









Non-Financial Public Sector (NFPS)

This section presents two sets of information about income, expenses, interest, fiscal deficit (-) or fiscal surplus (+), and domestic and external funding for non-financial public sector¹ under two methodologies:

- The first one is a statistics in cash accounting basis. This series includes historical information from the National Planning Department and the latest official data from the Ministry of Finance and Public Credit.
- The second one corresponds to the official statistics, which in addition to cash operations, includes accrual accounting adjustments that were originated under the Extended Arrangement signed between Colombia and the International Monetary Fund in 1999.

Additionally, fiscal deficit (-) or fiscal surplus (+) series for non-financial public enterprises (NFPE) is presented. This data includes subnational and national enterprises.

1 The non-financial public sector includes the central national government, social security institutions, the electric sector, national public establishments, regional and local public sector, municipal and state companies, among others.

Formats		Fiscal Balance	
Annually	Quarterly		
			 Cash (Annually information available since 1985, quarterly since 1995)
			 Accrual (Information available since 2005)



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