1	Year n-2
	Budget Reporting				
	Summary				
M	(1) Current revenue and expenditure	A/U	A/U	A/U	A/U
M	(2) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
M	(3) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(4) Balance sheets	NA	NA	NA	NA
	Detailed				
M	(5) Current revenue and expenditure	A/U	A/U	A/U	A/U
M	(6) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
M	(7) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(8) Balance sheets	NA	NA	NA	NA
	Financial Statements				
	(9) Profit and loss accounts	NA	NA	NA	NA
	(10) Balance sheets	NA	NA	NA	NA
	Other Reporting				
M	(11) Statistical surveys	A/U	A/U	A/U	A/U
M	(12) Other: Information provided by the IGCP and BdP	A/U	A/U	A/U	A/U

The most recent year for which final data on the Central Government budget reporting (State and SFA sub-sectors) are available in the April notification is the year (n-2).

1b) Reasons for not using the available accounting reports and criteria for choosing only one of them (consistency with data sources used in other sub-sectors, accrual basis, etc) if two different accounting reports are available for the same unit.

For the sub-sector "State" all the available information is used. The data are the same, it is used the accounting report and all the additional detailed data.

1c) Complementary codification at data source, by counterpart sector

⁴ A/U (available/used), A/NU (available/not used), NA/NU (not available/not used)
C (Cash), A (Accrual), M (Mixed Cash-Accrual)

Budget reporting is also presented using the functional classification, the codes of which are set out in Decree-Law No 171/94 of 24 June 1994. The qualification used in the Portuguese public accounts is based on a previous version of COFOG.

When the final accounts are compiled, the basic information is converted into the version of COFOG currently used in the national accounts.

The current classifications for revenue and expenditure set out the codes for the counterpart sectors and classify the entities according to public accounting, thus making it possible to consolidate the General Government accounts.

1d) Complementary information of other units/departments that are not reflected in the Budget Reporting, when compiling ESA95 accounts.

Some operations made by the DGT to rectify situations from previous years are not included in expenditure in the budget reporting. Nevertheless, these specific treasury operations (OET) are identified by type of transaction and by year when the debt occurred and are recorded in the General Government accounts, following the accrual rules.

Other cases are:

Financial Leasing: Additional information on the values of new investment, interest and depreciation related with financial leasing contracts, are sent biannually to DGO by public entities.

For the October accounts prepared in year (n) regarding year (n-2), additional information from the Survey of Financial Leasing Corporations, carried out by INE, is used to identify financial leasing investments made by General Government.

Debt assumptions and capital injections: The amounts of debt assumptions and capital injections are compiled by DGT and IGCP. Each operation is analysed and, in accordance with ESA95 and the Manual on Government Deficit and Debt, classified as non-financial expenditure (capital transfers), financial investment or other volume changes in the General Government accounts.

Cash/accrual adjustments in expenditure and revenue (See 1g).

1e) Consistency of classifications used in the Budget Reporting of “the State” and in the Budget Reporting of other General Government entities.

The classifications of revenue and expenditure used in budget reporting are applied to all other General Government sub-sectors. This information is obtained directly from the MdF's administrative/accounting records. The MdF's classification is based on universal accounting plans and international standards, which makes it possible to directly identify operations and provide information on non-financial and financial revenue and expenditure, to disaggregate non-financial operations by economic type and to disaggregate financial operations by instrument, according to the ESA 95 typology. (Decree-Law No 26/2002 of 14 February 2002).

1f) Source (direct or indirect) of basic data requested by the National Statistical Institutes

The source used by the INE is the General State Account, which is compiled and published by MdF. Occasionally, the INE requests further information from the MdF to allow a more detailed classification of certain operations.

1g) Nature of the data sources – cash, accrual or mixed

See table 1.

The General Government accounts are calculated using the MdF's administrative/accounting records, on a cash basis, in conjunction with other specific expenditure and revenue records issued by other MdF departments. For example, to make adjustments to tax revenue, specific information from the administrative/accounting records held by the MdF's Directorate-General for Taxes (DGCI) is used, while information from the IGCP is used for the accrual recording of interest. Category M (mixed cash-accrual) is identified in table 1, because adjustments are made from cash data to "adjusted cash" and "accrual", using certain specific sources of information. The main adjustments are:

Accrual expenditure: Information from budget reporting is used to bring cash basis closer to accrual basis, by deducting from the expenditure paid in year (n), the payments relative to previous years' commitments, and adding the expenditure of year (n) which will remain outstanding for the year (n+1). The latter are obtained from specific questionnaire to Central Government bodies.

Accrual revenue: The method used to change from "cash" to "adjusted cash" is the deduction of the revenue of January of the year (n) from the total revenue for that year, and to add the revenue from January of year (n+1). This adjustment is carried out for the taxes on petroleum products, tobacco, alcoholic drinks and alcohol. The method used to adjust value-added tax (VAT) is to deduct $\frac{3}{4}$ of the revenue from January and February of year (n), and to add $\frac{3}{4}$ the revenue from January and February of year (n+1). For the other taxes there is no adjustment.

Interest paid: See 2.2.1 c).

1h) Circumstances in which data available from basic sources is consolidated.

Information from basic sources is not consolidated.

1i) Changes in the accounting rules foreseen in the near future (if any).

The Official Plan of Public Accounting (POCP) using the accrual basis of recording is currently being implemented for the whole General Government.

Regarding the Central Government, a SAP⁵ program is being developed - RIGORE⁶ - to implement POCP in a comprehensive and integrated way between SFA and the State.

2.1.2 Data sources for Central Government: Other entities / other Central Government bodies (SFA, non market public corporations and non profit institutions controlled by Central Government)

2a) Information available/used for this sub-sector in the current year (n-1) and year (n-2) notified in April (n) and October (n):

Table 2– Source Data Accounting

Accounting Rules(C/A/M)	Source Data Accounting	April (n)		October (n)	
		Year n-1 ^{a)}	Year n-2	Year n-1	Year n-2
	Budget Reporting				
	Summary				
M	(1) Current revenue and expenditure	A/U	A/U	A/U	A/U
M	(2) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U

⁵ The multinational company SAP: Systems, Applications, and Products in Data Processing

⁶ RIGORE – Rede Integrada de Gestão Orçamental e dos Recursos do Estado

M	(3) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(4) Balance sheets*	NA	NA	NA	NA
	Detailed				
M	(5) Current revenue and expenditure	A/U	A/U	A/U	A/U
M	(6) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
M	(7) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(8) Balance sheets*	NA	NA	NA	NA
	Financial Statements				
A	(9) Profit and loss accounts *c)	A/U	A/NU	A/U	A/U
A	(10) Balance sheets	NA	NA	NA	A/U
	Other Reporting				
M	(11) Statistical surveys *b)	A/U	A/U	A/U	A/U
M	(12) Other: Information provided by IGCP, the BdP and FRDP.	A/U	A/U	A/U	A/U

*a) information on budget reporting by SFA, regarding the fourth quarter of year (n-1) (provisional).

*b) survey of the SFA on the debt situation and the assets reported as government-issued debt securities.

*c) the records of the National Health Service (SNS) are based on accrual information from the estimated or final financial situation submitted by the Computer and Financial Management Institute (IGIF), the unit which administers the SNS resources. The profit and loss accounts of some institutions of this sub-sector are only available and used for the year (n-2) in the October notification.

2b) Reasons for not using the available accounting reports and criteria for choosing only one of them (consistency with data sources used in other sub-sectors, accrual basis, etc) if two different accounting reports are available for the same unit.

For some units of this sub-sector two different accounting reports are available for the year (n-2) in October (n). The information used is the profit and loss accounts since the data are on an accrual basis.

2c) Complementary codification at data source, by counterpart sector

See 2.1.1 c)

2d) Complementary information which is not in the financial statements, when compiling ESA95 accounts.

When compiling the accounts for the SFA sub-sector, the following additional information is used for adjustments:

Adjustment for European Union grants: A survey to all units is carried out in order to measure the expenditure financed by EU grants. The amount of revenue received from EU funds recorded in these bodies' accounts is adjusted according to the actual expenditure. It is increased if revenue is lower than expenditure and decreased if the opposite is the case. The direct effect of EU grants is therefore neutral for the deficit.

Cash/accrual adjustments in expenditure (see 2g).

2e) Consistency of classifications used in this sub-sector and in the Budget Reporting of units in other sub-sectors of General Government.

See 2.1.1 e)

2f) Source (direct or indirect) of basic data requested by the National Statistical Institutes

The INE receives elements of final accounts and certain details needed to improve the allocation of various headings to ESA 95 operations directly from the bodies.

2g) Nature of the data sources – cash, accrual or mixed

See table 2.

Revenue and expenditure are made available on a cash basis for the half finalised accounts. To convert some of the aggregates in the General Government accounts to an adjusted cash and accrual basis, certain specific sources of information are used.

Information from budget reporting is used to bring cash basis closer to an accrual basis, which consists of deducting from the expenditure paid in year (n), the payments relative to previous year's commitments, and adding the expenditure of year (n) which will remain outstanding for the year (n+1). The latter are obtained from specific questionnaire to Central Government bodies.

The data used for the final version of the accounts are the profit and loss accounts of the bodies that are already applying the POCP. For 2006 the Health Sector units are applying the new system, for the Education Sector about 80% of the units are applying POCP and for the other sectors about 70% have the profit and loss accounts.

Data from SNS recorded in the General Government accounts are based on the financial statement (accrual basis) produced by the IGIF and sent to DGO and to INE.

The October version of the accounts prepared in year (n) regarding year (n-2) is based on the accounts of hospitals classified in Central Government adjusted by the SNS statement of results, which consolidates all the information in the health sector.

2h) Circumstances in which data available from basic sources is consolidated.

See 2.1.1 h)

2i) Changes in the accounting rules foreseen in the near future (if any).

Not all units have already implemented POCP and, therefore, only cash basis information is available for them. For the units that have already implemented POCP, profit and loss accounts and balance sheets are collected. The health and education sectors have specific accounting plans, which are already implemented in the health sector.

In the near future, the full implementation of RIGORE will allow for an integrated and comprehensive accounting and financial recording system for all the Central Government sub-sector.

2.1.3 Data for the current year (n-1) notified in April (n) - detailed explanation

i) Common data sources used for finalised and half-finalised data for the current year in the first notification.

In Central Government, two different situations exist at present, corresponding to the information on the budget implementation of the State and of the SFA. The most recent financial year for which final data on Central Government budget implementation exist in the April notification is (n-2).

STATE

Administrative/accounting records of the MdF are used for both the half finalised and final data. The difference between the half finalised and final data is that the former are available one month after the end of the period which they concern – year (n-1) – and they are used in this form in the first notification, whereas the final data are available six months after the end of year (n-1), i.e., after public accounts have been reconciled and closed.

The half finalised data for year (n-1) are made available in January of year (n), in the Boletim Informativo (Budget Implementation Summary Bulletin) of DGO. The final data for year (n-1) are made available in June of year (n), in the General State Account (CGE), which is presented to Parliament and the Court of Auditors.

SFA

The sources of the half finalised data for the SFA are the administrative/accounting records of the MdF for the accumulated implementation of the fourth quarter – of year (n) – and the estimate of the financial situation of SNS compiled by the Ministry of Health.

The definitive data on the SFAs' budget implementation – year (n-1) – is prepared and made available in the General State Account in June of year (n), 6 months after the end of the period they concern.

ii) Data sources specifically used in the context of the first notification

The structure of the data used is identical for both the half finalised and the final data. The information basically comes from two sources:

1) budget implementation:

- cash basis information and commitments;
- data on government units is collected by the MdF;
- universal accounting plans in accordance with international standards with information on financial and non-financial revenue and expenditure, non-financial transactions broken down by their economic nature and financial transactions broken down by instrument types as provided by the ESA 95.

2) estimate of the financial situation of the SNS drawn up by the Ministry of Health

- estimate of transactions on an accrual basis (Basis: Accounting Plan for Health);
- based on information collected by the IGIF from the individual implementation of healthcare units of the SNS.

iii) Estimation methods that may be used in the context of the first notification and their importance in the central budget and for other units included in Central Government.

- State: no estimates are made for year (n-1).

- Other units included in Central Government: as a rule the data used are those contained in the provisional records of the MdF, which, as required by law, the SFA send in January of year (n). However, when a unit does not make available the provisional data on the budget implementation of the fourth quarter of year (n-1) until February of year (n), an estimate is made, based on the corrected budget of this unit and/or the known outcome of the implementation.

2.1.4 Auditing Process

I) Working balances of Central Government that were submitted to an auditing process.

The Court of Auditors, analyses the accounts and issues an Opinion on the General State Account (CGE) of year (n-1), made available by the DGO by the end of June of year (n).

This Opinion is submitted to Parliament, for assessment of the General State Account.

II) Incorporation of the findings of the auditing process in the national accounts.

The findings of the auditing process are analysed and when considered relevant for national accounts purposes are incorporated in the national accounts data.

2.2 Data treatment

2.2.1 Half finalised and finalised data

a) Financial transactions that may be included in the public accounts of Central Government and are excluded in notification table 2.

The first line of this table presents the balance of the State, including financial assets.

There are three categories of financial transactions included in this balance and excluded in notification table 2, corresponding in the ESA 95 to: i) loans (F4), ii) securities (F3+F5) and other financial flows (F2 and F7).

This information is obtained directly from the administrative/accounting records of the MdF, which have the adequate classification of revenue and expenditure enabling the transactions to be identified directly.

In the half finalised version of the accounts, the financial transactions to be excluded are obtained from the monthly accounting data (accumulated values until the end of December) and disclosed one month after the end of the financial year. The data used in the final version come from the same source, but have already undergone additional verification and comparison procedures and are disseminated six months after the end of the financial year to which they refer⁷.

The financial transactions of year (n) are published in the half finalised version in January of year (n+1) in the monthly newsletter Budget Implementation Summary Bulletin which DGO publishes. The final values of financial transactions are published in the General State Account.

b) Information and method(s) used for the adjustment cash/accrual for items other than interest.

1) adjustments cash/accrual for main receipts

On the revenue side, revenue from Value Added Tax (VAT), taxes on tobacco, petrol and alcoholic beverages are adjusted from "cash" to "cash-adjusted" values. The information used comes from the administrative/accounting records of the DGCI, along with the VAT revenue (cash collection) for January and February of years (n) and (n+1).

The method used for the cash/cash-adjusted conversion of VAT consists of deducting $\frac{3}{4}$ of the revenue for January and February of year (n) from the revenue (cash basis) for January to December of that year and adding $\frac{3}{4}$ of the revenue for the months of January and February of year (n+1).

The method used for the cash/cash adjusted conversion of taxes on tobacco, petrol and alcoholic beverages consists of deducting January of year (n) from the revenue of that year and adding January of year (n+1).

⁷ This period applies for the first time in 2004 in relation to the 2003 financial year; previously, it was one year.

2) adjustments cash / accrual for primary expenditures

The accounting data for expenditure on a cash basis are corrected so as to approximate an accrual basis. The information for this correction is obtained from the administrative/accounting records of the MdF for all economic categories of expenditure, collected from a questionnaire to all entities with cash basis accounts.

The method of switching from a cash basis to commitments consists of deducting from the cash figures the amounts paid relative to previous years commitments and adding the expenditure of year (n) which will remain outstanding for the year (n+1). It is considered a previous year commitment, an obligation with payment due in prior years. For specific cases such as social security expenses there is no document sustaining the operation which is measured since the moment when the debt is outstanding.

c) Sources and methods used for the calculation of interest on an accrual basis.

For budget reporting purposes, interest payments are registered on a cash basis for all debt instruments, with the exception of interest on saving certificates, which are recorded as its capitalised amount. Net interest flows from derivative contracts (which are transactions made to hedge existing risks, and hence linked to the underlying instrument in the debt portfolio), are included in interest payments. Other expenditure inherent in debt contracting and management is also included in interest payments (this item is not used for the purposes of National Accounts).

The methodology used by the IGCP for converting interest from cash to accrual basis is made loan-by-loan and security-by-security at the individual level and is entirely based on the rules of the ESA 95. Thus, for any kind of loan, including the associated financial derivatives, the interest paid in year n is reduced by the interest arising in year (n-1) and paid in year n and increased by that incurred in year n but payable in (n+1).

Discounts/premiums received or paid (capital gains or losses) in debt issuance are not accounted as interest on a cash basis but, according to ESA 95, should be considered as interest. Accordingly, using a linear process, the discount/premium is allocated to interest over the residual maturity of the bond. In the event of early redemption of the debt instrument (before the contract date), if there are premiums/discounts to be accrued, the value for the period between the date on which the loan matures and the date on which it is repaid (value still to be accrued) is not considered as interest.

As stated in Chapter 6 on public debt, the direct State debt is entered on the Finance-Kit information system, which automatically manages all the flow of liabilities met and, in the case of debts already contracted, debts payable, whether capital or interest. This system also provides the accrual values and allocates discounts/premiums to the corresponding periods.

Interest for sub-sectors other than the State is recorded on a cash basis, and no accrual adjustments are made at present. This interest may refer to various kinds of financial instruments arising from deposits, bank loans, bonds, financial leasing contracts, regional or other public debt securities.

For each sub-sector, interest from transactions within the same sector or between sub-sectors of General Government is consolidated. The economic classification of public revenue and expenditure provides the detail necessary for determining the value of interest paid/received within the same sub-sector and between the sub-sectors of General Government.

d) Information on other accounts receivable/payable that may be provided in public accounts data.

See 2.2.1 b)

e) Sources and method (s) for the adjustment related to units classified within or outside Central Government.

Annex I contains the description of the criteria for the delimitation of the General Government sector. The sources used for this analysis are the accounts received from the units.

f) Other adjustments regularly implemented.

Financial leasing

The units are obliged to send the additional information required for this adjustment to the MdF twice a year, to predefined deadlines. The additional information consists of the annual value of new contracts, interest and repayments for each year.

The adjustment made consists of adding the amount of the new contracts to expenditure and deducting repayments.

Debt assumptions

Information on debt assumptions is obtained from the administrative/accounting records of DGT.

This information is used to analyse the context in which the debt was taken on: if the assumption is one of the exceptions to the general rule on the classification of these transactions, pursuant to paragraph 5.16 of the ESA 95, the respective amounts do not affect the deficit. The debt assumptions in the past were related with public enterprises in the process of privatisation or with public enterprises that disappeared. In all the other situations, including Central Government's taking over regional government debts (which solely affect the deficit and debt by sub-sector), capital transfers are recorded to the beneficiaries.

Capital injections reclassified as non-financial transactions

The information on capital injections is collected from the administrative/accounting records of DGT. The analysis and classification of capital injections bears in mind the guidelines of ESA 95 and those subsequently issued in the ESA95 Manual on Government Deficit and Debt. Beneficiaries' accounts are analysed, in particular, to determine whether capital injections should be considered as financial or non-financial transactions.

Once capital injections have been analysed, the amount to be reclassified as non-financial transactions is added to expenditure and deducted from financial transactions (F4 or F5).

Other adjustments

Other adjustments include some corrections intended to cancel out temporal distortions in the recording of expenditure caused by budget management procedures. The most significant situation, in terms of value is the "refunds not deducted in payments" («reposições não abatidas nos pagamentos»). In practice, the cases which record higher values are related with military programming law and occur when public departments which did not spend all the requested budget must repay this surplus to the State in the following year. The adjustment carried out in national accounts consists in deducting these amounts from revenue of year (n) and from expenditure of year (n-1).

Transfers received are adjusted to ensure the neutrality of EU Grants (see 2.1.2 2d).

Adjustment lines in EDP notification tables 2

- The item "**Leasing net**" refers to the adjustments needed to reflect the different classification of leasing (financial/operating) between government budgeting and national accounts.

- The item **"Capital injections reclassified to D9"** (negative entry) refers to those capital injections in public corporations that are considered as acquisition of equity in government budgeting, but that (according to the Eurostat decision on capital injections) should be treated as capital transfers in the national accounts. For example, in 2006, the capital injections to the following corporations were treated as capital transfers: Radio e Televisao de Portugal SA, Novo Aeroporto SA, and Empresa de Desenvolvimento e Infra-estructuras de Alqueva SA.
- The item **"Military equipment expenditure"** refers to the timing difference between payment for military equipment (time of recording in government budgeting) and the delivery of the military equipment (time of recording in national accounts, following the relevant Eurostat decision).
- The item **"Other"** reflects the impact of State Treasury operations and of payments entered in the State Budget which were not eventually made.

g) Sources of information used for transactions which need specific attention (in cases where they are not directly identifiable in public accounts): debt assumption, debt cancellation, privatisation, securitisations, capital injection into public corporations, payments from the central bank.

The information which is not obtained directly from public accounts is taken from the administrative/accounting records of the DGT.

Information on privatisations is obtained from the accounts of the FRDP.

2.2.2 Revision process

Steps in the revision process of data, for the State and for other units included in Central Government, after the first notification

For the State and other units included in Central Government:

- The first notification for year (n-1) in April of year (n) is based on the quarterly non financial accounts of General Government (STPFS).
- An initial revision of the data for year (n-1)(half finalised) occurs in the notification of October of year (n) after closure of the accounts of Central Government and Social Security, which are disseminated in the General State Account. The consolidation elements are also updated by the most recent information from Local and Regional Governments.
- The second revision is carried out for the notification in October of year (n+1). INE draws up the final accounts of year (n-1) after collecting final information from all sub-sectors of General Government and making the final consolidation over all the sub-sectors.

3. State Government

Not applicable for Portugal (Portuguese regional governments are classified as Local Government units in the national accounts)

4. Local Government

This section describes the availability and use of main data sources for the Local Government sub-sector (S.1313) by type of unit and the adjustments made in order to reach ESA95 definitions. It also covers the treatment for half finalised, finalised and current data, and the process of revision of data. This sub-sector comprises two different levels of government: Regional Government (institutional units which are part of the Governments of the Autonomous Regions of Azores and Madeira) and Local Government (mainly Municipalities).

4.1 Availability and use of data sources

4.1.1 Data sources for Local Government main units:

1a) Information available/used for this sub-sector in the current year (n-1) and year (n-2) notified in April (n) and October (n):

Table 3 a – Source Data Accounting ⁸
LOCAL GOVERNMENT (AdL)

Accounting Rules(C/A/M)	Source Data Accounting	April (n)		October (n)	
		Year n-1	Year n-2	Year n-1	Year n-2
	Budget Reporting				
	Summary				
C	(1) Current revenue and expenditure	A*/U	A/U	A/U	A/U
C	(2) Current and capital revenue and expenditure	A*/U	A/U	A/U	A/U
C	(3) Current and capital revenue and expenditure and financial transactions	A*/U	A/U	A/U	A/U
	(4) Balance sheets*	NA	NA	NA	NA
	Detailed				
C	(5) Current revenue and expenditure	A*/U	A/U	A/U	A/U
C	(6) Current and capital revenue and expenditure	A*/U	A/U	A/U	A/U
C	(7) Current and capital revenue and expenditure and financial transactions	A*/U	A/U	A/U	A/U
	(8) Balance sheets	NA	NA	NA	NA
	Financial Statements				
A	(9) Profit and loss accounts ^(a)	NA/NU	A/NU	A/NU	A/NU
A	(10) Balance sheets* ^(a)	NA/NU	A/NU	A/NU	A/NU
	Other Reporting				
C	(11) Statistical surveys Survey of outstanding debt to municipalities	A*/U	A/U	A/U	A/U
C	(12) Other: BdP	A/U	A/U	A/U	A/U

A* - When the information does not seem reliable, it is cross-checked with other sources in order to supplement and support the projection of values for the universe.

- (a) These data are available on the data base system of DGO for collecting information reported by municipalities – DOMUS, but it is not used because the quality of this new information based on the Official Plan of Local Authorities Accounting (POCAL) is still being analysed. In order to manage the flow of information reported by the municipalities, it was recently created a division in DGO – Grupo de Trabalho da Administração Local (GTAL), with the purpose of collecting and analysing data on local government.
- (b) The definitive version of accounts for 2006 (to be included in the September 2008 EDP) for municipalities will be compiled using the profit and loss accounts based on POCAL.

⁸ A/U (available/used), A/NU (available/not used), NA/NU (not available/not used)
C (Cash), A (Accrual), M (Mixed Cash-Accrual)

Table 3 b – Source Data Accounting ⁹
REGIONAL GOVERNMENT (AdR)

Accounting Rules(C/A/M)	Source Data Accounting	April (n)		October (n)	
		Year n-1	Year n-2	Year n-1	Year n-2
	Budget Reporting				
	Summary				
M	(1) Current revenue and expenditure	A/U	A/U	A/U	A/U
M	(2) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
M	(3) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(4) Balance sheets	NA	NA	NA	NA
	1. Detailed				
M	(5) Current revenue and expenditure	A/U	A/U	A/U	A/U
M	(6) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
M	(7) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(8) Balance sheets	NA	NA	NA	NA
	1. Financial Statements				
	(9) Profit and loss accounts	NA/NU	NA/NU	NA/NU	NA/NU
	(10) Balance sheets	NA/NU	NA/NU	NA/NU	NA/NU
	2. Other Reporting				
C	(11) Statistical surveys Survey of outstanding debt to autonomous regions	A/U	A/U	A/U	A/U
	(12) Other:				

The mixed method (M) includes the calculation of expenditure due but not paid to be carried over to subsequent years, and information on expenditure paid out for commitments from previous years, so as to use an accrual adjustment for the data reported by the autonomous regions of Madeira and the Azores.

Similarly to the State, balance sheets are not available for the Regional Government. The Regional SFA of Azores has already implemented the POCP. For Madeira the majority of the units are still in a process of compiling the accounts using this new chart of accounts.

1b) Reasons for not using the available accounting reports and criteria for choosing only one of them (consistency with data sources used in other sub-sectors, accrual basis, etc) if two different accounting reports are available for the same unit.

Municipalities and civil parishes have recently started to compile information using the POCAL. However, this is not used because it is currently under analysis.

1c) Complementary codification at data source, by counterpart sector

The current structure of the functional classification of public expenditure is based on the previous version of COFOG. In the notification of October version of year (n), the functional

⁹ A/U (available/used), A/NU (available/not used), NA/NU (not available/not used)
C (Cash), A (Accrual), M (Mixed Cash-Accrual)

classification of the Regional Government's basic information for year (n-2) is converted into the version of COFOG currently used in the national accounts.

The headings regarding expenditure from Local Government accounts are recorded according to the COFOG classification table.

The current classifications for revenue and expenditure set out the codes for the counterpart sectors for both local and regional government, making it possible to consolidate the General Government accounts.

1d) Complementary information which is not in the financial statements, when compiling ESA95 accounts.

The financing data compiled by BdP, and published in its Monthly Bulletin, are used in a final stage of the process as a reference for the deficit. Necessary adjustments in the Non Financial Accounts are made in order to reconcile the two datasets.

1e) Consistency of classifications used in this sub-sector and in the Budget Reporting of other General Government units.

The public revenue and expenditure classifications are to be fully applied to all General Government sub-sectors, including Regional and Local Government, as stipulated by Decree-Law 26/2002.

1f) Source (direct or indirect) of basic data requested by the National Statistical Institutes

INE receives the elements regarding final accounts directly from the bodies.

1g) Nature of the data sources – cash, accrual or mixed

See tables 3 a and b.

1h) Circumstances in which data available from basic sources is consolidated.

The basic information from both Local and Regional Government is not consolidated.

1i) Changes in the accounting rules foreseen in the near future (if any).

The implementation of POCAL is by now completed in all municipalities but the quality of the information is still being analysed. The recently created Grupo de Trabalho da Administração Local – GTAL - is focused on the analysis of the information reported by the municipalities. Nevertheless, the definitive version of the accounts, beginning 2006, will be compiled using the POCAL information reported by the municipalities.

The report of balance sheets and profit and loss accounts, although foreseen in POCAL, is not requested on a compulsory basis in the Decree-law for budget implementation.

4.1.2 Data for the current year (n-1) notified in April (n) - detailed explanation

i) Common data sources used for finalised and half finalised data for the current year in the first notification.

Half finalised data:

Local Government data for the year (n-1), notified in April of year (n), are based on the preliminary information on budget implementation reported by the municipalities for all four quarters. The debt stock reported at the end of January, from which the implicit change in debt is calculated, is also used in the validation of preliminary information.

For Regional Government, data are based on the information reported by the Regional Finance Secretariats. These reports contain the most up-to-date data for the year.

Finalised data:

For Local Government the Management Accounts («Contas de Gerência») of all municipalities are used. These data are final for this sub-sector, and are available before the revision for year (n-2). The information concerning civil parishes is also supported in the most up-to-date estimates compiled from the final data obtained for the current transfers and capital transfers made by the State and municipalities to the civil parishes.

Regional Government also provides almost final data based on the final accounts approved by the regional governments.

ii) Data sources specifically used in the context of the first notification.

Half finalised (n-1)

The Local Government data for year (n-1), notified in April of (n), are based on the preliminary information on budget implementation reported by the municipalities for all four quarters. The end-year debt stock reported at the end of January is one source for the validation of this preliminary information. When, however, the budget implementation report for the fourth quarter does not include the data for all municipalities, an estimate is made. Thus, for all the municipalities in which the information for the fourth quarter is still unavailable, the estimate is based on the homologous quarterly average of all the municipalities for which budget information for years (n-1) and (n-2) is available. The estimates made for civil parishes are compiled, as stated at 4.2.1 a), using the most up-to-date data.

The data sources for Regional Government are the information reported by the Regional Finance Secretariats. These reports include the most up-to-date data for the year.

iii) Estimation methods that may be used in the context of the first notification

As stated above, the estimation methods adopted are basically those used in compiling the municipalities' estimate for the fourth quarter of (n-1). For those municipalities whose budget implementation information for the fourth quarter of (n-1) has already been reported, the estimation method adopted is to use the homologous standard for the fourth quarter of (n-2) and (n-1). This standard is taken as a reference and, with the aim of obtaining a preliminary estimate of the fourth quarter for all municipalities as a whole; the figures for the fourth quarter of the year (n-2) are projected to all revenue and expenditure. The estimate of the municipalities' financing needs is validated by comparison against the indebtedness values implicit in the information collected by the debt questionnaire and by the financing figures reported by the BdP.

The estimate for civil parishes is compiled from the transfers made by other sub-sectors and by indebtedness. The structure of revenue and expenditure from preceding years is used to estimate the structure of year (n-1).

4.1.4 Auditing Process

I) Working balances of Local Government that were submitted to an auditing process.

The Court of Auditors audits the financial reports of the Regional Government, and issues an annual Opinion on the accounts.

For Local Government, audits are carried out by the Court of Auditors focusing on specific municipalities or operations.

II) Incorporation of the findings of the auditing process in the national accounts.

Relevant findings are incorporated in the national accounts.

4.2 Data treatment

4.2.1 Half finalised and finalised data

a) Original source of data used as a starting step

Half finalised data estimates are prepared by the MdF for the two components of this sub-sector:

- i) Local Government, including municipalities and civil parishes;
- ii) Regional Government, comprising the regional governments of the Azores and Madeira, with their respective Autonomous Services and Funds.

Local Government data are essentially based on the information reported by the municipalities during the year. This includes the quarterly budget implementation reports and the quarterly questionnaire on debt stock and assets issued by government units for the years (n) to (n-2).

The information for the main aggregates of civil parishes' revenue (essentially current transfers and capital transfers) is based on the expenditure data reported by the State and municipalities. This process also yields estimates for the remaining civil parishes revenue and expenditure. These are produced to an annual standard defined by the INE.

The estimates for Regional Government are drawn up twice a year, in accordance with the information provided by the Regional Finance Secretariats of the two autonomous regions, and always before the April and October EDP notifications. Beforehand, however, the MdF cross-checks the data on transfers between the Regional Government of each Autonomous Region and the respective Autonomous Services and Funds and carries out a consistency check for transfers between the State sub-sector and Regional Government. As this is basically a report of data on a cash basis, it is adjusted by adding the figures for expenditure due and not paid and deducting the commitments from previous years which were paid during the year in question.

Information on financing recorded by the BdP is also used to ensure and confirm the consistency of the Regional and Local Government sub-sector data. Cross-referencing data between these two sources is very useful for the validation of the results for this sub-sector's financing needs.

b) Financial transactions that may be included in the public accounts of local Government and are excluded in notification table 2.

Financial transactions of Regional and Local Government which are excluded from notification table 2 are those relating to the acquisition of financial assets, such as shares, other equity, other securities and loans granted. These data are obtained from the budget implementation of the units in this sub-sector.

c) Information and the method (s) used for the adjustment cash/accrual for items other than interest.

The main cash/accrual adjustments are made at the level of the Regional Government. In order for the expenditure to be recorded in an accrual basis, it is adjusted by adding the amounts of commitments of the year to be paid in the future and deducting the amounts paid in the year but related to commitments of the previous years.

The expenditure of the Local Government is also adjusted to take into account the financing data compiled by the BdP. This adjustment is a proxy of the cash/accrual adjustment. For this sub-sector no adjustments are made for taxes.

d) Sources and methods used for the calculation of interest on an accrual basis.

No adjustments are made.

e) Information on other accounts receivable/payable that may be provided in the data sources.

The information on other accounts receivable/payable is derived from the sources described in c).

f) Sources and method (s) for the adjustment related to units classified within or outside local Government.

See Introduction and Annex I.

g) Other adjustments regularly implemented.

The other adjustments that are regularly implemented correspond solely to investments in the form of financial leasing in municipalities. These adjustments refer to all new financial leasing contracts recorded during the year.

Adjustment lines in EDP notification tables 2

- The item **"Regional government assumed by the State"** refers to the impact of the "finalisation" of accounts for the Regional government. It is expected that this item will be a one-off in 2006.
- The item **"Other"** refers to minor reconciliation effects when integrating budgeting data into the national accounts.

h) Sources of information used for transactions which need specific attention (in cases where they are not directly identifiable in public accounts): debt assumption, debt cancellation, privatisation, securitisations and capital injection into public corporations owned by local Government.

The information that is not directly obtained from the public accounts is obtained from the Directorate-General for the Local Authorities (DGAL), supplemented in some situations by more detailed information from the BdP.

4.2.2 Revision process

Steps in the revision process of data, after the first notification.

After the first notification, the information reported by the municipalities is updated by the final accounts approved in the municipal assemblies, generally by the end of May of year (n). Therefore, municipalities' data for year (n-1) presented in the notification of October of year (n) are already final, while the data for civil parishes are still based on estimates.

In the final version of the accounts for (n-2) (in October of year (n)), a sample of the civil parishes extrapolated to the population is used. District Assemblies and Autonomous Services of Local Government are also included, in addition to the units included in the half finalised version.

Regional Government data for year (n-1) are practically final in October of (n), based on the final accounts approved by regional governments. However, only in October of year (n) is the final revision of the account for year (n-2) compiled, including data for non-profit institutions of Regional Government.

5. Social Security Funds

This section describes the availability and use of main data sources for the Social Security Funds Government sub-sector (S.1314) by type of unit and the adjustments made in order to reach ESA95 definitions. It also covers the treatment for half finalised, finalised and current data, and the process of revision of data.

5.1 Availability and use of data sources

5.1.1 Data sources available: Social Security Funds

1a) Information available/used for this sub-sector in the current year (n-1) and year (n-2) notified in April (n) and October (n):

Social security includes the CGA and the General Social Security Scheme.

CGA includes mainly civil servants and other employees of units classified outside General Government. The General Social Security Scheme includes mainly private sector employees and self-employed workers.

Table 4 a – Source Data Accounting ¹⁰

CGA

Accounting Rules(C/A/M)	Source Data Accounting	April (n)		October (n)	
		Year n-1	Year n-2	Year n-1	Year n-2
	Budget Reporting				
	Summary				
A	(1) Current revenue and expenditure	A/U	A/U	A/U	A/U
A	(2) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
A	(3) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
A	(4) Balance sheets*	A/U	A/U	A/U	A/U
	Detailed				
A	(5) Current revenue and expenditure	A/U	A/U	A/U	A/U
A	(6) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
A	(7) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
A	(8) Balance sheets*	A/U	A/U	A/U	A/U
	Financial Statements				
A	(9) Profit and loss accounts	A/U	A/U	A/U	A/U
A	(10) Balance sheets	NA/NU	A/U	A/U	A/U
	Other Reporting				
	(11) Statistical surveys	NA/NU	NA/NU	NA/NU	NA/NU

¹⁰ A/U (available/used), A/NU (available/not used), NA/NU (not available/not used)

C (Cash), A (Accrual), M (Mixed Cash-Accrual)

Table 4 b – Source Data Accounting ¹¹
General Social Security Scheme

Accounting Rules(C/A/M)	Source Data Accounting	April (n)		October (n)	
		Year n-1	Year n-2	Year n-1	Year n-2
	Budget Reporting				
	Summary				
C	(1) Current revenue and expenditure	A/U	A/U	A/U	A/U
C	(2) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
C	(3) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(4) Balance sheets*	NA/NU	NA/NU	NA/NU	NA/NU
	Detailed				
C	(5) Current revenue and expenditure	A/U	A/U	A/U	A/U
C	(6) Current and capital revenue and expenditure	A/U	A/U	A/U	A/U
C	(7) Current and capital revenue and expenditure and financial transactions	A/U	A/U	A/U	A/U
	(8) Balance sheets*	NA/NU	NA/NU	NA/NU	NA/NU
	3. Financial Statements				
A	(9) Profit and loss accounts ^(a)	NA/NU	A/NU	A/NU	A/NU
A	(10) Balance sheets ^(a)	NA/NU	A/NU	A/NU	A/NU
	4. Other Reporting				
C	(11) Statistical surveys Financial data from the BdP	A/U	A/U	A/U	A/U

* The tables in the State budget monitoring circular are used to obtain a quarterly statement of the calculation of outstanding debt and the value of public debt securities held by the body.

(a) These data are available but not used because the data quality of this new information based on the Official Plan of Solidarity and Social Security Institutions Accounting (POCISS) is under analysis.

1b) Reasons for not using the available accounting reports and criteria for choosing only one of them (consistency with data sources used in other sub-sectors, accrual basis, etc) if two different accounting reports are available for the same unit.

The General Social Security Scheme accounts are already compiled using the POCISS, which is under analysis with the objective of using it in the future. For the moment, not all the necessary detailed accounting elements are available.

1c) Complementary codification at data source, by counterpart sector

Statements of the sub-sector's revenue and expenditure classified by function are available when the Budget and the General State Account are being prepared.

The structure of the functional classification of public expenditure, which is in force since 1994 (Decree-Law No 171/94 of 24 June 1994) does not match perfectly with the current COFOG. However, it is adapted to the functional classification used by the IMF, which is in accordance with the SNA93 Manual.

¹¹ A/U (available/used), A/NU (available/not used), NA/NU (not available/not used), C (Cash), A (Accrual), M (Mixed Cash-Accrual).

In the October version of year (n) reporting on year (n-2), the headings regarding the Social Security Funds sub-sector are recorded according to the COFOG classification table.

The values of inter-sectoral transfers and interest payments are cross-checked with the equivalent information in sub-sector counterparts.

1d) Complementary information which is not in the financial statements, when compiling ESA95 accounts.

No complementary information is used.

1e) Consistency of classifications used in this sub-sector and in the Budget Reporting of other General Government units.

See 2.1.1 e).

1f) Source (direct or indirect) of basic data requested by the National Statistical Institutes

The INE receives elements regarding final accounts directly from the bodies.

1g) Nature of the data sources – cash, accrual or mixed

See tables 4 a and b.

1h) Circumstances in which data available from basic sources is consolidated.

Information from primary sources is not consolidated.

1i) Changes in the accounting rules foreseen in the near future (if any).

The Social Security accounts are already compiled using the POCISS, but not all the necessary detailed accounting elements are available.

5.1.2 Data for the current year (n-1) notified in April (n) - detailed explanation

i) Common data sources used for finalised and half-finalised data for the current year in the first notification.

The first notification is compiled from the sources mentioned at 5.2.1 a).

In April of year (n), the information from the estimates of the Social Security budget implementation and the projected profit and loss accounts of the CGA for year (n-1), updated in February of year (n), is used.

ii) Data sources specifically used in the context of the first notification.

There are no specific data sources for the first notification.

iii) Estimation methods that may be used in the context of the first notification

While the estimates produced by the IGFSS are based on the budget implementation of the sector, CGA presents a projected profit and loss account. These estimates, presented in February of year (n), may have slight changes in September of the same year, when the estimates are updated.

5.1.3 Auditing Process

I) Working balances of each of the sub-sectors that were submitted to an auditing process.

The Court of Auditors audits the accounts of the general Social Security scheme and the CGA. Since late 2004, the Court of Auditors has been compiling and issuing a follow-up to Social Security budget reporting.

II) Incorporation of the findings of the auditing process in the national accounts.

Relevant findings are incorporated in the national accounts.

5.2 Data treatment

5.2.1 Half finalised and finalised data

a) Original source of data used as a starting step

The following information sources are used to compile the accounts of this sub-sector: the estimates of budget implementation of the Social Security system produced by the IGFSS and the projected or final profit and loss accounts of the CGA, as compiled by the institution itself and approved by the respective supervisory ministry.

b) Adjustments for financial transactions in units' data sources used for units classified in the Social Security Funds sub-sector.

In compiling the accounts of the Social Security Funds, in accordance with the principles of the national accounts laid down by the ESA 95, certain financial transactions, and specifically loans granted, equity holdings and various financial assets, are excluded. These data are obtained from the budget implementation of the units in this sub-sector.

c) Information and the method (s) used for the adjustment cash/accrual (excluding interest) for social contributions and social benefits.

Social contributions are time-adjusted. The method used for the cash/cash adjusted conversion of social contributions consists of deducting the revenue of January of year (n) from the revenue of that year and adding the revenue of January of year (n+1). The source for this adjustment is the monthly budget implementation of Social Security.

No adjustment is made for social benefits.

d) Sources and method used for the calculation of interest on an accrual basis where units' data sources provide only information on a cash basis.

No adjustments are made.

e) Information on other accounts receivable/payable that may be provided in units' data sources.

No information is available on other accounts receivable/payable.

f) Other adjustments regularly implemented.

Revenue relating to VAT attributed to social security is recorded on a cash basis with a temporal adjustment, which consists of considering $\frac{3}{4}$ of the revenue collected in the first

two months of year (n+1) as revenue of year (n) and excluding $\frac{3}{4}$ of the revenue of the same months of year (n).

In accordance with the principle of the neutrality of EU Grants, the national account excludes the balance between revenue and expenditure related with the European Social Fund.

Adjustments are also made in relation to changes in the population to be considered in national accounts. In public accounts, the CGA is part of the SFA, whereas in national accounts it is included in the Social Security Funds sector.

Adjustment lines in EDP notification tables 2

- The item **"Other"** refers to minor reconciliation effects when integrating budgeting data into the national accounts.

5.2.2 Revision process

Steps in the revision process of data, after the first notification.

The INE reports the final accounts of the sub-sector for year (n-2) in October of year (n). Until that point, the accounts are produced according with the updated Social Security budget implementation. The final accounts of CGA for year (n-1) are available in September of year (n).

6. Actual data on government debt

6.1 Half finalised and finalised data

a) Adjustments to the data sources that may be needed in order to value debt according to the specific EDP rules for each government sub-sector.

Portuguese public debt consists of the debt of three sub-sectors: Central government (the State, Autonomous Services and Funds (SFA)), Regional and Local Government (ARL) and Social Security Funds (SS).

For each sub-sector the final values are adjusted by the BdP after consistency checks with Financial Accounts data.

A. Central government

A.1. State

The entire direct debt portfolio of the Portuguese **State** sub-sector is recorded in the Public Debt Management Institute's information infrastructure (Finance-Kit), which records and processes the financial transactions within it. This system supports every stage of the life cycle of financial transactions, from when they are entered into by the front-office until they are processed by the back-office when they become due, and embraces every financial instrument negotiated by the IGCP. The infra-structure thus permits automatic production of the outputs required for accounting transactions in accordance with the POCP and the ESA 95.

The State's stock of direct debt is identified directly from the Finance-Kit information system, which records all the commitments assumed.

The debt balance may be established by various criteria, including those relevant for the purposes of public accounting, the EDP or the national accounts (market value).

Thus, although instruments which are issued at discount (e.g. commercial papers and treasury bills) are recorded at cost value (discounted value) for public accounting purposes, it is

possible to convert them immediately to nominal value using information on their interest rates, which is also produced by the Finance-Kit.

Equally, the balance in public accounts of Savings Certificates (non-negotiable family saving instruments which are treated as deposits for EDP purposes) is reduced by the value of accumulated interest capitalisation (which in the meantime increased the stock) to establish the debt value for reporting purposes.

The other instruments of the State's direct debt are considered at their nominal value and valued at the end-of-period exchange rate, a methodology which is common to the public accounts and EDP approaches. However, it is also possible to establish their market value, for Financial Accounts purposes.

The balance of financial derivatives set up to cover exchange risk is included in the stock of direct debt of the State for EDP purposes.

The accounts for year (n-1) are closed on 30 April of year (n), for which reason the data for year (n-1) will only be considered final after that date.

Lastly, the BdP provides the data on coins issued by the Treasury, which are included in AF2, and on loans granted by the monetary financial institutions, included in AF4.

A.2. Autonomous Services and Funds of Central Government

The information collected every quarter by DGO within 15 days following the period it concerns is also designed to meet the specific requirements of the EDP notification, for which no adjustments are needed.

A.3. Other Central Government units

The debt of other units included in Central Government (non market public corporations and non profit institutions of Central Government) is included in the compilation using the following sources: information collected by DGO in the framework of the debt questionnaire to public sector units, balance sheets and/or counterpart information compiled by BdP.

The final values of Central Government debt are adjusted by the BdP after consistency checks with Financial Accounts data.

B. Regional and Local Government

The surveys on municipalities and regional governments carried out by DGO, one month before every notification, are designed to meet the specific requirements of the EDP notification, for which no adjustments are needed.

The final values of Regional and Local Government debt are adjusted by the BdP after consistency checks with Financial Accounts data.

C. Social Security Funds

Data reported by IGFSS and CGA need no adjustment.

The final values of Social Security Funds debt are adjusted by the BdP after consistency checks with Financial Accounts data.

b) Sources of information used for the consolidation of debt and the valuation of holdings at the level of each government sub-sector (intra-flows and positions) and at the level of General Government sector (inter-flows and positions).

B.1.) at the level of each government sub-sector (intra-flows and positions):

Central Government

Intra flows

Net acquisitions of financial assets are obtained directly from the accounting records of expenditure and revenue.

Internal flows are recorded at market value. These flows are validated with the changes in positions, taking into account the difference between market value and nominal value (information collected by the MdF).

Positions

Financial assets, at nominal value, held by the sub-sector are obtained directly from the records of IGCP and from information collected by DGO every quarter, 15 days after the reference period.

Regional and Local Government

Not applicable.

Social Security Funds

Not applicable.

B.2.) at the level of General Government sector (inter-flows and positions)

Inter-flows

Flows of securities between General Government sub-sectors are recorded at market prices. These flows are validated with the changes in positions, taking into account the difference between market value and nominal value (information collected by the MdF).

Positions

Financial assets, at nominal value, of other sub-sectors of General Government in portfolio are initially obtained from a specific survey defined by DGO. Subsequently, the final data from the CGA and the IGFSS (see 6.2 c)) are used.

c) Use of financial accounts for the implementation of notification table 3, concerning assets and other liabilities.

Table 3 is compiled by the BdP using Financial Accounts data.

d) Sources of information for the adjustments relating to transactions in debt instruments that are not valued at the nominal (face) value of the instrument, for each government sub-sector.

Central Government: See 6.1 a).

Regional and Local Government: No adjustments are made.

Social Security Funds: No adjustments are made.

e) Sources of information used for the adjustments relating to a change in nominal debt that does not result from a transaction (other change in volume), for each government sub-sector.

The information sources are the financial departments of each of the sub-sectors. The debts are essentially taken on by Central Government (Treasury). See 2.2.1 f) on this matter.

6.2 Data for the current year notified in April

a) Data sources that may be used specifically in the context of the first notification

Regional and Local Government: The first notification in year (n) uses the half finalised data from (n-1) sent to the MdF by the municipalities and regional governments for the purposes of the MdF survey launched on 31 January of year (n). The structure of the survey is designed to meet the specific requirements of the EDP notification; as so, data are directly incorporated in the accounts and cross-checked with supplementary information from budget implementation.

Social Security Funds: The first notification of year (n) uses the half finalised data from (n-1) from the records of the IGFSS and the CGA.

b) Estimation methods that may be used in the context of the first notification.

In case of lack of coverage of the survey in the sub-sector of Regional and Local Government, the MdF may use indirect estimation methods based on information from other surveys (budget implementation, etc.) and/or information from the BdP.

c) Steps in the revision process of data, after the first notification.

Regional and Local Government: After the first notification, the INE undertakes a first revision of the data for year (n-1) in the notification of October of year (n). This revision is based on the update of the survey of the situation of the municipalities and regional governments carried out by the MdF in July of year (n) for the purposes of the second notification. In February and August of year (n+1), the second and third revisions of the data for year (n-1) are carried out using the survey conducted by the MdF in January and July, respectively.

Social Security Funds: After the first notification, the INE carries out a first revision of the data for year (n-1) in the notification of October of year (n). This revision is based on the final data established by the IGFSS and the CGA in June of year (n) and disseminated in the General State Account and Report and Accounts of the CGA, published in March of year (n).

7. Specific issues

7.1 Long-Term Contracts between Government and Private Entities

7.1.1 Identification and data sources of long-term contracts between Government and Private Entities (PPPs).

The Budgetary Law (Law n° 48/2004, published on August 24, 2004, third amendment to the Law n° 21/2001) requires the Central Government to present information on the Public-Private Partnerships it intends to pursue. Therefore, the State Budget Report has begun to include a chapter with information regarding this subject (article 37, n°1, c).

In particular, in the 2005 and 2006 State Budget Report, respectively chapter 2.9 and 3.9 it is possible to identify Public-Private Partnerships concerning the Central Government, which are expected to occur during those years, as well as the expected future responsibilities. In order to confirm if these contracts were actually signed or if contracts were established by other sub-sectors of General Government it is necessary to resort to legislation (including the model of the text of the contracts), public accounts and the financial statements of the private entities involved.

The Court of Auditors has conducted audits on these operations, which have resulted in additional information.

7.1.2 Alternative data sources in cases of lack of comprehensiveness or reliability.

The information described in 7.1.1 is considered to be comprehensive and reliable.

7.1.3 Terminology used for PPPs in the national language(s) and correspondence in English.

According to the Portuguese law (Decrees-Law 86/2003, published on April 26, 2003; 251-B/2004 published on September 16 and 242/2006 published on December 28) the following Long-Term Contracts are, among others, considered as public private partnerships ("Parceria Público-Privada" in Portuguese):

Portuguese designation	Possible English designation
Contrato de concessão de obras públicas	Concession of public works
Contrato de concessão de serviço público	Concession of public service
Contrato de fornecimento contínuo	Purchases on a regular basis
Contrato de prestação de serviço	Purchases of services
Contrato de gestão	Management contract
Contrato de colaboração	Cooperation contract

To be considered as a public private partnership these contracts must either involve an amount of over 10 millions of euros or an investment of more than 25 million of euros. Regarding contracts of purchases of services only those signed for over 3 years are considered partnerships

7.1.4 Agency, organization, or association dealing specifically with PPPs.

Each Ministry in collaboration with the Ministry of Finance is responsible for preparing and monitoring their respective contracts. The Ministry of Finance has designated the company Parpública – Participações Públicas, SGPS, SA to assist the Ministry in the preparation and monitoring of public private partnerships. For the specific case of motorways the company Estradas de Portugal, E.P.E. represents the Portuguese State in the concession processes and preparation of public tenders.

These contracts are also supervised by the Court of Auditors and by the Inspectorate-General for Finance (Inspeção-Geral de Finanças).

7.1.5 Legal instruments, including laws, regulations, or decrees, governing or regulating PPPs.

The general law applicable to the public private partnerships is Decree-Law 86/2003, published on April 26.

For specific sectors the following legislation applies:

- Health Sector: Decree-Law 185/2002 and Decree-Law 86/2003 and «Decreto-Regulamentar» 10/2003
- Motorways: Decrees-Law 267/97, 215-B/2004 and 242/2006
- Water and waste management sector: Decree-Law 379/93, DL n.º162/96, DL n.º 14/2002, DL n.º 103/2003, DL n.º 222/2003 and DL n.º 223/2003

7.2 Long-term contracts for military equipment

7.2.1 Contracts used by military forces for the procurement of equipment:

An operational leasing contract for the acquisition of helicopters is in force since the beginning of 2004.

7.2.2 Borderline cases regarding the classification of some goods as military goods or as other equipment used by military forces.

There are no relevant borderline cases.

7.2.3 Recording of the impact on government expenditure from the above-mentioned contracts.

The impact on government expenditure, in line with the Eurostat decision on the recording of military equipment, takes place at the moment of delivery.

7.2.4 Available information for the treatment of the above-mentioned contracts in national accounts.

Information concerning certain military equipment is considered classified by the Ministry of Defence and, therefore, it is difficult to obtain. However the Statistical Office has access to information of the type of equipment, its function, the amounts and the dates of the contracts (pre payments and post payments if any).

7.3 Pension Schemes

7.3.1 Definition of pensions

The following coding is relevant for the identification of coverage of pension schemes:

1) disability pensions	(disability)
2) early retirement benefits due to reduced capacity to work	(disability)
3) old age pensions	(old age)
4) anticipated old age pensions	(old age)
5) partial pensions	(old age)
6) survivors' pensions	(survivors)
7) early retirement benefits for labour market reasons	(unemployment)

All types of pensions mentioned above exist.

7.3.2 Classification of pension schemes

The following pension schemes are identified (see 7.3.5 for the coding of the schemes):

Scheme name	Pensions
A ^(a)	17235,824 million of euros
B	1778,993 million of euros
C to F	n.a.

(a) includes CGA

Under social insurance there are 2 kinds of units :

- ◆ Trade unions of bank workers include social protection on health side and it is financed by contributions paid by employers and employees. It is compulsory.
- ◆ Mutual benefit associations receiving contributions from the members' associates and pay social benefits such as pensions and health. Most are voluntary.

7.3.3 Classification of social insurance pension schemes

There is a borderline case concerning the classification of the pensions scheme of the civil servants (CGA). According to ESA95 Annex III Insurance (§4), the social insurance organised by the General Government for its employees must be classified together with the General Government. However, since CGA includes employees of units classified outside General Government and since it is a separate institutional unit, it was classified under Social Security Funds sub-sector.

ADSE was classified together with the unit in General Government that is responsible for its management because this unit is not a separate institutional unit since it lacks financial autonomy..

Although Portuguese authorities are aware of the existence of non-autonomous pension funds, the non-financial accounts have not been recording these funds as such. This is a situation that we will correct in the new rebasing exercise because these non-autonomous (category D) funds are already identified in the financial accounts. In Portugal, non-autonomous funds exist, mainly belonging to S.11 – Non-financial corporations, which recognise in their balance sheet a liability under the item "Provisions for Pensions". We consider this kind of funds as "Partially funded schemes". In the financial accounts, the item "Provisions for Pensions" is included in AF.612/F.612 vis-à-vis resident Households.

7.3.4 Definition of social security schemes

Social security includes the CGA, described above, and the General Social Security Scheme, which includes mainly private sector employees and self-employed workers.

7.3.5 Classification of institutional units supporting pension schemes. Borderline cases

The following table shows the breakdown of categories of pension schemes (see below table for key to codes) by sub-sector) in Portugal.

		Categories of pension schemes					
		A	B	C	D	E	F
Institutional sectors/ sub-sectors	S.11	XX	Yes	Yes (2)	Yes	No	XX
	S.121	XX	Yes			No	XX
	S.122	XX	Yes	Yes	Yes	No	XX
	S.123	XX	Yes		(3)	No	XX
	S.124	XX	Yes		(3)	No	XX
	S.125	XX	Yes		(3)	No	Yes
	S.1311	No	XX	No	Yes	Yes	XX
	S.1312		XX				
	S.1313	No	XX	No		Yes	XX
	S.1314	Yes	XX	No		Yes	XX
	S.14	XX		No			XX
	S.15	XX		No		Yes	XX
	S.2						

Yes = there are institutional units belonging to the sector/sub-sector which support (run) pension scheme of the specified category:

No = there is no institutional unit belonging to the sector/sub-sector which supports (runs) pension schemes of the specified category;

XX = the combination is **impossible**.

(2)- Although they exist the non-financial accounts haven't identified them yet.

(3) We don't know.

Key to categories of pension schemes:

A. Social Security schemes;

B. private funded schemes administered by insurance companies or autonomous pension funds;

C. private funded schemes operated by employers, which maintain special reserves (segregated from other reserves)

D. private unfunded schemes operated by employers (without special reserves).

E. social assistance;

F. other insurance.

7.4 Guarantees

7.4.1 Treatment of new guarantees provided

New guarantees are considered as contingent liabilities, and therefore are not recorded in the national accounts.

7.4.2 Treatment of Guarantees called (and not repaid within the same year by the original debtor)

Guarantees called are treated as acquisition of financial assets by government.

7.4.3 Treatment of repayments related to guarantees called

Repayments related to guarantees called are treated as repayment (reduction) of financial assets acquired upon guarantee call.

7.4.4 Treatment of write-offs by government, if any, of government assets that arose from calls

Write-offs by government of assets arising from guarantee calls are treated as capital transfers from General Government to the relevant sector in national accounts.

ACRONYMS

AdL – Local Government
AdR – Regional Government
ARL – Regional and Local Government
BdP – Banco de Portugal
CGA – Caixa Geral de Aposentações (Civil Servants' Pension Scheme)
CGE – Conta Geral do Estado (General State Account)
COFOG – Classification of the Functions of Government
DGAL – Direcção Geral das Autarquias Locais (Directorate-General for Local Authorities)
DGCI - Direcção-Geral dos Impostos (Directorate-General for Taxes)
DGO – Direcção-Geral do Orçamento (Budget Directorate-General)
DGT – Direcção-Geral do Tesouro (Directorate-General of the Treasury)
EDP – Excessive Deficit Procedure
ESA95 – European System of Accounts 1995
ESF – European Social Fund
EU – European Union
FRDP – Fundo de Regularização da Dívida Pública (Public Debt Stabilisation Fund)
IGCP – Instituto de Gestão do Crédito Público (Portuguese Government Debt Agency)
IGIF – Instituto de Gestão Informática e Financeira da Saúde (Computer and Financial Management Institute)
IGFSS – Instituto de Gestão Financeira da Segurança Social (Social Security Financial Management Institute)
INE – Instituto Nacional de Estatística (National Statistical Institute)
MdF – Ministério das Finanças (Ministry of Finance)
OET – Operação Específica do Tesouro (Specific Treasury Operation)
POCAL – Plano Oficial de Contabilidade das Autarquias Locais (Official Plan of Local Authorities Accounting)
POCISS – Plano Oficial de Contabilidade das Instituições de Solidariedade e Segurança Social (Official Plan of Solidarity and Social Security Institutions Accounting)
POCP – Plano Oficial de Contabilidade Pública (Official Plan of Public Accounting)
SFA – Serviços e Fundos Autónomos (Autonomous Services and Funds)
SNS – Serviço Nacional de Saúde (National Health Service)
STPFS – Short-Term Public Finance Statistics
VAT – Value Added Tax

Year (n) – current year (year of report)

ANNEX 1

The list of the units included in each of the sub-sectors of General Government is included in an attached excel file 'Annex1_2nd step EDP Inventory (Portugal)'.

Composition of the General Government sector

The General Government sector is defined in accordance with paragraph 2.68 of the ESA 95. The following table gives the breakdown considered at the level of its component sub-sectors.

S.131 1Central government		S.13111	State		
		S.13112	Autonomous Services and Funds of Central Government		
		S.13113	Non-profit institutions of Central Government		
S.131 2	State government	Not applicable			
S.131 3	Local Government	S.13131	Regional Government	S.13131 1	Bodies of the Regional Governments
				S.13131 2	Autonomous Services and Funds of Regional Government
				S.13131 3	Non-profit institutions of Regional Government
		S.13132	Local Government	S.13132 1	Districts
				S.13132 2	Associations of municipalities and municipalities
				S.13132 3	Civil Parishes
				S.13132 4	Autonomous Services of Local Government
S.131 4	Social Security Funds	Social Security – General Scheme and Civil Servants’ Pension Scheme			

DESCRIPTION OF THE COMPOSITION OF THE GENERAL GOVERNMENT SECTOR

The General Government sector (S.13) includes all resident institutional units which are "other non-market producers" and whose activity consists of producing other non-market goods and services for individual and collective consumption and/or redistributing national income and wealth. The units which make up this sector are mainly financed by compulsory payments made by units belonging to other sectors.

The institutional units included in sector S.13 are defined according to paragraph 2.69 of ESA 95.

Market producer versus non-market producer

The sectoral classification of a public producer implies analysing the kind of producer with a view to establishing whether it is market or non-market. To this end, every unit of General Government likely to be considered institutional units (specifically the SFA), on the one hand, and those which are public producers, on the other, were examined in the light of the criteria proposed by ESA95 and in combination with the legal definitions.

In legal terms, if a General Government body has administrative and financial autonomy and its own assets, for the purposes of the ESA95 it has decision-making autonomy and keeps a complete set of accounts and must therefore be regarded as constituting an institutional unit.

The resources and uses of the units of General Government with the above characteristics, and specifically the SFA, were analysed over a period of three years for the purposes of applying the criterion of covering 50% of production costs by sales within the framework of the ESA95. In a first stage, the composition of current revenue and current expenditure was also analysed to establish whether the principal function of the unit was to produce goods and services or simply to distribute wealth. Any units whose resources came mainly from transfers were excluded from the analysis.

It should also be said that only public-sector producers whose services are (or could be) available unconditionally to all members of the public were analysed. All those whose activity is restricted to a group of persons whose membership of that group gives them a direct and exclusive right to the consumption of those services were excluded. As paragraph 3.17 of the ESA95 puts it, "Market output consists of output that is disposed of on the market or intended to be disposed of on the market." Accordingly, in bodies whose services are destined solely to a restricted group, the services are not regarded as being sold, but transferred, since there is no free access to their consumption.

To this end, it was also necessary to classify some important transactions, in that the classification of some significant features of both the revenue side (e.g. the classification of fees as taxes or the provision of services) and the expenditure side (e.g. the classification of certain costs as intermediate consumption or capital formation) is crucial for whether units are classified as market producers or other non-market producers.

To decide whether public producers are market or other non-market, the ESA95 defines the criterion of covering 50% of production costs by sales at institutional-unit level, which means the following:

- If more than 50% of production costs are covered by sales, the unit is a market producer and is classified in the financial or non-financial corporations sector;
- If sales cover less than 50% of production costs, the institutional unit is another non-market producer.

This analysis was carried out on the SFA of Central, Regional and Local Governments.

For some groups of bodies the following decisions were reached:

- Market regulatory agencies, and specifically those paying out European Union subsidies, were kept in the General Government sector, in accordance with paragraph 2.69 of ESA95. The same reasoning was applied to bodies managing other EU structural funds, which were kept in S.13.
- Social action bodies were considered in S.13, as distributors of wealth, because they provide social benefits for the greater part.

The non-profit institutions of General Government which were analysed were only those which are simultaneously controlled and financed by General Government. These units

underwent the same procedure as the others for the purposes of applying the 50% criterion referred to above.

Other units controlled by government, but which are not part of the public accounting universe, are included in General Government, in line with the rules of ESA95 and Manual of Deficit and Debt.

General Government sub-sectors:

In the National Accounts system in Portugal, the General Government sector (S.13) breaks down into the following sub-sectors:

CENTRAL GOVERNMENT (S.1311)

There are Central Government bodies which are separate legal entities with substantial financial and administrative autonomy and which may receive taxes consigned to them and draw up separate accounts and which intervene in specific areas as part of the economic and social policy of General Government and may provide financial support to economic operators. Although they are separate legal entities and keep a complete set of accounts, these bodies are part of the Central Government sub-sector provided they meet the above-mentioned criteria. This sub-sector also includes non-profit institutions mainly controlled and financed by Central Government. Other units controlled by government, but which are not part of the public accounting universe, are included in General Government, in line with the rules of ESA95 and Manual of Deficit and Debt.

Accordingly, bearing the Portuguese situation in mind, this sub-sector breaks down as follows:

- a) S.13111 – the State
This includes bodies whose revenue and expenditure is entered solely on the General State Account.
- b) S.13112 – Autonomous Services and Funds
This includes bodies which are financially and administratively independent, mainly financed from transfers from other units of General Government and the taxes consigned to them. Their activities are in specific areas and are determined either by regulation or inspection or by the award of financial support to economic agents as part of the State's economic and social policy.
- c) S.13113 – Non-profit institutions of Central Government
This comprises the NPIs which mainly exercise non-market activities and are controlled and mainly financed by Central Government.

STATE GOVERNMENT (S.1312)

The State government sub-sector (S.1312) was not considered because the breakdown of administration in Portugal makes no provision for any level below Central Government and above the local-level public institutional units which would be associated with the division of the economic territory into "States".

LOCAL GOVERNMENT (S.1313)

The Local Government sub-sector breaks down into two sub-sectors:

- a) S.13131 – Regional Government
- b) S.13132 – Local Government

Regional Government (S.13131)

This comprises the administrations which, exercise functions of government in the area of the economic territory of the Autonomous Regions of Azores and Madeira, except for the Social Security Funds of Regional Government. Their area of competence is that of the economic territory of each of the regions.

Thus, the Regional Government sub-sector(S.13131) divides into:

- a) S.131311 – Bodies of regional governments
These are the bodies whose revenues and expenditure figure exclusively in the Account of the Regional Governments.
- b) S.131312 – Autonomous Services and Funds of Regional Government
This comprises bodies which are financially and administratively independent, and mainly financed from transfers from other units of Regional Government and taxes consigned to them. Their activities are in specific areas and are determined either by regulation or inspection or by the award of financial support to economic agents as part of the economic and social policy of the respective regional governments, within their own economic territory.
- c) S.131313 – Non-profit institutions of Regional Government
This comprises the units which mainly exercise non-market activities and are principally controlled and financed by the Regional Government.

Local Government (S.13132)

The fiscal, legislative and executive authority of these entities extends only over the local economic territory established for administrative and political purposes. Its authority is generally much less broad in scope than that of Central or Regional governments. Local government units may collect local taxes due to them and receive transfers from other institutional units of Central or Regional governments in order to produce specific goods and services for local residents. As part of its economic and social policy, Local Government may award financial support to economic agents within its area of competence. This sector also includes those non-profit institutions which are controlled and mainly financed by local governments and whose competence whose activities are pursued solely within their own territory.

Thus, the Local Government breaks down as follows:

- a) S.131321 – Districts
- b) S.131322 – Municipalities (including associations of municipalities)
- c) S.131323 – Civil Parishes
- d) S.131324 – Autonomous Services of Local Government
These comprise bodies which are financially and administratively independent and are mainly financed from transfers originating in other Local Government units and local duties and taxes consigned to them. Their activities are in specific economic and social areas within their own economic territory.

SOCIAL SECURITY FUNDS (S.1314)

The Social Security Funds sub-sector includes the following entities:

1. Social Security – General Scheme, which corresponds to the units within the general account of Social Security compiled by the Social Security Financial Management Institute;
2. Civil Servants' Pension Scheme (CGA).

The Social Security schemes are intended to provide social benefits to beneficiaries, whether the general public or large groups, and are financed by mandatory contributions made by employees and employers, on the one hand, and by transfers from other units of General Government, on the other. The conditions on which the benefits and the contributions are paid are defined by General Government. The benefits granted, which may be in cash or kind, cover a variety of risks such as: old age, disability, death, illness, motherhood, accidents at

work, unemployment, family allowances, health care, etc. They are generally characterised by the fact that there is no direct link between the amount of the contribution paid by an individual and the risk to which that individual is exposed.

In accordance with paragraph 4.89 and Annex III of the ESA 95, social insurance schemes organised by government units for their own employees are classified in the employer's sector as private funded or unfunded schemes and not as social security schemes. This could be the situation of the CGA, as a public-sector corporation with financial and administrative independence and its own assets. Its business is to manage the pension's aspects of civil service social security.

However, although the CGA falls *prima facie* within the terms of paragraph 4.89 of the ESA95, three special features nuance the direct applicability of this paragraph. First, some workers within General Government contribute to the general Social Security scheme. Secondly, certain contributors to the CGA are not public officials; finally there are also public officials who contribute to the CGA but belong to public organisations classified as financial or non-financial quasi-corporations. This variety of situations goes well beyond the classic system of a general scheme for the private sector and a public scheme for public officials only, treated as an unfunded scheme under paragraph 4.89 of the ESA 95.

It can thus be concluded that in Portugal there are two schemes, with relatively similar levels of contributions and benefits, each covering a significant share of the population, and within which there are subgroups of different status, neither being specifically "public" nor "private".

List of units classified as Autonomous Services and Funds

ADM. REGIONAL SAÚDE DE LISBOA E VALE DO TEJO
ADM. REGIONAL SAÚDE DO ALENTEJO
ADM. REGIONAL SAÚDE DO ALGARVE
ADM. REGIONAL SAÚDE DO CENTRO
ADM. REGIONAL SAÚDE DO NORTE
ASSEMBLEIA DA REPÚBLICA
AUTORIDADE DA CONCORRÊNCIA
AVEIROPOLIS - SOC. DESENV. PROG. POLIS EM AVEIRO, SA
BEJAPOLIS - SOC. DESENV. PROG. POLIS EM BEJA, SA
BRAGANÇAPOLIS - SOC. DESENV. PROG. POLIS DE BRAGANÇA, SA
CACÉMPOLIS - SOC. DESENV. PROG. POLIS NO CACÉM, SA
CEARTE - CENT. FORM. PROF. ARTESANATO
CECOA - CENT. FORM. PROF. COMÉRCIO E AFINS
CEFOSAP - CENT. FORM. SINDICAL E APERF. PROFISSIONAL
CEFPI - CENT. EDUC. FORM. PROF. INTEGRADA
CENCAL - CENT. FORM. PROF. INDÚSTRIA CERÂMICA
CENFIC - CENT. FORM. PROF. INDÚST. CONST. CIVIL OBR. PÚB. DO SUL
CENFIM - CENT. FORM. PROF. INDÚST. METALÚRGICA E METALOMECÂNICA
CENJOR - CENT. PROTOCOLAR FORM. PROF. P/JORNALISTAS
CENTRO DE HISTOCOMPATIBILIDADE - CENTRO
CENTRO DE HISTOCOMPATIBILIDADE - NORTE
CENTRO DE HISTOCOMPATIBILIDADE - SUL
CENTRO DE MEDICINA REAB. REGIÃO CENTRO - ROV. PAIS
CENTRO HOSPITALAR DAS CALDAS DA RAINHA
CENTRO HOSPITALAR DE CASCAIS
CENTRO HOSPITALAR DE COIMBRA
CENTRO HOSPITALAR DE LISBOA
CENTRO HOSPITALAR DE PÓVOA DO VARZIM/VILA DO CONDE
CENTRO HOSPITALAR DE TORRES VEDRAS
CENTRO HOSPITALAR DE VILA NOVA DE GAIA
CENTRO PSIQUIÁTRICO DE RECUPERAÇÃO DE ARNES
CENTRO REABILITAÇÃO PROFISSIONAL DE GAIA
CENTRO REGIONAL DE ALCOOLOGIA DE LISBOA
CENTRO REGIONAL DE ALCOOLOGIA DO NORTE
CENTRO REGIONAL DE ALCOOLOGIA M.L.M.MELLO
CEPRA - CENT. FORM. PROF. REPARAÇÃO AUTOMÓVEL
CEQUAL - CENT. FORM. PROF. PARA A QUALIDADE
CFPIC - CENT. FORM. PROF. INDÚSTRIA DO CALÇADO
CFPIMM - CENT. FORM. PROF. INDÚST. MADEIRA E MOBILIÁRIO
CFPSA - CENT. FORM. PROF. SECTOR ALIMENTAR
CHAVESPOLIS - SOC. DESENV. PROG. POLIS EM CHAVES, SA
CICCOPN - CENT. FORM. PROF. INDÚST. CONST. CIVIL OB. PÚB. DO NORTE
CILAN - CENT. FORM. PROF. P/INDÚST. LANIFÍCIOS
CINÁGUA - CENT. FORM. PROF. P/ INDÚST. ENGAR. DE ÁGUAS E
TERMALISMO
CINCORK - CENT. FORM. PROF. INDÚSTRIA DA CORTIÇA
CINDOR - CENT. FORM. PROF. OURIVERSARIA E RELOJOARIA
CINEL - CENT. FORM. PROF. INDÚSTRIA ELECTRÓNICA
CINEMATECA PORTUGUESA / MUSEU DO CINEMA
CINFU - CENT. FORM. PROF. INDÚSTRIA FUNDIÇÃO
CITEFORMA - CENT. FORM. PROF. TRAB. ESCRITÓRIOS
CITEX - CENT. FORM. PROF. INDÚSTRIA TEXTIL
CIVEC - CENT. FORM. PROF. INDÚST. VESTUÁRIO E CONFECÇÃO

COFRE CONSERVADORES NOT. FUNC. DE JUSTIÇA
 COFRE DE PREVIDÊNCIA DA PSP
 COFRE GERAL DOS TRIBUNAIS
 COFRE PRIV. TRIBUNAL CONTAS - SECÇÃO REG. DOS AÇORES
 COFRE PRIV. TRIBUNAL CONTAS - SECÇÃO REG. MADEIRA
 COIMBRAPOLIS - SOC. DESENV. PROG. POLIS EM COIMBRA, SA
 COMISSÃO COORD. DESENV. REGIÃO DE LISBOA VALE TEJO
 COMISSÃO COORD. DESENV. REGIÃO DO ALENTEJO
 COMISSÃO COORD. DESENV. REGIÃO DO ALGARVE
 COMISSÃO COORD. DESENV. REGIÃO DO CENTRO
 COMISSÃO COORD. DESENV. REGIÃO DO NORTE
 COSTAPOLIS - SOC. DESENV. PROG. POLIS NA COSTA DA CAPARICA, SA
 CPJUSTIÇA - CENT. PROTOCOLAR FORM. PROF. SECTOR DA JUSTIÇA
 CRISFORM - CENT. FORM. PROF. P/SECTOR DA CRISTALARIA
 DIRECÇÃO GERAL DE VIAÇÃO
 DIRECÇÃO GERAL DESENVOLVIMENTO REGIONAL
 DIRECÇÃO-GERAL DE PROTECÇÃO DAS CULTURAS
 ENTIDADE REGULADORA DA SAÚDE (ERS)
 ENTIDADE REGULADORA DOS SERVIÇOS ENERGÉTICOS (ERSE)
 ESCOLA DE GESTÃO - U.P.
 ESCOLA NACIONAL DE SAÚDE PÚBLICA
 ESCOLA PORTUGUESA DE MOÇAMBIQUE - CENT. ENS. E LINGUA
 PORTUGUESA
 ESCOLA SUP. AGRÁRIA DE BEJA
 ESCOLA SUP. AGRÁRIA DE CASTELO BRANCO
 ESCOLA SUP. AGRÁRIA DE COIMBRA
 ESCOLA SUP. AGRÁRIA DE ELVAS
 ESCOLA SUP. AGRÁRIA DE PONTE DE LIMA
 ESCOLA SUP. AGRÁRIA DE SANTARÉM
 ESCOLA SUP. AGRÁRIA DE VISEU
 ESCOLA SUP. CIÊNCIAS EMPRESARIAIS DE SETÚBAL
 ESCOLA SUP. COMUNICAÇÃO SOCIAL - I. P. LISBOA
 ESCOLA SUP. DE DANÇA
 ESCOLA SUP. DE EDUCAÇÃO DA GUARDA
 ESCOLA SUP. DE EDUCAÇÃO DE BEJA
 ESCOLA SUP. DE EDUCAÇÃO DE CASTELO BRANCO
 ESCOLA SUP. DE EDUCAÇÃO DE COIMBRA
 ESCOLA SUP. DE EDUCAÇÃO DE LEIRIA
 ESCOLA SUP. DE EDUCAÇÃO DE LISBOA
 ESCOLA SUP. DE EDUCAÇÃO DE PORTALEGRE
 ESCOLA SUP. DE EDUCAÇÃO DE SANTARÉM
 ESCOLA SUP. DE EDUCAÇÃO DE SETÚBAL
 ESCOLA SUP. DE EDUCAÇÃO DE VIANA DO CASTELO
 ESCOLA SUP. DE EDUCAÇÃO DE VISEU
 ESCOLA SUP. DE EDUCAÇÃO DO PORTO - IPP
 ESCOLA SUP. ENFERMAGEM ARTUR RAVARA
 ESCOLA SUP. ENFERMAGEM BISSAYA BARRETO
 ESCOLA SUP. ENFERMAGEM CALOUSTE GULBENKIAN DE LISBOA
 ESCOLA SUP. ENFERMAGEM CIDADE DO PORTO
 ESCOLA SUP. ENFERMAGEM D. ANA GUEDES
 ESCOLA SUP. ENFERMAGEM DE SANTARÉM
 ESCOLA SUP. ENFERMAGEM DE SÃO JOÃO
 ESCOLA SUP. ENFERMAGEM DE VIANA DO CASTELO
 ESCOLA SUP. ENFERMAGEM DR. ÂNGELO DA FONSECA
 ESCOLA SUP. ENFERMAGEM FRANCISCO GENTIL

ESCOLA SUP. ENFERMAGEM MARIA FERNANDA RESENDE
 ESCOLA SUP. GESTÃO DE SANTARÉM
 ESCOLA SUP. HOTELARIA E TURISMO DO ESTORIL
 ESCOLA SUP. MÚSICA DE LISBOA
 ESCOLA SUP. MÚSICA E DAS ARTES DO ESPECTÁCULO - IPP
 ESCOLA SUP. SAÚDE DE BRAGANÇA
 ESCOLA SUP. SAÚDE DR. LOPES DIAS
 ESCOLA SUP. TEATRO E CINEMA DE LISBOA
 ESCOLA SUP. TECNOLOG. DE SAÚDE DE COIMBRA
 ESCOLA SUP. TECNOLOG. DE SAÚDE DE LISBOA
 ESCOLA SUP. TECNOLOG. DE SAÚDE DO PORTO
 ESCOLA SUP. TECNOLOG. DO MAR DE PENICHE
 ESCOLA SUP. TECNOLOGIA DE CASTELO BRANCO
 ESCOLA SUP. TECNOLOGIA DE SETÚBAL - IPS
 ESCOLA SUP. TECNOLOGIA DE VISEU
 ESCOLA SUP. TECNOLOGIA E GESTÃO DA GUARDA
 ESCOLA SUP. TECNOLOGIA E GESTÃO DE BEJA
 ESCOLA SUP. TECNOLOGIA E GESTÃO DE LEIRIA
 ESCOLA SUP. TECNOLOGIA E GESTÃO DE PORTALEGRE
 ESCOLA SUP. TECNOLOGIA E GESTÃO DE V. CASTELO
 ESCOLA SUPERIOR DE CIÊNCIAS EMPRESARIAIS DE VALENÇA
 ESCOLA SUPERIOR DE DESPORTO DE RIO MAIOR
 ESCOLA SUPERIOR DE ENFERMAGEM DE COIMBRA
 ESCOLA SUPERIOR DE ENFERMAGEM DO PORTO
 ESCOLA SUPERIOR DE ESTUDOS INDUSTRIAIS E DE GESTÃO
 ESCOLA SUPERIOR DE SAÚDE DA GUARDA
 ESCOLA SUPERIOR DE SAÚDE DE BEJA
 ESCOLA SUPERIOR DE SAÚDE DE LEIRIA
 ESCOLA SUPERIOR DE SAÚDE DE PORTALEGRE
 ESCOLA SUPERIOR DE SAÚDE DE VISEU
 ESTÁDIO UNIVERSITÁRIO DE LISBOA
 FACULDADE DE ARQUITECTURA - U.P.
 FACULDADE DE ARQUITECTURA - U.T.L.
 FACULDADE DE BELAS ARTES - U.L.
 FACULDADE DE BELAS ARTES - U.P.
 FACULDADE DE CIÊNCIA E TECNOLOGIA DE COIMBRA
 FACULDADE DE CIÊNCIAS - U.L.
 FACULDADE DE CIÊNCIAS - U.P.
 FACULDADE DE CIÊNCIAS DA NUTRIÇÃO E ALIMENTAÇÃO - U.P.
 FACULDADE DE CIÊNCIAS DO DESP. EDUC. FÍSICA - U.P.
 FACULDADE DE CIÊNCIAS E TECNOLOGIA - U.N.L.
 FACULDADE DE CIÊNCIAS MÉDICAS - U.N.L.
 FACULDADE DE CIÊNCIAS SOCIAIS E HUMANAS - U.N.L.
 FACULDADE DE DIREITO - U.L.
 FACULDADE DE DIREITO - U.N.L.
 FACULDADE DE DIREITO - U.P.
 FACULDADE DE ECONOMIA - U.N.L.
 FACULDADE DE ECONOMIA - U.P.
 FACULDADE DE ENGENHARIA - U.P.
 FACULDADE DE FARMÁCIA - U.L.
 FACULDADE DE FARMÁCIA - U.P.
 FACULDADE DE LETRAS - U.L.
 FACULDADE DE LETRAS - U.P.
 FACULDADE DE MEDICINA - U.C.

FACULDADE DE MEDICINA - U.L.
 FACULDADE DE MEDICINA - U.P.
 FACULDADE DE MEDICINA DENTÁRIA DE LISBOA - U.L.
 FACULDADE DE MEDICINA DENTÁRIA DO PORTO - U.P.
 FACULDADE DE MEDICINA VETERINÁRIA - U.T.L.
 FACULDADE DE MOTRICIDADE HUMANA - U.T.L.
 FACULDADE DE PSICOLOGIA E CIÊNCIAS DA EDUCAÇÃO - U.P.
 FACULDADE DE PSICOLOGIA E CIÊNCIAS DA EDUCAÇÃO - U.L.
 FORPESCAS - CENT. FORM. PROF. P/SECTOR DAS PESCAS
 FUNDAÇÃO PARA CIÊNCIA E TECNOLOGIA
 FUNDAÇÃO RICARDO ESPÍRITO SANTO SILVA
 FUNDO DE ESTABILIZAÇÃO ADUANEIRO
 FUNDO DE ESTABILIZAÇÃO TRIBUTÁRIO
 FUNDO DE FOMENTO CULTURAL
 FUNDO DE REGULARIZAÇÃO DA DÍVIDA PÚBLICA
 FUNDO PARA AS RELAÇÕES INTERNACIONAIS
 FUNDO PORTUGUÊS DE CARBONO
 FUNDO REMANESCENTE DE RECONSTRUÇÃO DO CHIADO
 GAIAPOLIS - SOC. DESENV. PROG. POLIS EM VILA NOVA DE GAIA, SA
 GEF - GABINETE DE GESTÃO FINANCEIRA - M.E.
 HOSP. AMATO LUSITANO - CASTELO BRANCO
 HOSP. ARCEBISPO JOÃO CRISÓSTOMO - CANTANHEDE
 HOSP. BERNARDINO LOPES DE OLIVEIRA - ALCobaça
 HOSP. CÂNDIDO DE FIGUEIREDO - TONDELA
 HOSP. CENTRAL ESPECIALIZADO DE CRIANÇAS MARIA PIA
 HOSP. CONDE DE SÃO BENTO - SANTO TIRSO
 HOSP. CURRY CABRAL
 HOSP. DISTRITAL DE ÁGUEDA
 HOSP. DISTRITAL DE CHAVES
 HOSP. DISTRITAL DE FARO
 HOSP. DISTRITAL DE LAMEGO
 HOSP. DISTRITAL DE POMBAL
 HOSP. DISTRITAL DE S. JOÃO DA MADEIRA
 HOSP. DO MONTIJO
 HOSP. DONA ESTEFÂNIA
 HOSP. DR. FRANCISCO ZAGALO - OVAR
 HOSP. DR. JOSÉ MARIA GRANDE - PORTALEGRE
 HOSP. DR. SOUSA MARTINS - GUARDA
 HOSP. ESPÍRITO SANTO - ÉVORA
 HOSP. JOAQUIM URBANO
 HOSP. JOSÉ LUCIANO DE CASTRO - ANADIA
 HOSP. JÚLIO DE MATOS
 HOSP. LITORAL AJENTEJANO
 HOSP. MAGALHÃES DE LEMOS
 HOSP. MIGUEL BOMBARDA
 HOSP. N. SRA. DA AJUDA - ESPINHO
 HOSP. N. SRA. DA ASSUNÇÃO - SEIA
 HOSP. N. SRA. DA CONCEIÇÃO - VALONGO
 HOSP. PSIQUIÁTRICO DO LORVÃO
 HOSP. REYNALDO DOS SANTOS - VILA FRANCA DE XIRA
 HOSP. SANTA LUZIA - ELVAS
 HOSP. SÃO JOSÉ DE FAFE
 HOSP. SÃO MARCOS - BRAGA
 HOSP. SÃO MIGUEL - OLIVEIRA DE AZEMÉIS

HOSP. SÃO PEDRO GONÇALVES TELMO - PENICHE
HOSP. SOBRAL CID
HOSP. UNIVERSIDADE COIMBRA
HOSP. VISCONDE DE SALREU - ESTARREJA
IAPMEI - INSTITUTO AP. PEQ. MED. EMP. INVESTIMENTO
ICEP PORTUGAL
IFADAP - INST. FINANC. APOIO DESENV. AGRIC. E PESCAS
INFARMED - INST. NAC. FARMÁCIA E MEDICAMENTO
INGA - INST. NAC. INTERV. E GARANTIA AGRÍCOLA
INOVINTER - CENT. FORM. E DE INOVAÇÃO TECNOLÓGICA
INST. ACÇÃO SOCIAL DAS FORÇAS ARMADAS
INST. BACTERIOLÓGICO CÂMARA PESTANA - U. L.
INST. CIÊNCIAS BIOMÉDICAS ABEL SALAZAR - U.P.
INST. CIÊNCIAS SOCIAIS - U.L.
INST. CINEMA, AUDIOVISUAL E MULTIMÉDIA (ICAM)
INST. CONSERVAÇÃO DA NATUREZA
INST. DESPORTO DE PORTUGAL
INST. EMPREGO FORMAÇÃO PROFISSIONAL
INST. ESTRADAS DE PORTUGAL - IEP
INST. GENÉTICA MÉDICA - DR. JACINTO MAGALHÃES
INST. GESTÃO CRÉDITO PÚBLICO
INST. GESTÃO DAS LOJAS DO CIDADÃO
INST. GESTÃO DO FUNDO SOCIAL EUROPEU
INST. GESTÃO FINANCEIRA E PATRIMONIAL DA JUSTIÇA
INST. GESTÃO INFORMÁTICA E FINANC. DA SAÚDE
INST. HIGIENE E MEDICINA TROPICAL - U.N.L.
INST. NACIONAL DE AVIAÇÃO CIVIL
INST. NACIONAL DE EMERGÊNCIA MÉDICA
INST. NACIONAL DE MEDICINA LEGAL
INST. NACIONAL DE SAÚDE DR. RICARDO JORGE (SEDE)
INST. NACIONAL TRANSPORTE FERROVIÁRIO - INFT
INST. OFTALMOLOGIA DR. GAMA PINTO
INST. ORIENTAÇÃO PROFISSIONAL - U.L.
INST. POLITÉCNICO DA GUARDA
INST. POLITÉCNICO DE BEJA
INST. POLITÉCNICO DE BRAGANÇA
INST. POLITÉCNICO DE CASTELO BRANCO
INST. POLITÉCNICO DE COIMBRA
INST. POLITÉCNICO DE LEIRIA
INST. POLITÉCNICO DE LISBOA
INST. POLITÉCNICO DE PORTALEGRE
INST. POLITÉCNICO DE SANTARÉM
INST. POLITÉCNICO DE SETÚBAL
INST. POLITÉCNICO DE TOMAR
INST. POLITÉCNICO DE VIANA DO CASTELO
INST. POLITÉCNICO DE VISEU
INST. POLITÉCNICO DO CÁVADO E DO AVE
INST. POLITÉCNICO DO PORTO
INST. PORTUGUÊS DE ACREDITAÇÃO, IP
INST. PORTUGUÊS DE MUSEUS
INST. PORTUGUÊS DE SANGUE
INST. PORTUGUÊS DO PATRIMÓNIO ARQUITECTÓNICO
INST. QUALIDADE EM SAÚDE
INST. SUP. AGRONOMIA - U.T.L.

INST. SUP. CIÊNCIAS SOCIAIS E POLITICAS-U.T.L.
 INST. SUP. CIÊNCIAS TRAB. EMPRESA - ISCTE
 INST. SUP. CONTAB. ADMINIST. DE AVEIRO
 INST. SUP. CONTAB. ADMINIST. DE COIMBRA
 INST. SUP. CONTAB. ADMINIST. DE LISBOA
 INST. SUP. CONTAB. ADMINIST. DO PORTO
 INST. SUP. ECONOMIA E GESTÃO - U.T.L.
 INST. SUP. ENGENHARIA DE COIMBRA
 INST. SUP. ENGENHARIA DE LISBOA
 INST. SUP. ENGENHARIA DO PORTO
 INST. SUP. ESTATÍSTICA E GESTÃO DE INFORMAÇÃO
 INST. SUP. TÉCNICO
 INST. TECNOLOGIA QUÍMICA E BIOLÓGICA - U.N.L.
 INST. TURISMO DE PORTUGAL
 INSTITUTO DE INVESTIGAÇÃO CIENTÍFICA E TROPICAL
 INSTITUTO DE METEOROLOGIA
 INSTITUTO NACIONAL DE ENGENHARIA, TECNOLOGIA E INOVAÇÃO (INETI)
 INSTITUTO NACIONAL DE INVESTIGAÇÃO AGRÁRIA E DAS PESCAS
 INSTITUTO PARA A SEGURANÇA, HIGIENE E SAÚDE
 INSTITUTO TECNOLÓGICO E NUCLEAR
 IQF - INSTITUTO PARA A QUALIDADE NA FORMAÇÃO, I.P.
 LABORATÓRIO NACIONAL DE ENGENHARIA CIVIL
 LABORATÓRIO NACIONAL DE INVESTIGAÇÃO VETERINÁRIA
 LEIRIAPOLIS - SOC. DESENV. PROG. POLIS EM LEIRIA, SA
 MATERNIDADE DR. ALFREDO DA COSTA
 MATERNIDADE JÚLIO DINIS
 OBRA SOC. DO MINISTÉRIO OB. PÚB., TRANSP., E HABITAÇÃO
 POLISALBUFEIRA - SOC. DESENV. PROG. POLIS EM ALBUFEIRA, SA
 POLISCASTELO BRANCO - SOC. DESENV. PROG. POLIS EM CAST. BRANCO, SA
 POLISCOVILHÃ - SOC. DESENV. PROG. POLIS NA COVILHÃ, SA
 POLISGUARDA - SOC. DESENV. PROG. POLIS NA GUARDA, SA
 POLISMATOSINHOS - SOC. DESENV. PROG. POLIS EM MATOSINHOS, SA
 POLISVILA DO CONDE - SOC. DESENV. PROG. POLIS EM VILA DO CONDE, SA
 POLISVILA REAL - SOC. DESENV. PROG. POLIS EM VILA REAL, SA
 PORTALEGREPOLIS - SOC. DESENV. PROG. POLIS EM PORTALEGRE, SA
 PRESIDÊNCIA DA REPÚBLICA
 PREVENÇÃO RODOVIÁRIA PORTUGUESA
 PROVEDORIA DE JUSTIÇA
 SANTA CASA MISERICÓRDIA DE LISBOA
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO BEJA
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO BRAGANÇA
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO C. BRANCO
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO COIMBRA
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO GUARDA
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO LEIRIA
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO LISBOA
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO PORTALEGRE
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO PORTO
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO SANTARÉM
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO SETÚBAL
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO TOMAR
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO V. CASTELO
 SERV. ACÇÃO SOCIAL INST. POLITÉCNICO VISEU
 SERV. ACÇÃO SOCIAL UNIVERSID. DA BEIRA INTERIOR

SERV. ACÇÃO SOCIAL UNIVERSID. DA MADEIRA
SERV. ACÇÃO SOCIAL UNIVERSID. DE AVEIRO
SERV. ACÇÃO SOCIAL UNIVERSID. DE COIMBRA
SERV. ACÇÃO SOCIAL UNIVERSID. DE ÉVORA
SERV. ACÇÃO SOCIAL UNIVERSID. DE LISBOA
SERV. ACÇÃO SOCIAL UNIVERSID. DE TRÁS-OS-MONTES
SERV. ACÇÃO SOCIAL UNIVERSID. DO ALGARVE
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SERV. ACÇÃO SOCIAL UNIVERSID. DO PORTO
SERV. ACÇÃO SOCIAL UNIVERSID. DOS AÇORES
SERV. ACÇÃO SOCIAL UNIVERSID. TÉCNICA DE LISBOA
SERV. ACÇÃO SOCIAL UNIVERSIDADE NOVA DE LISBOA
SERV. INFORMAÇÕES DE SEGURANÇA
SERV. INFORMAÇÕES ESTRATÉGICAS DE DEFESA MILITAR
SERV. SOCIAIS DA GUARDA NACIONAL REPUBLICANA
SERV. SOCIAIS DA POLICIA DE SEGURANÇA PÚBLICA
SERV. SOCIAIS DO MINISTÉRIO DA JUSTIÇA
SETÚBALPOLIS - SOC. DESENV. PROG. POLIS EM SETÚBAL, SA
SILVESPOLIS - SOC. DESENV. PROG. POLIS EM SILVES, SA
TOMARPOLIS - SOC. DESENV. PROG. POLIS EM TOMAR, SA
TRIBUNAL DE CONTAS
UMIC - AGÊNCIA PARA A SOCIEDADE DO CONHECIMENTO I.P.
UNIVERSIDADE ABERTA
UNIVERSIDADE DA BEIRA INTERIOR
UNIVERSIDADE DA MADEIRA
UNIVERSIDADE DE AVEIRO
UNIVERSIDADE DE COIMBRA
UNIVERSIDADE DE ÉVORA
UNIVERSIDADE DE LISBOA/REITORIA
UNIVERSIDADE DE TRÁS-OS-MONTES/ALTO DOURO
UNIVERSIDADE DO ALGARVE
UNIVERSIDADE DO MINHO
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VIANAPOLIS - SOC. DESENV. PROG. POLIS EM VIANA DO CASTELO, SA
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