



GENERAL GOVERNMENT DATA

General Government Revenue, Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2013



EUROPEAN COMMISSION

DIRECTORATE GENERAL ECFIN
ECONOMIC AND FINANCIAL AFFAIRS

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Cut-off date: 22 October 2013

Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2012 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2013 - 2015 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2013.

GENERAL GOVERNMENT DATA is organised in two parts. Part I shows, for each Member State, the figures of the government revenue and expenditure account. The methodological reference is the European System of National and Regional Accounts (ESA 95), which is, since mid-1999, the reference for the compilation of national accounts within the European Union. From 2000 on, ESA 95 figures are also the reference for the budgetary surveillance in Europe.

In Part II, each table covers one specific transaction and shows the time-series for the individual Member States, for the euro area and the European Union as a whole. Tables are presented according to the ESA 95 system (depending on data availability). The government debt from 1996 onwards is defined by reference to ESA 95.

GENERAL GOVERNMENT DATA is produced twice a year in connection with the publication of the Commission Services' economic forecasts. It is also available in an electronic form.

PART I: TABLES BY COUNTRY

1. Belgium	9. Cyprus	17. Slovakia	25. Hungary
2. Germany	10. Latvia	18. Finland	26. Poland
3. Estonia	11. Luxembourg	19. EA -18	27. Romania
4. Ireland	12. Malta	20. Bulgaria	28. Sweden
5. Greece	13. Netherlands	21. Czech Republic	29. United-Kingdom
6. Spain	14. Austria	22. Denmark	30. EU-28
7. France	15. Portugal	23. Croatia	31. EU-27
8. Italy	16. Slovenia	24. Lithuania	

A: *General government accounts in national currency.*

B: *General government accounts as percent of GDP at market prices.*

C: *General government accounts; annual percentage change.*

D: *General government gross debt ratios and debt dynamics.*

PART II: TABLES BY SERIES

32. Current taxes on imports and production	42. Intermediate consumption	52. Gross fixed capital formation
33. Current taxes on income and wealth	43. Social transfers other than in kind	53. Other capital expenditure
34. Social contributions received	44. Social transfers in kind via market producers	54. Total expenditure
35. Actual social contributions received	45. Interest	55. Net lending (+) or net borrowing (-)
36. Other current revenue, including sales	46. Subsidies	56. Net lending (+) or net borrowing (-) excl. interest
37. Total current revenue	47. Other current expenditure	57. Consolidated gross debt
38. Final consumption expenditure	48. Total current expenditure	58. Gross domestic product at current market prices
39. Collective consumption expenditure	49. Gross saving	
40. Social transfers in kind	50. Capital transfers received	
41. Compensation of employees	51. Total revenue	

A: *National currency, ESA 95*

B: *As percentage of GDP at market prices, ESA 95*

C: *Annual percentage change, ESA 95*

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Methodological notes

General government

The general government sector covers central government, state governments, local governments and social security funds. The sector is not defined on an institutional basis but on a functional basis. It includes all institutional units which are non-market producers whose output is intended for individual and collective consumption, and mainly financed by compulsory payments made by units belonging to other sectors, and all institutional units principally engaged in the redistribution of national income and wealth. Publicly owned units dealing with commercial operations, such as public enterprises are excluded. (For more details see §§ 2.68-2.74 of ESA 95.)

The EU institutions are not part of general government. They are classified within the sector Rest of the World (§§ 2.92). This means that taxes levied on resident units by the European Communities (e.g., VAT paid to the EC budget, agricultural levies, import duties etc.) are not recorded as general government revenue. Similarly, transfers paid by the EC institutions to resident units (e.g. agricultural subsidies) are not included in transfers paid by general government.

General government net borrowing

According to the Protocol on the excessive deficit procedure and to Council Regulation (EC) n°3605/93 (Article 1(3)) as amended by Council Regulation (EC) n°475/2000, the government balance subject to monitoring by the Commission is general government net lending/borrowing as defined in ESA 95.

Net lending/borrowing refers to the excess of current and capital revenue over the corresponding expenditure. It excludes all financial transactions. Financial transactions are the sales and purchases of financial assets, such as gold, currency, deposits, loans, equity and bonds. Capital transactions, which cover investment expenditure and capital transfers (such as investment grants and capital taxes), influence net borrowing. They must not be confused with financial transactions.

Net borrowing must not be confused with the borrowing requirement often used as reference in budget laws, as the borrowing requirement normally includes some financial transactions and usually only covers the central government.

Revenue and expenditure account

Government transactions and respective main balances are classified in this document according to the following categories:

TAXES LINKED TO IMPORTS AND PRODUCTION, more commonly called indirect taxes, consist of compulsory, unrequited payments, in cash or in kind, which are levied by general government, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production. These taxes are payable whether or not profits are made. (§§ 4.14-4.29).

CURRENT TAXES ON INCOME AND WEALTH, ETC, more commonly called direct taxes, cover all compulsory, unrequited payments, in cash or in kind, levied periodically by general government on the income and wealth of institutional units, and some periodic taxes which are assessed neither on the income nor the wealth. (§§ 4.77-4.82)

SOCIAL CONTRIBUTIONS include actual social contributions paid by employers, employees, self-employed and non-employed people to social security funds. They also include the imputed social contributions recorded in general government accounts. The latter represent the counterpart to social benefits (less eventual employees' contributions) paid directly by government units (i.e. not linked to actual contributions paid by government as employer) to their employees or former

employees and other eligible persons. (§§ 4.92-4.102)

ACTUAL SOCIAL CONTRIBUTIONS do not include imputed social contributions.

OTHER CURRENT REVENUE INCLUDING SALES cover property income (interest received, dividends paid by public enterprises to government, rents, etc), other current transfers received (insurance claims, current international co-operation, fines and penalties etc), other subsidies on production and sales (market output, output for own use and payments for other non-market output).

TOTAL CURRENT REVENUE: total of current taxes, social security contributions and other current revenue received by general government.

FINAL CONSUMPTION EXPENDITURE consists of expenditure incurred by government on goods or services that are used for the direct satisfaction of individual needs or wants or the collective needs of members of the community. Final consumption expenditure corresponds to expenditure on collective consumption plus expenditure on individual consumption (§§ 3.75 and 3.79).

COLLECTIVE CONSUMPTION covers the services for collective consumption ('collective services'), which are provided simultaneously to all members of the community or all members of a particular section of the community, such as all

households living in a particular region. They can be delivered simultaneously to every member of the community or to particular sections of the community, such as those in a particular region or locality; the use of such services is usually passive and does not require the explicit agreement or active participation of all the individuals concerned and the provision of a collective service to one individual does not reduce the amount available to other in the same community or section of the community, i.e., there is no rivalry in acquisition. (§ 3.83).

SOCIAL TRANSFERS IN KIND, also known as government expenditure in individual consumption, consist on individual goods and services provided as transfers in kind to individual households by government units, whether purchased on the market or produced as non-market output by government units. They include, in particular, the reimbursement by social security funds of approved expenditures made by households on specified goods or services, the medical treatments provided directly to the beneficiaries without reimbursement, social housing, dwelling allowance, day nurseries, professional training, reductions on transport prices and similar goods and services in the context of social risks. Any payments made by the householders themselves should be deducted. (§§ 4.104-4.108)

COMPENSATION OF EMPLOYEES is defined as the total remuneration, in cash or in kind, payable by government to its employees in return for work done by the latter during the accounting period. It includes wages and salaries, and actual and imputed social contributions (§§ 4.02-4.13).

INTERMEDIATE CONSUMPTION consists of the value of the goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital. The goods and services may be either transformed or used up by the production process (§§ 3.69-3.73 and 8.10). SOCIAL TRANSFERS OTHER THAN IN KIND covers transfers to households, in cash, intended to relieve them from the financial burden of a number of risks or needs, made through collectively organised schemes. Examples are continued payment of normal, or reduced, wages during periods of absence from work as a result of ill health, accident, maternity; the payment of family, education or other allowances in respect of dependants; the payment of retirement or survivors' pensions to ex-employees or their survivors. (§ 4.103)

SOCIAL TRANSFERS IN KIND PROVIDED TO HOUSEHOLDS VIA MARKET PRODUCERS consist of reimbursement by social security funds of approved expenditures made by households on specified goods or services, of social transfers in kind, except reimbursements, made by social security funds to households and of transfers in kind provided to households by government units or NPISHs that are similar in nature to social security benefits in kind but are not provided in the context of a social insurance scheme. The goods and services are produced by market producers.

INTEREST is the amount that government becomes liable to pay to its creditors over a given period of time without reducing the amount of principal outstanding. Interest is recorded on an accruals basis, that is, interest is recorded as accruing continuously over time to the creditor. (§4.42-4.52).

In the original version of ESA 95, interest flows exchanged between two counterparts under any kind of swaps and under forward rate agreements have been considered as non-financial transactions, recorded under the item interest. In the amended ESA 95 (regulation (EC) N° 2558/2001 of the European Parliament and of the Council) these flows are

recorded as financial transactions. However, in this publication, interest flows under swap contracts and forward rate agreements (FRAs) are included in the item interest, as they are reported by Member States under the excessive deficit procedure (Commission regulation (EC) N° 351/2002).

SUBSIDIES are current unrequited payments which general government makes to resident producers, with the objective of influencing their levels of production, their prices or the remuneration of the factors of production.

OTHER CURRENT EXPENDITURE covers other taxes on production, rents, direct taxes and other current transfers (insurance premia, current international co-operation – including the GNP-based fourth own resource –, voluntary payments to non-profit institutions, etc.). (§§ 4.72-4.76, 4.77-4.82, 4.109-4.140)

TOTAL CURRENT EXPENDITURE covers compensation of employees, intermediate consumption, subsidies, interest, transfers other than transfers in kind, transfers in kind provided to households via market producers and other current expenditure.

GROSS SAVING : balance of current revenue MINUS current expenditure.(§§ 8.36, 8.39, 8.42-8.43)

CAPITAL TRANSFERS RECEIVED covers capital taxes (inheritance taxes, taxes or gifts *inter vivos*, occasional and exceptional levies on assets or net worth), investment grants received and other capital transfers received (e.g., legacies) (§§ 4.145-4.167)

GROSS FIXED CAPITAL FORMATION includes net acquisitions of fixed assets (dwellings, buildings and structures, machinery and equipment), plus certain additions to the value of non-produced assets. Fixed assets are tangible assets or intangible assets (mineral exploration, computer software, entertainment, literary or artistic originals) produced as outputs from processes of production that are themselves used repeatedly, or continuously, in processes of production for more than one year. (§§ 3.100-3.116)

OTHER CAPITAL EXPENDITURE includes changes in inventories, capital transfers paid (investment grants paid, capital taxes paid and other capital transfers paid), net acquisition of valuables (precious stones and metals, antiques and other art objects, etc.) and net acquisition of non-produced, non-financial assets (land and other tangible non-produced assets that may be used in the production of goods and services, and intangible non-produced assets, such as patents, licenses, etc). (§§ 3.117-3.127, 4.145-4.167, 6.06-6.13)

TOTAL EXPENDITURE AND TOTAL REVENUE are defined according to the Commission Regulation (EC) No 1500/2000 of 10 July 2000 implementing Council Regulation (EC) No 2223/96. The two variables do not exactly correspond to the sum of their components, as presented in this publication. However, the difference between total expenditure and total revenue (net lending/borrowing) corresponds to the difference of the sums of the expenditure and revenue components, as presented here.

NET LENDING (+) OR NET BORROWING (-) shows the net amount of revenue which the government places at the disposal of other sectors or which other sectors provide to the government sector. It corresponds to the difference between total revenue and total expenditure.

PRIMARY BALANCE is defined in this publication as the net lending/net borrowing excluding interest payments.

TAX BURDEN is defined in this publication as the sum of taxes on import and production levied both by general government and by the EU institutions, taxes on income and wealth, actual social contributions and capital taxes.

Consolidation

Consolidation refers to the elimination from the accounts of transactions which occur

between units belonging to the same sector. Although the accounting system advises not to consolidate transactions, it recognises that for some presentations and analyses, consolidated accounts are more significant than overall gross figures (§ 1.58).

In this publication, the following transactions were, as far as possible, consolidated: interest, other current transfers, investment grants and other capital transfers.

General government consolidated gross debt

The definition of government debt to be used in the context of the budgetary surveillance at the European level is laid down in Protocol on the excessive deficit procedure, which was agreed upon when the Maastricht Treaty was signed. The debt definition is also specified in Council Regulation (EC) N° 3605/93 (Article 1(5)), as amended by Council Regulation (EC) N° 475/2000. According to the said regulation, *“Government debt means the total gross debt at nominal value outstanding at the end of the year of the sector of “general government (S.13), with the exception of those liabilities the corresponding financial assets of which are held by the sector of “general government” (S.13).*

Government debt is constituted by the liabilities of general government in the following categories: currency and deposits (AF.2); securities other than shares, excluding financial derivatives (AF.33) and loans (AF.4), as defined in ESA 95.

The nominal value of a liability outstanding at the end of the year is the face value.

The nominal value of an index-linked liability corresponds to its face value adjusted by the index-related change in the value of the principal accrued to the end of the year.

Liabilities denominated in a foreign currency, or exchanged from one foreign currency through contractual agreements to one or more other foreign currencies shall be converted into the other foreign currencies at the rate agreed upon in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in the national currency and exchanged through contractual agreements to a foreign currency shall be converted into the foreign currency at the rate agreed upon in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in a foreign currency and exchanged through contractual agreements to the national currency shall be converted into the national currency at the rate agreed upon in those contracts”

The codes mentioned in this definition are of ESA 95.

Government gross debt data are shown in Table 55 of Part II. The contributions to the changes in the gross debt ratios are presented in Tables D of Part I. See Debt dynamics, below.

Gross domestic product

Gross domestic product used for the calculation of ratios is as defined in ESA 95.

Debt dynamics

Tables D in Part I present for each Member State, a quantitative expression of the debt dynamics, giving the influence of the flow variables on the evolution of the government debt.

The debt dynamic (or the budgetary constraint) for a country can be expressed by the following equation:

$$D_t = D_{t-1} + NB_t + SF_t, \text{ or}$$

$$\frac{D_t}{Y_t} = \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{1}{1+y_t} + \frac{NB_t}{Y_t} + \frac{SF_t}{Y_t}, \text{ where}$$

D_t = general government gross debt; NB_t = general government deficit (net borrowing (+)); Y_t = GDP at current market prices, y_t = nominal GDP growth rate and SF_t = stock-flow adjustment. The t subscript denotes the year.

The equation can be presented as:

$$\frac{D_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} = \frac{NB_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{y_t}{1+y_t} + \frac{SF_t}{Y_t} \quad (1),$$

showing the decomposition of the change in the gross debt ratio in deficit, contribution of nominal GDP growth and stock-flow adjustment.

The equation may also be presented emphasising the role of the primary deficit:

$$D_t = D_{t-1} \cdot (1+i_t) + PD_t + SF_t \Leftrightarrow$$

$$\frac{D_t}{Y_t} = \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{1+i_t}{1+y_t} + \frac{PD_t}{Y_t} + \frac{SF_t}{Y_t}, \text{ where we}$$

define PD_t = primary deficit and i_t = implicit interest rate. The implicit interest rate is calculated as interest paid as percentage of gross debt at the end of year $t-1$.

The equation may be rearranged as:

$$\frac{D_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} = \frac{PD_t}{Y_t} + \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{i_t - y_t}{1+y_t} + \frac{SF_t}{Y_t} \quad (2),$$

showing the change in the gross debt ratio as primary deficit, snowball effect (contribution of interest and nominal growth) and stock-flow adjustment.

The contributions to changes in the gross debt ratio in the Member States and the Community are presented in Tables D in accordance with (1) and (2) in lines 5, 6 and 7, and 8, 9 and 10, respectively.

Stock-flow adjustment

The stock-flow adjustment (also known as debt-deficit adjustment) ensures the consistency between net borrowing (flow) and the variation in the stock of gross debt

It includes the accumulation of financial assets, the changes in the value of debt denominated in foreign currency and remaining statistical adjustments. The stock-flow adjustment figures shown in Tables D for the Community aggregates comprise, besides the weighted average of the stock-flow adjustments of the Member States considered, the influence of exchange rate movements on the preceding year's stocks of gross debt expressed in EUR/ECU.

Sources

Figures up to 2012 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2013 - 2015 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of autumn 2013.

Nota bene

Starting from 2002, euro-zone countries publish national series in EUR. National currency data for all years prior to the switch of the country to euro have been converted using the irrevocably fixed euro conversion rate. For presentation purposes, the currency denomination has changed, with the prefix EURO and the ISO code of the former currency (i.e. EURO-BEF for Belgium). This approach conserves the historical continuity of national series.

However, cross country comparisons and aggregations should continue to be based only on historical series established in ECU up to 1998 and their statistical continuation in EUR from 1999 onwards.

GENERAL GOVERNMENT DATA

GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT

PART I

TABLES BY COUNTRY

Table 1A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Belgium

(Mrd EURO-BEF)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	4.7	6.8	10.3	14.4	19.4	24.7	32.5	41.6	42.7	43.2	42.6	45.5	46.5	48.5	49.2	51.0	52.6
2. Current taxes on income and wealth	3.9	9.0	15.1	22.0	25.6	33.8	43.0	52.6	54.6	57.0	51.7	55.4	59.1	61.9	64.3	67.7	69.7
3. Social contributions	4.1	7.9	12.3	19.8	26.3	34.0	40.3	49.9	52.8	55.8	57.2	58.6	61.6	64.1	65.4	66.8	68.5
4. Of which actual social contributions	3.7	7.1	10.8	17.6	23.4	29.8	35.0	43.0	45.5	48.1	49.1	50.2	52.7	54.7	55.7	56.9	58.4
5. Other current revenue, including sales	1.2	1.9	3.2	4.0	4.6	5.6	6.6	8.9	9.2	10.3	9.9	11.1	12.9	13.4	13.8	13.0	13.4
6. Total current revenue	13.9	25.6	40.9	60.2	75.9	98.0	122.4	153.1	159.3	166.3	161.4	170.6	180.2	187.9	192.7	198.4	204.3
7. Government consumption expenditure	6.2	12.2	20.3	28.6	33.1	44.4	53.7	71.5	74.7	80.1	84.2	86.2	90.3	93.8	96.2	98.3	100.8
8. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	27.0	27.9	29.6	31.0	31.4	32.6	33.8	34.3	34.7	35.2
9. Social transfers in kind	3.5	7.3	12.0	17.0	20.2	26.9	32.6	44.5	46.7	50.5	53.2	54.8	57.7	60.0	61.9	63.6	65.6
10. Compensation of employees	3.5	7.0	11.7	15.5	18.2	24.7	29.0	38.1	39.6	41.9	43.5	44.7	46.6	48.4	49.5	50.0	50.6
11. Intermediate consumption	1.3	2.2	3.5	5.3	4.9	6.5	8.3	11.4	11.7	12.5	13.1	13.2	13.7	13.9	14.1	14.2	14.6
12. Social transfers other than in kind	4.1	9.0	15.3	22.4	26.5	33.8	38.3	49.3	51.6	54.9	58.9	60.6	63.3	66.6	69.3	71.3	73.6
13. Social transfers in kind via market produce	1.2	2.5	4.2	6.4	8.8	12.3	15.6	21.8	23.0	25.2	27.1	27.8	29.6	31.0	32.0	33.3	34.8
14. Interest	1.3	2.4	5.8	13.0	19.5	18.4	16.6	12.6	13.0	13.2	12.4	12.0	12.2	12.8	12.1	12.1	12.4
15. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	5.5	6.5	7.2	7.5	9.2	10.2	10.1	10.2	10.5	10.8
16. Other current expenditure	0.8	1.1	1.5	2.4	2.6	3.9	4.9	7.6	7.3	8.0	8.9	9.3	9.7	9.8	9.9	10.0	10.3
17. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	146.3	152.6	163.0	171.4	176.9	185.2	192.7	197.1	201.5	207.1
18. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	6.8	6.7	3.3	-10.0	-6.3	-5.0	-4.8	-4.4	-3.1	-2.9
19. Capital transfers received	0.1	0.2	0.3	0.4	0.5	0.9	1.3	2.4	2.4	2.5	2.4	2.7	3.0	3.7	4.0	3.9	3.9
20. Total revenue	14.1	25.8	41.3	60.6	76.5	98.9	123.7	155.5	161.7	168.8	163.8	173.3	183.1	191.6	196.7	202.4	208.2
21. Gross fixed capital formation	1.7	2.6	4.1	3.6	2.8	4.0	4.9	5.0	5.2	5.4	5.8	5.8	6.5	6.8	6.4	6.6	6.8
22. Other capital expenditure	0.5	0.7	1.1	1.6	1.5	2.2	3.1	3.0	4.0	3.9	5.6	3.9	5.2	7.1	4.0	4.4	4.5
23. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	154.3	161.8	172.3	182.8	186.6	196.8	206.5	207.5	212.5	218.4
24. Tax burden	12.5	23.3	37.5	55.7	70.8	91.0	113.6	141.1	146.9	152.7	147.3	155.3	162.8	170.0	174.7	181.0	186.2
25. Net lending (+) or net borrowing (-)	-1.1	-3.2	-8.6	-12.6	-11.3	-9.4	-0.1	1.2	-0.2	-3.5	-18.9	-13.3	-13.7	-15.0	-10.8	-10.1	-10.2

Table 1B**Contributions to the change in the general government gross debt ratio****Belgium**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	4.5	0.0	-0.4	0.1	0.1	0.1	2.5	-0.4	0.1	1.0	5.6	3.7	3.7	4.0	2.8	2.6	2.5
2. Interest payments (% of GDP)	8.9	6.6	6.4	5.7	5.3	4.7	4.2	4.0	3.9	3.8	3.6	3.4	3.3	3.4	3.2	3.1	3.1
3. Implicit interest rate 2)	7.0	6.1	6.1	5.5	5.2	5.0	4.6	4.5	4.6	4.7	4.0	3.7	3.6	3.5	3.2	3.1	3.1
4. Nominal GDP growth rate	3.6	5.7	2.9	3.4	2.8	5.5	4.2	5.1	5.3	3.1	-1.6	4.4	3.8	1.8	2.2	2.4	3.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.5	0.0	-0.4	0.1	0.1	0.1	2.5	-0.4	0.1	1.0	5.6	3.7	3.7	4.0	2.8	2.6	2.5
6. Contribution of nominal GDP growth	-4.6	-6.1	-3.0	-3.5	-2.8	-5.1	-3.8	-4.4	-4.4	-2.6	1.5	-4.1	-3.5	-1.7	-2.1	-2.4	-2.9
7. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.6	-0.8	0.8	0.5	6.7	-0.5	0.3	2.1	-0.4	0.0	0.7	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-4.3	-6.5	-6.8	-5.6	-5.1	-4.5	-1.7	-4.3	-3.8	-2.8	1.9	0.4	0.4	0.6	-0.3	-0.5	-0.5
9. Snow-ball effect	4.2	0.4	3.4	2.2	2.4	-0.4	0.4	-0.5	-0.6	1.3	5.1	-0.7	-0.2	1.7	1.0	0.7	0.1
10. Stock-flow adjustment 3)	-1.8	0.3	2.1	0.3	-2.3	0.6	-0.8	0.8	0.5	6.7	-0.5	0.3	2.1	-0.4	0.0	0.7	0.1
(% of GDP)																	
11. Change in gross debt 5)	-1.9	-5.8	-1.3	-3.1	-5.0	-4.3	-2.1	-4.0	-3.9	5.2	6.5	-0.1	2.3	1.8	0.6	0.9	-0.3
12. Level of gross debt (end of year)	130.2	107.8	106.5	103.4	98.4	94.0	92.0	88.0	84.0	89.2	95.7	95.7	98.0	99.8	100.4	101.3	101.0

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 2A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Germany****(Mrd EURO-DEM)**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	146	184	218	227	232	232	233	242	266	270	274	276	293	298	304	312	320
2. Current taxes on income and wealth	192	222	263	231	232	232	242	271	293	303	275	274	300	319	333	349	366
3. Social contributions	258	343	381	392	397	397	397	401	401	408	411	421	437	449	454	464	478
4. Of which actual social contributions	244	320	358	368	373	373	373	376	376	383	384	394	409	421	426	436	449
5. Other current revenue, including sales	65	81	77	82	82	80	87	88	93	98	104	109	117	117	121	126	132
6. Total current revenue	661	829	939	932	943	942	960	1002	1052	1079	1063	1080	1147	1183	1212	1251	1295
7. Government consumption expenditure	289	358	390	410	415	414	417	425	434	452	475	487	500	514	535	554	573
8. Collective consumption	122	140	151	157	156	158	156	157	158	165	172	174	180	186	194	201	207
9. Social transfers in kind	167	218	239	254	259	256	262	268	276	287	304	313	320	328	341	354	366
10. Compensation of employees	135	163	170	175	177	177	177	177	178	183	191	196	199	204	209	215	222
11. Intermediate consumption	65	73	80	87	88	89	93	96	100	108	116	122	127	131	138	145	152
12. Social transfers other than in kind	236	326	369	398	409	411	412	409	401	404	427	430	426	430	437	447	459
13. Social transfers in kind via market produce	99	136	153	163	167	163	167	172	178	186	197	203	207	213	223	232	241
14. Interest	41	65	66	63	65	63	63	66	68	68	64	63	66	64	63	61	61
15. Subsidies	33	38	34	31	29	27	25	26	25	24	28	29	27	25	26	27	27
16. Other current expenditure	31	27	35	35	38	38	41	41	42	47	51	54	54	57	62	65	68
17. Total current expenditure	640	828	907	951	971	969	979	986	993	1020	1073	1096	1106	1124	1158	1193	1230
18. Gross saving	21	1	31	-19	-29	-27	-19	16	60	59	-10	-16	40	60	54	58	65
19. Capital transfers received	5	10	8	8	9	10	10	9	10	9	10	10	10	11	10	10	10
20. Total revenue	666	839	947	940	952	951	969	1011	1062	1089	1073	1090	1157	1194	1222	1261	1305
21. Gross fixed capital formation	40	40	39	38	35	33	31	34	36	39	42	42	44	41	42	44	46
22. Other capital expenditure	30	146	-23	33	34	32	33	29	28	32	32	56	29	26	23	23	23
23. Total expenditure	710	1014	923	1022	1041	1034	1043	1049	1057	1090	1146	1194	1179	1191	1223	1259	1299
24. Tax burden	597	744	854	837	848	847	859	900	946	968	942	954	1013	1050	1074	1107	1145
25. Net lending (+) or net borrowing (-)	-44	-175	23	-82	-89	-83	-74	-38	6	-2	-74	-104	-22	2	-1	2	7

Table 2B**Contributions to the change in the general government gross debt ratio****Germany**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	9.5	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.1	4.2	0.8	-0.1	0.0	-0.1	-0.2
2. Interest payments (% of GDP)	3.5	3.2	3.1	3.0	3.0	2.9	2.8	2.8	2.8	2.8	2.7	2.5	2.5	2.4	2.3	2.2	2.1
3. Implicit interest rate 2)	7.6	5.3	5.3	5.1	5.0	4.6	4.3	4.3	4.3	4.3	3.9	3.6	3.2	3.1	2.9	2.8	2.8
4. Nominal GDP growth rate	3.7	2.4	2.7	1.4	0.7	2.2	1.3	4.0	5.0	1.9	-4.0	5.1	4.6	2.2	2.7	3.5	3.7
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	9.5	-1.1	3.1	3.8	4.2	3.8	3.3	1.6	-0.2	0.1	3.1	4.2	0.8	-0.1	0.0	-0.1	-0.2
6. Contribution of nominal GDP growth	-1.7	-1.4	-1.6	-0.8	-0.4	-1.4	-0.9	-2.7	-3.2	-1.2	2.8	-3.6	-3.6	-1.7	-2.1	-2.7	-2.8
7. Stock-flow adjustment 3)	-0.1	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.5	0.6	2.7	1.8	7.3	0.3	2.8	0.6	0.3	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	6.0	-4.3	0.0	0.9	1.1	0.9	0.5	-1.2	-3.0	-2.7	0.4	1.6	-1.7	-2.5	-2.3	-2.2	-2.3
9. Snow-ball effect	1.8	1.8	1.5	2.1	2.6	1.5	2.0	0.2	-0.4	1.6	5.5	-1.1	-1.1	0.7	0.2	-0.5	-0.7
10. Stock-flow adjustment 3)	-0.1	1.5	-2.6	-1.4	0.0	-0.6	-0.1	0.5	0.6	2.7	1.8	7.3	0.3	2.8	0.6	0.3	0.0
(% of GDP)																	
11. Change in gross debt 5)	7.6	-1.1	-1.0	1.6	3.7	1.8	2.3	-0.5	-2.8	1.6	7.7	7.9	-2.5	1.1	-1.5	-2.5	-3.0
12. Level of gross debt (end of year)	55.6	60.2	59.1	60.7	64.4	66.2	68.5	68.0	65.2	66.8	74.5	82.5	80.0	81.0	79.6	77.1	74.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 3A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Estonia****(Mrd EURO-EEK)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.363	0.759	0.861	0.972	1.058	1.167	1.460	1.764	2.111	1.947	2.029	1.990	2.202	2.423	2.474	2.604	2.761
2. Current taxes on income and wealth	0.301	0.477	0.503	0.586	0.702	0.769	0.782	0.946	1.197	1.277	1.045	0.970	1.047	1.184	1.331	1.348	1.361
3. Social contributions	0.340	0.675	0.746	0.859	0.930	1.011	1.158	1.366	1.699	1.912	1.842	1.904	1.961	2.028	2.107	2.201	2.373
4. Of which actual social contributions	0.340	0.674	0.744	0.854	0.923	1.002	1.147	1.354	1.683	1.891	1.819	1.879	1.935	2.000	2.078	2.171	2.340
5. Other current revenue, including sales	0.156	0.275	0.302	0.362	0.456	0.471	0.501	0.650	0.716	0.753	0.830	0.781	0.833	0.867	0.860	0.945	0.965
6. Total current revenue	1.160	2.186	2.411	2.780	3.146	3.419	3.900	4.725	5.723	5.889	5.746	5.645	6.042	6.502	6.773	7.098	7.460
7. Government consumption expenditure	0.706	1.217	1.311	1.432	1.596	1.709	1.923	2.169	2.643	3.128	3.038	2.986	3.118	3.345	3.525	3.691	3.865
8. Collective consumption	0.270	0.562	0.604	0.660	0.756	0.767	0.868	0.973	1.202	1.412	1.338	1.331	1.380	1.517	1.593	1.664	1.737
9. Social transfers in kind	0.436	0.655	0.707	0.773	0.840	0.943	1.055	1.196	1.441	1.716	1.699	1.655	1.738	1.829	1.932	2.027	2.128
10. Compensation of employees	0.327	0.665	0.710	0.798	0.889	0.985	1.104	1.242	1.527	1.830	1.775	1.707	1.771	1.837	1.934	2.066	2.211
11. Intermediate consumption	0.319	0.508	0.542	0.596	0.688	0.682	0.770	0.872	0.995	1.137	1.055	1.073	1.131	1.241	1.307	1.319	1.324
12. Social transfers other than in kind	0.263	0.585	0.632	0.690	0.770	0.892	1.000	1.163	1.368	1.710	1.938	1.869	1.861	1.917	2.014	2.133	2.268
13. Social transfers in kind via market produce	0.036	0.096	0.108	0.113	0.114	0.136	0.151	0.170	0.216	0.259	0.272	0.264	0.281	0.311	0.334	0.359	0.386
14. Interest	0.014	0.013	0.010	0.016	0.018	0.022	0.022	0.023	0.026	0.033	0.029	0.020	0.023	0.029	0.029	0.029	0.030
15. Subsidies	0.022	0.067	0.072	0.076	0.075	0.077	0.081	0.115	0.138	0.158	0.134	0.161	0.178	0.160	0.200	0.207	0.214
16. Other current expenditure	0.015	0.035	0.040	0.050	0.071	0.127	0.183	0.232	0.235	0.242	0.267	0.244	0.266	0.284	0.309	0.330	0.352
17. Total current expenditure	0.996	1.968	2.114	2.339	2.624	2.922	3.311	3.817	4.504	5.369	5.469	5.338	5.512	5.778	6.127	6.444	6.785
18. Gross saving	0.164	0.218	0.297	0.441	0.521	0.497	0.590	0.908	1.219	0.521	0.278	0.307	0.530	0.723	0.646	0.655	0.675
19. Capital transfers received	0.012	0.025	0.011	0.023	0.036	0.032	0.038	0.104	0.121	0.072	0.233	0.196	0.228	0.330	0.298	0.280	0.288
20. Total revenue	1.172	2.211	2.422	2.802	3.181	3.451	3.938	4.829	5.844	5.962	5.979	5.842	6.270	6.831	7.071	7.378	7.748
21. Gross fixed capital formation	0.140	0.229	0.285	0.412	0.381	0.367	0.443	0.627	0.812	0.875	0.708	0.557	0.670	0.945	0.853	0.800	0.824
22. Other capital expenditure	0.006	0.027	0.027	0.031	0.031	0.003	0.004	0.055	0.143	0.196	0.077	-0.079	-0.092	0.150	0.157	0.150	0.152
23. Total expenditure	1.142	2.225	2.426	2.782	3.036	3.291	3.758	4.500	5.460	6.440	6.253	5.816	6.090	6.873	7.137	7.394	7.761
24. Tax burden	1.004	1.907	2.094	2.413	2.682	3.031	3.364	4.112	5.053	5.171	4.935	4.884	5.239	5.659	5.936	6.175	6.514
25. Net lending (+) or net borrowing (-)	0.030	-0.014	-0.004	0.021	0.146	0.160	0.180	0.330	0.384	-0.478	-0.274	0.026	0.180	-0.041	-0.066	-0.016	-0.013

Table 3B**Contributions to the change in the general government gross debt ratio****Estonia**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.4	2.9	2.0	-0.2	-1.1	0.2	0.4	0.1	0.1
2. Interest payments (% of GDP)	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1
3. Implicit interest rate 2)	5.1	3.6	3.2	4.9	4.1	4.5	4.5	4.5	4.5	5.6	3.9	2.0	2.4	2.9	1.7	1.6	1.6
4. Nominal GDP growth rate	6.5	15.0	13.2	11.6	12.1	11.1	15.5	19.8	20.0	1.0	-14.0	2.9	12.8	7.4	6.2	6.5	7.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.5	-2.4	2.9	2.0	-0.2	-1.1	0.2	0.4	0.1	0.1
6. Contribution of nominal GDP growth	-0.4	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.8	-0.7	0.0	0.7	-0.2	-0.8	-0.4	-0.6	-0.6	-0.7
7. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.1	0.0	1.2	4.0	0.4	0.2	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.2	0.0	-0.1	-0.5	-1.9	-1.9	-1.8	-2.6	-2.6	2.7	1.8	-0.3	-1.3	0.1	0.2	-0.1	-0.1
9. Snow-ball effect	-0.1	-0.6	-0.4	-0.3	-0.4	-0.3	-0.5	-0.6	-0.6	0.2	0.9	-0.1	-0.6	-0.3	-0.4	-0.5	-0.5
10. Stock-flow adjustment 3)	-2.6	-0.8	0.2	1.7	2.2	1.6	1.8	3.1	2.4	-2.1	-0.1	0.0	1.2	4.0	0.4	0.2	0.0
(% of GDP)																	
11. Change in gross debt 5)	0.5	-1.4	-0.3	0.9	-0.1	-0.6	-0.5	-0.2	-0.7	0.9	2.6	-0.4	-0.6	3.8	0.1	-0.3	-0.6
12. Level of gross debt (end of year)	6.5	5.1	4.8	5.7	5.6	5.0	4.6	4.4	3.7	4.5	7.1	6.7	6.1	9.8	10.0	9.7	9.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 4A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Ireland****(Mrd EURO-IEP)**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	5.3	7.1	13.6	15.8	17.3	19.4	21.8	24.6	25.4	22.1	18.2	18.0	17.6	18.0	18.1	18.7	19.3
2. Current taxes on income and wealth	5.2	7.2	14.2	15.0	16.5	18.4	19.7	23.0	24.0	20.7	17.4	16.6	19.3	20.7	21.4	22.7	23.8
3. Social contributions	2.8	3.6	5.8	7.5	8.1	9.0	9.8	10.9	12.0	12.3	12.0	11.5	10.1	9.7	9.9	10.2	10.2
4. Of which actual social contributions	2.1	2.6	4.6	5.8	6.2	6.9	7.6	8.5	9.4	9.7	9.3	9.1	7.8	7.2	7.5	7.9	7.9
5. Other current revenue, including sales	1.9	2.0	2.9	3.5	3.7	4.1	4.6	5.3	5.6	6.5	6.7	7.5	7.2	7.2	7.3	6.7	6.9
6. Total current revenue	15.2	19.9	36.6	41.7	45.5	50.8	56.0	63.9	67.0	61.6	54.3	53.6	54.2	55.6	56.7	58.3	60.2
7. Government consumption expenditure	6.6	9.4	15.5	20.9	22.7	24.6	26.5	29.3	32.5	34.4	33.3	30.4	29.9	29.4	29.3	28.8	28.4
8. Collective consumption	2.9	3.6	5.7	7.3	7.7	8.2	9.2	10.3	11.6	12.6	10.8	9.1	8.9	8.6	8.4	8.2	7.9
9. Social transfers in kind	3.7	5.8	9.8	13.5	15.0	16.4	17.4	18.9	21.0	21.8	22.4	21.3	21.0	20.9	20.9	20.6	20.4
10. Compensation of employees	4.1	5.8	8.9	12.0	13.3	14.5	16.6	18.2	19.9	21.2	20.7	19.3	19.1	18.8	18.5	17.8	17.3
11. Intermediate consumption	2.2	3.2	5.6	7.4	7.8	8.3	8.1	9.0	10.0	10.3	10.2	9.3	8.8	8.4	8.1	7.9	7.7
12. Social transfers other than in kind	5.0	5.8	8.2	11.6	12.4	13.7	15.5	17.2	19.5	22.2	24.5	24.2	24.8	24.6	23.6	23.3	22.8
13. Social transfers in kind via market produce	0.6	0.7	1.4	2.0	2.2	2.5	2.9	3.3	3.7	4.1	4.0	4.2	4.2	4.3	4.3	4.3	4.3
14. Interest	2.9	2.8	2.1	1.9	1.8	1.7	1.8	1.9	2.0	2.4	3.3	5.0	5.3	6.1	7.6	8.2	8.8
15. Subsidies	0.4	0.5	1.1	1.2	1.3	1.4	1.5	1.5	1.7	1.8	1.7	1.6	1.3	1.5	1.3	1.3	0.8
16. Other current expenditure	0.4	1.0	1.0	1.4	1.6	1.8	1.9	2.1	2.3	2.3	2.1	1.9	1.8	1.8	1.9	1.5	1.2
17. Total current expenditure	15.7	20.0	28.3	37.4	40.4	44.0	48.2	53.1	59.0	64.3	66.5	65.4	65.3	65.6	65.4	64.3	62.8
18. Gross saving	-0.5	-0.1	8.3	4.4	5.1	6.8	7.8	10.8	8.0	-2.7	-12.2	-11.8	-11.0	-10.1	-8.7	-6.0	-2.6
19. Capital transfers received	0.7	1.0	1.5	1.6	1.8	1.8	2.0	2.4	2.9	2.2	1.7	1.6	1.1	1.0	1.1	1.2	0.8
20. Total revenue	15.8	20.8	38.1	43.4	47.4	52.6	58.0	66.3	69.9	63.8	56.0	55.1	55.3	56.5	57.7	59.5	61.0
21. Gross fixed capital formation	0.8	1.2	3.7	5.5	5.1	5.2	5.8	6.8	8.9	9.5	6.1	5.4	3.9	3.1	3.0	2.9	2.9
22. Other capital expenditure	0.4	0.8	1.0	1.0	1.2	1.3	1.4	1.3	1.8	3.3	5.6	32.8	7.5	1.3	1.7	0.9	0.5
23. Total expenditure	16.9	22.0	32.9	43.9	46.8	50.5	55.3	61.2	69.6	77.1	78.1	103.5	76.7	70.0	70.0	68.1	66.2
24. Tax burden	13.0	17.6	33.3	37.1	40.5	45.1	49.9	57.0	59.6	53.4	45.6	44.2	45.9	47.1	48.3	50.8	52.1
25. Net lending (+) or net borrowing (-)	-1.1	-1.2	5.2	-0.5	0.6	2.1	2.7	5.1	0.3	-13.3	-22.2	-48.4	-21.4	-13.5	-12.2	-8.6	-5.2

Table 4B**Contributions to the change in the general government gross debt ratio****Ireland**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.2	-4.9	-0.9	0.4	-0.4	-1.4	-1.6	-2.9	-0.2	7.4	13.7	30.6	13.1	8.2	7.4	5.0	3.0
2. Interest payments (% of GDP)	5.2	2.0	1.6	1.4	1.3	1.2	1.1	1.1	1.0	1.3	2.0	3.1	3.3	3.7	4.6	4.8	5.0
3. Implicit interest rate 2)	6.8	5.0	4.7	4.6	4.3	4.0	4.0	4.2	4.5	5.1	4.1	4.8	3.7	3.6	4.0	4.0	4.3
4. Nominal GDP growth rate	13.0	16.5	11.2	11.2	7.6	6.7	8.6	9.0	6.8	-5.0	-10.0	-2.6	2.8	0.8	1.1	2.5	3.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.2	-4.9	-0.9	0.4	-0.4	-1.4	-1.6	-2.9	-0.2	7.4	13.7	30.6	13.1	8.2	7.4	5.0	3.0
6. Contribution of nominal GDP growth	-10.0	-6.7	-3.7	-3.5	-2.2	-1.9	-2.3	-2.2	-1.6	1.3	4.9	1.7	-2.5	-0.8	-1.2	-3.1	-4.2
7. Stock-flow adjustment 3)	0.4	1.6	2.1	0.4	1.8	1.7	1.8	2.5	2.0	10.6	1.7	-5.5	2.3	5.9	0.8	-5.6	-0.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.0	-6.9	-2.5	-1.0	-1.7	-2.6	-2.7	-3.9	-1.2	6.1	11.6	27.5	9.9	4.5	2.8	0.2	-2.0
9. Snow-ball effect	-4.8	-4.6	-2.2	-2.1	-1.0	-0.8	-1.2	-1.2	-0.5	2.6	6.9	4.9	0.7	2.9	3.4	1.7	0.8
10. Stock-flow adjustment 3)	0.4	1.6	2.1	0.4	1.8	1.7	1.8	2.5	2.0	10.6	1.7	-5.5	2.3	5.9	0.8	-5.6	-0.4
(% of GDP)																	
11. Change in gross debt 5)	-7.5	-10.0	-2.5	-2.7	-0.8	-1.6	-2.2	-2.6	0.3	19.3	20.3	26.8	12.9	13.3	7.0	-3.6	-1.7
12. Level of gross debt (end of year)	80.1	37.0	34.5	31.8	31.0	29.4	27.2	24.6	24.9	44.2	64.4	91.2	104.1	117.4	124.4	120.8	119.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 5A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Greece****(Mrd EURO-GRD)**

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	6.5	10.8	18.6	20.2	20.8	21.6	22.8	25.9	28.4	29.0	26.2	27.2	26.7	24.2	22.8	23.6	24.1
2. Current taxes on income and wealth	2.7	5.9	13.2	13.4	13.5	14.8	16.6	17.0	18.2	18.7	19.1	17.5	18.0	19.6	17.2	19.0	19.5
3. Social contributions	5.5	10.0	17.0	21.3	23.7	24.7	26.1	25.9	29.0	30.7	29.5	29.7	27.3	26.5	24.8	24.2	24.9
4. Of which actual social contributions	4.3	8.4	14.3	18.1	20.2	20.7	21.9	22.3	24.9	26.0	24.2	24.7	22.1	21.0	19.6	19.2	19.7
5. Other current revenue, including sales	1.9	4.8	6.0	6.2	6.4	6.4	6.7	7.8	9.6	11.2	10.6	11.0	11.4	11.1	11.8	11.4	11.3
6. Total current revenue	16.7	31.6	54.7	61.1	64.3	67.5	72.1	76.7	85.2	89.6	85.4	85.5	83.3	81.4	76.6	78.3	79.7
7. Government consumption expenditure	6.7	14.3	24.3	28.7	29.4	31.9	37.8	40.9	45.7	49.0	54.6	47.7	42.8	40.0	36.4	34.3	33.3
8. Collective consumption	4.5	9.6	16.2	17.5	16.9	18.9	18.2	20.3	22.8	24.3	28.5	23.2	21.2	20.5	18.8	17.5	16.7
9. Social transfers in kind	2.2	4.7	8.1	11.2	12.5	13.0	19.6	20.6	22.8	24.7	26.1	24.5	21.6	19.5	17.6	16.8	16.7
10. Compensation of employees	5.5	9.0	14.3	17.3	18.6	21.3	22.4	23.3	25.5	28.0	31.0	27.7	25.7	23.9	21.5	20.9	20.2
11. Intermediate consumption	1.7	4.5	8.8	10.2	10.4	10.2	10.9	12.4	15.0	15.1	17.1	13.4	9.8	9.6	9.1	8.2	7.7
12. Social transfers other than in kind	6.9	12.1	20.2	24.2	27.3	28.9	27.3	30.4	34.1	39.0	41.9	40.3	40.1	38.5	34.8	35.5	34.4
13. Social transfers in kind via market produce	0.0	0.0	0.0	0.0	0.0	0.0	4.5	5.3	5.9	6.8	7.1	7.2	7.1	5.8	3.9	3.0	3.0
14. Interest	4.7	10.1	10.0	8.6	8.5	9.2	8.7	9.2	10.0	11.7	12.0	12.9	14.9	9.6	7.5	8.7	9.8
15. Subsidies	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.1	0.1	0.1	0.1	1.0	1.0	0.7	0.7	0.8
16. Other current expenditure	0.5	1.0	1.5	1.6	2.4	3.4	3.3	3.2	3.6	4.0	3.6	3.4	3.0	2.4	2.2	2.1	2.3
17. Total current expenditure	19.6	37.0	54.8	62.1	67.5	73.2	77.3	84.1	94.2	104.5	112.8	105.0	101.6	91.0	79.8	79.1	78.1
18. Gross saving	-3.0	-5.5	-0.2	-1.0	-3.1	-5.7	-5.2	-7.4	-9.0	-14.9	-27.4	-19.5	-18.3	-9.6	-3.2	-0.8	1.5
19. Capital transfers received	0.6	1.3	3.9	1.9	2.9	3.1	3.1	5.2	5.7	5.2	3.2	4.7	5.1	5.0	5.0	4.3	3.6
20. Total revenue	17.2	32.8	58.6	63.0	67.3	70.6	75.2	81.8	90.9	94.8	88.6	90.2	88.4	86.4	81.6	82.5	83.3
21. Gross fixed capital formation	1.4	2.5	5.0	5.3	6.0	6.5	5.5	7.1	7.5	8.6	7.3	5.0	3.6	3.5	3.7	3.6	3.7
22. Other capital expenditure	1.5	1.4	3.8	3.1	3.6	4.8	3.0	2.7	3.6	4.6	4.7	3.8	3.1	9.3	22.9	3.4	3.5
23. Total expenditure	22.6	41.0	63.6	70.5	77.0	84.5	85.8	93.8	105.3	117.7	124.8	113.9	108.3	103.8	106.4	86.1	85.3
24. Tax burden	14.3	26.1	47.1	52.7	55.3	57.9	62.2	66.2	72.6	75.0	70.6	70.4	67.5	65.8	60.6	62.8	64.2
25. Net lending (+) or net borrowing (-)	-5.3	-8.1	-5.0	-7.5	-9.7	-13.9	-10.5	-12.0	-14.4	-22.9	-36.2	-23.7	-19.9	-17.4	-24.7	-3.6	-2.1

Table 5B**Contributions to the change in the general government gross debt ratio****Greece**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	9.1	3.7	4.5	4.8	5.7	7.6	5.5	5.7	6.5	9.8	15.7	10.7	9.5	9.0	13.5	2.0	1.1
2. Interest payments (% of GDP)	11.3	7.4	6.5	5.6	5.0	5.0	4.5	4.4	4.5	5.0	5.2	5.8	7.1	5.0	4.1	4.8	5.2
3. Implicit interest rate 2)	13.1	8.4	6.7	5.7	5.3	5.5	4.7	4.3	4.5	4.9	4.5	4.3	4.5	2.7	2.5	2.7	3.0
4. Nominal GDP growth rate	12.1	8.0	7.4	7.0	10.1	7.4	5.2	8.1	7.0	4.5	-0.9	-3.9	-6.1	-7.1	-5.6	0.1	3.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	9.1	3.7	4.5	4.8	5.7	7.6	5.5	5.7	6.5	9.8	15.7	10.7	9.5	9.0	13.5	2.0	1.1
6. Contribution of nominal GDP growth	-10.5	-7.0	-7.2	-6.8	-9.4	-6.8	-4.9	-8.2	-7.0	-4.6	1.0	5.2	9.7	13.0	9.4	-0.2	-5.6
7. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.7	9.7	0.2	0.1	0.4	0.1	2.7	2.8	-35.4	-3.5	-2.1	-0.5
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.2	-3.7	-2.0	-0.7	0.7	2.6	1.0	1.3	2.0	4.8	10.5	4.9	2.4	4.0	9.4	-2.8	-4.1
9. Snow-ball effect	0.8	0.4	-0.7	-1.2	-4.5	-1.8	-0.4	-3.8	-2.5	0.4	6.2	11.0	16.8	18.0	13.5	4.6	-0.5
10. Stock-flow adjustment 3)	2.0	12.9	3.0	-0.1	-0.5	0.7	9.7	0.2	0.1	0.4	0.1	2.7	2.8	-35.4	-3.5	-2.1	-0.5
(% of GDP)																	
11. Change in gross debt 5)	0.7	9.5	0.3	-2.1	-4.3	1.4	10.2	-2.2	-0.5	5.6	16.8	18.6	22.0	-13.4	19.4	-0.3	-5.0
12. Level of gross debt (end of year)	97.9	104.4	104.7	102.6	98.3	99.8	110.0	107.8	107.3	112.9	129.7	148.3	170.3	156.9	176.2	175.9	170.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 6A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Spain****(Mrd EURO-ESP)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	44.5	71.9	75.5	81.6	89.8	100.3	112.7	123.1	122.0	106.6	92.4	109.6	104.5	107.5	114.1	115.5	118.4
2. Current taxes on income and wealth	44.6	64.5	68.7	77.2	78.3	87.5	100.2	116.2	136.9	115.8	100.8	99.8	101.2	105.5	104.4	107.6	100.1
3. Social contributions	56.8	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.8	143.1	140.1	140.3	139.5	133.8	131.2	131.0	133.0
4. Of which actual social contributions	52.7	75.8	82.8	88.5	95.5	102.2	110.1	119.2	128.1	133.8	130.3	129.7	128.9	123.2	120.5	119.9	121.5
5. Other current revenue, including sales	17.4	19.4	22.2	22.2	22.2	22.4	23.6	27.6	31.8	32.7	33.8	33.2	33.7	33.8	34.2	34.4	34.0
6. Total current revenue	163.3	237.0	254.7	275.6	292.1	319.3	354.0	393.9	427.4	398.2	367.1	382.9	378.9	380.5	384.0	388.6	385.5
7. Government consumption expenditure	80.9	108.0	115.8	125.1	135.6	149.4	163.4	177.1	193.1	212.0	223.6	224.5	222.2	207.7	202.5	200.3	201.3
8. Collective consumption	35.2	45.8	49.9	52.9	57.5	62.7	67.4	73.6	80.3	88.1	90.9	93.4	93.2	86.4	83.8	84.3	83.4
9. Social transfers in kind	45.7	62.1	65.9	72.2	78.1	86.7	95.9	103.5	112.8	123.9	132.7	131.2	129.0	121.2	118.6	116.0	117.8
10. Compensation of employees	50.2	64.7	68.7	72.9	78.7	84.6	90.9	98.3	107.8	118.5	125.7	125.7	123.6	115.2	115.9	114.3	112.6
11. Intermediate consumption	20.1	27.1	29.3	32.4	35.7	40.5	45.3	48.9	55.3	60.2	61.8	62.1	62.4	58.7	54.5	52.9	54.4
12. Social transfers other than in kind	60.7	75.5	79.9	86.3	91.7	98.7	105.5	112.8	122.7	136.3	153.7	161.6	163.2	167.7	171.8	174.9	178.4
13. Social transfers in kind via market produce	9.5	14.8	16.0	17.9	18.7	21.2	23.4	26.2	26.1	28.8	31.6	31.5	30.5	28.3	26.6	26.7	26.9
14. Interest	22.9	20.3	20.6	19.6	18.4	17.1	16.3	16.2	16.9	17.4	18.6	20.4	26.4	31.4	35.1	36.8	38.0
15. Subsidies	4.4	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.3	11.9	11.8	11.8	11.7	10.2	11.2	10.0	10.2
16. Other current expenditure	4.2	8.1	8.7	10.0	11.5	12.6	14.1	16.0	15.6	18.2	19.5	17.9	17.5	15.6	15.1	14.8	15.1
17. Total current expenditure	172.0	217.6	230.2	246.7	262.7	282.9	304.7	328.1	355.8	391.4	422.8	431.0	435.2	427.1	430.2	430.4	435.5
18. Gross saving	-8.7	19.3	24.5	28.9	29.4	36.4	49.2	65.9	71.7	6.8	-55.7	-48.0	-56.3	-46.6	-46.2	-41.9	-50.1
19. Capital transfers received	3.2	3.9	4.5	5.7	6.1	7.3	7.2	7.2	5.7	3.0	0.1	0.7	-0.4	1.5	1.6	1.5	1.5
20. Total revenue	166.5	240.8	259.3	281.3	298.2	326.5	361.1	401.2	433.1	401.3	367.3	383.7	378.5	382.0	385.6	390.1	386.9
21. Gross fixed capital formation	16.7	20.2	22.5	25.8	28.1	28.4	32.4	36.8	42.6	43.6	46.8	41.7	30.9	17.6	14.1	12.7	12.7
22. Other capital expenditure	10.0	9.0	10.2	11.0	9.8	15.7	12.4	13.1	14.0	15.3	14.1	11.5	12.4	46.8	10.6	8.1	8.3
23. Total expenditure	198.7	246.8	262.9	283.6	300.6	327.0	349.5	378.0	412.4	450.4	483.7	484.2	478.5	491.6	454.8	451.2	456.5
24. Tax burden	143.8	214.9	229.2	249.0	265.5	292.6	326.6	362.2	391.1	358.3	321.4	337.1	333.2	334.8	337.8	341.6	338.4
25. Net lending (+) or net borrowing (-)	-32.2	-6.0	-3.6	-2.3	-2.4	-0.5	11.7	23.2	20.7	-49.1	-116.4	-100.5	-100.1	-109.6	-69.3	-61.1	-69.6

Table 6B**Contributions to the change in the general government gross debt ratio****Spain**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.2	0.9	0.5	0.3	0.3	0.1	-1.3	-2.4	-2.0	4.5	11.1	9.6	9.6	10.6	6.8	5.9	6.6
2. Interest payments (% of GDP)	5.1	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	1.9	2.5	3.0	3.4	3.6	3.6
3. Implicit interest rate 2)	9.2	5.6	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.6	4.2	3.6	4.1	4.3	4.0	3.8	3.7
4. Nominal GDP growth rate	7.8	8.7	8.0	7.2	7.4	7.4	8.1	8.4	6.9	3.3	-3.8	-0.1	0.1	-1.7	-0.9	1.1	2.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.2	0.9	0.5	0.3	0.3	0.1	-1.3	-2.4	-2.0	4.5	11.1	9.6	9.6	10.6	6.8	5.9	6.6
6. Contribution of nominal GDP growth	-4.3	-5.0	-4.4	-3.7	-3.6	-3.4	-3.5	-3.3	-2.5	-1.2	1.6	0.1	0.0	1.2	0.8	-1.1	-2.3
7. Stock-flow adjustment 3)	0.6	1.0	0.1	0.4	-0.5	0.8	1.7	2.2	1.1	0.5	1.1	-2.0	-0.7	3.7	1.2	0.2	0.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.1	-2.3	-2.5	-2.4	-2.0	-2.0	-3.1	-4.0	-3.6	2.9	9.3	7.7	7.0	7.6	3.3	2.4	3.0
9. Snow-ball effect	0.8	-1.8	-1.4	-1.0	-1.3	-1.3	-1.7	-1.7	-0.9	0.4	3.3	2.0	2.5	4.2	4.2	2.5	1.3
10. Stock-flow adjustment 3)	0.6	1.0	0.1	0.4	-0.5	0.8	1.7	2.2	1.1	0.5	1.1	-2.0	-0.7	3.7	1.2	0.2	0.2
(% of GDP)																	
11. Change in gross debt 5)	3.5	-3.0	-3.8	-3.0	-3.8	-2.5	-3.1	-3.5	-3.4	3.9	13.8	7.7	8.8	15.5	8.8	5.1	4.5
12. Level of gross debt (end of year)	63.3	59.4	55.6	52.6	48.8	46.3	43.2	39.7	36.3	40.2	54.0	61.7	70.5	86.0	94.8	99.9	104.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 7A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

France

(Mrd EURO-FRF)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	66	115	149	182	219	254	265	275	285	289	285	288	305	314	322	338	351
2. Current taxes on income and wealth	33	59	81	96	173	184	195	212	217	224	187	205	225	243	261	261	271
3. Social contributions	85	151	207	243	258	299	312	328	340	350	354	361	376	387	397	407	414
4. Of which actual social contributions	78	139	191	222	232	269	281	296	307	315	317	323	337	346	356	365	371
5. Other current revenue, including sales	19	38	49	62	67	76	80	86	92	98	98	99	102	101	104	108	113
6. Total current revenue	203	363	486	583	717	813	852	901	935	961	924	953	1007	1046	1085	1115	1149
7. Government consumption expenditure	95	172	224	283	330	393	408	422	436	450	467	482	490	503	515	526	541
8. Collective consumption	39	71	90	109	126	141	145	150	153	157	164	169	170	174	179	183	188
9. Social transfers in kind	56	101	135	174	204	252	263	272	282	293	303	313	320	328	336	343	353
10. Compensation of employees	57	100	126	162	191	220	227	233	241	247	254	259	263	268	273	280	288
11. Intermediate consumption	25	44	58	68	75	87	91	93	95	98	105	112	110	114	116	117	119
12. Social transfers other than in kind	68	129	170	215	248	293	306	320	333	345	365	378	389	404	419	429	442
13. Social transfers in kind via market produce	15	31	44	57	71	92	96	101	106	110	115	118	122	125	129	133	138
14. Interest	5	19	27	41	41	45	46	46	51	56	45	46	52	51	49	51	55
15. Subsidies	9	18	18	19	21	24	24	25	27	27	31	32	30	31	31	32	33
16. Other current expenditure	7	14	20	32	39	53	57	59	62	66	72	73	75	77	77	78	79
17. Total current expenditure	186	356	464	594	687	815	847	877	914	948	988	1019	1039	1069	1095	1121	1155
18. Gross saving	17	7	23	-11	30	-2	5	24	21	12	-64	-65	-32	-23	-10	-6	-6
19. Capital transfers received	0	0	0	2	5	9	17	8	6	5	4	5	5	7	9	8	9
20. Total revenue	203	363	487	585	722	822	869	910	941	965	928	958	1013	1053	1094	1123	1158
21. Gross fixed capital formation	14	23	35	38	44	51	56	58	61	63	64	60	63	64	66	65	65
22. Other capital expenditure	4	7	13	19	12	15	16	17	17	19	18	16	16	18	18	18	18
23. Total expenditure	204	386	512	651	744	881	920	952	992	1030	1070	1095	1118	1151	1179	1204	1238
24. Tax burden	179	316	430	511	636	717	753	793	819	836	795	824	875	914	951	976	1006
25. Net lending (+) or net borrowing (-)	-1	-23	-26	-65	-22	-59	-50	-42	-52	-64	-142	-137	-105	-98	-85	-81	-80

Table 7B**Contributions to the change in the general government gross debt ratio****France**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.5	1.5	1.6	3.3	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.1	5.3	4.8	4.1	3.8	3.7
2. Interest payments (% of GDP)	3.4	2.9	3.0	2.9	2.8	2.7	2.7	2.6	2.7	2.9	2.4	2.4	2.6	2.5	2.4	2.4	2.5
3. Implicit interest rate 2)	7.2	5.1	5.4	5.3	4.9	4.5	4.2	4.0	4.4	4.6	3.4	3.1	3.3	3.0	2.7	2.7	2.7
4. Nominal GDP growth rate	3.3	5.3	3.9	3.2	2.9	4.3	3.8	4.7	4.9	2.5	-2.5	2.7	3.3	1.5	1.7	2.5	3.2
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.5	1.5	1.6	3.3	4.1	3.6	2.9	2.3	2.7	3.3	7.5	7.1	5.3	4.8	4.1	3.8	3.7
6. Contribution of nominal GDP growth	-1.6	-3.0	-2.1	-1.8	-1.7	-2.6	-2.4	-3.0	-3.0	-1.5	1.7	-2.1	-2.7	-1.3	-1.5	-2.3	-3.0
7. Stock-flow adjustment 3)	2.4	0.0	0.1	0.5	1.8	0.9	1.0	-2.1	0.4	2.2	1.7	-1.8	0.8	0.9	0.6	0.3	0.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.0	-1.4	-1.4	0.3	1.3	0.8	0.3	-0.2	0.0	0.4	5.1	4.7	2.7	2.3	1.8	1.4	1.1
9. Snow-ball effect	1.9	-0.1	0.9	1.2	1.1	0.1	0.3	-0.4	-0.3	1.4	4.1	0.3	-0.1	1.2	0.9	0.1	-0.4
10. Stock-flow adjustment 3)	2.4	0.0	0.1	0.5	1.8	0.9	1.0	-2.1	0.4	2.2	1.7	-1.8	0.8	0.9	0.6	0.3	0.0
(% of GDP)																	
11. Change in gross debt 5)	6.2	-1.5	-0.4	2.1	4.2	1.9	1.6	-2.7	0.1	4.0	11.0	3.2	3.4	4.4	3.3	1.8	0.7
12. Level of gross debt (end of year)	55.5	57.5	57.1	59.1	63.3	65.2	66.8	64.1	64.2	68.2	79.2	82.4	85.8	90.2	93.5	95.3	96.0

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 8A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Italy	(Mrd EURO-ITL)																
	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.1	195.5	202.7	220.3	227.1	215.8	206.4	217.9	221.6	233.8	229.5	237.0	241.2
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	185.4	189.8	213.9	233.2	239.6	222.2	226.1	226.4	237.4	238.8	241.8	248.0
3. Social contributions	28.0	58.1	98.4	135.5	147.3	175.5	181.2	188.1	203.7	215.8	212.6	213.4	216.5	217.0	217.3	220.5	225.0
4. Of which actual social contributions	25.4	51.3	88.1	119.4	143.3	171.9	177.8	184.6	199.8	211.9	208.4	209.3	212.3	212.8	213.0	216.2	220.6
5. Other current revenue, including sales	4.7	11.5	20.6	34.3	39.4	45.9	43.7	45.7	47.1	48.2	49.3	50.2	52.7	52.8	55.3	56.3	58.1
6. Total current revenue	68.3	159.7	288.9	418.4	533.6	602.3	617.4	668.1	711.0	719.5	690.5	707.5	717.2	741.0	740.9	755.5	772.3
7. Government consumption expenditure	34.4	80.3	141.1	169.7	219.2	275.1	289.4	298.2	303.3	315.4	324.7	327.0	322.1	315.0	309.8	308.3	312.8
8. Collective consumption	:	:	57.6	73.6	90.6	115.3	119.9	121.5	123.5	129.4	134.7	134.6	133.8	128.7	126.6	126.0	127.9
9. Social transfers in kind	:	:	83.6	96.2	128.6	159.8	169.6	176.6	179.9	186.0	190.0	192.4	188.2	186.2	183.2	182.3	185.0
10. Compensation of employees	21.8	48.9	85.6	103.9	124.3	149.9	156.5	163.2	164.1	169.7	171.1	172.0	168.6	165.9	164.2	163.0	164.8
11. Intermediate consumption	7.6	20.4	34.8	45.1	58.7	73.6	76.9	76.4	79.9	84.3	89.7	90.2	91.3	88.6	86.1	84.8	86.5
12. Social transfers other than in kind	25.0	63.6	105.4	154.4	195.5	234.8	242.3	252.1	264.4	277.2	291.5	298.4	304.3	311.4	320.7	329.2	336.4
13. Social transfers in kind via market produce	3.8	9.1	18.0	18.1	27.5	37.9	40.2	41.3	41.9	42.8	44.7	45.5	44.7	43.2	42.0	42.9	43.4
14. Interest	9.0	36.2	70.7	109.8	74.9	66.2	66.5	69.1	77.5	81.3	70.9	71.2	78.4	86.7	83.5	87.3	91.7
15. Subsidies	5.4	10.8	12.8	13.5	14.2	14.8	13.5	13.8	16.1	16.1	16.7	17.4	16.5	15.8	15.8	15.9	15.3
16. Other current expenditure	1.2	3.1	6.4	9.7	22.5	31.4	32.7	32.9	34.5	35.6	38.1	37.5	36.6	35.0	35.3	35.4	35.7
17. Total current expenditure	73.9	192.1	333.8	454.5	517.6	608.7	628.8	648.9	678.3	706.9	722.6	732.2	740.3	746.6	747.7	758.5	773.7
18. Gross saving	-5.6	-32.4	-44.9	-36.1	16.0	-6.4	-11.4	19.1	32.8	12.5	-32.1	-24.6	-23.1	-5.6	-6.9	-2.9	-1.5
19. Capital transfers received	0.5	1.2	1.6	7.9	5.0	12.2	6.3	4.4	4.5	4.0	15.6	7.1	11.2	6.4	9.1	6.1	6.1
20. Total revenue	68.8	160.9	290.5	426.4	538.7	614.4	623.7	672.4	715.6	723.4	706.1	714.7	728.4	747.5	750.0	761.6	778.3
21. Gross fixed capital formation	6.0	14.7	22.3	19.6	27.9	33.7	34.0	35.1	36.1	35.3	38.4	32.5	32.1	29.1	31.0	28.4	27.6
22. Other capital expenditure	3.0	7.4	14.6	23.1	3.0	21.4	24.8	39.6	26.4	23.9	28.5	19.3	16.7	18.8	18.7	17.8	17.4
23. Total expenditure	83.0	214.1	370.7	497.3	548.6	663.8	687.6	723.6	740.8	766.1	789.5	784.0	789.0	794.5	797.4	804.6	818.7
24. Tax burden	62.4	144.6	263.4	379.4	497.2	564.8	576.0	623.0	664.6	673.0	653.1	660.6	671.4	689.9	688.7	700.0	715.1
25. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.3	-70.9	-9.9	-49.4	-63.9	-51.2	-25.3	-42.7	-83.4	-69.3	-60.6	-47.0	-47.4	-43.0	-40.4

Table 8B**Contributions to the change in the general government gross debt ratio****Italy**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.4	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.5	4.5	3.8	3.0	3.0	2.7	2.5
2. Interest payments (% of GDP)	11.5	6.2	6.2	5.6	5.1	4.7	4.6	4.6	5.0	5.2	4.7	4.6	5.0	5.5	5.4	5.5	5.6
3. Implicit interest rate 2)	10.3	5.8	6.0	5.3	5.0	4.7	4.6	4.6	4.9	5.1	4.2	4.0	4.2	4.5	4.2	4.2	4.3
4. Nominal GDP growth rate	8.0	5.7	4.8	3.7	3.1	4.2	2.8	3.9	4.1	1.3	-3.5	2.1	1.8	-0.8	-0.5	2.2	2.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.4	0.8	3.1	3.1	3.6	3.5	4.4	3.4	1.6	2.7	5.5	4.5	3.8	3.0	3.0	2.7	2.5
6. Contribution of nominal GDP growth	-8.9	-6.1	-5.0	-3.8	-3.1	-4.2	-2.8	-4.0	-4.2	-1.4	3.9	-2.4	-2.2	1.0	0.7	-2.8	-3.4
7. Stock-flow adjustment 3)	1.2	0.7	1.6	-2.2	-1.7	0.2	0.4	1.2	-0.5	1.5	1.0	0.8	-0.3	2.2	2.3	1.1	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-4.1	-5.4	-3.1	-2.5	-1.5	-1.2	-0.2	-1.2	-3.4	-2.5	0.8	-0.1	-1.1	-2.5	-2.3	-2.8	-3.1
9. Snow-ball effect	2.6	0.2	1.3	1.7	2.0	0.6	1.8	0.6	0.8	3.8	8.5	2.2	2.8	6.6	6.0	2.7	2.2
10. Stock-flow adjustment 3)	1.2	0.7	1.6	-2.2	-1.7	0.2	0.4	1.2	-0.5	1.5	1.0	0.8	-0.3	2.2	2.3	1.1	0.1
(% of GDP)																	
11. Change in gross debt 5)	-0.3	-4.5	-0.3	-3.0	-1.2	-0.4	2.0	0.6	-3.1	2.8	10.3	2.9	1.4	6.3	6.0	1.0	-0.9
12. Level of gross debt (end of year)	120.9	108.6	108.3	105.4	104.1	103.7	105.7	106.3	103.3	106.1	116.4	119.3	120.7	127.0	133.0	134.0	133.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 9A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Cyprus****(Mrd EURO-CYP)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.813	1.187	1.327	1.402	1.796	2.028	2.184	2.443	2.931	3.030	2.556	2.679	2.612	2.633	2.315	2.269	2.289
2. Current taxes on income and wealth	0.624	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.220	1.895	1.926	2.098	1.962	1.847	1.711	1.766
3. Social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.620	1.385	1.393	1.260
4. Of which actual social contributions	0.465	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.464	1.552	1.566	1.620	1.385	1.393	1.260
5. Other current revenue, including sales	0.396	0.465	0.530	0.509	0.667	0.687	0.780	0.834	0.778	0.797	0.828	0.948	0.851	0.854	0.910	0.866	1.100
6. Total current revenue	2.299	3.380	3.760	3.869	4.409	4.700	5.319	5.961	7.085	7.380	6.743	7.106	7.127	7.069	6.457	6.239	6.415
7. Government consumption expenditure	0.969	1.578	1.814	1.985	2.307	2.240	2.410	2.657	2.763	3.087	3.393	3.482	3.585	3.412	3.143	3.066	3.062
8. Collective consumption	0.527	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.548	1.730	1.909	1.959	2.014	1.914	1.976	2.023	2.023
9. Social transfers in kind	0.442	0.724	0.794	0.881	1.024	1.019	1.060	1.188	1.216	1.357	1.484	1.524	1.572	1.499	1.167	1.043	1.039
10. Compensation of employees	0.897	1.326	1.394	1.500	1.810	1.885	1.997	2.155	2.307	2.497	2.723	2.758	2.875	2.819	2.614	2.545	2.381
11. Intermediate consumption	0.191	0.404	0.566	0.666	0.696	0.574	0.645	0.753	0.759	0.855	0.909	0.978	0.945	0.866	0.775	0.759	0.921
12. Social transfers other than in kind	0.560	0.896	0.989	1.134	1.342	1.528	1.722	1.777	1.825	2.080	2.249	2.479	2.617	2.678	2.573	2.688	2.605
13. Social transfers in kind via market produce	0.000	0.000	0.000	0.000	0.009	0.004	0.013	0.019	0.022	0.021	0.027	0.021	0.012	0.009	0.008	0.009	0.009
14. Interest	0.143	0.331	0.357	0.348	0.415	0.417	0.473	0.470	0.483	0.487	0.432	0.391	0.426	0.563	0.667	0.643	0.677
15. Subsidies	0.064	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.032	0.062	0.085	0.095	0.101	0.103	0.097
16. Other current expenditure	0.214	0.181	0.188	0.203	0.299	0.231	0.351	0.346	0.445	0.536	0.490	0.436	0.500	0.515	0.714	0.326	0.263
17. Total current expenditure	2.069	3.273	3.643	3.967	4.710	4.782	5.296	5.597	5.907	6.547	6.862	7.125	7.461	7.544	7.453	7.073	6.953
18. Gross saving	0.230	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.364	1.178	0.833	-0.119	-0.019	-0.334	-0.475	-0.996	-0.834	-0.538
19. Capital transfers received	0.009	0.007	0.007	0.004	0.010	0.096	0.135	0.011	0.011	0.009	0.021	0.010	0.012	0.011	0.011	0.011	0.011
20. Total revenue	2.307	3.387	3.767	3.874	4.419	4.796	5.454	5.972	7.096	7.389	6.764	7.116	7.139	7.080	6.468	6.250	6.426
21. Gross fixed capital formation	0.252	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.477	0.528	0.709	0.659	0.635	0.442	0.303	0.267	0.270
22. Other capital expenditure	0.047	0.054	0.051	0.063	0.079	0.022	0.063	0.117	0.159	0.153	0.224	0.252	0.176	0.233	0.059	0.233	0.226
23. Total expenditure	2.367	3.616	4.004	4.357	5.182	5.311	5.779	6.145	6.542	7.228	7.794	8.036	8.272	8.218	7.814	7.574	7.449
24. Tax burden	1.910	2.897	3.218	3.330	3.731	4.117	4.668	5.117	6.319	6.613	5.986	6.178	6.363	6.258	5.585	5.410	5.353
25. Net lending (+) or net borrowing (-)	-0.060	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.554	0.161	-1.031	-0.920	-1.132	-1.139	-1.346	-1.324	-1.023

Table 9B**Contributions to the change in the general government gross debt ratio****Cyprus**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	4.3	2.3	2.2	4.4	6.6	4.1	2.4	1.2	-3.5	-0.9	6.1	5.3	6.3	6.4	8.3	8.4	6.3
2. Interest payments (% of GDP)	3.1	3.4	3.4	3.2	3.6	3.3	3.5	3.3	3.0	2.8	2.6	2.2	2.4	3.2	4.1	4.1	4.2
3. Implicit interest rate 2)	5.6	6.2	6.1	5.4	5.8	5.1	5.3	5.1	5.2	5.2	5.1	4.0	4.0	4.4	4.3	3.4	3.5
4. Nominal GDP growth rate	7.7	8.3	8.1	3.3	6.8	7.7	7.0	7.7	9.7	8.4	-1.8	3.3	2.7	-0.9	-8.2	-2.9	2.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.3	2.3	2.2	4.4	6.6	4.1	2.4	1.2	-3.5	-0.9	6.1	5.3	6.3	6.4	8.3	8.4	6.3
6. Contribution of nominal GDP growth	-4.2	-4.5	-4.5	-1.9	-4.1	-5.0	-4.7	-5.0	-5.7	-4.5	0.9	-1.9	-1.6	0.6	7.8	3.5	-3.2
7. Stock-flow adjustment 3)	-0.1	2.5	3.8	1.5	2.1	2.1	0.7	-1.0	3.3	-4.4	2.6	-0.6	5.4	8.1	13.3	-3.5	-0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.3	-1.1	-1.1	1.2	3.0	0.8	-1.1	-2.1	-6.5	-3.8	3.6	3.0	4.0	3.3	4.2	4.3	2.1
9. Snow-ball effect	-1.2	-1.1	-1.1	1.3	-0.6	-1.6	-1.1	-1.7	-2.7	-1.7	3.4	0.4	0.8	3.8	11.9	7.6	1.0
10. Stock-flow adjustment 3)	-0.1	2.5	3.8	1.5	2.1	2.1	0.7	-1.0	3.3	-4.4	2.6	-0.6	5.4	8.1	13.3	-3.5	-0.1
(% of GDP)																	
11. Change in gross debt 5)	0.1	0.3	1.6	4.0	4.6	1.2	-1.5	-4.7	-5.9	-9.9	9.6	2.8	10.1	15.1	29.4	8.3	3.1
12. Level of gross debt (end of year)	59.3	59.6	61.2	65.1	69.7	70.9	69.4	64.7	58.8	48.9	58.5	61.3	71.5	86.6	116.0	124.4	127.4

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 10A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Latvia

(Mrd EURO-LVL)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.026	0.523	0.833	0.921	1.100	1.237	1.595	2.035	2.569	2.490	1.990	2.052	2.310	2.550	2.684	2.932	3.148
2. Current taxes on income and wealth	0.025	0.265	0.492	0.639	0.688	0.836	1.018	1.350	1.931	2.235	1.335	1.339	1.499	1.697	1.789	1.880	1.990
3. Social contributions	0.021	0.447	0.682	0.774	0.824	0.940	1.109	1.432	1.881	1.991	1.649	1.557	1.769	1.908	1.941	2.024	2.068
4. Of which actual social contributions	0.021	0.445	0.669	0.760	0.806	0.921	1.082	1.393	1.830	1.892	1.584	1.521	1.738	1.864	1.894	1.975	2.017
5. Other current revenue, including sales	:	0.135	0.282	0.379	0.396	0.617	0.671	0.998	0.911	1.051	1.138	1.193	1.192	1.228	1.331	1.428	1.502
6. Total current revenue	:	1.370	2.289	2.713	3.008	3.631	4.393	5.816	7.293	7.767	6.111	6.141	6.770	7.385	7.744	8.264	8.708
7. Government consumption expenditure	0.021	0.845	1.406	1.736	1.972	2.090	2.279	2.663	3.725	4.587	3.639	3.342	3.605	3.543	3.780	4.063	4.339
8. Collective consumption	0.007	0.437	0.693	0.872	1.017	1.043	1.160	1.356	2.111	2.559	2.002	1.866	1.998	1.916	2.006	2.086	2.170
9. Social transfers in kind	0.014	0.409	0.713	0.864	0.955	1.047	1.119	1.307	1.614	2.028	1.637	1.476	1.607	1.627	1.774	1.977	2.169
10. Compensation of employees	0.009	0.415	0.730	0.859	0.975	1.111	1.295	1.597	2.240	2.770	2.252	1.849	1.928	2.002	2.121	2.310	2.462
11. Intermediate consumption	0.012	0.313	0.468	0.648	0.792	0.915	0.906	1.075	1.273	1.570	1.187	1.260	1.407	1.406	1.501	1.610	1.741
12. Social transfers other than in kind	0.022	0.472	0.837	0.831	0.859	0.973	1.078	1.284	1.498	1.863	2.342	2.267	2.160	2.128	2.214	2.309	2.413
13. Social transfers in kind via market produce	0.000	0.000	0.000	0.070	0.080	0.071	0.087	0.098	0.162	0.198	0.190	0.193	0.222	0.238	0.247	0.259	0.274
14. Interest	:	0.034	0.066	0.060	0.063	0.077	0.068	0.071	0.080	0.137	0.281	0.256	0.299	0.294	0.344	0.370	0.379
15. Subsidies	0.012	0.044	0.067	0.060	0.076	0.064	0.070	0.106	0.167	0.265	0.207	0.138	0.098	0.121	0.145	0.181	0.200
16. Other current expenditure	0.001	0.057	0.104	0.104	0.064	0.133	0.440	0.708	0.675	0.845	0.589	0.848	0.619	0.742	0.774	0.813	0.855
17. Total current expenditure	:	1.335	2.272	2.632	2.908	3.345	3.944	4.939	6.095	7.648	7.048	6.811	6.734	6.929	7.346	7.852	8.325
18. Gross saving	:	0.035	0.017	0.082	0.099	0.286	0.448	0.876	1.198	0.119	-0.937	-0.670	0.037	0.455	0.398	0.411	0.383
19. Capital transfers received	0.000	0.006	0.048	0.021	0.009	0.051	0.144	0.172	0.157	0.210	0.210	0.280	0.313	0.367	0.362	0.348	0.338
20. Total revenue	0.074	1.377	2.337	2.735	3.017	3.682	4.537	5.987	7.449	7.976	6.321	6.421	7.083	7.752	8.106	8.612	9.045
21. Gross fixed capital formation	0.004	0.071	0.090	0.104	0.216	0.329	0.398	0.733	1.192	1.112	0.797	0.677	0.864	0.937	1.002	1.002	0.967
22. Other capital expenditure	0.000	0.028	0.161	0.185	0.040	0.117	0.245	0.392	0.244	0.187	0.293	0.415	0.210	0.175	0.086	0.014	0.015
23. Total expenditure	:	1.435	2.524	2.920	3.164	3.791	4.587	6.064	7.531	8.947	8.138	7.902	7.807	8.041	8.434	8.868	9.306
24. Tax burden	0.072	1.234	1.995	2.320	2.594	3.017	3.740	4.838	6.407	6.692	4.956	4.953	5.596	6.167	6.433	6.860	7.235
25. Net lending (+) or net borrowing (-)	0.013	-0.058	-0.187	-0.186	-0.147	-0.109	-0.050	-0.077	-0.081	-0.971	-1.817	-1.481	-0.724	-0.289	-0.327	-0.256	-0.261

Table 10B**Contributions to the change in the general government gross debt ratio****Latvia**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.8	2.8	2.0	2.3	1.6	1.0	0.4	0.5	0.4	4.2	9.8	8.1	3.6	1.3	1.4	1.0	1.0
2. Interest payments (% of GDP)	0.7	1.0	0.9	0.7	0.7	0.7	0.5	0.4	0.4	0.6	1.5	1.4	1.5	1.3	1.5	1.5	1.4
3. Implicit interest rate 2)	7.3	8.7	8.2	5.8	5.7	5.8	4.3	4.4	4.7	7.2	6.2	3.7	3.7	3.5	3.8	3.7	3.9
4. Nominal GDP growth rate	5.1	9.9	9.5	10.5	11.7	16.5	21.3	23.6	32.3	9.3	-18.7	-2.2	11.7	8.7	5.6	6.4	6.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.8	2.8	2.0	2.3	1.6	1.0	0.4	0.5	0.4	4.2	9.8	8.1	3.6	1.3	1.4	1.0	1.0
6. Contribution of nominal GDP growth	-0.5	-1.1	-1.1	-1.3	-1.4	-2.1	-2.6	-2.4	-2.6	-0.8	4.6	0.8	-4.6	-3.4	-2.2	-2.6	-2.4
7. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.1	0.6	7.3	2.8	-1.4	-1.5	0.8	2.6	-1.6	-4.5
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.2	1.8	1.0	1.5	0.9	0.3	-0.1	0.0	0.0	3.6	8.3	6.7	2.1	0.0	-0.1	-0.5	-0.4
9. Snow-ball effect	0.2	-0.1	-0.1	-0.6	-0.7	-1.3	-2.1	-1.9	-2.2	-0.2	6.1	2.2	-3.2	-2.0	-0.7	-1.1	-1.0
10. Stock-flow adjustment 3)	-0.3	-1.7	0.9	-1.5	0.9	1.3	-0.3	0.1	0.6	7.3	2.8	-1.4	-1.5	0.8	2.6	-1.6	-4.5
(% of GDP)																	
11. Change in gross debt 5)	3.1	0.0	1.8	-0.5	1.1	0.3	-2.5	-1.8	-1.7	10.7	17.1	7.5	-2.6	-1.2	1.8	-3.1	-6.0
12. Level of gross debt (end of year)	12.4	12.4	14.1	13.6	14.7	15.0	12.5	10.7	9.0	19.8	36.9	44.4	41.9	40.6	42.5	39.3	33.4

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 11A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Luxembourg

(Mrd EURO-LUF)

	1991	1995	2000	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1.09	1.66	2.97	3.05	3.18	3.64	3.99	4.27	4.66	4.65	4.56	4.80	5.16	5.50	5.95	6.23	5.81
2. Current taxes on income and wealth	1.54	2.31	3.29	3.66	3.77	3.57	4.12	4.42	4.89	5.27	5.27	5.74	6.01	6.28	6.52	6.77	7.12
3. Social contributions	1.25	1.66	2.40	2.82	3.02	3.19	3.43	3.65	4.00	4.30	4.58	4.73	5.08	5.38	5.51	5.75	6.03
4. Of which actual social contributions	1.11	1.49	2.23	2.62	2.79	2.96	3.17	3.38	3.71	3.99	4.25	4.37	4.69	4.96	5.08	5.31	5.56
5. Other current revenue, including sales	0.63	0.70	0.89	0.90	0.89	0.92	0.96	1.15	1.35	1.50	1.34	1.44	1.50	1.51	1.49	1.53	1.59
6. Total current revenue	4.52	6.33	9.55	10.42	10.85	11.32	12.50	13.48	14.90	15.73	15.75	16.70	17.74	18.67	19.46	20.29	20.55
7. Government consumption expenditure	1.70	2.41	3.33	3.96	4.24	4.65	5.00	5.22	5.45	5.80	6.28	6.64	6.98	7.50	7.93	8.37	8.83
8. Collective consumption	0.71	1.02	1.38	1.64	1.74	1.85	1.98	2.03	2.09	2.25	2.40	2.53	2.70	2.90	3.00	3.11	3.26
9. Social transfers in kind	0.99	1.38	1.95	2.32	2.51	2.80	3.02	3.19	3.37	3.54	3.88	4.11	4.28	4.60	4.93	5.26	5.57
10. Compensation of employees	0.98	1.28	1.66	1.94	2.07	2.22	2.38	2.51	2.65	2.80	3.02	3.22	3.40	3.61	3.80	4.01	4.22
11. Intermediate consumption	0.29	0.53	0.71	0.81	0.88	0.93	1.04	1.03	1.11	1.24	1.38	1.45	1.51	1.67	1.66	1.79	1.93
12. Social transfers other than in kind	1.54	2.16	2.87	3.49	3.88	4.04	4.37	4.57	4.83	5.37	5.98	6.23	6.45	6.88	7.23	7.56	7.89
13. Social transfers in kind via market produce	0.40	0.58	0.90	1.14	1.24	1.44	1.53	1.62	1.66	1.74	1.87	1.95	2.00	2.14	2.30	2.39	2.49
14. Interest	0.05	0.06	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.13	0.14	0.16	0.20	0.21	0.26	0.24	0.31
15. Subsidies	0.26	0.24	0.34	0.37	0.40	0.45	0.50	0.52	0.60	0.60	0.63	0.67	0.69	0.78	0.85	0.88	0.92
16. Other current expenditure	0.28	0.37	0.64	0.67	0.74	0.95	0.90	0.96	0.96	1.04	1.11	1.24	1.44	1.55	1.69	1.74	1.88
17. Total current expenditure	3.81	5.21	7.20	8.48	9.27	10.07	10.76	11.28	11.89	12.92	14.13	14.92	15.69	16.83	17.79	18.62	19.65
18. Gross saving	0.71	1.12	2.35	1.94	1.58	1.24	1.74	2.20	3.01	2.80	1.62	1.78	2.05	1.85	1.67	1.67	0.90
19. Capital transfers received	0.02	0.03	0.03	0.04	0.06	0.07	0.07	0.06	0.07	0.09	0.09	0.08	0.07	0.10	0.10	0.10	0.11
20. Total revenue	4.54	6.36	9.58	10.47	10.91	11.38	12.57	13.54	14.98	15.82	15.84	16.79	17.81	18.77	19.56	20.39	20.66
21. Gross fixed capital formation	0.47	0.58	0.84	1.18	1.18	1.17	1.36	1.23	1.24	1.27	1.40	1.62	1.58	1.64	1.57	1.64	1.71
22. Other capital expenditure	0.18	0.20	0.22	0.30	0.34	0.44	0.45	0.58	0.47	0.43	0.54	0.57	0.52	0.54	0.59	0.60	0.62
23. Total expenditure	4.46	6.00	8.27	9.96	10.79	11.68	12.57	13.08	13.60	14.62	16.07	17.11	17.79	19.01	19.95	20.86	21.98
24. Tax burden	3.97	5.61	8.62	9.43	9.86	10.26	11.39	12.18	13.38	14.03	14.18	15.01	15.96	16.88	17.68	18.46	18.65
25. Net lending (+) or net borrowing (-)	0.08	0.37	1.31	0.50	0.12	-0.30	0.00	0.46	1.38	1.19	-0.24	-0.32	0.02	-0.24	-0.39	-0.47	-1.32

Table 11B**Contributions to the change in the general government gross debt ratio****Luxembourg**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.2	0.7	0.8	-0.1	0.6	0.9	1.0	2.7
2. Interest payments (% of GDP)	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.6	0.5	0.6
3. Implicit interest rate 2)	8.1	5.8	5.5	4.4	3.8	2.9	2.7	3.3	3.9	5.0	2.5	3.0	2.6	2.7	2.8	2.2	2.6
4. Nominal GDP growth rate	3.8	10.6	2.6	6.3	7.7	6.3	10.3	12.0	10.6	-0.3	-4.8	10.5	6.2	2.8	5.6	4.6	3.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	-2.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.4	-3.7	-3.2	0.7	0.8	-0.1	0.6	0.9	1.0	2.7
6. Contribution of nominal GDP growth	-0.2	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.6	0.0	0.7	-1.5	-1.1	-0.5	-1.1	-1.1	-0.9
7. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.8	-0.6	0.3	2.6	4.3	10.9	-0.3	4.6	0.4	3.0	3.1	1.3	1.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.8	-6.3	-6.4	-2.4	-0.7	0.9	-0.2	-1.5	-3.9	-3.5	0.3	0.4	-0.5	0.1	0.3	0.5	2.0
9. Snow-ball effect	0.2	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.4	0.4	1.1	-1.1	-0.7	0.0	-0.6	-0.6	-0.3
10. Stock-flow adjustment 3)	4.5	6.3	6.4	2.5	0.8	-0.6	0.3	2.6	4.3	10.9	-0.3	4.6	0.4	3.0	3.1	1.3	1.2
(% of GDP)																	
11. Change in gross debt 5)	1.9	-0.3	0.1	0.0	-0.1	0.1	-0.3	0.6	0.0	7.8	1.1	4.0	-0.8	3.0	2.8	1.2	3.0
12. Level of gross debt (end of year)	7.4	6.2	6.3	6.3	6.2	6.3	6.1	6.7	6.7	14.4	15.5	19.5	18.7	21.7	24.5	25.7	28.7

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 12A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Malta

(Mrd EURO-MTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.369	0.496	0.535	0.557	0.582	0.639	0.718	0.759	0.802	0.832	0.810	0.844	0.907	0.917	0.944	0.975	1.017
2. Current taxes on income and wealth	0.248	0.366	0.407	0.483	0.522	0.502	0.559	0.610	0.726	0.743	0.795	0.808	0.849	0.935	0.999	1.047	1.095
3. Social contributions	0.218	0.304	0.334	0.346	0.353	0.360	0.380	0.390	0.398	0.432	0.435	0.457	0.487	0.504	0.529	0.556	0.582
4. Of which actual social contributions	0.183	0.259	0.274	0.283	0.288	0.293	0.307	0.315	0.322	0.352	0.352	0.371	0.400	0.414	0.435	0.456	0.478
5. Other current revenue, including sales	0.207	0.179	0.186	0.186	0.206	0.225	0.178	0.179	0.204	0.250	0.206	0.209	0.222	0.234	0.245	0.250	0.256
6. Total current revenue	1.042	1.345	1.461	1.572	1.663	1.727	1.836	1.938	2.131	2.257	2.247	2.317	2.465	2.590	2.717	2.828	2.950
7. Government consumption expenditure	0.550	0.734	0.809	0.853	0.901	0.935	0.941	1.011	1.042	1.218	1.230	1.291	1.353	1.450	1.507	1.571	1.631
8. Collective consumption	0.278	0.354	0.446	0.455	0.492	0.490	0.491	0.506	0.538	0.620	0.609	0.612	0.634	0.680	0.709	0.739	0.766
9. Social transfers in kind	0.272	0.380	0.363	0.398	0.409	0.445	0.451	0.506	0.503	0.598	0.621	0.679	0.720	0.771	0.798	0.832	0.865
10. Compensation of employees	0.433	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.707	0.832	0.830	0.842	0.871	0.915	0.955	0.987	1.019
11. Intermediate consumption	0.143	0.194	0.178	0.198	0.220	0.249	0.238	0.286	0.296	0.384	0.348	0.376	0.415	0.460	0.471	0.496	0.521
12. Social transfers other than in kind	0.335	0.471	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.720	0.769	0.805	0.836	0.887	0.913	0.941	0.970
13. Social transfers in kind via market produce	0.008	0.013	0.015	0.020	0.021	0.024	0.027	0.033	0.033	0.037	0.041	0.040	0.047	0.043	0.056	0.066	0.069
14. Interest	0.060	0.143	0.135	0.152	0.149	0.164	0.178	0.180	0.181	0.187	0.183	0.186	0.201	0.213	0.223	0.230	0.244
15. Subsidies	0.052	0.056	0.066	0.090	0.096	0.086	0.101	0.109	0.112	0.125	0.064	0.067	0.065	0.077	0.093	0.096	0.098
16. Other current expenditure	0.036	0.049	0.064	0.038	0.053	0.086	0.081	0.082	0.093	0.098	0.111	0.120	0.118	0.121	0.140	0.143	0.157
17. Total current expenditure	1.068	1.442	1.565	1.654	1.746	1.843	1.909	2.002	2.108	2.382	2.346	2.436	2.553	2.715	2.852	2.957	3.078
18. Gross saving	-0.025	-0.097	-0.103	-0.082	-0.083	-0.116	-0.073	-0.064	0.023	-0.125	-0.100	-0.119	-0.088	-0.125	-0.134	-0.129	-0.127
19. Capital transfers received	0.021	0.045	0.014	0.021	0.024	0.089	0.173	0.168	0.071	0.047	0.062	0.113	0.115	0.147	0.200	0.208	0.220
20. Total revenue	1.063	1.390	1.475	1.593	1.687	1.817	2.009	2.106	2.201	2.303	2.309	2.430	2.580	2.738	2.917	3.035	3.170
21. Gross fixed capital formation	0.085	0.153	0.141	0.177	0.208	0.174	0.228	0.205	0.206	0.139	0.137	0.134	0.164	0.210	0.216	0.229	0.243
22. Other capital expenditure	0.022	0.031	0.034	0.016	0.147	0.013	0.014	0.040	0.016	0.057	0.046	0.085	0.047	0.038	0.093	0.100	0.123
23. Total expenditure	1.175	1.626	1.739	1.847	2.101	2.030	2.151	2.247	2.330	2.577	2.530	2.656	2.764	2.963	3.161	3.286	3.444
24. Tax burden	0.801	1.129	1.220	1.353	1.383	1.477	1.625	1.720	1.890	1.967	1.992	2.058	2.194	2.308	2.421	2.522	2.636
25. Net lending (+) or net borrowing (-)	-0.112	-0.236	-0.264	-0.254	-0.414	-0.213	-0.142	-0.141	-0.128	-0.274	-0.221	-0.226	-0.184	-0.225	-0.244	-0.251	-0.274

Table 12B**Contributions to the change in the general government gross debt ratio****Malta**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	6.9	5.7	6.3	5.7	9.0	4.6	2.9	2.7	2.3	4.6	3.7	3.5	2.8	3.3	3.4	3.4	3.5
2. Interest payments (% of GDP)	3.6	3.5	3.2	3.4	3.2	3.5	3.6	3.5	3.3	3.1	3.1	2.9	3.0	3.1	3.1	3.1	3.2
3. Implicit interest rate 2)	7.3	6.9	6.1	6.1	5.8	5.4	5.5	5.4	5.6	5.5	5.0	4.7	4.7	4.6	4.6	4.5	4.5
4. Nominal GDP growth rate	5.8	9.6	2.4	5.1	3.9	1.1	6.1	5.4	7.1	7.0	-0.1	7.1	3.9	3.1	4.1	4.2	4.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	6.9	5.7	6.3	5.7	9.0	4.6	2.9	2.7	2.3	4.6	3.7	3.5	2.8	3.3	3.4	3.4	3.5
6. Contribution of nominal GDP growth	-2.8	-4.8	-1.3	-2.8	-2.2	-0.7	-4.0	-3.5	-4.1	-4.0	0.1	-4.4	-2.5	-2.1	-2.8	-2.9	-3.1
7. Stock-flow adjustment 3)	-0.7	-2.2	0.0	-3.9	1.3	-0.1	-0.7	-4.7	0.1	-0.4	1.8	1.1	2.5	0.6	0.6	0.3	0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	3.3	2.2	3.1	2.3	5.8	1.1	-0.7	-0.7	-0.9	1.5	0.6	0.6	-0.3	0.2	0.3	0.3	0.4
9. Snow-ball effect	0.7	-1.4	1.9	0.6	1.1	2.8	-0.4	-0.1	-0.9	-0.8	3.2	-1.5	0.5	1.0	0.3	0.2	0.1
10. Stock-flow adjustment 3)	-0.7	-2.2	0.0	-3.9	1.3	-0.1	-0.7	-4.7	0.1	-0.4	1.8	1.1	2.5	0.6	0.6	0.3	0.3
(% of GDP)																	
11. Change in gross debt 5)	3.4	-1.3	5.0	-1.0	8.1	3.8	-1.8	-5.5	-1.8	0.2	5.6	0.2	2.8	1.8	1.3	0.8	0.8
12. Level of gross debt (end of year)	55.2	53.9	58.9	57.9	66.0	69.8	68.0	62.5	60.7	60.9	66.5	66.8	69.5	71.3	72.6	73.3	74.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 13A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Netherlands

(Mrd EURO-NLG)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	6.5	10.2	16.5	20.5	25.1	32.6	49.0	68.2	71.2	72.5	68.1	71.4	69.6	68.4	71.2	74.1	76.2
2. Current taxes on income and wealth	8.9	16.0	24.5	24.7	36.6	37.5	48.5	62.4	67.9	69.3	67.7	70.1	68.6	65.6	66.6	68.7	69.6
3. Social contributions	9.4	18.4	28.8	39.6	40.2	52.1	68.7	79.9	81.5	90.4	83.5	87.2	92.6	99.6	100.5	106.4	108.4
4. Of which actual social contributions	8.5	16.5	26.0	36.9	36.9	48.4	64.5	75.6	77.1	86.3	79.2	83.1	88.8	95.8	96.6	102.5	104.4
5. Other current revenue, including sales	3.2	6.3	13.3	22.4	18.3	21.0	24.8	36.4	37.0	43.4	41.5	41.0	40.5	43.0	42.9	41.3	41.0
6. Total current revenue	28.0	50.9	83.1	107.2	120.1	143.1	191.1	246.8	257.7	275.7	260.8	269.7	271.3	276.5	281.1	290.5	295.1
7. Government consumption expenditure	13.3	24.5	39.9	47.7	56.1	72.7	91.9	135.4	143.9	152.8	164.1	167.0	167.3	170.6	171.4	173.8	175.7
8. Collective consumption	7.0	12.4	20.0	23.6	27.6	34.6	41.8	55.6	58.3	62.3	66.8	66.7	65.1	65.7	67.0	68.3	69.7
9. Social transfers in kind	6.3	12.1	20.0	24.1	28.5	38.1	50.1	79.8	85.5	90.5	97.3	100.3	102.2	105.0	104.4	105.5	106.0
10. Compensation of employees	8.4	15.0	22.7	24.6	26.4	32.3	39.6	50.2	52.3	54.7	57.7	59.2	58.9	58.6	57.6	57.7	58.6
11. Intermediate consumption	2.8	4.3	7.9	11.3	15.1	20.2	27.3	39.0	41.0	44.0	47.4	46.9	45.5	45.5	44.7	41.8	39.0
12. Social transfers other than in kind	8.5	17.6	29.9	37.3	44.5	46.3	47.2	58.1	59.0	61.5	65.6	68.8	70.8	72.9	76.6	78.7	83.1
13. Social transfers in kind via market produce	2.4	5.1	8.9	12.2	15.8	22.7	29.2	51.7	55.9	59.3	64.1	66.4	68.1	70.9	72.5	75.3	77.9
14. Interest	1.9	3.1	6.0	12.4	14.1	17.2	15.3	11.8	12.5	13.0	12.5	12.2	12.3	11.4	11.5	11.4	11.7
15. Subsidies	0.6	1.5	2.8	4.7	5.5	3.1	6.1	6.1	7.1	7.2	8.9	9.2	8.6	7.9	7.6	7.5	7.3
16. Other current expenditure	0.5	1.2	1.5	1.9	2.1	3.8	7.6	10.9	10.5	11.1	8.9	10.9	10.7	11.0	11.8	12.3	13.0
17. Total current expenditure	25.1	47.9	79.8	104.5	123.5	145.6	172.3	227.9	238.1	250.9	265.1	273.5	274.9	278.3	282.3	284.8	291.0
18. Gross saving	2.9	3.0	3.3	2.7	-3.3	-2.5	18.8	18.9	19.5	24.8	-4.4	-3.8	-3.6	-1.7	-1.2	5.7	4.1
19. Capital transfers received	0.3	0.4	0.5	0.6	0.7	1.0	1.7	2.1	2.1	2.0	2.0	2.1	1.8	1.6	1.6	1.6	1.6
20. Total revenue	28.3	51.3	83.6	107.8	120.8	144.2	192.9	248.8	259.8	277.7	262.8	271.7	273.1	278.1	282.7	292.1	296.7
21. Gross fixed capital formation	3.6	5.0	6.6	6.8	7.8	9.6	13.1	17.8	19.0	20.5	21.5	21.3	20.0	20.0	19.7	20.4	21.3
22. Other capital expenditure	0.6	1.5	3.6	3.7	2.5	17.1	-0.8	0.2	1.6	3.2	8.2	7.0	4.1	4.2	0.9	7.3	3.3
23. Total expenditure	29.4	54.3	90.0	115.0	133.8	157.4	184.6	245.9	258.7	274.6	294.9	301.9	299.1	302.5	302.9	312.6	315.6
24. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	210.7	221.2	233.1	218.8	228.5	231.1	233.8	238.4	249.4	254.3
25. Net lending (+) or net borrowing (-)	-1.0	-3.0	-6.4	-7.2	-13.0	-13.2	8.2	2.9	1.0	3.1	-32.1	-30.1	-26.0	-24.3	-20.2	-20.5	-18.8

Table 13B**Contributions to the change in the general government gross debt ratio****Netherlands**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	4.3	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.5	5.6	5.1	4.3	4.1	3.3	3.3	3.0
2. Interest payments (% of GDP)	5.6	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.2	2.2	2.1	2.1	1.9	1.9	1.9	1.8
3. Implicit interest rate 2)	7.8	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.9	5.0	3.6	3.5	3.3	2.9	2.7	2.5	2.5
4. Nominal GDP growth rate	5.2	8.2	7.1	3.9	2.5	3.0	4.5	5.2	5.8	4.0	-3.6	2.4	2.1	0.0	0.6	1.7	3.9
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.3	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.5	5.6	5.1	4.3	4.1	3.3	3.3	3.0
6. Contribution of nominal GDP growth	-3.8	-4.6	-3.6	-1.9	-1.2	-1.5	-2.3	-2.6	-2.6	-1.7	2.2	-1.4	-1.3	0.0	-0.4	-1.2	-2.9
7. Stock-flow adjustment 3)	-0.2	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.4	-5.5	-1.1	-0.7	1.5	0.7	-0.5	0.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-1.3	-5.6	-2.9	-0.7	0.6	-0.7	-2.1	-2.7	-2.4	-2.7	3.4	3.1	2.3	2.2	1.4	1.5	1.1
9. Snow-ball effect	1.9	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.4	0.5	4.4	0.7	0.8	1.9	1.5	0.6	-1.0
10. Stock-flow adjustment 3)	-0.2	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.4	-5.5	-1.1	-0.7	1.5	0.7	-0.5	0.4
(% of GDP)																	
11. Change in gross debt 5)	0.3	-7.4	-3.1	-0.2	1.5	0.4	-0.6	-4.4	-2.1	13.2	2.3	2.6	2.3	5.5	3.6	1.6	0.5
12. Level of gross debt (end of year)	76.1	53.8	50.7	50.5	52.0	52.4	51.8	47.4	45.3	58.5	60.8	63.4	65.7	71.3	74.8	76.4	76.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 14A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Austria

(Mrd EURO-ATS)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	11.7	16.3	20.7	24.5	30.5	34.6	35.5	36.3	38.2	39.9	40.4	41.4	43.1	44.9	46.0	47.5	49.1
2. Current taxes on income and wealth	8.9	12.6	15.5	20.4	27.3	31.4	31.3	33.2	36.5	39.5	35.1	36.4	39.0	41.2	43.3	45.2	47.5
3. Social contributions	10.8	15.8	20.8	30.1	34.9	37.9	39.5	41.2	42.9	44.9	45.6	46.6	48.7	50.9	52.2	53.8	55.6
4. Of which actual social contributions	9.3	13.6	17.9	26.2	30.9	34.5	35.9	37.4	39.0	40.8	41.2	42.1	44.0	46.1	47.3	48.8	50.4
5. Other current revenue, including sales	4.8	6.9	9.4	12.8	11.4	10.9	11.4	11.7	12.2	12.0	12.5	13.2	13.5	13.8	14.3	14.7	15.2
6. Total current revenue	36.2	51.6	66.5	87.7	104.1	114.9	117.7	122.4	129.9	136.3	133.6	137.6	144.3	150.7	155.8	161.3	167.4
7. Government consumption expenditure	13.9	19.9	25.3	35.5	39.6	43.3	45.1	47.3	49.4	52.8	54.6	55.5	56.7	58.2	59.5	61.0	62.5
8. Collective consumption	6.3	9.1	11.1	15.2	17.1	18.5	19.2	19.9	20.4	22.0	22.8	23.1	23.3	23.8	24.2	24.8	25.4
9. Social transfers in kind	7.6	10.8	14.2	20.2	22.5	24.8	25.9	27.4	29.0	30.8	31.8	32.5	33.4	34.5	35.3	36.2	37.0
10. Compensation of employees	8.5	12.2	15.6	22.0	22.9	21.9	22.9	24.0	24.8	26.0	27.2	27.8	28.3	29.0	29.8	30.3	30.9
11. Intermediate consumption	3.6	5.5	6.8	10.3	10.3	10.3	10.7	11.1	11.6	12.8	12.9	12.9	13.0	13.4	13.5	13.9	14.2
12. Social transfers other than in kind	12.5	18.4	23.9	34.5	39.4	44.8	46.0	47.6	48.9	51.1	54.3	56.4	57.0	59.1	61.2	63.2	65.1
13. Social transfers in kind via market produce	2.9	3.9	5.1	7.2	10.4	12.5	13.0	13.8	14.7	15.5	15.9	16.2	16.9	17.5	18.1	18.7	19.2
14. Interest	1.6	3.2	5.1	7.0	7.2	6.7	7.1	7.1	7.5	7.3	7.6	7.6	7.8	8.0	8.3	8.6	8.9
15. Subsidies	2.4	3.2	4.1	4.8	6.5	8.2	8.2	8.7	8.9	9.9	9.8	9.9	10.3	10.9	11.5	12.0	12.5
16. Other current expenditure	1.6	2.2	2.9	4.2	4.5	5.9	6.4	6.3	6.4	6.8	7.4	8.0	8.2	8.4	9.0	9.4	9.8
17. Total current expenditure	33.2	48.7	63.5	90.0	101.2	110.3	114.3	118.6	122.8	129.5	135.2	138.8	141.5	146.4	151.4	156.0	160.5
18. Gross saving	3.1	2.8	2.9	-2.2	2.9	4.7	3.5	3.8	7.1	6.8	-1.5	-1.2	2.8	4.3	4.4	5.3	6.8
19. Capital transfers received	0.1	0.1	0.2	0.4	0.4	0.5	0.4	0.6	0.6	0.3	0.3	0.2	0.3	0.2	0.3	0.3	0.4
20. Total revenue	36.3	51.7	66.6	88.1	104.4	115.5	118.2	123.0	130.5	136.7	133.9	137.8	144.6	150.9	156.0	161.7	167.8
21. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.3	2.7	2.9	2.9	2.9	3.2	3.3	3.2	3.0	3.1	3.1	3.3	3.4
22. Other capital expenditure	1.5	2.6	2.5	3.0	3.5	12.9	5.1	5.5	7.1	6.6	6.8	8.7	7.4	9.3	9.3	8.7	8.9
23. Total expenditure	37.9	54.8	70.2	98.3	107.9	125.9	122.3	127.0	132.8	139.3	145.3	150.6	151.9	158.7	163.8	168.0	172.8
24. Tax burden	30.0	42.5	54.2	72.5	89.9	101.1	103.4	107.7	114.5	120.9	117.3	120.4	126.7	132.6	137.0	142.0	147.5
25. Net lending (+) or net borrowing (-)	-1.6	-3.2	-3.5	-10.1	-3.5	-10.4	-4.2	-4.0	-2.4	-2.6	-11.3	-12.9	-7.3	-7.8	-7.8	-6.3	-5.1

Table 14B**Contributions to the change in the general government gross debt ratio****Austria**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.8	1.7	0.0	0.7	1.5	4.4	1.7	1.5	0.9	0.9	4.1	4.5	2.5	2.5	2.5	1.9	1.5
2. Interest payments (% of GDP)	4.0	3.4	3.4	3.1	2.9	2.8	2.9	2.7	2.7	2.6	2.8	2.7	2.6	2.6	2.6	2.6	2.6
3. Implicit interest rate 2)	6.5	5.4	5.2	4.8	4.5	4.5	4.6	4.5	4.7	4.4	4.2	4.0	3.8	3.7	3.6	3.6	3.7
4. Nominal GDP growth rate	4.5	4.6	2.7	3.0	2.0	4.3	4.5	5.6	5.8	3.2	-2.3	3.2	4.9	2.6	2.5	3.3	3.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.8	1.7	0.0	0.7	1.5	4.4	1.7	1.5	0.9	0.9	4.1	4.5	2.5	2.5	2.5	1.9	1.5
6. Contribution of nominal GDP growth	-2.8	-3.0	-1.8	-1.9	-1.3	-2.7	-2.8	-3.4	-3.4	-1.9	1.5	-2.2	-3.4	-1.8	-1.8	-2.4	-2.6
7. Stock-flow adjustment 3)	1.2	0.6	2.3	0.6	-1.1	-2.3	0.6	0.0	0.5	4.5	-0.3	0.8	1.4	0.5	0.1	0.2	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.8	-1.8	-3.3	-2.4	-1.4	1.6	-1.2	-1.2	-1.9	-1.7	1.3	1.8	-0.2	-0.1	-0.2	-0.7	-1.1
9. Snow-ball effect	1.2	0.5	1.6	1.2	1.6	0.1	0.1	-0.7	-0.7	0.7	4.3	0.5	-0.8	0.8	0.8	0.2	0.1
10. Stock-flow adjustment 3)	1.2	0.6	2.3	0.6	-1.1	-2.3	0.6	0.0	0.5	4.5	-0.3	0.8	1.4	0.5	0.1	0.2	0.1
(% of GDP)																	
11. Change in gross debt 5)	4.2	-0.6	0.6	-0.6	-0.9	-0.6	-0.5	-1.9	-2.1	3.6	5.3	3.1	0.5	1.2	0.8	-0.3	-1.0
12. Level of gross debt (end of year)	68.2	66.2	66.8	66.2	65.3	64.7	64.2	62.3	60.2	63.8	69.2	72.3	72.8	74.0	74.8	74.5	73.5

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 15A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	20.40	22.38	23.90	24.53	24.21	21.49	23.04	23.50	22.54	21.97	22.56	23.34
2. Current taxes on income and wealth	0.42	1.62	3.89	7.22	12.09	12.40	12.66	13.85	16.08	16.64	15.15	15.22	16.88	15.27	18.47	18.65	19.08
3. Social contributions	0.57	1.66	4.81	8.81	13.46	17.23	18.36	19.01	19.65	20.50	21.03	21.27	21.05	19.14	19.83	19.59	19.48
4. Of which actual social contributions	0.53	1.51	4.36	6.83	10.17	12.34	12.99	13.55	14.42	15.14	15.20	15.73	16.06	14.99	15.61	15.52	15.73
5. Other current revenue, including sales	0.18	0.62	2.02	3.90	5.55	6.90	6.37	7.17	8.10	8.09	7.82	7.55	7.80	8.13	9.26	9.29	9.78
6. Total current revenue	2.06	6.55	17.28	30.97	47.58	56.94	59.77	63.94	68.36	69.45	65.48	67.08	69.23	65.08	69.52	70.09	71.68
7. Government consumption expenditure	1.09	2.99	8.06	15.37	24.14	30.32	32.62	33.00	33.58	34.53	37.19	37.33	34.08	30.12	31.00	29.80	28.50
8. Collective consumption	0.57	1.33	3.50	6.71	10.10	12.56	13.74	14.19	14.85	15.42	16.79	16.90	15.54	13.84	14.25	13.70	13.10
9. Social transfers in kind	0.51	1.66	4.56	8.66	14.04	17.76	18.88	18.81	18.73	19.12	20.40	20.43	18.54	16.28	16.75	16.10	15.40
10. Compensation of employees	0.74	2.09	6.01	10.99	17.48	20.33	21.52	21.01	20.47	20.68	21.40	21.16	19.42	16.51	17.55	15.78	15.24
11. Intermediate consumption	0.26	0.70	1.61	3.68	5.73	6.31	6.97	6.99	7.38	7.64	8.41	8.94	7.90	7.40	7.85	7.76	7.58
12. Social transfers other than in kind	0.54	1.84	4.73	9.50	14.30	20.57	22.21	23.40	24.64	25.99	28.66	29.55	29.81	29.64	30.98	31.04	31.23
13. Social transfers in kind via market produce	0.10	0.20	0.57	1.36	2.28	4.77	5.21	5.91	6.67	7.19	8.35	8.40	7.97	7.49	7.42	7.29	7.04
14. Interest	0.19	1.44	4.37	4.91	3.73	3.87	3.94	4.45	4.98	5.19	4.78	4.85	6.89	7.13	7.19	7.32	7.55
15. Subsidies	0.34	0.72	0.88	0.89	1.53	1.37	1.45	1.45	1.35	1.17	1.26	1.28	1.22	1.01	1.21	1.27	1.29
16. Other current expenditure	0.06	0.15	0.60	1.10	2.02	3.29	3.48	3.86	3.91	3.78	4.30	4.89	4.43	4.21	4.45	4.75	4.42
17. Total current expenditure	2.23	7.14	18.78	32.44	47.08	60.51	64.78	67.07	69.41	71.63	77.15	79.07	77.64	73.40	76.65	75.21	74.35
18. Gross saving	-0.17	-0.59	-1.49	-1.47	0.51	-3.58	-5.01	-3.13	-1.05	-2.19	-11.67	-11.99	-8.41	-8.32	-7.13	-5.12	-2.67
19. Capital transfers received	0.01	0.09	0.74	1.12	1.18	4.85	2.05	1.36	1.32	1.25	1.25	4.91	7.81	2.50	1.94	1.85	1.96
20. Total revenue	2.07	6.64	18.02	32.09	48.76	61.79	61.82	65.29	69.67	70.70	66.73	71.99	77.04	67.57	71.46	71.94	73.63
21. Gross fixed capital formation	0.31	0.68	1.69	3.65	5.23	5.70	5.50	4.56	4.58	5.06	5.07	6.50	4.47	2.74	3.09	3.00	2.89
22. Other capital expenditure	0.09	0.72	0.91	0.70	0.62	1.57	1.61	1.07	1.02	0.24	1.62	3.41	2.33	2.07	1.50	0.52	0.76
23. Total expenditure	2.63	8.54	21.38	36.79	52.93	67.78	71.89	72.70	75.01	76.93	83.84	88.97	84.44	78.22	81.24	78.73	78.00
24. Tax burden	1.82	5.77	15.41	25.93	39.56	45.56	48.47	51.74	55.50	56.44	52.22	54.53	56.91	53.45	56.47	57.23	58.66
25. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.71	-4.16	-5.99	-10.07	-7.41	-5.33	-6.24	-17.11	-16.98	-7.40	-10.64	-9.78	-6.80	-4.37

Table 15B**Contributions to the change in the general government gross debt ratio****Portugal**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.4	3.3	4.8	3.4	3.7	4.0	6.5	4.6	3.1	3.6	10.2	9.8	4.3	6.4	5.9	4.0	2.5
2. Interest payments (% of GDP)	5.6	2.9	2.9	2.8	2.6	2.6	2.6	2.8	2.9	3.0	2.8	2.8	4.0	4.3	4.3	4.4	4.4
3. Implicit interest rate 2)	10.6	6.1	6.1	5.4	4.8	4.5	4.3	4.3	4.5	4.5	3.9	3.4	4.2	3.8	3.5	3.5	3.5
4. Nominal GDP growth rate	8.1	7.3	5.6	4.5	2.1	4.1	3.3	4.3	5.3	1.6	-2.0	2.6	-1.0	-3.5	0.1	1.7	2.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.4	3.3	4.8	3.4	3.7	4.0	6.5	4.6	3.1	3.6	10.2	9.8	4.3	6.4	5.9	4.0	2.5
6. Contribution of nominal GDP growth	-4.3	-3.5	-2.7	-2.3	-1.2	-2.3	-2.0	-2.8	-3.5	-1.1	1.5	-2.1	1.0	3.9	-0.2	-2.1	-3.1
7. Stock-flow adjustment 3)	0.8	-0.5	1.1	2.0	0.1	0.8	1.2	-0.1	-0.7	0.7	0.4	2.6	9.0	5.4	-2.0	-3.0	-0.4
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.2	0.3	1.8	0.6	1.0	1.4	4.0	1.8	0.2	0.6	7.3	7.0	0.3	2.1	1.6	-0.3	-1.8
9. Snow-ball effect	1.3	-0.6	0.2	0.5	1.5	0.3	0.6	0.0	-0.5	2.0	4.3	0.7	5.0	8.3	4.2	2.2	1.3
10. Stock-flow adjustment 3)	0.8	-0.5	1.1	2.0	0.1	0.8	1.2	-0.1	-0.7	0.7	0.4	2.6	9.0	5.4	-2.0	-3.0	-0.4
(% of GDP)																	
11. Change in gross debt 5)	1.9	-0.7	3.1	3.0	2.6	2.5	5.8	1.8	-1.1	3.3	12.0	10.3	14.3	15.8	3.8	-1.1	-1.0
12. Level of gross debt (end of year)	59.2	50.7	53.8	56.8	59.4	61.9	67.7	69.4	68.4	71.7	83.7	94.0	108.2	124.1	127.8	126.7	125.7

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 16A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovenia****(Mrd EURO-SIT)**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1.59	2.92	3.22	3.67	4.02	4.24	4.45	4.63	5.02	5.23	4.86	4.98	5.04	5.05	5.26	5.17	5.20
2. Current taxes on income and wealth	0.71	1.35	1.55	1.80	2.00	2.22	2.49	2.83	3.17	3.32	2.93	2.91	2.88	2.74	2.66	3.08	3.11
3. Social contributions	1.75	2.68	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.33	5.39	5.50	5.52	5.48	5.28	5.20	5.23
4. Of which actual social contributions	1.73	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.24	5.29	5.40	5.42	5.38	5.19	5.11	5.14
5. Other current revenue, including sales	0.49	0.96	1.14	1.29	1.30	1.37	1.38	1.40	1.49	1.81	1.76	2.07	2.30	2.31	2.24	2.13	2.16
6. Total current revenue	4.54	7.92	8.95	10.11	10.94	11.76	12.49	13.29	14.49	15.68	14.94	15.45	15.74	15.58	15.45	15.59	15.71
7. Government consumption expenditure	1.91	3.47	4.00	4.42	4.78	5.12	5.45	5.82	5.99	6.76	7.15	7.37	7.53	7.33	7.16	7.00	7.10
8. Collective consumption	0.76	1.40	1.62	1.76	1.90	2.04	2.21	2.39	2.40	2.78	2.90	2.98	3.07	3.00	2.90	2.92	2.94
9. Social transfers in kind	1.15	2.07	2.38	2.66	2.88	3.08	3.25	3.43	3.59	3.98	4.26	4.39	4.47	4.34	4.26	4.08	4.16
10. Compensation of employees	1.17	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.40	4.50	4.62	4.49	4.34	4.23	4.26
11. Intermediate consumption	0.69	1.22	1.37	1.57	1.59	1.65	1.78	1.93	1.94	2.25	2.30	2.42	2.51	2.45	2.33	2.26	2.29
12. Social transfers other than in kind	1.61	2.96	3.30	3.68	4.00	4.29	4.50	4.73	4.96	5.47	5.84	6.12	6.36	6.22	6.24	6.27	6.33
13. Social transfers in kind via market produce	0.18	0.37	0.43	0.48	0.52	0.56	0.59	0.63	0.66	0.72	0.79	0.78	0.79	0.76	0.80	0.80	0.81
14. Interest	0.22	0.44	0.49	0.51	0.49	0.46	0.45	0.43	0.44	0.42	0.48	0.58	0.70	0.76	0.95	1.08	1.13
15. Subsidies	0.22	0.35	0.38	0.42	0.50	0.46	0.43	0.48	0.54	0.58	0.68	0.70	0.39	0.35	0.36	0.32	0.32
16. Other current expenditure	0.11	0.33	0.47	0.44	0.45	0.61	0.75	0.74	0.68	0.81	0.79	0.70	0.79	0.65	0.69	0.74	0.75
17. Total current expenditure	4.20	7.76	8.87	9.78	10.50	11.17	11.80	12.44	12.86	14.36	15.28	15.80	16.16	15.70	15.71	15.71	15.90
18. Gross saving	0.34	0.15	0.09	0.33	0.44	0.58	0.69	0.85	1.63	1.33	-0.35	-0.35	-0.42	-0.12	-0.26	-0.12	-0.20
19. Capital transfers received	0.01	0.03	0.05	0.04	0.03	0.03	0.03	0.04	0.12	0.02	0.05	0.02	0.02	0.04	0.04	0.15	0.16
20. Total revenue	4.56	7.95	9.00	10.15	10.98	11.78	12.52	13.34	14.61	15.71	14.99	15.47	15.76	15.62	15.49	15.73	15.87
21. Gross fixed capital formation	0.33	0.59	0.67	0.68	0.81	0.94	0.91	1.14	1.46	1.64	1.63	1.58	1.30	1.13	1.08	1.21	1.23
22. Other capital expenditure	0.88	0.28	0.29	0.25	0.34	0.29	0.23	0.17	0.30	0.41	0.32	0.16	0.59	0.14	0.71	1.29	0.08
23. Total expenditure	5.42	8.64	9.82	10.72	11.65	12.40	12.95	13.76	14.62	16.41	17.24	17.55	18.05	16.97	17.50	18.20	17.21
24. Tax burden	4.04	6.92	7.79	8.78	9.58	10.36	11.09	11.88	13.03	13.89	13.18	13.39	13.46	13.28	13.23	13.49	13.56
25. Net lending (+) or net borrowing (-)	-0.86	-0.69	-0.82	-0.57	-0.67	-0.61	-0.43	-0.42	-0.02	-0.70	-2.25	-2.08	-2.29	-1.35	-2.01	-2.47	-1.34

Table 16B**Contributions to the change in the general government gross debt ratio****Slovenia**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.0	3.7	4.0	2.4	2.7	2.3	1.5	1.4	0.0	1.9	6.3	5.9	6.3	3.8	5.8	7.1	3.8
2. Interest payments (% of GDP)	2.3	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.4	1.6	1.9	2.2	2.7	3.1	3.2
3. Implicit interest rate 2)	11.4	10.9	10.0	9.2	7.6	6.7	6.0	5.6	5.3	5.2	5.9	4.7	5.1	4.5	5.0	4.9	4.6
4. Nominal GDP growth rate	12.2	9.7	11.8	11.7	8.6	7.8	5.7	8.1	11.4	7.7	-4.9	0.2	1.9	-2.3	-1.0	0.1	1.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.0	3.7	4.0	2.4	2.7	2.3	1.5	1.4	0.0	1.9	6.3	5.9	6.3	3.8	5.8	7.1	3.8
6. Contribution of nominal GDP growth	-2.5	-2.1	-2.8	-2.8	-2.2	-2.0	-1.5	-2.0	-2.7	-1.6	1.1	-0.1	-0.7	1.1	0.6	-0.1	-1.1
7. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.4	5.7	-2.2	2.7	2.4	2.5	0.0	1.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	0.7	1.3	1.6	0.3	0.7	0.6	-0.1	0.0	-1.2	0.8	5.0	4.2	4.4	1.7	3.0	4.0	0.6
9. Snow-ball effect	-0.2	0.3	-0.4	-0.6	-0.3	-0.3	0.1	-0.6	-1.4	-0.5	2.5	1.6	1.2	3.3	3.3	3.0	2.1
10. Stock-flow adjustment 3)	0.5	0.6	-0.9	1.6	-1.0	-0.1	-0.6	0.3	-0.7	-1.4	5.7	-2.2	2.7	2.4	2.5	0.0	1.3
(% of GDP)																	
11. Change in gross debt 5)	1.0	2.2	0.2	1.2	-0.6	0.1	-0.6	-0.3	-3.4	-1.1	13.2	3.5	8.3	7.3	8.8	7.0	4.0
12. Level of gross debt (end of year)	24.1	26.3	26.5	27.8	27.2	27.3	26.7	26.4	23.1	22.0	35.2	38.7	47.1	54.4	63.2	70.1	74.2

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 17A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Slovakia

(Mrd EURO-SKK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	2.80	3.90	3.84	4.19	4.85	5.47	6.10	6.14	6.80	6.96	6.51	6.68	7.27	7.05	7.28	7.48	7.57
2. Current taxes on income and wealth	2.09	2.31	2.53	2.59	2.88	2.75	2.96	3.33	3.79	4.34	3.47	3.54	3.78	3.97	4.11	4.38	4.63
3. Social contributions	2.92	4.43	4.86	5.41	5.67	6.01	6.31	6.55	7.29	8.01	7.97	8.25	8.63	9.02	9.91	9.86	10.21
4. Of which actual social contributions	2.90	4.41	4.84	5.38	5.62	5.94	6.27	6.49	7.21	7.93	7.88	8.12	8.51	8.93	9.82	9.76	10.10
5. Other current revenue, including sales	0.93	1.76	1.59	1.33	1.75	1.64	1.97	2.30	1.92	2.47	2.83	2.41	2.77	3.16	2.65	3.62	3.20
6. Total current revenue	8.73	12.40	12.82	13.52	15.16	15.87	17.34	18.33	19.79	21.79	20.77	20.88	22.45	23.20	23.96	25.35	25.61
7. Government consumption expenditure	4.18	6.28	6.99	7.47	8.29	8.58	9.04	10.33	10.53	11.69	12.49	12.73	12.43	12.52	12.72	13.58	14.15
8. Collective consumption	3.34	3.52	4.01	4.24	4.95	5.20	5.37	6.12	5.61	6.06	6.58	6.58	6.42	6.25	6.37	6.50	6.63
9. Social transfers in kind	0.84	2.76	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.63	5.91	6.15	6.01	6.27	6.34	7.08	7.52
10. Compensation of employees	1.83	2.75	3.01	3.36	3.60	3.64	3.59	3.98	4.08	4.53	4.84	5.07	4.91	5.01	4.90	5.03	5.21
11. Intermediate consumption	1.68	2.12	2.32	2.29	2.50	2.56	2.47	3.11	2.82	3.04	3.38	3.20	3.11	3.13	3.08	3.62	3.79
12. Social transfers other than in kind	2.74	4.22	4.60	5.05	4.84	5.53	6.12	6.54	7.13	7.59	8.64	9.32	9.36	9.79	9.79	9.94	10.11
13. Social transfers in kind via market produce	0.05	0.77	0.86	1.04	1.37	1.40	2.19	2.43	2.75	3.16	3.29	3.48	3.39	3.50	3.66	3.79	3.97
14. Interest	0.46	1.27	1.35	1.31	1.02	0.98	0.85	0.80	0.85	0.83	0.91	0.88	1.08	1.32	1.37	1.38	1.45
15. Subsidies	0.91	0.77	0.71	0.55	0.67	0.84	0.65	0.73	0.74	1.12	1.03	0.89	0.86	0.99	0.89	0.99	1.05
16. Other current expenditure	0.22	0.59	0.44	0.60	1.07	0.78	0.99	0.87	1.00	1.00	1.17	1.10	1.38	1.12	1.49	1.85	1.65
17. Total current expenditure	7.89	12.49	13.30	14.21	15.07	15.73	16.86	18.46	19.36	21.27	23.26	23.94	24.11	24.88	25.18	26.61	27.24
18. Gross saving	0.84	-0.09	-0.48	-0.69	0.09	0.14	0.48	-0.13	0.43	0.52	-2.48	-3.06	-1.66	-1.68	-1.23	-1.26	-1.63
19. Capital transfers received	0.00	0.03	0.04	0.04	0.01	0.07	0.00	0.02	0.12	0.15	0.28	0.40	0.54	0.42	0.05	0.17	0.02
20. Total revenue	8.73	12.43	12.86	13.56	15.17	15.95	17.34	18.34	19.91	21.94	21.06	21.28	22.99	23.62	24.01	25.52	25.63
21. Gross fixed capital formation	0.45	0.88	1.05	1.20	1.04	1.08	1.03	1.20	1.15	1.31	1.46	1.72	1.59	1.37	1.17	0.99	1.03
22. Other capital expenditure	1.04	2.89	0.72	1.17	0.19	0.20	0.84	0.43	0.51	0.75	1.38	0.67	0.79	0.61	-0.14	0.38	0.40
23. Total expenditure	9.39	16.26	15.06	16.58	16.30	17.01	18.73	20.09	21.02	23.34	26.10	26.33	26.49	26.85	26.21	27.97	28.68
24. Tax burden	7.79	10.63	11.22	12.16	13.36	14.24	15.46	16.13	18.03	19.47	18.05	18.53	19.78	20.16	21.43	21.84	22.53
25. Net lending (+) or net borrowing (-)	-0.66	-3.82	-2.21	-3.02	-1.13	-1.07	-1.39	-1.75	-1.11	-1.40	-5.04	-5.05	-3.50	-3.23	-2.21	-2.45	-3.04

Table 17B**Contributions to the change in the general government gross debt ratio****Slovakia**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	8.0	7.7	5.1	4.5	3.0	3.2	3.8
2. Interest payments (% of GDP)	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.4	1.3	1.6	1.9	1.9	1.8	1.8
3. Implicit interest rate 2)	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.1	4.6	4.9	4.0	4.0	4.4	3.7	3.5	3.4
4. Nominal GDP growth rate	7.4	10.9	8.7	8.6	10.3	11.2	9.2	11.5	11.7	8.8	-6.1	4.9	4.7	3.1	2.4	3.9	4.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.2	1.8	2.1	8.0	7.7	5.1	4.5	3.0	3.2	3.8
6. Contribution of nominal GDP growth	-2.4	-4.7	-4.0	-3.9	-4.1	-4.3	-3.5	-3.5	-3.2	-2.4	1.8	-1.7	-1.8	-1.3	-1.2	-2.0	-2.6
7. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.3	0.5	-1.5	-2.1	-0.6	-0.9	5.8	0.2	1.7	-0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	4.0	8.2	2.5	4.7	0.3	0.2	1.1	1.7	0.4	0.8	6.6	6.3	3.5	2.7	1.1	1.4	2.0
9. Snow-ball effect	1.0	-0.6	0.0	-0.3	-1.6	-2.1	-1.8	-2.1	-1.8	-1.1	3.2	-0.3	-0.3	0.6	0.7	-0.2	-0.8
10. Stock-flow adjustment 3)	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.3	0.5	-1.5	-2.1	-0.6	-0.9	5.8	0.2	1.7	-0.3
(% of GDP)																	
11. Change in gross debt 5)	13.3	2.5	-1.4	-5.4	-1.0	-0.9	-7.3	-3.6	-0.9	-1.8	7.7	5.4	2.4	9.0	2.0	2.9	0.9
12. Level of gross debt (end of year)	47.8	50.3	48.9	43.4	42.4	41.5	34.2	30.5	29.6	27.9	35.6	41.0	43.4	52.4	54.3	57.2	58.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 18A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Finland

(Mrd EURO-FIM)

	1980	1985	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	21.0	21.8	22.7	23.4	23.9	23.1	23.9	26.9	27.8	28.8	29.9	30.9
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	26.7	27.6	28.7	31.5	32.3	27.8	28.6	30.9	30.9	32.1	32.8	33.9
3. Social contributions	3.6	6.5	11.3	14.1	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	27.1	28.4
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	18.0	19.1	20.5	21.6	22.6	22.3	22.9	24.0	25.5	25.9	27.1	28.4
5. Other current revenue, including sales	2.0	4.3	7.5	9.4	11.0	13.7	14.4	15.7	17.6	19.8	18.2	18.6	19.6	19.9	20.6	21.5	22.5
6. Total current revenue	14.6	28.5	47.7	53.0	72.7	79.3	82.9	87.6	94.2	98.5	91.4	94.0	101.5	104.1	107.4	111.3	115.6
7. Government consumption expenditure	6.1	11.8	19.4	21.9	27.2	33.9	35.5	36.9	38.7	41.7	43.4	44.2	46.2	48.3	49.7	51.5	53.3
8. Collective consumption	2.4	4.3	6.9	8.2	9.9	11.8	12.3	12.6	13.2	14.3	14.8	14.7	15.2	15.8	16.2	16.7	17.2
9. Social transfers in kind	3.8	7.5	12.5	13.7	17.3	22.1	23.2	24.3	25.5	27.4	28.6	29.6	31.0	32.5	33.5	34.7	36.1
10. Compensation of employees	4.2	8.3	13.2	14.6	17.3	20.7	21.7	22.4	23.2	24.7	25.4	25.9	26.9	27.9	28.4	28.8	29.2
11. Intermediate consumption	2.1	4.1	6.9	8.5	10.7	14.0	14.8	15.6	16.7	18.5	19.6	20.5	21.6	22.6	23.7	25.2	26.8
12. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	25.3	26.0	26.5	27.2	28.5	31.3	32.8	33.9	36.1	38.3	39.8	41.2
13. Social transfers in kind via market produce	0.3	0.5	1.0	1.4	2.1	3.2	3.4	3.7	3.9	4.3	4.6	4.9	5.1	5.4	5.6	5.9	6.3
14. Interest	0.3	1.0	1.2	3.8	3.7	2.4	2.4	2.4	2.6	2.6	2.0	1.9	2.1	2.0	2.0	2.1	2.1
15. Subsidies	1.0	1.7	2.5	2.6	2.0	2.0	2.1	2.3	2.3	2.5	2.5	2.7	2.7	2.8	2.8	2.8	2.8
16. Other current expenditure	0.4	0.8	1.5	1.9	3.0	3.8	4.1	4.4	4.4	4.8	5.2	5.4	5.7	5.8	6.1	6.1	6.2
17. Total current expenditure	11.9	24.4	39.4	53.8	60.2	71.4	74.4	77.1	80.3	85.9	90.6	94.0	98.0	102.6	106.8	110.7	114.6
18. Gross saving	2.6	4.1	8.3	-0.7	12.5	7.9	8.4	10.5	13.9	12.6	0.8	0.0	3.4	1.5	0.6	0.6	1.0
19. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.7	0.7	0.7	0.7	0.7
20. Total revenue	14.6	28.6	47.9	53.2	73.2	79.9	83.5	88.3	94.8	99.4	92.0	94.7	102.1	104.7	108.1	112.0	116.3
21. Gross fixed capital formation	1.2	2.0	3.1	2.5	3.2	4.3	4.0	3.9	4.4	4.7	4.9	4.5	4.7	5.0	5.1	5.2	5.3
22. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.5	0.6	0.4	0.5	0.7	0.8	0.6	0.7	0.6	0.6	0.7	0.7
23. Total expenditure	13.4	26.7	43.0	59.1	63.9	76.2	79.0	81.4	85.2	91.3	96.3	99.2	103.5	108.2	112.5	116.6	120.6
24. Tax burden	12.2	23.2	39.7	44.2	62.7	66.4	69.3	72.8	77.5	79.9	74.1	76.2	82.7	85.1	87.8	90.8	94.2
25. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.3	3.8	4.5	6.9	9.6	8.2	-4.3	-4.5	-1.3	-3.4	-4.4	-4.6	-4.2

Table 18B**Contributions to the change in the general government gross debt ratio****Finland**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	6.1	-7.0	-5.1	-4.2	-2.6	-2.5	-2.9	-4.2	-5.3	-4.4	2.5	2.5	0.7	1.8	2.2	2.3	2.0
2. Interest payments (% of GDP)	3.9	2.8	2.7	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.1	1.1	1.1	1.0	1.0	1.0	1.0
3. Implicit interest rate 2)	7.4	6.6	6.4	5.1	4.3	3.7	3.5	3.6	4.0	4.1	3.1	2.6	2.4	2.2	2.0	1.8	1.7
4. Nominal GDP growth rate	8.7	8.1	5.4	3.1	1.3	4.6	3.4	5.3	8.5	3.2	-7.2	3.7	5.6	2.0	1.6	2.8	3.6
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	6.1	-7.0	-5.1	-4.2	-2.6	-2.5	-2.9	-4.2	-5.3	-4.4	2.5	2.5	0.7	1.8	2.2	2.3	2.0
6. Contribution of nominal GDP growth	-4.6	-3.4	-2.2	-1.3	-0.5	-2.0	-1.5	-2.1	-3.1	-1.1	2.6	-1.6	-2.6	-1.0	-0.9	-1.6	-2.1
7. Stock-flow adjustment 3)	-2.6	8.5	6.0	4.5	6.2	4.3	1.7	4.2	4.0	4.3	4.5	4.2	2.4	3.6	3.5	1.9	1.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.2	-9.8	-7.8	-6.3	-4.4	-4.0	-4.4	-5.6	-6.8	-5.8	1.3	1.4	-0.4	0.7	1.2	1.3	1.1
9. Snow-ball effect	-0.7	-0.6	0.4	0.8	1.2	-0.4	0.0	-0.7	-1.6	0.3	3.8	-0.5	-1.5	0.1	0.2	-0.5	-1.1
10. Stock-flow adjustment 3)	-2.6	8.5	6.0	4.5	6.2	4.3	1.7	4.2	4.0	4.3	4.5	4.2	2.4	3.6	3.5	1.9	1.6
(% of GDP)																	
11. Change in gross debt 5)	-1.1	-1.9	-1.3	-1.0	3.0	-0.1	-2.7	-2.1	-4.5	-1.2	9.6	5.1	0.5	4.4	4.8	2.6	1.5
12. Level of gross debt (end of year)	56.6	43.8	42.5	41.5	44.5	44.4	41.7	39.6	35.2	33.9	43.5	48.7	49.2	53.6	58.4	61.0	62.5

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 19A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EA-18

(Mrd EUR)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	659	876	897	936	967	1014	1061	1125	1178	1160	1121	1166	1204	1234	1255	1298	1334
2. Current taxes on income and wealth	640	868	875	871	869	904	957	1057	1146	1155	1035	1062	1122	1180	1220	1254	1289
3. Social contributions	952	1075	1107	1145	1189	1223	1256	1309	1362	1418	1412	1438	1479	1508	1525	1558	1593
4. Of which actual social contributions	870	995	1026	1060	1100	1132	1163	1214	1262	1314	1303	1327	1367	1394	1410	1441	1473
5. Other current revenue, including sales	261	276	299	300	298	310	325	348	370	398	401	410	428	431	444	454	467
6. Total current revenue	2511	3094	3178	3252	3323	3450	3599	3840	4056	4131	3969	4076	4233	4353	4444	4564	4683
7. Government consumption expenditure	1130	1340	1407	1485	1548	1604	1671	1744	1816	1911	1999	2027	2040	2049	2075	2108	2153
8. Collective consumption	465	543	564	591	612	636	652	675	699	737	771	774	776	776	784	796	811
9. Social transfers in kind	665	797	844	894	936	968	1019	1069	1117	1173	1228	1253	1263	1273	1291	1311	1342
10. Compensation of employees	609	709	737	772	802	826	856	884	913	954	989	999	1000	996	1006	1015	1031
11. Intermediate consumption	270	324	339	361	374	392	412	428	452	481	511	522	521	524	527	531	542
12. Social transfers other than in kind	938	1089	1135	1195	1247	1289	1326	1366	1408	1471	1570	1610	1631	1671	1714	1755	1800
13. Social transfers in kind via market produce	275	330	350	371	390	402	423	450	471	496	525	540	550	559	572	590	610
14. Interest	301	263	268	255	248	243	242	248	268	281	255	260	288	294	290	299	312
15. Subsidies	92	99	101	103	102	100	99	102	109	112	122	127	123	119	123	124	124
16. Other current expenditure	92	131	138	149	165	173	185	191	196	212	226	230	231	233	241	246	251
17. Total current expenditure	2577	2945	3068	3205	3328	3426	3542	3670	3817	4006	4199	4287	4344	4397	4472	4559	4671
18. Gross saving	-67	149	110	47	-5	25	58	170	239	124	-231	-211	-111	-44	-28	4	13
19. Capital transfers received	29	32	29	36	64	53	54	45	43	36	42	41	47	42	45	41	41
20. Total revenue	2540	3126	3208	3288	3387	3504	3653	3884	4099	4167	4011	4117	4280	4395	4489	4605	4724
21. Gross fixed capital formation	147	173	181	179	193	195	204	217	235	244	252	235	222	203	204	201	204
22. Other capital expenditure	234	16	98	101	102	111	112	114	107	114	129	165	107	146	113	95	91
23. Total expenditure	2943	3134	3347	3485	3623	3731	3858	4001	4159	4365	4580	4687	4673	4745	4789	4856	4965
24. Tax burden	2223	2789	2845	2910	2993	3095	3224	3439	3630	3673	3501	3590	3735	3847	3928	4033	4138
25. Net lending (+) or net borrowing (-)	-403	-7	-139	-196	-236	-227	-205	-116	-61	-198	-569	-571	-393	-350	-299	-251	-241

Table 19B**Contributions to the change in the general government gross debt ratio****EA-18**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	1.5	0.1	2.0	2.7	3.1	2.9	2.5	1.4	0.7	2.1	6.4	6.2	4.2	3.7	3.1	2.5	2.4
2. Interest payments (% of GDP)	4.0	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	2.9	2.8	3.0	3.1	3.0	3.0	3.1
3. Implicit interest rate 2)	5.8	5.7	5.7	5.3	5.0	4.6	4.4	4.3	4.6	4.7	3.9	3.6	3.7	3.5	3.3	3.3	3.3
4. Nominal GDP growth rate	4.5	5.2	4.4	3.5	2.9	4.2	3.7	5.2	5.5	2.4	-3.5	2.7	2.8	0.7	1.1	2.5	3.3
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	1.5	0.1	2.0	2.7	3.1	2.9	2.5	1.4	0.7	2.1	6.4	6.2	4.2	3.7	3.1	2.5	2.4
6. Contribution of nominal GDP growth	-3.1	-3.6	-2.9	-2.3	-1.9	-2.8	-2.5	-3.5	-3.6	-1.5	2.6	-2.1	-2.3	-0.6	-1.0	-2.4	-3.0
7. Stock-flow adjustment 3)	0.5	1.0	0.0	-0.5	0.0	0.3	0.8	0.3	0.5	3.2	0.9	1.6	0.5	1.5	0.9	0.2	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.5	-3.8	-1.8	-0.8	-0.2	-0.2	-0.5	-1.5	-2.3	-0.9	3.5	3.4	1.1	0.6	0.1	-0.5	-0.7
9. Snow-ball effect	0.9	0.3	0.8	1.2	1.3	0.3	0.5	-0.6	-0.6	1.5	5.4	0.7	0.7	2.5	2.0	0.7	0.0
10. Stock-flow adjustment 3)	0.5	1.0	0.0	-0.5	0.0	0.3	0.8	0.3	0.5	3.2	0.9	1.6	0.5	1.5	0.9	0.2	0.1
(% of GDP)																	
11. Change in gross debt 5)	-1.2	-2.4	-1.0	-0.1	1.2	0.4	0.8	-1.9	-2.4	3.8	9.8	5.7	2.4	4.6	3.0	0.4	-0.6
12. Level of gross debt (end of year)	71.6	69.2	68.2	68.0	69.2	69.6	70.5	68.6	66.2	70.1	79.9	85.6	87.9	92.6	95.5	95.9	95.4

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 20A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Bulgaria

(Mrd BGN)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	3.23	3.78	4.07	4.18	5.20	6.50	7.56	8.93	10.05	12.08	10.33	10.47	10.94	11.79	12.16	12.63	13.31
2. Current taxes on income and wealth	1.84	1.86	2.24	2.07	2.15	2.29	2.12	2.47	4.59	4.25	3.83	3.62	3.71	3.89	4.05	4.24	4.45
3. Social contributions	2.47	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.51	5.60	5.88	6.18	6.50
4. Of which actual social contributions	2.39	2.97	2.98	3.18	3.69	4.08	4.42	4.30	4.89	5.39	5.27	4.97	5.51	5.60	5.88	6.18	6.50
5. Other current revenue, including sales	2.17	2.52	3.29	3.27	2.76	3.14	3.19	2.85	3.86	5.26	5.06	4.09	4.17	4.66	4.89	5.15	5.39
6. Total current revenue	9.71	11.13	12.58	12.69	13.81	16.01	17.29	18.55	23.39	26.99	24.50	23.15	24.33	25.92	26.98	28.19	29.66
7. Government consumption expenditure	4.33	5.20	5.71	6.27	7.13	7.72	8.33	9.31	10.36	11.87	11.48	11.45	11.82	12.10	12.73	13.30	13.92
8. Collective consumption	2.25	2.95	3.00	3.25	3.65	4.07	4.53	5.00	5.75	6.59	6.37	5.80	5.88	6.06	6.33	6.62	6.92
9. Social transfers in kind	2.08	2.26	2.71	3.02	3.47	3.65	3.81	4.31	4.60	5.28	5.11	5.66	5.95	6.04	6.40	6.68	7.01
10. Compensation of employees	2.51	2.80	2.63	3.13	3.63	4.00	4.29	4.53	5.32	6.36	6.79	6.70	6.90	6.88	7.22	7.53	7.76
11. Intermediate consumption	1.86	2.25	2.18	2.75	2.94	3.27	3.83	3.79	4.53	5.00	4.26	4.19	4.37	4.46	4.71	4.91	5.23
12. Social transfers other than in kind	2.72	3.39	3.56	3.95	4.03	4.46	4.81	5.27	5.76	7.01	8.27	8.86	8.92	9.08	9.81	10.11	10.38
13. Social transfers in kind via market produce	0.00	0.10	0.82	0.47	0.55	0.52	0.51	0.56	0.72	1.06	1.10	1.16	1.40	1.47	1.54	1.62	1.70
14. Interest	0.89	1.14	1.29	0.75	0.80	0.76	0.73	0.69	0.71	0.61	0.52	0.51	0.55	0.67	0.68	0.71	0.75
15. Subsidies	0.39	0.28	0.29	0.29	0.36	0.39	0.35	0.37	0.50	0.80	0.81	0.85	0.73	0.67	0.72	0.76	0.80
16. Other current expenditure	0.32	0.25	0.39	0.46	0.47	0.52	0.69	0.57	1.08	1.81	3.02	0.64	1.13	1.50	1.66	1.75	1.84
17. Total current expenditure	8.69	10.21	11.16	11.80	12.78	13.92	15.21	15.79	18.62	22.65	24.77	22.91	24.01	24.74	26.37	27.50	28.65
18. Gross saving	1.02	0.92	1.42	0.89	1.03	2.09	2.08	2.75	4.77	4.34	-0.27	0.24	0.32	1.19	0.61	0.70	1.01
19. Capital transfers received	0.03	0.03	0.04	0.04	0.06	0.09	0.13	0.22	0.90	0.77	0.86	1.04	0.98	1.36	1.55	1.74	1.91
20. Total revenue	9.74	11.16	12.62	12.73	13.87	16.10	17.43	18.77	24.29	27.76	25.36	24.19	25.31	27.28	28.53	29.93	31.57
21. Gross fixed capital formation	0.92	0.98	1.04	1.03	1.04	1.26	1.57	2.06	3.16	3.87	3.38	3.23	2.56	2.61	3.23	3.49	3.80
22. Other capital expenditure	0.11	0.12	0.10	0.30	0.19	0.18	0.18	-0.06	1.81	0.09	0.17	0.24	0.23	0.53	0.53	0.60	0.67
23. Total expenditure	9.72	11.31	12.30	13.13	14.02	15.36	16.95	17.80	23.59	26.60	28.32	26.39	26.80	27.88	30.13	31.59	33.11
24. Tax burden	7.48	8.64	9.33	9.46	11.11	12.96	14.22	15.91	20.05	22.36	19.82	19.45	20.55	21.56	22.41	23.39	24.64
25. Net lending (+) or net borrowing (-)	0.02	-0.15	0.32	-0.39	-0.14	0.74	0.47	0.97	0.70	1.16	-2.96	-2.20	-1.49	-0.59	-1.61	-1.66	-1.54

Table 20B**Contributions to the change in the general government gross debt ratio****Bulgaria**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.9	-1.0	-1.9	-1.2	-1.7	4.3	3.1	2.0	0.8	2.0	2.0	1.8
2. Interest payments (% of GDP)	3.7	4.2	4.3	2.3	2.2	1.9	1.6	1.3	1.2	0.9	0.8	0.7	0.7	0.9	0.8	0.9	0.9
3. Implicit interest rate 2)	5.0	6.1	6.5	3.8	4.6	4.8	5.0	5.5	6.3	5.9	5.5	5.1	4.8	5.5	4.7	4.6	4.0
4. Nominal GDP growth rate	5.7	12.7	10.6	9.5	7.9	11.2	14.2	13.8	16.2	15.1	-1.4	3.2	6.8	3.0	3.4	3.4	4.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	-0.1	0.5	-1.1	1.2	0.4	-1.9	-1.0	-1.9	-1.2	-1.7	4.3	3.1	2.0	0.8	2.0	2.0	1.8
6. Contribution of nominal GDP growth	-4.2	-8.8	-6.9	-5.7	-3.8	-4.5	-4.6	-3.3	-3.0	-2.3	0.2	-0.5	-1.0	-0.5	-0.6	-0.6	-0.9
7. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.8	-0.7	-0.2	0.4	-3.6	-1.0	-0.9	1.9	-0.5	1.8	0.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.8	-3.6	-5.3	-1.1	-1.8	-3.8	-2.7	-3.2	-2.3	-2.6	3.6	2.4	1.2	-0.1	1.2	1.1	0.9
9. Snow-ball effect	-0.5	-4.6	-2.7	-3.5	-1.6	-2.6	-3.0	-2.0	-1.8	-1.4	1.0	0.3	-0.3	0.4	0.2	0.2	0.0
10. Stock-flow adjustment 3)	4.3	3.1	1.5	-9.1	-4.5	-1.1	-3.8	-0.7	-0.2	0.4	-3.6	-1.0	-0.9	1.9	-0.5	1.8	0.6
(% of GDP)																	
11. Change in gross debt 5)	0.0	-5.1	-6.6	-13.6	-8.0	-7.4	-9.5	-5.9	-4.4	-3.5	0.9	1.6	0.1	2.2	0.9	3.2	1.5
12. Level of gross debt (end of year)	77.6	72.5	66.0	52.4	44.4	37.0	27.5	21.6	17.2	13.7	14.6	16.2	16.3	18.5	19.4	22.6	24.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 21A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Czech Republic

(Mrd CZK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	179	246	257	266	285	326	343	353	395	407	415	423	445	460	471	475	488
2. Current taxes on income and wealth	140	180	203	224	247	268	276	296	330	308	272	262	275	276	279	290	285
3. Social contributions	226	342	367	398	421	453	482	525	577	599	560	578	592	600	603	619	632
4. Of which actual social contributions	225	342	367	398	421	452	482	524	576	599	559	577	592	599	602	618	632
5. Other current revenue, including sales	64	91	104	111	119	128	127	133	146	155	163	162	163	165	164	165	169
6. Total current revenue	609	859	931	999	1072	1174	1228	1307	1448	1468	1409	1425	1475	1501	1517	1549	1575
7. Government consumption expenditure	309	460	498	557	610	630	667	694	726	759	809	807	793	789	802	820	836
8. Collective consumption	149	231	243	276	310	302	336	349	363	380	399	398	380	373	379	386	392
9. Social transfers in kind	160	229	255	281	300	328	331	345	363	380	410	409	412	416	423	434	444
10. Compensation of employees	108	155	173	192	214	222	238	252	269	280	293	286	280	286	291	298	301
11. Intermediate consumption	97	144	153	173	196	193	206	211	219	228	238	235	224	211	216	220	226
12. Social transfers other than in kind	171	293	311	333	345	359	375	408	456	477	509	518	527	534	543	557	575
13. Social transfers in kind via market produce	75	115	127	145	153	163	170	174	187	199	219	222	228	233	235	240	246
14. Interest	16	18	24	29	29	32	34	36	40	40	48	53	53	57	60	63	66
15. Subsidies	40	60	64	56	67	57	53	60	61	62	74	70	79	76	74	82	85
16. Other current expenditure	15	21	18	22	33	34	43	47	53	59	59	63	67	70	74	77	80
17. Total current expenditure	522	807	871	950	1037	1062	1119	1189	1285	1345	1441	1447	1457	1467	1493	1538	1579
18. Gross saving	87	53	60	49	36	113	109	118	163	124	-32	-22	18	33	23	11	-4
19. Capital transfers received	8	4	7	4	92	10	11	21	28	30	53	56	54	42	43	44	46
20. Total revenue	617	863	938	1003	1164	1185	1239	1328	1476	1499	1462	1481	1528	1542	1559	1593	1621
21. Gross fixed capital formation	77	79	74	79	182	123	132	150	153	176	192	160	137	123	123	127	132
22. Other capital expenditure	214	59	130	142	126	83	89	68	65	64	47	52	57	123	54	44	56
23. Total expenditure	813	945	1075	1171	1345	1268	1340	1407	1503	1585	1680	1660	1651	1713	1671	1709	1766
24. Tax burden	545	768	827	888	954	1053	1112	1185	1314	1326	1256	1274	1324	1347	1363	1395	1417
25. Net lending (+) or net borrowing (-)	-196	-82	-137	-168	-180	-83	-101	-80	-27	-86	-218	-179	-122	-170	-112	-117	-145

Table 21B**Contributions to the change in the general government gross debt ratio****Czech Republic**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	3.6	3.6	5.6	6.5	6.7	2.8	3.2	2.4	0.7	2.2	5.8	4.7	3.2	4.4	2.9	3.0	3.5
2. Interest payments (% of GDP)	1.0	0.8	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.6	1.6	1.6
3. Implicit interest rate 2)	6.9	5.3	5.9	5.0	4.1	4.2	4.0	4.0	4.2	4.0	4.4	4.1	3.6	3.6	3.4	3.3	3.3
4. Nominal GDP growth rate	4.2	5.6	7.9	4.9	4.7	9.0	6.4	7.6	9.2	5.1	-2.3	0.8	0.9	0.6	0.2	2.6	3.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	3.6	3.6	5.6	6.5	6.7	2.8	3.2	2.4	0.7	2.2	5.8	4.7	3.2	4.4	2.9	3.0	3.5
6. Contribution of nominal GDP growth	-0.6	-0.8	-1.3	-1.1	-1.2	-2.3	-1.7	-2.0	-2.4	-1.3	0.7	-0.3	-0.3	-0.2	-0.1	-1.2	-1.7
7. Stock-flow adjustment 3)	-1.7	-0.8	1.9	-2.3	-4.1	-0.1	-2.0	-0.5	1.4	-0.1	-0.6	-0.6	0.2	0.6	0.1	-0.1	-0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.6	2.8	4.6	5.4	5.6	1.8	2.2	1.3	-0.4	1.2	4.5	3.3	1.8	2.9	1.3	1.4	1.9
9. Snow-ball effect	0.4	0.0	-0.3	0.0	-0.1	-1.2	-0.6	-0.9	-1.3	-0.3	2.0	1.1	1.1	1.2	1.5	0.4	-0.1
10. Stock-flow adjustment 3)	-1.7	-0.8	1.9	-2.3	-4.1	-0.1	-2.0	-0.5	1.4	-0.1	-0.6	-0.6	0.2	0.6	0.1	-0.1	-0.1
(% of GDP)																	
11. Change in gross debt 5)	1.3	1.9	6.2	3.1	1.4	0.4	-0.5	-0.2	-0.3	0.8	5.9	3.8	3.0	4.8	2.9	1.6	1.7
12. Level of gross debt (end of year)	15.8	17.8	23.9	27.1	28.5	28.9	28.4	28.2	27.9	28.7	34.6	38.4	41.4	46.2	49.0	50.6	52.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 22A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Denmark

(Mrd DKK)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	24	33	68	110	138	171	220	291	301	299	280	293	301	305	311	319	324
2. Current taxes on income and wealth	32	53	97	176	243	313	392	497	507	516	495	521	531	550	585	594	585
3. Social contributions	3	3	7	18	14	21	34	32	31	32	32	34	35	34	34	34	35
4. Of which actual social contributions	2	1	3	12	8	11	24	18	17	17	17	18	19	17	17	17	18
5. Other current revenue, including sales	5	10	24	44	54	64	69	93	94	104	106	111	115	110	105	101	103
6. Total current revenue	64	99	196	348	449	569	715	913	932	950	913	959	982	999	1035	1048	1046
7. Government consumption expenditure	30	57	105	164	211	257	325	423	440	465	496	510	508	522	528	538	550
8. Collective consumption	10	17	34	51	69	83	102	128	131	135	143	145	145	150	155	161	166
9. Social transfers in kind	20	39	71	113	142	175	223	295	309	330	353	365	364	372	373	377	384
10. Compensation of employees	20	38	70	110	146	175	221	278	284	299	322	334	330	335	337	342	348
11. Intermediate consumption	9	17	30	47	59	78	101	142	150	160	171	175	175	183	183	185	189
12. Social transfers other than in kind	15	29	62	100	143	199	210	251	252	258	278	297	306	316	331	339	348
13. Social transfers in kind via market produce	1	1	3	4	9	13	16	24	25	26	27	28	27	27	28	29	29
14. Interest	2	3	15	61	55	60	46	27	26	25	29	29	32	30	30	27	27
15. Subsidies	4	3	6	10	18	27	31	36	37	38	43	44	46	47	49	50	50
16. Other current expenditure	1	3	7	13	15	26	38	46	47	48	52	53	54	59	62	60	63
17. Total current expenditure	52	94	193	345	445	579	663	802	822	854	922	960	970	996	1021	1032	1054
18. Gross saving	13	5	3	3	4	-10	52	110	110	96	-9	-1	13	3	14	16	-8
19. Capital transfers received	0	1	2	3	5	6	7	11	10	11	8	9	15	9	9	11	12
20. Total revenue	65	100	198	351	455	575	722	924	943	961	921	968	998	1008	1044	1059	1058
21. Gross fixed capital formation	6	8	12	13	14	18	22	32	32	33	34	38	39	46	43	46	46
22. Other capital expenditure	1	2	2	2	6	8	8	6	7	16	9	13	22	40	12	13	12
23. Total expenditure	58	103	207	360	466	605	693	840	861	904	965	1012	1030	1083	1076	1091	1112
24. Tax burden	57	88	170	301	392	498	639	810	830	838	796	836	855	875	916	935	932
25. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-30	29	84	82	57	-44	-44	-33	-75	-32	-32	-54

Table 22B**Contributions to the change in the general government gross debt ratio****Denmark**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	2.5	1.8	4.1	1.7	1.7	2.7
2. Interest payments (% of GDP)	5.9	3.6	3.3	3.1	2.7	2.3	1.9	1.6	1.6	1.4	1.8	1.7	1.8	1.6	1.6	1.4	1.4
3. Implicit interest rate 2)	8.1	6.6	6.6	6.3	5.5	5.2	4.4	4.6	5.0	5.5	5.0	4.3	4.2	3.5	3.7	3.3	3.2
4. Nominal GDP growth rate	4.4	6.6	3.2	2.8	2.0	4.7	5.4	5.6	3.9	3.4	-5.0	5.8	1.7	1.8	1.7	3.1	3.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.9	-2.3	-1.5	-0.4	-0.1	-2.1	-5.2	-5.2	-4.8	-3.2	2.7	2.5	1.8	4.1	1.7	1.7	2.7
6. Contribution of nominal GDP growth	-3.2	-3.6	-1.6	-1.3	-1.0	-2.1	-2.3	-2.0	-1.2	-0.9	1.8	-2.2	-0.7	-0.8	-0.7	-1.3	-1.5
7. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.1	10.4	2.9	1.8	2.5	-4.3	-2.1	-0.9	0.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-3.0	-5.9	-4.8	-3.4	-2.8	-4.4	-7.1	-6.8	-6.4	-4.7	0.9	0.8	0.1	2.5	0.1	0.2	1.3
9. Snow-ball effect	2.7	0.0	1.7	1.7	1.7	0.2	-0.4	-0.4	0.4	0.5	3.5	-0.6	1.0	0.8	0.9	0.1	-0.1
10. Stock-flow adjustment 3)	-3.6	0.2	0.3	1.6	-1.2	2.1	0.1	1.5	1.1	10.4	2.9	1.8	2.5	-4.3	-2.1	-0.9	0.2
(% of GDP)																	
11. Change in gross debt 5)	-3.9	-5.7	-2.8	-0.1	-2.3	-2.1	-7.4	-5.7	-4.9	6.2	7.3	2.1	3.6	-1.0	-1.1	-0.6	1.4
12. Level of gross debt (end of year)	72.6	52.4	49.6	49.5	47.2	45.1	37.8	32.1	27.1	33.4	40.7	42.7	46.4	45.4	44.3	43.7	45.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 23A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Croatia**

(Mrd HRK)

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	56.2	58.3	57.4	59.9	61.3	63.5	65.9
2. Current taxes on income and wealth	23.6	20.9	20.5	20.2	19.0	18.4	18.8
3. Social contributions	40.0	38.7	38.6	37.8	36.7	36.9	38.0
4. Of which actual social contributions	40.0	38.7	38.6	37.8	:	:	:
5. Other current revenue, including sales	13.9	13.0	14.8	13.3	14.0	16.7	20.5
6. Total current revenue	133.8	130.9	131.3	131.2	131.0	135.5	143.2
7. Government consumption expenditure	69.3	67.5	68.0	67.5	:	:	:
8. Collective consumption	34.1	32.2	33.2	33.1	:	:	:
9. Social transfers in kind	35.3	35.4	34.8	34.5	:	:	:
10. Compensation of employees	39.9	39.3	40.6	39.7	38.7	39.4	40.1
11. Intermediate consumption	24.9	24.8	25.5	24.5	24.7	25.0	25.3
12. Social transfers other than in kind	45.4	45.3	47.0	46.4	47.2	48.1	49.1
13. Social transfers in kind via market products	7.2	6.1	6.1	7.2	6.4	6.6	6.7
14. Interest	6.4	7.1	8.5	9.9	11.7	14.0	16.5
15. Subsidies	8.4	8.2	7.9	7.2	7.5	8.4	8.7
16. Other current expenditure	2.9	3.1	2.7	3.1	4.8	7.1	8.7
17. Total current expenditure	135.2	133.9	138.4	138.0	140.9	148.5	155.0
18. Gross saving	-1.4	-3.0	-7.1	-6.7	-10.0	-13.0	-11.8
19. Capital transfers received	0.4	0.4	1.1	2.7	4.0	4.4	4.8
20. Total revenue	134.2	131.3	132.4	133.9	135.0	139.9	148.0
21. Gross fixed capital formation	11.8	7.9	7.5	6.5	7.0	8.4	9.6
22. Other capital expenditure	4.5	10.1	12.3	5.8	5.2	5.3	5.3
23. Total expenditure	151.5	151.9	158.1	150.3	153.1	162.1	169.9
24. Tax burden	120.4	116.9	:	:	:	:	:
25. Net lending (+) or net borrowing (-)	-17.4	-20.6	-25.7	-16.3	-18.2	-22.2	-21.9

Table 23B**Contributions to the change in the general government gross debt ratio****Croatia**

	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.3	6.4	7.8	5.0	5.4	6.5	6.2
2. Interest payments (% of GDP)	2.0	2.2	2.6	3.0	3.5	4.1	4.7
3. Implicit interest rate 2)	:	5.9	5.9	5.8	6.4	7.0	7.4
4. Nominal GDP growth rate	-4.3	-1.5	2.0	0.0	1.1	2.4	3.1
(% of GDP)							
Budgetary constraint based on the deficit							
5. Deficit (net borrowing) 1)	5.3	6.4	7.8	5.0	5.4	6.5	6.2
6. Contribution of nominal GDP growth	:	0.6	-0.9	0.0	-0.6	-1.4	-2.0
7. Stock-flow adjustment 3)	:	1.3	-0.2	-1.1	-0.7	0.0	0.0
Budgetary constraint based on the primary deficit							
8. Primary deficit 4)	3.3	4.2	5.2	1.9	1.9	2.4	1.5
9. Snow-ball effect	:	2.8	1.7	3.0	2.9	2.7	2.7
10. Stock-flow adjustment 3)	:	1.3	-0.2	-1.1	-0.7	0.0	0.0
(% of GDP)							
11. Change in gross debt 5)	:	8.2	6.7	3.9	4.1	5.1	4.2
12. Level of gross debt (end of year)	36.6	44.9	51.6	55.5	59.6	64.7	69.0

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 24A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Lithuania

(Mrd LTL)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	3.23	5.78	5.97	6.50	6.70	6.93	7.95	9.19	11.38	12.76	10.47	11.20	12.31	12.62	12.96	13.47	14.21
2. Current taxes on income and wealth	2.25	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.09	10.42	5.52	4.47	4.69	5.55	5.77	6.09	6.47
3. Social contributions	1.94	4.71	4.76	4.92	5.30	5.93	6.65	7.84	9.45	11.14	12.16	11.72	12.36	12.85	14.00	14.73	15.54
4. Of which actual social contributions	1.93	4.70	4.75	4.91	5.29	5.75	6.44	7.59	9.14	10.75	11.75	11.38	12.00	12.47	13.59	14.30	15.09
5. Other current revenue, including sales	1.44	2.44	2.00	1.97	1.85	1.85	2.60	2.26	2.66	3.17	2.96	3.58	3.70	3.95	3.93	4.08	4.23
6. Total current revenue	8.86	16.79	16.53	17.29	18.39	20.16	23.68	27.23	32.58	37.49	31.10	30.97	33.06	34.97	36.66	38.38	40.46
7. Government consumption expenditure	6.59	10.40	10.41	10.88	11.29	12.13	13.47	15.92	17.64	21.50	20.13	19.47	19.94	20.00	20.58	21.31	22.06
8. Collective consumption	3.83	5.32	5.15	5.20	5.37	5.77	6.15	7.51	8.08	9.70	8.30	8.28	8.35	8.67	8.93	9.20	9.47
9. Social transfers in kind	2.76	5.08	5.26	5.68	5.92	6.36	7.32	8.41	9.56	11.81	11.83	11.19	11.58	11.33	11.65	12.11	12.59
10. Compensation of employees	2.58	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.79	12.00	11.77	10.53	11.01	11.16	11.78	12.62	13.25
11. Intermediate consumption	2.43	3.35	2.96	3.32	3.44	3.58	4.10	4.90	5.19	6.38	5.35	6.08	5.58	5.76	5.63	5.43	5.45
12. Social transfers other than in kind	2.19	5.30	5.53	5.24	5.63	6.14	6.76	7.63	9.69	12.97	15.04	13.84	13.48	13.77	14.18	14.60	15.04
13. Social transfers in kind via market produce	0.43	0.65	0.63	0.76	0.84	0.91	1.31	1.39	1.58	1.95	1.85	1.85	2.14	2.02	2.04	2.06	2.08
14. Interest	0.09	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.76	1.17	1.70	1.87	2.08	2.18	2.15	2.22
15. Subsidies	0.28	0.36	0.41	0.41	0.45	0.43	0.49	0.56	0.88	0.76	0.59	0.48	0.42	0.36	0.56	0.56	0.55
16. Other current expenditure	0.03	0.07	0.20	0.09	0.12	0.44	1.21	0.95	1.18	1.49	1.40	1.08	1.63	1.52	1.58	1.64	1.71
17. Total current expenditure	8.04	16.08	16.17	16.43	17.35	18.88	21.89	24.67	29.00	36.31	37.17	35.57	36.13	36.66	38.03	39.21	40.54
18. Gross saving	0.82	0.71	0.36	0.87	1.03	1.28	1.80	2.56	3.59	1.17	-6.06	-4.60	-3.07	-1.69	-1.36	-0.83	-0.08
19. Capital transfers received	0.00	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.46	1.25	1.52	2.55	2.41	2.25	2.34	2.38	2.43
20. Total revenue	8.86	16.83	16.59	17.54	18.62	20.45	24.27	28.09	34.04	38.74	32.63	33.52	35.47	37.21	39.00	40.76	42.89
21. Gross fixed capital formation	0.87	1.10	1.10	1.51	1.71	2.19	2.52	3.47	5.16	5.52	3.58	4.36	4.66	4.17	4.24	4.41	4.59
22. Other capital expenditure	0.37	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.59	0.57	0.47	0.53	0.07	0.31	0.30	0.28
23. Total expenditure	9.27	18.30	18.32	18.52	19.35	21.41	24.63	28.46	35.04	42.42	41.31	40.39	41.32	40.91	42.58	43.92	45.41
24. Tax burden	7.41	14.21	14.37	15.22	16.48	18.21	21.11	24.96	29.99	34.39	27.94	27.25	29.28	30.95	32.65	34.22	36.15
25. Net lending (+) or net borrowing (-)	-0.41	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.00	-3.69	-8.68	-6.87	-5.85	-3.69	-3.58	-3.16	-2.53

Table 24B**Contributions to the change in the general government gross debt ratio****Lithuania**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.8	3.2	3.5	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.4	7.2	5.5	3.2	3.0	2.5	1.9
2. Interest payments (% of GDP)	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	1.3	1.8	1.8	1.8	1.8	1.7	1.6
3. Implicit interest rate 2)	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.5	6.7	6.3	5.2	5.1	4.7	4.5	4.3
4. Nominal GDP growth rate	-2.5	4.8	6.3	7.1	9.3	10.1	14.9	15.0	19.2	12.8	-17.8	4.0	11.7	6.4	5.4	6.1	6.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.8	3.2	3.5	1.9	1.3	1.5	0.5	0.4	1.0	3.3	9.4	7.2	5.5	3.2	3.0	2.5	1.9
6. Contribution of nominal GDP growth	0.4	-1.0	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.9	-1.9	3.4	-1.1	-4.0	-2.3	-2.1	-2.3	-2.6
7. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.3	1.0	1.6	0.8	-2.7	1.0	2.4	-0.9	1.2	-1.5	0.1	0.1
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.3	2.6	8.2	5.4	3.7	1.4	1.2	0.8	0.2
9. Snow-ball effect	1.9	0.7	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.2	-1.2	4.6	0.7	-2.2	-0.5	-0.2	-0.6	-0.9
10. Stock-flow adjustment 3)	2.9	-1.3	-2.8	-1.1	-0.5	-1.3	1.0	1.6	0.8	-2.7	1.0	2.4	-0.9	1.2	-1.5	0.1	0.1
(% of GDP)																	
11. Change in gross debt 5)	6.2	0.9	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.1	-1.3	13.8	8.4	0.6	2.2	-0.6	0.3	-0.6
12. Level of gross debt (end of year)	22.7	23.6	23.0	22.2	21.0	19.3	18.3	17.9	16.8	15.5	29.3	37.8	38.3	40.5	39.9	40.2	39.6

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 25A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Hungary

(Mrd HUF)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1003	2177	2343	2568	2957	3331	3415	3561	3976	4153	4258	4522	4658	5112	5383	5625	5879
2. Current taxes on income and wealth	493	1288	1531	1730	1789	1860	1984	2218	2585	2802	2549	2138	1782	1960	1994	2086	2182
3. Social contributions	851	1749	1971	2213	2383	2559	2781	2997	3465	3668	3412	3247	3686	3734	3864	3957	4035
4. Of which actual social contributions	847	1739	1961	2202	2369	2539	2760	2975	3444	3645	3388	3222	3663	3713	3843	3936	4014
5. Other current revenue, including sales	330	579	677	684	736	965	968	1125	1145	1295	1419	1451	1404	1475	1579	1770	1688
6. Total current revenue	2678	5793	6522	7196	7865	8716	9148	9900	11170	11919	11638	11358	11529	12281	12819	13438	13783
7. Government consumption expenditure	1341	2813	3227	3801	4395	4638	4979	5444	5408	5793	5805	5827	5815	5720	6108	6520	6667
8. Collective consumption	630	1359	1557	1799	1991	2070	2193	2475	2513	2674	2696	2830	2824	2782	2939	3143	3214
9. Social transfers in kind	710	1454	1669	2002	2404	2569	2786	2969	2896	3119	3110	2997	2991	2938	3169	3377	3453
10. Compensation of employees	677	1415	1690	2098	2487	2613	2773	2889	2921	3083	2958	2920	2844	2815	2902	3068	3133
11. Intermediate consumption	457	888	991	1114	1251	1328	1413	1662	1692	1904	2006	2082	2070	2104	2357	2556	2624
12. Social transfers other than in kind	867	1675	1912	2281	2612	2884	3204	3554	3870	4215	4234	4238	4311	4346	4441	4489	4591
13. Social transfers in kind via market produce	139	339	388	461	521	614	711	845	727	729	738	688	728	648	671	700	718
14. Interest	509	696	716	694	773	916	914	923	1040	1110	1206	1093	1146	1201	1216	1203	1250
15. Subsidies	125	219	262	299	278	330	298	340	355	300	249	293	348	407	396	402	414
16. Other current expenditure	63	221	257	331	341	462	539	641	666	632	677	659	734	765	934	1083	1114
17. Total current expenditure	2837	5453	6215	7278	8263	9147	9851	10855	11272	11975	12067	11973	12181	12286	12915	13461	13816
18. Gross saving	-159	340	307	-82	-398	-432	-703	-954	-102	-56	-429	-615	-652	-5	-96	-23	-32
19. Capital transfers received	18	55	78	84	82	88	138	218	218	172	380	725	3470	779	903	1081	1081
20. Total revenue	2696	5848	6601	7279	7947	8804	9286	10118	11388	12090	12018	12082	14999	13060	13722	14519	14864
21. Gross fixed capital formation	11	433	566	845	658	734	873	1062	915	770	806	898	845	962	1183	1473	1383
22. Other capital expenditure	350	359	439	694	391	260	306	427	486	336	332	356	779	384	474	511	530
23. Total expenditure	3198	6246	7220	8817	9312	10141	11030	12344	12673	13081	13205	13226	13805	13632	14573	15445	15729
24. Tax burden	2347	5210	5844	6512	7127	7787	8244	8842	10109	10711	10282	10093	10319	10995	11417	11851	12282
25. Net lending (+) or net borrowing (-)	-502	-398	-619	-1537	-1365	-1338	-1744	-2226	-1285	-990	-1187	-1144	1195	-572	-850	-926	-865

Table 25B**Contributions to the change in the general government gross debt ratio****Hungary**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.5	3.0	4.1	9.0	7.3	6.5	7.9	9.4	5.1	3.7	4.6	4.3	-4.3	2.0	2.9	3.0	2.7
2. Interest payments (% of GDP)	7.1	5.3	4.7	4.1	4.1	4.4	4.1	3.9	4.2	4.2	4.7	4.1	4.1	4.3	4.2	4.0	3.9
3. Implicit interest rate 2)	12.9	10.0	9.8	8.7	8.1	8.3	7.4	6.8	6.7	6.6	6.2	5.3	5.3	5.3	5.4	5.1	5.2
4. Nominal GDP growth rate	11.3	14.4	15.4	13.3	9.5	10.3	6.5	7.5	5.6	6.2	-3.5	3.5	4.2	1.5	3.6	4.5	4.4
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.5	3.0	4.1	9.0	7.3	6.5	7.9	9.4	5.1	3.7	4.6	4.3	-4.3	2.0	2.9	3.0	2.7
6. Contribution of nominal GDP growth	-6.2	-7.6	-7.5	-6.2	-4.8	-5.5	-3.7	-4.3	-3.5	-3.9	2.6	-2.7	-3.3	-1.2	-2.8	-3.5	-3.3
7. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	7.6	-3.1	0.7	-0.4	0.2
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-1.6	-2.3	-0.6	4.9	3.2	2.0	3.8	5.5	1.0	-0.5	-0.1	0.2	-8.5	-2.2	-1.3	-0.9	-1.2
9. Snow-ball effect	0.9	-2.3	-2.7	-2.1	-0.7	-1.0	0.5	-0.4	0.7	0.3	7.3	1.5	0.8	3.1	1.4	0.5	0.6
10. Stock-flow adjustment 3)	0.7	-0.2	0.0	0.5	0.2	-0.1	-2.1	-0.9	-0.5	6.1	-0.4	0.7	7.6	-3.1	0.7	-0.4	0.2
(% of GDP)																	
11. Change in gross debt 5)	0.0	-4.8	-3.4	3.3	2.7	0.9	2.2	4.2	1.1	5.9	6.8	2.3	0.0	-2.3	0.9	-0.8	-0.4
12. Level of gross debt (end of year)	60.8	56.1	52.7	55.9	58.6	59.5	61.7	65.9	67.0	73.0	79.8	82.2	82.1	79.8	80.7	79.9	79.4

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 26A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Poland

(Mrd PLN)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	47.9	94.0	97.4	106.6	111.0	119.0	133.7	150.5	166.3	180.6	172.7	192.3	210.2	205.5	198.8	206.6	215.1
2. Current taxes on income and wealth	39.5	53.3	49.1	54.6	54.5	59.9	68.7	79.9	100.6	109.7	100.0	98.3	107.2	115.2	112.5	119.7	127.8
3. Social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	157.0	174.6	195.7	199.7	209.7	222.5
4. Of which actual social contributions	38.2	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	152.4	157.0	174.6	195.7	199.7	209.7	222.5
5. Other current revenue, including sales	20.2	40.0	49.5	51.8	50.7	50.7	57.9	61.3	60.9	63.6	67.1	65.9	67.7	74.1	71.7	69.4	72.2
6. Total current revenue	145.8	283.6	300.5	317.7	324.1	343.6	381.4	420.8	468.4	498.5	492.2	513.6	559.7	590.5	582.7	605.4	637.5
7. Government consumption expenditure	63.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.6	236.2	248.9	268.4	274.8	284.4	292.1	303.6	317.2
8. Collective consumption	24.8	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.6	102.7	105.6	114.9	116.5	119.9	123.9	129.9	136.1
9. Social transfers in kind	38.2	75.8	81.5	82.7	87.2	91.3	99.3	108.1	118.0	133.4	143.3	153.5	158.2	164.5	168.1	173.7	181.1
10. Compensation of employees	35.9	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	127.6	138.6	144.3	148.6	150.6	153.6	157.9	163.1
11. Intermediate consumption	21.6	44.3	47.2	49.1	50.9	53.5	57.3	63.6	70.6	78.9	76.5	88.3	87.1	90.8	92.9	95.8	100.5
12. Social transfers other than in kind	57.2	119.2	132.0	137.3	142.8	148.3	153.9	161.3	166.9	179.1	197.8	210.1	215.5	226.4	238.4	248.0	258.9
13. Social transfers in kind via market produce	6.1	14.4	14.8	15.4	16.8	19.3	18.6	22.6	23.7	26.5	29.3	31.1	32.6	35.7	37.0	39.6	41.6
14. Interest	19.4	22.5	24.3	23.4	25.1	25.5	27.5	28.1	27.2	28.3	35.5	38.1	40.9	45.3	43.5	37.3	39.4
15. Subsidies	3.2	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	7.9	7.2	6.7	7.0	5.9	6.1	6.3	6.5
16. Other current expenditure	4.0	5.1	4.9	10.3	10.7	12.6	21.9	28.0	30.6	33.0	31.6	34.7	36.3	40.2	41.2	42.5	43.8
17. Total current expenditure	147.4	284.0	309.9	325.3	339.0	357.9	383.7	413.9	439.4	481.3	516.3	553.3	568.0	594.9	612.7	627.5	653.9
18. Gross saving	-1.6	-0.4	-9.4	-7.7	-14.9	-14.3	-2.3	6.9	29.1	17.2	-24.1	-39.7	-8.4	-4.4	-30.0	-22.1	-16.3
19. Capital transfers received	0.2	-0.4	-0.1	-0.1	0.4	0.7	5.7	5.7	5.9	5.9	7.6	18.3	26.8	21.0	15.8	165.4	21.9
20. Total revenue	146.0	283.3	300.4	317.5	324.5	344.3	387.1	426.5	474.3	504.4	499.8	531.8	586.5	611.5	598.5	770.8	659.4
21. Gross fixed capital formation	11.1	17.8	26.5	27.8	28.1	31.0	33.5	41.4	49.0	58.6	70.1	79.7	87.3	73.1	59.1	59.8	59.3
22. Other capital expenditure	2.5	4.0	5.1	4.7	9.6	5.1	10.0	9.7	8.0	11.4	13.8	10.7	7.5	5.9	5.8	5.8	5.8
23. Total expenditure	160.9	305.8	341.5	357.9	376.7	394.1	427.2	465.0	496.4	551.4	600.2	643.6	662.8	673.9	677.6	693.1	719.0
24. Tax burden	125.6	243.8	250.1	264.9	272.5	293.8	325.0	361.3	409.7	437.5	427.3	449.9	494.2	518.6	515.0	540.1	569.6
25. Net lending (+) or net borrowing (-)	-14.9	-22.5	-41.1	-40.3	-52.2	-49.8	-40.1	-38.5	-22.1	-47.0	-100.4	-111.8	-76.4	-62.4	-79.1	77.6	-59.6

Table 26B**Contributions to the change in the general government gross debt ratio****Poland**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.5	7.9	5.0	3.9	4.8	-4.6	3.3
2. Interest payments (% of GDP)	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.6	2.7	2.7	2.8	2.7	2.2	2.2
3. Implicit interest rate 2)	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.1	5.4	5.4	5.9	5.6	5.3	5.3	4.9	3.9	4.5
4. Nominal GDP growth rate	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	11.0	8.4	5.4	5.4	7.9	4.4	2.3	4.4	4.8
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	2.3	3.0	5.3	5.0	6.2	5.4	4.1	3.6	1.9	3.7	7.5	7.9	5.0	3.9	4.8	-4.6	3.3
6. Contribution of nominal GDP growth	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.5	-2.4	-2.6	-4.0	-2.4	-1.2	-2.4	-2.4
7. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.2	-1.3	0.4	-2.2	-1.0	-0.2	0.5
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.6	0.0	2.1	2.1	3.2	2.6	1.3	1.0	-0.4	1.5	4.8	5.2	2.3	1.1	2.2	-6.7	1.1
9. Snow-ball effect	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.8	-2.4	-1.3	0.2	0.1	-1.3	0.5	1.4	-0.2	-0.2
10. Stock-flow adjustment 3)	2.2	-1.6	-2.8	1.0	0.4	-2.6	0.1	0.4	0.1	1.9	-1.2	-1.3	0.4	-2.2	-1.0	-0.2	0.5
(% of GDP)																	
11. Change in gross debt 5)	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.8	2.1	3.8	4.0	1.3	-0.6	2.6	-7.2	1.5
12. Level of gross debt (end of year)	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	45.0	47.1	50.9	54.9	56.2	55.6	58.2	51.0	52.5

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 27A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Romania

(Mrd RON)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	0.7	9.8	13.3	17.7	24.2	29.0	37.2	44.2	51.3	60.3	53.8	62.3	72.7	77.3	83.0	88.2	93.3
2. Current taxes on income and wealth	0.8	5.6	7.5	8.8	11.8	15.7	15.4	20.7	27.9	34.6	32.8	31.8	34.4	35.9	39.6	42.6	46.0
3. Social contributions	0.6	9.3	13.2	16.9	19.5	23.9	29.6	35.6	43.6	52.0	51.3	49.6	50.8	52.6	55.0	57.9	60.8
4. Of which actual social contributions	0.6	9.0	12.9	16.3	18.8	22.8	27.9	33.7	40.8	48.6	47.6	45.8	50.8	52.6	55.0	57.9	60.8
5. Other current revenue, including sales	0.3	2.6	4.4	6.8	7.4	10.3	10.5	13.9	18.9	22.1	21.5	27.2	27.3	27.1	29.4	31.1	33.0
6. Total current revenue	2.4	27.4	38.5	50.1	63.0	79.0	92.8	114.4	141.8	169.0	159.3	170.8	185.2	192.9	207.0	219.8	233.2
7. Government consumption expenditure	1.0	14.1	19.1	22.9	33.6	38.9	49.5	57.7	70.1	91.2	90.9	85.4	83.9	89.0	93.0	97.5	101.1
8. Collective consumption	0.5	7.2	8.6	10.2	15.1	18.1	23.5	26.4	34.5	40.8	40.7	37.4	35.2	37.4	38.7	40.0	41.0
9. Social transfers in kind	0.5	7.0	10.6	12.7	18.5	20.8	26.0	31.2	35.6	50.4	50.2	48.1	48.7	51.6	54.3	57.5	60.1
10. Compensation of employees	0.5	6.4	9.8	12.9	16.1	20.1	25.3	31.9	40.4	54.1	54.8	50.6	44.1	46.0	51.9	54.5	57.2
11. Intermediate consumption	0.5	7.6	9.0	10.7	13.3	13.8	18.3	20.4	27.4	34.2	32.5	30.3	33.8	34.7	33.4	35.6	37.0
12. Social transfers other than in kind	0.7	7.8	11.5	14.1	16.7	21.6	25.6	30.4	38.3	53.3	63.8	67.7	66.8	66.5	68.4	72.3	76.2
13. Social transfers in kind via market produce	0.1	0.7	0.7	0.5	2.0	3.5	4.1	4.6	5.0	6.2	5.1	6.0	7.9	7.8	8.1	8.6	9.0
14. Interest	0.1	3.2	4.0	3.7	3.2	3.7	3.6	2.9	3.0	3.7	7.7	8.0	9.1	10.4	11.0	11.6	12.1
15. Subsidies	0.3	1.4	1.5	2.4	2.8	3.7	4.3	6.1	5.3	4.1	3.7	2.9	2.4	2.1	1.7	1.9	2.1
16. Other current expenditure	0.1	0.4	1.4	1.9	2.4	4.1	1.9	3.3	7.5	7.1	6.9	10.0	11.3	13.6	16.2	16.6	17.4
17. Total current expenditure	2.3	27.6	37.9	46.4	56.5	70.6	83.0	99.6	126.9	162.6	174.5	175.6	175.4	181.2	190.8	201.1	211.0
18. Gross saving	0.2	-0.3	0.6	3.7	6.5	8.4	9.7	14.8	14.9	6.3	-15.2	-4.8	9.8	11.7	16.2	18.7	22.2
19. Capital transfers received	0.0	0.1	0.1	0.1	0.1	1.0	0.9	0.4	5.1	4.0	1.5	3.7	3.6	4.8	4.9	5.1	5.6
20. Total revenue	2.5	27.4	38.6	50.2	63.1	80.0	93.7	114.8	146.9	173.0	160.9	174.4	188.8	197.7	211.8	224.9	238.8
21. Gross fixed capital formation	0.3	2.8	3.2	5.1	6.9	7.5	11.2	17.6	25.6	33.9	29.8	29.9	30.6	27.8	28.3	29.0	32.0
22. Other capital expenditure	0.0	0.8	1.6	1.8	2.6	5.0	2.9	5.3	6.6	5.6	1.8	4.6	13.7	6.1	8.1	8.1	8.3
23. Total expenditure	2.6	31.2	42.7	53.2	66.0	83.0	97.1	122.5	159.1	202.2	206.1	210.0	219.7	215.1	227.2	238.2	251.2
24. Tax burden	2.1	24.5	33.7	42.7	54.8	67.5	80.5	98.3	121.2	144.8	135.2	140.8	158.9	166.8	178.6	189.7	201.2
25. Net lending (+) or net borrowing (-)	-0.2	-3.8	-4.1	-3.0	-3.0	-3.0	-3.3	-7.7	-12.1	-29.2	-45.2	-35.6	-30.9	-17.4	-15.3	-13.2	-12.4

Table 27B**Contributions to the change in the general government gross debt ratio****Romania**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.7	9.0	6.8	5.6	3.0	2.5	2.0	1.8
2. Interest payments (% of GDP)	5.0	3.9	3.4	2.5	1.6	1.5	1.2	0.8	0.7	0.7	1.5	1.5	1.6	1.8	1.8	1.8	1.8
3. Implicit interest rate 2)	44.8	26.7	22.2	12.3	8.4	8.6	7.7	6.3	7.0	6.9	11.1	6.8	5.7	5.4	5.0	4.8	4.7
4. Nominal GDP growth rate	48.9	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	23.7	-2.6	4.5	6.3	5.5	6.5	5.2	5.1
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.9	5.7	9.0	6.8	5.6	3.0	2.5	2.0	1.8
6. Contribution of nominal GDP growth	-5.5	-6.9	-7.0	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.5	0.4	-1.0	-1.8	-1.8	-2.3	-1.9	-1.9
7. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.6	0.8	1.1	0.5	2.1	0.5	0.4	0.5
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-0.6	0.7	0.1	-0.5	-0.1	-0.3	-0.1	1.4	2.2	5.0	7.5	5.3	3.9	1.2	0.7	0.3	0.0
9. Snow-ball effect	-0.5	-3.0	-3.6	-3.3	-4.1	-2.9	-1.5	-1.7	-1.4	-1.7	1.9	0.5	-0.2	0.0	-0.5	-0.1	-0.1
10. Stock-flow adjustment 3)	6.0	3.0	6.8	2.9	0.9	0.4	-1.4	-3.1	-0.3	-2.6	0.8	1.1	0.5	2.1	0.5	0.4	0.5
(% of GDP)																	
11. Change in gross debt 5)	4.9	0.8	3.3	-0.9	-3.4	-2.8	-3.0	-3.4	0.4	0.6	10.2	6.8	4.2	3.2	0.6	0.6	0.4
12. Level of gross debt (end of year)	21.7	22.5	25.7	24.9	21.5	18.7	15.8	12.4	12.8	13.4	23.6	30.5	34.7	37.9	38.5	39.1	39.5

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 28A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Sweden

(Mrd SEK)

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	276	360	374	398	417	432	452	485	517	575	580	595	648	658	685	707	737
2. Current taxes on income and wealth	355	509	486	475	511	554	608	654	663	635	609	640	645	656	673	687	725
3. Social contributions	232	297	297	286	290	296	297	287	308	288	270	291	268	275	274	281	293
4. Of which actual social contributions	222	291	291	279	282	290	291	281	302	281	263	284	259	267	266	274	285
5. Other current revenue, including sales	175	159	156	158	163	167	185	189	213	227	216	218	228	229	233	231	237
6. Total current revenue	1039	1325	1313	1318	1380	1448	1542	1615	1702	1725	1674	1744	1788	1817	1864	1906	1992
7. Government consumption expenditure	482	585	617	659	694	705	725	765	797	835	860	890	924	956	992	1029	1065
8. Collective consumption	150	185	179	186	194	197	198	208	215	227	235	247	258	266	276	287	297
9. Social transfers in kind	332	400	438	473	499	508	527	557	583	608	624	642	666	690	716	743	767
10. Compensation of employees	296	345	365	384	408	421	432	446	466	473	471	486	487	506	521	538	557
11. Intermediate consumption	192	210	222	231	236	238	246	263	270	286	296	307	316	319	332	338	345
12. Social transfers other than in kind	324	353	369	388	416	426	435	447	449	462	488	492	491	515	535	540	555
13. Social transfers in kind via market produce	38	58	63	74	78	77	80	85	91	98	110	120	128	132	139	146	152
14. Interest	97	78	66	69	51	42	45	47	54	53	30	27	35	27	31	34	33
15. Subsidies	66	36	34	36	37	36	39	44	44	46	47	50	52	53	54	56	58
16. Other current expenditure	84	103	91	91	104	114	118	123	119	134	145	139	152	155	165	169	176
17. Total current expenditure	1097	1183	1211	1272	1331	1355	1395	1455	1493	1552	1587	1619	1661	1708	1779	1821	1878
18. Gross saving	-57	142	102	45	49	93	147	161	209	173	87	124	127	109	85	85	115
19. Capital transfers received	4	4	4	5	4	5	3	2	3	3	2	3	3	13	14	3	3
20. Total revenue	1043	1329	1318	1322	1385	1453	1545	1617	1705	1727	1676	1746	1792	1830	1878	1909	1996
21. Gross fixed capital formation	70	63	68	76	75	78	83	90	96	105	109	116	119	124	127	129	131
22. Other capital expenditure	10	2	3	5	5	2	7	4	3	1	2	1	6	5	4	5	6
23. Total expenditure	1177	1248	1282	1353	1411	1436	1485	1549	1592	1658	1698	1736	1786	1838	1909	1956	2014
24. Tax burden	868	1175	1165	1164	1221	1285	1360	1429	1488	1498	1457	1526	1559	1587	1631	1675	1755
25. Net lending (+) or net borrowing (-)	-134	81	36	-31	-26	17	60	69	113	69	-22	10	6	-8	-32	-46	-19

Table 28B**Contributions to the change in the general government gross debt ratio****Sweden**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.7	-0.3	-0.2	0.2	0.9	1.2	0.5
2. Interest payments (% of GDP)	5.4	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.7	1.7	1.0	0.8	1.0	0.7	0.9	0.9	0.8
3. Implicit interest rate 2)	8.0	5.7	5.4	5.4	4.0	3.2	3.4	3.4	4.1	4.2	2.4	2.1	2.7	2.0	2.3	2.3	2.1
4. Nominal GDP growth rate	7.8	5.9	3.7	4.1	4.1	4.6	4.1	6.3	6.2	2.5	-3.1	7.5	4.3	2.0	2.5	4.0	5.0
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	7.4	-3.6	-1.5	1.3	1.0	-0.6	-2.2	-2.3	-3.6	-2.2	0.7	-0.3	-0.2	0.2	0.9	1.2	0.5
6. Contribution of nominal GDP growth	-5.2	-3.6	-1.9	-2.1	-2.1	-2.3	-2.0	-3.0	-2.6	-1.0	1.2	-3.0	-1.6	-0.7	-0.9	-1.6	-2.0
7. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.5	4.2	0.2	1.2	1.7	1.8	0.1	1.0	0.1	3.2	1.0	0.6
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.0	-7.1	-4.3	-1.6	-1.0	-2.2	-3.8	-3.9	-5.3	-3.8	-0.2	-1.1	-1.2	-0.5	0.0	0.3	-0.4
9. Snow-ball effect	0.1	-0.1	0.9	0.7	-0.1	-0.7	-0.3	-1.4	-0.9	0.7	2.2	-2.1	-0.6	0.0	-0.1	-0.7	-1.2
10. Stock-flow adjustment 3)	-1.8	-3.2	4.3	-1.4	0.3	1.5	4.2	0.2	1.2	1.7	1.8	0.1	1.0	0.1	3.2	1.0	0.6
(% of GDP)																	
11. Change in gross debt 5)	0.4	-10.4	0.8	-2.2	-0.8	-1.4	0.1	-5.1	-5.1	-1.4	3.8	-3.1	-0.8	-0.4	3.1	0.6	-1.0
12. Level of gross debt (end of year)	72.8	53.9	54.7	52.5	51.7	50.3	50.4	45.3	40.2	38.8	42.6	39.4	38.6	38.2	41.3	41.9	41.0

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 29A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

United Kingdom

(Mrd GBP)

	1971	1975	1980	1985	1990	1995	2000	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	7.6	11.7	30.4	46.2	66.4	91.2	129.3	167.2	175.8	173.8	163.8	187.7	203.0	208.5	213.8	220.6	227.5
2. Current taxes on income and wealth	9.4	19.3	36.5	60.9	95.0	109.7	160.5	223.0	232.0	241.0	219.8	228.0	237.5	233.6	238.8	243.4	249.0
3. Social contributions	3.5	8.5	17.5	29.7	41.7	54.0	74.0	110.7	115.6	121.7	119.5	123.2	127.6	130.9	134.7	139.2	144.0
4. Of which actual social contributions	3.1	7.7	15.6	26.7	37.7	48.5	66.2	103.4	107.7	113.6	110.5	113.5	118.2	121.9	125.8	130.2	134.6
5. Other current revenue, including sales	:	:	:	:	19.4	21.8	27.8	44.6	49.0	52.5	51.7	49.1	47.6	48.6	62.8	69.8	75.1
6. Total current revenue	:	:	:	:	222.4	276.7	391.6	545.5	572.4	589.0	554.7	587.9	615.7	621.7	650.1	673.2	695.6
7. Government consumption expenditure	10.6	23.6	49.7	74.2	111.1	141.8	180.8	285.7	295.2	314.9	329.3	338.0	334.5	339.6	335.1	329.9	327.9
8. Collective consumption	5.3	10.8	24.0	35.6	49.3	59.5	77.1	112.7	113.5	120.1	121.8	126.2	122.0	123.3	127.7	129.5	131.5
9. Social transfers in kind	5.2	12.8	25.7	38.6	61.8	82.3	103.6	173.0	181.7	194.7	207.4	211.8	212.6	216.2	207.4	200.4	196.5
10. Compensation of employees	6.6	15.2	29.9	43.6	64.7	77.7	94.8	149.7	154.3	158.2	163.1	168.8	168.0	169.4	167.3	167.5	168.1
11. Intermediate consumption	:	8.6	21.7	34.4	46.6	66.7	91.8	156.4	163.0	179.0	190.7	192.7	187.6	187.9	191.3	193.3	193.3
12. Social transfers other than in kind	5.0	10.8	27.5	50.2	67.0	110.3	123.0	167.1	178.4	190.3	211.0	221.2	229.0	241.7	247.9	253.2	258.4
13. Social transfers in kind via market produce	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.6	26.6	30.8	33.4	27.9	44.0	50.3	47.1	48.2	49.4	49.8
15. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	9.3	9.6	9.6	10.2	10.2	9.1	10.0	10.1	10.2	10.5
16. Other current expenditure	:	:	:	:	6.9	13.3	24.1	39.7	41.3	42.0	46.8	49.5	46.9	47.4	47.6	47.6	47.8
17. Total current expenditure	:	:	:	:	210.0	298.6	364.6	548.9	577.3	612.6	649.7	686.4	690.8	703.5	713.3	721.8	728.3
18. Gross saving	4.1	1.6	0.7	0.4	12.4	-21.9	27.1	-3.4	-5.0	-23.6	-95.0	-98.5	-75.1	-81.8	-63.1	-48.6	-32.7
19. Capital transfers received	0.4	0.3	0.6	1.1	1.7	1.8	2.7	4.9	5.5	26.4	5.4	3.6	3.7	32.4	5.1	5.4	5.8
20. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.3	550.4	577.8	615.4	560.1	591.5	619.4	654.1	655.2	678.6	701.4
21. Gross fixed capital formation	2.6	5.0	6.0	8.1	13.2	14.6	12.0	24.6	27.2	33.7	38.2	36.5	33.3	34.7	34.9	36.3	38.2
22. Other capital expenditure	1.1	1.6	2.7	3.5	11.2	8.7	-17.1	14.4	13.5	42.4	33.7	18.2	13.6	11.2	10.0	9.6	9.7
23. Total expenditure	23.8	52.4	111.1	176.1	234.4	321.9	359.5	587.9	618.1	688.6	721.6	741.1	737.6	749.4	758.2	767.6	776.3
24. Tax burden	21.2	39.3	88.1	137.9	207.9	260.4	364.4	501.5	523.9	558.3	502.2	536.5	566.2	571.3	585.8	601.9	619.1
25. Net lending (+) or net borrowing (-)	0.9	-4.8	-7.5	-10.1	-10.3	-43.4	34.8	-37.5	-40.3	-73.2	-161.5	-149.6	-118.2	-95.3	-103.0	-89.0	-74.9

Table 29B**Contributions to the change in the general government gross debt ratio****United Kingdom**

	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	5.8	-3.5	-0.4	2.1	3.5	3.5	3.4	2.8	2.8	5.0	11.4	10.1	7.7	6.1	6.4	5.3	4.3
2. Interest payments (% of GDP)	3.5	2.7	2.3	2.0	1.9	1.9	2.1	2.0	2.2	2.3	2.0	3.0	3.3	3.0	3.0	3.0	2.9
3. Implicit interest rate 2)	8.0	6.6	6.0	5.5	5.5	5.3	5.4	5.0	5.3	5.3	3.7	4.6	4.3	3.6	3.5	3.3	3.1
4. Nominal GDP growth rate	5.9	5.2	4.5	4.8	6.2	5.6	5.3	5.7	5.8	2.4	-3.1	4.8	3.5	1.8	2.6	3.7	3.9
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	5.8	-3.5	-0.4	2.1	3.5	3.5	3.4	2.8	2.8	5.0	11.4	10.1	7.7	6.1	6.4	5.3	4.3
6. Contribution of nominal GDP growth	-2.6	-2.1	-1.8	-1.7	-2.2	-2.1	-2.0	-2.3	-2.3	-1.0	1.6	-3.1	-2.6	-1.5	-2.2	-3.3	-3.7
7. Stock-flow adjustment 3)	0.4	3.0	-1.0	-0.5	0.3	0.2	0.0	0.5	0.5	4.2	2.2	4.4	0.8	-0.2	1.4	0.6	1.0
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	2.3	-6.2	-2.7	0.1	1.5	1.6	1.4	0.8	0.7	2.7	9.4	7.1	4.4	3.1	3.4	2.4	1.4
9. Snow-ball effect	0.9	0.6	0.6	0.2	-0.2	-0.1	0.0	-0.3	-0.2	1.3	3.6	-0.1	0.7	1.5	0.8	-0.4	-0.8
10. Stock-flow adjustment 3)	0.4	3.0	-1.0	-0.5	0.3	0.2	0.0	0.5	0.5	4.2	2.2	4.4	0.8	-0.2	1.4	0.6	1.0
(% of GDP)																	
11. Change in gross debt 5)	3.6	-2.7	-3.2	-0.1	1.6	1.7	1.4	1.0	1.0	8.2	15.2	11.3	5.9	4.4	5.6	2.6	1.6
12. Level of gross debt (end of year)	50.0	40.5	37.3	37.2	38.7	40.4	41.7	42.8	43.7	51.9	67.1	78.4	84.3	88.7	94.3	96.9	98.6

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 30A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-28****(Mrd EUR)**

	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1496	1599	1669	1728	1748	1807	1861
2. Current taxes on income and wealth	1463	1521	1596	1676	1717	1762	1810
3. Social contributions	1668	1713	1764	1813	1828	1872	1919
4. Of which actual social contributions	1545	1587	1637	1684	:	:	:
5. Other current revenue, including sales	531	545	563	573	600	618	640
6. Total current revenue	5157	5378	5592	5790	5893	6060	6231
7. Government consumption expenditure	2668	2744	2756	2808	:	:	:
8. Collective consumption	1018	1040	1037	1050	:	:	:
9. Social transfers in kind	1650	1704	1719	1758	:	:	:
10. Compensation of employees	1338	1373	1372	1388	1390	1405	1427
11. Intermediate consumption	825	856	849	870	868	878	893
12. Social transfers other than in kind	2000	2078	2110	2191	2236	2289	2348
13. Social transfers in kind via market products	560	579	592	602	616	636	658
14. Interest	311	337	374	381	376	386	400
15. Subsidies	152	158	153	151	155	157	158
16. Other current expenditure	315	327	327	337	345	352	360
17. Total current expenditure	5502	5707	5777	5919	5988	6104	6246
18. Gross saving	-344	-329	-185	-130	-95	-44	-14
19. Capital transfers received	56	58	77	97	66	98	64
20. Total revenue	5214	5436	5670	5886	5959	6158	6295
21. Gross fixed capital formation	347	335	320	301	298	300	306
22. Other capital expenditure	175	197	138	176	135	117	113
23. Total expenditure	6024	6240	6235	6396	6421	6520	6664
24. Tax burden	4558	4754	:	:	:	:	:
25. Net lending (+) or net borrowing (-)	-811	-803	-565	-510	-462	-362	-369

Table 30B**Contributions to the change in the general government gross debt ratio****EU-28**

	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	6.9	6.5	4.4	3.9	3.5	2.7	2.6
2. Interest payments (% of GDP)	2.6	2.7	2.9	2.9	2.9	2.9	2.9
3. Implicit interest rate 2)	:	3.8	3.8	3.6	3.4	3.3	3.3
4. Nominal GDP growth rate	-5.8	4.4	3.0	2.0	0.8	2.9	3.5

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.9	6.5	4.4	3.9	3.5	2.7	2.6
6. Contribution of nominal GDP growth	:	-3.1	-2.4	-1.6	-0.7	-2.5	-3.1
7. Stock-flow adjustment 3)	:	2.3	0.8	1.4	0.3	0.3	0.2

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	4.2	3.8	1.5	1.0	0.7	-0.2	-0.2
9. Snow-ball effect	:	-0.4	0.6	1.3	2.2	0.4	-0.2
10. Stock-flow adjustment 3)	:	2.3	0.8	1.4	0.3	0.3	0.2

(% of GDP)

11. Change in gross debt 5)	:	5.6	2.9	3.7	3.2	0.5	-0.2
12. Level of gross debt (end of year)	74.3	80.0	82.9	86.6	89.8	90.2	90.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 31A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-27****(Mrd EUR)**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Taxes on production and imports	1148	1207	1233	1289	1313	1386	1453	1546	1629	1589	1488	1591	1662	1720	1740	1799	1853
2. Current taxes on income and wealth	1172	1272	1283	1275	1259	1327	1425	1571	1687	1662	1460	1518	1593	1674	1714	1760	1808
3. Social contributions	1217	1284	1325	1365	1409	1462	1516	1584	1658	1704	1662	1708	1758	1808	1823	1867	1914
4. Of which actual social contributions	1125	1189	1228	1263	1308	1359	1408	1476	1544	1587	1540	1582	1632	1679	1694	1736	1780
5. Other current revenue, including sales	351	368	401	400	394	417	443	477	512	540	529	543	561	571	598	616	638
6. Total current revenue	3888	4131	4242	4329	4376	4593	4837	5178	5486	5496	5139	5360	5575	5772	5876	6042	6212
7. Government consumption expenditure	1704	1819	1911	2028	2097	2196	2304	2423	2527	2613	2658	2735	2747	2799	2810	2848	2903
8. Collective consumption	691	737	765	805	826	866	898	936	969	1002	1013	1036	1032	1046	1056	1075	1097
9. Social transfers in kind	1013	1081	1145	1223	1271	1329	1406	1487	1558	1611	1645	1699	1714	1753	1754	1773	1806
10. Compensation of employees	915	970	1014	1067	1101	1149	1200	1250	1296	1323	1333	1368	1366	1383	1385	1400	1422
11. Intermediate consumption	494	537	564	607	620	661	701	744	785	810	821	852	845	866	865	875	890
12. Social transfers other than in kind	1361	1413	1476	1551	1598	1662	1717	1776	1844	1901	1994	2072	2104	2184	2230	2283	2342
13. Social transfers in kind via market produce	326	347	369	393	413	426	449	479	502	531	559	578	591	601	615	635	657
14. Interest	326	333	332	314	302	299	302	309	337	347	310	336	373	379	375	384	398
15. Subsidies	117	119	121	125	126	124	125	133	141	142	151	157	152	150	154	156	157
16. Other current expenditure	174	191	198	218	235	251	271	281	292	302	315	326	327	336	345	351	359
17. Total current expenditure	3713	3910	4075	4275	4394	4571	4766	4972	5196	5356	5483	5689	5758	5901	5969	6084	6225
18. Gross saving	175	220	167	54	-18	22	71	206	290	140	-344	-329	-184	-129	-94	-42	-13
19. Capital transfers received	38	39	37	44	74	62	66	57	58	77	56	58	77	96	65	97	63
20. Total revenue	3926	4169	4278	4373	4450	4656	4903	5235	5544	5572	5195	5418	5652	5869	5941	6140	6276
21. Gross fixed capital formation	203	213	230	233	249	256	251	294	322	342	346	334	319	300	297	299	305
22. Other capital expenditure	100	-6	119	124	128	132	158	145	138	179	175	196	137	175	134	116	112
23. Total expenditure	4016	4118	4424	4632	4770	4959	5175	5411	5656	5876	6004	6219	6214	6376	6401	6499	6642
24. Tax burden	3505	3734	3805	3883	3949	4131	4343	4648	4919	4924	4542	4738	4942	5124	5218	5363	5510
25. Net lending (+) or net borrowing (-)	-90	51	-145	-259	-320	-303	-273	-176	-112	-304	-808	-801	-562	-508	-460	-359	-366

Table 31B**Contributions to the change in the general government gross debt ratio****EU-27**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1. Net borrowing (% of GDP) 1)	1.0	-0.6	1.5	2.6	3.2	2.9	2.5	1.5	0.9	2.4	6.9	6.5	4.4	3.9	3.5	2.7	2.6
2. Interest payments (% of GDP)	3.8	3.6	3.5	3.2	3.0	2.8	2.7	2.6	2.7	2.8	2.6	2.7	2.9	2.9	2.9	2.9	2.9
3. Implicit interest rate 2)	6.0	5.9	5.8	5.4	5.0	4.8	4.6	4.4	4.7	4.7	4.0	3.8	3.8	3.6	3.3	3.3	3.3
4. Nominal GDP growth rate	5.0	7.2	4.2	3.7	1.7	5.0	4.4	5.7	6.0	0.6	-5.8	4.4	3.0	2.0	0.8	2.9	3.5
(% of GDP)																	
Budgetary constraint based on the deficit																	
5. Deficit (net borrowing) 1)	1.0	-0.6	1.5	2.6	3.2	2.9	2.5	1.5	0.9	2.4	6.9	6.5	4.4	3.9	3.5	2.7	2.6
6. Contribution of nominal GDP growth	-3.2	-4.4	-2.5	-2.2	-1.0	-2.9	-2.6	-3.4	-3.5	-0.3	3.9	-3.2	-2.4	-1.6	-0.7	-2.5	-3.1
7. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.4	0.8	0.5	-0.1	1.2	1.6	2.3	0.8	1.4	0.3	0.3	0.3
Budgetary constraint based on the primary deficit																	
8. Primary deficit 4)	-2.7	-4.2	-2.0	-0.6	0.2	0.0	-0.3	-1.1	-1.8	-0.3	4.2	3.8	1.5	1.0	0.7	-0.2	-0.2
9. Snow-ball effect	0.6	-0.8	1.0	1.0	2.0	-0.1	0.1	-0.8	-0.8	2.4	6.5	-0.4	0.6	1.3	2.2	0.3	-0.2
10. Stock-flow adjustment 3)	1.5	1.1	0.1	-1.0	-0.7	0.4	0.8	0.5	-0.1	1.2	1.6	2.3	0.8	1.4	0.3	0.3	0.3
(% of GDP)																	
11. Change in gross debt 5)	-0.6	-3.8	-0.9	-0.6	1.5	0.4	0.7	-1.4	-2.7	3.3	12.3	5.6	2.8	3.7	3.2	0.5	-0.2
12. Level of gross debt (end of year)	65.7	61.8	61.0	60.4	61.9	62.3	62.9	61.6	58.9	62.2	74.5	80.1	83.0	86.7	89.9	90.3	90.2

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.