

Deficit and debt notification tables (EDP notification tables)

The excessive deficit procedure (EDP) statistics are a specific presentation of European Union Member States' government accounts. The EDP statistics are collected by the European Commission (Eurostat) through the EDP Tables from EU Member States. The EDP statistics are used for fiscal analysis of compliance with obligations under the *Treaty on the Functioning of the European Union* and the *Stability and Growth Pact*.

EDP tables cover the general government sector and its subsectors (based on the framework of national accounts – currently *ESA 2010*). These tables are designed specifically to provide a consistent framework, with a link to national budgetary aggregates and between the government deficit and changes in government debt.

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1. Excessive deficit procedure

The [Maastricht Treaty](#) signed in 1992 paved the way for the creation of the euro as the common currency of the EU. The Treaty organised the way in which the multilateral fiscal surveillance would be conducted within the European Union. The surveillance is based on the [excessive deficit procedure](#) (EDP).

The provisions regarding the excessive deficit procedure are currently defined in the 2012 consolidated version of the [Treaty on the Functioning of the European Union](#) (the former *Maastricht Treaty*).

Article 126 of the *Treaty* obliges Member States to avoid excessive [budgetary deficits](#). The article also sets out a procedure, the excessive deficit procedure (EDP), to identify and counter such excessive deficits, including the possibility of financial sanctions.

The *Protocol on the excessive deficit procedure*¹, annexed to the *Maastricht Treaty*, defines two criteria and reference values for compliance. These are a government deficit to *gross domestic product* (GDP) ratio of three per cent, and a government debt to GDP ratio of sixty per cent.

In 1997 the [Stability and Growth Pact](#) was adopted by the European Union. This clarified and strengthened the *Maastricht Treaty* provisions on fiscal discipline in the European Economic and Monetary Union. The full provisions took effect when the euro currency was launched on 1 January 1999. Since then, the *Stability and Growth Pact* has been amended a few times² in order to clearly set the rules to ensure that countries in the European Union pursue sound public finances and coordinate their fiscal policies.

The [European Commission](#) (EC) is responsible for providing the data used for the EDP to the EU Council (Ecofin). Within the European Commission the provision of actual data is undertaken by [Eurostat](#), using government data provided to it by EU Member States.

[Council Regulation 479/2009](#), as amended³, requires that EU Member States report their actual and planned government deficits, and their levels of government debt, promptly to the European Commission to specific deadlines twice per year. The deadlines for the EDP notifications are 31 March and 30 September. The first deadline is designed so that the European Commission can gain an early sight of EU Member States' compliance. The second notification provides firmer information.

The EDP statistics in the EDP notification tables are complemented by information coming from *Questionnaires related to the EDP notification tables* and other information (e.g. [EDP Inventory](#), etc.).

¹ Protocol (No 12) on the excessive deficit procedure (ex. Protocol 19 annexed to the Maastricht Treaty).

² Details are available on the dedicated [DG ECFIN](#) web page.

³ By [Council Regulation \(EU\) No 679/2010](#) and by [Commission Regulation \(EU\) No 220/2014](#).

2. Government Deficit and Debt

The *Protocol on the excessive deficit procedure* gives the definitions of "government", "deficit", "debt"⁴ and "investment" according to concepts in the [European system of national and regional accounts \(ESA 2010\)](#), the European manual for national accounts.

"Government" refers to the [general government sector](#), which includes four subsectors: 1. [central government](#), 2. [state government](#), 3. [local government](#) and 4. [social security funds](#).

The "deficit" should be understood as a balancing item defined in the national accounts as the net borrowing of the general government sector, as measured from the non-financial account (*net lending (+)/net borrowing (-)*, coded B.9). Theoretically, measuring the surplus/deficit from the financial account should result in an identical figure, although in practice differences will exist due to a number of reasons.

If the deficit is a positive number it is usually referred to as a 'surplus', or 'net lending'.

The term surplus/deficit should not be confused with a similar term that is, in some Member States, used in public accounting and budgetary presentations for the national government balance.

According to the *Protocol on the excessive deficit procedure*, the "debt" is a measure of the stock of the Member State's borrowing at the end of the year. It is defined as the *total consolidated gross debt* of the general government sector, at nominal value, in the following *ESA 2010* categories of government liabilities: currency and deposits (AF.2), debt securities (AF.3) and loans (AF.4).

In other words, the formula for calculating the stock of government debt is:

$$\text{Government debt} = \text{AF.2} + \text{AF.3} + \text{AF.4}$$

In the *Council Regulation 479/2009*, as amended, the nominal value is considered equivalent to the face value of liabilities (article 1). Thus, it is equal to the amount, contractually agreed, that the government will have to refund to creditors at maturity.

The debt measure differs from the financial balance sheet as presented in *ESA 2010* in two important aspects: the first is that it is recorded at nominal value (approximated by face value) and not at market value; and the second that it excludes some categories of financial liabilities.

The government debt is consolidated. This means that government debt held as assets by other government bodies is eliminated. Accordingly, only the relevant government liabilities held as assets by entities outside of the general government sector are included. For example all government bonds held by a non-government investor are

⁴ So called "Maastricht debt" or "EDP debt".

part of the government debt whereas any holdings by a local government are not counted when compiling *total consolidated gross debt*.

The measure of government debt is on a gross basis. This means that related government assets are not subtracted from the debt of government.

As *general government total consolidated gross debt* is a long title it is often abbreviated by users of the data to '*EDP debt*' or '*Maastricht debt*'.

3. EDP Tables

The EDP data are reported in a harmonised set of tables, known as the EDP notification tables or EDP tables.

EDP tables are presented as annual time series.

Data are presented by each Member State in millions of national currency.

There are four main data tables (see Annex):

- EDP **Table 1** - Reporting of government surplus/deficit and debt levels and provision of associated data;
- EDP **Table 2** - Provision of the data which explain the transition between the public accounts budget balance and the government surplus/deficit – by subsector (2A central government, 2B state government, 2C local government and 2D social security funds);
- EDP **Table 3** - Provision of the data which explain the contributions of surplus/deficit and the other relevant factors to the variation in the debt level – for the general government (3A) and by subsector (2A central government, 2B state government, 2C local government and 2D social security funds);
- EDP **Table 4** - Provision of other data in accordance with the [Statements contained in the Council Minutes of 22 November 1993](#).

The tables cover the actual data for the four completed last years and a forecast for the current year (apart from Table 3). The actual (past) data are assessed by Eurostat, while the forecasts (planned data) are under the responsibility of DG ECFIN.

The data are assessed by Eurostat and published about three weeks after the notification deadline. Data are published for all EU Member States individually, for the European Union as a total and the [euro area](#) as a total. [Candidate Countries and Potential Candidates](#) use the EDP notifications as a preparation for the future EU membership.

4. EDP Table 1

EDP **Table 1** (see Annex) includes the core information on government *net lending/net borrowing* and *government debt*. The surplus/deficit is given for each of the four subsectors of general government and the government debt is disaggregated

to categories of financial instruments. In addition, *interest expenditure* and [gross fixed capital formation](#) of general government are reported in the table.

The [gross domestic product](#) (GDP), also reported in EDP Table 1, are used to calculate the surplus/deficit and debt ratios.

The table asks for *net lending (+)/net borrowing (-)* (B.9), so a surplus (i.e., *net lending*) is shown with a plus (+) sign and a deficit (i.e., *net borrowing*) with a minus (-) sign.

The sum of the *net lending (+)/net borrowing (-)* of the subsectors is equal to the general government sector's *net lending (+)/net borrowing (-)*.

In EDP Table 1, the stock of *consolidated gross debt* outstanding at the end of the year is disaggregated into the different categories of debt (AF.2, AF.3 and AF.4). The *debt securities* (AF.3) and *loans* (AF.4) categories are split into short-term and long-term sub-categories.

The *gross fixed capital formation* shown in EDP Table 1 is for the general government sector and not for the whole economy. It corresponds to the acquisitions less of disposals of fixed assets⁵ by general government. As in *ESA 2010*, this item is presented gross, which means that no subtraction is made for depreciation of fixed assets (in national accounts called [consumption of fixed capital](#)).

The next item is [interest \(consolidated\)](#), i.e. government expenditure on interest (D.41, uses). The interest due on the debt instruments is recorded on an accruals basis, and not when the cash is paid. The interest is reported on a consolidated basis, so excludes any interest payable between general government units.

Finally, reporting of *gross domestic product at current market prices (coded: B.1*g)* is required. It is used as the denominator for the government surplus/deficit and debt ratios.

5. EDP Table 2

EDP **Table 2** (see Annex) is divided into four parts (Table 2A for central government, Table 2B for state government, Table 2C for local government and Table 2D for social security funds), i.e. one table for each subsector of general government. EDP Table 2 reconciles the working balance reported in Member States' public accounts or budgetary presentation with the subsector's surplus/deficit (B.9).

Table 2A (for the central government subsector) is described here as an example.

The starting point in EDP Table 2A is the working balance. This refers to the measure commonly used in the Member State's public accounts or budget presentation. For the central government subsector, it should correspond to the public accounts outcome usually presented to the national parliament, and independently audited. Similarly, an appropriate official working balance for each of the subsectors - state government,

⁵ Plus certain additions to the value of non-produced assets realised by productive activity.

local government and social security funds - is reported as the starting point in their table (2B, 2C and 2D).

The working balance may be a cash-based balance, on an accruals basis, or on a mixed cash-accruals basis. The coverage of the revenue and expenditure included in the working balance will be different among countries and a different institutional coverage of 'government' may also be used as regards the working balance. Therefore, various adjustments are needed to convert the working balance to the definition of government surplus/deficit (B.9).

EDP Table 2 acts as a bridge to link these two concepts and measures of government balance, i.e. a national (not harmonised) concept of government surplus/deficit and the internationally comparable concept (*net lending/net borrowing* as defined in national accounts – *ESA 2010*).

The working balance may include some transactions that are classified in *ESA 2010* as transactions in financial instruments, whereas the surplus/deficit in EDP Table 2 should be calculated from non-financial transactions only. So, these financial transactions have to be removed. For example, when government sells shares through privatisation, if the amount received is included in the working balance, it will be eliminated when calculating the surplus/deficit, since financial transactions must not affect the surplus/deficit.

In order to move from the working balance measure to surplus/deficit, several additional types of adjustment are needed:

- including non-financial transactions that are not reported in the working balance,
- changes to time of recording (transition to *ESA 2010* accrual recording),
- adjusting for sector delimitation (adding or subtracting the results of entities to align with the *ESA 2010* sector definitions),
- other adjustments.

6. EDP Table 3

EDP **Table 3** (see Annex) is divided into five parts, the first (Table 3A) for the general government sector (consolidated between subsectors) and then Table 3B for central government, Table 3C for state government, Table 3D for local government and Table 3E for social security funds. Each of Tables 3B-3E is consolidated within the subsector.

EDP Table 3 reconciles government surplus/deficit with the change in government debt and shows transactions and other flows which contribute to the change in debt. These reconciliation items are also known as 'stock-flow adjustments'.

The purpose of EDP Table 3 is to explain the annual change in the level of general government debt as well as the change in the debt level for each subsector. This could be simply done by analysing transactions in financial liabilities and various valuation adjustments needed to convert to nominal value. However, as the *ESA 2010* system is

integrated, the value for the net incurrence of financial liabilities is equivalent to the deficit plus net acquisition of financial assets plus the statistical discrepancy item between the non-financial and financial accounts. In simple terms, the level of debt required is affected by [revenue](#), [expenditure](#) and availability of cash and other financial assets.

The changes in the stock of government debt (the bottom line of EDP Table 3) are explained as the contribution of government surplus/deficit and other factors, i.e. the stock-flow adjustment:

Change in stock of debt at face value = (-) net lending/borrowing + stock-flow adjustment.

The stock-flow adjustment consists of the following components:

- *net acquisition of financial assets,*
- *a series of adjustments needed to define the scope, the valuation and consistence between non-financial and financial balance.*

EDP Table 3 is also designed to allow checks on the consistency of the whole sequence of government accounts.

In more detail, EDP Table 3 is presented as having the following main factors that affect the change in government gross debt:

For the item ‘*Net acquisition of financial assets*’ a positive value (+) means net acquisition, and a negative (-) a net disposal of financial assets. The following categories of financial assets are presented:

- *currency and deposits (F.2),*
- *debt securities (F.3),*
- *loans (F.4),*
- *equity and investment fund shares or units (F.5),*
- *financial derivatives (F.71),*
- *other accounts receivable (F.8),*
- *other financial assets - monetary gold and special drawing rights (F.1) and insurance, pension and standardised guarantees schemes (F.6).*

The part of EDP Table 3 called "*adjustments*", reports transactions in financial liabilities for the categories of liabilities not included in the government (EDP) debt definition:

- *net incurrence (-) of liabilities in financial derivatives (F.71),*
- *net incurrence (-) of other accounts payable (F.8),*
- *net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72).*

As transactions are recorded at market value, and debt in the EDP tables at face value, specific adjustments are needed to arrive at the face valuation of the government debt. These adjustments include also the situation where debt is issued, or redeemed, at a value different from the face value, and the value of debt issued in foreign currency changes as a result of movements in exchange rates.

EDP Table 3 allows Eurostat to monitor the consistency of the non-financial and the financial information. The inconsistencies between them are statistical discrepancies. This is an essential quality assurance check for the government finance statistics.

Government (EDP) debt is defined as ‘consolidated general government debt’, which means that any holdings by a general government unit of debt issued by other general government units are eliminated. For example, if a central government unit (e.g. as part of the State budget) makes a loan to another central government unit (e.g. an extra-budgetary fund), this loan is eliminated (consolidated) when calculating central government debt, since both units are part of the same subsector (here central government). If a central government unit makes a loan to a unit classified in another subsector of general government (e.g. local government), this loan is eliminated when calculating general government debt since both subsectors are part of general government.

Accordingly, general government debt only includes the debt issued by general government that is held by units classified outside the general government sector.

EDP Table 3 also provides details for how the consolidation works. For each of the subsector tables (tables 3B to 3E) there is an entry, at the bottom of the table, which shows the subsector contributions to general government debt. The sum of these entries, for each respective year, is the *general government consolidated gross debt* entry in EDP Table 1.

EDP Table 3 links to the ‘headline’ data in EDP Table 1. The change in the level of debt between any two years reported, if calculated from EDP Table 1, must be the same as that in the line '*Change in general government (S.13) consolidated gross debt*' at the bottom of EDP table 3A.

7. EDP Table 4

EDP **Table 4** (see Annex) requests further specific information, in accordance with requirements arising from the European Council minutes of 22 November 1993. It requests four items of information: stocks of government liabilities from trade credits and advances; amounts outstanding in the government debt from the financing of public undertakings; a description if necessary of substantial differences between face and present values of government debt; and gross national income.

Trade credits and advances (liability) occur where government has taken delivery of a good or service but has not yet fully paid for it. The transaction of acquiring the good/service was recorded in the non-financial account, and so contributes to the surplus/deficit. The part not yet paid is the trade credit and the stock of this is a government liability. It is not one of the liability categories included in the government (EDP) debt. The information is supplied so that an alternative measure of debt, including the trade credits and advances, can be compiled for analytical purposes.

Information on the amounts outstanding in the government debt from the financing of public undertakings (the extent that government debt derives from the financing of public sector entities that are not classified in the general government sector) is simply the amount that government lends to its public corporations. Some public corporations do not borrow directly from the market: government borrows on their behalf instead, for example by issuing bonds, and then lends the proceeds to the corporations. Since the government (EDP) debt is a 'gross' measure, the government asset of the loan to the corporation is not subtracted from the government debt. This item allows a more harmonised measure of debt to be compiled for comparison purposes.

The explanation of substantial differences between face and present values of government debt is important when the current market prices of government debt differ from the prices at which the debt will be repaid at its maturity.

Gross national income (GNI) is equal to GDP minus primary income payable by resident institutional units to non-resident institutional units plus primary income receivable by resident institutional units from the rest of the world. Ratios of deficit and debt based on GNI are useful, for analytical purposes, for countries where the primary income balance with the rest of the world are sizeable.

8. Additional information

In addition to the EDP Tables, Member States also send to Eurostat [data on government interventions in the context of the financial crisis](#). An additional *Questionnaire related to the EDP notification tables* contains detailed additional information on particular items reported in the EDP tables. The information in this *Questionnaire* enables Eurostat to fulfil its verification task for the data, and is not intended for publication. Member States also provide so called *EDP Inventory* which describes methods, procedures and sources used to compile actual surplus/deficit and debt data and the underlying government accounts.

9. Further information on government finance

Dedicated section: [Government finance statistics \(GFS\) and EDP statistics](#)

9.1 Data: [GFS and EDP statistics](#)

- [Main tables](#)
- [Database](#)

9.2 Metadata

- Annual:
 - [Government deficit and debt](#)
 - [Government revenue, expenditure and main aggregates](#)
- Quarterly:
 - [Quarterly non-financial accounts for general government](#)
 - [Quarterly financial accounts for general government](#)
 - [Quarterly government debt](#)

9.3 Methodology, EDP and publications

- [Methodology](#):
 - [Manuals](#)
 - [Decisions](#)
 - [Guidance notes and clarifications](#)
 - [Advice to Member States](#)
 - [Legislation](#)
- [Excessive deficit procedure](#):
 - [EDP Notification Tables](#)
 - [EDP Inventories](#)
 - [Eurostat EDP visits to Member States](#)
 - [Eurostat EDP processes](#)
- Main publications:
 - [Press Releases](#)
 - [Statistics in Focus](#)
 - [Other publications](#)

Annex - EDP notification tables

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 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) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: YYYY

Date: XX/XX/20XX

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 sub-sector.

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

Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	ESA 2010 codes	n-4	n-3	Year		n
		(1)	(1)	n-2	n-1	planned
Net lending (+)/ net borrowing (-)	B.9			(1)	(1)	planned
General government	S.13					
- Central government	S.1311					
- State government	S.1312					
- Local government	S.1313					
- Social security funds	S.1314					
		(1)	(1)	(1)	(1)	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year						
<i>By category:</i>						
Currency and deposits	AF.2					
Debt securities	AF.3					
Short-term	AF.31					
Long-term	AF.32					
Loans	AF.4					
Short-term	AF.41					
Long-term	AF.42					
General government expenditure on:						
Gross fixed capital formation	P.51g					
Interest (consolidated)	D.41 (uses)					
Gross domestic product at current market prices	B.1*g					

(1) Please indicate status of data: estimated, half-finalized, final.

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

Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	n-4	n-3	Year n-2	n-1	n	
Working balance in central government accounts						
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	planned	
Financial transactions included in the working balance						
Loans, granted (+)						
Loans, repayments (-)						
Equities, acquisition (+)						
Equities, sales (-)						
Other financial transactions (+/-)						
of which: transactions in debt liabilities (+/-)						
of which: net settlements under swap contracts (+/-)						
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance						
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)						
Other accounts receivable (+)						
Detail 1						
Detail 2						
Other accounts payable (-)						
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government						
Net borrowing (-) or net lending (+) of other central government bodies						
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)						
Detail 1						
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)						
(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 2B: Provision of the data which explain the transition between the working balance and the state government surplus/deficit

Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	n-4	n-3	Year n-2	n-1	n	
Working balance in state government accounts						
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance						
Loans (+/-)						
Equities (+/-)						
Other financial transactions (+/-)						
of which: transactions in debt liabilities (+/-)						
of which: net settlements under swap contracts (+/-)						
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance						
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)						
Other accounts receivable (+)						
Detail 1						
Detail 2						
Other accounts payable (-)						
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government						
Net borrowing (-) or net lending (+) of other state government bodies						
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)						
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)						
<i>(ESA 2010 accounts)</i>						
(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

Member State: YYYY	Year					
Data are in ... (millions of units of national currency)	n-4	n-3	n-2	n-1	n	
Date: XX/XX/20XX						
Working balance in local government accounts						
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance						
Loans (+/-)						
Equities (+/-)						
Other financial transactions (+/-)						
of which: transactions in debt liabilities (+/-)						
of which: net settlements under swap contracts (+/-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance						
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)						
Other accounts receivable (+)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government						
Net borrowing (-) or net lending (+) of other local government bodies						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)						
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)						
<i>(ESA 2010 accounts)</i>						
(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

Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	n-4	n-3	Year n-2	n-1	n	
Working balance in social security accounts						
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance						
Loans (+/-)						
Equities (+/-)						
Other financial transactions (+/-)						
of which: transactions in debt liabilities (+/-)						
of which: net settlements under swap contracts (+/-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance						
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)						
Other accounts receivable (+)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds						
Net borrowing (-) or net lending (+) of other social security bodies						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)						
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)						
<i>(ESA 2010 accounts)</i>						
(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)

Member State: YYYY Data are in ... (millions of units of national currency) Date: XX/XX/20XX	Year			
	n-4	n-3	n-2	n-1
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁶⁾				
Changes in sector classification (K.61) ⁽⁶⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in general government (S.13) consolidated gross debt ^(1, 2)				
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
<p>(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.</p> <p>(2) Consolidated within general government.</p> <p>(3) Due to exchange-rate movements.</p> <p>(4) Including capital uplift</p> <p>(5) AF.2, AF.3 and AF.4 at face value.</p>				

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)

Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	Year			
	n-4	n-3	n-2	n-1
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in central government (S.1311) consolidated gross debt ^(1, 2)				
Central government contribution to general government debt (a=b-c) ⁽⁵⁾				
Central government gross debt (level) (b) ^(2, 5)				
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾				
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
<p>(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.</p> <p>(2) Consolidated within central government.</p> <p>(3) Due to exchange-rate movements.</p> <p>(4) Including capital uplift</p> <p>(5) AF.2, AF.3 and AF.4 at face value.</p>				

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)

Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	Year			
	n-4	n-3	n-2	n-1
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in state government (S.1312) consolidated gross debt ^(1,2)				
State government contribution to general government debt (a=b-c) ⁽⁵⁾				
State government gross debt (level) (b) ^(2,5)				
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾				
*Please note that the sign convention for net borrowing / net lending 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.				
(2) Consolidated within state government.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift				
(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)

Member State: YYYY Data are in ... (millions of units of national currency) Date: XX/XX/20XX	Year			
	n-4	n-3	n-2	n-1
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.61) ⁽⁶⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in local government (S.1313) consolidated gross debt ^(1, 2)				
Local government contribution to general government debt (a=b-c) ⁽⁶⁾				
Local government gross debt (level) (b) ^(1, 2)				
Local government holdings of other subsectors debt (level) (c) ^(1, 2)				
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
<p>(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.</p>				

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)

Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	Year			
	n-4	n-3	n-2	n-1
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in social security (S.1314) consolidated gross debt ^(1, 2)				
Social security contribution to general government debt (a=b-c) ⁽⁵⁾				
Social security gross debt (level) (b) ⁽²⁻⁵⁾				
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾				
*Please note that the sign convention for net borrowing / net lending 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.				
(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

Statement Number	Member State: YYYY Data are in ...(millions of units of national currency) Date: XX/XX/20XX	Year				
		n-4	n-3	n-2	n-1	n
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)					
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>					
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)					

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.