

Metadata	
Table code	EC_PF_012
Title	Cross-Classification of Expense
Frequency ,Lag time and Release schedule	Frequency Monthly Lag time 1 month Release schedule The last business day of the following month
Summary Methodology <ul style="list-style-type: none"> <li>• Analytical Framework, Concepts, Definitions, and Classifications</li> <li>• Scope of the data</li> <li>• Accounting Conventions</li> <li>• Nature of the Basic Data Sources</li> <li>• Compilation Practices</li> </ul>	<p><b>Cross-Classification of Expense</b> refers to the government's expense transactions that classified by Functional (horizontal row) and classified by Economic (vertical column) in accordance with GFSM2001 during the period under review.</p> <p><b>The economic and functional of Expense can be shown as follows :</b></p> <p><b>Government Expense classified by Function</b> (horizontal row) consists of 10 functions :</p> <p>701 General public service 702 Defense 703 Public order and safety 704 Economic affairs 705 Environment protection 706 Housing and community 707 Health 708 Recreation, culture and religion 709 Education 710 Social protection</p> <p><b>Government Expense classified by Economic</b> (vertical) consists of the following items :</p> <p><b>21 Compensation of employees</b> consists of Wages and salaries and Social contributions.</p> <p><b>22 Use of goods and services</b> are expenses from general operating .</p> <p><b>23 Consumption of fixed capital</b> is the decline during the course of an accounting period in the value of fixed assets owned and used by a central government unit as a result of physical deterioration, normal obsolescence, or normal accidental damage. Consumption of fixed capital is estimated with respect to all tangible and intangible fixed assets.</p> <p><b>24 Interest</b> is payable by units that incur certain kinds of liabilities. These liabilities are created when a central government unit borrows funds from another unit. Total interest payable is subdivided into interest payable to nonresidents ( 241), to residents other than general government ( 242), and to other general government units (243).</p> <p><b>25 Subsidies</b> are current unrequited payments that government units make to enterprises on the basis of the levels of their production activities. Subsidies are classified by whether the recipient is a public or private producer. The two possibilities are public corporations (251), and private enterprises (252).</p> <p><b>26 Grants</b> are noncompulsory current or capital transfers from one government unit to another government unit or an international organization. Grants are classified first by the type of unit receiving the grant and then by whether the grant is current or capital. Three types of recipients of grants are recognized in the GFS system: grants to foreign governments (261), grants to</p>

Metadata	
	<p>international organizations (262), and grants to other general government units (263).</p> <p><b>27 Social benefits</b> are defined as transfers in cash or in kind to protect the entire population or specific segments of it against certain social risks. They are classified according to the type of scheme governing their payment, which are social security benefits (271), social assistance benefits (272), and employer social benefits (273).</p> <p><b>28 Other expense (Miscellaneous other expense)</b> includes a number of other expense and other transfers serving quite different purposes and any other expense transaction not elsewhere classified.</p> <p><b>31 Acquisition of nonfinancial assets</b> are further classified as fixed assets such as building and structure (3111), machinery and equipment (3112), and other fixed access (3113).</p> <p><b>The scope of Government Expense Classified by Economic</b> is narrowed down to encompass only transactions of central government and includes (i) current expense; (ii) carry over expense; and (iii) the acquisition of nonfinancial assets. However, The following items ,excluded in this scope, are (i) the acquisition of financial assets which were classified in statement of sources and uses of cash; (ii) the principal repayments; and (iii) the expenditures for replenishment of treasury account balance.</p> <p>The data from the CGD, which is compiled on accrual basis, is reconciled with cash-based transactions data by netting of those revenue receivable and expenditure payable items.</p> <p><b>Data Sources</b> The data is obtained on-line from the Comptroller General’s Department (CGD) and the Fiscal Policy Office (FPO) of the Ministry of Finance. As for data on domestic borrowing and repayment of foreign loans, It is obtained from the Public Debt Management Office (PDMO). All information is collected on monthly basis.</p> <p><b>Compilation Practices</b> Data is compiled from the expense of CGD to GFSM2001 Cross-Classification of Expense.</p>
<b>Source of data</b>	<ol style="list-style-type: none"> <li>1. Bank of Thailand</li> <li>2. The Public Debt Management Office, Ministry of Finance</li> <li>3. The Comptroller General’s Department, Ministry of Finance</li> <li>4. The Fiscal Policy Office, Ministry of Finance</li> </ol>
<b>Accessibility</b>	<p>BOT’s website  <a href="http://www2.bot.or.th/statistics/ReportPage.aspx?reportID=40&amp;language=eng">http://www2.bot.or.th/statistics/ReportPage.aspx?reportID=40&amp;language=eng</a></p>
<b>Revision policy</b>	<p>Revision is made when updated data become available.</p>

**Public Sector Statistics Team**  
**Statistics and Information Systems Department**  
Tel. 66(0)2283-5623