

Government finance statistics

Summary tables — 1/2013

Data 1997-2012

2013 edition

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Luxembourg: Publications Office of the European Union, 2013

ISSN 1725-9819

Cat. No KS-EK-13-001-EN-N

Theme: Economy and finance

Collection: Statistical books

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Introduction

Government finance statistics (GFS) data show the economic activities of government in a harmonized and comparable way. They differ noticeably from the budget presentations or public accounting presentations that are nationally specific and not harmonized between countries. GFS data include both the financial (borrowing and lending) and non-financial (income and expenditure) activities of government.

Eurostat collects the data from Member States, Iceland, Norway and Switzerland through the ESA95 transmission programme and also in the context of the Excessive Deficit Procedure. The data are based on national accounts concepts (the European System of National Accounts – ESA95), and therefore "general government" in this context does not include certain trading businesses owned by government. Eurostat publishes these data in Eurostat's public database.

This publication presents an overview of GFS data for each Member State, the EU27, the Euro area (17 countries), Iceland, Norway and Switzerland in an integrated manner. The data include: government revenue, expenditure, deficit, transactions in assets, transactions in liabilities, other economic flows, and balance sheets. This presentation is similar to that of business accounting where the profit and loss accounts and the balance sheet are presented together, in a linked manner. One of the major advantages of this presentation is that it is possible to see the links between datasets in a "complete picture". For example, if government expenditure exceeds revenue the financial accounts will show how the deficit is being financed through borrowing or running down financial assets such as bank accounts.

Given that the data presented are based on national accounts concepts, there should be full consistency between them, but in practice, due to differences in source data and in the timing of data compilation, there are discrepancies which are presented in separate lines within the tables. The sources for each line of the integrated presentation are described in the annex. Users can therefore download data from these areas with, in some cases, greater detail than are presented in this publication. Users will also find comprehensive metadata on the data in Eurostat's public database.

This publication is updated twice per year, to coincide with the publication by Eurostat of data relating to the Excessive Deficit Procedure. As such it is a "snapshot" of the position at that time, and data may be revised subsequently by countries and be published in Eurostat's public database.

Further information on government finance statistics is available in the dedicated section Government Finance on Eurostat's website.

http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/introduction

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Data extracted: 13 May 2013

Government Finance Statistics - Summary pages explanatory notes

| | |
|--|--|
| General notes valid for all countries | |
| | Data extracted 13/05/2013 |
| | : Not available |
| | - Not applicable |
| | For items 21-23 and 56-70, the data reflect the most recent reporting by Member States to Eurostat. Thus, for years 2009-2012, they reflect the data as officially notified during the April 2013 EDP notification round. However, for years prior to 2009, the data may deviate from those first officially notified to Eurostat (e.g. the year 1997 was first notified to the EU Commission in March 1998) but also from those as last officially notified (e.g. the year 1997 was last notified to the EU Commission in September 2001). These deviations may occur due to differences in concepts (e.g. reflecting changes in ESA, or Eurostat decisions), compilation methods, sources data, or other differences in data vintages. |
| | Items 37,40..42,55: Not yet requested by the ESA95 transmission programme and not transmitted by Member States |
| Notes for individual countries | |
| European Union | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| | Item 57 (change in debt) is the sum of the changes in debt of the individual Member States |
| Euro area (17 countries) | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| | Item 57 (change in debt) is the sum of the changes in debt of the individual Member States |
| Belgium | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Bulgaria | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Czech Republic | |
| | Items 24: the country explicitly reported the statistical discrepancy in 2009. |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Denmark | |
| | Item 22: a difference arises mainly because Denmark does not comply with the Eurostat decision on the recording of the proceeds of the sale of UMTS licences for ESA tables 2, 6/7 and 27, but complies for the EDP notification tables. |
| | Items 25 to 54 based on annual data (ESA tables 6 and 7) |
| Germany | |
| | Item 17 for 1995 reflects the capital transfer recorded for the liquidation of the Treuhandanstalt, the restructuring agency for the ex-DDR |
| | Item 18 for 2000 reflects the recording of the proceeds of the UMTS mobile phone licences as a disposal of a non-financial asset |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Estonia | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Éire - Ireland | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Greece | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Spain | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| France | |
| | Discrepancies exist between GFS data published in ESA 95 tables and EDP historical data for the period 1995-2006. GFS data reported in ESA 95 tables have been backcasted to the new "Base 2005", whereas EDP historical data for such period were compiled according to "Base 2000" and have not been backcasted to "Base 2005". |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Italy | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Cyprus | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 2000 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Latvia | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1995 to 2011 |
| Lithuania | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Luxembourg | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Hungary | |
| | Item 19: in 1995 a privatisation of dwellings was carried out by local government. |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Malta | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Netherlands | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Austria | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Poland | |
| | Item 4: from 2001 onwards, changed the method of recording direct taxes (time-adjusted cash method introduced for personal and corporate income taxes). |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Portugal | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Romania | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Slovenia | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 2004 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Slovakia | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Finland | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Sweden | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| United Kingdom | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Iceland | |
| | Item 22: EDP_B.9 reported as a memo item in ESA table 2 is used instead of data from EDP table 1 for years 1995-2007. |
| | Items 25 to 54 based on annual data (ESA Tables 6 and 7) |
| Norway | |
| | Items 25 to 54 based on quarterly data (ESA Table 27) for 2001 to 2012 and on annual data before (ESA Tables 6 and 7) |
| Switzerland | |
| | Items 25 to 54 based on annual data (ESA Tables 6 and 7) |
| Metadata | |
| | Item 22: in principle zero but in practice differences may be observed, mainly arising from Eurostat amendments to reported data, different recording in the respective tables and rounding. |
| | Item 59: in principle, item 59 equals item 26, but in practice differences may be observed, mainly arising from different times of delivery of the data (difference in vintages) |
| | Items 1 to 20, 72-73: more details on ESA Table 2 can be found under "Annual government finance statistics" in Government revenue, expenditure and main aggregates. |
| | Items 25 to 54: source of financial accounts data varies depending on latest data availability (see individual country sheet footnotes). ESA Tables 6 and 7 can be found under "Financial accounts" in Financial transactions and Balance sheets. |
| | Please refer also to the detailed country notes published in the metadata files of each ESA table. |

European Union (27 countries) (*)

Consolidated general government

in million euro

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 3,546,030 | 4,374,532 | 5,194,076 | 5,415,345 | 5,650,621 | 5,862,844 | 44.1 | 44.7 | 45.4 |
| 2=3+4+5 | Taxes | 2,014,144 | 2,589,782 | 2,986,191 | 3,136,763 | 3,286,897 | 3,420,829 | 25.5 | 26.0 | 26.5 |
| 3 | . Indirect taxes | 977,813 | 1,289,042 | 1,487,785 | 1,590,389 | 1,660,853 | 1,716,227 | 13.0 | 13.1 | 13.3 |
| 4 | . Direct taxes | 1,013,478 | 1,275,968 | 1,458,899 | 1,516,920 | 1,590,208 | 1,673,959 | 12.4 | 12.6 | 13.0 |
| 5 | . Capital taxes | 22,853 | 24,773 | 39,507 | 29,454 | 35,835 | 30,642 | 0.2 | 0.3 | 0.2 |
| 6 | Social contributions | 1,175,351 | 1,364,458 | 1,662,312 | 1,707,739 | 1,759,426 | 1,807,409 | 13.9 | 13.9 | 14.0 |
| 7 | Sales | 181,051 | 226,687 | 306,612 | 322,406 | 327,565 | 331,083 | 2.6 | 2.6 | 2.6 |
| 8 | Other current revenue | 154,804 | 174,144 | 222,638 | 220,409 | 236,104 | 240,081 | 1.8 | 1.9 | 1.9 |
| 9 | Capital revenue | 20,680 | 19,461 | 16,323 | 28,028 | 40,629 | 63,443 | 0.2 | 0.3 | 0.5 |
| 10=11+...+18 | Total expenditure | 3,758,328 | 4,634,782 | 6,001,563 | 6,216,984 | 6,211,647 | 6,377,283 | 50.6 | 49.1 | 49.4 |
| 11 | Intermediate consumption | 439,921 | 607,088 | 821,300 | 850,550 | 846,437 | 871,873 | 6.9 | 6.7 | 6.8 |
| 12 | Compensation of employees | 856,726 | 1,067,170 | 1,332,829 | 1,367,250 | 1,366,989 | 1,379,496 | 11.1 | 10.8 | 10.7 |
| 13 | Interest | 367,919 | 317,188 | 309,797 | 336,946 | 371,873 | 380,254 | 2.7 | 2.9 | 2.9 |
| 14 | Subsidies | 107,966 | 124,458 | 149,102 | 154,466 | 150,078 | 148,256 | 1.3 | 1.2 | 1.1 |
| 15 | Social benefits | 1,578,988 | 1,943,433 | 2,552,483 | 2,649,309 | 2,696,114 | 2,787,099 | 21.6 | 21.3 | 21.6 |
| 16 | Other current expenditure | 141,949 | 218,820 | 316,314 | 327,162 | 327,659 | 335,667 | 2.7 | 2.6 | 2.6 |
| 17 | Capital transfers payable | 88,893 | 123,551 | 171,846 | 201,597 | 145,165 | 182,619 | 1.6 | 1.1 | 1.4 |
| 18 | Capital investments | 175,965 | 233,073 | 347,891 | 329,703 | 329,703 | 292,018 | 2.7 | 2.4 | 2.3 |
| 19 | of which, Gross fixed capital formation | 178,238 | 232,694 | 345,025 | 334,767 | 316,293 | 296,956 | 2.7 | 2.5 | 2.3 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -212,298 | -260,250 | -807,487 | -801,639 | -561,026 | -514,439 | -6.5 | -4.4 | -4.0 |
| 21 | Memo: Adjustment for swaps | : | 3,410 | -474 | 783 | -427 | 385 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | : | 1,654 | -34 | : | : | -34 | : | : | <0.1 |
| 23=20+21+22 | Government deficit: Net lending (+) / net borrowing (-) under EDP | -212,233 | -255,186 | -807,996 | | | -514,088 | <0.1 | <0.1 | -4.0 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | : | -11,972 | -3,876 | | | -6,376 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | : | -248,278 | -803,612 | -815,744 | -551,990 | -508,063 | -6.6 | -4.4 | -3.9 |
| 26=27+...+31 | Net acquisition of financial assets | : | 16,518 | 185,895 | 171,826 | 83,241 | 281,644 | 1.4 | 0.7 | 2.2 |
| 27 | Currency and deposits | : | 2,235 | 19,568 | -19,742 | 40,380 | 30,986 | -0.2 | 0.3 | 0.2 |
| 28 | Securities other than shares | : | 231 | 29,617 | 82,151 | -21,114 | -11,796 | 0.7 | -0.2 | <0.1 |
| 29 | Loans | : | 3,099 | 23,305 | 70,630 | 28,650 | 155,263 | 0.6 | 0.2 | 1.2 |
| 30 | Shares and other equity | : | -7,022 | 79,307 | 13,182 | -3,880 | 81,912 | 0.1 | <0.1 | 0.6 |
| 31 | Other financial assets | 1,714 | 17,974 | 34,098 | 25,605 | 39,205 | 25,278 | 0.2 | 0.3 | 0.2 |
| 32=33+...+36 | Net incurrence of liabilities | : | 264,795 | 989,507 | 987,570 | 635,231 | 789,707 | 8.0 | 5.0 | 6.1 |
| 33 | Currency and deposits | : | 11,901 | 15,827 | -2,706 | 11,018 | 11,229 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | : | 242,815 | 878,979 | 660,283 | 499,725 | 454,187 | 5.4 | 4.0 | 3.5 |
| 35 | Loans | : | -10,036 | 67,923 | 307,471 | 100,756 | 326,117 | 2.5 | 0.8 | 2.5 |
| 36 | Other liabilities | : | 20,115 | 26,778 | 22,521 | 23,732 | -1,827 | 0.2 | 0.2 | <0.1 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | : | -56,283 | 195,956 | 295,558 | -29,896 | 109,571 | 2.4 | -0.2 | 0.8 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | : | 24,468 | 79,869 | 45,005 | 74,118 | 463,165 | 0.4 | 0.6 | 3.6 |
| 40=37+38-39 = 55(t)-55(t-1)-73 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | : | 2,532,541 | 4,052,858 | 4,520,242 | 4,573,587 | 4,964,802 | 36.8 | 36.2 | 38.5 |
| 44 | Currency and deposits | : | 449,515 | 759,280 | 729,809 | 771,753 | 815,212 | 5.9 | 6.1 | 6.3 |
| 45 | Securities other than shares | : | 154,504 | 319,292 | 435,261 | 428,844 | 434,468 | 3.5 | 3.4 | 3.4 |
| 46 | Loans | : | 368,227 | 442,760 | 627,123 | 657,917 | 817,807 | 5.1 | 5.2 | 6.3 |
| 47 | Shares and other equity | : | 991,823 | 1,799,439 | 1,946,852 | 1,901,631 | 2,050,850 | 15.9 | 15.0 | 15.9 |
| 48 | Other financial assets | 5,255 | 568,473 | 732,087 | 781,197 | 813,443 | 846,464 | 6.4 | 6.4 | 6.6 |
| 49=50+...+53 | Liabilities | : | 6,723,847 | 9,711,491 | 10,744,066 | 11,453,415 | 12,706,287 | 87.5 | 90.6 | 98.5 |
| 50 | Currency and deposits | : | 397,821 | 443,411 | 452,045 | 468,319 | 484,598 | 3.7 | 3.7 | 3.8 |
| 51 | Securities other than shares | : | 5,012,705 | 7,459,854 | 8,135,631 | 8,710,018 | 9,599,224 | 66.3 | 68.9 | 74.4 |
| 52 | Loans | : | 993,968 | 1,282,891 | 1,597,831 | 1,701,616 | 2,033,314 | 13.0 | 13.5 | 15.8 |
| 53 | Other liabilities | : | 319,353 | 525,336 | 558,558 | 573,462 | 589,150 | 4.5 | 4.5 | 4.6 |
| 54=43-49 | Financial assets net of liabilities | : | -4,191,306 | -5,658,633 | -6,223,823 | -6,879,828 | -7,741,485 | -50.7 | -54.4 | -60.0 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -212,233 | -255,186 | -807,996 | -800,889 | -561,486 | -514,088 | -6.5 | -4.4 | -4.0 |
| 57=63(t)-63(t-1) | Change in Government Debt | | | 995,648 | 1,059,653 | 610,627 | 575,865 | 8.6 | 4.8 | 4.5 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | 187,651 | 258,764 | 49,140 | 61,777 | 2.1 | 0.4 | 0.5 |
| 59 | Net acquisition of financial assets | : | : | 183,669 | | | 287,401 | <0.1 | <0.1 | 2.2 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -16,755 | | | | <0.1 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -39,784 | | | | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | : | : | -5,946 | | | | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | | | 8,765,652 | | | | <0.1 | <0.1 | <0.1 |
| 64 | . Currency and deposits | | | 371,734 | | | | <0.1 | <0.1 | <0.1 |
| 65=66+67 | . Securities other than shares | | | 7,119,353 | 7,876,920 | 8,415,579 | 8,778,752 | 64.2 | 66.5 | 68.0 |
| 66 | .. short term | | | 430,642 | 847,296 | | 761,007 | <0.1 | <0.1 | 5.9 |
| 67 | .. long term | | | 4,260,530 | 6,272,058 | | 8,017,746 | <0.1 | <0.1 | 62.1 |
| 68=69+70 | . Loans | | | 997,731 | 1,274,566 | | 1,814,483 | <0.1 | <0.1 | 14.1 |
| 69 | .. short term | | | 115,244 | 172,021 | | 274,875 | <0.1 | <0.1 | 2.1 |
| 70 | .. long term | | | 882,487 | 1,103,458 | | 1,736,156 | <0.1 | <0.1 | 13.5 |
| 71 | of which, Intergovernmental lending | | | 914 | | | 196,547 | <0.1 | <0.1 | 1.5 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 1,562,220 | 2,027,341 | 2,657,060 | 2,733,356 | 2,749,233 | 2,802,044 | 22.3 | 21.7 | 21.7 |
| 73 | Consumption of fixed capital | 142,587 | 172,105 | 230,775 | 241,454 | 250,205 | 257,133 | 2.0 | 2.0 | 2.0 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -178,921 | -199,282 | -690,371 | -713,390 | -503,900 | -479,553 | -5.8 | -4.0 | -3.7 |
| 75 | GDP | 7,806,817 | 9,935,237 | 11,754,457 | 12,278,203 | 12,647,215 | 12,902,370 | | | |

(*) essential information by country on separate page

Euro area (17 countries) (*)

Consolidated general government

in million euro

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 2,755,448 | 3,285,582 | 4,004,462 | 4,108,378 | 4,272,524 | 4,386,481 | 44.8 | 45.3 | 46.2 |
| 2=3+4+5 | Taxes | 1,456,857 | 1,826,232 | 2,186,238 | 2,248,990 | 2,350,329 | 2,436,636 | 24.5 | 24.9 | 25.7 |
| 3 | .. Indirect taxes | 724,605 | 934,841 | 1,118,858 | 1,164,484 | 1,201,956 | 1,231,392 | 12.7 | 12.8 | 13.0 |
| 4 | .. Direct taxes | 712,309 | 871,226 | 1,033,323 | 1,059,337 | 1,117,253 | 1,179,695 | 11.5 | 11.9 | 12.4 |
| 5 | .. Capital taxes | 19,942 | 20,166 | 34,057 | 25,170 | 31,120 | 25,549 | 0.3 | 0.3 | 0.3 |
| 6 | Social contributions | 1,019,122 | 1,143,791 | 1,410,059 | 1,435,903 | 1,478,250 | 1,506,126 | 15.7 | 15.7 | 15.9 |
| 7 | Sales | 141,120 | 164,785 | 225,100 | 236,487 | 242,991 | 246,613 | 2.6 | 2.6 | 2.6 |
| 8 | Other current revenue | 119,318 | 134,620 | 175,248 | 172,285 | 185,911 | 183,651 | 1.9 | 2.0 | 1.9 |
| 9 | Capital revenue | 19,031 | 16,154 | 7,817 | 14,713 | 15,044 | 13,455 | 0.2 | 0.2 | 0.1 |
| 10=11+...+18 | Total expenditure | 2,924,189 | 3,483,190 | 4,571,555 | 4,677,352 | 4,662,709 | 4,738,235 | 51.0 | 49.5 | 49.9 |
| 11 | Intermediate consumption | 284,711 | 359,883 | 510,342 | 519,950 | 519,718 | 524,115 | 5.7 | 5.5 | 5.5 |
| 12 | Compensation of employees | 647,519 | 770,523 | 986,404 | 996,287 | 998,641 | 993,721 | 10.9 | 10.6 | 10.5 |
| 13 | Interest | 293,463 | 257,352 | 254,919 | 259,212 | 285,975 | 294,411 | 2.8 | 3.0 | 3.1 |
| 14 | Subsidies | 87,874 | 102,093 | 121,362 | 125,398 | 121,508 | 116,897 | 1.4 | 1.3 | 1.2 |
| 15 | Social benefits | 1,293,491 | 1,564,520 | 2,092,262 | 2,146,558 | 2,180,316 | 2,230,393 | 23.4 | 23.1 | 23.5 |
| 16 | Other current expenditure | 102,164 | 149,699 | 226,980 | 230,730 | 231,408 | 231,151 | 2.5 | 2.5 | 2.4 |
| 17 | Capital transfers payable | 72,275 | 98,553 | 123,453 | 167,726 | 111,660 | 148,113 | 1.8 | 1.2 | 1.6 |
| 18 | Capital investments | 142,693 | 180,566 | 255,833 | 231,490 | 213,483 | 199,434 | 2.5 | 2.3 | 2.1 |
| 19 | of which, Gross fixed capital formation | 144,592 | 178,737 | 250,979 | 234,621 | 219,637 | 201,050 | 2.6 | 2.3 | 2.1 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -168,741 | -197,608 | -567,093 | -568,974 | -390,185 | -351,754 | -6.2 | -4.1 | -3.7 |
| 21 | Memo: Adjustment for swaps | 138 | 2,180 | -327 | -435 | -1,234 | -929 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | -141 | 1,688 | 0 | : | : | 0 | : | : | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -168,744 | -193,740 | -567,420 | | | -352,683 | <0.1 | <0.1 | -3.7 |

Government financing

| | | | | | | | | | | |
|---------------------|---|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | : | -5,311 | -2,004 | | | -121 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | : | -192,297 | -565,090 | -569,636 | -388,449 | -351,633 | -6.2 | -4.1 | -3.7 |
| 26=27+...+31 | Net acquisition of financial assets | : | 20,819 | 120,935 | 174,816 | 59,220 | 274,633 | 1.9 | 0.6 | 2.9 |
| 27 | Currency and deposits | : | 5,933 | 26,241 | 2,771 | 21,042 | 26,709 | <0.1 | 0.2 | 0.3 |
| 28 | Securities other than shares | : | 188 | 25,093 | 73,852 | -20,361 | -2,832 | 0.8 | -0.2 | <0.1 |
| 29 | Loans | : | 470 | -92 | 69,114 | 28,622 | 146,820 | 0.8 | 0.3 | 1.5 |
| 30 | Shares and other equity | : | -3,150 | 39,380 | 18,314 | -5,710 | 82,296 | 0.2 | <0.1 | 0.9 |
| 31 | Other financial assets | : | 17,181 | 30,233 | 10,761 | 35,540 | 21,615 | 0.1 | 0.4 | 0.2 |
| 32=33+...+36 | Net incurrence of liabilities | : | 213,115 | 686,025 | 744,452 | 447,669 | 626,266 | 8.1 | 4.7 | 6.6 |
| 33 | Currency and deposits | : | 8,558 | 8,254 | 2,621 | -6 | 14,407 | <0.1 | <0.1 | 0.2 |
| 34 | Securities other than shares | : | 199,134 | 593,647 | 425,486 | 339,533 | 291,014 | 4.6 | 3.6 | 3.1 |
| 35 | Loans | : | -13,726 | 61,355 | 299,876 | 88,520 | 326,293 | 3.3 | 0.9 | 3.4 |
| 36 | Other liabilities | : | 19,176 | 22,727 | 16,432 | 19,588 | -5,493 | 0.2 | 0.2 | <0.1 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|---|---------|---------|----------|----------|---------|------|------|-----|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | : | -43,462 | 114,830 | 103,380 | -47,907 | 56,937 | 1.1 | -0.5 | 0.6 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | : | 53,606 | 29,961 | -136,036 | -132,363 | 417,456 | -1.5 | -1.4 | 4.4 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|----------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | : | 1,826,432 | 2,952,978 | 3,231,174 | 3,242,487 | 3,574,058 | 35.2 | 34.4 | 37.7 |
| 44 | Currency and deposits | : | 377,095 | 570,585 | 574,141 | 595,909 | 626,568 | 6.3 | 6.3 | 6.6 |
| 45 | Securities other than shares | : | 89,947 | 236,918 | 315,991 | 296,520 | 298,733 | 3.4 | 3.1 | 3.1 |
| 46 | Loans | : | 274,298 | 309,529 | 378,473 | 404,059 | 550,657 | 4.1 | 4.3 | 5.8 |
| 47 | Shares and other equity | : | 664,046 | 1,296,477 | 1,407,040 | 1,359,471 | 1,489,861 | 15.3 | 14.4 | 15.7 |
| 48 | Other financial assets | : | 418,373 | 535,914 | 551,970 | 582,885 | 604,572 | 6.0 | 6.2 | 6.4 |
| 49=50+...+53 | Liabilities | : | 5,565,568 | 7,874,961 | 8,483,377 | 8,798,683 | 9,842,405 | 92.5 | 93.4 | 103.7 |
| 50 | Currency and deposits | : | 271,088 | 291,779 | 294,399 | 294,396 | 308,805 | 3.2 | 3.1 | 3.3 |
| 51 | Securities other than shares | : | 4,173,679 | 6,042,799 | 6,325,459 | 6,534,923 | 7,224,651 | 68.9 | 69.3 | 76.1 |
| 52 | Loans | : | 867,561 | 1,140,648 | 1,442,260 | 1,531,707 | 1,863,624 | 15.7 | 16.3 | 19.6 |
| 53 | Other liabilities | : | 252,874 | 399,196 | 420,682 | 437,045 | 444,668 | 4.6 | 4.6 | 4.7 |
| 54=43-49 | Financial assets net of liabilities | : | -3,739,136 | -4,921,983 | -5,252,203 | -5,556,196 | -6,268,347 | -57.2 | -59.0 | -66.0 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|-----------------|-----------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -168,744 | -193,740 | -567,420 | -569,408 | -391,417 | -352,683 | -6.2 | -4.2 | -3.7 |
| 57=63(t)-63(t-1) | Change in Government Debt | | | 646,219 | 694,845 | 394,436 | 375,176 | 7.6 | 4.2 | 4.0 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | 78,799 | 125,437 | 3,019 | 22,494 | 1.4 | <0.1 | 0.2 |
| 59 | Net acquisition of financial assets | : | : | 119,604 | | | 279,983 | <0.1 | <0.1 | 3.0 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -21,946 | | | | <0.1 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -16,456 | | | | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | : | : | -1,484 | | | | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | | | 7,136,526 | | | | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | | | 220,058 | | | | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | | | 5,783,355 | 6,195,009 | 6,547,206 | 6,708,575 | 67.5 | 69.5 | 70.7 |
| 66 | .. short term | | | 374,350 | 335,760 | 740,464 | 646,066 | <0.1 | <0.1 | 6.8 |
| 67 | .. long term | | | 2,858,341 | 3,585,556 | 5,042,892 | 6,062,510 | <0.1 | <0.1 | 63.9 |
| 68=69+70 | .. Loans | | | 1,133,114 | 1,133,114 | 1,133,114 | 1,133,114 | <0.1 | <0.1 | 17.4 |
| 69 | .. short term | | | 65,418 | 71,664 | 132,813 | 239,876 | <0.1 | <0.1 | 2.5 |
| 70 | .. long term | | | 890,035 | 800,124 | 1,001,214 | 1,602,995 | <0.1 | <0.1 | 16.9 |
| 71 | of which, Intergovernmental lending | | | 914 | | | 193,576 | <0.1 | <0.1 | 2.0 |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|
| 72 | Government consumption | 1,193,212 | 1,462,477 | 1,995,511 | 2,023,712 | 2,037,971 | 2,047,615 | 22.1 | 21.6 | 21.6 |
| 73 | Consumption of fixed capital | 113,428 | 134,533 | 184,404 | 190,680 | 197,202 | 200,345 | 2.1 | 2.1 | 2.1 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -139,475 | -151,575 | -495,664 | -528,165 | -373,903 | -352,665 | -5.8 | -4.0 | -3.7 |
| 75 | GDP | 5,938,809 | 7,330,389 | 8,922,346 | 9,174,671 | 9,424,842 | 9,490,586 | | | |

(*) essential information by country on separate page

Belgium (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 108,317 | 133,295 | 163,847 | 173,284 | 183,041 | 191,322 | 48.7 | 49.5 | 50.8 |
| 2=3+4+5 | Taxes | 65,925 | 80,946 | 96,552 | 103,377 | 108,326 | 113,440 | 29.0 | 29.3 | 30.1 |
| 3 | . Indirect taxes | 28,021 | 33,872 | 42,576 | 45,494 | 46,547 | 48,491 | 12.8 | 12.6 | 12.9 |
| 4 | . Direct taxes | 37,088 | 45,818 | 51,742 | 55,393 | 59,113 | 61,810 | 15.6 | 16.0 | 16.4 |
| 5 | . Capital taxes | 816 | 1,256 | 2,235 | 2,490 | 2,667 | 3,139 | 0.7 | 0.7 | 0.8 |
| 6 | Social contributions | 36,009 | 44,388 | 57,230 | 58,604 | 61,575 | 64,022 | 16.5 | 16.6 | 17.0 |
| 7 | Sales | 2,904 | 4,163 | 5,288 | 5,569 | 5,918 | 6,051 | 1.6 | 1.6 | 1.6 |
| 8 | Other current revenue | 2,953 | 3,604 | 4,585 | 5,551 | 6,940 | 7,311 | 1.6 | 1.9 | 1.9 |
| 9 | Capital revenue | 527 | 195 | 192 | 182 | 282 | 497 | <0.1 | <0.1 | 0.1 |
| 10=11+...+18 | Total expenditure | 113,318 | 133,704 | 183,060 | 187,162 | 197,392 | 206,490 | 52.6 | 53.4 | 54.8 |
| 11 | Intermediate consumption | 7,232 | 10,185 | 13,112 | 13,274 | 13,649 | 13,798 | 3.7 | 3.7 | 3.7 |
| 12 | Compensation of employees | 26,082 | 32,532 | 43,485 | 44,667 | 46,562 | 48,192 | 12.5 | 12.6 | 12.8 |
| 13 | Interest | 17,034 | 15,454 | 12,641 | 12,484 | 12,765 | 13,302 | 3.5 | 3.5 | 3.5 |
| 14 | Subsidies | 2,483 | 3,209 | 7,540 | 9,191 | 10,151 | 10,121 | 2.6 | 2.7 | 2.7 |
| 15 | Social benefits | 48,923 | 59,791 | 85,989 | 88,417 | 92,860 | 97,345 | 24.8 | 25.1 | 25.8 |
| 16 | Other current expenditure | 4,504 | 5,654 | 8,891 | 9,325 | 9,729 | 10,119 | 2.6 | 2.6 | 2.7 |
| 17 | Capital transfers payable | 3,254 | 2,590 | 5,582 | 4,121 | 5,387 | 7,187 | 1.2 | 1.5 | 1.9 |
| 18 | Capital investments | 3,807 | 4,290 | 5,820 | 5,683 | 6,288 | 6,427 | 1.6 | 1.7 | 1.7 |
| 19 | of which, Gross fixed capital formation | 3,819 | 4,446 | 5,794 | 5,890 | 6,508 | 6,573 | 1.7 | 1.8 | 1.7 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|---------------|-------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -5,001 | -409 | -19,213 | -13,878 | -14,351 | -15,169 | -3.9 | -3.9 | -4.0 |
| 21 | Memo: Adjustment for swaps | 18 | 177 | 278 | 448 | 574 | 317 | 0.1 | 0.2 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -4,983 | -232 | -18,935 | -13,430 | -13,777 | -14,852 | -3.8 | -3.7 | -3.9 |

Government financing

| | | | | | | | | | | |
|---------------------|---|---------------|---------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -34 | 1,925 | -367 | 931 | 248 | 1,137 | 0.3 | <0.1 | 0.3 |
| 25=26-32 | Net financial transactions | -4,967 | -2,334 | -18,846 | -14,809 | -14,599 | -16,306 | -4.2 | -3.9 | -4.3 |
| 26=27+...+31 | Net acquisition of financial assets | -3,069 | -2,075 | 489 | -407 | 7,289 | 1,033 | -0.1 | 2.0 | 0.3 |
| 27 | Currency and deposits | -1,696 | -490 | -3,622 | 967 | 919 | -751 | 0.3 | 0.2 | -0.2 |
| 28 | Securities other than shares | -51 | -69 | -196 | -2,529 | -355 | 112 | -0.7 | <0.1 | <0.1 |
| 29 | Loans | -17 | 62 | 498 | 820 | 1,685 | 4,712 | 0.2 | 0.5 | 1.3 |
| 30 | Shares and other equity | -2,166 | -408 | 3,933 | 25 | 3,970 | -3,019 | <0.1 | 1.1 | -0.8 |
| 31 | Other financial assets | 861 | -1,170 | -124 | 310 | 1,070 | -21 | <0.1 | 0.3 | <0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 1,899 | 259 | 19,335 | 14,402 | 21,888 | 17,339 | 4.0 | 5.9 | 4.6 |
| 33 | Currency and deposits | 26 | 69 | 103 | 114 | 83 | -29 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | 5,195 | 1,475 | 16,240 | 12,051 | 16,601 | 12,601 | 3.4 | 4.5 | 3.3 |
| 35 | Loans | -2,837 | -292 | 1,020 | 2,124 | 3,976 | 3,934 | 0.6 | 1.1 | 1.0 |
| 36 | Other liabilities | -486 | -993 | 1,972 | 113 | 1,228 | 833 | <0.1 | 0.3 | 0.2 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|--------------|---------------|--------------|--------------|---------------|---------------|----------------|----------------|------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 2,999 | -1,448 | 1,829 | 1,685 | 145 | 11,401 | 0.5 | <0.1 | 3.0 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | -314 | -130 | -282 | -71 | 15,088 | 19,855 | <0.1 | 4.1 | 5.3 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 37,754 | 40,589 | 69,447 | 70,725 | 76,881 | 83,159 | 19.9 | 20.8 | 22.1 |
| 44 | Currency and deposits | 3,686 | 4,420 | 9,696 | 10,684 | 11,602 | 10,850 | 3.0 | 3.1 | 2.9 |
| 45 | Securities other than shares | 148 | 484 | 759 | 774 | 777 | 997 | 0.2 | 0.2 | 0.3 |
| 46 | Loans | 6,880 | 9,426 | 1,669 | 2,358 | 3,957 | 8,565 | 0.7 | 1.1 | 2.3 |
| 47 | Shares and other equity | 15,489 | 12,681 | 41,477 | 40,753 | 43,318 | 45,540 | 11.4 | 11.7 | 12.1 |
| 48 | Other financial assets | 11,551 | 13,578 | 15,846 | 16,156 | 17,227 | 17,207 | 4.5 | 4.7 | 4.6 |
| 49=50+...+53 | Liabilities | 283,161 | 290,750 | 340,121 | 354,452 | 377,097 | 391,646 | 99.5 | 102.0 | 103.9 |
| 50 | Currency and deposits | 570 | 549 | 1,279 | 1,393 | 1,477 | 1,447 | 0.4 | 0.4 | 0.4 |
| 51 | Securities other than shares | 238,437 | 247,652 | 290,994 | 302,959 | 320,321 | 330,132 | 85.1 | 86.6 | 87.6 |
| 52 | Loans | 31,486 | 29,515 | 33,765 | 35,904 | 39,874 | 43,810 | 10.1 | 10.8 | 11.6 |
| 53 | Other liabilities | 12,669 | 13,034 | 14,083 | 14,196 | 15,425 | 16,257 | 4.0 | 4.2 | 4.3 |
| 54=43-49 | Financial assets net of liabilities | -245,408 | -250,161 | -270,674 | -283,727 | -300,216 | -308,487 | -79.7 | -81.2 | -81.9 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -4,983 | -232 | -18,935 | -13,430 | -13,777 | -14,852 | -3.8 | -3.7 | -3.9 |
| 57=63(t)-63(t-1) | Change in Government Debt | 2,208 | 1,069 | 17,081 | 14,219 | 21,415 | 13,717 | 4.0 | 5.8 | 3.6 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -2,776 | 837 | -1,854 | 789 | 7,638 | -1,135 | 0.2 | 2.1 | -0.3 |
| 59 | Net acquisition of financial assets | -3,374 | -2,076 | 488 | -409 | 7,287 | 1,034 | -0.1 | 2.0 | 0.3 |
| 60 | Incurrence in liabilities not in the Government debt | 442 | 348 | -2,085 | 208 | -996 | -371 | <0.1 | -0.3 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | -252 | 637 | 108 | 57 | 1,097 | -2,935 | <0.1 | 0.3 | -0.8 |
| 62 | Statistical discrepancies | 408 | 1,929 | -365 | 933 | 250 | 1,137 | 0.3 | <0.1 | 0.3 |
| 63=64+65+68 | Government debt (nominal value) | 271,353 | 277,716 | 326,039 | 340,257 | 361,672 | 375,389 | 95.5 | 97.8 | 99.6 |
| 64 | . Currency and deposits | 570 | 549 | 1,279 | 1,393 | 1,477 | 1,447 | 0.4 | 0.4 | 0.4 |
| 65=66+67 | . Securities other than shares | 239,297 | 247,652 | 290,994 | 302,959 | 320,321 | 330,132 | 85.1 | 86.6 | 87.6 |
| 66 | .. short term | 41,506 | 24,548 | 41,787 | 42,933 | 39,474 | 33,891 | 12.1 | 10.7 | 9.0 |
| 67 | .. long term | 197,791 | 223,104 | 249,207 | 260,026 | 280,847 | 296,241 | 73.0 | 75.9 | 78.6 |
| 68=69+70 | .. Loans | 31,486 | 29,515 | 33,766 | 35,905 | 39,874 | 43,810 | 10.1 | 10.8 | 11.6 |
| 69 | ... short term | 3,767 | 1,599 | 5,378 | 6,145 | 8,122 | 5,359 | 1.7 | 2.2 | 1.4 |
| 70 | ... long term | 27,719 | 27,916 | 28,387 | 29,759 | 31,752 | 38,451 | 8.4 | 8.6 | 10.2 |
| 71 | of which, Intergovernmental lending | : | : | 130 | 830 | 2,586 | 7,198 | 0.2 | 0.7 | 1.9 |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|---------------|-------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 72 | Government consumption | 47,249 | 60,306 | 84,167 | 86,257 | 90,272 | 93,575 | 24.2 | 24.4 | 24.8 |
| 73 | Consumption of fixed capital | 3,675 | 4,291 | 5,697 | 5,994 | 6,338 | 6,625 | 1.7 | 1.7 | 1.8 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -4,870 | -410 | -19,090 | -14,189 | -14,400 | -15,366 | -4.0 | -3.9 | -4.1 |
| 75 | GDP | 221,493 | 268,620 | 340,777 | 356,125 | 369,836 | 376,840 | | | |

(*) essential information by country on separate page

Bulgaria (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|--------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 5,878 | 12,734 | 25,355 | 24,190 | 25,309 | 27,111 | 34.3 | 33.6 | 34.9 |
| 2=3+4+5 | Taxes | 3,402 | 6,284 | 14,357 | 14,262 | 14,842 | 15,775 | 20.2 | 19.7 | 20.3 |
| 3 | . Indirect taxes | 1,816 | 4,176 | 10,333 | 10,472 | 10,939 | 11,700 | 14.9 | 14.5 | 15.1 |
| 4 | . Direct taxes | 1,571 | 2,066 | 3,833 | 3,621 | 3,713 | 3,886 | 5.1 | 4.9 | 5.0 |
| 5 | . Capital taxes | 14 | 42 | 191 | 170 | 189 | 189 | 0.2 | 0.3 | 0.2 |
| 6 | Social contributions | 1,459 | 3,175 | 5,273 | 4,970 | 5,510 | 5,596 | 7.0 | 7.3 | 7.2 |
| 7 | Sales | 306 | 1,019 | 1,657 | 1,663 | 1,952 | 1,839 | 2.4 | 2.6 | 2.4 |
| 8 | Other current revenue | 712 | 2,256 | 3,399 | 2,423 | 2,213 | 2,735 | 3.4 | 2.9 | 3.5 |
| 9 | Capital revenue | : | : | 669 | 873 | 792 | 1,165 | 1.2 | 1.1 | 1.5 |
| 10=11+...+18 | Total expenditure | 5,733 | 13,129 | 28,316 | 26,388 | 26,801 | 27,735 | 37.4 | 35.6 | 35.7 |
| 11 | Intermediate consumption | 1,271 | 2,749 | 4,260 | 4,192 | 4,370 | 4,477 | 5.9 | 5.8 | 5.8 |
| 12 | Compensation of employees | 1,208 | 3,127 | 6,789 | 6,695 | 6,899 | 6,880 | 9.5 | 9.2 | 8.9 |
| 13 | Interest | 1,233 | 753 | 522 | 508 | 554 | 671 | 0.7 | 0.7 | 0.9 |
| 14 | Subsidies | 172 | 287 | 807 | 849 | 726 | 666 | 1.2 | 1.0 | 0.9 |
| 15 | Social benefits | 1,521 | 4,422 | 9,373 | 10,021 | 10,329 | 10,475 | 14.2 | 13.7 | 13.5 |
| 16 | Other current expenditure | 30 | 463 | 3,019 | 645 | 1,132 | 1,504 | 0.9 | 1.5 | 1.9 |
| 17 | Capital transfers payable | 42 | 307 | 270 | 254 | 249 | 551 | 0.4 | 0.3 | 0.7 |
| 18 | Capital investments | 256 | 1,022 | 3,277 | 3,225 | 2,541 | 2,509 | 4.6 | 3.4 | 3.2 |
| 19 | of which, Gross fixed capital formation | 248 | 1,025 | 3,380 | 3,234 | 2,558 | 2,531 | 4.6 | 3.4 | 3.3 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|------------|-------------|---------------|---------------|---------------|-------------|----------------|----------------|----------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | 145 | -395 | -2,961 | -2,198 | -1,492 | -624 | -3.1 | -2.0 | -0.8 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | : | 0 | 0 | : | : | : | : | : | : |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | | -395 | -2,961 | | | | <0.1 | <0.1 | <0.1 |

Government financing

| | | | | | | | | | | |
|---------------------|---|------|-------------|---------------|---------------|---------------|--------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | | -148 | 33 | | | | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | | -247 | -2,994 | -2,206 | -1,458 | -624 | -3.1 | -1.9 | -0.8 |
| 26=27+...+31 | Net acquisition of financial assets | | -576 | -1,371 | -1,989 | -846 | 1,574 | -2.8 | -1.1 | 2.0 |
| 27 | Currency and deposits | 843 | -1,290 | -1,634 | -744 | 1,548 | -2.3 | -1.0 | 2.0 | |
| 28 | Securities other than shares | -662 | - | - | - | - | - | - | - | |
| 29 | Loans | -22 | 11 | -193 | -68 | -35 | -0.3 | <0.1 | <0.1 | |
| 30 | Shares and other equity | -349 | 511 | 25 | -322 | -263 | <0.1 | -0.4 | -0.3 | |
| 31 | Other financial assets | -386 | -603 | -187 | 288 | 324 | -0.3 | 0.4 | 0.4 | |
| 32=33+...+36 | Net incurrence of liabilities | | -329 | 1,623 | 217 | 612 | 2,198 | 0.3 | 0.8 | 2.8 |
| 33 | Currency and deposits | : | : | : | : | : | : | : | : | |
| 34 | Securities other than shares | 215 | -112 | 808 | 496 | 2,389 | 1.1 | 0.7 | 3.1 | |
| 35 | Loans | -518 | 512 | 403 | 296 | -48 | 0.6 | 0.4 | <0.1 | |
| 36 | Other liabilities | -26 | 1,223 | -994 | -180 | -143 | -1.4 | -0.2 | -0.2 | |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|--|---------------|------------|------------|-------------|-------------|------------|-------------|-------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | | | | | | | | | |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | | -802 | 454 | 642 | -993 | -346 | 0.9 | -1.3 | -0.4 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | | -1,041 | 432 | 321 | 480 | 511 | 0.5 | 0.6 | 0.7 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | | | | | | | | | |
| = 55(t)-55(t-1)-73 | | | | | | | | | | |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|--------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| 41=42+43 | Total assets | | | | | | | | | |
| 42 | Non-financial assets | | | | | | | | | |
| 43=44+...+48 | Financial assets | | 20,346 | 21,324 | 19,977 | 19,485 | 21,205 | 28.3 | 25.9 | 27.3 |
| 44 | Currency and deposits | 3,765 | 8,893 | 7,271 | 6,526 | 8,085 | 10.3 | 8.7 | 10.4 | |
| 45 | Securities other than shares | 542 | - | - | - | - | - | - | - | |
| 46 | Loans | 4,917 | 1,248 | 1,088 | 1,030 | 955 | 1.5 | 1.4 | 1.2 | |
| 47 | Shares and other equity | 9,901 | 7,784 | 8,377 | 8,402 | 8,314 | 11.9 | 11.2 | 10.7 | |
| 48 | Other financial assets | 1,221 | 3,399 | 3,241 | 3,527 | 3,851 | 4.6 | 4.7 | 5.0 | |
| 49=50+...+53 | Liabilities | | 18,412 | 17,252 | 17,790 | 18,344 | 20,499 | 25.2 | 24.4 | 26.4 |
| 50 | Currency and deposits | : | : | : | : | : | : | : | : | |
| 51 | Securities other than shares | 11,389 | 6,359 | 7,349 | 7,795 | 10,246 | 10.4 | 10.4 | 13.2 | |
| 52 | Loans | 6,088 | 4,135 | 4,615 | 4,906 | 4,752 | 6.5 | 6.5 | 6.1 | |
| 53 | Other liabilities | 935 | 6,758 | 5,826 | 5,643 | 5,501 | 8.3 | 7.5 | 7.1 | |
| 54=43-49 | Financial assets net of liabilities | | 1,934 | 4,072 | 2,187 | 1,141 | 706 | 3.1 | 1.5 | 0.9 |
| 55=41-49 | Net worth | | | | | | | | | |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|------------|---------------|---------------|---------------|---------------|--------------|----------------|----------------|----------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | 145 | -395 | -2,961 | -2,198 | -1,492 | -624 | -3.1 | -2.0 | -0.8 |
| 57=63(t)-63(t-1) | Change in Government Debt | | -2,611 | 511 | 1,462 | 837 | 2,099 | 2.1 | 1.1 | 2.7 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | | -3,006 | -2,450 | -736 | -654 | 1,476 | -1.0 | -0.9 | 1.9 |
| 59 | Net acquisition of financial assets | -835 | -1,343 | | | | | <0.1 | <0.1 | <0.1 |
| 60 | Incurrence in liabilities not in the Government debt | -14 | -1,102 | | | | | <0.1 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | -2,060 | -11 | | | | | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | -97 | 6 | | | | | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | | 17,377 | 9,992 | | | | <0.1 | <0.1 | <0.1 |
| 64 | . Currency and deposits | | - | - | | | | <0.1 | <0.1 | <0.1 |
| 65=66+67 | . Securities other than shares | | 11,765 | 11,288 | 5,865 | 6,846 | 7,392 | 9.7 | 9.8 | 12.4 |
| 66 | .. short term | 664 | 116 | - | - | - | - | <0.1 | <0.1 | - |
| 67 | .. long term | 11,102 | 11,173 | 5,865 | | | 9,641 | <0.1 | <0.1 | 12.4 |
| 68=69+70 | . Loans | | 6,549 | 6,088 | 4,126 | 4,749 | | <0.1 | <0.1 | 6.1 |
| 69 | .. short term | - | 4 | 21 | | | 17 | <0.1 | <0.1 | <0.1 |
| 70 | .. long term | 6,549 | 6,084 | 4,105 | | | 4,732 | <0.1 | <0.1 | 6.1 |
| 71 | of which, Intergovernmental lending | | - | - | | | - | <0.1 | <0.1 | - |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|------------|-------------|-------------|------------|------------|------------|----------------|----------------|------------|
| 72 | Government consumption | 2,237 | 6,269 | 11,480 | | | 12,099 | <0.1 | <0.1 | 15.6 |
| 73 | Consumption of fixed capital | 64 | 942 | 986 | 1,064 | 1,105 | 1,187 | 1.5 | 1.5 | 1.5 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | 337 | -315 | -670 | -37 | -55 | 698 | <0.1 | <0.1 | 0.9 |
| 75 | GDP | 16,909 | 33,189 | 68,322 | 70,511 | 75,308 | 77,582 | | | |

(*) essential information by country on separate page

Czech Republic (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------|----------------|--------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 734,262 | 1,003,019 | 1,462,139 | 1,481,054 | 1,528,418 | 1,541,816 | 39.0 | 39.8 | 40.1 |
| 2=3+4+5 | Taxes | 368,471 | 490,550 | 686,683 | 685,210 | 719,814 | 736,743 | 18.0 | 18.7 | 19.2 |
| 3 | .. Indirect taxes | 208,068 | 265,719 | 414,765 | 422,510 | 444,554 | 460,172 | 11.1 | 11.6 | 12.0 |
| 4 | .. Direct taxes | 159,830 | 224,083 | 271,683 | 262,473 | 275,031 | 276,343 | 6.9 | 7.2 | 7.2 |
| 5 | .. Capital taxes | 573 | 748 | 235 | 227 | 229 | 228 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 284,734 | 398,001 | 559,659 | 577,806 | 592,312 | 600,178 | 15.2 | 15.4 | 15.6 |
| 7 | Sales | 48,247 | 68,359 | 104,114 | 98,725 | 102,445 | 102,683 | 2.6 | 2.7 | 2.7 |
| 8 | Other current revenue | 32,124 | 43,109 | 58,584 | 63,552 | 60,417 | 62,765 | 1.7 | 1.6 | 1.6 |
| 9 | Capital revenue | 686 | 3,000 | 53,099 | 55,761 | 53,430 | 39,447 | 1.5 | 1.4 | 1.0 |
| 10=11+...+18 | Total expenditure | 802,486 | 1,170,746 | 1,679,551 | 1,661,774 | 1,652,970 | 1,709,756 | 43.7 | 43.0 | 44.5 |
| 11 | Intermediate consumption | 113,699 | 173,454 | 238,257 | 234,828 | 223,836 | 219,829 | 6.2 | 5.8 | 5.7 |
| 12 | Compensation of employees | 133,878 | 191,558 | 292,871 | 285,628 | 279,652 | 281,463 | 7.5 | 7.3 | 7.3 |
| 13 | Interest | 20,444 | 29,469 | 47,436 | 51,083 | 52,546 | 56,029 | 1.3 | 1.4 | 1.5 |
| 14 | Subsidies | 48,534 | 55,867 | 74,700 | 71,331 | 79,825 | 77,361 | 1.9 | 2.1 | 2.0 |
| 15 | Social benefits | 321,981 | 477,762 | 728,315 | 740,234 | 754,553 | 766,941 | 19.5 | 19.6 | 20.0 |
| 16 | Other current expenditure | 14,757 | 22,066 | 59,462 | 63,237 | 66,869 | 70,590 | 1.7 | 1.7 | 1.8 |
| 17 | Capital transfers payable | 73,584 | 137,678 | 60,898 | 61,032 | 56,983 | 121,435 | 1.6 | 1.5 | 3.2 |
| 18 | Capital investments | 75,609 | 82,892 | 177,612 | 154,401 | 138,706 | 116,108 | 4.1 | 3.6 | 3.0 |
| 19 | of which, Gross fixed capital formation | 77,390 | 78,626 | 191,778 | 164,028 | 140,025 | 118,763 | 4.3 | 3.6 | 3.1 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -68,224 | -167,727 | -217,412 | -180,720 | -124,552 | -167,940 | -4.8 | -3.2 | -4.4 |
| 21 | Memo: Adjustment for swaps | 0 | -13 | -919 | -1,991 | -391 | -1,063 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -68,224 | -167,740 | -218,331 | -182,711 | -124,943 | -169,003 | -4.8 | -3.3 | -4.4 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 0 | 1 | 0 | 0 | 0 | -4,661 | <0.1 | <0.1 | -0.1 |
| 25=26-32 | Net financial transactions | -68,224 | -167,728 | -217,412 | -180,720 | -124,552 | -163,279 | -4.8 | -3.2 | -4.2 |
| 26=27+...+31 | Net acquisition of financial assets | -14,872 | -107,351 | 90 | -18,081 | 2,879 | 135,586 | -0.5 | <0.1 | 3.5 |
| 27 | Currency and deposits | -17,838 | 50,049 | -57,823 | -12,887 | -33,278 | 119,666 | -0.3 | -0.9 | 3.1 |
| 28 | Securities other than shares | 8,460 | -13,864 | 3,811 | -4,185 | 524 | -237 | -0.1 | <0.1 | <0.1 |
| 29 | Loans | 33,666 | -2,704 | 106 | 6,637 | 563 | -993 | 0.2 | <0.1 | <0.1 |
| 30 | Shares and other equity | -45,705 | -109,708 | -8,832 | 740 | 153 | 1,746 | <0.1 | <0.1 | <0.1 |
| 31 | Other financial assets | 6,545 | -31,124 | 62,828 | -8,386 | 34,917 | 15,404 | -0.2 | 0.9 | 0.4 |
| 32=33+...+36 | Net incurrence of liabilities | 53,352 | 60,377 | 217,502 | 162,639 | 127,431 | 298,865 | 4.3 | 3.3 | 7.8 |
| 33 | Currency and deposits | - | 15,982 | - | - | - | - | - | - | - |
| 34 | Securities other than shares | 11,353 | 72,888 | 165,070 | 163,119 | 130,177 | 202,440 | 4.3 | 3.4 | 5.3 |
| 35 | Loans | 11,366 | -33,018 | 21,876 | 10,409 | 2,765 | 2,887 | 0.3 | <0.1 | <0.1 |
| 36 | Other liabilities | 30,633 | 4,525 | 30,556 | -10,889 | -5,511 | 93,538 | -0.3 | -0.1 | 2.4 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 48,805 | -629 | 54,917 | -98,361 | -19,943 | 35,238 | -2.6 | -0.5 | 0.9 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | -23,329 | 29,470 | -5,052 | 14,647 | 178,213 | 130,122 | 0.4 | 4.6 | 3.4 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 1,176,474 | 1,209,527 | 1,637,522 | 1,521,080 | 1,620,458 | 1,691,904 | 40.0 | 42.2 | 44.0 |
| 44 | Currency and deposits | 137,283 | 215,942 | 415,865 | 327,582 | 378,129 | 497,055 | 8.6 | 9.8 | 12.9 |
| 45 | Securities other than shares | 14,815 | 33,973 | 24,352 | 8,001 | 8,512 | 8,440 | 0.2 | 0.2 | 0.2 |
| 46 | Loans | 191,504 | 236,357 | 39,043 | 40,078 | 41,422 | 40,218 | 1.1 | 1.1 | 1.0 |
| 47 | Shares and other equity | 618,225 | 486,560 | 857,123 | 860,572 | 874,314 | 813,464 | 22.6 | 22.8 | 21.2 |
| 48 | Other financial assets | 214,647 | 236,695 | 301,139 | 284,847 | 318,081 | 332,727 | 7.5 | 8.3 | 8.7 |
| 49=50+...+53 | Liabilities | 323,996 | 808,772 | 1,535,867 | 1,713,153 | 1,841,511 | 2,142,140 | 45.1 | 47.9 | 55.7 |
| 50 | Currency and deposits | - | 24,416 | - | - | - | - | - | - | - |
| 51 | Securities other than shares | 161,062 | 429,843 | 1,116,465 | 1,297,237 | 1,431,426 | 1,638,218 | 34.1 | 37.3 | 42.6 |
| 52 | Loans | 76,865 | 243,074 | 175,169 | 176,881 | 180,941 | 183,531 | 4.7 | 4.7 | 4.8 |
| 53 | Other liabilities | 86,069 | 111,439 | 244,233 | 239,035 | 229,144 | 320,391 | 6.3 | 6.0 | 8.3 |
| 54=43-49 | Financial assets net of liabilities | 852,478 | 400,755 | 101,655 | -192,073 | -221,053 | -450,236 | -5.1 | -5.8 | -11.7 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -68,224 | -167,740 | -218,331 | -182,711 | -124,943 | -169,003 | -4.8 | -3.3 | -4.4 |
| 57=63(t)-63(t-1) | Change in Government Debt | 27,089 | 110,000 | 181,634 | 150,985 | 132,032 | 189,883 | 4.0 | 3.4 | 4.9 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -41,135 | -57,740 | -36,697 | -31,726 | 7,089 | 20,880 | -0.8 | 0.2 | 0.5 |
| 59 | Net acquisition of financial assets | -14,872 | -60,347 | 90 | -22,647 | 2,879 | 135,586 | -0.6 | <0.1 | 3.5 |
| 60 | Incurrence in liabilities not in the Government debt | -30,633 | -13,227 | -29,903 | 14,014 | 15,341 | -88,981 | 0.4 | 0.4 | -2.3 |
| 61 | Valuation effects and other changes in volume in Government debt | 4,370 | 15,834 | -6,253 | -23,912 | -5,385 | -21,064 | -0.6 | -0.1 | -0.5 |
| 62 | Statistical discrepancies | - | - | -631 | 819 | -5,746 | -4,661 | <0.1 | -0.1 | -0.1 |
| 63=64+65+68 | Government debt (nominal value) | 237,199 | 694,891 | 1,285,972 | 1,436,957 | 1,568,989 | 1,758,872 | 37.8 | 40.8 | 45.8 |
| 64 | .. Currency and deposits | - | 24,416 | - | - | - | - | - | - | - |
| 65=66+67 | .. Securities other than shares | 160,334 | 427,376 | 1,110,984 | 1,260,234 | 1,388,223 | 1,575,732 | 33.2 | 36.1 | 41.0 |
| 66 | ... short term | 71,614 | 165,861 | 80,290 | 104,704 | 144,386 | 184,898 | 2.8 | 3.8 | 4.8 |
| 67 | ... long term | 88,720 | 261,515 | 1,030,694 | 1,155,530 | 1,243,837 | 1,390,834 | 30.4 | 32.4 | 36.2 |
| 68=69+70 | .. Loans | 76,865 | 243,099 | 174,988 | 176,723 | 180,766 | 183,140 | 4.7 | 4.7 | 4.8 |
| 69 | ... short term | 5,089 | 14,589 | 7,017 | 4,441 | 4,789 | 2,446 | 0.1 | 0.1 | <0.1 |
| 70 | ... long term | 71,776 | 228,510 | 167,971 | 172,282 | 175,977 | 180,694 | 4.5 | 4.6 | 4.7 |
| 71 | of which, Intergovernmental lending | - | - | - | - | - | - | - | - | - |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 383,263 | 557,165 | 809,257 | 807,462 | 792,539 | 795,448 | 21.3 | 20.6 | 20.7 |
| 73 | Consumption of fixed capital | 91,898 | 115,322 | 161,320 | 160,594 | 160,260 | 161,776 | 4.2 | 4.2 | 4.2 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -84,513 | -200,157 | -201,120 | -186,913 | -146,106 | -213,608 | -4.9 | -3.8 | -5.6 |
| 75 | GDP | 1,884,924 | 2,567,530 | 3,758,979 | 3,799,547 | 3,841,370 | 3,843,471 | | | |

(*) essential information by country on separate page

Denmark (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|-----------------|-----------------|----------------|------------------|------------------|------------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 631,224 | 752,756 | 921,026 | 968,069 | 997,576 | 1,008,275 | 55.0 | 55.7 | 55.5 |
| 2=3+4+5 | Taxes | 539,038 | 640,246 | 778,640 | 817,873 | 837,140 | 860,288 | 46.4 | 46.7 | 47.4 |
| 3 | .. Indirect taxes | 195,491 | 238,293 | 279,721 | 292,687 | 301,146 | 304,769 | 16.6 | 16.8 | 16.8 |
| 4 | .. Direct taxes | 341,334 | 399,326 | 495,222 | 521,407 | 531,300 | 551,664 | 29.6 | 29.7 | 30.4 |
| 5 | .. Capital taxes | 2,213 | 2,627 | 3,697 | 3,779 | 4,694 | 3,855 | 0.2 | 0.3 | 0.2 |
| 6 | Social contributions | 22,408 | 28,825 | 32,062 | 33,970 | 35,113 | 34,495 | 1.9 | 2.0 | 1.9 |
| 7 | Sales | 33,104 | 41,255 | 52,019 | 55,140 | 54,243 | 53,877 | 3.1 | 3.0 | 3.0 |
| 8 | Other current revenue | 33,783 | 36,635 | 53,941 | 55,436 | 60,633 | 53,840 | 3.1 | 3.4 | 3.0 |
| 9 | Capital revenue | 2,892 | 5,794 | 4,365 | 5,650 | 10,446 | 5,775 | 0.3 | 0.6 | 0.3 |
| 10=11+...+18 | Total expenditure | 638,030 | 749,210 | 967,096 | 1,015,471 | 1,032,515 | 1,083,682 | 57.7 | 57.6 | 59.6 |
| 11 | Intermediate consumption | 84,247 | 114,825 | 170,582 | 174,563 | 174,848 | 180,850 | 9.9 | 9.8 | 10.0 |
| 12 | Compensation of employees | 191,671 | 243,854 | 322,168 | 333,941 | 330,458 | 334,918 | 19.0 | 18.4 | 18.4 |
| 13 | Interest | 56,566 | 43,667 | 31,120 | 32,740 | 33,724 | 32,708 | 1.9 | 1.9 | 1.8 |
| 14 | Subsidies | 29,583 | 33,302 | 43,068 | 44,440 | 45,652 | 47,751 | 2.5 | 2.5 | 2.6 |
| 15 | Social benefits | 215,983 | 244,809 | 305,089 | 324,943 | 333,162 | 342,676 | 18.5 | 18.6 | 18.9 |
| 16 | Other current expenditure | 32,004 | 39,058 | 51,650 | 53,035 | 53,934 | 58,888 | 3.0 | 3.0 | 3.2 |
| 17 | Capital transfers payable | 7,509 | 5,772 | 8,641 | 13,893 | 22,239 | 40,667 | 0.8 | 1.2 | 2.2 |
| 18 | Capital investments | 20,466 | 23,923 | 34,778 | 37,916 | 38,497 | 45,223 | 2.2 | 2.1 | 2.5 |
| 19 | of which, Gross fixed capital formation | 20,726 | 24,071 | 34,016 | 38,411 | 38,616 | 45,001 | 2.2 | 2.2 | 2.5 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -6,806 | 3,547 | -46,070 | -47,402 | -34,939 | -75,407 | -2.7 | -2.0 | -4.2 |
| 21 | Memo: Adjustment for swaps | 38 | 1,791 | 1,881 | 3,646 | 2,173 | 3,190 | 0.2 | 0.1 | 0.2 |
| 22 | Memo: Other adjustments | -38 | -253 | -253 | -253 | -252 | -253 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -6,806 | 5,085 | -44,442 | -44,009 | -33,018 | -72,470 | -2.5 | -1.8 | -4.0 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 0 | 3 | -2 | -1 | -5 | 2 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -6,806 | 3,544 | -46,068 | -47,401 | -34,934 | -75,409 | -2.7 | -1.9 | -4.2 |
| 26=27+...+31 | Net acquisition of financial assets | -19,936 | 12,394 | 60,923 | 45,152 | 42,677 | -78,190 | 2.6 | 2.4 | -4.3 |
| 27 | Currency and deposits | -8,233 | 4,666 | -76,246 | -15,863 | 62,182 | -64,081 | -0.9 | 3.5 | -3.5 |
| 28 | Securities other than shares | -32,398 | -8,910 | 77,866 | 13,118 | 3,502 | -26,791 | 0.7 | 0.2 | -1.5 |
| 29 | Loans | -1,427 | 3,790 | 35,610 | 18 | 6,345 | 13,091 | <0.1 | 0.4 | 0.7 |
| 30 | Shares and other equity | 26,302 | 6,442 | -573 | 2,565 | 2,306 | 6,049 | 0.1 | 0.1 | 0.3 |
| 31 | Other financial assets | -4,181 | 6,406 | 24,266 | 45,314 | -31,658 | -6,458 | 2.6 | -1.8 | -0.4 |
| 32=33+...+36 | Net incurrence of liabilities | -13,130 | 8,850 | 106,991 | 92,553 | 77,611 | -2,781 | 5.3 | 4.3 | -0.2 |
| 33 | Currency and deposits | 312 | 1,076 | 323 | 273 | 154 | -92 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | -12,013 | 10,272 | 97,549 | 76,812 | 72,971 | 7,837 | 4.4 | 4.1 | 0.4 |
| 35 | Loans | 5,403 | 2,930 | 5,005 | 5,439 | 2,998 | 5,367 | 0.3 | 0.2 | 0.3 |
| 36 | Other liabilities | -6,832 | -5,428 | 4,114 | 10,029 | 1,488 | -15,893 | 0.6 | <0.1 | -0.9 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 7,483 | 12,767 | 1,820 | 23,515 | 79,217 | 56,466 | 1.3 | 4.4 | 3.1 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 8,358 | 10,953 | -12,834 | 22,102 | 175,779 | 138,941 | 1.3 | 9.8 | 7.6 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 477,661 | 536,968 | 896,765 | 965,432 | 1,018,659 | 943,708 | 54.8 | 56.9 | 51.9 |
| 44 | Currency and deposits | 45,411 | 60,456 | 223,757 | 207,894 | 270,076 | 205,996 | 11.8 | 15.1 | 11.3 |
| 45 | Securities other than shares | 65,066 | 39,675 | 98,941 | 120,791 | 131,069 | 106,816 | 6.9 | 7.3 | 5.9 |
| 46 | Loans | 57,652 | 69,818 | 162,667 | 162,344 | 168,941 | 181,324 | 9.2 | 9.4 | 10.0 |
| 47 | Shares and other equity | 167,134 | 205,434 | 264,138 | 279,517 | 283,857 | 292,839 | 15.9 | 15.8 | 16.1 |
| 48 | Other financial assets | 142,397 | 161,585 | 147,262 | 194,886 | 164,716 | 156,733 | 11.1 | 9.2 | 8.6 |
| 49=50+...+53 | Liabilities | 841,487 | 799,613 | 820,618 | 935,273 | 1,074,008 | 1,071,433 | 53.1 | 59.9 | 59.0 |
| 50 | Currency and deposits | 7,193 | 11,067 | 14,506 | 14,780 | 14,934 | 14,842 | 0.8 | 0.8 | 0.8 |
| 51 | Securities other than shares | 723,145 | 625,223 | 574,410 | 672,903 | 806,580 | 814,261 | 38.2 | 45.0 | 44.8 |
| 52 | Loans | 54,203 | 79,077 | 119,304 | 125,164 | 128,579 | 134,308 | 7.1 | 7.2 | 7.4 |
| 53 | Other liabilities | 56,946 | 84,246 | 112,398 | 122,426 | 123,915 | 108,022 | 7.0 | 6.9 | 5.9 |
| 54=43-49 | Financial assets net of liabilities | -363,826 | -262,645 | 76,147 | 30,159 | -55,349 | -127,725 | 1.7 | -3.1 | -7.0 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -6,806 | 5,085 | -44,442 | -44,009 | -33,018 | -72,470 | -2.5 | -1.8 | -4.0 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 92,038 | 75,654 | 78,318 | 1,308 | 4.3 | 4.4 | <0.1 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | 47,596 | 31,645 | 45,300 | -71,162 | 1.8 | 2.5 | -3.9 |
| 59 | Net acquisition of financial assets | - | - | 60,924 | 45,152 | 42,673 | -78,187 | 2.6 | 2.4 | -4.3 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -4,367 | - | -1,742 | 15,640 | <0.1 | <0.1 | 0.9 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -7,493 | - | 1,594 | -5,837 | <0.1 | <0.1 | -0.3 |
| 62 | Statistical discrepancies | : | : | -1,469 | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 677,175 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | : | 14,506 | : | : | : | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 676,503 | 588,678 | 543,810 | 613,888 | 689,125 | 685,198 | 34.9 | 38.5 | 37.7 |
| 66 | .. short term | 49,882 | 63,389 | 5,286 | 30,087 | 46,805 | 47,719 | 1.7 | 2.6 | 2.6 |
| 67 | .. long term | 626,621 | 525,289 | 538,523 | 583,801 | 642,321 | 637,479 | 33.1 | 35.9 | 35.1 |
| 68=69+70 | .. Loans | 53,017 | 79,283 | 118,860 | 124,162 | 127,088 | 132,415 | 7.1 | 7.1 | 7.3 |
| 69 | .. short term | 844 | 10,904 | 12,524 | 11,952 | 17,502 | 20,377 | 0.7 | 1.0 | 1.1 |
| 70 | .. long term | 52,173 | 68,379 | 106,336 | 112,210 | 109,586 | 112,038 | 6.4 | 6.1 | 6.2 |
| 71 | of which, Intergovernmental lending | : | : | - | - | - | 1,500 | - | - | <0.1 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 281,029 | 360,212 | 495,915 | 509,779 | 508,122 | 520,110 | 28.9 | 28.4 | 28.6 |
| 73 | Consumption of fixed capital | 23,913 | 26,396 | 32,227 | 33,857 | 34,278 | 35,500 | 1.9 | 1.9 | 2.0 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -10,253 | 1,074 | -43,519 | -43,343 | -30,720 | -65,684 | -2.5 | -1.7 | -3.6 |
| 75 | GDP | 1,125,641 | 1,372,737 | 1,664,790 | 1,761,116 | 1,791,518 | 1,816,737 | | | |

(*) essential information by country on separate page

Germany (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|----------------|------------------|------------------|------------------|------------------|------------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 869,690 | 940,320 | 1,071,740 | 1,087,380 | 1,154,890 | 1,194,080 | 43.6 | 44.5 | 45.2 |
| 2=3+4+5 | Taxes | 414,050 | 461,150 | 552,010 | 553,220 | 593,780 | 622,990 | 22.2 | 22.9 | 23.6 |
| 3 | .. Indirect taxes | 189,560 | 226,760 | 273,540 | 275,690 | 292,940 | 298,340 | 11.0 | 11.3 | 11.3 |
| 4 | .. Direct taxes | 222,420 | 231,360 | 273,930 | 273,120 | 296,590 | 320,340 | 10.9 | 11.4 | 12.1 |
| 5 | .. Capital taxes | 2,070 | 3,030 | 4,540 | 4,410 | 4,250 | 4,310 | 0.2 | 0.2 | 0.2 |
| 6 | Social contributions | 372,360 | 391,630 | 410,770 | 421,090 | 436,880 | 448,660 | 16.9 | 16.9 | 17.0 |
| 7 | Sales | 44,860 | 47,570 | 66,270 | 69,770 | 74,060 | 74,740 | 2.8 | 2.9 | 2.8 |
| 8 | Other current revenue | 32,350 | 34,520 | 37,600 | 38,090 | 44,680 | 42,080 | 1.5 | 1.7 | 1.6 |
| 9 | Capital revenue | 6,070 | 5,450 | 5,090 | 5,210 | 5,490 | 5,610 | 0.2 | 0.2 | 0.2 |
| 10=11+...+18 | Total expenditure | 922,340 | 1,022,330 | 1,144,740 | 1,190,970 | 1,174,540 | 1,189,880 | 47.7 | 45.3 | 45.0 |
| 11 | Intermediate consumption | 74,250 | 86,950 | 115,850 | 120,910 | 126,440 | 130,580 | 4.8 | 4.9 | 4.9 |
| 12 | Compensation of employees | 165,770 | 175,050 | 190,970 | 195,280 | 199,690 | 203,210 | 7.8 | 7.7 | 7.7 |
| 13 | Interest | 64,880 | 63,190 | 63,580 | 63,400 | 65,860 | 64,990 | 2.5 | 2.5 | 2.5 |
| 14 | Subsidies | 34,130 | 30,700 | 27,860 | 27,870 | 26,870 | 23,670 | 1.1 | 1.0 | 0.9 |
| 15 | Social benefits | 495,710 | 560,370 | 622,870 | 632,970 | 633,260 | 644,870 | 25.4 | 24.4 | 24.4 |
| 16 | Other current expenditure | 30,130 | 35,050 | 51,590 | 54,200 | 53,910 | 56,280 | 2.2 | 2.1 | 2.1 |
| 17 | Capital transfers payable | 23,000 | 34,600 | 31,840 | 60,210 | 27,180 | 28,150 | 2.4 | 1.0 | 1.1 |
| 18 | Capital investments | 34,470 | 36,420 | 40,180 | 36,130 | 41,330 | 38,130 | 1.4 | 1.6 | 1.4 |
| 19 | of which, Gross fixed capital formation | 35,910 | 37,780 | 41,510 | 41,860 | 42,680 | 39,470 | 1.7 | 1.6 | 1.5 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|----------------|----------------|----------------|-----------------|----------------|--------------|-------------|-------------|------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -52,650 | -82,010 | -73,000 | -103,590 | -19,650 | 4,200 | -4.1 | -0.8 | 0.2 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | -180 | 150 | -580 | -110 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -52,650 | -82,010 | -73,180 | -103,440 | -20,230 | 4,090 | -4.1 | -0.8 | 0.2 |

Government financing

| | | | | | | | | | | |
|---------------------|---|----------------|----------------|----------------|-----------------|----------------|---------------|-------------|-------------|------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 0 | 2 | -3 | 3 | 0 | 2 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -52,650 | -82,012 | -72,997 | -103,593 | -19,650 | 4,198 | -4.2 | -0.8 | 0.2 |
| 26=27+...+31 | Net acquisition of financial assets | -4,915 | -24,751 | 39,176 | 180,412 | 7,700 | 84,917 | 7.2 | 0.3 | 3.2 |
| 27 | Currency and deposits | 982 | -15,555 | -3,649 | 35,980 | 27,383 | 14,704 | 1.4 | 1.1 | 0.6 |
| 28 | Securities other than shares | -1,190 | 378 | 3,232 | 82,303 | -11,196 | -14,847 | 3.3 | -0.4 | -0.6 |
| 29 | Loans | 1,802 | -1,092 | 3,581 | 54,826 | -5,084 | 61,595 | 2.2 | -0.2 | 2.3 |
| 30 | Shares and other equity | -5,143 | -8,412 | 32,631 | 8,029 | -1,821 | 18,745 | 0.3 | <0.1 | 0.7 |
| 31 | Other financial assets | -1,366 | -70 | 3,381 | -726 | -1,582 | 4,720 | <0.1 | <0.1 | 0.2 |
| 32=33+...+36 | Net incurrence of liabilities | 47,735 | 57,261 | 112,173 | 284,005 | 27,350 | 80,719 | 11.4 | 1.1 | 3.1 |
| 33 | Currency and deposits | 102 | -3,031 | -189 | -26 | 614 | -5 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | 35,993 | 66,069 | 111,821 | 97,326 | 65,920 | 88,156 | 3.9 | 2.5 | 3.3 |
| 35 | Loans | 11,640 | -10,137 | 4,573 | 190,522 | -37,691 | -6,674 | 7.6 | -1.5 | -0.3 |
| 36 | Other liabilities | - | 4,360 | -4,032 | -3,817 | -1,493 | -758 | -0.2 | <0.1 | <0.1 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|---------------|---------------|---------------|---------------|----------------|----------------|------------|-------------|------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 46,959 | -5,981 | 10,455 | 58,764 | 236,333 | 14,531 | 7.4 | 9.1 | 0.5 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 4,383 | 12,407 | -194 | 23,496 | 368,995 | 133,443 | 0.9 | 14.2 | 5.0 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 549,885 | 472,278 | 675,373 | 914,549 | 919,406 | 1,013,997 | 36.6 | 35.5 | 38.4 |
| 44 | Currency and deposits | 156,978 | 154,479 | 196,975 | 232,986 | 260,777 | 278,244 | 9.3 | 10.1 | 10.5 |
| 45 | Securities other than shares | 9,576 | 8,488 | 50,604 | 133,321 | 117,976 | 103,290 | 5.3 | 4.6 | 3.9 |
| 46 | Loans | 73,516 | 78,798 | 72,946 | 127,030 | 121,938 | 183,577 | 5.1 | 4.7 | 6.9 |
| 47 | Shares and other equity | 197,581 | 128,305 | 247,425 | 310,725 | 308,324 | 333,022 | 12.4 | 11.9 | 12.6 |
| 48 | Other financial assets | 112,234 | 102,208 | 107,423 | 110,487 | 110,391 | 115,864 | 4.4 | 4.3 | 4.4 |
| 49=50+...+53 | Liabilities | 1,155,820 | 1,334,736 | 1,838,696 | 2,146,197 | 2,235,041 | 2,360,359 | 86.0 | 86.2 | 89.3 |
| 50 | Currency and deposits | 7,954 | 4,169 | 10,326 | 10,300 | 10,913 | 10,909 | 0.4 | 0.4 | 0.4 |
| 51 | Securities other than shares | 691,133 | 885,032 | 1,362,962 | 1,480,196 | 1,605,889 | 1,737,735 | 59.3 | 61.9 | 65.7 |
| 52 | Loans | 456,733 | 441,704 | 461,843 | 652,160 | 614,713 | 608,203 | 26.1 | 23.7 | 23.0 |
| 53 | Other liabilities | - | 3,831 | 3,565 | 3,541 | 3,526 | 3,512 | 0.1 | 0.1 | 0.1 |
| 54=43-49 | Financial assets net of liabilities | -605,935 | -862,458 | -1,163,323 | -1,231,648 | -1,315,635 | -1,346,362 | -49.3 | -50.7 | -50.9 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|----------------|----------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -52,650 | -82,010 | -73,180 | -103,440 | -20,230 | 4,090 | -4.1 | -0.8 | 0.2 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 116,322 | 287,169 | 29,092 | 81,097 | 11.5 | 1.1 | 3.1 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | 43,142 | 183,729 | 8,862 | 85,187 | 7.4 | 0.3 | 3.2 |
| 59 | Net acquisition of financial assets | - | - | 38,034 | 183,989 | 9,899 | 90,035 | 7.4 | 0.4 | 3.4 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | 4,032 | | 1,498 | 763 | <0.1 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | 552 | | -17 | -1,347 | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | : | : | 524 | | | | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 1,768,919 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | : | 10,335 | | | | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 659,417 | 849,433 | 1,296,742 | 1,393,626 | 1,459,550 | 1,547,158 | 55.8 | 56.3 | 58.5 |
| 66 | .. short term | 13,789 | 30,636 | 105,945 | 86,632 | 116,236 | 106,616 | 3.5 | 4.5 | 4.0 |
| 67 | .. long term | 645,629 | 818,797 | 1,190,797 | 1,306,994 | 1,343,313 | 1,440,542 | 52.4 | 51.8 | 54.5 |
| 68=69+70 | .. Loans | 474,668 | 441,703 | 461,842 | 652,160 | 614,714 | 608,204 | 26.1 | 23.7 | 23.0 |
| 69 | .. short term | 20,486 | 30,092 | 64,158 | 233,656 | 196,683 | 150,153 | 9.4 | 7.6 | 5.7 |
| 70 | .. long term | 454,182 | 411,611 | 397,684 | 418,504 | 418,031 | 458,051 | 16.8 | 16.1 | 17.3 |
| 71 | of which, Intergovernmental lending | : | : | 784 | 6,049 | 19,994 | 56,091 | 0.2 | 0.8 | 2.1 |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|----------------|----------------|----------------|-----------------|----------------|---------------|-------------|-------------|-------------|
| 72 | Government consumption | 369,130 | 410,380 | 475,300 | 487,600 | 499,770 | 515,430 | 19.5 | 19.3 | 19.5 |
| 73 | Consumption of fixed capital | 34,190 | 36,230 | 42,560 | 43,080 | 44,490 | 45,880 | 1.7 | 1.7 | 1.7 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -52,370 | -81,820 | -75,380 | -110,540 | -22,810 | -3,550 | -4.4 | -0.9 | -0.1 |
| 75 | GDP | 1,912,600 | 2,132,200 | 2,374,500 | 2,496,200 | 2,592,600 | 2,643,900 | | | |

(*) essential information by country on separate page

Estonia (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 1,773 | 2,802 | 5,986 | 5,856 | 6,296 | 6,839 | 40.9 | 39.5 | 40.2 |
| 2=3+4+5 | Taxes | 1,028 | 1,559 | 3,076 | 2,965 | 3,253 | 3,611 | 20.7 | 20.4 | 21.2 |
| 3 | .. Indirect taxes | 614 | 972 | 2,032 | 1,995 | 2,206 | 2,427 | 13.9 | 13.8 | 14.3 |
| 4 | .. Direct taxes | 414 | 586 | 1,045 | 970 | 1,047 | 1,184 | 6.8 | 6.6 | 7.0 |
| 5 | .. Capital taxes | : | : | : | : | : | : | : | : | : |
| 6 | Social contributions | 509 | 859 | 1,842 | 1,904 | 1,961 | 2,028 | 13.3 | 12.3 | 11.9 |
| 7 | Sales | 136 | 199 | 353 | 370 | 407 | 422 | 2.6 | 2.5 | 2.5 |
| 8 | Other current revenue | 87 | 163 | 482 | 421 | 448 | 455 | 2.9 | 2.8 | 2.7 |
| 9 | Capital revenue | 13 | 23 | 233 | 196 | 228 | 323 | 1.4 | 1.4 | 1.9 |
| 10=11+...+18 | Total expenditure | 1,676 | 2,781 | 6,259 | 5,828 | 6,109 | 6,885 | 40.7 | 38.3 | 40.5 |
| 11 | Intermediate consumption | 430 | 596 | 1,054 | 1,078 | 1,143 | 1,254 | 7.5 | 7.2 | 7.4 |
| 12 | Compensation of employees | 473 | 798 | 1,775 | 1,707 | 1,771 | 1,835 | 11.9 | 11.1 | 10.8 |
| 13 | Interest | 12 | 16 | 28 | 19 | 21 | 28 | 0.1 | 0.1 | 0.2 |
| 14 | Subsidies | 34 | 76 | 137 | 161 | 178 | 175 | 1.1 | 1.1 | 1.0 |
| 15 | Social benefits | 474 | 803 | 2,209 | 2,133 | 2,142 | 2,228 | 14.9 | 13.4 | 13.1 |
| 16 | Other current expenditure | 37 | 50 | 272 | 254 | 275 | 269 | 1.8 | 1.7 | 1.6 |
| 17 | Capital transfers payable | 22 | 27 | 106 | 137 | 125 | 146 | 1.0 | 0.8 | 0.9 |
| 18 | Capital investments | 194 | 416 | 678 | 339 | 455 | 951 | 2.4 | 2.8 | 5.6 |
| 19 | of which, Gross fixed capital formation | 193 | 412 | 708 | 554 | 669 | 954 | 3.9 | 4.2 | 5.6 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | 97 | 21 | -273 | 28 | 187 | -46 | 0.2 | 1.2 | -0.3 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | -2 | -1 | -1 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | 97 | 21 | -275 | 27 | 186 | -46 | 0.2 | 1.2 | -0.3 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 9 | -38 | 1 | -18 | 18 | -7 | -0.1 | 0.1 | <0.1 |
| 25=26-32 | Net financial transactions | 88 | 59 | -274 | 46 | 169 | -39 | 0.3 | 1.1 | -0.2 |
| 26=27+...+31 | Net acquisition of financial assets | 134 | 189 | 145 | 92 | -24 | 720 | 0.6 | -0.2 | 4.2 |
| 27 | Currency and deposits | 98 | 75 | 427 | -184 | 74 | 144 | -1.3 | 0.5 | 0.8 |
| 28 | Securities other than shares | - | 208 | -146 | 9 | -222 | -5 | <0.1 | -1.4 | <0.1 |
| 29 | Loans | -4 | -3 | 47 | 59 | 13 | 342 | 0.4 | <0.1 | 2.0 |
| 30 | Shares and other equity | 18 | -103 | -258 | 183 | 30 | 205 | 1.3 | 0.2 | 1.2 |
| 31 | Other financial assets | 22 | 11 | 75 | 24 | 81 | 35 | 0.2 | 0.5 | 0.2 |
| 32=33+...+36 | Net incurrence of liabilities | 46 | 130 | 419 | 45 | -193 | 759 | 0.3 | -1.2 | 4.5 |
| 33 | Currency and deposits | - | - | - | - | - | - | - | - | - |
| 34 | Securities other than shares | 22 | 95 | 69 | 1 | 12 | -7 | <0.1 | <0.1 | <0.1 |
| 35 | Loans | 4 | 25 | 186 | -32 | 22 | 735 | -0.2 | 0.1 | 4.3 |
| 36 | Other liabilities | 21 | 10 | 164 | 76 | -228 | 31 | 0.5 | -1.4 | 0.2 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | -63 | 135 | 84 | 1,071 | 1,532 | 337 | 7.5 | 9.6 | 2.0 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 14 | -3 | 0 | 0 | 46 | -193 | <0.1 | 0.3 | -1.1 |
| 40=37+38-39 | Changes in net worth due to other changes | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | in assets/liabilities | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 1,558 | 2,816 | 5,754 | 6,917 | 7,262 | 7,975 | 48.3 | 45.5 | 46.9 |
| 44 | Currency and deposits | 276 | 309 | 1,015 | 831 | 905 | 1,049 | 5.8 | 5.7 | 6.2 |
| 45 | Securities other than shares | - | 425 | 938 | 934 | 713 | 708 | 6.5 | 4.5 | 4.2 |
| 46 | Loans | 92 | 20 | 204 | 263 | 276 | 618 | 1.8 | 1.7 | 3.6 |
| 47 | Shares and other equity | 765 | 1,833 | 2,778 | 4,045 | 4,461 | 4,659 | 28.2 | 28.0 | 27.4 |
| 48 | Other financial assets | 425 | 229 | 819 | 844 | 907 | 942 | 5.9 | 5.7 | 5.5 |
| 49=50+...+53 | Liabilities | 506 | 592 | 1,799 | 1,845 | 1,652 | 2,411 | 12.9 | 10.4 | 14.2 |
| 50 | Currency and deposits | - | - | - | - | - | - | - | - | - |
| 51 | Securities other than shares | 83 | 139 | 242 | 243 | 255 | 249 | 1.7 | 1.6 | 1.5 |
| 52 | Loans | 232 | 315 | 754 | 723 | 745 | 1,480 | 5.0 | 4.7 | 8.7 |
| 53 | Other liabilities | 191 | 139 | 803 | 879 | 652 | 683 | 6.1 | 4.1 | 4.0 |
| 54=43-49 | Financial assets net of liabilities | 1,052 | 2,224 | 3,955 | 5,072 | 5,610 | 5,564 | 35.4 | 35.2 | 32.7 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | 97 | 21 | -275 | 27 | 186 | -46 | 0.2 | 1.2 | -0.3 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | 112 | 254 | -30 | 35 | 727 | -0.2 | 0.2 | 4.3 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | 133 | -21 | -3 | 221 | 681 | <0.1 | 1.4 | 4.0 |
| 59 | Net acquisition of financial assets | - | 189 | 145 | 91 | -25 | 721 | 0.6 | -0.2 | 4.2 |
| 60 | Incurrence in liabilities not in the Government debt | : | -10 | -167 | : | 228 | -30 | <0.1 | 1.4 | -0.2 |
| 61 | Valuation effects and other changes in volume in Government debt | : | -8 | 0 | : | 0 | -2 | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | : | -37 | 1 | : | : | : | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | 446 | 991 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | - | - | : | : | : | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 83 | 131 | 239 | 240 | 253 | 246 | 1.7 | 1.6 | 1.4 |
| 66 | ... short term | 8 | 0 | 4 | - | - | - | - | - | - |
| 67 | ... long term | 75 | 131 | 235 | 240 | 253 | 246 | 1.7 | 1.6 | 1.4 |
| 68=69+70 | .. Loans | 232 | 314 | 753 | 722 | 744 | 1,477 | 5.0 | 4.7 | 8.7 |
| 69 | ... short term | 2 | 16 | 10 | 6 | 7 | 10 | <0.1 | <0.1 | <0.1 |
| 70 | ... long term | 229 | 298 | 742 | 716 | 736 | 1,468 | 5.0 | 4.6 | 8.6 |
| 71 | of which, Intergovernmental lending | : | : | - | - | 14 | 355 | - | <0.1 | 2.1 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 937 | 1,432 | 3,037 | 2,988 | 3,114 | 3,339 | 20.9 | 19.5 | 19.6 |
| 73 | Consumption of fixed capital | 115 | 122 | 285 | 303 | 321 | 355 | 2.1 | 2.0 | 2.1 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | 176 | 315 | 120 | 63 | 321 | 551 | 0.4 | 2.0 | 3.2 |
| 75 | GDP | 4,481 | 7,776 | 13,762 | 14,323 | 15,951 | 16,998 | | | |

(*) essential information by country on separate page

Éire - Ireland (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|---------------|----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 26,040 | 43,412 | 56,020 | 55,120 | 55,415 | 56,593 | 35.2 | 34.9 | 34.6 |
| 2=3+4+5 | Taxes | 18,568 | 30,978 | 35,923 | 34,843 | 37,627 | 39,694 | 22.3 | 23.7 | 24.3 |
| 3 | .. Indirect taxes | 9,047 | 15,828 | 18,275 | 17,926 | 17,682 | 18,032 | 11.5 | 11.1 | 11.0 |
| 4 | .. Direct taxes | 9,408 | 15,000 | 17,393 | 16,890 | 19,238 | 20,903 | 10.7 | 12.1 | 12.8 |
| 5 | .. Capital taxes | 113 | 151 | 256 | 237 | 707 | 759 | 0.2 | 0.4 | 0.5 |
| 6 | Social contributions | 3,983 | 7,441 | 11,986 | 11,475 | 10,251 | 9,506 | 7.3 | 6.4 | 5.8 |
| 7 | Sales | 1,324 | 2,322 | 4,543 | 5,241 | 5,086 | 4,868 | 3.3 | 3.2 | 3.0 |
| 8 | Other current revenue | 1,071 | 1,182 | 2,136 | 2,239 | 2,065 | 2,322 | 1.4 | 1.3 | 1.4 |
| 9 | Capital revenue | 1,094 | 1,488 | 1,431 | 1,323 | 386 | 203 | 0.8 | 0.2 | 0.1 |
| 10=11+...+18 | Total expenditure | 25,128 | 43,806 | 78,384 | 103,404 | 76,548 | 68,832 | 66.1 | 48.1 | 42.1 |
| 11 | Intermediate consumption | 3,719 | 7,325 | 10,363 | 9,347 | 8,891 | 8,563 | 6.0 | 5.6 | 5.2 |
| 12 | Compensation of employees | 6,732 | 11,973 | 20,705 | 19,284 | 19,113 | 18,784 | 12.3 | 12.0 | 11.5 |
| 13 | Interest | 2,569 | 1,788 | 3,290 | 4,984 | 5,190 | 5,912 | 3.2 | 3.3 | 3.6 |
| 14 | Subsidies | 677 | 788 | 893 | 879 | 639 | 639 | 0.6 | 0.4 | 0.4 |
| 15 | Social benefits | 8,027 | 13,282 | 28,344 | 28,181 | 28,768 | 28,666 | 18.0 | 18.1 | 17.5 |
| 16 | Other current expenditure | 964 | 2,094 | 3,089 | 2,439 | 2,324 | 2,251 | 1.6 | 1.5 | 1.4 |
| 17 | Capital transfers payable | 725 | 1,214 | 5,617 | 32,864 | 7,478 | 1,317 | 21.0 | 4.7 | 0.8 |
| 18 | Capital investments | 1,713 | 5,342 | 6,084 | 5,425 | 4,144 | 2,700 | 3.5 | 2.6 | 1.7 |
| 19 | of which, Gross fixed capital formation | 1,713 | 5,526 | 6,085 | 5,506 | 4,033 | 3,348 | 3.5 | 2.5 | 2.0 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | 912 | -394 | -22,364 | -48,284 | -21,134 | -12,240 | -30.9 | -13.3 | -7.5 |
| 21 | Memo: Adjustment for swaps | -217 | -66 | -4 | 9 | -135 | -221 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 1 | 1 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | 695 | -460 | -22,368 | -48,274 | -21,268 | -12,461 | -30.8 | -13.4 | -7.6 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | : | 85 | -1,002 | -1 | 3 | 1 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | : | -479 | -21,362 | -48,283 | -21,137 | -12,241 | -30.9 | -13.3 | -7.5 |
| 26=27+...+31 | Net acquisition of financial assets | : | 1,455 | 3,110 | -7,614 | 3,121 | 10,336 | -4.9 | 2.0 | 6.3 |
| 27 | Currency and deposits | : | -6,138 | 789 | -11,052 | -389 | 5,494 | -7.1 | -0.2 | 3.4 |
| 28 | Securities other than shares | : | 1,207 | 4,140 | 2,112 | -1,607 | 1,118 | 1.3 | -1.0 | 0.7 |
| 29 | Loans | : | 523 | 131 | 322 | 1,044 | 1,993 | 0.2 | 0.7 | 1.2 |
| 30 | Shares and other equity | : | 5,324 | -2,357 | 1,430 | 3,583 | 1,815 | 0.9 | 2.3 | 1.1 |
| 31 | Other financial assets | : | 539 | 407 | -426 | 490 | -84 | -0.3 | 0.3 | <0.1 |
| 32=33+...+36 | Net incurrence of liabilities | : | 1,934 | 24,472 | 40,669 | 24,258 | 22,577 | 26.0 | 15.3 | 13.8 |
| 33 | Currency and deposits | : | -102 | 1,464 | 3,402 | 1,507 | 2,258 | 2.2 | 0.9 | 1.4 |
| 34 | Securities other than shares | : | 2,650 | 23,642 | 6,185 | -9,349 | 238 | 4.0 | -5.9 | 0.1 |
| 35 | Loans | : | -1,002 | -42 | 31,611 | 32,276 | 20,196 | 20.2 | 20.3 | 12.3 |
| 36 | Other liabilities | : | 388 | -592 | -529 | -176 | -115 | -0.3 | -0.1 | <0.1 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | : | -1,826 | 3,333 | 364 | -13,035 | -2,818 | 0.2 | -8.2 | -1.7 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | : | 1,165 | 457 | -16,353 | 29,107 | 47,093 | -10.5 | 18.3 | 28.8 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | : | 28,562 | 72,658 | 65,408 | 62,744 | 72,926 | 41.8 | 39.5 | 44.6 |
| 44 | Currency and deposits | : | 6,929 | 29,919 | 19,126 | 18,753 | 24,246 | 12.2 | 11.8 | 14.8 |
| 45 | Securities other than shares | : | 1,299 | 9,110 | 10,720 | 8,038 | 9,739 | 6.9 | 5.1 | 6.0 |
| 46 | Loans | : | 2,419 | 3,331 | 3,668 | 4,752 | 6,745 | 2.3 | 3.0 | 4.1 |
| 47 | Shares and other equity | : | 12,968 | 21,712 | 23,750 | 22,581 | 23,895 | 15.2 | 14.2 | 14.6 |
| 48 | Other financial assets | : | 4,947 | 8,586 | 8,144 | 8,620 | 8,301 | 5.2 | 5.4 | 5.1 |
| 49=50+...+53 | Liabilities | : | 46,344 | 113,758 | 138,074 | 167,123 | 207,744 | 88.2 | 105.1 | 127.0 |
| 50 | Currency and deposits | : | 7,736 | 10,308 | 13,711 | 15,218 | 17,477 | 8.8 | 9.6 | 10.7 |
| 51 | Securities other than shares | : | 33,501 | 94,659 | 84,055 | 80,470 | 98,099 | 53.7 | 50.6 | 60.0 |
| 52 | Loans | : | 2,178 | 2,865 | 34,911 | 66,214 | 87,101 | 22.3 | 41.6 | 53.2 |
| 53 | Other liabilities | : | 2,929 | 5,926 | 5,397 | 5,221 | 5,067 | 3.4 | 3.3 | 3.1 |
| 54=43-49 | Financial assets net of liabilities | : | -17,782 | -41,100 | -72,666 | -104,379 | -134,818 | -46.4 | -65.7 | -82.4 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | 695 | -460 | -22,368 | -48,274 | -21,268 | -12,461 | -30.8 | -13.4 | -7.6 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 24,941 | 39,621 | 25,061 | 23,235 | 25.3 | 15.8 | 14.2 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | 2,573 | -8,654 | 3,793 | 10,774 | -5.5 | 2.4 | 6.6 |
| 59 | Net acquisition of financial assets | : | : | 3,022 | -7,601 | 3,678 | 10,309 | -4.9 | 2.3 | 6.3 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | 577 | | 175 | 150 | <0.1 | 0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -773 | | 92 | 250 | <0.1 | <0.1 | 0.2 |
| 62 | Statistical discrepancies | : | : | -254 | | | | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 104,544 | | | | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | : | 10,307 | | | | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 29,107 | 32,014 | 91,391 | 96,317 | 88,550 | 89,289 | 61.5 | 55.7 | 54.6 |
| 66 | ... short term | 1,942 | 7,254 | 20,443 | 7,203 | 3,777 | 2,535 | 4.6 | 2.4 | 1.5 |
| 67 | ... long term | 27,164 | 24,760 | 70,948 | 89,114 | 84,773 | 86,754 | 56.9 | 53.3 | 53.0 |
| 68=69+70 | .. Loans | 6,688 | 2,136 | 2,845 | 34,140 | 65,459 | 85,695 | 21.8 | 41.2 | 52.4 |
| 69 | ... short term | 90 | 349 | 707 | 735 | 574 | 1,901 | 0.5 | 0.4 | 1.2 |
| 70 | ... long term | 6,599 | 1,788 | 2,138 | 33,405 | 64,886 | 83,793 | 21.3 | 40.8 | 51.2 |
| 71 | of which, Intergovernmental lending | : | : | - | 347 | 347 | 347 | 0.2 | 0.2 | 0.2 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 11,086 | 20,852 | 33,123 | 30,084 | 29,530 | 29,135 | 19.2 | 18.6 | 17.8 |
| 73 | Consumption of fixed capital | 968 | 1,867 | 2,636 | 2,575 | 2,517 | 2,313 | 1.6 | 1.6 | 1.4 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | 1,657 | 3,081 | -18,916 | -45,433 | -19,507 | -11,853 | -29.0 | -12.3 | -7.2 |
| 75 | GDP | 68,154 | 130,877 | 161,275 | 156,487 | 158,993 | 163,595 | | | |

(*) essential information by country on separate page

Greece (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|---------------|---------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 42,434 | 63,041 | 88,602 | 90,232 | 88,383 | 86,662 | 40.6 | 42.4 | 44.7 |
| 2=3+4+5 | Taxes | 21,814 | 33,941 | 45,823 | 45,109 | 44,917 | 44,194 | 20.3 | 21.5 | 22.8 |
| 3 | .. Indirect taxes | 13,856 | 20,159 | 26,153 | 27,345 | 26,636 | 24,345 | 12.3 | 12.8 | 12.6 |
| 4 | .. Direct taxes | 7,569 | 13,415 | 19,146 | 17,515 | 18,031 | 19,688 | 7.9 | 8.6 | 10.2 |
| 5 | .. Capital taxes | 389 | 367 | 524 | 249 | 250 | 161 | 0.1 | 0.1 | <0.1 |
| 6 | Social contributions | 12,932 | 21,310 | 29,457 | 29,764 | 27,435 | 26,508 | 13.4 | 13.2 | 13.7 |
| 7 | Sales | 1,458 | 2,049 | 5,520 | 6,094 | 5,604 | 5,824 | 2.7 | 2.7 | 3.0 |
| 8 | Other current revenue | 4,487 | 4,188 | 5,089 | 4,907 | 5,719 | 5,384 | 2.2 | 2.7 | 2.8 |
| 9 | Capital revenue | 1,743 | 1,553 | 2,713 | 4,358 | 4,708 | 4,752 | 2.0 | 2.3 | 2.5 |
| 10=11+...+18 | Total expenditure | 48,852 | 70,614 | 124,671 | 114,289 | 108,346 | 106,084 | 51.4 | 52.0 | 54.8 |
| 11 | Intermediate consumption | 5,106 | 10,229 | 17,113 | 13,429 | 9,789 | 9,456 | 6.0 | 4.7 | 4.9 |
| 12 | Compensation of employees | 11,266 | 17,308 | 31,010 | 27,773 | 25,852 | 24,215 | 12.5 | 12.4 | 12.5 |
| 13 | Interest | 10,119 | 8,741 | 11,917 | 13,193 | 15,016 | 9,723 | 5.9 | 7.2 | 5.0 |
| 14 | Subsidies | 146 | 205 | 123 | 129 | 982 | 977 | <0.1 | 0.5 | 0.5 |
| 15 | Social benefits | 15,143 | 24,184 | 48,972 | 47,476 | 47,450 | 44,383 | 21.4 | 22.8 | 22.9 |
| 16 | Other current expenditure | 1,099 | 1,563 | 3,544 | 3,401 | 2,568 | 2,266 | 1.5 | 1.2 | 1.2 |
| 17 | Capital transfers payable | 2,527 | 2,816 | 4,376 | 3,685 | 3,893 | 11,410 | 1.7 | 1.9 | 5.9 |
| 18 | Capital investments | 3,446 | 5,568 | 7,616 | 5,203 | 2,796 | 3,654 | 2.3 | 1.3 | 1.9 |
| 19 | of which, Gross fixed capital formation | 3,310 | 5,261 | 7,256 | 5,038 | 3,565 | 3,495 | 2.3 | 1.7 | 1.8 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|---------------|---------------|----------------|----------------|----------------|----------------|--------------|-------------|--------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -6,418 | -7,573 | -36,069 | -24,057 | -19,963 | -19,422 | -10.8 | -9.6 | -10.0 |
| 21 | Memo: Adjustment for swaps | 0 | 108 | -58 | 338 | 129 | 62 | 0.2 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 1 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -6,417 | -7,465 | -36,127 | -23,719 | -19,834 | -19,360 | -10.7 | -9.5 | -10.0 |

Government financing

| | | | | | | | | | | |
|---------------------|---|---------------|---------------|----------------|----------------|----------------|----------------|--------------|-------------|--------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -1,739 | -1,069 | 275 | -160 | -262 | 252 | <0.1 | -0.1 | 0.1 |
| 25=26-32 | Net financial transactions | -4,679 | -6,504 | -36,344 | -23,897 | -19,701 | -19,674 | -10.8 | -9.4 | -10.2 |
| 26=27+...+31 | Net acquisition of financial assets | 1,246 | 911 | 2,268 | 4,798 | 356 | 44,851 | 2.2 | 0.2 | 23.1 |
| 27 | Currency and deposits | -1,878 | 88 | -1,382 | 5,097 | -2,012 | 6,198 | 2.3 | -1.0 | 3.2 |
| 28 | Securities other than shares | - | - | 39 | - | -48 | 13,535 | - | <0.1 | 7.0 |
| 29 | Loans | - | 175 | 3,670 | 144 | 832 | -4,995 | <0.1 | 0.4 | -2.6 |
| 30 | Shares and other equity | 1,900 | 242 | -118 | 380 | 652 | 29,607 | 0.2 | 0.3 | 15.3 |
| 31 | Other financial assets | 1,224 | 406 | 59 | -823 | 932 | 506 | -0.4 | 0.4 | 0.3 |
| 32=33+...+36 | Net incurrence of liabilities | 5,925 | 7,415 | 38,612 | 28,695 | 20,057 | 64,525 | 12.9 | 9.6 | 33.3 |
| 33 | Currency and deposits | 9 | 644 | 723 | -503 | -184 | -46 | -0.2 | <0.1 | <0.1 |
| 34 | Securities other than shares | 6,172 | 8,543 | 37,398 | 640 | -2,815 | -46,243 | 0.3 | -1.3 | -23.9 |
| 35 | Loans | -256 | -2,816 | -1,090 | 30,216 | 26,907 | 107,811 | 13.6 | 12.9 | 55.6 |
| 36 | Other liabilities | - | 1,044 | 1,581 | -1,658 | -3,851 | 3,003 | -0.7 | -1.8 | 1.5 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|--------------|---------------|---------------|----------------|-----------------|----------------|--------------|--------------|--------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 2,708 | -2,023 | 10,552 | -2,559 | -1,832 | -2,749 | -1.2 | -0.9 | -1.4 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 1,496 | 3,800 | -4,541 | -57,694 | -110,586 | -34,835 | -26.0 | -53.0 | -18.0 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|--------------|---------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 25,284 | 35,255 | 77,232 | 79,471 | 75,756 | 121,573 | 35.8 | 36.3 | 62.7 |
| 44 | Currency and deposits | 5,576 | 6,273 | 11,764 | 16,901 | 14,732 | 20,707 | 7.6 | 7.1 | 10.7 |
| 45 | Securities other than shares | - | - | 741 | 741 | 693 | 14,196 | 0.3 | 0.3 | 7.3 |
| 46 | Loans | 300 | 474 | 5,261 | 5,407 | 6,238 | 1,243 | 2.4 | 3.0 | 0.6 |
| 47 | Shares and other equity | 13,816 | 18,230 | 39,757 | 37,533 | 34,270 | 65,097 | 16.9 | 16.4 | 33.6 |
| 48 | Other financial assets | 5,591 | 10,278 | 19,709 | 18,889 | 19,823 | 20,330 | 8.5 | 9.5 | 10.5 |
| 49=50+...+53 | Liabilities | 109,409 | 184,634 | 319,582 | 290,583 | 229,053 | 320,273 | 130.8 | 109.8 | 165.3 |
| 50 | Currency and deposits | 146 | 842 | 1,508 | 1,005 | 820 | 774 | 0.5 | 0.4 | 0.4 |
| 51 | Securities other than shares | 86,877 | 154,817 | 249,164 | 191,943 | 106,720 | 81,664 | 86.4 | 51.2 | 42.1 |
| 52 | Loans | 18,405 | 23,743 | 44,811 | 75,193 | 102,921 | 216,240 | 33.8 | 49.4 | 111.6 |
| 53 | Other liabilities | 3,981 | 5,232 | 24,099 | 22,442 | 18,592 | 21,595 | 10.1 | 8.9 | 11.1 |
| 54=43-49 | Financial assets net of liabilities | -84,125 | -149,379 | -242,350 | -211,112 | -153,297 | -198,700 | -95.0 | -73.5 | -102.6 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|--------------|--------------|--------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -6,417 | -7,465 | -36,127 | -23,719 | -19,834 | -19,360 | -10.7 | -9.5 | -10.0 |
| 57=63(t)-63(t-1) | Change in Government Debt | 7,393 | 7,345 | 36,401 | 29,830 | 25,657 | -51,254 | 13.4 | 12.3 | -26.5 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | 976 | -120 | 274 | 6,111 | 5,823 | -70,614 | 2.8 | 2.8 | -36.4 |
| 59 | Net acquisition of financial assets | : | : | 2,283 | 4,619 | 356 | 44,725 | 2.1 | 0.2 | 23.1 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -1,181 | 1,080 | 3,843 | -2,771 | 0.5 | 1.8 | -1.4 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -1,054 | 503 | 1,547 | -113,078 | 0.2 | 0.7 | -58.4 |
| 62 | Statistical discrepancies | : | : | 226 | -91 | 77 | 510 | <0.1 | <0.1 | 0.3 |
| 63=64+65+68 | Government debt (nominal value) | 105,186 | 159,214 | 299,685 | 329,515 | 355,172 | 303,918 | 148.3 | 170.3 | 156.9 |
| 64 | .. Currency and deposits | 147 | 842 | 1,477 | 1,005 | 820 | 774 | 0.5 | 0.4 | 0.4 |
| 65=66+67 | .. Securities other than shares | 86,632 | 135,022 | 253,622 | 253,433 | 251,998 | 93,614 | 114.1 | 120.8 | 48.3 |
| 66 | .. short term | 14,154 | 982 | 10,820 | 9,121 | 11,844 | 16,516 | 4.1 | 5.7 | 8.5 |
| 67 | .. long term | 72,478 | 134,040 | 242,802 | 244,312 | 240,154 | 77,098 | 110.0 | 115.2 | 39.8 |
| 68=69+70 | .. Loans | 18,406 | 23,350 | 44,586 | 75,077 | 102,354 | 209,530 | 33.8 | 49.1 | 108.1 |
| 69 | .. short term | - | 416 | 1,514 | 2,765 | 2,619 | 2,207 | 1.2 | 1.3 | 1.1 |
| 70 | .. long term | 18,406 | 22,934 | 43,072 | 72,312 | 99,735 | 207,323 | 32.6 | 47.8 | 107.0 |
| 71 | of which, Intergovernmental lending | : | : | - | - | - | - | - | - | - |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|---------------|---------------|----------------|----------------|----------------|----------------|--------------|--------------|--------------|
| 72 | Government consumption | 17,332 | 28,658 | 54,570 | 47,746 | 42,852 | 39,825 | 21.5 | 20.5 | 20.6 |
| 73 | Consumption of fixed capital | 2,220 | 3,124 | 5,017 | 5,386 | 5,782 | 6,263 | 2.4 | 2.8 | 3.2 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -5,192 | -5,129 | -33,470 | -24,240 | -22,949 | -22,031 | -10.9 | -11.0 | -11.4 |
| 75 | GDP | 108,886 | 156,614 | 231,081 | 222,151 | 208,532 | 193,749 | | | |

(*) essential information by country on separate page

Spain (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 189,557 | 282,019 | 367,661 | 383,998 | 379,671 | 382,044 | 36.6 | 35.7 | 36.4 |
| 2=3+4+5 | Taxes | 105,564 | 162,304 | 197,751 | 213,669 | 210,454 | 217,489 | 20.4 | 19.8 | 20.7 |
| 3 | .. Indirect taxes | 52,398 | 81,616 | 92,355 | 109,873 | 104,956 | 107,333 | 10.5 | 9.9 | 10.2 |
| 4 | .. Direct taxes | 51,342 | 77,932 | 101,078 | 99,562 | 101,626 | 106,256 | 9.5 | 9.6 | 10.1 |
| 5 | .. Capital taxes | 1,824 | 2,756 | 4,318 | 4,234 | 3,872 | 3,900 | 0.4 | 0.4 | 0.4 |
| 6 | Social contributions | 64,747 | 94,540 | 140,144 | 140,265 | 140,035 | 134,955 | 13.4 | 13.2 | 12.9 |
| 7 | Sales | 6,845 | 9,221 | 14,332 | 14,772 | 14,261 | 14,515 | 1.4 | 1.3 | 1.4 |
| 8 | Other current revenue | 11,752 | 13,019 | 19,616 | 18,782 | 19,445 | 18,210 | 1.8 | 1.8 | 1.7 |
| 9 | Capital revenue | 649 | 2,935 | -4,182 | -3,490 | -4,524 | -3,125 | -0.3 | -0.4 | -0.3 |
| 10=11+...+18 | Total expenditure | 209,775 | 283,741 | 484,759 | 485,467 | 480,111 | 493,660 | 46.3 | 45.2 | 47.0 |
| 11 | Intermediate consumption | 22,012 | 32,369 | 61,834 | 62,075 | 62,216 | 59,386 | 5.9 | 5.9 | 5.7 |
| 12 | Compensation of employees | 54,579 | 72,889 | 125,710 | 125,658 | 123,550 | 116,087 | 12.0 | 11.6 | 11.1 |
| 13 | Interest | 23,625 | 19,781 | 18,520 | 20,384 | 26,120 | 31,297 | 1.9 | 2.5 | 3.0 |
| 14 | Subsidies | 4,430 | 7,673 | 11,838 | 11,843 | 11,820 | 10,060 | 1.1 | 1.1 | 1.0 |
| 15 | Social benefits | 76,040 | 104,229 | 185,314 | 193,151 | 193,761 | 197,211 | 18.4 | 18.2 | 18.8 |
| 16 | Other current expenditure | 5,614 | 9,956 | 19,547 | 17,887 | 18,047 | 15,718 | 1.7 | 1.7 | 1.5 |
| 17 | Capital transfers payable | 7,134 | 10,693 | 13,851 | 11,427 | 14,575 | 44,999 | 1.1 | 1.4 | 4.3 |
| 18 | Capital investments | 16,341 | 26,151 | 48,145 | 43,042 | 30,022 | 18,902 | 4.1 | 2.8 | 1.8 |
| 19 | of which, Gross fixed capital formation | 15,690 | 25,840 | 46,763 | 41,696 | 30,696 | 18,151 | 4.0 | 2.9 | 1.7 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|----------------|---------------|-----------------|-----------------|-----------------|-----------------|-------------|-------------|--------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -20,218 | -1,722 | -117,098 | -101,469 | -100,440 | -111,614 | -9.7 | -9.4 | -10.6 |
| 21 | Memo: Adjustment for swaps | 42 | 164 | -45 | 31 | 38 | -25 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -20,176 | -1,558 | -117,143 | -101,438 | -100,402 | -111,641 | -9.7 | -9.4 | -10.6 |

Government financing

| | | | | | | | | | | |
|---------------------|---|----------------|---------------|-----------------|-----------------|-----------------|-----------------|-------------|-------------|--------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 0 | -1 | 1 | 2 | 0 | -2 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -20,218 | -1,721 | -117,099 | -101,471 | -100,440 | -111,614 | -9.7 | -9.4 | -10.6 |
| 26=27+...+31 | Net acquisition of financial assets | -7,741 | 9,967 | 23,647 | -16,504 | -1,462 | 14,306 | -1.6 | -0.1 | 1.4 |
| 27 | Currency and deposits | -3,430 | 8,116 | 17,813 | -24,635 | -17,591 | 7,155 | -2.3 | -1.7 | 0.7 |
| 28 | Securities other than shares | 45 | -270 | -5,369 | -5,480 | -8,110 | -9,025 | -0.5 | -0.8 | -0.9 |
| 29 | Loans | 52 | 1,785 | 7,437 | 5,089 | 10,799 | 11,285 | 0.5 | 1.0 | 1.1 |
| 30 | Shares and other equity | -4,519 | -1,799 | 344 | 8,250 | -289 | 5,668 | 0.8 | <0.1 | 0.5 |
| 31 | Other financial assets | 111 | 2,135 | 3,422 | 272 | 13,729 | -777 | <0.1 | 1.3 | <0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 12,477 | 11,688 | 140,746 | 84,967 | 98,978 | 125,920 | 8.1 | 9.3 | 12.0 |
| 33 | Currency and deposits | -104 | 1,259 | 49 | 116 | 101 | -4 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | 21,911 | 6,173 | 121,335 | 60,781 | 73,915 | 62,471 | 5.8 | 7.0 | 6.0 |
| 35 | Loans | -8,130 | 702 | 11,803 | 17,976 | 15,246 | 88,271 | 1.7 | 1.4 | 8.4 |
| 36 | Other liabilities | -1,200 | 3,554 | 7,559 | 6,094 | 9,716 | -24,818 | 0.6 | 0.9 | -2.4 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|---------------|--------------|---------------|----------------|---------------|----------------|-------------|-------------|-------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 12,220 | -445 | 5,282 | 5,408 | -8,318 | 5,578 | 0.5 | -0.8 | 0.5 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 5,398 | 7,151 | -1,007 | -33,176 | 62,017 | 114,804 | -3.2 | 5.8 | 10.9 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 101,870 | 148,809 | 302,074 | 290,978 | 292,294 | 310,862 | 27.7 | 27.5 | 29.6 |
| 44 | Currency and deposits | 31,515 | 62,300 | 119,749 | 95,114 | 77,523 | 84,693 | 9.1 | 7.3 | 8.1 |
| 45 | Securities other than shares | 196 | 354 | 28,038 | 22,357 | 14,410 | 4,921 | 2.1 | 1.4 | 0.5 |
| 46 | Loans | 5,966 | 12,487 | 30,801 | 36,546 | 47,442 | 58,629 | 3.5 | 4.5 | 5.6 |
| 47 | Shares and other equity | 51,990 | 54,847 | 95,016 | 108,218 | 110,447 | 119,928 | 10.3 | 10.4 | 11.4 |
| 48 | Other financial assets | 12,203 | 18,821 | 28,470 | 28,743 | 42,472 | 42,691 | 2.7 | 4.0 | 4.1 |
| 49=50+...+53 | Liabilities | 377,934 | 440,475 | 659,328 | 711,119 | 820,323 | 951,843 | 67.8 | 77.1 | 90.7 |
| 50 | Currency and deposits | 2,333 | 2,134 | 3,468 | 3,584 | 3,685 | 3,681 | 0.3 | 0.3 | 0.4 |
| 51 | Securities other than shares | 298,687 | 353,069 | 498,068 | 526,433 | 608,790 | 674,007 | 50.2 | 57.3 | 64.2 |
| 52 | Loans | 60,288 | 57,522 | 89,787 | 107,733 | 122,934 | 211,165 | 10.3 | 11.6 | 20.1 |
| 53 | Other liabilities | 16,625 | 27,750 | 68,005 | 73,369 | 84,914 | 62,990 | 7.0 | 8.0 | 6.0 |
| 54=43-49 | Financial assets net of liabilities | -276,063 | -291,666 | -357,254 | -420,141 | -528,029 | -640,981 | -40.1 | -49.7 | -61.1 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-------------|-------------|--------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -20,176 | -1,558 | -117,143 | -101,438 | -100,402 | -111,641 | -9.7 | -9.4 | -10.6 |
| 57=63(t)-63(t-1) | Change in Government Debt | 13,599 | 5,188 | 128,098 | 79,610 | 91,776 | 147,405 | 7.6 | 8.6 | 14.0 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -6,577 | 3,630 | 10,955 | -21,828 | -8,626 | 35,764 | -2.1 | -0.8 | 3.4 |
| 59 | Net acquisition of financial assets | -7,741 | 9,967 | 23,648 | -16,502 | -1,462 | 14,296 | -1.6 | -0.1 | 1.4 |
| 60 | Incurrence in liabilities not in the Government debt | 1,253 | -3,960 | -8,128 | -5,364 | -11,495 | 24,432 | -0.5 | -1.1 | 2.3 |
| 61 | Valuation effects and other changes in volume in Government debt | -58 | -2,783 | -5,140 | 774 | 2,528 | -3,352 | <0.1 | 0.2 | -0.3 |
| 62 | Statistical discrepancies | -30 | 406 | 576 | -736 | 1,803 | 389 | <0.1 | 0.2 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | 333,199 | 383,435 | 565,082 | 644,692 | 736,468 | 883,873 | 61.5 | 69.3 | 84.2 |
| 64 | .. Currency and deposits | 2,333 | 2,134 | 3,468 | 3,584 | 3,685 | 3,681 | 0.3 | 0.3 | 0.4 |
| 65=66+67 | .. Securities other than shares | 270,578 | 323,779 | 471,828 | 533,376 | 609,849 | 669,027 | 50.9 | 57.4 | 63.7 |
| 66 | .. short term | 72,761 | 36,830 | 86,395 | 88,201 | 96,153 | 82,563 | 8.4 | 9.0 | 7.9 |
| 67 | .. long term | 197,817 | 286,949 | 385,433 | 445,175 | 513,696 | 586,464 | 42.4 | 48.3 | 55.9 |
| 68=69+70 | .. Loans | 60,288 | 57,522 | 89,787 | 107,733 | 122,934 | 211,165 | 10.3 | 11.6 | 20.1 |
| 69 | .. short term | 7,464 | 5,946 | 9,272 | 8,057 | 14,648 | 14,675 | 0.8 | 1.4 | 1.4 |
| 70 | .. long term | 52,824 | 51,576 | 80,515 | 99,676 | 108,286 | 196,490 | 9.5 | 10.2 | 18.7 |
| 71 | of which, Intergovernmental lending | : | : | - | 2,598 | 8,717 | 24,542 | 0.2 | 0.8 | 2.3 |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|----------------|---------------|----------------|----------------|----------------|-----------------|-------------|-------------|--------------|
| 72 | Government consumption | 88,048 | 125,065 | 223,603 | 224,511 | 222,721 | 211,446 | 21.4 | 20.9 | 20.1 |
| 73 | Consumption of fixed capital | 7,881 | 11,036 | 18,508 | 19,767 | 20,984 | 21,477 | 1.9 | 2.0 | 2.0 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -11,758 | 13,393 | -87,461 | -78,194 | -91,402 | -114,191 | -7.5 | -8.6 | -10.9 |
| 75 | GDP | 503,921 | 729,258 | 1,048,060 | 1,048,883 | 1,063,355 | 1,049,525 | | | |

(*) essential information by country on separate page

France (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|-----------------|------------------|------------------|-------------------|-------------------|-------------------|--------------|--------------|--------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 643,449 | 765,106 | 927,955 | 958,276 | 1,012,653 | 1,052,321 | 49.5 | 50.6 | 51.7 |
| 2=3+4+5 | Taxes | 323,720 | 413,293 | 479,350 | 500,911 | 540,142 | 566,960 | 25.9 | 27.0 | 27.9 |
| 3 | .. Indirect taxes | 201,038 | 231,035 | 285,026 | 288,445 | 305,223 | 313,956 | 14.9 | 15.3 | 15.4 |
| 4 | .. Direct taxes | 116,588 | 175,106 | 186,862 | 204,728 | 224,580 | 243,388 | 10.6 | 11.2 | 12.0 |
| 5 | .. Capital taxes | 6,094 | 7,152 | 7,462 | 7,738 | 10,339 | 9,616 | 0.4 | 0.5 | 0.5 |
| 6 | Social contributions | 253,571 | 278,146 | 353,745 | 360,957 | 375,626 | 387,001 | 18.6 | 18.8 | 19.0 |
| 7 | Sales | 42,436 | 48,757 | 65,056 | 67,536 | 68,298 | 69,530 | 3.5 | 3.4 | 3.4 |
| 8 | Other current revenue | 20,312 | 25,916 | 33,039 | 31,833 | 33,594 | 31,810 | 1.6 | 1.7 | 1.6 |
| 9 | Capital revenue | 3,410 | -1,006 | -3,235 | -2,961 | -5,007 | -2,980 | -0.2 | -0.3 | -0.1 |
| 10=11+...+18 | Total expenditure | 685,331 | 815,804 | 1,070,585 | 1,095,602 | 1,118,509 | 1,151,123 | 56.6 | 55.9 | 56.6 |
| 11 | Intermediate consumption | 73,529 | 80,313 | 104,763 | 112,036 | 109,553 | 113,868 | 5.8 | 5.5 | 5.6 |
| 12 | Compensation of employees | 172,199 | 207,378 | 254,157 | 259,422 | 262,732 | 267,705 | 13.4 | 13.1 | 13.2 |
| 13 | Interest | 43,634 | 45,561 | 45,757 | 46,955 | 52,607 | 52,178 | 2.4 | 2.6 | 2.6 |
| 14 | Subsidies | 18,893 | 25,548 | 31,310 | 32,338 | 29,504 | 30,506 | 1.7 | 1.5 | 1.5 |
| 15 | Social benefits | 292,222 | 351,559 | 480,023 | 495,617 | 510,760 | 528,668 | 25.6 | 25.5 | 26.0 |
| 16 | Other current expenditure | 33,635 | 45,454 | 72,443 | 72,953 | 74,600 | 76,556 | 3.8 | 3.7 | 3.8 |
| 17 | Capital transfers payable | 15,168 | 11,674 | 14,306 | 13,876 | 14,476 | 17,408 | 0.7 | 0.7 | 0.9 |
| 18 | Capital investments | 36,051 | 48,317 | 67,826 | 62,405 | 64,277 | 64,234 | 3.2 | 3.2 | 3.2 |
| 19 | of which, Gross fixed capital formation | 36,417 | 44,575 | 64,355 | 60,405 | 62,702 | 63,741 | 3.1 | 3.1 | 3.1 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -41,882 | -50,698 | -142,630 | -137,326 | -105,856 | -98,802 | -7.1 | -5.3 | -4.9 |
| 21 | Memo: Adjustment for swaps | 46 | 310 | 407 | 547 | 464 | 606 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | -143 | 1,688 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -41,979 | -48,700 | -142,223 | -136,779 | -105,392 | -98,196 | -7.1 | -5.3 | -4.8 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 1 | 2 | -1 | -1 | 2 | 3 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -41,883 | -50,700 | -142,629 | -137,325 | -105,858 | -98,805 | -7.1 | -5.3 | -4.9 |
| 26=27+...+31 | Net acquisition of financial assets | 27,628 | 17,684 | 49,405 | -18,863 | 27,457 | 51,532 | -1.0 | 1.4 | 2.5 |
| 27 | Currency and deposits | 14,298 | 14,466 | 16,970 | -16,394 | 15,885 | -5,964 | -0.8 | 0.8 | -0.3 |
| 28 | Securities other than shares | -1,857 | -5,240 | -6,342 | 2,025 | -4,700 | -3,831 | 0.1 | -0.2 | -0.2 |
| 29 | Loans | -342 | -1,609 | 7,814 | 2,857 | 6,992 | 26,667 | 0.1 | 0.3 | 1.3 |
| 30 | Shares and other equity | -4,686 | 2,154 | 11,409 | -9,368 | -4,830 | 21,345 | -0.5 | -0.2 | 1.0 |
| 31 | Other financial assets | 20,215 | 7,913 | 19,554 | 2,017 | 14,110 | 13,315 | 0.1 | 0.7 | 0.7 |
| 32=33+...+36 | Net incurrence of liabilities | 69,511 | 68,384 | 192,034 | 118,462 | 133,315 | 150,337 | 6.1 | 6.7 | 7.4 |
| 33 | Currency and deposits | -2,913 | -6,656 | -2,894 | -660 | 7,049 | 7,621 | <0.1 | 0.4 | 0.4 |
| 34 | Securities other than shares | 46,306 | 63,818 | 164,890 | 93,342 | 125,129 | 82,397 | 4.8 | 6.3 | 4.1 |
| 35 | Loans | 6,537 | 3,080 | 18,743 | 17,805 | -9,649 | 34,742 | 0.9 | -0.5 | 1.7 |
| 36 | Other liabilities | 19,581 | 8,142 | 11,295 | 7,975 | 10,786 | 25,577 | 0.4 | 0.5 | 1.3 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 27,591 | -23,458 | 43,655 | 17,628 | -26,841 | 3,801 | 0.9 | -1.3 | 0.2 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | -4,298 | 17,801 | -83 | 8,973 | 129,814 | 221,311 | 0.5 | 6.5 | 10.9 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 382,344 | 405,578 | 738,127 | 736,892 | 738,743 | 792,225 | 38.0 | 36.9 | 39.0 |
| 44 | Currency and deposits | 36,463 | 39,884 | 61,081 | 44,648 | 60,663 | 54,647 | 2.3 | 3.0 | 2.7 |
| 45 | Securities other than shares | 29,291 | 26,378 | 47,399 | 49,955 | 45,049 | 45,049 | 2.6 | 2.3 | 2.2 |
| 46 | Loans | 38,818 | 35,357 | 35,727 | 38,846 | 46,046 | 72,749 | 2.0 | 2.3 | 3.6 |
| 47 | Shares and other equity | 157,210 | 186,069 | 413,940 | 420,260 | 395,992 | 417,869 | 21.7 | 19.8 | 20.5 |
| 48 | Other financial assets | 120,563 | 117,890 | 179,980 | 183,183 | 190,993 | 201,911 | 9.5 | 9.5 | 9.9 |
| 49=50+...+53 | Liabilities | 917,781 | 1,091,091 | 1,722,963 | 1,850,398 | 1,986,092 | 2,222,046 | 95.5 | 99.2 | 109.3 |
| 50 | Currency and deposits | 40,008 | 22,394 | 23,806 | 23,146 | 30,196 | 37,818 | 1.2 | 1.5 | 1.9 |
| 51 | Securities other than shares | 602,287 | 812,910 | 1,341,025 | 1,442,901 | 1,576,974 | 1,742,669 | 74.5 | 78.8 | 85.7 |
| 52 | Loans | 167,629 | 143,730 | 208,274 | 226,099 | 216,459 | 251,201 | 11.7 | 10.8 | 12.4 |
| 53 | Other liabilities | 107,857 | 112,057 | 149,858 | 158,252 | 162,463 | 190,358 | 8.2 | 8.1 | 9.4 |
| 54=43-49 | Financial assets net of liabilities | -535,437 | -685,513 | -984,836 | -1,113,506 | -1,247,349 | -1,429,821 | -57.5 | -62.3 | -70.3 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -41,979 | -48,700 | -142,223 | -136,779 | -105,392 | -98,196 | -7.1 | -5.3 | -4.8 |
| 57=63(t)-63(t-1) | Change in Government Debt | 39,493 | 59,297 | 174,784 | 101,592 | 121,910 | 116,923 | 5.2 | 6.1 | 5.7 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -2,486 | 10,597 | 32,561 | -35,187 | 16,518 | 18,727 | -1.8 | 0.8 | 0.9 |
| 59 | Net acquisition of financial assets | 12,299 | 16,253 | 49,404 | -17,844 | 26,444 | 51,532 | -0.9 | 1.3 | 2.5 |
| 60 | Incurrence in liabilities not in the Government debt | -4,359 | -4,506 | -11,391 | -9,097 | -9,209 | -25,557 | -0.5 | -0.5 | -1.3 |
| 61 | Valuation effects and other changes in volume in Government debt | -10,594 | -1,046 | -5,452 | -8,246 | -717 | -7,248 | -0.4 | <0.1 | -0.4 |
| 62 | Statistical discrepancies | 168 | -105 | - | - | - | - | - | - | - |
| 63=64+65+68 | Government debt (nominal value) | 751,282 | 910,874 | 1,493,385 | 1,594,977 | 1,716,887 | 1,833,810 | 82.4 | 85.8 | 90.2 |
| 64 | .. Currency and deposits | 38,598 | 20,354 | 23,742 | 23,078 | 30,079 | 37,711 | 1.2 | 1.5 | 1.9 |
| 65=66+67 | .. Securities other than shares | 544,866 | 746,447 | 1,262,627 | 1,347,040 | 1,471,519 | 1,546,058 | 69.6 | 73.5 | 76.0 |
| 66 | .. short term | 52,682 | 92,334 | 232,987 | 211,878 | 226,118 | 191,612 | 10.9 | 11.3 | 9.4 |
| 67 | .. long term | 492,184 | 654,113 | 1,029,640 | 1,135,162 | 1,245,401 | 1,354,446 | 58.6 | 62.2 | 66.6 |
| 68=69+70 | .. Loans | 167,818 | 144,073 | 207,016 | 224,859 | 215,289 | 250,041 | 11.6 | 10.8 | 12.3 |
| 69 | .. short term | 23,352 | 10,256 | 19,263 | 28,355 | 8,173 | 8,050 | 1.5 | 0.4 | 0.4 |
| 70 | .. long term | 144,466 | 133,817 | 187,753 | 196,504 | 207,116 | 241,991 | 10.1 | 10.3 | 11.9 |
| 71 | of which, Intergovernmental lending | : | : | - | 4,448 | 14,989 | 42,090 | 0.2 | 0.7 | 2.1 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 302,560 | 361,851 | 467,210 | 481,828 | 489,971 | 500,962 | 24.9 | 24.5 | 24.6 |
| 73 | Consumption of fixed capital | 30,498 | 34,476 | 49,560 | 51,279 | 53,644 | 53,644 | 2.6 | 2.7 | 2.6 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -36,329 | -36,857 | -124,364 | -126,200 | -95,223 | -88,212 | -6.5 | -4.8 | -4.3 |
| 75 | GDP | 1,257,261 | 1,548,555 | 1,885,763 | 1,936,720 | 2,001,398 | 2,033,648 | | | |

(*) essential information by country on separate page

Italy (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 497,985 | 572,214 | 705,924 | 714,696 | 728,836 | 746,837 | 46.1 | 46.2 | 47.7 |
| 2=3+4+5 | Taxes | 300,834 | 367,729 | 440,654 | 447,456 | 454,987 | 472,164 | 28.8 | 28.8 | 30.2 |
| 3 | .. Indirect taxes | 127,847 | 185,189 | 206,403 | 217,883 | 222,080 | 233,554 | 14.0 | 14.1 | 14.9 |
| 4 | .. Direct taxes | 165,766 | 179,554 | 221,995 | 226,076 | 225,926 | 237,235 | 14.6 | 14.3 | 15.1 |
| 5 | .. Capital taxes | 7,221 | 2,986 | 12,256 | 3,497 | 6,981 | 1,375 | 0.2 | 0.4 | <0.1 |
| 6 | Social contributions | 156,585 | 158,943 | 212,555 | 213,401 | 216,963 | 216,669 | 13.8 | 13.7 | 13.8 |
| 7 | Sales | 14,524 | 18,231 | 19,826 | 20,900 | 22,109 | 22,627 | 1.3 | 1.4 | 1.4 |
| 8 | Other current revenue | 23,158 | 24,630 | 29,511 | 29,301 | 30,424 | 30,410 | 1.9 | 1.9 | 1.9 |
| 9 | Capital revenue | 2,884 | 2,681 | 3,378 | 3,638 | 4,353 | 4,967 | 0.2 | 0.3 | 0.3 |
| 10=11+...+18 | Total expenditure | 526,744 | 613,403 | 788,361 | 782,016 | 786,994 | 792,504 | 50.4 | 49.9 | 50.6 |
| 11 | Intermediate consumption | 49,194 | 65,790 | 89,676 | 90,177 | 91,222 | 89,068 | 5.8 | 5.8 | 5.7 |
| 12 | Compensation of employees | 120,411 | 137,621 | 171,050 | 172,002 | 169,209 | 165,366 | 11.1 | 10.7 | 10.6 |
| 13 | Interest | 97,448 | 73,404 | 69,697 | 69,206 | 76,493 | 84,751 | 4.5 | 4.8 | 5.4 |
| 14 | Subsidies | 12,483 | 14,817 | 16,743 | 17,412 | 16,461 | 15,842 | 1.1 | 1.0 | 1.0 |
| 15 | Social benefits | 198,425 | 247,849 | 336,211 | 343,967 | 348,919 | 354,624 | 22.2 | 22.1 | 22.6 |
| 16 | Other current expenditure | 13,038 | 26,877 | 38,050 | 37,469 | 36,574 | 35,026 | 2.4 | 2.3 | 2.2 |
| 17 | Capital transfers payable | 12,592 | 24,168 | 28,438 | 19,264 | 20,723 | 18,374 | 1.2 | 1.3 | 1.2 |
| 18 | Capital investments | 23,153 | 22,877 | 38,496 | 32,519 | 27,393 | 29,453 | 2.1 | 1.7 | 1.9 |
| 19 | of which, Gross fixed capital formation | 22,741 | 22,703 | 38,404 | 32,509 | 31,175 | 29,199 | 2.1 | 2.0 | 1.9 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -28,759 | -41,189 | -82,437 | -67,320 | -58,158 | -45,667 | -4.3 | -3.7 | -2.9 |
| 21 | Memo: Adjustment for swaps | 0 | 883 | -1,166 | -1,947 | -1,858 | -1,966 | -0.1 | -0.1 | -0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -28,759 | -40,306 | -83,603 | -69,267 | -60,016 | -47,633 | -4.5 | -3.8 | -3.0 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -4,873 | -5,350 | -2,117 | -1,526 | -1,807 | -1,216 | <0.1 | -0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -23,886 | -35,839 | -80,320 | -65,794 | -56,351 | -44,451 | -4.2 | -3.6 | -2.8 |
| 26=27+...+31 | Net acquisition of financial assets | -1,021 | 5,849 | 20,417 | 19,061 | -5,366 | 34,545 | 1.2 | -0.3 | 2.2 |
| 27 | Currency and deposits | 1,634 | 1,689 | 11,783 | 11,147 | -19,340 | 811 | 0.7 | -1.2 | <0.1 |
| 28 | Securities other than shares | -2,473 | -3,085 | 3,257 | 4,722 | 5,035 | 7,004 | 0.3 | 0.3 | 0.4 |
| 29 | Loans | -454 | 2,479 | 1,252 | 3,368 | 8,432 | 24,871 | 0.2 | 0.5 | 1.6 |
| 30 | Shares and other equity | -8,509 | 690 | 4,021 | 383 | -1,026 | -1,917 | <0.1 | <0.1 | -0.1 |
| 31 | Other financial assets | 8,781 | 4,076 | 104 | -559 | 1,533 | 3,776 | <0.1 | <0.1 | 0.2 |
| 32=33+...+36 | Net incurrence of liabilities | 22,865 | 41,688 | 100,737 | 84,855 | 50,985 | 78,996 | 5.5 | 3.2 | 5.0 |
| 33 | Currency and deposits | 7,159 | 16,057 | 9,576 | 1,064 | -6,169 | 6,019 | <0.1 | -0.4 | 0.4 |
| 34 | Securities other than shares | 14,808 | 29,698 | 87,161 | 79,994 | 47,968 | 50,722 | 5.2 | 3.0 | 3.2 |
| 35 | Loans | 2,394 | -4,950 | 2,150 | 2,989 | 5,885 | 26,414 | 0.2 | 0.4 | 1.7 |
| 36 | Other liabilities | -1,496 | 883 | 1,850 | 808 | 3,301 | -4,159 | <0.1 | 0.2 | -0.3 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 25,691 | -3,683 | -855 | -8,968 | 2,030 | -8,053 | -0.6 | 0.1 | -0.5 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 50,861 | 3,698 | 35,897 | -62,928 | -101,331 | 117,800 | -4.1 | -6.4 | 7.5 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 268,942 | 305,973 | 390,846 | 400,939 | 387,510 | 427,431 | 25.8 | 24.5 | 27.3 |
| 44 | Currency and deposits | 47,275 | 55,923 | 81,049 | 92,377 | 73,242 | 75,010 | 6.0 | 4.6 | 4.8 |
| 45 | Securities other than shares | 5,821 | 7,099 | 18,298 | 21,027 | 23,758 | 26,430 | 1.4 | 1.5 | 1.7 |
| 46 | Loans | 43,603 | 46,172 | 55,045 | 58,459 | 63,796 | 88,704 | 3.8 | 4.0 | 5.7 |
| 47 | Shares and other equity | 120,859 | 99,662 | 130,593 | 123,479 | 119,284 | 125,277 | 8.0 | 7.6 | 8.0 |
| 48 | Other financial assets | 51,383 | 97,117 | 105,861 | 105,597 | 107,430 | 112,010 | 6.8 | 6.8 | 7.2 |
| 49=50+...+53 | Liabilities | 1,364,793 | 1,545,900 | 1,976,865 | 1,998,792 | 1,926,519 | 2,195,588 | 128.8 | 122.0 | 140.2 |
| 50 | Currency and deposits | 132,076 | 216,224 | 220,741 | 221,804 | 215,635 | 221,654 | 14.3 | 13.7 | 14.2 |
| 51 | Securities other than shares | 1,098,702 | 1,222,064 | 1,528,156 | 1,544,567 | 1,468,154 | 1,704,399 | 99.5 | 93.0 | 108.8 |
| 52 | Loans | 81,604 | 70,912 | 148,335 | 151,327 | 157,212 | 183,624 | 9.8 | 10.0 | 11.7 |
| 53 | Other liabilities | 52,411 | 36,700 | 79,633 | 81,094 | 85,518 | 85,911 | 5.2 | 5.4 | 5.5 |
| 54=43-49 | Financial assets net of liabilities | -1,095,851 | -1,239,927 | -1,586,019 | -1,597,853 | -1,539,009 | -1,768,157 | -103.0 | -97.5 | -112.9 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -28,759 | -40,306 | -83,603 | -69,267 | -60,016 | -47,633 | -4.5 | -3.8 | -3.0 |
| 57=63(t)-63(t-1) | Change in Government Debt | 25,356 | 11,367 | 98,253 | 81,998 | 56,140 | 81,266 | 5.3 | 3.6 | 5.2 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -3,403 | -28,940 | 14,650 | 12,731 | -3,876 | 33,633 | 0.8 | -0.2 | 2.1 |
| 59 | Net acquisition of financial assets | : | : | 20,416 | 19,061 | -5,372 | 34,543 | 1.2 | -0.3 | 2.2 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -1,850 | -807 | -3,299 | 5,025 | <0.1 | -0.2 | 0.3 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -1,802 | -3,996 | 6,599 | -4,793 | -0.3 | 0.4 | -0.3 |
| 62 | Statistical discrepancies | : | : | -2,114 | : | : | : | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 1,769,254 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | : | 155,788 | : | : | : | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 1,062,530 | 1,147,415 | 1,470,098 | 1,548,622 | 1,604,536 | 1,655,283 | 99.8 | 101.6 | 105.7 |
| 66 | .. short term | 155,843 | 113,325 | 139,966 | 129,862 | 131,181 | 151,600 | 8.4 | 8.3 | 9.7 |
| 67 | .. long term | 906,687 | 1,034,090 | 1,330,133 | 1,418,760 | 1,473,355 | 1,503,684 | 91.4 | 93.3 | 96.0 |
| 68=69+70 | .. Loans | 82,868 | 73,993 | 143,388 | 145,769 | 149,630 | 173,172 | 9.4 | 9.5 | 11.1 |
| 69 | .. short term | 4,686 | 10,137 | 14,986 | 15,354 | 16,836 | 18,909 | 1.0 | 1.1 | 1.2 |
| 70 | .. long term | 78,182 | 63,857 | 128,402 | 130,415 | 132,794 | 154,263 | 8.4 | 8.4 | 9.9 |
| 71 | of which, Intergovernmental lending | : | : | - | 3,909 | 13,118 | 36,932 | 0.3 | 0.8 | 2.4 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 191,559 | 247,775 | 324,684 | 327,003 | 322,465 | 314,200 | 21.1 | 20.4 | 20.1 |
| 73 | Consumption of fixed capital | 16,618 | 21,384 | 30,118 | 31,346 | 31,234 | 31,380 | 2.0 | 2.0 | 2.0 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -22,224 | -39,696 | -74,059 | -66,147 | -61,999 | -47,594 | -4.3 | -3.9 | -3.0 |
| 75 | GDP | 1,054,336 | 1,301,873 | 1,519,695 | 1,551,886 | 1,578,497 | 1,565,916 | | | |

(*) essential information by country on separate page

Cyprus (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 2,428 | 3,874 | 6,764 | 7,116 | 7,139 | 7,150 | 40.9 | 39.7 | 40.0 |
| 2=3+4+5 | Taxes | 1,472 | 2,627 | 4,452 | 4,606 | 4,711 | 4,623 | 26.5 | 26.2 | 25.8 |
| 3 | .. Indirect taxes | 797 | 1,402 | 2,556 | 2,679 | 2,612 | 2,640 | 15.4 | 14.5 | 14.8 |
| 4 | .. Direct taxes | 672 | 1,222 | 1,895 | 1,926 | 2,098 | 1,981 | 11.1 | 11.7 | 11.1 |
| 5 | .. Capital taxes | 4 | 3 | 2 | 1 | 1 | 2 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 528 | 736 | 1,464 | 1,552 | 1,566 | 1,634 | 8.9 | 8.7 | 9.1 |
| 7 | Sales | 188 | 288 | 412 | 454 | 436 | 499 | 2.6 | 2.4 | 2.8 |
| 8 | Other current revenue | 239 | 221 | 417 | 494 | 416 | 385 | 2.8 | 2.3 | 2.2 |
| 9 | Capital revenue | 1 | 1 | 19 | 10 | 11 | 8 | <0.1 | <0.1 | <0.1 |
| 10=11+...+18 | Total expenditure | 2,819 | 4,357 | 7,794 | 8,036 | 8,272 | 8,278 | 46.2 | 46.0 | 46.3 |
| 11 | Intermediate consumption | 373 | 666 | 909 | 978 | 945 | 907 | 5.6 | 5.3 | 5.1 |
| 12 | Compensation of employees | 1,068 | 1,500 | 2,723 | 2,758 | 2,875 | 2,820 | 15.8 | 16.0 | 15.8 |
| 13 | Interest | 192 | 348 | 432 | 391 | 426 | 564 | 2.2 | 2.4 | 3.2 |
| 14 | Subsidies | 62 | 115 | 32 | 62 | 85 | 95 | 0.4 | 0.5 | 0.5 |
| 15 | Social benefits | 679 | 1,134 | 2,276 | 2,500 | 2,630 | 2,701 | 14.4 | 14.6 | 15.1 |
| 16 | Other current expenditure | 138 | 203 | 490 | 436 | 500 | 476 | 2.5 | 2.8 | 2.7 |
| 17 | Capital transfers payable | 46 | 63 | 224 | 252 | 176 | 230 | 1.5 | 1.0 | 1.3 |
| 18 | Capital investments | 261 | 327 | 709 | 659 | 635 | 485 | 3.8 | 3.5 | 2.7 |
| 19 | of which, Gross fixed capital formation | 261 | 327 | 709 | 659 | 635 | 485 | 3.8 | 3.5 | 2.7 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -392 | -484 | -1,031 | -920 | -1,132 | -1,127 | -5.3 | -6.3 | -6.3 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -392 | -484 | -1,031 | -920 | -1,132 | -1,127 | -5.3 | -6.3 | -6.3 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -392 | -484 | -1,031 | -920 | -1,132 | -1,127 | -5.3 | -6.3 | -6.3 |
| 26=27+...+31 | Net acquisition of financial assets | 163 | 140 | 455 | -100 | 955 | 1,541 | -0.6 | 5.3 | 8.6 |
| 27 | Currency and deposits | 109 | 71 | 312 | -222 | 839 | -635 | -1.3 | 4.7 | -3.5 |
| 28 | Securities other than shares | - | - | - | - | - | - | - | - | - |
| 29 | Loans | 1 | 17 | 93 | 125 | 188 | 305 | 0.7 | 1.0 | 1.7 |
| 30 | Shares and other equity | 52 | 0 | 4 | - | - | 1,861 | - | - | 10.4 |
| 31 | Other financial assets | - | 52 | 46 | -3 | -72 | 10 | <0.1 | -0.4 | <0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 554 | 624 | 1,486 | 820 | 2,087 | 2,668 | 4.7 | 11.6 | 14.9 |
| 33 | Currency and deposits | 50 | -920 | - | - | - | - | - | - | - |
| 34 | Securities other than shares | 473 | -43 | 1,548 | 827 | 1,367 | 305 | 4.8 | 7.6 | 1.7 |
| 35 | Loans | 26 | 1,582 | -58 | -8 | 723 | 2,254 | <0.1 | 4.0 | 12.6 |
| 36 | Other liabilities | 5 | 5 | -4 | 1 | -3 | 110 | <0.1 | <0.1 | 0.6 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 37 | -11 | 71 | 77 | 44 | 12 | 0.4 | 0.2 | <0.1 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 0 | 25 | -2 | -6 | 813 | 2,085 | <0.1 | 4.5 | 11.7 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 1,065 | 3,135 | 4,233 | 4,210 | 5,232 | 5,763 | 24.2 | 29.1 | 32.2 |
| 44 | Currency and deposits | 129 | 1,155 | 1,419 | 1,197 | 2,036 | 1,401 | 6.9 | 11.3 | 7.8 |
| 45 | Securities other than shares | - | - | - | - | - | - | - | - | - |
| 46 | Loans | 64 | 339 | 469 | 595 | 783 | 1,087 | 3.4 | 4.4 | 6.1 |
| 47 | Shares and other equity | 872 | 1,516 | 1,923 | 1,998 | 2,065 | 2,916 | 11.5 | 11.5 | 16.3 |
| 48 | Other financial assets | - | 124 | 422 | 419 | 348 | 358 | 2.4 | 1.9 | 2.0 |
| 49=50+...+53 | Liabilities | 4,058 | 7,119 | 9,943 | 10,757 | 12,843 | 15,509 | 61.8 | 71.4 | 86.7 |
| 50 | Currency and deposits | 618 | - | - | - | - | - | - | - | - |
| 51 | Securities other than shares | 3,255 | 4,930 | 6,716 | 7,544 | 8,911 | 9,215 | 43.3 | 49.6 | 51.5 |
| 52 | Loans | 174 | 2,167 | 3,203 | 3,189 | 3,912 | 6,164 | 18.3 | 21.8 | 34.5 |
| 53 | Other liabilities | 11 | 23 | 23 | 24 | 20 | 130 | 0.1 | 0.1 | 0.7 |
| 54=43-49 | Financial assets net of liabilities | -2,993 | -3,984 | -5,710 | -6,547 | -7,611 | -9,747 | -37.6 | -42.3 | -54.5 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -392 | -484 | -1,031 | -920 | -1,132 | -1,127 | -5.3 | -6.3 | -6.3 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 1,476 | 810 | 2,104 | 2,571 | 4.7 | 11.7 | 14.4 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | - | - | 446 | -110 | 972 | 1,444 | -0.6 | 5.4 | 8.1 |
| 59 | Net acquisition of financial assets | - | - | 455 | -100 | 955 | 1,541 | -0.6 | 5.3 | 8.6 |
| 60 | Incurrence in liabilities not in the Government debt | - | - | 4 | - | 3 | -110 | <0.1 | <0.1 | -0.6 |
| 61 | Valuation effects and other changes in volume in Government debt | - | - | -14 | - | 13 | 13 | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | - | - | - | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 9,865 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | - | - | - | - | - | - | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 3,245 | 4,930 | 6,661 | 7,485 | 8,867 | 9,186 | 43.0 | 49.3 | 51.4 |
| 66 | .. short term | 1,825 | 1,045 | 926 | 489 | 1,432 | 2,865 | 2.8 | 8.0 | 16.0 |
| 67 | .. long term | 1,420 | 3,884 | 5,736 | 6,997 | 7,435 | 6,321 | 40.2 | 41.4 | 35.3 |
| 68=69+70 | .. Loans | 577 | 2,167 | 3,203 | 3,189 | 3,912 | 6,164 | 18.3 | 21.8 | 34.5 |
| 69 | .. short term | - | - | 7 | 6 | 7 | - | <0.1 | <0.1 | - |
| 70 | .. long term | 577 | 2,167 | 3,197 | 3,183 | 3,905 | 6,164 | 18.3 | 21.7 | 34.5 |
| 71 | of which, Intergovernmental lending | - | - | - | 43 | 144 | 405 | 0.2 | 0.8 | 2.3 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 1,319 | 1,985 | 3,393 | 3,482 | 3,585 | 3,438 | 20.0 | 19.9 | 19.2 |
| 73 | Consumption of fixed capital | 29 | 61 | 107 | 113 | 130 | 128 | 0.6 | 0.7 | 0.7 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -160 | -217 | -429 | -374 | -627 | -770 | -2.1 | -3.5 | -4.3 |
| 75 | GDP | 7,733 | 10,892 | 16,854 | 17,406 | 17,979 | 17,887 | | | |

(*) essential information by country on separate page

Latvia (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|--------------|--------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 1,372 | 1,922 | 4,443 | 4,513 | 4,978 | 5,468 | 35.3 | 34.9 | 35.2 |
| 2=3+4+5 | Taxes | 778 | 1,096 | 2,339 | 2,385 | 2,679 | 2,987 | 18.7 | 18.8 | 19.2 |
| 3 | .. Indirect taxes | 504 | 647 | 1,398 | 1,442 | 1,624 | 1,793 | 11.3 | 11.4 | 11.6 |
| 4 | .. Direct taxes | 274 | 449 | 938 | 941 | 1,054 | 1,193 | 7.4 | 7.4 | 7.7 |
| 5 | .. Capital taxes | - | - | 2 | 1 | 2 | 2 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 388 | 544 | 1,159 | 1,094 | 1,243 | 1,341 | 8.6 | 8.7 | 8.6 |
| 7 | Sales | 81 | 138 | 450 | 417 | 424 | 553 | 3.3 | 3.0 | 3.6 |
| 8 | Other current revenue | 61 | 129 | 350 | 422 | 414 | 330 | 3.3 | 2.9 | 2.1 |
| 9 | Capital revenue | 65 | 15 | 145 | 196 | 218 | 257 | 1.5 | 1.5 | 1.7 |
| 10=11+...+18 | Total expenditure | 1,319 | 2,053 | 5,713 | 5,550 | 5,488 | 5,662 | 43.4 | 38.4 | 36.5 |
| 11 | Intermediate consumption | 266 | 455 | 834 | 885 | 989 | 1,048 | 6.9 | 6.9 | 6.8 |
| 12 | Compensation of employees | 380 | 603 | 1,582 | 1,299 | 1,355 | 1,407 | 10.2 | 9.5 | 9.1 |
| 13 | Interest | 33 | 43 | 191 | 176 | 212 | 211 | 1.4 | 1.5 | 1.4 |
| 14 | Subsidies | 36 | 42 | 146 | 97 | 69 | 125 | 0.8 | 0.5 | 0.8 |
| 15 | Social benefits | 455 | 633 | 1,780 | 1,729 | 1,674 | 1,603 | 13.5 | 11.7 | 10.3 |
| 16 | Other current expenditure | 74 | 73 | 414 | 407 | 217 | 538 | 3.2 | 1.5 | 3.5 |
| 17 | Capital transfers payable | 33 | 128 | 286 | 500 | 396 | 135 | 3.9 | 2.8 | 0.9 |
| 18 | Capital investments | 41 | 75 | 480 | 456 | 577 | 594 | 3.6 | 4.0 | 3.8 |
| 19 | of which, Gross fixed capital formation | 45 | 73 | 560 | 476 | 607 | 607 | 3.7 | 4.3 | 3.9 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | 54 | -131 | -1,270 | -1,037 | -510 | -194 | -8.1 | -3.6 | -1.2 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | -7 | -4 | 1 | 6 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | 54 | -131 | -1,277 | -1,041 | -509 | -187 | -8.1 | -3.6 | -1.2 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | : | -5 | -4 | 2 | 6 | 2 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | : | -126 | -1,266 | -1,039 | -516 | -195 | -8.1 | -3.6 | -1.3 |
| 26=27+...+31 | Net acquisition of financial assets | : | -44 | 414 | -173 | -175 | 102 | -1.4 | -1.2 | 0.7 |
| 27 | Currency and deposits | : | -44 | 457 | -118 | -361 | 348 | -0.9 | -2.5 | 2.2 |
| 28 | Securities other than shares | : | - | -6 | -16 | -10 | -20 | -0.1 | <0.1 | -0.1 |
| 29 | Loans | : | -10 | -16 | -201 | 87 | -259 | -1.6 | 0.6 | -1.7 |
| 30 | Shares and other equity | : | -23 | 13 | 87 | 3 | 15 | 0.7 | <0.1 | <0.1 |
| 31 | Other financial assets | : | 33 | -33 | 76 | 107 | 18 | 0.6 | 0.7 | 0.1 |
| 32=33+...+36 | Net incurrence of liabilities | : | 81 | 1,680 | 866 | 340 | 297 | 6.8 | 2.4 | 1.9 |
| 33 | Currency and deposits | : | - | 30 | 65 | 61 | -89 | 0.5 | 0.4 | -0.6 |
| 34 | Securities other than shares | : | 33 | -446 | -21 | 152 | 1,166 | -0.2 | 1.1 | 7.5 |
| 35 | Loans | : | -6 | 2,089 | 846 | 116 | -803 | 6.6 | 0.8 | -5.2 |
| 36 | Other liabilities | : | 54 | 7 | -25 | 11 | 24 | -0.2 | <0.1 | 0.2 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | : | 218 | 120 | 140 | -8 | 575 | 1.1 | <0.1 | 3.7 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | : | 18 | -170 | 29 | 945 | 481 | 0.2 | 6.6 | 3.1 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | : | 1,583 | 4,755 | 4,722 | 4,572 | 5,399 | 36.9 | 32.0 | 34.8 |
| 44 | Currency and deposits | : | 158 | 1,395 | 1,277 | 876 | 1,275 | 10.0 | 6.1 | 8.2 |
| 45 | Securities other than shares | : | - | 6 | 22 | 25 | 18 | 0.2 | 0.2 | 0.1 |
| 46 | Loans | : | 165 | 776 | 576 | 661 | 523 | 4.5 | 4.6 | 3.4 |
| 47 | Shares and other equity | : | 1,043 | 1,812 | 2,000 | 2,040 | 2,576 | 15.6 | 14.3 | 16.6 |
| 48 | Other financial assets | : | 217 | 766 | 846 | 971 | 1,006 | 6.6 | 6.8 | 6.5 |
| 49=50+...+53 | Liabilities | : | 936 | 5,451 | 6,346 | 6,737 | 7,124 | 49.6 | 47.2 | 45.9 |
| 50 | Currency and deposits | : | - | 161 | 226 | 288 | 235 | 1.8 | 2.0 | 1.5 |
| 51 | Securities other than shares | : | 543 | 1,409 | 1,407 | 1,600 | 2,800 | 11.0 | 11.2 | 18.0 |
| 52 | Loans | : | 232 | 3,343 | 4,198 | 4,307 | 3,510 | 32.8 | 30.2 | 22.6 |
| 53 | Other liabilities | : | 161 | 539 | 515 | 543 | 578 | 4.0 | 3.8 | 3.7 |
| 54=43-49 | Financial assets net of liabilities | : | 647 | -696 | -1,624 | -2,165 | -1,725 | -12.7 | -15.2 | -11.1 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | 54 | -131 | -1,277 | -1,041 | -509 | -187 | -8.1 | -3.6 | -1.2 |
| 57=63(t)-63(t-1) | Change in Government Debt | -32 | 45 | 1,640 | 856 | 292 | 335 | 6.7 | 2.0 | 2.2 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | 21 | -85 | 364 | -185 | -216 | 148 | -1.4 | -1.5 | 1.0 |
| 59 | Net acquisition of financial assets | 80 | -44 | 414 | -174 | -176 | 102 | -1.4 | -1.2 | 0.7 |
| 60 | Incurrence in liabilities not in the Government debt | -57 | -54 | 4 | - | -1 | -8 | <0.1 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | 3 | 18 | -37 | - | -44 | 55 | <0.1 | -0.3 | 0.4 |
| 62 | Statistical discrepancies | - | -5 | -17 | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | 775 | 4,826 | 4,826 | 4,826 | 4,826 | 4,826 | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | - | - | 161 | - | - | - | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 180 | 543 | 1,385 | 1,358 | 1,502 | 2,697 | 10.6 | 10.5 | 17.4 |
| 66 | .. short term | 122 | 35 | 452 | 302 | 214 | 151 | 2.4 | 1.5 | 1.0 |
| 67 | .. long term | 58 | 509 | 933 | 1,056 | 1,288 | 2,546 | 8.3 | 9.0 | 16.4 |
| 68=69+70 | .. Loans | 224 | 232 | 3,280 | 4,099 | 4,185 | 3,377 | 32.1 | 29.3 | 21.8 |
| 69 | .. short term | 1 | 4 | 92 | 6 | 3 | 4 | <0.1 | <0.1 | <0.1 |
| 70 | .. long term | 223 | 229 | 3,188 | 4,093 | 4,182 | 3,373 | 32.0 | 29.3 | 21.7 |
| 71 | of which, Intergovernmental lending | - | - | - | - | - | - | - | - | - |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 748 | 1,220 | 2,557 | 2,349 | 2,533 | 2,375 | 18.4 | 17.7 | 15.3 |
| 73 | Consumption of fixed capital | 182 | 249 | 455 | 444 | 456 | 391 | 3.5 | 3.2 | 2.5 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -88 | -305 | -1,245 | -1,024 | -389 | 10 | -8.0 | -2.7 | <0.1 |
| 75 | GDP | 3,648 | 5,703 | 13,070 | 12,784 | 14,275 | 15,520 | | | |

(*) essential information by country on separate page

Lithuania (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|---------------|---------------|---------------|----------------|----------------|----------------|--------------|--------------|--------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 15,348 | 17,127 | 32,627 | 33,523 | 35,465 | 37,230 | 35.2 | 33.3 | 32.9 |
| 2=3+4+5 | Taxes | 9,015 | 10,401 | 15,992 | 15,673 | 17,007 | 18,175 | 16.4 | 16.0 | 16.1 |
| 3 | .. Indirect taxes | 5,475 | 6,503 | 10,468 | 11,201 | 12,311 | 12,621 | 11.8 | 11.6 | 11.2 |
| 4 | .. Direct taxes | 3,540 | 3,895 | 5,519 | 4,468 | 4,693 | 5,551 | 4.7 | 4.4 | 4.9 |
| 5 | .. Capital taxes | 0 | 2 | 6 | 4 | 3 | 4 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 3,396 | 4,503 | 12,158 | 11,718 | 12,357 | 12,847 | 12.3 | 11.6 | 11.3 |
| 7 | Sales | 597 | 710 | 1,493 | 1,616 | 1,456 | 1,538 | 1.7 | 1.4 | 1.4 |
| 8 | Other current revenue | 2,332 | 1,265 | 1,464 | 1,965 | 2,238 | 2,429 | 2.1 | 2.1 | 2.1 |
| 9 | Capital revenue | 8 | 249 | 1,519 | 2,550 | 2,407 | 2,241 | 2.7 | 2.3 | 2.0 |
| 10=11+...+18 | Total expenditure | 20,106 | 18,100 | 41,303 | 40,423 | 41,340 | 41,010 | 42.4 | 38.9 | 36.2 |
| 11 | Intermediate consumption | 3,903 | 3,319 | 5,348 | 6,081 | 5,581 | 5,874 | 6.4 | 5.2 | 5.2 |
| 12 | Compensation of employees | 4,483 | 5,918 | 11,774 | 10,535 | 11,006 | 10,918 | 11.1 | 10.3 | 9.6 |
| 13 | Interest | 296 | 685 | 1,160 | 1,730 | 1,901 | 2,188 | 1.8 | 1.8 | 1.9 |
| 14 | Subsidies | 349 | 414 | 588 | 476 | 423 | 360 | 0.5 | 0.4 | 0.3 |
| 15 | Social benefits | 4,157 | 5,584 | 16,889 | 15,695 | 15,617 | 15,684 | 16.5 | 14.7 | 13.9 |
| 16 | Other current expenditure | 811 | 89 | 1,400 | 1,081 | 1,626 | 1,550 | 1.1 | 1.5 | 1.4 |
| 17 | Capital transfers payable | 5,180 | 552 | 546 | 530 | 858 | 320 | 0.6 | 0.8 | 0.3 |
| 18 | Capital investments | 926 | 1,541 | 3,598 | 4,295 | 4,328 | 4,116 | 4.5 | 4.1 | 3.6 |
| 19 | of which, Gross fixed capital formation | 917 | 1,509 | 3,577 | 4,359 | 4,656 | 4,376 | 4.6 | 4.4 | 3.9 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -4,758 | -974 | -8,676 | -6,901 | -5,875 | -3,780 | -7.2 | -5.5 | -3.3 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | -6 | 32 | 27 | 114 | <0.1 | <0.1 | 0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -4,758 | -974 | -8,682 | -6,869 | -5,848 | -3,666 | -7.2 | -5.5 | -3.2 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 879 | -320 | -39 | -76 | 53 | 32 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -5,637 | -654 | -8,637 | -6,824 | -5,929 | -3,812 | -7.2 | -5.6 | -3.4 |
| 26=27+...+31 | Net acquisition of financial assets | 941 | 233 | 1,803 | 2,175 | -678 | 1,390 | 2.3 | -0.6 | 1.2 |
| 27 | Currency and deposits | 645 | 612 | 2,532 | 1,302 | -3,559 | 2,811 | 1.4 | -3.3 | 2.5 |
| 28 | Securities other than shares | : | : | 95 | -77 | -37 | - | <0.1 | <0.1 | - |
| 29 | Loans | 398 | -159 | -121 | -193 | 2,369 | -705 | -0.2 | 2.2 | -0.6 |
| 30 | Shares and other equity | -58 | -297 | -769 | -227 | -23 | -231 | -0.2 | <0.1 | -0.2 |
| 31 | Other financial assets | -44 | 77 | 65 | 1,370 | 573 | -485 | 1.4 | 0.5 | -0.4 |
| 32=33+...+36 | Net incurrence of liabilities | 6,578 | 887 | 10,439 | 8,999 | 5,250 | 5,202 | 9.4 | 4.9 | 4.6 |
| 33 | Currency and deposits | : | 303 | 6 | 11 | 9 | 659 | <0.1 | <0.1 | 0.6 |
| 34 | Securities other than shares | 1,241 | 1,322 | 7,450 | 6,853 | 3,960 | 3,645 | 7.2 | 3.7 | 3.2 |
| 35 | Loans | 432 | -697 | 2,195 | 2,223 | 951 | 1,111 | 2.3 | 0.9 | 1.0 |
| 36 | Other liabilities | 4,904 | -41 | 788 | -88 | 330 | -213 | <0.1 | 0.3 | -0.2 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 1,968 | -2,142 | 707 | -813 | 462 | -1,667 | -0.9 | 0.4 | -1.5 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | -117 | -520 | 2,030 | 2,708 | 11,526 | 9,399 | 2.8 | 10.8 | 8.3 |
| 40=37+38-39 | Changes in net worth due to other changes | : | : | : | : | : | : | : | : | : |
| 55(t)-55(t-1)-73 | in assets/liabilities | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 23,525 | 19,606 | 29,066 | 30,427 | 28,850 | 30,150 | 31.9 | 27.1 | 26.6 |
| 44 | Currency and deposits | 2,295 | 3,281 | 6,223 | 7,554 | 3,757 | 6,550 | 7.9 | 3.5 | 5.8 |
| 45 | Securities other than shares | : | : | 147 | 69 | 34 | 34 | <0.1 | <0.1 | <0.1 |
| 46 | Loans | 1,159 | 2,261 | 1,067 | 937 | 3,266 | 2,563 | 1.0 | 3.1 | 2.3 |
| 47 | Shares and other equity | 19,322 | 13,182 | 18,228 | 16,988 | 16,277 | 15,972 | 17.8 | 15.3 | 14.1 |
| 48 | Other financial assets | 749 | 882 | 3,400 | 4,880 | 5,516 | 5,031 | 5.1 | 5.2 | 4.4 |
| 49=50+...+53 | Liabilities | 11,815 | 16,786 | 32,726 | 44,433 | 49,502 | 59,034 | 46.6 | 46.5 | 52.2 |
| 50 | Currency and deposits | : | 477 | 6 | 17 | 26 | 685 | <0.1 | <0.1 | 0.6 |
| 51 | Securities other than shares | 2,644 | 7,855 | 23,131 | 32,592 | 36,381 | 44,356 | 34.2 | 34.2 | 39.2 |
| 52 | Loans | 3,579 | 3,608 | 4,394 | 6,618 | 7,569 | 8,679 | 6.9 | 7.1 | 7.7 |
| 53 | Other liabilities | 5,592 | 4,846 | 5,194 | 5,206 | 5,526 | 5,313 | 5.5 | 5.2 | 4.7 |
| 54=43-49 | Financial assets net of liabilities | 11,711 | 2,820 | -3,660 | -14,005 | -20,652 | -28,884 | -14.7 | -19.4 | -25.5 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -4,758 | -974 | -8,682 | -6,869 | -5,848 | -3,666 | -7.2 | -5.5 | -3.2 |
| 57=63(t)-63(t-1) | Change in Government Debt | 1,557 | 399 | 9,608 | 9,144 | 4,834 | 5,075 | 9.6 | 4.5 | 4.5 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -3,202 | -575 | 926 | 2,275 | -1,014 | 1,409 | 2.4 | -1.0 | 1.2 |
| 59 | Net acquisition of financial assets | 941 | 233 | 1,803 | 2,175 | -679 | 1,390 | 2.3 | -0.6 | 1.2 |
| 60 | Incurrence in liabilities not in the Government debt | -4,904 | 41 | -788 | 88 | -330 | 67 | <0.1 | -0.3 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | -117 | -529 | -49 | 89 | -58 | -81 | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | 879 | -320 | -39 | -76 | 53 | 32 | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | 6,223 | 11,620 | 26,983 | 36,127 | 40,962 | 46,037 | 37.9 | 38.5 | 40.7 |
| 64 | .. Currency and deposits | - | 477 | 6 | 17 | 26 | 680 | <0.1 | <0.1 | 0.6 |
| 65=66+67 | .. Securities other than shares | 2,644 | 7,557 | 22,698 | 29,620 | 33,509 | 36,843 | 31.1 | 31.5 | 32.6 |
| 66 | .. short term | 1,624 | 563 | 1,142 | 1,250 | 913 | 1,211 | 1.3 | 0.9 | 1.1 |
| 67 | .. long term | 1,020 | 6,994 | 21,556 | 28,370 | 32,596 | 35,632 | 29.8 | 30.6 | 31.5 |
| 68=69+70 | .. Loans | 3,579 | 3,587 | 4,279 | 6,491 | 7,427 | 8,514 | 6.8 | 7.0 | 7.5 |
| 69 | .. short term | 87 | 51 | 51 | 1,023 | 1,527 | 1,502 | 1.1 | 1.4 | 1.3 |
| 70 | .. long term | 3,492 | 3,535 | 4,228 | 5,468 | 5,900 | 7,012 | 5.7 | 5.5 | 6.2 |
| 71 | of which, Intergovernmental lending | : | : | - | - | - | - | - | - | - |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 9,844 | 10,879 | 20,130 | 19,475 | 19,934 | 19,942 | 20.4 | 18.7 | 17.6 |
| 73 | Consumption of fixed capital | 1,537 | 1,568 | 2,637 | 2,604 | 2,643 | 2,723 | 2.7 | 2.5 | 2.4 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -5,370 | -1,001 | -7,715 | -5,210 | -4,191 | -2,387 | -5.5 | -3.9 | -2.1 |
| 75 | GDP | 40,515 | 52,351 | 92,032 | 95,323 | 106,370 | 113,189 | | | |

(*) essential information by country on separate page

Luxembourg (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|--------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 7,276 | 10,467 | 15,784 | 16,743 | 17,708 | 18,723 | 42.0 | 41.5 | 42.1 |
| 2=3+4+5 | Taxes | 4,694 | 6,739 | 9,831 | 10,538 | 11,082 | 11,861 | 26.4 | 26.0 | 26.7 |
| 3 | . Indirect taxes | 1,981 | 3,046 | 4,507 | 4,749 | 5,033 | 5,510 | 11.9 | 11.8 | 12.4 |
| 4 | . Direct taxes | 2,692 | 3,660 | 5,272 | 5,738 | 6,005 | 6,280 | 14.4 | 14.1 | 14.1 |
| 5 | . Capital taxes | 21 | 32 | 52 | 50 | 43 | 71 | 0.1 | 0.1 | 0.2 |
| 6 | Social contributions | 1,820 | 2,820 | 4,586 | 4,732 | 5,086 | 5,318 | 11.9 | 11.9 | 12.0 |
| 7 | Sales | 352 | 444 | 774 | 788 | 788 | 804 | 2.0 | 1.8 | 1.8 |
| 8 | Other current revenue | 402 | 453 | 561 | 652 | 725 | 724 | 1.6 | 1.7 | 1.6 |
| 9 | Capital revenue | 8 | 11 | 33 | 33 | 28 | 16 | <0.1 | <0.1 | <0.1 |
| 10=11+...+18 | Total expenditure | 6,676 | 9,964 | 16,074 | 17,106 | 17,806 | 19,082 | 42.9 | 41.8 | 43.0 |
| 11 | Intermediate consumption | 584 | 810 | 1,385 | 1,466 | 1,528 | 1,726 | 3.7 | 3.6 | 3.9 |
| 12 | Compensation of employees | 1,444 | 1,939 | 3,019 | 3,217 | 3,403 | 3,592 | 8.1 | 8.0 | 8.1 |
| 13 | Interest | 67 | 63 | 127 | 148 | 199 | 175 | 0.4 | 0.5 | 0.4 |
| 14 | Subsidies | 283 | 371 | 632 | 669 | 687 | 762 | 1.7 | 1.6 | 1.7 |
| 15 | Social benefits | 3,081 | 4,623 | 7,857 | 8,184 | 8,451 | 9,006 | 20.5 | 19.8 | 20.3 |
| 16 | Other current expenditure | 526 | 674 | 1,112 | 1,235 | 1,442 | 1,580 | 3.1 | 3.4 | 3.6 |
| 17 | Capital transfers payable | 181 | 293 | 539 | 550 | 496 | 557 | 1.4 | 1.2 | 1.3 |
| 18 | Capital investments | 511 | 1,189 | 1,402 | 1,637 | 1,602 | 1,685 | 4.1 | 3.8 | 3.8 |
| 19 | of which, Gross fixed capital formation | 500 | 1,184 | 1,398 | 1,621 | 1,582 | 1,720 | 4.1 | 3.7 | 3.9 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|------------|------------|-------------|-------------|------------|-------------|-------------|-------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | 601 | 504 | -290 | -363 | -98 | -359 | -0.9 | -0.2 | -0.8 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | 601 | 504 | -290 | -363 | -98 | -359 | -0.9 | -0.2 | -0.8 |

Government financing

| | | | | | | | | | | |
|---------------------|---|------------|------------|-------------|--------------|------------|--------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 415 | 34 | -4 | 4 | -1 | 2 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | 186 | 470 | -286 | -367 | -97 | -361 | -0.9 | -0.2 | -0.8 |
| 26=27+...+31 | Net acquisition of financial assets | 260 | 773 | -674 | 3,013 | 471 | 1,045 | 7.6 | 1.1 | 2.4 |
| 27 | Currency and deposits | 376 | 381 | -1,928 | 1,421 | -467 | 88 | 3.6 | -1.1 | 0.2 |
| 28 | Securities other than shares | 74 | 83 | -193 | -462 | 35 | -35 | -1.2 | <0.1 | <0.1 |
| 29 | Loans | -9 | -52 | -34 | -23 | 102 | 317 | <0.1 | 0.2 | 0.7 |
| 30 | Shares and other equity | -180 | 14 | 1,801 | 674 | 829 | 771 | 1.7 | 1.9 | 1.7 |
| 31 | Other financial assets | -1 | 347 | -320 | 1,403 | -28 | -96 | 3.5 | <0.1 | -0.2 |
| 32=33+...+36 | Net incurrence of liabilities | 74 | 303 | -388 | 3,380 | 568 | 1,406 | 8.5 | 1.3 | 3.2 |
| 33 | Currency and deposits | 21 | 40 | 17 | 13 | 14 | 16 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | 62 | -57 | - | 2,000 | - | 1,000 | 5.0 | - | 2.3 |
| 35 | Loans | -21 | 106 | 115 | 131 | 118 | 414 | 0.3 | 0.3 | 0.9 |
| 36 | Other liabilities | 12 | 214 | -520 | 1,236 | 436 | -24 | 3.1 | 1.0 | <0.1 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|------------|-------------|--------------|------------|--------------|------------|----------------|------------|------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 180 | -400 | 1,134 | 300 | 2,159 | 958 | 0.8 | 5.1 | 2.2 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 8 | -126 | 48 | 39 | 3,585 | 893 | <0.1 | 8.4 | 2.0 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|--------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 8,503 | 15,352 | 27,699 | 31,012 | 30,329 | 33,015 | 77.7 | 71.2 | 74.3 |
| 44 | Currency and deposits | 4,442 | 6,865 | 3,903 | 5,324 | 4,857 | 4,945 | 13.3 | 11.4 | 11.1 |
| 45 | Securities other than shares | 165 | 1,774 | 704 | 216 | 255 | 217 | 0.5 | 0.6 | 0.5 |
| 46 | Loans | 796 | 706 | 592 | 570 | 672 | 990 | 1.4 | 1.6 | 2.2 |
| 47 | Shares and other equity | 3,080 | 4,874 | 19,022 | 20,021 | 19,693 | 22,107 | 50.2 | 46.2 | 49.8 |
| 48 | Other financial assets | 20 | 1,131 | 3,478 | 4,881 | 4,852 | 4,756 | 12.2 | 11.4 | 10.7 |
| 49=50+...+53 | Liabilities | 1,671 | 2,027 | 6,889 | 10,308 | 11,042 | 12,607 | 25.8 | 25.9 | 28.4 |
| 50 | Currency and deposits | 278 | 58 | 194 | 207 | 221 | 237 | 0.5 | 0.5 | 0.5 |
| 51 | Securities other than shares | 612 | 563 | 2,090 | 4,131 | 4,296 | 5,456 | 10.4 | 10.1 | 12.3 |
| 52 | Loans | 714 | 972 | 3,334 | 3,465 | 3,583 | 3,995 | 8.7 | 8.4 | 9.0 |
| 53 | Other liabilities | 69 | 433 | 1,271 | 2,505 | 2,942 | 2,919 | 6.3 | 6.9 | 6.6 |
| 54=43-49 | Financial assets net of liabilities | 6,832 | 13,325 | 20,810 | 20,704 | 19,287 | 20,408 | 51.9 | 45.2 | 45.9 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|-------------|----------------|-------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | 601 | 504 | -290 | -363 | -98 | -359 | -0.9 | -0.2 | -0.8 |
| 57=63(t)-63(t-1) | Change in Government Debt | 39 | 93 | 132 | 2,145 | 132 | 1,428 | 5.4 | 0.3 | 3.2 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | 640 | 597 | -157 | 1,782 | 34 | 1,069 | 4.5 | <0.1 | 2.4 |
| 59 | Net acquisition of financial assets | 259 | 455 | -792 | 2,708 | 542 | 1,441 | 6.8 | 1.3 | 3.2 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | 518 | -1,195 | -437 | 37 | -3.0 | -1.0 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | - | 25 | 1 | -39 | 1 | -14 | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | : | : | 116 | 308 | -72 | -395 | 0.8 | -0.2 | -0.9 |
| 63=64+65+68 | Government debt (nominal value) | 1,215 | 1,517 | 5,527 | 7,673 | 7,804 | 9,232 | 19.2 | 18.3 | 20.8 |
| 64 | . Currency and deposits | 7 | 58 | 194 | 207 | 221 | 237 | 0.5 | 0.5 | 0.5 |
| 65=66+67 | . Securities other than shares | 550 | 532 | 2,000 | 4,000 | 4,000 | 5,000 | 10.0 | 9.4 | 11.3 |
| 66 | .. short term | - | - | - | - | - | - | - | - | - |
| 67 | .. long term | 550 | 532 | 2,000 | 4,000 | 4,000 | 5,000 | 10.0 | 9.4 | 11.3 |
| 68=69+70 | . Loans | 659 | 928 | 3,333 | 3,465 | 3,583 | 3,996 | 8.7 | 8.4 | 9.0 |
| 69 | .. short term | 40 | 112 | 405 | 479 | 470 | 415 | 1.2 | 1.1 | 0.9 |
| 70 | .. long term | 619 | 815 | 2,929 | 2,986 | 3,113 | 3,580 | 7.5 | 7.3 | 8.1 |
| 71 | of which, Intergovernmental lending | : | : | - | 55 | 183 | 516 | 0.1 | 0.4 | 1.2 |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|------------|--------------|------------|------------|------------|------------|------------|------------|------------|
| 72 | Government consumption | 2,737 | 3,957 | 6,287 | 6,669 | 6,982 | 7,506 | 16.7 | 16.4 | 16.9 |
| 73 | Consumption of fixed capital | 300 | 424 | 675 | 710 | 717 | 724 | 1.8 | 1.7 | 1.6 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | 811 | 1,269 | 437 | 563 | 786 | 602 | 1.4 | 1.8 | 1.4 |
| 75 | GDP | 16,419 | 23,982 | 36,027 | 39,906 | 42,625 | 44,426 | | | |

(*) essential information by country on separate page

Hungary (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|--------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 3,852,492 | 7,279,298 | 12,017,772 | 12,078,813 | 14,995,707 | 13,159,687 | 45.4 | 53.8 | 46.5 |
| 2=3+4+5 | Taxes | 2,109,956 | 4,309,155 | 6,820,672 | 6,803,853 | 6,585,942 | 7,217,302 | 25.6 | 23.6 | 25.5 |
| 3 | .. Indirect taxes | 1,334,781 | 2,568,343 | 4,258,046 | 4,521,588 | 4,657,752 | 5,100,574 | 17.0 | 16.7 | 18.0 |
| 4 | .. Direct taxes | 770,437 | 1,730,069 | 2,548,957 | 2,137,861 | 1,781,506 | 1,961,044 | 8.0 | 6.4 | 6.9 |
| 5 | .. Capital taxes | 4,738 | 10,743 | 13,669 | 144,404 | 146,684 | 155,684 | 0.5 | 0.5 | 0.6 |
| 6 | Social contributions | 1,224,563 | 2,213,403 | 3,411,895 | 3,247,064 | 3,686,046 | 3,736,711 | 12.2 | 13.2 | 13.2 |
| 7 | Sales | 261,882 | 451,396 | 767,881 | 767,214 | 749,359 | 784,162 | 2.9 | 2.7 | 2.8 |
| 8 | Other current revenue | 229,353 | 232,342 | 651,373 | 680,462 | 650,902 | 716,142 | 2.6 | 2.3 | 2.5 |
| 9 | Capital revenue | 26,738 | 73,002 | 365,951 | 580,220 | 3,323,458 | 705,370 | 2.2 | 11.9 | 2.5 |
| 10=11+...+18 | Total expenditure | 4,340,782 | 8,818,946 | 13,184,146 | 13,243,019 | 13,825,286 | 13,717,894 | 49.8 | 49.6 | 48.5 |
| 11 | Intermediate consumption | 636,430 | 1,114,047 | 2,006,221 | 2,082,425 | 2,069,702 | 2,146,493 | 7.8 | 7.4 | 7.6 |
| 12 | Compensation of employees | 921,902 | 2,097,663 | 2,958,065 | 2,916,369 | 2,840,648 | 2,801,697 | 11.0 | 10.2 | 9.9 |
| 13 | Interest | 746,028 | 696,386 | 1,184,788 | 1,114,013 | 1,170,322 | 1,206,941 | 4.2 | 4.2 | 4.3 |
| 14 | Subsidies | 144,923 | 298,781 | 248,674 | 292,695 | 348,101 | 355,902 | 1.1 | 1.2 | 1.3 |
| 15 | Social benefits | 1,324,268 | 2,742,101 | 4,971,640 | 4,926,122 | 5,038,961 | 4,980,650 | 18.5 | 18.1 | 17.6 |
| 16 | Other current expenditure | 106,233 | 331,005 | 676,999 | 658,732 | 733,971 | 884,500 | 2.5 | 2.6 | 3.1 |
| 17 | Capital transfers payable | 270,143 | 707,799 | 337,734 | 357,579 | 783,697 | 509,799 | 1.3 | 2.8 | 1.8 |
| 18 | Capital investments | 190,855 | 831,164 | 800,025 | 895,084 | 839,884 | 831,912 | 3.4 | 3.0 | 2.9 |
| 19 | of which, Gross fixed capital formation | 203,649 | 844,514 | 805,958 | 897,120 | 844,655 | 861,383 | 3.4 | 3.0 | 3.0 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -488,290 | -1,539,648 | -1,166,374 | -1,164,206 | 1,170,421 | -558,207 | -4.4 | 4.2 | -2.0 |
| 21 | Memo: Adjustment for swaps | -29,542 | 2,149 | -20,743 | 20,868 | 24,526 | 26,624 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | -2 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -517,832 | -1,537,499 | -1,187,117 | -1,143,338 | 1,194,947 | -531,585 | -4.3 | 4.3 | -1.9 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -4,861 | 61,520 | -15,704 | 43,033 | 4,401 | -9,251 | 0.2 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -483,429 | -1,601,168 | -1,150,670 | -1,207,239 | 1,166,020 | -548,956 | -4.5 | 4.2 | -1.9 |
| 26=27+...+31 | Net acquisition of financial assets | -298,400 | -115,834 | -122,255 | -438,842 | 1,136,972 | -328,218 | -1.6 | 4.1 | -1.2 |
| 27 | Currency and deposits | -49,228 | -307,478 | -692,043 | -202,225 | 140,141 | 94,267 | -0.8 | 0.5 | 0.3 |
| 28 | Securities other than shares | 9,275 | -79,351 | -119,515 | -76,049 | -25,220 | -97,519 | -0.3 | <0.1 | -0.3 |
| 29 | Loans | 55,322 | -5,393 | 538,935 | -193,534 | -157,983 | -118,702 | -0.7 | -0.6 | -0.4 |
| 30 | Shares and other equity | -427,993 | 163,362 | 26,554 | -993 | 1,211,447 | -210,667 | <0.1 | 4.3 | -0.7 |
| 31 | Other financial assets | 114,224 | 113,026 | 123,814 | 33,959 | -31,413 | 4,403 | 0.1 | -0.1 | <0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 185,029 | 1,485,334 | 1,028,415 | 768,397 | -29,048 | 220,738 | 2.9 | -0.1 | 0.8 |
| 33 | Currency and deposits | - | 383 | 6,690 | 3,579 | 3,075 | 9,872 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | 126,034 | 1,392,197 | -1,083,717 | 444,800 | -284,507 | 1,325,390 | 1.7 | -1.0 | 4.7 |
| 35 | Loans | 21,387 | 246,005 | 1,863,986 | 400,277 | -187,751 | -961,525 | 1.5 | -0.7 | -3.4 |
| 36 | Other liabilities | 37,608 | -153,251 | 241,456 | -80,259 | 440,135 | -152,999 | -0.3 | 1.6 | -0.5 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 369,139 | 37,639 | 290,375 | 454,246 | 1,272,475 | 1,493,655 | 1.7 | 4.6 | 5.3 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 284,394 | -159,845 | 723,079 | 317,499 | 1,849,971 | 1,675,848 | 1.2 | 6.6 | 5.9 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-55(t-1)-73 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 3,665,722 | 4,158,076 | 6,919,513 | 6,934,917 | 9,328,960 | 8,100,354 | 26.1 | 33.5 | 28.6 |
| 44 | Currency and deposits | 461,014 | 356,466 | 1,751,733 | 1,635,551 | 1,915,928 | 1,936,851 | 6.1 | 6.9 | 6.8 |
| 45 | Securities other than shares | 9,666 | 120,401 | 100,449 | 289,066 | 662,090 | 489,721 | 1.1 | 2.4 | 1.7 |
| 46 | Loans | 357,526 | 239,248 | 638,010 | 464,894 | 322,695 | 191,970 | 1.7 | 1.2 | 0.7 |
| 47 | Shares and other equity | 2,385,404 | 2,666,291 | 3,047,696 | 3,128,187 | 5,028,522 | 4,077,684 | 11.8 | 18.0 | 14.4 |
| 48 | Other financial assets | 452,112 | 775,670 | 1,381,625 | 1,417,219 | 1,399,725 | 1,404,128 | 5.3 | 5.0 | 5.0 |
| 49=50+...+53 | Liabilities | 5,901,488 | 10,487,943 | 22,235,493 | 23,321,389 | 24,056,416 | 25,217,975 | 87.7 | 86.3 | 89.2 |
| 50 | Currency and deposits | - | 2,143 | 16,625 | 20,204 | 23,279 | 33,151 | <0.1 | <0.1 | 0.1 |
| 51 | Securities other than shares | 2,863,606 | 7,777,823 | 15,338,409 | 15,817,167 | 15,627,400 | 18,275,545 | 59.4 | 56.0 | 64.6 |
| 52 | Loans | 2,784,115 | 2,105,035 | 5,334,593 | 6,016,779 | 6,492,794 | 5,152,173 | 22.6 | 23.3 | 18.2 |
| 53 | Other liabilities | 253,767 | 602,942 | 1,545,866 | 1,467,239 | 1,912,943 | 1,757,106 | 5.5 | 6.9 | 6.2 |
| 54=43-49 | Financial assets net of liabilities | -2,235,766 | -6,329,867 | -15,315,980 | -16,386,472 | -14,727,456 | -17,117,621 | -61.6 | -52.8 | -60.5 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -517,832 | -1,537,499 | -1,187,117 | -1,143,338 | 1,194,947 | -531,585 | -4.3 | 4.3 | -1.9 |
| 57=63(t)-63(t-1) | Change in Government Debt | 390,533 | 1,620,483 | 1,077,785 | 1,327,033 | 915,476 | -309,748 | 5.0 | 3.3 | -1.1 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -127,299 | 82,984 | -109,332 | 183,695 | 2,110,423 | -841,333 | 0.7 | 7.6 | -3.0 |
| 59 | Net acquisition of financial assets | -298,400 | -115,834 | -122,255 | -438,842 | 1,136,972 | -328,218 | -1.6 | 4.1 | -1.2 |
| 60 | Incurrence in liabilities not in the Government debt | -36,943 | 204,587 | 51,829 | 105,479 | -412,660 | 171,936 | 0.4 | -1.5 | 0.6 |
| 61 | Valuation effects and other changes in volume in Government debt | 212,905 | -73,899 | -23,202 | 474,025 | 1,381,710 | -675,799 | 1.8 | 5.0 | -2.4 |
| 62 | Statistical discrepancies | -4,861 | 68,130 | -15,704 | 43,033 | 4,401 | -9,252 | 0.2 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | 5,468,373 | 9,573,781 | 20,448,176 | 21,775,209 | 22,690,685 | 22,380,937 | 81.8 | 81.4 | 79.2 |
| 64 | .. Currency and deposits | - | 2,143 | 16,625 | 20,204 | 23,279 | 33,151 | <0.1 | <0.1 | 0.1 |
| 65=66+67 | .. Securities other than shares | 2,668,295 | 7,502,777 | 15,131,386 | 15,824,475 | 16,337,191 | 17,280,318 | 59.5 | 58.6 | 61.1 |
| 66 | .. short term | 923,917 | 1,955,236 | 2,036,067 | 1,900,564 | 1,823,205 | 2,613,084 | 7.1 | 6.5 | 9.2 |
| 67 | .. long term | 1,744,378 | 5,547,541 | 13,095,319 | 13,923,911 | 14,513,986 | 14,667,234 | 52.3 | 52.0 | 51.9 |
| 68=69+70 | .. Loans | 2,800,078 | 2,068,861 | 5,300,165 | 5,930,530 | 6,330,215 | 5,067,468 | 22.3 | 22.7 | 17.9 |
| 69 | .. short term | 22,413 | 118,568 | 101,911 | 185,568 | 152,011 | 111,420 | 0.7 | 0.5 | 0.4 |
| 70 | .. long term | 2,777,665 | 1,950,293 | 5,198,254 | 5,744,962 | 6,178,204 | 4,956,048 | 21.6 | 22.2 | 17.5 |
| 71 | of which, Intergovernmental lending | - | - | - | - | - | - | - | - | - |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 1,904,480 | 3,800,636 | 5,805,445 | 5,827,467 | 5,815,402 | 5,730,562 | 21.9 | 20.9 | 20.3 |
| 73 | Consumption of fixed capital | 378,035 | 593,488 | 870,244 | 892,437 | 909,150 | 932,068 | 3.4 | 3.3 | 3.3 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -675,470 | -1,301,972 | -1,236,593 | -1,161,559 | 1,101,155 | -658,363 | -4.4 | 3.9 | -2.3 |
| 75 | GDP | 8,691,899 | 17,119,415 | 25,626,480 | 26,607,339 | 27,886,401 | 28,276,003 | | | |

(*) essential information by country on separate page

Malta (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|--------------|--------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 1,153 | 1,593 | 2,308 | 2,427 | 2,577 | 2,738 | 38.4 | 39.3 | 40.5 |
| 2=3+4+5 | Taxes | 683 | 1,045 | 1,620 | 1,667 | 1,772 | 1,871 | 26.4 | 27.0 | 27.7 |
| 3 | .. Indirect taxes | 405 | 557 | 810 | 844 | 907 | 920 | 13.4 | 13.8 | 13.6 |
| 4 | .. Direct taxes | 272 | 483 | 795 | 808 | 849 | 935 | 12.8 | 13.0 | 13.8 |
| 5 | .. Capital taxes | 5 | 5 | 14 | 15 | 15 | 16 | 0.2 | 0.2 | 0.2 |
| 6 | Social contributions | 260 | 346 | 435 | 456 | 487 | 504 | 7.2 | 7.4 | 7.5 |
| 7 | Sales | 73 | 76 | 117 | 103 | 121 | 115 | 1.6 | 1.9 | 1.7 |
| 8 | Other current revenue | 108 | 110 | 89 | 105 | 98 | 116 | 1.7 | 1.5 | 1.7 |
| 9 | Capital revenue | 29 | 16 | 48 | 96 | 99 | 132 | 1.5 | 1.5 | 1.9 |
| 10=11+...+18 | Total expenditure | 1,403 | 1,847 | 2,529 | 2,653 | 2,760 | 2,964 | 42.0 | 42.1 | 43.9 |
| 11 | Intermediate consumption | 161 | 198 | 348 | 375 | 417 | 452 | 5.9 | 6.4 | 6.7 |
| 12 | Compensation of employees | 471 | 618 | 829 | 841 | 871 | 915 | 13.3 | 13.3 | 13.5 |
| 13 | Interest | 89 | 152 | 183 | 186 | 201 | 213 | 2.9 | 3.1 | 3.2 |
| 14 | Subsidies | 77 | 90 | 64 | 67 | 65 | 75 | 1.1 | 1.0 | 1.1 |
| 15 | Social benefits | 420 | 557 | 809 | 847 | 881 | 939 | 13.4 | 13.4 | 13.9 |
| 16 | Other current expenditure | 33 | 38 | 112 | 121 | 118 | 121 | 1.9 | 1.8 | 1.8 |
| 17 | Capital transfers payable | 25 | 13 | 59 | 79 | 48 | 71 | 1.3 | 0.7 | 1.1 |
| 18 | Capital investments | 127 | 180 | 124 | 138 | 160 | 179 | 2.2 | 2.4 | 2.7 |
| 19 | of which, Gross fixed capital formation | 121 | 177 | 137 | 134 | 164 | 208 | 2.1 | 2.5 | 3.1 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -250 | -254 | -220 | -226 | -183 | -226 | -3.6 | -2.8 | -3.3 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -250 | -253 | -220 | -226 | -183 | -226 | -3.6 | -2.8 | -3.3 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | : | : | 2 | 1 | -5 | -8 | <0.1 | <0.1 | -0.1 |
| 25=26-32 | Net financial transactions | : | : | -223 | -226 | -178 | -218 | -3.6 | -2.7 | -3.2 |
| 26=27+...+31 | Net acquisition of financial assets | : | : | 140 | 129 | 256 | 79 | 2.0 | 3.9 | 1.2 |
| 27 | Currency and deposits | : | : | 136 | 52 | 70 | -234 | 0.8 | 1.1 | -3.5 |
| 28 | Securities other than shares | : | : | - | - | 0 | - | - | <0.1 | - |
| 29 | Loans | : | : | -3 | 34 | 85 | 125 | 0.5 | 1.3 | 1.8 |
| 30 | Shares and other equity | : | : | -1 | -1 | 16 | 39 | <0.1 | 0.2 | 0.6 |
| 31 | Other financial assets | : | : | 8 | 44 | 84 | 149 | 0.7 | 1.3 | 2.2 |
| 32=33+...+36 | Net incurrence of liabilities | : | : | 362 | 355 | 433 | 296 | 5.6 | 6.6 | 4.4 |
| 33 | Currency and deposits | : | : | 6 | 4 | 5 | 4 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | : | : | 372 | 291 | 317 | 174 | 4.6 | 4.8 | 2.6 |
| 35 | Loans | : | : | -47 | 0 | 23 | 86 | <0.1 | 0.3 | 1.3 |
| 36 | Other liabilities | : | : | 31 | 60 | 89 | 32 | 1.0 | 1.4 | 0.5 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | : | : | 30 | 34 | 125 | 419 | 0.5 | 1.9 | 6.2 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | : | : | -75 | -21 | 331 | 524 | -0.3 | 5.0 | 7.8 |
| 40=37+38-39 = 55(t)-55(t-1)-73 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | : | : | 1,780 | 1,942 | 2,161 | 2,440 | 30.7 | 33.0 | 36.1 |
| 44 | Currency and deposits | : | : | 577 | 589 | 656 | 425 | 9.3 | 10.0 | 6.3 |
| 45 | Securities other than shares | : | : | - | - | - | - | - | - | - |
| 46 | Loans | : | : | 30 | 63 | 148 | 272 | 1.0 | 2.3 | 4.0 |
| 47 | Shares and other equity | : | : | 798 | 856 | 844 | 1,080 | 13.5 | 12.9 | 16.0 |
| 48 | Other financial assets | : | : | 375 | 435 | 513 | 662 | 6.9 | 7.8 | 9.8 |
| 49=50+...+53 | Liabilities | : | : | 4,800 | 5,134 | 5,564 | 5,954 | 81.3 | 84.9 | 88.1 |
| 50 | Currency and deposits | : | : | 37 | 41 | 46 | 50 | 0.6 | 0.7 | 0.7 |
| 51 | Securities other than shares | : | : | 3,994 | 4,307 | 4,625 | 4,890 | 68.2 | 70.5 | 72.4 |
| 52 | Loans | : | : | 237 | 237 | 260 | 346 | 3.8 | 4.0 | 5.1 |
| 53 | Other liabilities | : | : | 531 | 548 | 633 | 668 | 8.7 | 9.7 | 9.9 |
| 54=43-49 | Financial assets net of liabilities | : | : | -3,021 | -3,192 | -3,403 | -3,514 | -50.5 | -51.9 | -52.0 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -250 | -253 | -220 | -226 | -183 | -226 | -3.6 | -2.8 | -3.3 |
| 57=63(t)-63(t-1) | Change in Government Debt | 346 | 81 | 330 | 295 | 350 | 264 | 4.7 | 5.3 | 3.9 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | 96 | -173 | 110 | 69 | 167 | 38 | 1.1 | 2.5 | 0.6 |
| 59 | Net acquisition of financial assets | : | : | 140 | 129 | 256 | 79 | 2.0 | 3.9 | 1.2 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -31 | -89 | -32 | -32 | <0.1 | -1.4 | -0.5 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -1 | 5 | -1 | -1 | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | : | : | 2 | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 3,963 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | : | 37 | - | - | - | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 1,353 | 2,325 | 3,691 | 3,981 | 4,303 | 4,477 | 63.0 | 65.6 | 66.3 |
| 66 | ... short term | 133 | 449 | 474 | 378 | 257 | 154 | 6.0 | 3.9 | 2.3 |
| 67 | ... long term | 1,219 | 1,876 | 3,216 | 3,604 | 4,046 | 4,323 | 57.0 | 61.7 | 64.0 |
| 68=69+70 | .. Loans | 230 | 239 | 235 | 235 | 258 | 344 | 3.7 | 3.9 | 5.1 |
| 69 | ... short term | 51 | 56 | 35 | 41 | 51 | 23 | 0.6 | 0.8 | 0.3 |
| 70 | ... long term | 179 | 183 | 200 | 195 | 207 | 322 | 3.1 | 3.2 | 4.8 |
| 71 | of which, Intergovernmental lending | : | : | - | 20 | 66 | 187 | 0.3 | 1.0 | 2.8 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 629 | 853 | 1,230 | 1,291 | 1,353 | 1,447 | 20.4 | 20.6 | 21.4 |
| 73 | Consumption of fixed capital | 59 | 93 | 128 | 136 | 142 | 143 | 2.2 | 2.2 | 2.1 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -182 | -167 | -225 | -224 | -165 | -190 | -3.5 | -2.5 | -2.8 |
| 75 | GDP | 3,388 | 4,433 | 5,969 | 6,317 | 6,556 | 6,756 | | | |

(*) essential information by country on separate page

Netherlands (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------|--------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 158,443 | 205,155 | 262,788 | 271,669 | 273,318 | 278,429 | 46.1 | 45.4 | 46.4 |
| 2=3+4+5 | Taxes | 80,759 | 111,281 | 137,576 | 143,208 | 139,569 | 135,503 | 24.3 | 23.2 | 22.6 |
| 3 | .. Indirect taxes | 38,330 | 56,347 | 68,073 | 71,363 | 69,401 | 68,431 | 12.1 | 11.5 | 11.4 |
| 4 | .. Direct taxes | 41,478 | 53,238 | 67,686 | 70,128 | 68,630 | 65,689 | 11.9 | 11.4 | 10.9 |
| 5 | .. Capital taxes | 951 | 1,696 | 1,817 | 1,717 | 1,538 | 1,383 | 0.3 | 0.3 | 0.2 |
| 6 | Social contributions | 55,581 | 66,349 | 83,465 | 87,225 | 92,668 | 99,295 | 14.8 | 15.4 | 16.5 |
| 7 | Sales | 11,697 | 15,685 | 20,639 | 21,525 | 21,666 | 21,626 | 3.7 | 3.6 | 3.6 |
| 8 | Other current revenue | 10,174 | 11,576 | 20,908 | 19,369 | 19,139 | 21,797 | 3.3 | 3.2 | 3.6 |
| 9 | Capital revenue | 232 | 264 | 200 | 342 | 276 | 208 | <0.1 | <0.1 | <0.1 |
| 10=11+...+18 | Total expenditure | 162,715 | 214,960 | 294,782 | 301,213 | 299,928 | 302,455 | 51.2 | 49.8 | 50.4 |
| 11 | Intermediate consumption | 22,076 | 33,070 | 47,388 | 46,879 | 45,607 | 46,127 | 8.0 | 7.6 | 7.7 |
| 12 | Compensation of employees | 33,602 | 45,599 | 57,725 | 59,207 | 58,877 | 58,419 | 10.1 | 9.8 | 9.7 |
| 13 | Interest | 16,869 | 13,049 | 12,438 | 11,462 | 11,901 | 11,095 | 1.9 | 2.0 | 1.8 |
| 14 | Subsidies | 4,232 | 6,901 | 8,891 | 9,196 | 8,497 | 7,842 | 1.6 | 1.4 | 1.3 |
| 15 | Social benefits | 70,260 | 88,039 | 129,727 | 135,260 | 139,873 | 143,859 | 23.0 | 23.2 | 24.0 |
| 16 | Other current expenditure | 4,741 | 8,812 | 8,894 | 10,879 | 10,808 | 10,873 | 1.8 | 1.8 | 1.8 |
| 17 | Capital transfers payable | 2,235 | 3,318 | 7,509 | 7,386 | 4,855 | 4,643 | 1.3 | 0.8 | 0.8 |
| 18 | Capital investments | 8,700 | 16,172 | 22,210 | 20,944 | 19,510 | 19,597 | 3.6 | 3.2 | 3.3 |
| 19 | of which, Gross fixed capital formation | 10,030 | 16,425 | 21,540 | 21,337 | 20,238 | 20,192 | 3.6 | 3.4 | 3.4 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -4,272 | -9,805 | -31,994 | -29,544 | -26,610 | -24,026 | -5.0 | -4.4 | -4.0 |
| 21 | Memo: Adjustment for swaps | 0 | 95 | -80 | -574 | -399 | -379 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -4,272 | -9,710 | -32,074 | -27,009 | -24,405 | -24,405 | <0.1 | -4.5 | -4.1 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -4,272 | -9,805 | -31,994 | -29,544 | -26,610 | -24,026 | -5.0 | -4.4 | -4.0 |
| 26=27+...+31 | Net acquisition of financial assets | -4,591 | -58 | -27,562 | -1,477 | -5,230 | 9,609 | -0.3 | -0.9 | 1.6 |
| 27 | Currency and deposits | -5,150 | -723 | -1,813 | -3,490 | 165 | -858 | -0.6 | -0.1 | -0.1 |
| 28 | Securities other than shares | 612 | -304 | 22,669 | -973 | -1,103 | -2,013 | -0.2 | -0.2 | -0.3 |
| 29 | Loans | -709 | -383 | -27,583 | -1,330 | 1,235 | 8,700 | -0.2 | 0.2 | 1.4 |
| 30 | Shares and other equity | -529 | -730 | -24,995 | -781 | -6,324 | 1,102 | -0.1 | -1.1 | 0.2 |
| 31 | Other financial assets | 1,185 | 2,082 | 4,160 | 5,097 | 797 | 2,678 | 0.9 | 0.1 | 0.4 |
| 32=33+...+36 | Net incurrence of liabilities | -319 | 9,747 | 4,432 | 28,067 | 21,380 | 33,635 | 4.8 | 3.6 | 5.6 |
| 33 | Currency and deposits | 20 | 27 | -94 | -70 | 38 | - | <0.1 | <0.1 | - |
| 34 | Securities other than shares | 5,587 | 8,304 | -12,658 | 26,035 | 15,398 | 24,193 | 4.4 | 2.6 | 4.0 |
| 35 | Loans | -8,779 | -71 | 16,489 | -2,234 | 7,001 | 11,114 | -0.4 | 1.2 | 1.9 |
| 36 | Other liabilities | 2,853 | 1,487 | 695 | 4,336 | -1,057 | -1,672 | 0.7 | -0.2 | -0.3 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 2,911 | -57 | 20,300 | 2,634 | 11,296 | 15,199 | 0.4 | 1.9 | 2.5 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 140 | 4,548 | -1,997 | 5,874 | 48,081 | 41,057 | 1.0 | 8.0 | 6.8 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 111,237 | 118,091 | 217,698 | 218,855 | 223,764 | 243,663 | 37.2 | 37.2 | 40.6 |
| 44 | Currency and deposits | 8,964 | 11,245 | 17,167 | 13,694 | 13,880 | 12,993 | 2.3 | 2.3 | 2.2 |
| 45 | Securities other than shares | 1,344 | 845 | 21,652 | 23,669 | 29,712 | 30,986 | 4.0 | 4.9 | 5.2 |
| 46 | Loans | 31,722 | 28,860 | 48,669 | 47,339 | 48,574 | 57,274 | 8.0 | 8.1 | 9.5 |
| 47 | Shares and other equity | 38,086 | 42,599 | 88,299 | 87,184 | 83,832 | 91,966 | 14.8 | 13.9 | 15.3 |
| 48 | Other financial assets | 31,121 | 34,542 | 41,911 | 46,969 | 47,766 | 50,444 | 8.0 | 7.9 | 8.4 |
| 49=50+...+53 | Liabilities | 281,432 | 280,401 | 387,678 | 421,619 | 457,139 | 496,311 | 71.6 | 75.9 | 82.6 |
| 50 | Currency and deposits | 1,214 | 671 | 505 | 435 | 473 | 473 | <0.1 | <0.1 | <0.1 |
| 51 | Securities other than shares | 180,634 | 200,458 | 280,616 | 311,294 | 340,599 | 370,502 | 52.9 | 56.6 | 61.7 |
| 52 | Loans | 68,997 | 46,293 | 78,629 | 77,665 | 84,899 | 95,840 | 13.2 | 14.1 | 16.0 |
| 53 | Other liabilities | 30,587 | 32,979 | 27,928 | 32,225 | 31,168 | 29,496 | 5.5 | 5.2 | 4.9 |
| 54=43-49 | Financial assets net of liabilities | -170,195 | -162,310 | -169,980 | -202,764 | -233,375 | -252,648 | -34.4 | -38.8 | -42.1 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -4,272 | -9,710 | -32,074 | -30,118 | -27,009 | -24,405 | -5.1 | -4.5 | -4.1 |
| 57=63(t)-63(t-1) | Change in Government Debt | -3,626 | 7,994 | 759 | 23,500 | 22,413 | 33,318 | 4.0 | 3.7 | 5.5 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -7,898 | -1,716 | -31,315 | -6,618 | -4,596 | 8,913 | -1.1 | -0.8 | 1.5 |
| 59 | Net acquisition of financial assets | -4,591 | -58 | -27,562 | -1,477 | -5,230 | 9,609 | <0.1 | <0.1 | 1.6 |
| 60 | Incurrence in liabilities not in the Government debt | -2,853 | -1,487 | -695 | - | 1,057 | 1,672 | <0.1 | 0.2 | 0.3 |
| 61 | Valuation effects and other changes in volume in Government debt | -225 | -309 | -3,058 | - | -415 | -2,263 | <0.1 | <0.1 | -0.4 |
| 62 | Statistical discrepancies | -229 | 138 | - | - | -8 | -105 | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | 233,326 | 235,090 | 348,284 | 394,197 | 427,515 | 427,515 | <0.1 | 65.5 | 71.2 |
| 64 | .. Currency and deposits | 1,214 | 671 | 505 | 473 | 473 | 473 | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 163,115 | 188,126 | 269,150 | 293,748 | 308,887 | 331,257 | 49.9 | 51.3 | 55.2 |
| 66 | .. short term | 6,043 | 16,070 | 57,559 | 53,223 | 43,317 | 32,870 | 9.0 | 7.2 | 5.5 |
| 67 | .. long term | 157,072 | 172,056 | 211,591 | 240,525 | 265,570 | 298,387 | 40.9 | 44.1 | 49.7 |
| 68=69+70 | .. Loans | 68,997 | 46,293 | 78,629 | 77,601 | 84,837 | 95,785 | 13.2 | 14.1 | 15.9 |
| 69 | .. short term | 4,970 | 9,344 | 12,086 | 14,038 | 19,818 | 29,003 | 2.4 | 3.3 | 4.8 |
| 70 | .. long term | 64,027 | 36,949 | 66,543 | 63,563 | 65,019 | 66,782 | 10.8 | 10.8 | 11.1 |
| 71 | of which, Intergovernmental lending | - | - | - | 1,247 | 4,187 | 11,787 | 0.2 | 0.7 | 2.0 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 76,472 | 110,246 | 164,140 | 167,065 | 168,157 | 170,603 | 28.4 | 27.9 | 28.4 |
| 73 | Consumption of fixed capital | 8,572 | 11,402 | 15,738 | 16,254 | 16,672 | 16,837 | 2.8 | 2.8 | 2.8 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -4,144 | -5,035 | -25,522 | -24,854 | -23,772 | -21,266 | -4.2 | -3.9 | -3.5 |
| 75 | GDP | 342,237 | 465,214 | 573,235 | 588,740 | 601,973 | 600,638 | | | |

(*) essential information by country on separate page

Austria (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|----------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 94,978 | 109,745 | 133,942 | 137,765 | 144,485 | 150,891 | 48.1 | 48.0 | 48.7 |
| 2=3+4+5 | Taxes | 52,225 | 63,232 | 75,666 | 77,874 | 82,170 | 86,009 | 27.2 | 27.3 | 27.8 |
| 3 | .. Indirect taxes | 27,363 | 32,713 | 40,418 | 41,433 | 43,120 | 44,834 | 14.5 | 14.3 | 14.5 |
| 4 | .. Direct taxes | 24,772 | 30,371 | 35,118 | 36,396 | 38,999 | 41,144 | 12.7 | 13.0 | 13.3 |
| 5 | .. Capital taxes | 90 | 148 | 130 | 45 | 51 | 32 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 31,833 | 35,988 | 45,614 | 46,588 | 48,659 | 50,877 | 16.3 | 16.2 | 16.4 |
| 7 | Sales | 5,556 | 4,175 | 5,510 | 5,710 | 5,820 | 6,038 | 2.0 | 1.9 | 1.9 |
| 8 | Other current revenue | 4,955 | 6,106 | 6,990 | 7,457 | 7,632 | 7,683 | 2.6 | 2.5 | 2.5 |
| 9 | Capital revenue | 408 | 244 | 162 | 135 | 206 | 283 | <0.1 | <0.1 | <0.1 |
| 10=11+...+18 | Total expenditure | 98,560 | 111,751 | 145,333 | 150,593 | 151,825 | 158,576 | 52.6 | 50.5 | 51.2 |
| 11 | Intermediate consumption | 9,330 | 9,409 | 12,876 | 12,897 | 12,994 | 13,282 | 4.5 | 4.3 | 4.3 |
| 12 | Compensation of employees | 21,149 | 21,041 | 27,170 | 27,806 | 28,286 | 29,033 | 9.7 | 9.4 | 9.4 |
| 13 | Interest | 6,889 | 7,339 | 7,708 | 7,569 | 7,795 | 8,052 | 2.6 | 2.6 | 2.6 |
| 14 | Subsidies | 5,907 | 7,186 | 9,784 | 9,911 | 10,308 | 10,873 | 3.5 | 3.4 | 3.5 |
| 15 | Social benefits | 44,500 | 53,525 | 70,234 | 72,588 | 73,920 | 76,766 | 25.3 | 24.6 | 24.8 |
| 16 | Other current expenditure | 3,485 | 6,138 | 7,442 | 7,964 | 8,156 | 7,948 | 2.8 | 2.7 | 2.6 |
| 17 | Capital transfers payable | 3,751 | 4,202 | 6,846 | 8,742 | 7,482 | 9,670 | 3.1 | 2.5 | 3.1 |
| 18 | Capital investments | 3,549 | 2,910 | 3,274 | 3,116 | 2,883 | 2,950 | 1.1 | 1.0 | 1.0 |
| 19 | of which, Gross fixed capital formation | 3,659 | 2,978 | 3,286 | 3,163 | 2,924 | 3,040 | 1.1 | 1.0 | 1.0 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -3,582 | -2,006 | -11,391 | -12,828 | -7,340 | -7,685 | -4.5 | -2.4 | -2.5 |
| 21 | Memo: Adjustment for swaps | 255 | 441 | 61 | -38 | -46 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -3,327 | -1,565 | -11,330 | -12,866 | -7,385 | -7,684 | -4.5 | -2.5 | -2.5 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -155 | -313 | 1,147 | 966 | 161 | -182 | 0.3 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -3,427 | -1,693 | -12,538 | -13,794 | -7,501 | -7,503 | -4.8 | -2.5 | -2.4 |
| 26=27+...+31 | Net acquisition of financial assets | 819 | 3,055 | -1,774 | 1,626 | 4,873 | 3,332 | 0.6 | 1.6 | 1.1 |
| 27 | Currency and deposits | 1,599 | -741 | -8,339 | -358 | 2,885 | -852 | -0.1 | 1.0 | -0.3 |
| 28 | Securities other than shares | 172 | 4,069 | 227 | 12 | 155 | -391 | <0.1 | <0.1 | -0.1 |
| 29 | Loans | -1,168 | -1,011 | 432 | 590 | 1,966 | 3,913 | 0.2 | 0.7 | 1.3 |
| 30 | Shares and other equity | 318 | 345 | 5,588 | 911 | -403 | 435 | 0.3 | -0.1 | 0.1 |
| 31 | Other financial assets | -103 | 393 | 318 | 471 | 270 | 227 | 0.2 | <0.1 | <0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 4,246 | 4,748 | 10,764 | 15,420 | 12,374 | 10,835 | 5.4 | 4.1 | 3.5 |
| 33 | Currency and deposits | - | - | - | - | - | - | - | - | - |
| 34 | Securities other than shares | 6,077 | 7,123 | 6,960 | 11,383 | 7,172 | 7,625 | 4.0 | 2.4 | 2.5 |
| 35 | Loans | -1,793 | -2,292 | 4,238 | 3,796 | 4,985 | 3,307 | 1.3 | 1.7 | 1.1 |
| 36 | Other liabilities | -37 | -83 | -434 | 241 | 217 | -97 | <0.1 | <0.1 | <0.1 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 589 | -1,719 | -466 | 3,167 | 4,231 | 4,551 | 1.1 | 1.4 | 1.5 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | -8,263 | 2,127 | 312 | 4,262 | 23,871 | 28,098 | 1.5 | 7.9 | 9.1 |
| 40=37+38-39 = 55(t)-55(t-1)-73 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 55,312 | 78,806 | 92,811 | 97,604 | 101,915 | 105,487 | 34.1 | 33.9 | 34.0 |
| 44 | Currency and deposits | 7,678 | 10,950 | 12,395 | 12,037 | 14,922 | 14,070 | 4.2 | 5.0 | 4.5 |
| 45 | Securities other than shares | 1,608 | 6,268 | 8,186 | 8,357 | 9,298 | 8,269 | 2.9 | 3.1 | 2.7 |
| 46 | Loans | 23,075 | 31,403 | 24,111 | 24,191 | 25,941 | 29,751 | 8.4 | 8.6 | 9.6 |
| 47 | Shares and other equity | 21,718 | 28,428 | 41,676 | 46,105 | 44,301 | 45,718 | 16.1 | 14.7 | 14.8 |
| 48 | Other financial assets | 1,232 | 1,757 | 6,443 | 6,914 | 7,453 | 7,679 | 2.4 | 2.5 | 2.5 |
| 49=50+...+53 | Liabilities | 122,403 | 160,538 | 204,252 | 223,934 | 240,497 | 262,867 | 78.2 | 80.0 | 84.8 |
| 50 | Currency and deposits | - | - | - | - | - | - | - | - | - |
| 51 | Securities other than shares | 87,570 | 130,096 | 172,002 | 187,648 | 198,728 | 217,848 | 65.5 | 66.1 | 70.3 |
| 52 | Loans | 33,851 | 27,376 | 30,202 | 33,996 | 38,987 | 42,334 | 11.9 | 13.0 | 13.7 |
| 53 | Other liabilities | 981 | 3,066 | 2,048 | 2,290 | 2,782 | 2,685 | 0.8 | 0.9 | 0.9 |
| 54=43-49 | Financial assets net of liabilities | -67,091 | -81,732 | -111,441 | -126,330 | -138,582 | -157,380 | -44.1 | -46.1 | -50.8 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -3,327 | -1,565 | -11,330 | -12,866 | -7,385 | -7,684 | -4.5 | -2.5 | -2.5 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 10,594 | 15,017 | 11,792 | 9,553 | 5.2 | 3.9 | 3.1 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | - | - | -736 | 2,151 | 4,407 | 1,868 | 0.8 | 1.5 | 0.6 |
| 59 | Net acquisition of financial assets | - | - | -1,774 | 1,625 | 4,873 | 3,330 | 0.6 | 1.6 | 1.1 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | 1,297 | : | 183 | -298 | <0.1 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -151 | : | 58 | -314 | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | : | : | -108 | : | : | : | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 191,069 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | : | - | : | : | : | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 83,852 | 118,794 | 160,876 | 172,104 | 178,926 | 185,116 | 60.1 | 59.5 | 59.7 |
| 66 | ... short term | 2,144 | 2,519 | 8,954 | 8,730 | 3,894 | 4,796 | 3.0 | 1.3 | 1.5 |
| 67 | ... long term | 81,708 | 116,275 | 151,922 | 163,374 | 175,032 | 180,320 | 57.0 | 58.2 | 58.2 |
| 68=69+70 | .. Loans | 34,328 | 27,226 | 30,193 | 33,983 | 38,952 | 42,316 | 11.9 | 13.0 | 13.7 |
| 69 | ... short term | 707 | 1,606 | 1,300 | 1,700 | 3,452 | 2,862 | 0.6 | 1.1 | 0.9 |
| 70 | ... long term | 33,620 | 25,621 | 28,893 | 32,282 | 35,500 | 39,454 | 11.3 | 11.8 | 12.7 |
| 71 | of which, Intergovernmental lending | : | : | - | 607 | 2,038 | 5,741 | 0.2 | 0.7 | 1.9 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 35,624 | 40,657 | 54,577 | 55,534 | 56,774 | 58,362 | 19.4 | 18.9 | 18.8 |
| 73 | Consumption of fixed capital | 2,925 | 2,943 | 3,545 | 3,655 | 3,723 | 3,792 | 1.3 | 1.2 | 1.2 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -2,957 | -2,039 | -11,662 | -13,367 | -8,179 | -8,526 | -4.7 | -2.7 | -2.8 |
| 75 | GDP | 184,321 | 220,529 | 276,151 | 286,397 | 300,712 | 309,901 | | | |

(*) essential information by country on separate page

Poland (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 215,464 | 317,541 | 500,242 | 532,162 | 587,026 | 612,265 | 37.6 | 38.4 | 38.4 |
| 2=3+4+5 | Taxes | 128,461 | 161,399 | 272,985 | 290,930 | 317,628 | 321,067 | 20.5 | 20.8 | 20.1 |
| 3 | .. Indirect taxes | 71,417 | 106,642 | 172,659 | 192,347 | 210,153 | 205,603 | 13.6 | 13.8 | 12.9 |
| 4 | .. Direct taxes | 56,957 | 54,560 | 100,013 | 98,293 | 107,196 | 115,171 | 6.9 | 7.0 | 7.2 |
| 5 | .. Capital taxes | 87 | 197 | 313 | 290 | 279 | 293 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 60,315 | 104,604 | 152,443 | 156,981 | 174,587 | 196,123 | 11.1 | 11.4 | 12.3 |
| 7 | Sales | 20,436 | 34,945 | 31,738 | 32,717 | 32,103 | 33,326 | 2.3 | 2.1 | 2.1 |
| 8 | Other current revenue | 6,420 | 16,901 | 35,504 | 33,352 | 35,936 | 40,256 | 2.4 | 2.4 | 2.5 |
| 9 | Capital revenue | -168 | -308 | 7,572 | 18,182 | 26,772 | 21,493 | 1.3 | 1.8 | 1.3 |
| 10=11+...+18 | Total expenditure | 239,331 | 357,858 | 599,837 | 643,465 | 663,171 | 674,981 | 45.4 | 43.4 | 42.3 |
| 11 | Intermediate consumption | 32,306 | 49,106 | 76,469 | 88,311 | 87,090 | 89,159 | 6.2 | 5.7 | 5.6 |
| 12 | Compensation of employees | 53,933 | 86,958 | 138,604 | 144,340 | 148,626 | 154,061 | 10.2 | 9.7 | 9.7 |
| 13 | Interest | 23,384 | 23,354 | 35,524 | 38,112 | 41,030 | 45,324 | 2.7 | 2.7 | 2.8 |
| 14 | Subsidies | 3,869 | 2,937 | 7,158 | 6,723 | 6,958 | 5,924 | 0.5 | 0.5 | 0.4 |
| 15 | Social benefits | 94,615 | 152,677 | 227,014 | 241,150 | 248,158 | 261,003 | 17.0 | 16.2 | 16.4 |
| 16 | Other current expenditure | 7,392 | 10,315 | 31,570 | 34,690 | 36,260 | 39,147 | 2.4 | 2.4 | 2.5 |
| 17 | Capital transfers payable | 3,479 | 4,259 | 12,261 | 9,812 | 10,413 | 10,766 | 0.7 | 0.7 | 0.7 |
| 18 | Capital investments | 20,353 | 28,252 | 71,237 | 80,327 | 84,636 | 69,597 | 5.7 | 5.5 | 4.4 |
| 19 | of which, Gross fixed capital formation | 19,921 | 27,845 | 70,142 | 79,681 | 87,333 | 73,845 | 5.6 | 5.7 | 4.6 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -23,867 | -40,317 | -99,595 | -111,303 | -76,145 | -62,716 | -7.9 | -5.0 | -3.9 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | -1 | 12 | 51 | 18 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -23,867 | -40,317 | -99,596 | -111,291 | -76,094 | -62,698 | -7.9 | -5.0 | -3.9 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -11,276 | -24 | -1,058 | -133 | -1,095 | -2,873 | <0.1 | <0.1 | -0.2 |
| 25=26-32 | Net financial transactions | -12,591 | -40,293 | -98,537 | -111,170 | -75,050 | -59,843 | -7.8 | -4.9 | -3.8 |
| 26=27+...+31 | Net acquisition of financial assets | 17,350 | 2,622 | -14,582 | -15,280 | -20,593 | -284 | -1.1 | -1.3 | <0.1 |
| 27 | Currency and deposits | 518 | 89 | 1,203 | -8,705 | -19,323 | 14,076 | -0.6 | -1.3 | 0.9 |
| 28 | Securities other than shares | -838 | -154 | -173 | 189 | -59 | 357 | <0.1 | <0.1 | <0.1 |
| 29 | Loans | -23 | 434 | -463 | 3,046 | 899 | -429 | 0.2 | <0.1 | <0.1 |
| 30 | Shares and other equity | -125 | -3,891 | -5,701 | -23,273 | -19,822 | -16,592 | -1.6 | -1.3 | -1.0 |
| 31 | Other financial assets | 17,817 | 6,144 | -9,448 | 13,463 | 17,712 | 2,304 | 1.0 | 1.2 | 0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 29,941 | 42,915 | 83,955 | 95,890 | 54,457 | 59,559 | 6.8 | 3.6 | 3.7 |
| 33 | Currency and deposits | - | -35 | - | - | - | - | - | - | - |
| 34 | Securities other than shares | 10,672 | 43,261 | 60,168 | 70,930 | 32,315 | 41,865 | 5.0 | 2.1 | 2.6 |
| 35 | Loans | 1,090 | 605 | 24,528 | 21,286 | 21,042 | 11,915 | 1.5 | 1.4 | 0.7 |
| 36 | Other liabilities | 18,179 | -916 | -741 | 3,674 | 1,100 | 5,779 | 0.3 | <0.1 | 0.4 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | -11,278 | 45,588 | 23,736 | 18,202 | -3,852 | -38,910 | 1.3 | -0.3 | -2.4 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 1,739 | 39,482 | 5,151 | 3,043 | 125,443 | 56,598 | 0.2 | 8.2 | 3.5 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 247,315 | 232,670 | 483,470 | 486,392 | 459,025 | 447,198 | 34.3 | 30.0 | 28.0 |
| 44 | Currency and deposits | 13,777 | 26,616 | 75,204 | 63,061 | 43,166 | 49,499 | 4.5 | 2.8 | 3.1 |
| 45 | Securities other than shares | 2,586 | 1,673 | 1,100 | 6,748 | 5,772 | 5,097 | 0.5 | 0.4 | 0.3 |
| 46 | Loans | 2,762 | 11,219 | 10,775 | 12,910 | 15,882 | 12,574 | 0.9 | 1.0 | 0.8 |
| 47 | Shares and other equity | 180,303 | 126,100 | 312,728 | 306,930 | 287,195 | 270,603 | 21.7 | 18.8 | 17.0 |
| 48 | Other financial assets | 47,889 | 67,064 | 83,663 | 96,743 | 107,010 | 109,425 | 6.8 | 7.0 | 6.9 |
| 49=50+...+53 | Liabilities | 248,856 | 422,759 | 783,067 | 882,000 | 962,967 | 998,157 | 62.3 | 63.0 | 62.6 |
| 50 | Currency and deposits | - | 34 | - | - | - | - | - | - | - |
| 51 | Securities other than shares | 112,409 | 221,877 | 592,898 | 665,725 | 719,273 | 742,656 | 47.0 | 47.1 | 46.6 |
| 52 | Loans | 97,794 | 114,905 | 92,392 | 114,113 | 143,197 | 149,225 | 8.1 | 9.4 | 9.4 |
| 53 | Other liabilities | 38,653 | 85,943 | 97,777 | 102,162 | 100,497 | 106,276 | 7.2 | 6.6 | 6.7 |
| 54=43-49 | Financial assets net of liabilities | -1,540 | -190,089 | -299,597 | -395,608 | -503,942 | -550,959 | -27.9 | -33.0 | -34.5 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -23,867 | -40,317 | -99,596 | -111,291 | -76,094 | -62,698 | -7.9 | -5.0 | -3.9 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | 48,078 | 83,237 | 92,743 | 82,251 | 27,703 | 6.5 | 5.4 | 1.7 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | 7,761 | -16,359 | -18,548 | 6,157 | -34,995 | -1.3 | 0.4 | -2.2 |
| 59 | Net acquisition of financial assets | - | 2,621 | -14,582 | -15,281 | -20,591 | -284 | -1.1 | -1.3 | <0.1 |
| 60 | Incurrence in liabilities not in the Government debt | - | 916 | 741 | - | -1,100 | -5,779 | <0.1 | <0.1 | -0.4 |
| 61 | Valuation effects and other changes in volume in Government debt | - | 6,055 | -1,459 | - | 28,944 | -26,060 | <0.1 | 1.9 | -1.6 |
| 62 | Statistical discrepancies | - | -1,831 | -1,059 | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | 340,896 | 684,082 | : | : | : | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | - | 33 | - | - | - | - | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | : | 226,201 | 592,053 | 663,195 | 716,550 | 738,388 | 46.8 | 46.9 | 46.3 |
| 66 | .. short term | - | 41,212 | 42,373 | 25,628 | 8,798 | 5,229 | 1.8 | 0.6 | 0.3 |
| 67 | .. long term | - | 184,988 | 549,680 | 637,567 | 707,752 | 733,159 | 45.0 | 46.3 | 46.0 |
| 68=69+70 | .. Loans | : | 114,662 | 92,029 | 113,630 | 142,526 | 148,391 | 8.0 | 9.3 | 9.3 |
| 69 | .. short term | - | 4,974 | 4,770 | 686 | 722 | 954 | <0.1 | <0.1 | <0.1 |
| 70 | .. long term | - | 109,688 | 87,259 | 112,944 | 141,804 | 147,437 | 8.0 | 9.3 | 9.2 |
| 71 | of which, Intergovernmental lending | - | - | - | - | - | - | - | - | - |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 91,578 | 144,651 | 248,892 | 268,427 | 274,758 | 284,977 | 18.9 | 18.0 | 17.9 |
| 73 | Consumption of fixed capital | 11,724 | 17,092 | 24,339 | 25,329 | 26,404 | 27,621 | 1.8 | 1.7 | 1.7 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -15,238 | -29,157 | -52,697 | -56,305 | -17,913 | -20,740 | -4.0 | -1.2 | -1.3 |
| 75 | GDP | 515,353 | 808,578 | 1,344,505 | 1,416,585 | 1,528,127 | 1,595,264 | | | |

(*) essential information by country on separate page

Portugal (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 38,301 | 55,702 | 66,728 | 71,991 | 76,934 | 67,794 | 41.6 | 45.0 | 41.0 |
| 2=3+4+5 | Taxes | 21,881 | 31,961 | 36,633 | 38,349 | 40,352 | 38,072 | 22.2 | 23.6 | 23.0 |
| 3 | .. Indirect taxes | 12,818 | 19,204 | 21,487 | 23,040 | 23,390 | 22,522 | 13.3 | 13.7 | 13.6 |
| 4 | .. Direct taxes | 8,992 | 12,651 | 15,146 | 15,222 | 16,963 | 15,291 | 8.8 | 9.9 | 9.2 |
| 5 | .. Capital taxes | 71 | 105 | 0 | 87 | 0 | 258 | <0.1 | <0.1 | 0.2 |
| 6 | Social contributions | 10,264 | 15,620 | 21,032 | 21,270 | 20,929 | 19,230 | 12.3 | 12.2 | 11.6 |
| 7 | Sales | 2,444 | 3,598 | 4,086 | 4,356 | 4,432 | 4,561 | 2.5 | 2.6 | 2.8 |
| 8 | Other current revenue | 2,067 | 2,426 | 3,730 | 3,192 | 3,580 | 4,019 | 1.8 | 2.1 | 2.4 |
| 9 | Capital revenue | 1,645 | 2,097 | 1,247 | 4,825 | 7,641 | 1,912 | 2.8 | 4.5 | 1.2 |
| 10=11+...+18 | Total expenditure | 42,038 | 60,527 | 83,874 | 89,019 | 84,458 | 78,419 | 51.5 | 49.4 | 47.4 |
| 11 | Intermediate consumption | 4,223 | 6,247 | 8,411 | 8,942 | 8,039 | 7,536 | 5.2 | 4.7 | 4.6 |
| 12 | Compensation of employees | 12,850 | 19,935 | 21,399 | 21,157 | 19,438 | 16,309 | 12.2 | 11.4 | 9.9 |
| 13 | Interest | 3,788 | 3,981 | 4,812 | 4,896 | 6,919 | 7,294 | 2.8 | 4.0 | 4.4 |
| 14 | Subsidies | 1,119 | 1,564 | 1,259 | 1,283 | 1,188 | 1,039 | 0.7 | 0.7 | 0.6 |
| 15 | Social benefits | 12,578 | 19,711 | 37,009 | 37,949 | 37,625 | 37,355 | 22.0 | 22.0 | 22.6 |
| 16 | Other current expenditure | 1,408 | 2,893 | 4,296 | 4,889 | 4,413 | 3,841 | 2.8 | 2.6 | 2.3 |
| 17 | Capital transfers payable | 703 | 1,119 | 1,437 | 3,325 | 2,430 | 2,364 | 1.9 | 1.4 | 1.4 |
| 18 | Capital investments | 5,370 | 5,076 | 5,251 | 6,577 | 4,406 | 2,681 | 3.8 | 2.6 | 1.6 |
| 19 | of which, Gross fixed capital formation | 5,320 | 5,718 | 5,067 | 6,497 | 4,436 | 3,057 | 3.8 | 2.6 | 1.8 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|---------------|---------------|----------------|----------------|---------------|----------------|-------------|-------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -3,737 | -4,825 | -17,146 | -17,028 | -7,524 | -10,624 | -9.9 | -4.4 | -6.4 |
| 21 | Memo: Adjustment for swaps | 7 | 68 | 32 | 46 | -19 | 28 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -3,730 | -4,757 | -17,114 | -16,982 | -7,543 | -10,596 | -9.8 | -4.4 | -6.4 |

Government financing

| | | | | | | | | | | |
|---------------------|---|---------------|---------------|----------------|----------------|---------------|----------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -412 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -3,325 | -4,825 | -17,146 | -17,028 | -7,524 | -10,624 | -9.9 | -4.4 | -6.4 |
| 26=27+...+31 | Net acquisition of financial assets | -2,640 | 4,164 | 1,059 | 4,876 | 14,226 | 4,844 | 2.8 | 8.3 | 2.9 |
| 27 | Currency and deposits | 368 | 1,575 | -506 | 713 | 10,247 | 1,200 | 0.4 | 6.0 | 0.7 |
| 28 | Securities other than shares | -108 | 90 | 325 | -510 | 142 | 6,184 | -0.3 | <0.1 | 3.7 |
| 29 | Loans | 97 | 341 | -192 | 1,283 | 445 | 1,224 | 0.7 | 0.3 | 0.7 |
| 30 | Shares and other equity | -3,680 | 1,199 | 1,001 | 1,592 | -336 | -1,146 | 0.9 | -0.2 | -0.7 |
| 31 | Other financial assets | 682 | 959 | 431 | 1,799 | 3,728 | -2,617 | 1.0 | 2.2 | -1.6 |
| 32=33+...+36 | Net incurrence of liabilities | 685 | 8,989 | 18,206 | 21,904 | 21,750 | 15,468 | 12.7 | 12.7 | 9.4 |
| 33 | Currency and deposits | 630 | 1,185 | -532 | -835 | -3,110 | -1,437 | -0.5 | -1.8 | -0.9 |
| 34 | Securities other than shares | 528 | 5,743 | 16,235 | 17,787 | -11,145 | -6,756 | 10.3 | -6.5 | -4.1 |
| 35 | Loans | -715 | 1,661 | 1,995 | 3,828 | 35,503 | 27,149 | 2.2 | 20.8 | 16.4 |
| 36 | Other liabilities | 242 | 400 | 507 | 1,123 | 501 | -3,488 | 0.6 | 0.3 | -2.1 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|--------------|---------------|--------------|----------------|----------------|---------------|-------------|-------------|-------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | -576 | -3,423 | 1,893 | 4,925 | 10,860 | 19,843 | 2.8 | 6.3 | 12.0 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 4,550 | 159 | 1,190 | -10,582 | -12,901 | 27,052 | -6.1 | -7.5 | 16.4 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|----------------|----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 34,032 | 40,370 | 48,662 | 58,463 | 73,748 | 83,150 | 33.8 | 43.1 | 50.3 |
| 44 | Currency and deposits | 7,518 | 8,025 | 6,794 | 7,680 | 17,964 | 19,160 | 4.4 | 10.5 | 11.6 |
| 45 | Securities other than shares | 206 | 1,926 | 1,832 | 1,952 | 2,652 | 9,038 | 1.1 | 1.6 | 5.5 |
| 46 | Loans | 1,698 | 4,286 | 2,751 | 4,111 | 4,598 | 5,805 | 2.4 | 2.7 | 3.5 |
| 47 | Shares and other equity | 20,656 | 20,095 | 28,725 | 34,359 | 34,732 | 37,955 | 19.9 | 20.3 | 22.9 |
| 48 | Other financial assets | 3,953 | 6,038 | 8,559 | 10,360 | 13,803 | 11,192 | 6.0 | 8.1 | 6.8 |
| 49=50+...+53 | Liabilities | 67,182 | 95,544 | 158,354 | 169,676 | 167,203 | 212,197 | 98.2 | 97.7 | 128.3 |
| 50 | Currency and deposits | 12,037 | 16,075 | 18,948 | 18,113 | 15,003 | 13,566 | 10.5 | 8.8 | 8.2 |
| 51 | Securities other than shares | 46,079 | 63,704 | 114,385 | 120,489 | 86,067 | 106,601 | 69.7 | 50.3 | 64.4 |
| 52 | Loans | 4,220 | 10,237 | 18,505 | 22,533 | 58,577 | 85,317 | 13.0 | 34.2 | 51.6 |
| 53 | Other liabilities | 4,846 | 5,529 | 6,516 | 8,542 | 7,556 | 6,713 | 4.9 | 4.4 | 4.1 |
| 54=43-49 | Financial assets net of liabilities | -33,150 | -55,173 | -109,693 | -111,214 | -93,455 | -129,047 | -64.3 | -54.6 | -78.0 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|---------------|---------------|----------------|----------------|----------------|----------------|-------------|--------------|--------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -3,730 | -4,757 | -17,114 | -16,982 | -7,543 | -10,596 | -9.8 | -4.4 | -6.4 |
| 57=63(t)-63(t-1) | Change in Government Debt | 1,868 | 7,522 | 17,753 | 21,418 | 22,767 | 19,244 | 12.4 | 13.3 | 11.6 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -1,862 | 2,765 | 639 | 4,437 | 15,225 | 8,648 | 2.6 | 8.9 | 5.2 |
| 59 | Net acquisition of financial assets | -2,584 | 4,164 | 1,059 | 4,876 | 14,226 | 4,844 | 2.8 | 8.3 | 2.9 |
| 60 | Incurrence in liabilities not in the Government debt | -632 | -400 | -522 | -1,146 | -541 | 3,452 | -0.7 | -0.3 | 2.1 |
| 61 | Valuation effects and other changes in volume in Government debt | 332 | -279 | 189 | 1,000 | 1,415 | 622 | 0.6 | 0.8 | 0.4 |
| 62 | Statistical discrepancies | 1,022 | -721 | -87 | -294 | 125 | -270 | -0.2 | <0.1 | -0.2 |
| 63=64+65+68 | Government debt (nominal value) | 56,126 | 79,854 | 141,055 | 162,473 | 185,241 | 204,485 | 94.0 | 108.3 | 123.6 |
| 64 | .. Currency and deposits | 7,963 | 10,659 | 12,288 | 11,793 | 10,200 | 9,426 | 6.8 | 6.0 | 5.7 |
| 65=66+67 | .. Securities other than shares | 42,475 | 58,959 | 110,407 | 128,148 | 117,042 | 110,661 | 74.1 | 68.4 | 66.9 |
| 66 | .. short term | 5,632 | 431 | 20,405 | 20,835 | 11,080 | 11,702 | 12.1 | 6.5 | 7.1 |
| 67 | .. long term | 36,843 | 58,527 | 90,002 | 107,313 | 105,962 | 98,959 | 62.1 | 61.9 | 59.8 |
| 68=69+70 | .. Loans | 5,688 | 10,237 | 18,360 | 22,533 | 57,998 | 84,397 | 13.0 | 33.9 | 51.0 |
| 69 | .. short term | 224 | 1,330 | 1,726 | 3,821 | 3,959 | 1,966 | 2.2 | 2.3 | 1.2 |
| 70 | .. long term | 5,464 | 8,906 | 16,634 | 18,712 | 54,040 | 82,431 | 10.8 | 31.6 | 49.8 |
| 71 | of which, Intergovernmental lending | : | : | - | 548 | 1,212 | 1,212 | 0.3 | 0.7 | 0.7 |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|-------------|---------------|----------------|----------------|---------------|----------------|-------------|-------------|-------------|
| 72 | Government consumption | 17,902 | 27,663 | 37,185 | 37,335 | 34,295 | 30,243 | 21.6 | 20.0 | 18.3 |
| 73 | Consumption of fixed capital | 1,897 | 2,757 | 3,592 | 3,734 | 3,867 | 3,884 | 2.2 | 2.3 | 2.3 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -264 | -2,506 | -15,487 | -14,184 | -6,985 | -11,827 | -8.2 | -4.1 | -7.2 |
| 75 | GDP | 101,146 | 140,567 | 168,529 | 172,859 | 171,065 | 165,409 | | | |

(*) essential information by country on separate page

Romania (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|--------------|---------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 7,705 | 50,179 | 160,853 | 174,446 | 188,243 | 196,801 | 33.3 | 33.8 | 33.5 |
| 2=3+4+5 | Taxes | 4,957 | 26,430 | 86,566 | 94,033 | 107,053 | 113,138 | 18.0 | 19.2 | 19.3 |
| 3 | . Indirect taxes | 2,315 | 17,664 | 53,782 | 62,251 | 72,662 | 77,272 | 11.9 | 13.1 | 13.2 |
| 4 | . Direct taxes | 2,642 | 8,766 | 32,785 | 31,783 | 34,391 | 35,865 | 6.1 | 6.2 | 6.1 |
| 5 | . Capital taxes | - | - | - | - | - | - | - | - | - |
| 6 | Social contributions | 1,838 | 16,900 | 51,261 | 49,552 | 50,808 | 51,971 | 9.5 | 9.1 | 8.8 |
| 7 | Sales | 318 | 3,043 | 13,220 | 13,309 | 15,214 | 12,146 | 2.5 | 2.7 | 2.1 |
| 8 | Other current revenue | 592 | 3,709 | 8,271 | 13,897 | 11,996 | 14,940 | 2.7 | 2.2 | 2.5 |
| 9 | Capital revenue | 0 | 97 | 1,535 | 3,655 | 3,172 | 4,606 | 0.7 | 0.6 | 0.8 |
| 10=11+...+18 | Total expenditure | 8,834 | 53,221 | 205,967 | 210,037 | 219,153 | 213,623 | 40.1 | 39.4 | 36.4 |
| 11 | Intermediate consumption | 2,010 | 10,739 | 32,522 | 30,325 | 33,725 | 34,628 | 5.8 | 6.1 | 5.9 |
| 12 | Compensation of employees | 1,377 | 12,941 | 54,819 | 50,588 | 43,979 | 45,893 | 9.7 | 7.9 | 7.8 |
| 13 | Interest | 1,128 | 3,742 | 7,671 | 8,006 | 9,077 | 10,397 | 1.5 | 1.6 | 1.8 |
| 14 | Subsidies | 599 | 2,445 | 3,701 | 2,930 | 2,463 | 2,190 | 0.6 | 0.4 | 0.4 |
| 15 | Social benefits | 2,748 | 14,629 | 68,911 | 73,706 | 74,721 | 74,360 | 14.1 | 13.4 | 12.7 |
| 16 | Other current expenditure | 145 | 1,863 | 6,903 | 10,003 | 11,302 | 13,537 | 1.9 | 2.0 | 2.3 |
| 17 | Capital transfers payable | 142 | 1,612 | 1,557 | 4,392 | 13,661 | 8,040 | 0.8 | 2.5 | 1.4 |
| 18 | Capital investments | 686 | 5,249 | 29,885 | 30,087 | 30,227 | 24,578 | 5.7 | 5.4 | 4.2 |
| 19 | of which, Gross fixed capital formation | 678 | 5,111 | 29,767 | 29,861 | 30,200 | 27,108 | 5.7 | 5.4 | 4.6 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|---------------|---------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -1,129 | -3,043 | -45,113 | -35,591 | -30,911 | -16,822 | -6.8 | -5.6 | -2.9 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -1,129 | -3,043 | -45,113 | -35,591 | -30,911 | -16,822 | -6.8 | -5.6 | -2.9 |

Government financing

| | | | | | | | | | | |
|---------------------|---|----------|---------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | - | -18 | -57 | -455 | 49 | -113 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | - | -3,025 | -45,057 | -35,136 | -30,960 | -16,709 | -6.7 | -5.6 | -2.8 |
| 26=27+...+31 | Net acquisition of financial assets | - | 1,523 | 7,091 | 561 | 9,979 | 13,019 | 0.1 | 1.8 | 2.2 |
| 27 | Currency and deposits | - | 380 | 8,588 | -2,328 | 5,717 | 10,614 | -0.4 | 1.0 | 1.8 |
| 28 | Securities other than shares | - | - | - | - | - | - | - | - | - |
| 29 | Loans | - | 1,196 | 133 | 513 | 258 | 115 | <0.1 | <0.1 | <0.1 |
| 30 | Shares and other equity | - | -523 | -937 | 580 | 897 | -407 | 0.1 | 0.2 | <0.1 |
| 31 | Other financial assets | - | 470 | -693 | 1,797 | 3,107 | 2,697 | 0.3 | 0.6 | 0.5 |
| 32=33+...+36 | Net incurrence of liabilities | - | 4,548 | 52,147 | 35,696 | 40,939 | 29,728 | 6.8 | 7.4 | 5.1 |
| 33 | Currency and deposits | - | 158 | -708 | 2,319 | 1,720 | -1,410 | 0.4 | 0.3 | -0.2 |
| 34 | Securities other than shares | - | 2,702 | 31,957 | 20,322 | 22,742 | 31,022 | 3.9 | 4.1 | 5.3 |
| 35 | Loans | - | 889 | 16,703 | 16,076 | 7,042 | -3,022 | 3.1 | 1.3 | -0.5 |
| 36 | Other liabilities | - | 800 | 4,195 | -3,021 | 9,435 | 3,139 | -0.6 | 1.7 | 0.5 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|----------|---------------|---------------|--------------|---------------|---------------|----------------|------------|----------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | - | - | - | - | - | - | - | - | - |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | - | 10,729 | 43,058 | 4,993 | 11,659 | -472 | 1.0 | 2.1 | <0.1 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | - | 3,801 | 9,606 | 59 | 35,813 | 39,001 | <0.1 | 6.4 | 6.6 |
| 40=37+38-39 | Changes in net worth due to other changes | - | - | - | - | - | - | - | - | - |
| = 55(t)-55(t-1)-73 | in assets/liabilities | - | - | - | - | - | - | - | - | - |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|----------|---------------|----------------|----------------|----------------|-----------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | - | - | - | - | - | - | - | - | - |
| 42 | Non-financial assets | - | - | - | - | - | - | - | - | - |
| 43=44+...+48 | Financial assets | - | 83,330 | 132,563 | 138,117 | 154,201 | 150,664 | 26.4 | 27.7 | 25.6 |
| 44 | Currency and deposits | - | 2,769 | 21,151 | 19,765 | 19,543 | 30,679 | 3.8 | 3.5 | 5.2 |
| 45 | Securities other than shares | - | - | - | - | - | - | - | - | - |
| 46 | Loans | - | 4,610 | 5,413 | 5,927 | 6,188 | 6,304 | 1.1 | 1.1 | 1.1 |
| 47 | Shares and other equity | - | 50,041 | 67,038 | 70,639 | 83,569 | 65,618 | 13.5 | 15.0 | 11.2 |
| 48 | Other financial assets | - | 25,910 | 38,961 | 41,787 | 44,902 | 48,062 | 8.0 | 8.1 | 8.2 |
| 49=50+...+53 | Liabilities | - | 40,993 | 165,750 | 201,506 | 242,502 | 270,235 | 38.5 | 43.6 | 46.0 |
| 50 | Currency and deposits | - | 799 | 2,358 | 4,677 | 6,398 | 4,987 | 0.9 | 1.1 | 0.8 |
| 51 | Securities other than shares | - | 15,849 | 67,465 | 87,693 | 113,501 | 146,036 | 16.7 | 20.4 | 24.9 |
| 52 | Loans | - | 21,056 | 56,616 | 73,656 | 81,482 | 81,173 | 14.1 | 14.6 | 13.8 |
| 53 | Other liabilities | - | 3,289 | 39,311 | 35,479 | 41,122 | 38,039 | 6.8 | 7.4 | 6.5 |
| 54=43-49 | Financial assets net of liabilities | - | 42,337 | -33,187 | -63,388 | -88,301 | -119,571 | -12.1 | -15.9 | -20.4 |
| 55=41-49 | Net worth | - | - | - | - | - | - | - | - | - |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -1,129 | -3,043 | -45,113 | -35,591 | -30,911 | -16,822 | -6.8 | -5.6 | -2.9 |
| 57=63(t)-63(t-1) | Change in Government Debt | 2,631 | 7,427 | 49,408 | 41,083 | 33,646 | 29,055 | 7.8 | 6.0 | 4.9 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | 1,502 | 4,384 | 4,294 | 5,492 | 2,736 | 12,232 | 1.0 | 0.5 | 2.1 |
| 59 | Net acquisition of financial assets | - | 1,523 | 7,091 | 561 | 9,979 | 13,019 | 0.1 | 1.8 | 2.2 |
| 60 | Incurrence in liabilities not in the Government debt | - | -800 | -4,267 | - | -8,328 | -3,136 | <0.1 | -1.5 | -0.5 |
| 61 | Valuation effects and other changes in volume in Government debt | - | 3,600 | 1,526 | - | 1,034 | 2,463 | <0.1 | 0.2 | 0.4 |
| 62 | Statistical discrepancies | - | 60 | -56 | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | - | 37,795 | 118,428 | - | - | - | <0.1 | <0.1 | <0.1 |
| 64 | . Currency and deposits | - | 795 | 2,358 | - | - | - | <0.1 | <0.1 | <0.1 |
| 65=66+67 | . Securities other than shares | 1,781 | 16,320 | 60,205 | 82,287 | 106,512 | 137,328 | 15.7 | 19.1 | 23.4 |
| 66 | .. short term | - | 637 | 8,594 | 24,291 | 34,097 | 35,336 | 6.5 | 6.3 | 4.8 |
| 67 | .. long term | - | 1,145 | 7,726 | 35,914 | 48,190 | 71,176 | 9.2 | 12.8 | 18.5 |
| 68=69+70 | . Loans | 2,059 | 20,681 | 55,865 | 72,547 | 80,247 | 79,896 | 13.9 | 14.4 | 13.6 |
| 69 | .. short term | - | - | 306 | 357 | 2,548 | 334 | <0.1 | 0.5 | <0.1 |
| 70 | .. long term | - | 2,059 | 20,681 | 55,560 | 72,190 | 77,699 | 13.8 | 14.0 | 13.5 |
| 71 | of which, Intergovernmental lending | - | - | - | - | - | - | - | - | - |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|-------------|------------|----------------|----------------|----------------|---------------|-------------|-------------|-------------|
| 72 | Government consumption | 3,456 | 22,892 | 90,921 | 85,444 | 83,766 | 92,258 | 16.3 | 15.0 | 15.7 |
| 73 | Consumption of fixed capital | 33 | 1,742 | 11,600 | 11,733 | 13,260 | 15,960 | 2.2 | 2.4 | 2.7 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -475 | 464 | -26,828 | -17,237 | -13,943 | -8,205 | -3.3 | -2.5 | -1.4 |
| 75 | GDP | 25,530 | 152,017 | 501,139 | 523,693 | 556,708 | 587,499 | - | - | - |

(*) essential information by country on separate page

Slovenia (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|--------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 5,737 | 10,149 | 15,328 | 15,848 | 16,065 | 15,959 | 44.5 | 44.4 | 45.0 |
| 2=3+4+5 | Taxes | 3,077 | 5,483 | 7,943 | 8,020 | 7,991 | 7,920 | 22.5 | 22.1 | 22.3 |
| 3 | . Indirect taxes | 2,069 | 3,668 | 5,002 | 5,098 | 5,095 | 5,162 | 14.3 | 14.1 | 14.6 |
| 4 | . Direct taxes | 1,000 | 1,797 | 2,931 | 2,908 | 2,884 | 2,742 | 8.2 | 8.0 | 7.7 |
| 5 | . Capital taxes | 8 | 18 | 11 | 14 | 12 | 17 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 1,954 | 3,354 | 5,388 | 5,495 | 5,523 | 5,480 | 15.4 | 15.3 | 15.5 |
| 7 | Sales | 411 | 743 | 999 | 1,046 | 1,157 | 1,142 | 2.9 | 3.2 | 3.2 |
| 8 | Other current revenue | 285 | 545 | 872 | 1,179 | 1,329 | 1,303 | 3.3 | 3.7 | 3.7 |
| 9 | Capital revenue | 10 | 24 | 127 | 108 | 65 | 114 | 0.3 | 0.2 | 0.3 |
| 10=11+...+18 | Total expenditure | 6,056 | 10,717 | 17,546 | 17,960 | 18,362 | 17,377 | 50.4 | 50.8 | 49.0 |
| 11 | Intermediate consumption | 873 | 1,568 | 2,301 | 2,418 | 2,511 | 2,444 | 6.8 | 6.9 | 6.9 |
| 12 | Compensation of employees | 1,515 | 2,679 | 4,399 | 4,500 | 4,616 | 4,465 | 12.6 | 12.8 | 12.6 |
| 13 | Interest | 322 | 507 | 479 | 581 | 693 | 748 | 1.6 | 1.9 | 2.1 |
| 14 | Subsidies | 262 | 421 | 745 | 814 | 486 | 473 | 2.3 | 1.3 | 1.3 |
| 15 | Social benefits | 2,375 | 4,169 | 6,632 | 6,909 | 7,168 | 6,997 | 19.4 | 19.8 | 19.7 |
| 16 | Other current expenditure | 174 | 437 | 790 | 750 | 823 | 809 | 2.1 | 2.3 | 2.3 |
| 17 | Capital transfers payable | 138 | 247 | 531 | 472 | 743 | 384 | 1.3 | 2.1 | 1.1 |
| 18 | Capital investments | 396 | 689 | 1,669 | 1,515 | 1,322 | 1,057 | 4.3 | 3.7 | 3.0 |
| 19 | of which, Gross fixed capital formation | 393 | 685 | 1,632 | 1,581 | 1,297 | 1,041 | 4.4 | 3.6 | 2.9 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -319 | -568 | -2,217 | -2,112 | -2,298 | -1,418 | -5.9 | -6.4 | -4.0 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -319 | -568 | -2,217 | -2,112 | -2,298 | -1,418 | -5.9 | -6.4 | -4.0 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | : | -15 | -29 | 11 | -19 | 7 | <0.1 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | : | -553 | -2,188 | -2,123 | -2,279 | -1,425 | -6.0 | -6.3 | -4.0 |
| 26=27+...+31 | Net acquisition of financial assets | : | 296 | 2,235 | -753 | 958 | 788 | -2.1 | 2.6 | 2.2 |
| 27 | Currency and deposits | : | 680 | 2,061 | -976 | 770 | -185 | -2.7 | 2.1 | -0.5 |
| 28 | Securities other than shares | : | 134 | -46 | 24 | -91 | 117 | <0.1 | -0.3 | 0.3 |
| 29 | Loans | : | 14 | 1 | 98 | 264 | 979 | 0.3 | 0.7 | 2.8 |
| 30 | Shares and other equity | : | -700 | 154 | -3 | 90 | 33 | <0.1 | 0.2 | <0.1 |
| 31 | Other financial assets | : | 168 | 65 | 104 | -75 | -156 | 0.3 | -0.2 | -0.4 |
| 32=33+...+36 | Net incurrence of liabilities | : | 849 | 4,423 | 1,370 | 3,237 | 2,213 | 3.8 | 8.9 | 6.2 |
| 33 | Currency and deposits | : | 2 | 6 | 8 | 8 | -9 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | : | 872 | 4,153 | 875 | 3,038 | 1,143 | 2.5 | 8.4 | 3.2 |
| 35 | Loans | : | -41 | 210 | 439 | 110 | 1,099 | 1.2 | 0.3 | 3.1 |
| 36 | Other liabilities | : | 16 | 54 | 48 | 81 | -20 | 0.1 | 0.2 | <0.1 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | : | 832 | 400 | 1,963 | 870 | 931 | 5.5 | 2.4 | 2.6 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | : | 222 | 184 | 147 | -89 | 2,561 | 0.4 | -0.2 | 7.2 |
| 40=37+38-39 | Changes in net worth due to other changes | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | in assets/liabilities | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | : | 11,332 | 15,799 | 17,009 | 17,627 | 18,728 | 47.8 | 48.7 | 52.8 |
| 44 | Currency and deposits | : | 1,633 | 4,336 | 3,483 | 4,334 | 4,128 | 9.8 | 12.0 | 11.6 |
| 45 | Securities other than shares | : | 223 | 274 | 304 | 221 | 337 | 0.9 | 0.6 | 1.0 |
| 46 | Loans | : | 579 | 281 | 383 | 674 | 1,657 | 1.1 | 1.9 | 4.7 |
| 47 | Shares and other equity | : | 6,738 | 8,561 | 10,514 | 10,186 | 10,564 | 29.5 | 28.2 | 29.8 |
| 48 | Other financial assets | : | 2,159 | 2,347 | 2,325 | 2,212 | 2,042 | 6.5 | 6.1 | 5.8 |
| 49=50+...+53 | Liabilities | : | 8,039 | 15,335 | 16,852 | 18,483 | 21,626 | 47.3 | 51.1 | 61.0 |
| 50 | Currency and deposits | : | 6 | 88 | 95 | 106 | 96 | 0.3 | 0.3 | 0.3 |
| 51 | Securities other than shares | : | 5,532 | 11,946 | 12,991 | 14,211 | 16,278 | 36.5 | 39.3 | 45.9 |
| 52 | Loans | : | 1,124 | 1,046 | 1,487 | 1,764 | 2,869 | 4.2 | 4.9 | 8.1 |
| 53 | Other liabilities | : | 1,378 | 2,255 | 2,279 | 2,402 | 2,383 | 6.4 | 6.6 | 6.7 |
| 54=43-49 | Financial assets net of liabilities | : | 3,293 | 464 | 157 | -856 | -2,898 | 0.4 | -2.4 | -8.2 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -319 | -568 | -2,217 | -2,112 | -2,298 | -1,418 | -5.9 | -6.4 | -4.0 |
| 57=63(t)-63(t-1) | Change in Government Debt | 931 | 4,269 | 1,287 | 3,218 | 2,235 | 3.6 | 8.9 | 6.3 | |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | 363 | 2,052 | -824 | 920 | 817 | -2.3 | 2.5 | 2.3 | |
| 59 | Net acquisition of financial assets | - | 229 | 2,236 | -755 | 957 | 789 | -2.1 | 2.6 | 2.2 |
| 60 | Incurrence in liabilities not in the Government debt | - | -27 | -54 | - | - | - | <0.1 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | - | 74 | -99 | - | - | - | <0.1 | <0.1 | <0.1 |
| 62 | Statistical discrepancies | - | 88 | -32 | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | 6,442 | 12,449 | 12,449 | 12,449 | 12,449 | <0.1 | <0.1 | <0.1 | |
| 64 | . Currency and deposits | - | 6 | 88 | - | - | - | <0.1 | <0.1 | <0.1 |
| 65=66+67 | . Securities other than shares | 2,301 | 5,317 | 11,326 | 12,165 | 15,095 | 16,252 | 34.2 | 41.7 | 45.8 |
| 66 | .. short term | - | 351 | 739 | 25 | 28 | 713 | <0.1 | <0.1 | 2.0 |
| 67 | .. long term | 2,301 | 4,966 | 10,587 | 12,140 | 15,067 | 15,539 | 34.1 | 41.7 | 43.8 |
| 68=69+70 | . Loans | 749 | 1,120 | 1,036 | 1,477 | 1,755 | 2,842 | 4.1 | 4.9 | 8.0 |
| 69 | .. short term | 62 | 111 | 21 | 34 | 39 | 37 | <0.1 | 0.1 | 0.1 |
| 70 | .. long term | 687 | 1,009 | 1,016 | 1,443 | 1,716 | 2,806 | 4.1 | 4.7 | 7.9 |
| 71 | of which, Intergovernmental lending | - | - | - | 103 | 325 | 972 | 0.3 | 0.9 | 2.7 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 2,465 | 4,422 | 7,152 | 7,369 | 7,533 | 7,320 | 20.7 | 20.8 | 20.6 |
| 73 | Consumption of fixed capital | 210 | 319 | 649 | 700 | 759 | 779 | 2.0 | 2.1 | 2.2 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -133 | -198 | -1,197 | -1,297 | -1,734 | -1,140 | -3.6 | -4.8 | -3.2 |
| 75 | GDP | 13,608 | 23,195 | 35,556 | 35,607 | 36,172 | 35,466 | | | |

(*) essential information by country on separate page

Slovakia (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 10,171 | 13,561 | 21,057 | 21,282 | 22,993 | 23,651 | 32.3 | 33.3 | 33.1 |
| 2=3+4+5 | Taxes | 5,321 | 6,782 | 9,976 | 10,215 | 11,024 | 11,031 | 15.5 | 16.0 | 15.4 |
| 3 | .. Indirect taxes | 3,116 | 4,187 | 6,507 | 6,679 | 7,269 | 7,057 | 10.1 | 10.5 | 9.9 |
| 4 | .. Direct taxes | 2,201 | 2,586 | 3,469 | 3,536 | 3,755 | 3,973 | 5.4 | 5.4 | 5.6 |
| 5 | .. Capital taxes | 4 | 9 | 0 | 0 | 0 | 0 | <-0.1 | <-0.1 | <-0.1 |
| 6 | Social contributions | 3,600 | 5,411 | 8,080 | 8,252 | 8,635 | 9,065 | 12.5 | 12.5 | 12.7 |
| 7 | Sales | 557 | 612 | 759 | 813 | 856 | 1,007 | 1.2 | 1.2 | 1.4 |
| 8 | Other current revenue | 688 | 723 | 2,067 | 1,600 | 1,939 | 2,173 | 2.4 | 2.8 | 3.0 |
| 9 | Capital revenue | 5 | 33 | 174 | 402 | 539 | 375 | 0.6 | 0.8 | 0.5 |
| 10=11+...+18 | Total expenditure | 11,677 | 16,585 | 26,097 | 26,328 | 26,491 | 26,758 | 40.0 | 38.3 | 37.4 |
| 11 | Intermediate consumption | 2,008 | 2,292 | 3,384 | 3,200 | 3,111 | 3,088 | 4.9 | 4.5 | 4.3 |
| 12 | Compensation of employees | 2,219 | 3,363 | 4,840 | 5,065 | 4,914 | 5,014 | 7.7 | 7.1 | 7.0 |
| 13 | Interest | 573 | 1,308 | 906 | 885 | 1,084 | 1,322 | 1.3 | 1.6 | 1.9 |
| 14 | Subsidies | 1,017 | 554 | 1,034 | 894 | 863 | 994 | 1.4 | 1.2 | 1.4 |
| 15 | Social benefits | 3,847 | 6,094 | 11,921 | 12,798 | 12,757 | 13,291 | 19.4 | 18.5 | 18.6 |
| 16 | Other current expenditure | 290 | 600 | 1,171 | 1,099 | 1,382 | 1,140 | 1.7 | 2.0 | 1.6 |
| 17 | Capital transfers payable | 355 | 1,301 | 1,412 | 707 | 917 | 583 | 1.1 | 1.3 | 0.8 |
| 18 | Capital investments | 1,369 | 1,072 | 1,429 | 1,681 | 1,463 | 1,326 | 2.6 | 2.1 | 1.9 |
| 19 | of which, Gross fixed capital formation | 1,294 | 1,204 | 1,463 | 1,716 | 1,586 | 1,365 | 2.6 | 2.3 | 1.9 |

Government deficit

| | | | | | | | | | | |
|--------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -1,506 | -3,024 | -5,040 | -5,046 | -3,498 | -3,107 | -7.7 | -5.1 | -4.3 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <-0.1 | <-0.1 | <-0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <-0.1 | <-0.1 | <-0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -1,506 | -3,024 | -5,040 | -5,046 | -3,498 | -3,107 | -7.7 | -5.1 | -4.3 |

Government financing

| | | | | | | | | | | |
|---------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -9 | -20 | -41 | 20 | 6 | 62 | <-0.1 | <-0.1 | <-0.1 |
| 25=26-32 | Net financial transactions | -1,497 | -3,004 | -4,999 | -5,067 | -3,504 | -3,169 | -7.7 | -5.1 | -4.4 |
| 26=27+...+31 | Net acquisition of financial assets | -167 | -3,659 | -1,088 | 66 | -455 | 4,209 | 0.1 | -0.7 | 5.9 |
| 27 | Currency and deposits | -191 | 3,060 | -1,242 | -209 | -903 | 2,609 | -0.3 | -1.3 | 3.7 |
| 28 | Securities other than shares | 111 | -60 | -5 | -1 | -1 | -3 | <-0.1 | <-0.1 | <-0.1 |
| 29 | Loans | 182 | -1,264 | 85 | -32 | 262 | 1,420 | <-0.1 | 0.4 | 2.0 |
| 30 | Shares and other equity | -187 | -4,889 | 203 | -140 | -129 | 247 | -0.2 | -0.2 | 0.3 |
| 31 | Other financial assets | -82 | -505 | -129 | 449 | 316 | -63 | 0.7 | 0.5 | <-0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 1,330 | -655 | 3,911 | 5,133 | 3,049 | 7,378 | 7.8 | 4.4 | 10.3 |
| 33 | Currency and deposits | - | -27 | -24 | -12 | 30 | -9 | <-0.1 | <-0.1 | <-0.1 |
| 34 | Securities other than shares | 637 | -237 | 3,779 | 4,551 | 2,196 | 5,981 | 6.9 | 3.2 | 8.4 |
| 35 | Loans | 758 | -117 | -43 | 107 | 833 | 1,671 | 0.2 | 1.2 | 2.3 |
| 36 | Other liabilities | -66 | -273 | 199 | 488 | -9 | -265 | 0.7 | <-0.1 | -0.4 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|-------------------------------|--|-------------|--------------|------------|-------------|--------------|--------------|-------------|------------|------------|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 332 | 5,853 | 985 | 301 | 251 | 2,644 | 0.5 | 0.4 | 3.7 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | -122 | -378 | -81 | -254 | 4,888 | 2,818 | -0.4 | 7.1 | 3.9 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|---------------------|--|---------------|---------------|----------------|----------------|----------------|----------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 12,189 | 17,849 | 15,232 | 15,600 | 15,028 | 22,453 | 23.7 | 21.7 | 31.4 |
| 44 | Currency and deposits | 1,529 | 4,977 | 2,313 | 2,121 | 1,213 | 3,833 | 3.2 | 1.8 | 5.4 |
| 45 | Securities other than shares | 181 | 83 | 344 | 191 | 194 | 193 | 0.3 | 0.3 | 0.3 |
| 46 | Loans | 7,110 | 3,756 | 1,140 | 1,254 | 1,450 | 2,771 | 1.9 | 2.1 | 3.9 |
| 47 | Shares and other equity | 2,900 | 5,593 | 9,654 | 9,707 | 9,549 | 12,936 | 14.7 | 13.8 | 18.1 |
| 48 | Other financial assets | 469 | 3,441 | 1,781 | 2,327 | 2,621 | 2,719 | 3.5 | 3.8 | 3.8 |
| 49=50+...+53 | Liabilities | 9,312 | 18,357 | 25,347 | 30,226 | 33,285 | 40,422 | 45.9 | 48.2 | 56.6 |
| 50 | Currency and deposits | 31 | - | 83 | 71 | 101 | 93 | 0.1 | 0.1 | 0.1 |
| 51 | Securities other than shares | 4,552 | 11,651 | 20,857 | 25,479 | 27,672 | 33,486 | 38.7 | 40.0 | 46.9 |
| 52 | Loans | 3,470 | 4,195 | 1,854 | 1,992 | 2,760 | 4,354 | 3.0 | 4.0 | 6.1 |
| 53 | Other liabilities | 1,258 | 2,511 | 2,553 | 2,684 | 2,752 | 2,489 | 4.1 | 4.0 | 3.5 |
| 54=43-49 | Financial assets net of liabilities | 2,877 | -808 | -10,115 | -14,626 | -18,256 | -17,969 | -22.2 | -26.4 | -25.1 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|-------------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -1,506 | -3,024 | -5,040 | -5,046 | -3,498 | -3,107 | -7.7 | -5.1 | -4.3 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 3,708 | 4,667 | 2,913 | 7,333 | 7.1 | 4.2 | 10.3 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | -1,332 | -379 | -585 | 4,226 | -0.6 | -0.8 | 5.9 |
| 59 | Net acquisition of financial assets | : | : | -1,088 | 67 | -455 | 4,209 | 0.1 | -0.7 | 5.9 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -199 | : | 9 | 265 | <-0.1 | <-0.1 | 0.4 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -8 | : | -58 | -343 | <-0.1 | <-0.1 | -0.5 |
| 62 | Statistical discrepancies | : | : | -37 | : | : | : | <-0.1 | <-0.1 | <-0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 22,331 | : | : | : | <-0.1 | <-0.1 | <-0.1 |
| 64 | .. Currency and deposits | : | : | 83 | : | : | : | <-0.1 | <-0.1 | <-0.1 |
| 65=66+67 | .. Securities other than shares | 4,520 | 11,790 | 20,395 | 24,936 | 27,052 | 32,799 | 37.9 | 39.1 | 45.9 |
| 66 | .. short term | 2,355 | 2,237 | 941 | 1,269 | 1,137 | 1,316 | 1.9 | 1.6 | 1.8 |
| 67 | .. long term | 2,165 | 9,553 | 19,455 | 23,667 | 25,915 | 31,483 | 35.9 | 37.5 | 44.1 |
| 68=69+70 | .. Loans | 3,532 | 4,190 | 1,852 | 1,991 | 2,758 | 4,352 | 3.0 | 4.0 | 6.1 |
| 69 | .. short term | 48 | 61 | 88 | 149 | 100 | 36 | 0.2 | 0.1 | <-0.1 |
| 70 | .. long term | 3,485 | 4,129 | 1,764 | 1,842 | 2,658 | 4,316 | 2.8 | 3.8 | 6.0 |
| 71 | of which, Intergovernmental lending | : | : | - | - | 173 | 1,494 | - | 0.2 | 2.1 |

Table C - Memorandum items

| | | | | | | | | | | |
|--------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| 72 | Government consumption | 5,202 | 7,466 | 12,494 | 12,727 | 12,421 | 12,510 | 19.3 | 18.0 | 17.5 |
| 73 | Consumption of fixed capital | 933 | 1,358 | 1,715 | 1,760 | 1,818 | 1,864 | 2.7 | 2.6 | 2.6 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -1,070 | -3,310 | -5,326 | -5,125 | -3,852 | -3,645 | -7.8 | -5.6 | -5.1 |
| 75 | GDP | 23,867 | 36,807 | 62,794 | 65,869 | 69,108 | 71,463 | | | |

(*) essential information by country on separate page

Finland (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|---------------|---------------|---------------|---------------|----------------|----------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 59,356 | 76,359 | 92,028 | 94,696 | 102,121 | 104,448 | 53.0 | 53.9 | 53.7 |
| 2=3+4+5 | Taxes | 35,391 | 46,750 | 51,400 | 52,965 | 58,173 | 59,203 | 29.6 | 30.7 | 30.4 |
| 3 | .. Indirect taxes | 15,361 | 19,244 | 23,139 | 23,948 | 26,859 | 27,838 | 13.4 | 14.2 | 14.3 |
| 4 | .. Direct taxes | 19,785 | 27,054 | 27,821 | 28,630 | 30,919 | 30,856 | 16.0 | 16.3 | 15.9 |
| 5 | .. Capital taxes | 245 | 452 | 440 | 387 | 395 | 509 | 0.2 | 0.2 | 0.3 |
| 6 | Social contributions | 14,328 | 17,269 | 22,265 | 22,872 | 23,973 | 25,373 | 12.8 | 12.7 | 13.0 |
| 7 | Sales | 5,577 | 6,779 | 10,618 | 11,440 | 11,973 | 12,244 | 6.4 | 6.3 | 6.3 |
| 8 | Other current revenue | 3,964 | 5,409 | 7,558 | 7,113 | 7,738 | 7,468 | 4.0 | 4.1 | 3.8 |
| 9 | Capital revenue | 96 | 152 | 187 | 306 | 264 | 160 | 0.2 | 0.1 | <0.1 |
| 10=11+...+18 | Total expenditure | 60,733 | 70,367 | 96,708 | 99,707 | 104,259 | 108,869 | 55.8 | 55.0 | 56.0 |
| 11 | Intermediate consumption | 9,707 | 12,425 | 19,575 | 20,469 | 21,663 | 22,580 | 11.4 | 11.4 | 11.6 |
| 12 | Compensation of employees | 15,708 | 19,070 | 25,438 | 25,943 | 26,883 | 27,761 | 14.5 | 14.2 | 14.3 |
| 13 | Interest | 4,496 | 3,011 | 2,405 | 2,469 | 2,684 | 2,769 | 1.4 | 1.4 | 1.4 |
| 14 | Subsidies | 1,979 | 2,005 | 2,477 | 2,680 | 2,724 | 2,755 | 1.5 | 1.4 | 1.4 |
| 15 | Social benefits | 22,726 | 26,095 | 35,865 | 37,611 | 39,092 | 41,484 | 21.0 | 20.6 | 21.3 |
| 16 | Other current expenditure | 2,540 | 3,351 | 5,248 | 5,430 | 5,740 | 5,879 | 3.0 | 3.0 | 3.0 |
| 17 | Capital transfers payable | 339 | 581 | 780 | 628 | 676 | 619 | 0.4 | 0.4 | 0.3 |
| 18 | Capital investments | 3,238 | 3,829 | 4,920 | 4,477 | 4,797 | 5,022 | 2.5 | 2.5 | 2.6 |
| 19 | of which, Gross fixed capital formation | 3,240 | 3,794 | 4,873 | 4,457 | 4,748 | 5,012 | 2.5 | 2.5 | 2.6 |

Government deficit

| | | | | | | | | | | |
|-------------|--|---------------|--------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -1,377 | 5,992 | -4,680 | -5,011 | -2,138 | -4,421 | -2.8 | -1.1 | -2.3 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 430 | 556 | 599 | 759 | 0.3 | 0.3 | 0.4 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -1,377 | 5,992 | -4,250 | -4,455 | -1,539 | -3,662 | -2.5 | -0.8 | -1.9 |

Government financing

| | | | | | | | | | | |
|--------------|---|---------------|--------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 561 | 342 | 135 | 430 | -81 | -173 | 0.2 | <0.1 | <0.1 |
| 25=26-32 | Net financial transactions | -1,938 | 5,650 | -4,815 | -5,441 | -2,057 | -4,248 | -3.0 | -1.1 | -2.2 |
| 26=27+...+31 | Net acquisition of financial assets | -857 | 6,427 | 9,487 | 6,461 | 4,096 | 6,946 | 3.6 | 2.2 | 3.6 |
| 27 | Currency and deposits | 510 | 999 | -1,569 | 4,914 | 2,507 | -2,216 | 2.7 | 1.3 | -1.1 |
| 28 | Securities other than shares | -2,018 | 3,154 | 3,502 | -7,401 | 1,705 | -751 | -4.1 | 0.9 | -0.4 |
| 29 | Loans | -1,302 | 110 | 2,680 | 884 | -637 | 3,368 | 0.5 | -0.3 | 1.7 |
| 30 | Shares and other equity | 794 | 1,756 | 6,019 | 6,751 | 278 | 6,506 | 3.8 | 0.1 | 3.3 |
| 31 | Other financial assets | 1,159 | 408 | -1,145 | 1,313 | 243 | 39 | 0.7 | 0.1 | <0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 1,081 | 777 | 14,302 | 11,902 | 6,153 | 11,194 | 6.7 | 3.2 | 5.8 |
| 33 | Currency and deposits | 9 | 26 | 43 | 7 | 9 | 27 | <0.1 | <0.1 | <0.1 |
| 34 | Securities other than shares | 135 | -294 | 10,703 | 11,416 | 3,808 | 7,014 | 6.4 | 2.0 | 3.6 |
| 35 | Loans | 1,187 | 745 | 1,112 | 605 | 2,252 | 3,770 | 0.3 | 1.2 | 1.9 |
| 36 | Other liabilities | -250 | 300 | 2,444 | -126 | 84 | 383 | <0.1 | <0.1 | 0.2 |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|------------------------|---|-------|--------|--------|--------|--------|-------|-----|-----|-----|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 6,022 | -4,011 | 16,148 | 16,586 | 10,438 | 1,666 | 9.3 | 5.5 | 0.9 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 2,700 | 733 | 134 | 2,258 | 14,324 | 8,397 | 1.3 | 7.6 | 4.3 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=55(t)-55(t-1)-73 | | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|--------------|--|---------------|----------------|----------------|----------------|----------------|----------------|--------------|--------------|--------------|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 77,425 | 116,008 | 197,554 | 220,601 | 212,088 | 229,213 | 123.4 | 111.9 | 117.9 |
| 44 | Currency and deposits | 4,704 | 4,686 | 10,432 | 15,349 | 17,850 | 16,167 | 8.6 | 9.4 | 8.3 |
| 45 | Securities other than shares | 13,108 | 34,542 | 48,039 | 41,473 | 42,775 | 44,364 | 23.2 | 22.6 | 22.8 |
| 46 | Loans | 23,385 | 20,868 | 26,502 | 27,389 | 26,774 | 30,219 | 15.3 | 14.1 | 15.5 |
| 47 | Shares and other equity | 29,042 | 47,876 | 105,121 | 127,533 | 115,591 | 129,332 | 71.3 | 61.0 | 66.5 |
| 48 | Other financial assets | 7,186 | 8,036 | 7,460 | 8,857 | 9,098 | 9,131 | 5.0 | 4.8 | 4.7 |
| 49=50+...+53 | Liabilities | 69,393 | 71,016 | 89,251 | 103,411 | 109,728 | 123,002 | 57.8 | 57.9 | 63.3 |
| 50 | Currency and deposits | 250 | 236 | 487 | 494 | 503 | 530 | 0.3 | 0.3 | 0.3 |
| 51 | Securities other than shares | 59,080 | 56,184 | 64,923 | 78,279 | 82,241 | 91,422 | 43.8 | 43.4 | 47.0 |
| 52 | Loans | 5,684 | 7,852 | 13,203 | 13,646 | 15,893 | 19,581 | 7.6 | 8.4 | 10.1 |
| 53 | Other liabilities | 4,379 | 6,744 | 10,638 | 10,992 | 11,091 | 11,469 | 6.1 | 5.9 | 5.9 |
| 54=43-49 | Financial assets net of liabilities | 8,032 | 44,992 | 108,303 | 117,190 | 102,360 | 106,211 | 65.5 | 54.0 | 54.6 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -1,377 | 5,992 | -4,250 | -4,455 | -1,539 | -3,662 | -2.5 | -0.8 | -1.9 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 11,982 | 11,977 | 5,875 | 10,282 | 6.7 | 3.1 | 5.3 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | - | - | 7,732 | 7,522 | 4,336 | 6,620 | 4.2 | 2.3 | 3.4 |
| 59 | Net acquisition of financial assets | - | - | 9,490 | 6,470 | 4,078 | 6,947 | 3.6 | 2.2 | 3.6 |
| 60 | Incurrence in liabilities not in the Government debt | - | - | -2,072 | - | -31 | -741 | <0.1 | <0.1 | -0.4 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | 245 | - | 357 | 657 | <0.1 | 0.2 | 0.3 |
| 62 | Statistical discrepancies | : | : | 69 | - | - | - | <0.1 | <0.1 | <0.1 |
| 63=64+65+68 | Government debt (nominal value) | 74,997 | 74,997 | 74,997 | 74,997 | 74,997 | 74,997 | <0.1 | <0.1 | <0.1 |
| 64 | .. Currency and deposits | : | : | 487 | : | : | : | <0.1 | <0.1 | <0.1 |
| 65=66+67 | .. Securities other than shares | 52,279 | 51,499 | 61,308 | 72,829 | 76,458 | 83,020 | 40.7 | 40.3 | 42.7 |
| 66 | ... short term | 4,746 | 7,314 | 12,119 | 12,011 | 8,447 | 6,317 | 6.7 | 4.5 | 3.2 |
| 67 | ... long term | 47,533 | 44,185 | 49,189 | 60,818 | 68,011 | 76,703 | 34.0 | 35.9 | 39.4 |
| 68=69+70 | .. Loans | 5,328 | 7,832 | 13,202 | 13,651 | 15,888 | 19,581 | 7.6 | 8.4 | 10.1 |
| 69 | ... short term | 19 | 244 | 1,858 | 2,003 | 3,127 | 4,270 | 1.1 | 1.7 | 2.2 |
| 70 | ... long term | 5,309 | 7,588 | 11,344 | 11,648 | 12,761 | 15,311 | 6.5 | 6.7 | 7.9 |
| 71 | of which, Intergovernmental lending | : | : | - | 392 | 1,316 | 3,708 | 0.2 | 0.7 | 1.9 |

Table C - Memorandum items

| | | | | | | | | | | |
|-------------|---|---------|---------|---------|---------|---------|---------|------|------|------|
| 72 | Government consumption | 24,194 | 30,763 | 43,359 | 44,224 | 46,177 | 48,274 | 24.7 | 24.4 | 24.8 |
| 73 | Consumption of fixed capital | 2,513 | 3,021 | 3,873 | 3,889 | 4,065 | 4,257 | 2.2 | 2.1 | 2.2 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -652 | 6,800 | -3,633 | -4,423 | -1,406 | -3,656 | -2.5 | -0.7 | -1.9 |
| 75 | GDP | 107,380 | 143,646 | 172,318 | 178,796 | 189,489 | 194,469 | | | |

(*) essential information by country on separate page

Sweden (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 1,140,916 | 1,322,450 | 1,675,964 | 1,746,321 | 1,792,963 | 1,824,915 | 52.3 | 51.2 | 51.3 |
| 2=3+4+5 | Taxes | 716,483 | 876,288 | 1,188,117 | 1,234,717 | 1,294,158 | 1,309,493 | 37.0 | 37.0 | 36.8 |
| 3 | .. Indirect taxes | 308,140 | 398,179 | 579,586 | 595,073 | 648,120 | 659,107 | 17.8 | 18.5 | 18.5 |
| 4 | .. Direct taxes | 406,327 | 475,134 | 608,529 | 639,634 | 646,035 | 650,390 | 19.2 | 18.5 | 18.3 |
| 5 | .. Capital taxes | 2,016 | 2,975 | 2 | 10 | 3 | -4 | <-0.1 | <-0.1 | <-0.1 |
| 6 | Social contributions | 261,305 | 286,026 | 269,610 | 290,502 | 267,444 | 274,614 | 8.7 | 7.6 | 7.7 |
| 7 | Sales | 84,676 | 92,531 | 120,254 | 123,033 | 124,585 | 124,409 | 3.7 | 3.6 | 3.5 |
| 8 | Other current revenue | 76,881 | 65,659 | 95,684 | 95,327 | 103,303 | 101,911 | 2.9 | 3.0 | 2.9 |
| 9 | Capital revenue | 1,571 | 1,946 | 2,299 | 2,742 | 3,473 | 14,488 | <-0.1 | <-0.1 | 0.4 |
| 10=11+...+18 | Total expenditure | 1,172,576 | 1,358,565 | 1,706,362 | 1,746,603 | 1,791,829 | 1,849,960 | 52.3 | 51.2 | 52.0 |
| 11 | Intermediate consumption | 194,708 | 230,865 | 295,952 | 306,774 | 315,630 | 322,526 | 9.2 | 9.0 | 9.1 |
| 12 | Compensation of employees | 316,747 | 383,995 | 470,611 | 485,537 | 487,404 | 504,327 | 14.5 | 13.9 | 14.2 |
| 13 | Interest | 100,846 | 74,432 | 38,094 | 37,351 | 41,399 | 32,549 | 1.1 | 1.2 | 0.9 |
| 14 | Subsidies | 51,037 | 36,038 | 46,913 | 49,771 | 51,782 | 56,438 | 1.5 | 1.5 | 1.6 |
| 15 | Social benefits | 358,290 | 461,720 | 597,777 | 611,197 | 618,473 | 645,335 | 18.3 | 17.7 | 18.2 |
| 16 | Other current expenditure | 81,578 | 90,757 | 145,499 | 138,600 | 152,245 | 156,608 | 4.2 | 4.3 | 4.4 |
| 17 | Capital transfers payable | 9,867 | 7,879 | 8,679 | 8,051 | 10,783 | 8,752 | 0.2 | 0.3 | 0.2 |
| 18 | Capital investments | 59,503 | 72,879 | 102,837 | 109,322 | 114,113 | 123,425 | 3.3 | 3.3 | 3.5 |
| 19 | of which, Gross fixed capital formation | 58,319 | 75,663 | 109,460 | 116,046 | 118,749 | 125,462 | 3.5 | 3.4 | 3.5 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -31,660 | -36,115 | -30,398 | -282 | 1,134 | -25,045 | <-0.1 | <-0.1 | -0.7 |
| 21 | Memo: Adjustment for swaps | 1,796 | 5,513 | 8,182 | 10,126 | 6,026 | 6,738 | 0.3 | 0.2 | 0.2 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <-0.1 | <-0.1 | <-0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -29,864 | -30,602 | -22,216 | 9,844 | 7,160 | -18,307 | 0.3 | 0.2 | -0.5 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -2,143 | -37,227 | -5,980 | 837 | 4,143 | -13,386 | <-0.1 | 0.1 | -0.4 |
| 25=26-32 | Net financial transactions | -29,517 | 1,112 | -24,418 | -1,119 | -3,009 | -11,659 | <-0.1 | <-0.1 | -0.3 |
| 26=27+...+31 | Net acquisition of financial assets | 5,322 | 28,955 | 904 | 9,237 | -72,942 | -22,540 | 0.3 | -2.1 | -0.6 |
| 27 | Currency and deposits | -5,751 | -2,374 | -38,238 | -13,266 | 24,442 | -15,118 | -0.4 | 0.7 | -0.4 |
| 28 | Securities other than shares | 7,868 | 5,500 | -79,376 | -19,991 | -104,172 | -56,741 | -0.6 | -3.0 | -1.6 |
| 29 | Loans | 12,476 | -2,924 | 101,340 | 14,740 | 28,021 | 14,890 | 0.4 | 0.8 | 0.4 |
| 30 | Shares and other equity | -16,801 | 37,441 | 5,565 | -9,736 | 709 | 23,742 | -0.3 | <-0.1 | 0.7 |
| 31 | Other financial assets | 7,530 | -8,688 | 11,613 | 37,490 | -21,942 | 10,697 | 1.1 | -0.6 | 0.3 |
| 32=33+...+36 | Net incurrence of liabilities | 34,839 | 27,843 | 25,322 | 10,356 | -69,933 | -10,881 | 0.3 | -2.0 | -0.3 |
| 33 | Currency and deposits | 1,673 | -4,627 | -5,161 | 4,780 | 10,250 | 6,199 | 0.1 | 0.3 | 0.2 |
| 34 | Securities other than shares | -5,647 | 18,168 | -26,850 | 19,069 | -126,439 | -21,161 | 0.6 | -3.6 | -0.6 |
| 35 | Loans | 35,732 | 4,878 | 55,733 | -41,849 | 51,677 | -17,322 | -1.3 | 1.5 | -0.5 |
| 36 | Other liabilities | 3,081 | 9,424 | 1,600 | 28,356 | -5,421 | 21,403 | 0.8 | -0.2 | 0.6 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 51,688 | -150,821 | 237,382 | 113,964 | 203,759 | 143,968 | 3.4 | 5.8 | 4.0 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 5,135 | 21,745 | -5,160 | 14,143 | 178,963 | 97,437 | 0.4 | 5.1 | 2.7 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 1,127,742 | 1,427,696 | 2,315,177 | 2,438,378 | 2,445,994 | 2,559,806 | 73.1 | 69.9 | 72.0 |
| 44 | Currency and deposits | 35,553 | 55,647 | 79,369 | 65,281 | 90,201 | 75,105 | 2.0 | 2.6 | 2.1 |
| 45 | Securities other than shares | 329,458 | 191,702 | 366,013 | 398,885 | 396,779 | 425,040 | 12.0 | 11.3 | 12.0 |
| 46 | Loans | 267,998 | 303,778 | 499,111 | 504,157 | 532,896 | 547,945 | 15.1 | 15.2 | 15.4 |
| 47 | Shares and other equity | 408,053 | 640,429 | 1,088,259 | 1,150,008 | 1,127,965 | 1,202,866 | 34.5 | 32.2 | 33.8 |
| 48 | Other financial assets | 86,680 | 236,140 | 282,425 | 320,047 | 298,153 | 308,850 | 9.6 | 8.5 | 8.7 |
| 49=50+...+53 | Liabilities | 1,603,944 | 1,521,441 | 1,620,739 | 1,645,238 | 1,729,769 | 1,731,794 | 49.3 | 49.4 | 48.7 |
| 50 | Currency and deposits | 63,848 | 44,190 | 49,745 | 53,355 | 63,695 | 69,862 | 1.6 | 1.8 | 2.0 |
| 51 | Securities other than shares | 1,310,020 | 1,165,089 | 1,076,732 | 1,109,320 | 1,131,158 | 1,122,941 | 33.2 | 32.3 | 31.6 |
| 52 | Loans | 128,817 | 151,015 | 270,960 | 229,707 | 287,471 | 270,140 | 6.9 | 8.2 | 7.6 |
| 53 | Other liabilities | 101,259 | 161,147 | 223,302 | 252,856 | 247,445 | 268,851 | 7.6 | 7.1 | 7.6 |
| 54=43-49 | Financial assets net of liabilities | -476,202 | -93,745 | 694,438 | 793,140 | 716,225 | 828,012 | 23.8 | 20.5 | 23.3 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -29,864 | -30,602 | -22,216 | 9,844 | 7,160 | -18,307 | 0.3 | 0.2 | -0.5 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | 78,838 | -5,527 | 28,729 | 12,923 | -0.2 | 0.8 | 0.4 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | 56,622 | 4,317 | 35,889 | -5,384 | 0.1 | 1.0 | -0.2 |
| 59 | Net acquisition of financial assets | : | : | 904 | 9,237 | -72,942 | -22,540 | 0.3 | -2.1 | -0.6 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | 85,869 | | 78,544 | 25,145 | <-0.1 | 2.2 | 0.7 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -24,012 | | 28,038 | 7,607 | <-0.1 | 0.8 | 0.2 |
| 62 | Statistical discrepancies | : | : | -6,139 | | | | <-0.1 | <-0.1 | <-0.1 |
| 63=64+65+68 | Government debt (nominal value) | : | : | 1,321,814 | : | : | : | <-0.1 | <-0.1 | <-0.1 |
| 64 | .. Currency and deposits | : | : | 50,199 | | | | <-0.1 | <-0.1 | <-0.1 |
| 65=66+67 | .. Securities other than shares | 1,181,097 | 1,089,039 | 1,002,763 | 1,034,823 | 995,791 | 1,022,921 | 31.0 | 28.5 | 28.8 |
| 66 | .. short term | 199,505 | 242,180 | 143,622 | 152,684 | 133,870 | 197,244 | 4.6 | 3.8 | 5.5 |
| 67 | .. long term | 981,592 | 846,859 | 859,141 | 882,139 | 861,921 | 825,677 | 26.4 | 24.6 | 23.2 |
| 68=69+70 | .. Loans | 128,741 | 149,489 | 268,882 | 227,914 | 285,464 | 268,101 | 6.8 | 8.2 | 7.5 |
| 69 | .. short term | 33,332 | 42,364 | 164,672 | 112,537 | 145,943 | 115,453 | 3.4 | 4.2 | 3.2 |
| 70 | .. long term | 95,409 | 107,125 | 104,180 | 115,377 | 139,521 | 152,648 | 3.5 | 4.0 | 4.3 |
| 71 | of which, Intergovernmental lending | : | : | - | - | - | 2,575 | - | - | <-0.1 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 515,850 | 659,100 | 859,703 | 889,623 | 923,728 | 956,605 | 26.7 | 26.4 | 26.9 |
| 73 | Consumption of fixed capital | 41,771 | 54,242 | 73,384 | 75,821 | 79,849 | 84,704 | 2.3 | 2.3 | 2.4 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -13,928 | -17,478 | -945 | 33,219 | 35,398 | 13,676 | 1.0 | 1.0 | 0.4 |
| 75 | GDP | 1,932,988 | 2,443,630 | 3,105,790 | 3,337,531 | 3,499,914 | 3,555,339 | | | |

(*) essential information by country on separate page

United Kingdom (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|-----------------|-----------------|------------------|------------------|-------------------|-------------------|--------------|--------------|--------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 318,217 | 419,812 | 559,222 | 590,514 | 618,523 | 649,925 | 40.3 | 40.8 | 42.2 |
| 2=3+4+5 | Taxes | 233,002 | 307,913 | 387,032 | 417,203 | 442,096 | 441,291 | 28.4 | 29.2 | 28.6 |
| 3 | .. Indirect taxes | 106,865 | 138,996 | 163,063 | 186,600 | 201,654 | 205,611 | 12.7 | 13.3 | 13.3 |
| 4 | .. Direct taxes | 124,536 | 166,536 | 219,763 | 227,961 | 237,506 | 232,551 | 15.5 | 15.7 | 15.1 |
| 5 | .. Capital taxes | 1,601 | 2,381 | 4,206 | 2,642 | 2,936 | 3,129 | 0.2 | 0.2 | 0.2 |
| 6 | Social contributions | 61,415 | 79,953 | 119,422 | 123,216 | 127,624 | 130,784 | 8.4 | 8.4 | 8.5 |
| 7 | Sales | 11,652 | 19,604 | 39,339 | 39,177 | 37,534 | 35,093 | 2.7 | 2.5 | 2.3 |
| 8 | Other current revenue | 11,538 | 11,167 | 12,280 | 9,994 | 10,338 | 13,762 | 0.7 | 0.7 | 0.9 |
| 9 | Capital revenue | 610 | 1,175 | 1,149 | 924 | 931 | 28,995 | <0.1 | <0.1 | 1.9 |
| 10=11+...+18 | Total expenditure | 336,269 | 441,985 | 719,127 | 739,778 | 736,941 | 747,731 | 50.4 | 48.6 | 48.5 |
| 11 | Intermediate consumption | 70,730 | 111,314 | 190,447 | 191,888 | 188,716 | 191,106 | 13.1 | 12.4 | 12.4 |
| 12 | Compensation of employees | 83,410 | 110,690 | 163,158 | 168,891 | 167,848 | 167,167 | 11.5 | 11.1 | 10.8 |
| 13 | Interest | 29,557 | 21,445 | 26,906 | 43,669 | 49,668 | 46,112 | 3.0 | 3.3 | 3.0 |
| 14 | Subsidies | 4,293 | 5,674 | 9,363 | 9,360 | 8,118 | 9,424 | 0.6 | 0.5 | 0.6 |
| 15 | Social benefits | 116,817 | 138,053 | 210,934 | 221,237 | 228,983 | 241,291 | 15.1 | 15.1 | 15.7 |
| 16 | Other current expenditure | 15,711 | 30,322 | 46,839 | 49,421 | 46,851 | 47,329 | 3.4 | 3.1 | 3.1 |
| 17 | Capital transfers payable | 6,109 | 8,691 | 34,752 | 19,698 | 15,204 | 13,381 | 1.3 | 1.0 | 0.9 |
| 18 | Capital investments | 9,642 | 15,796 | 36,728 | 35,614 | 31,553 | 31,921 | 2.4 | 2.1 | 2.1 |
| 19 | of which, Gross fixed capital formation | 9,983 | 16,657 | 37,645 | 36,419 | 32,780 | 32,912 | 2.5 | 2.2 | 2.1 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -18,052 | -22,173 | -159,905 | -149,264 | -118,418 | -97,806 | -10.2 | -7.8 | -6.3 |
| 21 | Memo: Adjustment for swaps | 0 | 238 | -936 | -289 | -214 | 12 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -18,052 | -21,935 | -160,841 | -149,553 | -118,632 | -97,794 | -10.2 | -7.8 | -6.3 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | 1,151 | -1,405 | -1,654 | 10,777 | -5,415 | -3,694 | 0.7 | -0.4 | -0.2 |
| 25=26-32 | Net financial transactions | -19,203 | -20,768 | -158,251 | -160,041 | -113,003 | -94,112 | -10.9 | -7.5 | -6.1 |
| 26=27+...+31 | Net acquisition of financial assets | -2,500 | -4,091 | 52,171 | -2,447 | 21,400 | 9,762 | -0.2 | 1.4 | 0.6 |
| 27 | Currency and deposits | 998 | -3,247 | 7,276 | -12,061 | 11,538 | 807 | -0.8 | -0.8 | <0.1 |
| 28 | Securities other than shares | -3,762 | 1,044 | 1,565 | 7,461 | 9,239 | 1,524 | 0.5 | 0.6 | <0.1 |
| 29 | Loans | -422 | 1,390 | 6,585 | -29 | -3,980 | 5,120 | <0.1 | -0.3 | 0.3 |
| 30 | Shares and other equity | -2,907 | -2,861 | 37,089 | 967 | 1,482 | 745 | <0.1 | <0.1 | <0.1 |
| 31 | Other financial assets | 3,593 | -417 | -344 | 1,215 | 3,121 | 1,566 | <0.1 | 0.2 | 0.1 |
| 32=33+...+36 | Net incurrence of liabilities | 16,703 | 16,677 | 210,422 | 157,594 | 134,403 | 103,874 | 10.7 | 8.9 | 6.7 |
| 33 | Currency and deposits | 1,844 | 1,958 | 7,913 | -5,544 | 8,333 | -2,895 | -0.4 | 0.5 | -0.2 |
| 34 | Securities other than shares | 15,011 | 12,356 | 221,505 | 162,648 | 125,901 | 105,871 | 11.1 | 8.3 | 6.9 |
| 35 | Loans | -2,910 | 1,837 | -18,766 | -1,947 | -686 | 2,265 | -0.1 | <0.1 | 0.1 |
| 36 | Other liabilities | 2,758 | 526 | -230 | 2,437 | 855 | -1,367 | 0.2 | <0.1 | <0.1 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 6,251 | 11,829 | -3,670 | 101,321 | 96,876 | 26,594 | 6.9 | 6.4 | 1.7 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 17,419 | 8,599 | -26,985 | 92,097 | 380,743 | 240,560 | 6.3 | 25.1 | 15.6 |
| 40=37+38-39 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 180,029 | 209,262 | 436,056 | 534,930 | 554,332 | 571,286 | 36.5 | 36.6 | 37.1 |
| 44 | Currency and deposits | 21,396 | 25,574 | 86,207 | 63,120 | 74,141 | 80,780 | 4.3 | 4.9 | 5.2 |
| 45 | Securities other than shares | 14,373 | 23,413 | 28,212 | 47,741 | 55,461 | 55,979 | 3.3 | 3.7 | 3.6 |
| 46 | Loans | 17,034 | 22,964 | 46,989 | 138,655 | 134,729 | 138,947 | 9.5 | 8.9 | 9.0 |
| 47 | Shares and other equity | 83,273 | 95,802 | 189,912 | 191,633 | 193,658 | 197,113 | 13.1 | 12.8 | 12.8 |
| 48 | Other financial assets | 43,953 | 41,509 | 84,736 | 93,781 | 96,343 | 98,467 | 6.4 | 6.4 | 6.4 |
| 49=50+...+53 | Liabilities | 438,672 | 443,514 | 1,040,883 | 1,290,574 | 1,556,029 | 1,635,008 | 88.0 | 102.7 | 106.1 |
| 50 | Currency and deposits | 77,045 | 77,578 | 127,872 | 127,579 | 135,982 | 133,752 | 8.7 | 9.0 | 8.7 |
| 51 | Securities other than shares | 332,967 | 333,293 | 855,803 | 1,105,424 | 1,361,607 | 1,444,238 | 75.4 | 89.8 | 93.7 |
| 52 | Loans | 21,750 | 28,329 | 26,167 | 24,332 | 25,790 | 24,826 | 1.7 | 1.7 | 1.6 |
| 53 | Other liabilities | 6,910 | 4,314 | 31,041 | 33,239 | 32,650 | 32,192 | 2.3 | 2.2 | 2.1 |
| 54=43-49 | Financial assets net of liabilities | -258,643 | -234,252 | -604,827 | -755,643 | -1,001,697 | -1,063,722 | -51.5 | -66.1 | -69.0 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -18,052 | -21,935 | -160,841 | -149,553 | -118,632 | -97,794 | -10.2 | -7.8 | -6.3 |
| 57=63(t)-63(t-1) | Change in Government Debt | 12,188 | 17,411 | 191,806 | 213,962 | 130,606 | 92,019 | 14.6 | 8.6 | 6.0 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | -5,864 | -4,524 | 30,965 | 64,409 | 11,974 | -5,775 | 4.4 | 0.8 | -0.4 |
| 59 | Net acquisition of financial assets | -2,500 | -3,853 | 51,235 | -2,736 | 21,186 | 9,774 | -0.2 | 1.4 | 0.6 |
| 60 | Incurrence in liabilities not in the Government debt | -2,758 | -526 | 230 | -2,437 | -855 | 1,367 | -0.2 | <0.1 | <0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | -1,411 | 972 | -17,545 | 58,281 | -2,570 | -11,874 | 4.0 | -0.2 | -0.8 |
| 62 | Statistical discrepancies | 805 | -1,117 | -2,955 | 11,301 | -5,787 | -5,042 | 0.8 | -0.4 | -0.3 |
| 63=64+65+68 | Government debt (nominal value) | 413,215 | 402,921 | 950,849 | 1,164,811 | 1,295,417 | 1,387,436 | 79.4 | 85.5 | 90.0 |
| 64 | .. Currency and deposits | 77,045 | 77,578 | 127,872 | 127,579 | 135,982 | 133,752 | 8.7 | 9.0 | 8.7 |
| 65=66+67 | .. Securities other than shares | 314,420 | 297,014 | 796,810 | 1,012,900 | 1,133,645 | 1,228,858 | 69.1 | 74.8 | 79.7 |
| 66 | ... short term | 4,445 | 21,719 | 57,304 | 54,434 | 69,318 | 49,801 | 3.7 | 4.6 | 3.2 |
| 67 | ... long term | 309,975 | 275,295 | 739,506 | 958,466 | 1,064,327 | 1,179,057 | 65.4 | 70.2 | 76.5 |
| 68=69+70 | .. Loans | 21,750 | 28,329 | 26,167 | 24,332 | 25,790 | 24,826 | 1.7 | 1.7 | 1.6 |
| 69 | ... short term | 17,019 | 22,937 | 17,257 | 15,544 | 16,743 | 14,345 | 1.1 | 1.1 | 0.9 |
| 70 | ... long term | 4,731 | 5,392 | 8,910 | 8,788 | 9,047 | 10,481 | 0.6 | 0.6 | 0.7 |
| 71 | of which, Intergovernmental lending | : | : | - | - | 403 | 2,016 | - | <0.1 | 0.1 |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 151,452 | 212,185 | 328,212 | 336,731 | 334,892 | 339,800 | 23.0 | 22.1 | 22.0 |
| 73 | Consumption of fixed capital | 8,964 | 9,785 | 13,946 | 15,129 | 15,862 | 16,620 | 1.0 | 1.0 | 1.1 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -17,374 | -16,162 | -137,123 | -128,779 | -102,727 | -82,505 | -8.8 | -6.8 | -5.4 |
| 75 | GDP | 835,635 | 1,068,599 | 1,401,863 | 1,466,569 | 1,515,828 | 1,541,465 | | | |

(*) essential information by country on separate page

Iceland (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|---|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------|-------------|-------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 214,051 | 340,491 | 614,290 | 637,289 | 680,720 | 735,404 | 41.5 | 41.7 | 43.1 |
| 2=3+4+5 | Taxes | 167,746 | 264,269 | 459,925 | 474,064 | 517,824 | 563,772 | 30.9 | 31.7 | 33.0 |
| 3 | .. Indirect taxes | 93,674 | 129,706 | 209,220 | 219,208 | 233,057 | 255,466 | 14.3 | 14.3 | 15.0 |
| 4 | .. Direct taxes | 74,072 | 134,361 | 250,395 | 254,710 | 284,590 | 308,126 | 16.6 | 17.4 | 18.0 |
| 5 | .. Capital taxes | - | 201 | 311 | 146 | 177 | 180 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 14,329 | 23,397 | 45,912 | 63,599 | 66,820 | 65,943 | 4.1 | 4.1 | 3.9 |
| 7 | Sales | 18,386 | 27,263 | 46,485 | 48,930 | 49,344 | 50,064 | 3.2 | 3.0 | 2.9 |
| 8 | Other current revenue | 12,724 | 24,595 | 61,753 | 50,149 | 46,464 | 55,626 | 3.3 | 2.8 | 3.3 |
| 9 | Capital revenue | 866 | 966 | 215 | 547 | 269 | - | <0.1 | <0.1 | - |
| 10=11+...+18 | Total expenditure | 214,158 | 361,313 | 763,327 | 791,880 | 771,800 | 793,938 | 51.6 | 47.3 | 46.5 |
| 11 | Intermediate consumption | 51,742 | 91,316 | 187,459 | 186,892 | 191,369 | 195,575 | 12.2 | 11.7 | 11.4 |
| 12 | Compensation of employees | 69,610 | 127,842 | 223,978 | 227,055 | 236,795 | 253,349 | 14.8 | 14.5 | 14.8 |
| 13 | Interest | 18,245 | 24,360 | 98,553 | 84,823 | 84,150 | 91,267 | 5.5 | 5.2 | 5.3 |
| 14 | Subsidies | 9,228 | 14,875 | 28,005 | 27,489 | 29,133 | 29,344 | 1.8 | 1.8 | 1.7 |
| 15 | Social benefits | 33,758 | 51,175 | 121,981 | 120,619 | 138,349 | 135,945 | 7.9 | 8.5 | 8.0 |
| 16 | Other current expenditure | 5,002 | 12,785 | 32,482 | 29,934 | 33,387 | 33,347 | 1.9 | 2.0 | 2.0 |
| 17 | Capital transfers payable | 8,158 | 6,928 | 18,227 | 70,367 | 28,942 | 23,668 | 4.6 | 1.8 | 1.4 |
| 18 | Capital investments | 18,415 | 32,030 | 52,641 | 44,701 | 29,675 | 31,444 | 2.9 | 1.8 | 1.8 |
| 19 | of which, Gross fixed capital formation | 18,415 | 32,030 | 52,641 | 44,701 | 29,675 | 31,444 | 2.9 | 1.8 | 1.8 |

Government deficit

| | | | | | | | | | | |
|-------------|--|-------------|----------------|-----------------|-----------------|----------------|----------------|--------------|-------------|-------------|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -107 | -20,822 | -149,037 | -154,591 | -91,079 | -58,534 | -10.1 | -5.6 | -3.4 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 0 | 0 | 0 | 0 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | -107 | -20,822 | -149,037 | -154,591 | -91,079 | -58,534 | -10.1 | -5.6 | -3.4 |

Government financing

| | | | | | | | | | | |
|--------------|---|---|----------------|---|---|---|---|---|---|---|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | : | -1 | : | : | : | : | : | : | : |
| 25=26-32 | Net financial transactions | : | -20,821 | : | : | : | : | : | : | : |
| 26=27+...+31 | Net acquisition of financial assets | : | 7,072 | : | : | : | : | : | : | : |
| 27 | Currency and deposits | : | -905 | : | : | : | : | : | : | : |
| 28 | Securities other than shares | : | -58 | : | : | : | : | : | : | : |
| 29 | Loans | : | -10,410 | : | : | : | : | : | : | : |
| 30 | Shares and other equity | : | -12,074 | : | : | : | : | : | : | : |
| 31 | Other financial assets | : | 30,519 | : | : | : | : | : | : | : |
| 32=33+...+36 | Net incurrence of liabilities | : | 27,893 | : | : | : | : | : | : | : |
| 33 | Currency and deposits | : | - | : | : | : | : | : | : | : |
| 34 | Securities other than shares | : | 3,378 | : | : | : | : | : | : | : |
| 35 | Loans | : | 19,084 | : | : | : | : | : | : | : |
| 36 | Other liabilities | : | 5,431 | : | : | : | : | : | : | : |

Other economic flows in government assets and liabilities

| | | | | | | | | | | |
|----------------------------------|---|---|---------|---|---|---|---|---|---|---|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | : | -5,160 | : | : | : | : | : | : | : |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | : | -18,686 | : | : | : | : | : | : | : |
| 40=37+38-39 =55(t)-55(t-1)-73 | Changes in net worth due to other changes in assets/liabilities | : | : | : | : | : | : | : | : | : |

Government balance sheet

| | | | | | | | | | | |
|--------------|--|---|-----------------|---|---|---|---|---|---|---|
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | : | 354,903 | : | : | : | : | : | : | : |
| 44 | Currency and deposits | : | 21,525 | : | : | : | : | : | : | : |
| 45 | Securities other than shares | : | 144 | : | : | : | : | : | : | : |
| 46 | Loans | : | 101,672 | : | : | : | : | : | : | : |
| 47 | Shares and other equity | : | 134,110 | : | : | : | : | : | : | : |
| 48 | Other financial assets | : | 97,452 | : | : | : | : | : | : | : |
| 49=50+...+53 | Liabilities | : | 587,809 | : | : | : | : | : | : | : |
| 50 | Currency and deposits | : | - | : | : | : | : | : | : | : |
| 51 | Securities other than shares | : | 86,152 | : | : | : | : | : | : | : |
| 52 | Loans | : | 246,793 | : | : | : | : | : | : | : |
| 53 | Other liabilities | : | 254,864 | : | : | : | : | : | : | : |
| 54=43-49 | Financial assets net of liabilities | : | -232,906 | : | : | : | : | : | : | : |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |

Table B - Government debt and link with the deficit

| | | | | | | | | | | |
|------------------------|---|-------------|----------------|------------------|------------------|------------------|------------------|--------------|--------------|-------------|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | -107 | -20,822 | -149,037 | -154,591 | -91,079 | -58,534 | -10.1 | -5.6 | -3.4 |
| 57=63(t)-63(t-1) | Change in Government Debt | | | 275,502 | 111,111 | 215,481 | 262,186 | 7.2 | 13.2 | 15.3 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | | | 126,466 | -43,480 | 124,402 | 203,652 | -2.8 | 7.6 | 11.9 |
| 59 | Net acquisition of financial assets | : | : | 86,814 | 26,232 | 63,426 | - | 1.7 | 3.9 | - |
| 60 | Incurrence in liabilities not in the Government debt | : | : | -14,717 | -23,454 | -2,345 | - | -1.5 | -0.1 | - |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | 54,368 | -46,259 | 63,321 | 7,622 | -3.0 | 3.9 | 0.4 |
| 62 | Statistical discrepancies | : | : | - | - | - | - | - | - | - |
| 63=64+65+68 | Government debt (nominal value) | | | 1,317,114 | 1,428,225 | 1,643,706 | 1,690,411 | 93.0 | 100.7 | 99.0 |
| 64 | .. Currency and deposits | : | : | - | - | - | - | - | - | - |
| 65=66+67 | .. Securities other than shares | : | : | 624,684 | 722,456 | 788,758 | 848,720 | 47.0 | 48.3 | 49.7 |
| 66 | .. short term | : | : | 82,659 | 72,035 | 58,865 | - | 4.7 | 3.6 | - |
| 67 | .. long term | : | : | 542,025 | 650,421 | 729,893 | - | 42.3 | 44.7 | - |
| 68=69+70 | .. Loans | : | : | 692,430 | 705,769 | 854,948 | 841,691 | 46.0 | 52.4 | 49.3 |
| 69 | .. short term | : | : | - | - | - | - | - | - | - |
| 70 | .. long term | : | : | - | - | - | - | - | - | - |
| 71 | of which, Intergovernmental lending | : | : | - | - | - | - | - | - | - |

Table C - Memorandum items

| | | | | | | | | | | |
|-------------|---|---------|---------|-----------|-----------|-----------|-----------|------|------|------|
| 72 | Government consumption | 114,112 | 207,088 | 396,945 | 398,618 | 413,896 | 435,836 | 26.0 | 25.4 | 25.5 |
| 73 | Consumption of fixed capital | 11,146 | 15,193 | 31,992 | 33,601 | 35,076 | 36,976 | 2.2 | 2.1 | 2.2 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | 7,162 | -3,984 | -128,388 | -143,491 | -96,480 | -64,066 | -9.3 | -5.9 | -3.8 |
| 75 | GDP | 526,322 | 816,557 | 1,497,875 | 1,535,880 | 1,631,969 | 1,708,197 | | | |

(*) essential information by country on separate page

Norway (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 | |
|--|--|----------------|------------------|------------------|------------------|------------------|------------------|--------------|--------------|--------------|
| Government revenue and expenditure | | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 609,564 | 862,169 | 1,351,929 | 1,431,692 | 1,576,049 | 1,662,705 | 56.3 | 57.3 | 57.0 |
| 2=3+4+5 | Taxes | 365,040 | 509,193 | 765,831 | 840,911 | 908,201 | 949,625 | 33.1 | 33.0 | 32.6 |
| 3 | .. Indirect taxes | 176,495 | 205,769 | 284,923 | 306,143 | 318,221 | 333,146 | 12.0 | 11.6 | 11.4 |
| 4 | .. Direct taxes | 187,510 | 302,181 | 478,477 | 532,391 | 588,226 | 614,592 | 20.9 | 21.4 | 21.1 |
| 5 | .. Capital taxes | 1,035 | 1,243 | 2,431 | 2,377 | 1,754 | 1,887 | <0.1 | <0.1 | <0.1 |
| 6 | Social contributions | 106,971 | 151,888 | 234,864 | 244,330 | 261,077 | 278,507 | 9.6 | 9.5 | 9.6 |
| 7 | Sales | 42,581 | 50,384 | 64,551 | 68,828 | 71,995 | 75,688 | 2.7 | 2.6 | 2.6 |
| 8 | Other current revenue | 94,972 | 150,704 | 286,683 | 277,623 | 334,776 | 358,885 | 10.9 | 12.2 | 12.3 |
| 9 | Capital revenue | - | - | - | - | - | - | - | - | - |
| 10=11+...+18 | Total expenditure | 524,129 | 721,040 | 1,101,033 | 1,149,166 | 1,207,770 | 1,258,790 | 45.2 | 43.9 | 43.2 |
| 11 | Intermediate consumption | 81,205 | 114,203 | 163,074 | 169,976 | 174,250 | 180,306 | 6.7 | 6.3 | 6.2 |
| 12 | Compensation of employees | 149,515 | 211,293 | 330,296 | 347,210 | 372,504 | 393,037 | 13.6 | 13.5 | 13.5 |
| 13 | Interest | 23,060 | 27,743 | 33,925 | 32,300 | 30,286 | 24,789 | 1.3 | 1.1 | 0.9 |
| 14 | Subsidies | 32,988 | 35,685 | 47,001 | 49,958 | 50,987 | 54,107 | 2.0 | 1.9 | 1.9 |
| 15 | Social benefits | 176,459 | 256,676 | 378,968 | 402,154 | 425,730 | 448,995 | 15.8 | 15.5 | 15.4 |
| 16 | Other current expenditure | 21,332 | 29,667 | 60,640 | 64,188 | 64,971 | 66,194 | 2.5 | 2.4 | 2.3 |
| 17 | Capital transfers payable | 2,752 | 3,854 | 3,650 | 3,852 | 4,568 | 5,111 | 0.2 | 0.2 | 0.2 |
| 18 | Capital investments | 36,818 | 41,919 | 83,479 | 79,528 | 84,474 | 86,251 | 3.1 | 3.1 | 3.0 |
| 19 | of which, Gross fixed capital formation | 37,260 | 42,528 | 85,772 | 81,536 | 86,775 | 89,105 | 3.2 | 3.2 | 3.1 |
| Government deficit | | | | | | | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | 85,435 | 141,129 | 250,896 | 282,529 | 368,279 | 403,915 | 11.1 | 13.4 | 13.9 |
| 21 | Memo: Adjustment for swaps | 0 | 0 | -4 | -4 | -5 | -5 | <0.1 | <0.1 | <0.1 |
| 22 | Memo: Other adjustments | 0 | 0 | 4 | 7 | 6 | 9 | <0.1 | <0.1 | <0.1 |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | 85,435 | 141,129 | 250,896 | 282,529 | 368,280 | 403,919 | 11.1 | 13.4 | 13.9 |
| Government financing | | | | | | | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | -3,527 | 13,099 | 5,744 | -3,465 | 4,232 | 9,768 | -0.1 | 0.2 | 0.3 |
| 25=26-32 | Net financial transactions | 88,962 | 128,030 | 245,152 | 285,991 | 364,047 | 394,147 | 11.2 | 13.2 | 13.5 |
| 26=27+...+31 | Net acquisition of financial assets | 70,432 | 271,530 | 58,146 | 377,230 | 38,806 | 468,818 | 14.8 | 1.4 | 16.1 |
| 27 | Currency and deposits | -276 | -23,505 | -15,254 | 9,925 | -50,067 | 62,624 | 0.4 | -1.8 | 2.1 |
| 28 | Securities other than shares | 61,013 | 93,604 | -333,496 | 179,660 | 13,778 | 158,768 | 7.1 | 0.5 | 5.4 |
| 29 | Loans | 9,656 | 111,620 | 107,598 | 65,821 | -196,284 | 30,879 | 2.6 | -7.1 | 1.1 |
| 30 | Shares and other equity | 191 | 82,326 | 342,236 | 87,693 | 251,174 | 233,672 | 3.4 | 9.1 | 8.0 |
| 31 | Other financial assets | -152 | 7,484 | -42,937 | 34,131 | 20,205 | -17,126 | 1.3 | 0.7 | -0.6 |
| 32=33+...+36 | Net incurrence of liabilities | -18,530 | 143,500 | -187,006 | 91,239 | -325,240 | 74,671 | 3.6 | -11.8 | 2.6 |
| 33 | Currency and deposits | - | - | - | - | - | - | - | - | - |
| 34 | Securities other than shares | -18,553 | 15,673 | 208,549 | 22,841 | -81,178 | 56,101 | 0.9 | -3.0 | 1.9 |
| 35 | Loans | 3,709 | 123,367 | -364,304 | 45,253 | -227,020 | 15,055 | 1.8 | -8.3 | 0.5 |
| 36 | Other liabilities | -3,685 | 4,460 | -31,252 | 23,145 | -17,043 | 3,515 | 0.9 | -0.6 | 0.1 |
| Other economic flows in government assets and liabilities | | | | | | | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | : | : | : | : | : | : | : | : | : |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | 32,854 | -225,429 | 211,292 | 187,751 | 412,609 | -4,121 | 7.4 | 15.0 | -0.1 |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | 2,807 | -29,962 | -58,287 | -6,044 | 96,503 | -317,787 | -0.2 | 3.5 | -10.9 |
| 40=37+38-39 | Changes in net worth due to other changes | : | : | : | : | : | : | : | : | : |
| = 55(t)-55(t-1)-73 | in assets/liabilities | : | : | : | : | : | : | : | : | : |
| Government balance sheet | | | | | | | | | | |
| 41=42+43 | Total assets | : | : | : | : | : | : | : | : | : |
| 42 | Non-financial assets | : | : | : | : | : | : | : | : | : |
| 43=44+...+48 | Financial assets | 873,359 | 1,836,022 | 4,826,193 | 5,391,174 | 5,277,609 | 5,855,870 | 211.9 | 191.9 | 200.9 |
| 44 | Currency and deposits | 117,789 | 115,294 | 208,152 | 219,304 | 169,101 | 231,411 | 8.6 | 6.1 | 7.9 |
| 45 | Securities other than shares | 139,661 | 430,098 | 1,175,292 | 1,342,733 | 1,416,598 | 1,536,370 | 52.8 | 51.5 | 52.7 |
| 46 | Loans | 216,741 | 447,117 | 703,451 | 770,055 | 574,560 | 603,032 | 30.3 | 20.9 | 20.7 |
| 47 | Shares and other equity | 287,726 | 674,198 | 2,475,210 | 2,771,482 | 2,814,447 | 3,203,015 | 108.9 | 102.3 | 109.9 |
| 48 | Other financial assets | 111,442 | 169,316 | 264,087 | 287,600 | 302,903 | 282,042 | 11.3 | 11.0 | 9.7 |
| 49=50+...+53 | Liabilities | 330,938 | 603,346 | 1,166,973 | 1,252,169 | 938,236 | 1,009,053 | 49.2 | 34.1 | 34.6 |
| 50 | Currency and deposits | - | - | - | - | - | - | - | - | - |
| 51 | Securities other than shares | 208,298 | 202,112 | 516,298 | 542,026 | 466,884 | 520,190 | 21.3 | 17.0 | 17.8 |
| 52 | Loans | 80,903 | 325,338 | 514,374 | 558,813 | 337,025 | 350,849 | 22.0 | 12.3 | 12.0 |
| 53 | Other liabilities | 41,737 | 75,896 | 136,302 | 151,331 | 134,327 | 138,014 | 5.9 | 4.9 | 4.7 |
| 54=43-49 | Financial assets net of liabilities | 542,421 | 1,232,676 | 3,659,219 | 4,139,005 | 4,339,373 | 4,846,817 | 162.7 | 157.8 | 166.3 |
| 55=41-49 | Net worth | : | : | : | : | : | : | : | : | : |
| Table B - Government debt and link with the deficit | | | | | | | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | 85,435 | 141,129 | 250,896 | 282,529 | 368,280 | 403,919 | 11.1 | 13.4 | 13.9 |
| 57=63(t)-63(t-1) | Change in Government Debt | : | : | -209,900 | 69,410 | -305,772 | 75,013 | 2.7 | -11.1 | 2.6 |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | : | : | 40,996 | 351,939 | 62,508 | 478,932 | 13.8 | 2.3 | 16.4 |
| 59 | Net acquisition of financial assets | : | : | 58,146 | 377,230 | 38,806 | 468,818 | 14.8 | 1.4 | 16.1 |
| 60 | Incurrence in liabilities not in the Government debt | : | : | 31,252 | -23,145 | 17,043 | -3,515 | -0.9 | 0.6 | -0.1 |
| 61 | Valuation effects and other changes in volume in Government debt | : | : | -54,146 | 1,315 | 2,426 | 3,858 | <0.1 | <0.1 | 0.1 |
| 62 | Statistical discrepancies | : | : | 5,744 | -3,462 | 4,233 | 9,772 | -0.1 | 0.2 | 0.3 |
| 63=64+65+68 | Government debt (nominal value) | 305,600 | : | 1,024,751 | 1,094,161 | 788,389 | 863,402 | 43.0 | 28.7 | 29.6 |
| 64 | .. Currency and deposits | - | - | - | - | - | - | - | - | - |
| 65=66+67 | .. Securities other than shares | 200,700 | : | 510,377 | 535,348 | 451,364 | 512,553 | 21.0 | 16.4 | 17.6 |
| 66 | .. short term | 38,700 | : | 281,363 | 284,690 | 222,084 | 213,736 | 11.2 | 8.1 | 7.3 |
| 67 | .. long term | 162,000 | : | 229,014 | 250,658 | 229,280 | 298,817 | 9.9 | 8.3 | 10.2 |
| 68=69+70 | .. Loans | 104,800 | : | 514,374 | 558,813 | 337,025 | 350,849 | 22.0 | 12.3 | 12.0 |
| 69 | .. short term | 104,800 | : | 119,115 | 139,412 | 29,325 | 27,901 | 5.5 | 1.1 | 1.0 |
| 70 | .. long term | - | : | 395,259 | 419,400 | 307,699 | 322,949 | 16.5 | 11.2 | 11.1 |
| 71 | of which, Intergovernmental lending | - | : | - | - | - | - | - | - | - |
| Table C - Memorandum items | | | | | | | | | | |
| 72 | Government consumption | 230,510 | 339,389 | 531,019 | 558,417 | 590,559 | 619,679 | 21.9 | 21.5 | 21.3 |
| 73 | Consumption of fixed capital | 22,311 | 29,991 | 49,526 | 53,198 | 57,073 | 60,184 | 2.1 | 2.1 | 2.1 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | 99,942 | 153,057 | 284,849 | 308,856 | 395,680 | 429,982 | 12.1 | 14.4 | 14.7 |
| 75 | GDP | 1,119,175 | 1,532,307 | 2,382,330 | 2,544,266 | 2,749,963 | 2,915,354 | | | |

(*) essential information by country on separate page

Switzerland (*)

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

| | 1997 | 2002 | 2009 | 2010 | 2011 | 2012 | 2010 | 2011 | 2012 |
|---|---|----------------|----------------|----------------|----------------|----------------|-------------|-------------|------|
| Government revenue and expenditure | | | | | | | | | |
| 1=2+6+7+8+9 | Total revenue | 129,073 | 154,891 | 193,518 | 195,466 | 201,245 | 35.5 | 34.2 | |
| 2=3+4+5 | Taxes | 78,335 | 96,859 | 121,691 | 123,139 | 127,098 | 22.4 | 21.6 | |
| 3 | . Indirect taxes | 24,128 | 30,774 | 36,100 | 37,883 | 38,563 | 6.9 | 6.6 | |
| 4 | . Direct taxes | 53,142 | 64,763 | 84,596 | 84,295 | 87,619 | 15.3 | 14.9 | |
| 5 | . Capital taxes | 1,065 | 1,322 | 995 | 961 | 916 | 0.2 | 0.2 | |
| 6 | Social contributions | 28,268 | 33,164 | 38,223 | 38,554 | 40,300 | 7.0 | 6.9 | |
| 7 | Sales | 15,340 | 17,585 | 23,077 | 23,362 | 23,421 | 4.2 | 4.0 | |
| 8 | Other current revenue | 7,544 | 7,782 | 11,338 | 11,219 | 11,266 | 2.0 | 1.9 | |
| 9 | Capital revenue | -415 | -499 | -811 | -807 | -841 | -0.1 | -0.1 | |
| 10=11+...+18 | Total expenditure | 139,440 | 165,012 | 189,264 | 193,959 | 198,351 | 35.2 | 33.7 | |
| 11 | Intermediate consumption | 18,914 | 21,447 | 26,964 | 26,998 | 27,465 | 4.9 | 4.7 | |
| 12 | Compensation of employees | 31,410 | 36,023 | 43,582 | 44,790 | 45,886 | 8.1 | 7.8 | |
| 13 | Interest | 7,705 | 7,349 | 5,461 | 5,134 | 5,124 | 0.9 | 0.9 | |
| 14 | Subsidies | 17,029 | 17,606 | 18,171 | 18,759 | 19,635 | 3.4 | 3.3 | |
| 15 | Social benefits | 46,783 | 52,651 | 66,122 | 67,795 | 68,019 | 12.3 | 11.6 | |
| 16 | Other current expenditure | 4,739 | 5,823 | 10,068 | 10,548 | 10,945 | 1.9 | 1.9 | |
| 17 | Capital transfers payable | 2,822 | 12,985 | 6,455 | 7,283 | 8,132 | 1.3 | 1.4 | |
| 18 | Capital investments | 10,037 | 11,128 | 12,440 | 12,652 | 13,145 | 2.3 | 2.2 | |
| 19 | of which, Gross fixed capital formation | 10,101 | 11,144 | 12,357 | 12,676 | 13,316 | 2.3 | 2.3 | |

Government deficit

| | | | | | | | | | |
|--------------------|--|----------------|----------------|--------------|--------------|--------------|------------|------------|--|
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | -10,367 | -10,122 | 4,254 | 1,507 | 2,893 | 0.3 | 0.5 | |
| 21 | Memo: Adjustment for swaps | - | - | - | - | - | - | - | |
| 22 | Memo: Other adjustments | - | - | - | - | - | - | - | |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | | | | | | | | |

Government financing

| | | | | | | | | | |
|---------------------|---|---|---------------|----------------|--------------|---|----------------|---|---|
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | - | -2,628 | -4,886 | 390 | - | <0.1 | - | - |
| 25=26-32 | Net financial transactions | | -7,493 | 9,141 | 1,117 | | 0.2 | | |
| 26=27+...+31 | Net acquisition of financial assets | | 3,791 | -3,196 | 570 | | 0.1 | | |
| 27 | Currency and deposits | - | 6,748 | 1,893 | -1,127 | - | -0.2 | - | - |
| 28 | Securities other than shares | - | -919 | -6,660 | 1,435 | - | 0.3 | - | - |
| 29 | Loans | - | -2,889 | 3,286 | -444 | - | <0.1 | - | - |
| 30 | Shares and other equity | - | -3,437 | 455 | -939 | - | -0.2 | - | - |
| 31 | Other financial assets | - | 4,287 | -2,170 | 1,646 | - | 0.3 | - | - |
| 32=33+...+36 | Net incurrence of liabilities | | 11,284 | -12,337 | -548 | | <0.1 | | |
| 33 | Currency and deposits | - | -1,889 | -581 | 302 | - | <0.1 | - | - |
| 34 | Securities other than shares | - | 8,123 | -10,507 | -3,151 | - | -0.6 | - | - |
| 35 | Loans | - | -1,558 | -1,684 | 610 | - | 0.1 | - | - |
| 36 | Other liabilities | - | 6,608 | 436 | 1,692 | - | 0.3 | - | - |

Other economic flows in government assets and liabilities

| | | | | | | | | | |
|--------------------------------------|--|--|---------------|---------------|----------------|--|-------------|--|--|
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | | | | | | | | |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | | 2,842 | 17,614 | -21,424 | | -3.9 | | |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | | 19,953 | 858 | 874 | | 0.2 | | |
| 40=37+38-39 =55(t)-55(t-1)-73 | Changes in net worth due to other changes in assets/liabilities | | | | | | | | |

Government balance sheet

| | | | | | | | | | |
|---------------------|--|---|----------------|----------------|----------------|---|-------------|---|---|
| 41=42+43 | Total assets | | | | | | | | |
| 42 | Non-financial assets | | | | | | | | |
| 43=44+...+48 | Financial assets | | 214,921 | 228,334 | 207,480 | | 37.7 | | |
| 44 | Currency and deposits | - | 22,344 | 33,320 | 32,193 | - | 5.8 | - | - |
| 45 | Securities other than shares | - | 10,692 | 16,542 | 17,705 | - | 3.2 | - | - |
| 46 | Loans | - | 15,412 | 16,178 | 15,734 | - | 2.9 | - | - |
| 47 | Shares and other equity | - | 118,429 | 122,968 | 100,876 | - | 18.3 | - | - |
| 48 | Other financial assets | - | 48,043 | 39,326 | 40,971 | - | 7.4 | - | - |
| 49=50+...+53 | Liabilities | | 260,475 | 246,822 | 247,149 | | 44.9 | | |
| 50 | Currency and deposits | - | 7,788 | 7,481 | 7,784 | - | 1.4 | - | - |
| 51 | Securities other than shares | - | 124,973 | 127,859 | 125,582 | - | 22.8 | - | - |
| 52 | Loans | - | 92,449 | 73,260 | 73,869 | - | 13.4 | - | - |
| 53 | Other liabilities | - | 35,265 | 38,222 | 39,914 | - | 7.2 | - | - |
| 54=43-49 | Financial assets net of liabilities | | -45,554 | -18,489 | -39,669 | | -7.2 | | |
| 55=41-49 | Net worth | | | | | | | | |

Table B - Government debt and link with the deficit

| | | | | | | | | | |
|-------------------------------|---|---|---|---|---|---|---|---|---|
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | | | | | | | | |
| 57=63(t)-63(t-1) | Change in Government Debt | | | | | | | | |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | | | | | | | | |
| 59 | Net acquisition of financial assets | - | - | - | - | - | - | - | - |
| 60 | Incurrence in liabilities not in the Government de | - | - | - | - | - | - | - | - |
| 61 | Valuation effects and other changes in volume in Government debt | - | - | - | - | - | - | - | - |
| 62 | Statistical discrepancies | - | - | - | - | - | - | - | - |
| 63=64+65+68 | Government debt (nominal value) | | | | | | | | |
| 64 | . Currency and deposits | - | - | - | - | - | - | - | - |
| 65=66+67 | . Securities other than shares | | | | | | | | |
| 66 | .. short term | - | - | - | - | - | - | - | - |
| 67 | .. long term | - | - | - | - | - | - | - | - |
| 68=69+70 | . Loans | | | | | | | | |
| 69 | .. short term | - | - | - | - | - | - | - | - |
| 70 | .. long term | - | - | - | - | - | - | - | - |
| 71 | of which, Intergovernmental lending | - | - | - | - | - | - | - | - |

Table C - Memorandum items

| | | | | | | | | | |
|--------------------|--|---------------|---------------|--------------|--------------|--------------|------------|------------|--|
| 72 | Government consumption | 45,756 | 52,782 | 62,042 | 63,223 | 65,236 | 11.5 | 11.1 | |
| 73 | Consumption of fixed capital | 7,348 | 8,956 | 10,783 | 10,871 | 11,295 | 2.0 | 1.9 | |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | -7,678 | -7,950 | 5,911 | 3,288 | 4,743 | 0.6 | 0.8 | |
| 75 | GDP | 383,991 | 434,258 | 535,650 | 550,571 | 588,194 | 616,565 | | |

(*) essential information by country on separate page

Government Finance Statistics - Metadata

Consolidated general government (S.13)

| Item number | Item label | ESA codes | ESA labels | ESA transmission programme |
|--|--|--|--|-----------------------------------|
| Table A - Summary table | | | | |
| Government revenue and expenditure | | | | |
| 1=2+6+7+8+9 | Total revenue | TR | | ESA table 2 |
| 2=3+4+5 | Taxes | | | ESA table 2 |
| 3 | . Indirect taxes | D.2 | Taxes on production and imports, receivable | ESA table 2 |
| 4 | . Direct taxes | D.5 | Current taxes on income, wealth etc., receivable | ESA table 2 |
| 5 | . Capital taxes | D.91 | Capital taxes | ESA table 2 |
| 6 | Social contributions | D.61 | Social contributions, receivable | ESA table 2 |
| 7 | Sales | P.11+P.12+P.131 | Market output, output for own final use, and payments for other non-market output | ESA table 2 |
| 8 | Other current revenue | D.39+D.4+D.7 | Property income, receivable and Other subsidies on production, receivable and Other current transfers, receivable | ESA table 2 |
| 9 | Capital revenue | D.92+D.99 | Investment grants, receivable and Other capital transfers, receivable | ESA table 2 |
| 10=11+...+18 | Total expenditure | TE | | ESA table 2 |
| 11 | Intermediate consumption | P.2 | Intermediate consumption | ESA table 2 |
| 12 | Compensation of employees | D.1 | Compensation of employees, payable | ESA table 2 |
| 13 | Interest | D.41 | Interest, payable | ESA table 2 |
| 14 | Subsidies | D.3 | Subsidies, payable | ESA table 2 |
| 15 | Social benefits | D.62+D.6311+D.63121+D.63131 | Social benefits other than social transfers in kind, and social transfers in kind via market producers, payable | ESA table 2 |
| 16 | Other current expenditure | D.29+D.5+D.42+D.43+D.44+D.45+D.7+D.8 | Current taxes on income, wealth etc., payable and Other property income, payable and Other current transfers, payable | ESA table 2 |
| 17 | Capital transfers payable | D.9 | Capital transfers, payable | ESA table 2 |
| 18 | Capital investments | P.5+K.2 | Gross capital formation and Acquisitions less disposals of non-financial non-produced assets | ESA table 2 |
| 19 | of which, Gross fixed capital formation | P.51 | Gross fixed capital formation | ESA table 2 |
| Government deficit | | | | |
| 20=1-10 | Net lending (+) / net borrowing (-) in ESA 1995 | B9 | Net lending (+) / net borrowing (-) | ESA table 2 |
| 21 | Memo: Adjustment for swaps | | | Calculated from EDP table 1 |
| 22 | Memo: Other adjustments | | | Calculated |
| 23=20+21+22 | Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP | EDP_B.9 | | EDP table 1 |
| Government financing | | | | |
| 24=20-25 | Statistical discrepancy (nonfinancial - financial accounts) | TRD.J | | Calculated |
| 25=26-32 | Net financial transactions | B.9F | | ESA table 27 / ESA table 6 |
| 26=27+...+31 | Net acquisition of financial assets | F.A | | ESA table 27 / ESA table 6 |
| 27 | Currency and deposits | F.2 | Currency and deposits | ESA table 27 / ESA table 6 |
| 28 | Securities other than shares | F.3 | Securities other than shares | ESA table 27 / ESA table 6 |
| 29 | Loans | F.4 | Loans | ESA table 27 / ESA table 6 |
| 30 | Shares and other equity | F.5 | Shares and other equity | ESA table 27 / ESA table 6 |
| 31 | Other financial assets | F.1+F.6+F.7 | Monetary gold and special drawing rights, and insurance technical reserves, and other accounts receivable/payable | ESA table 27 / ESA table 6 |
| 32=33+...+36 | Net incurrence of liabilities | F.L | | ESA table 27 / ESA table 6 |
| 33 | Currency and deposits | F.2 | Currency and deposits | ESA table 27 / ESA table 6 |
| 34 | Securities other than shares | F.3 | Securities other than shares | ESA table 27 / ESA table 6 |
| 35 | Loans | F.4 | Loans | ESA table 27 / ESA table 6 |
| 36 | Other liabilities | F.6+F.7 | Insurance technical reserves, and other accounts receivable/payable | ESA table 27 / ESA table 6 |
| Other economic flows in government assets and liabilities | | | | |
| 37=42(t)-42(t-1)-18+72 | Other changes in non-financial assets | K.3+K.4+K.5+K.6+K.7(part)+K.8(part)+K.9+K.12(part)+K.11(part) | Economic appearance of non-produced assets+economic appearance of produced assets+ natural growth of non-cultivated biological resources+economic disappearance of nonproduced assets+catastrophic losses (part)+uncompensated seizures (part)+other changes in | Not available |
| 38=43(t)-43(t-1)-26 | Other changes in financial assets | K.7(part)+K.8(part)+K.10+K.12(part)+K.11(part) | Catastrophic losses (part)+uncompensated seizures (part)+other changes in financial assets and liabilities n.e.c.+changes in classifications and structure(part)+nominal holding gains/losses(part) | Calculated |
| 39=49(t)-49(t-1)-32 | Other changes in liabilities | K.7(part)+K.8(part)+K.10+K.12(part)+K.11(part) | Catastrophic losses (part)+uncompensated seizures (part)+other changes in financial assets and liabilities n.e.c.+changes in classifications and structure(part)+nominal holding gains/losses(part) | Calculated |
| 40=37+38-39 = 55(t)-55(t-1)-73 | Changes in net worth due to other changes in assets/liabilities | B.10.2+B.10.3 | Changes in net worth due to other changes in volume of assets, and changes in net worth due to nominal holding gains/losses | Not available |
| Government balance sheet | | | | |
| 41=42+43 | Total assets | AN | | Not available |
| 42 | Non-financial assets | AN | | Not available |
| 43=44+...+48 | Financial assets | AF.A | | ESA table 27 / ESA table 7 |
| 44 | Currency and deposits | AF.2 | Currency and deposits | ESA table 27 / ESA table 7 |
| 45 | Securities other than shares | AF.3 | Securities other than shares | ESA table 27 / ESA table 7 |
| 46 | Loans | AF.4 | Loans | ESA table 27 / ESA table 7 |
| 47 | Shares and other equity | AF.5 | Shares and other equity | ESA table 27 / ESA table 7 |
| 48 | Other financial assets | AF.1+AF.6+AF.7 | Monetary gold and special drawing rights, and insurance technical reserves, and other accounts receivable/payable | ESA table 27 / ESA table 7 |
| 49=50+...+53 | Liabilities | AF.L | | ESA table 27 / ESA table 7 |
| 50 | Currency and deposits | AF.2 | Currency and deposits | ESA table 27 / ESA table 7 |
| 51 | Securities other than shares | AF.3 | Securities other than shares | ESA table 27 / ESA table 7 |
| 52 | Loans | AF.4 | Loans | ESA table 27 / ESA table 7 |
| 53 | Other liabilities | AF.6+AF.7 | Insurance technical reserves, and other accounts receivable/payable | ESA table 27 / ESA table 7 |
| 54=43-49 | Financial assets net of liabilities | BF.90 | Net financial assets | ESA table 27 / ESA table 7 |
| 55=41-49 | Net worth | B.90 | Net worth | Not available |

Government Finance Statistics - Metadata

Consolidated general government (S.13)

| Item number | Item label | ESA codes | ESA labels | ESA transmission programme |
|--|--|---|--|----------------------------|
| Table B - Government debt and link with the deficit | | | | |
| 56=23 | Government deficit (Net lending (+) / net borrowing (-) under EDP) | EDP_B.9 | | EDP table 1 |
| 57=63(t)-63(t-1) | Change in Government Debt | | | EDP table 3/ calculated |
| 58 = 56+57 = 59+...+62 | Stock flow adjustment (SFA) | | | EDP table 3 |
| 59 | Net acquisition of financial assets | F.1+F.2+F.3+F.4+F.5+F.6+F.7 | Monetary gold and special drawing rights+currency and deposits+securities other than shares+loans+shares and other equity+insurance technical reserves+other accounts receivable | EDP table 3 |
| 60 | Incurrence in liabilities not in the Government debt | F.34+F.6+F.7 | Financial derivatives, insurance technical reserves, and other accounts payable | EDP table 3 |
| 61 | Valuation effects and other changes in volume in Government debt | K.7(part)+K.8(part)+K10+K.12(part)+K.11(part)+and face value effects(***) | Catastrophic losses (part)+uncompensated seizures (part)+other changes in financial assets and liabilities n.e.c.+changes in classifications and structure(part)+nominal holding gains/losses(part)+face value effects | EDP table 3 |
| 62 | Statistical discrepancies | | | EDP table 3 |
| 63=64+65+66 | Government debt (nominal value) | AF.2+AF.33+AF.4 nominal value | | EDP table 1 |
| 64 | . Currency and deposits | AF.2 | Currency and deposits | EDP table 1 |
| 65=66+67 | . Securities other than shares | AF.33 | Securities other than shares | EDP table 1 |
| 66 | .. short term | AF.331 | Short-term securities other than shares | EDP table 1 |
| 67 | .. long term | AF.332 | Long-term securities other than shares | EDP table 1 |
| 68=69+70 | . Loans | AF.4 | Loans | EDP table 1 |
| 69 | .. short term | AF.41 | Short-term loans | EDP table 1 |
| 70 | .. long term | AF.42 | Long-term loans | EDP table 1 |
| 71 | of which, Intergovernmental lending | AF.4 | Loans | ESA Table 28 |

Table C - Memorandum items

| | | | | |
|-------------|---|--------|---|---|
| 72 | Government consumption | P.3 | (Government) final consumption expenditure | ESA table 2 |
| 73 | Consumption of fixed capital | K.1 | Consumption of fixed capital | ESA table 2 |
| 74=20+18-73 | Changes in net worth due to savings and capital transfers | B.10.1 | Changes in net worth due to savings and capital transfers | ESA table 2 |
| 75 | GDP | | Gross Domestic Product | EDP table 1 for years 2007 to 2010 National Accounts for earlier years |

Where to find the data in the Database: In the Data Navigation Tree choose Database by themes / Economy and finance and then:

Table 2:

Government statistics
Annual government finance statistics

[Government revenue, expenditure and main aggregates \(gov_a_main\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_a_main&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_a_main&lang=en)

Table 6:

National accounts (including GDP)
Financial flows and stocks

[Financial transactions \(nasa_f_tr\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=nasa_f_tr&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=nasa_f_tr&lang=en)

Table 7:

National accounts (including GDP)
Financial flows and stocks

[Financial balance sheets \(nasa_f_bs\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=nasa_f_bs&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=nasa_f_bs&lang=en)

Table 27:

Government statistics
Quarterly government finance statistics

[Quarterly financial accounts for general government \(gov_q_ggfa\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_q_ggfa&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_q_ggfa&lang=en)

Table 28:

Government statistics
Quarterly government finance statistics

[Quarterly government debt \(gov_q_ggdebt\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_q_ggdebt&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_q_ggdebt&lang=en)

EDP Tables:

Government statistics
Government deficit and debt

[Government deficit/surplus, debt and associated data \(gov_dd_edpt1\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_dd_edpt1&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_dd_edpt1&lang=en)

[Transition from the working balance to the deficit/surplus \(gov_dd_edpt2\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_dd_edpt2&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_dd_edpt2&lang=en)

[Transition from the deficit/surplus to the change in debt \(gov_dd_edpt3\) - http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_dd_edpt3&lang=en](http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_dd_edpt3&lang=en)

European Commission

Government finance statistics — Summary tables %201' — Data 199+-201&

Luxembourg: Publications Office of the European Union

201H— 37 pp. — 21 x 29.7 cm

Theme: Economy and finance

Collection: Statistical books

ISSN 1725-9819

Cat. No KS-EK-1H00F-EN-N

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