## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N ${ }^{\circ}$ 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) ${ }^{\circ}$ 479/2009, as amended by Commission Regulation (EU) No 220/2014

## Member State: Belgium

Date: 14/04/2021
DD/MM/YYYY
The information is to be provided in the cover page only

Table 1: Reporting of government surplus/deficit and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.
Not applicable: M ; Not available: L
For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to " 0.00 " (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data


Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit


| Member State: Belgium <br> Data are in ...(millions of units of national currency) <br> Date: 14/04/2021 | 2017 | 2018 | $\begin{aligned} & \hline \text { Year } \\ & 2019 \end{aligned}$ | 2020 | 2021 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Working balance in state government accounts | -1162 | -2 101 | -3 075 | -13218 | L |  |
| Basis of the working balance | mixed | mixed | mixed | accrual |  |  |
| Financial transactions included in the working balance | 1774 | 1756 | 1422 | 1743 | L |  |
| Loans ( $+/-$ ) | 1676 | 1527 | 997 | 1416 | L |  |
| Equities (+/-) | -7 | 206 | 364 | 339 | L |  |
| Other financial transactions ( $+/$ ) | 105 | 23 | 61 | -11 | L |  |
| of which: transactions in debt liabilities (+/-) | M | M | M | M | M |  |
| of which: net settlements under swap contracts ( $+/$ ) | M | M | M | M | M |  |
| Detail 1 |  |  |  |  |  |  |
| Detail 2 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Non-financial transactions not included in the working balance | 360 | -1 155 | -36 | -251 | L |  |
| Detail 1 |  |  |  |  |  |  |
| Detail 2 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Difference between interest paid (+) and accrued (D.41)(-) | 5 | 5 | -2 | -8 | L |  |
|  |  |  |  |  |  |  |
| Other accounts receivable (+) | -37 | -6 | 44 | -3 | L |  |
| Detail 1 |  |  |  |  |  |  |
| Detail 2 |  |  |  |  |  |  |
| Other accounts payable (-) | -29 | -118 | 26 | -7 | L |  |
| Detail 1 |  |  |  |  |  |  |
| Detail 2 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Working balance (+/-) of entities not part of state government | 0 | 0 | 0 | 0 | L |  |
| Net lending (+)/ net borrowing (-) of other state government bodies | 80 | 146 | 112 | 9 | L |  |
| Detail 1 |  |  |  |  |  |  |
| Detail 2 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Other adjustments (+/-) (please detail) | -166 | -533 | 398 | 845 | L |  |
| Financial transactions re-routed as non-financial transactions | -93 | -119 | -104 | -115 | L |  |
| Non-financial transactions re-routed as financial transactions | -112 | -441 | 414 | 929 | L |  |
| Finance lease | -7 | 1 | 8 | -15 | L |  |
| Financial derivatives (swaps) | 85 | 76 | 67 | 69 | L |  |
| Consolidation of assets of PPP's | -10 | -47 | 21 | 27 | L |  |
| Flows between government levels | -20 | 0 | 0 | 0 | L |  |
| Statistical adjustment | -11 | -3 | -8 | -51 | L |  |
|  |  |  |  |  |  |  |
| Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312) | 824 | -2 006 | -1111 | -10890 | -6 349 |  |

(ESA 2010 accounts)
(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

## Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit


(ESA 2010 accounts)
(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

## Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit


(ESA 2010 accounts)
(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

## Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)



## Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level

and the consolidation of debt (central government)

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decrease
(2) Consolidated within central government.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF. 3 and AF. 4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level
and the consolidation of debt (state government)

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2 .
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(4) Including capital uplift
(2) Consolidated within state government.
(5) AF.2, AF. 3 and AF. 4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level
and the consolidation of debt (local government)

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases. (2) Consolidated within local government. (3) Due to exchange-rate movements.

## (4) Including capital uplift

(5) AF.2, AF. 3 and AF. 4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within social security.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF. 3 and AF. 4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.


