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Statistical books

Government finance statistics

Summary tables — 2/2010

Data 1996-2009

2010 edition

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Table of Contents

1	Introduction	1
2	GFS Summary Tables - Explanatory Notes	2
3	GFS Summary Tables - Data	3
4	GFS Summary Tables - Metadata	35

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 "government" in this context does not include 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 and the Eurozone16, 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 to the presentation. 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 will be 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://ec.europa.eu/eurostat>.

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Government Finance Statistics - Summary pages explanatory notes



General notes valid for all countries

Data extracted the 13/12/10

: 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 2006-2009, they reflect the data as officially notified during the October 2010 EDP notification round. However, for years prior 2006, 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 ESA1995 transmission programme and not transmitted by Member States

Notes for individual countries

EU27

Items 25 to 54 based on quarterly data (ESA Table 27)

EUROZONE16

Items 25 to 54 based on quarterly data (ESA Table 27)

Belgium

Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2009 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 2009 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 2009 and on annual data before (ESA Tables 6 and 7)

Denmark

Item 22: a difference arises mainly because ESA tables 2, 6/7 and 27 reported by Denmark do not treat receipts from the sale of UMTS licences in the same way as 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 nonfinancial asset

Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2009 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 2009 and on annual data before (ESA Tables 6 and 7)

Éire - Ireland

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Greece

Eurostat is currently investigating Greek data related to public finance statistics and therefore the data published by Eurostat for the Greek General Government should be considered as provisional, pending the outcome of the investigation.

Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2009 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 2009 and on annual data before (ESA Tables 6 and 7)

France

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Italy

Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2009 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 2009 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 2009 and on annual data before (ESA Tables 6 and 7)

Lithuania

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Luxembourg

Items 25 to 54 based on quarterly data (ESA Table 27) for 2006 to 2009 and on annual data before (ESA Tables 6 and 7)

Hungary

item 19: in 1995 privatization of dwellings by local government was carried out.

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Malta

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Netherlands

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Austria

Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2009 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 2009 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 2009 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 2009 and on annual data before (ESA Tables 6 and 7)

Slovenia

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Slovakia

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

Finland

Items 25 to 54 based on quarterly data (ESA Table 27) for 1999 to 2009 and on annual data before (ESA Tables 6 and 7)

Sweden

item 4: data recorded for direct taxes are provisional: treatment of tax credits and allocation of tax revenues between sub-sectors are being investigated by national authorities.

Items 25 to 54 based on annual data (ESA Tables 6 and 7)

United Kingdom

Item 22: the deficit data reported by the United Kingdom are amended by Eurostat to bring them into compliance with methodological requirements on the accounting treatment on UMTS licences. This amendment to the United Kingdom data has been routinely conducted by Eurostat in past years, and reflects the fact that the national statistical authorities have continued to notify data without taking into account the Eurostat decision of 2000 on the classification of UMTS mobile phone licences proceeds. According to this decision, such proceeds must be recorded as deficit reducing in the year of the allocation of the licences, while the United Kingdom reports such proceeds as accruing during the whole life of the licences.

Items 25 to 54 based on quarterly data (ESA Table 27)

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, 71-72: 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

Consolidated general government

in million euro

in % of GDP

Table A - Summary table

		2000	2005	2006	2007	2008	2009	2000	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9										
2=3+4+5	Total revenue	4,179,730	4,909,615	5,240,822	5,546,527	5,567,655	5,183,883	45.4	44.6	44.0
3	Taxes	2,518,290	2,922,241	3,160,574	3,365,602	3,326,629	3,002,781	27.3	26.6	25.5
4	. Indirect taxes	1,233,950	1,483,058	1,582,677	1,670,106	1,630,951	1,517,812	13.4	13.1	12.9
5	. Direct taxes	1,262,409	1,409,387	1,549,349	1,664,698	1,641,265	1,444,849	13.7	13.1	12.3
6	. Capital taxes	21,931	29,796	28,547	30,798	54,413	40,120	0.2	0.4	0.3
7	Social contributions	1,281,239	1,517,669	1,586,410	1,659,581	1,704,444	1,661,145	13.9	13.6	14.1
8	Sales	202,277	251,791	265,403	280,509	284,466	284,565	2.2	2.3	2.4
9	Other current revenue	161,562	182,600	201,398	216,780	234,004	219,975	1.8	1.9	1.9
10=11+...+18	Total expenditure	4,160,924	5,184,252	5,416,238	5,653,154	5,858,946	5,982,841	45.2	46.9	50.8
11	Intermediate consumption	539,087	703,169	745,727	785,391	806,582	810,531	5.9	6.5	6.9
12	Compensation of employees	966,597	1,192,928	1,241,098	1,285,381	1,312,673	1,323,492	10.5	10.5	11.2
13	Interest	335,078	305,231	312,336	337,052	344,294	309,525	3.6	2.8	2.6
14	Subsidies	118,888	125,439	133,516	141,796	143,475	152,261	1.3	1.1	1.3
15	Social benefits	1,772,049	2,186,377	2,273,984	2,362,820	2,445,530	2,564,686	19.2	19.6	21.8
16	Other current expenditure	188,357	264,290	275,350	286,138	297,023	306,694	2.0	2.4	2.6
17	Capital transfers payable	102,615	160,504	148,160	138,476	178,145	172,078	1.1	1.4	1.5
18	Capital investments	138,252	246,313	286,067	316,101	331,223	343,575	1.5	2.7	2.9
19	of which, Gross fixed capital formation	209,409	249,740	290,913	319,911	334,562	341,438	2.3	2.7	2.9
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	18,806	-274,638	-175,416	-106,628	-291,291	-798,958	0.2	-2.3	-6.8
21	Memo: Adjustment for swaps	1,117	4,193	3,664	1,939	-147	-264	<0.1	<0.1	<0.1
22	Memo: Other adjustments	898	1,439	-1,566	-1,560	-1,345	-1,207	<0.1	<0.1	<0.1
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	20,821	-269,005	-173,319	-106,248	-292,783	-800,430	0.2	-2.3	-6.8
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	7,451	-591	-890	3,946	-11,810	-3,289	<0.1	<0.1	<0.1
25=26-32	Net financial transactions	11,355	-274,047	-174,526	-110,574	-279,480	-795,669	0.1	-2.2	-6.8
26=27+...+31	Net acquisition of financial assets	103,827	73,729	74,391	93,556	406,912	192,998	1.1	3.3	1.6
27	Currency and deposits	77,799	28,426	56,470	44,865	140,640	25,984	0.8	1.1	0.2
28	Securities other than shares	21,360	17,768	23,954	22,718	66,176	23,335	0.2	0.5	0.2
29	Loans	12,284	11,084	-5,822	11,090	75,626	20,186	0.1	0.6	0.2
30	Shares and other equity	-15,358	-7,437	-24,614	-7,379	85,294	76,960	-0.2	0.7	0.7
31	Other financial assets	7,742	23,888	24,403	22,263	39,175	46,531	<0.1	0.3	0.4
32=33+...+36	Net incurrence of liabilities	92,472	347,776	248,917	204,130	686,392	988,667	1.0	5.5	8.4
33	Currency and deposits	3,465	29,111	16,512	3,275	33,480	15,108	<0.1	0.3	0.1
34	Securities other than shares	60,726	275,063	162,239	167,011	577,237	876,214	0.7	4.6	7.4
35	Loans	-26,688	21,301	21,071	-1,252	67,691	64,811	-0.3	0.5	0.5
36	Other liabilities	54,970	22,301	49,095	35,095	7,985	32,534	0.6	<0.1	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	9,300	222,088	174,106	152,771	-80,230	208,206	0.1	-0.6	1.8
39=49(t)-49(t-1)-32	Other changes in liabilities	182,871	83,669	-142,922	-181,601	-86,422	661,115	2.0	-0.7	5.6
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	2,601,589	3,095,370	3,343,867	3,590,194	3,670,548	3,991,398	28.2	29.4	33.9
44	Currency and deposits	507,266	507,976	560,328	606,229	715,527	739,152	5.5	5.7	6.3
45	Securities other than shares	145,753	176,065	205,510	227,160	290,094	318,468	1.6	2.3	2.7
46	Loans	351,425	365,109	362,434	365,648	423,245	446,459	3.8	3.4	3.8
47	Shares and other equity	1,080,040	1,441,917	1,591,783	1,749,846	1,589,155	1,777,298	11.7	12.7	15.1
48	Other financial assets	517,106	604,303	623,812	641,311	652,527	710,020	5.6	5.2	6.0
49=50+...+53	Liabilities	6,298,316	7,798,637	7,904,632	7,927,161	8,504,603	9,576,943	68.4	68.1	81.2
50	Currency and deposits	370,584	407,192	426,917	417,462	414,942	439,052	4.0	3.3	3.7
51	Securities other than shares	4,581,221	5,928,344	5,941,071	5,947,371	6,498,516	7,449,927	49.7	52.0	63.2
52	Loans	1,027,388	1,129,126	1,150,242	1,148,262	1,182,849	1,244,149	11.2	9.5	10.6
53	Other liabilities	319,124	333,975	386,403	414,066	408,297	443,816	3.5	3.3	3.8
54=43-49	Financial assets net of liabilities	-3,696,727	-4,703,267	-4,560,766	-4,336,966	-4,834,055	-5,585,545	-40.1	-38.7	-47.4
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	20,821	-269,005	-173,319	-106,248	-292,783	-800,430	0.2	-2.3	-6.8
57=63(t)-63(t-1)	Change in Government Debt		201,590	171,752	701,278	926,500		5.6	7.9	
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	:	28,272	65,505	408,495	126,070	:	3.3	1.1	
59	Net acquisition of financial assets		81,192	97,037	403,653	191,650		3.2	1.6	
60	Incurrence in liabilities not in the Government debt		-49,287	-32,007	404	-25,662		<0.1	-0.2	
61	Valuation effects and other changes in volume in Government debt		2,373	-4,049	7,334	-31,999		<0.1	-0.3	
62	Statistical discrepancies		-6,005	4,523	-2,898	-7,916		<0.1	<0.1	
63=64+65+66	Government debt (nominal value)	:	7,194,795	7,292,373	7,726,636	8,720,027	:	61.8	74.0	
64	. Currency and deposits	:	354,562	341,859	344,211	367,370		2.8	3.1	
65=66+67	. Securities other than shares	:	5,691,578	5,804,844	6,202,066	7,110,692		49.6	60.3	
66	.. short term	:	435,402	446,934	701,870	877,209		5.6	7.4	
67	.. long term	:	5,256,176	5,357,910	5,500,195	6,233,485		44.0	52.9	
68-69+70	. Loans	:	1,148,656	1,145,672	1,180,360	1,241,965		9.4	10.5	
69	.. short term	:	158,980	172,356	177,339	168,079		1.4	1.4	
70	.. long term	:	989,676	973,316	1,003,020	1,073,887		8.0	9.1	
Table C - Memorandum items										
71	Government consumption	1,820,235	2,301,450	2,418,635	2,522,112	2,606,506	2,647,283	19.8	20.9	22.5
72	Consumption of fixed capital	160,111	196,402	207,785	219,677	229,111	230,176	1.7	1.8	2.0
73=20+18-72	Changes in net worth due to savings and capital transfers	-3,052	-224,727	-97,134	-10,204	-189,179	-685,559	<0.1	-1.5	-5.8
74	GDP	9,209,173	11,071,507	11,700,493	12,397,513	12,494,932	11,787,182			

(*) essential information by country on separate page

Consolidated general government

in million euro

in % of GDP

Table A - Summary table

		2000	2005	2006	2007	2008	2009	2000	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9										
2=3+4+5	Total revenue	3,132,435	3,649,830	3,877,286	4,086,750	4,151,946	3,985,679	46.2	44.9	44.5
3	. Indirect taxes	1,775,042	2,052,416	2,213,957	2,358,647	2,352,982	2,199,046	26.2	25.4	24.5
4	. Direct taxes	900,623	1,088,441	1,158,255	1,214,789	1,198,690	1,146,510	13.3	13.0	12.8
5	. Capital taxes	856,958	939,565	1,033,162	1,119,576	1,130,311	1,018,566	12.6	12.2	11.4
6	Social contributions	17,461	24,410	22,540	24,283	23,981	33,970	0.3	0.3	0.4
7	Sales	1,071,563	1,256,059	1,308,645	1,359,592	1,414,052	1,407,529	15.8	15.3	15.7
8	Other current revenue	149,985	176,271	182,342	190,547	197,329	201,624	2.2	2.1	2.3
9	Capital revenue	121,232	136,436	152,027	161,575	176,402	171,079	1.8	1.9	1.9
10=11+...+18	Total expenditure	3,136,470	3,858,233	3,996,390	4,146,668	4,338,658	4,548,988	46.2	46.9	50.8
11	Intermediate consumption	324,257	411,664	427,300	448,909	475,217	503,414	4.8	5.1	5.6
12	Compensation of employees	704,302	845,778	873,288	900,198	937,102	969,771	10.4	10.1	10.8
13	Interest	264,542	243,602	249,477	267,570	278,790	254,391	3.9	3.0	2.8
14	Subsidies	98,938	99,417	103,418	110,407	114,060	124,171	1.5	1.2	1.4
15	Social benefits	1,426,562	1,763,004	1,830,005	1,890,950	1,976,657	2,102,479	21.0	21.4	23.5
16	Other current expenditure	132,252	181,220	186,812	192,025	206,927	220,662	1.9	2.2	2.5
17	Capital transfers payable	85,830	112,662	115,839	104,646	111,879	121,832	1.3	1.2	1.4
18	Capital investments	99,787	200,886	210,251	231,963	238,027	252,267	1.5	2.6	2.8
19	of which, Gross fixed capital formation	169,145	201,918	212,899	231,603	237,610	247,397	2.5	2.6	2.8
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-4,035	-208,403	-119,104	-59,919	-186,712	-563,310	<0.1	-2.0	-6.3
21	Memo: Adjustment for swaps	1,198	3,300	2,340	1,400	702	-109	<0.1	<0.1	<0.1
22	Memo: Other adjustments	250	672	0	0	0	0	<0.1	<0.1	<0.1
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	-2,587	-204,431	-116,763	-58,519	-186,010	-563,419	<0.1	-2.0	-6.3
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	4,011	807	-1,120	1,608	-2,482	-2,622	<0.1	<0.1	<0.1
25=26-32	Net financial transactions	-8,046	-209,210	-117,984	-61,527	-184,230	-560,688	-0.1	-2.0	-6.3
26=27+...+31	Net acquisition of financial assets	74,735	58,947	40,765	75,460	298,007	118,440	1.1	3.2	1.3
27	Currency and deposits	47,002	25,535	28,827	21,108	70,084	31,191	0.7	0.8	0.3
28	Securities other than shares	11,810	10,207	21,317	21,781	70,828	25,933	0.2	0.8	0.3
29	Loans	9,571	4,521	-11,529	3,064	63,368	-1,639	0.1	0.7	<0.1
30	Shares and other equity	761	7,300	-14,549	9,098	76,075	36,986	<0.1	0.8	0.4
31	Other financial assets	5,591	11,384	16,699	20,565	17,873	25,865	<0.1	0.2	0.3
32=33+...+36	Net incurrence of liabilities	82,781	268,158	158,749	136,987	482,237	679,128	1.2	5.2	7.6
33	Currency and deposits	2,298	19,897	10,355	-9,133	8,261	7,879	<0.1	<0.1	<0.1
34	Securities other than shares	99,914	211,386	97,244	115,145	425,165	588,681	1.5	4.6	6.6
35	Loans	-26,914	20,870	19,373	-3,354	40,316	59,485	-0.4	0.4	0.7
36	Other liabilities	7,483	16,005	31,777	34,363	8,491	23,041	0.1	<0.1	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	:	152,821	121,956	137,241	27,676	184,668	:	0.3	2.1
39=49(t)-49(t-1)-32	Other changes in liabilities	:	41,782	-145,764	-102,739	163,980	639,785	:	1.8	7.1
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	1,898,344	2,225,887	2,388,608	2,601,309	2,714,291	2,904,417	28.0	29.3	32.4
44	Currency and deposits	414,214	419,696	446,215	468,254	533,589	566,644	6.1	5.8	6.3
45	Securities other than shares	67,672	105,459	126,927	148,912	216,132	235,819	1.0	2.3	2.6
46	Loans	263,541	261,459	249,967	251,126	315,282	313,421	3.9	3.4	3.5
47	Shares and other equity	772,322	999,059	1,117,982	1,264,984	1,167,471	1,280,889	11.4	12.6	14.3
48	Other financial assets	380,595	440,214	447,515	468,186	482,186	504,461	5.6	5.2	5.6
49=50+...+53	Liabilities	5,121,389	6,367,859	6,380,844	6,415,092	7,027,060	7,734,005	75.5	76.0	86.3
50	Currency and deposits	238,590	270,332	281,258	272,112	280,386	288,319	3.5	3.0	3.2
51	Securities other than shares	3,766,565	4,876,974	4,833,231	4,848,267	5,409,301	6,027,249	55.5	58.5	67.3
52	Loans	894,573	987,948	1,006,694	1,002,911	1,043,746	1,101,000	13.2	11.3	12.3
53	Other liabilities	221,660	232,605	259,661	291,839	293,655	316,898	3.3	3.2	3.5
54=43-49	Financial assets net of liabilities	-3,223,045	-4,141,972	-3,992,236	-3,813,783	-4,312,769	-4,829,588	-47.5	-46.6	-53.9
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-2,587	-204,431	-116,763	-58,519	-186,010	-563,419	<0.1	-2.0	-6.3
57=63(t)-63(t-1)	Change in Government Debt		132,931	101,754	483,195	640,061		5.2	7.1	
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	:	16,168	43,235	297,185	76,642	:	3.2	0.9	
59	Net acquisition of financial assets		46,511	78,671	293,943	117,601		3.2	1.3	
60	Incurrence in liabilities not in the Government debt		-31,447	-33,843	-10,345	-21,766		-0.1	-0.2	
61	Valuation effects and other changes in volume in Government debt		8,021	1,470	13,142	-15,781		0.1	-0.2	
62	Statistical discrepancies		-6,916	-3,064	443	-3,410		<0.1	<0.1	
63=64+65+66	Government debt (nominal value)	:	5,865,245	5,967,265	6,452,348	7,092,408	:	69.8	79.2	
64	. Currency and deposits	:	208,797	196,505	209,649	216,589	:	2.3	2.4	
65=66+67	. Securities other than shares	:	4,651,677	4,769,936	5,200,846	5,776,456	:	56.2	64.5	
66	.. short term	:	352,069	380,034	621,812	768,289	:	6.7	8.6	
67	.. long term	:	4,299,608	4,389,902	4,579,033	5,008,168	:	49.5	55.9	
68-69+70	. Loans	:	1,004,772	1,000,824	1,041,854	1,099,364	:	11.3	12.3	
69	.. short term	:	97,680	112,955	128,540	130,890	:	1.4	1.5	
70	.. long term	:	907,092	887,870	913,313	968,474	:	9.9	10.8	
Table C - Memorandum items										
71	Government consumption	1,339,583	1,665,269	1,736,349	1,806,333	1,897,214	1,984,155	19.7	20.5	22.2
72	Consumption of fixed capital	125,290	153,360	162,086	170,905	180,037	183,447	1.8	1.9	2.0
73=20+18-72	Changes in net worth due to savings and capital transfers	-29,537	-160,877	-70,939	1,140	-128,721	-494,489	-0.4	-1.4	-5.5
74	GDP	6,784,744	8,150,526	8,561,831	9,019,608	9,248,228	8,957,736			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
Total revenue		102,478	123,746	155,102	161,089	168,386	163,260	48.5	48.8	48.1
1=2+6+7+8+9	Taxes	61,700	76,659	96,360	99,370	102,567	96,354	29.2	29.7	28.4
2=3+4+5	. Indirect taxes	26,394	32,515	41,648	42,663	43,203	42,569	12.5	12.5	12.6
3	. Direct taxes	34,476	42,969	52,559	54,491	56,993	51,550	16.3	16.5	15.2
4	. Capital taxes	830	1,175	2,153	2,216	2,370	2,234	0.4	0.7	0.7
5	Social contributions	34,616	40,286	49,782	52,649	55,684	56,967	16.4	16.1	16.8
6	Sales	2,773	3,307	5,359	5,432	5,834	6,110	1.3	1.7	1.8
7	Other current revenue	3,237	3,338	3,335	3,473	4,136	3,644	1.5	1.2	1.1
8	Capital revenue	151	157	265	166	166	185	<0.1	<0.1	<0.1
9										
10=11+...+18	Total expenditure	110,967	123,943	154,751	162,344	173,177	183,889	52.5	50.2	54.2
11	Intermediate consumption	6,969	8,270	11,557	12,015	12,786	13,372	3.3	3.7	3.9
12	Compensation of employees	25,228	29,039	37,859	39,324	41,635	43,288	11.9	12.1	12.8
13	Interest	17,884	16,709	12,755	12,985	13,232	12,554	8.5	3.8	3.7
14	Subsidies	2,736	3,073	5,469	6,479	7,282	7,506	1.3	2.1	2.2
15	Social benefits	47,866	53,896	71,382	74,915	80,542	86,234	22.6	23.3	25.4
16	Other current expenditure	4,207	4,925	7,523	7,125	7,804	8,800	2.0	2.3	2.6
17	Capital transfers payable	2,601	3,090	3,531	4,016	3,951	5,755	1.2	1.1	1.7
18	Capital investments	3,476	4,942	4,676	5,484	5,945	6,381	1.6	1.7	1.9
19	of which, Gross fixed capital formation	3,700	4,934	5,080	5,446	5,902	6,346	1.8	1.7	1.9
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-8,489	-197	351	-1,255	-4,791	-20,630	-4.0	-1.4	-6.1
21	Memo: Adjustment for swaps	75	105	223	150	168	278	<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	-8,414	-91	573	-1,105	-4,622	-20,351	-4.0	-1.3	-6.0
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	288	1,049	-17	-532	-1,070	-1,182	0.1	-0.3	-0.3
25=26-32	Net financial transactions	-8,777	-1,246	368	-723	-3,721	-19,448	-4.2	-1.1	-5.7
26=27+...+31	Net acquisition of financial assets	-7,795	-317	1,426	1,999	22,122	-147	-3.7	6.4	<0.1
27	Currency and deposits	-621	579	-147	1,187	6,474	-3,541	-0.3	1.9	-1.0
28	Securities other than shares	-139	-24	-252	-138	3,339	3,401	<0.1	1.0	1.0
29	Loans	-160	-317	-178	-95	-20	354	<0.1	<0.1	0.1
30	Shares and other equity	-7,075	-523	204	963	12,214	-150	-3.3	3.5	<0.1
31	Other financial assets	199	-32	1,799	82	115	-211	<0.1	<0.1	<0.1
32=33+...+36	Net incurrence of liabilities	982	929	1,058	2,722	25,843	19,301	0.5	7.5	5.7
33	Currency and deposits	22	116	107	60	103	<0.1	<0.1	<0.1	<0.1
34	Securities other than shares	6,577	1,746	841	1,843	25,355	16,335	3.1	7.3	4.8
35	Loans	-6,949	-1,463	253	-690	1,283	990	-3.3	0.4	0.3
36	Other liabilities	1,332	646	-152	1,462	-855	1,873	0.6	-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	2,404	1,676	2,529	1,581	-1,240	19,405	1.1	-0.4	5.7
39=49(t)-49(t-1)-32	Other changes in liabilities	-912	605	189	433	3,479	25,865	-0.4	1.0	7.6
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	37,823	40,843	46,115	49,695	66,997	68,953	17.9	19.4	20.3
44	Currency and deposits	5,383	5,762	5,450	6,637	12,656	9,424	2.5	3.7	2.8
45	Securities other than shares	158	195	444	456	3,962	7,641	<0.1	1.1	2.3
46	Loans	6,971	6,476	1,480	1,523	1,485	1,666	3.3	0.4	0.5
47	Shares and other equity	14,622	14,844	22,969	25,225	32,925	34,464	6.9	9.5	10.2
48	Other financial assets	10,690	13,566	15,772	15,854	15,969	15,758	5.1	4.6	4.6
49=50+...+53	Liabilities	281,577	286,857	292,112	295,267	321,434	340,433	133.2	93.2	100.4
50	Currency and deposits	543	597	1,009	1,116	1,176	1,279	0.3	0.3	0.4
51	Securities other than shares	233,415	242,064	247,337	249,613	275,293	291,332	110.4	79.8	85.9
52	Loans	34,464	29,525	32,067	31,377	32,659	33,644	16.3	9.5	9.9
53	Other liabilities	13,155	14,671	11,699	13,161	12,306	14,178	6.2	3.6	4.2
54=43-49	Financial assets net of liabilities	-243,754	-246,014	-245,997	-245,572	-254,437	-271,480	-115.3	-73.7	-80.0
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-8,414	-91	573	-1,105	-4,622	-20,351	-4.0	-1.3	-6.0
57=63(t)-63(t-1)	Change in Government Debt	-1,534	890	1,399	1,693	27,022	17,127	-0.7	7.8	5.0
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-9,947	798	1,972	588	22,400	-3,224	-4.7	6.5	-1.0
59	Net acquisition of financial assets	-8,036	-319	1,427	1,999	22,122	-150	-3.8	6.4	<0.1
60	Incurrence in liabilities not in the Government debt	-800	-713	103	-1,529	1,041	-2,070	-0.4	0.3	-0.6
61	Valuation effects and other changes in volume in Government debt	-1,369	783	463	650	307	177	-0.6	<0.1	<0.1
62	Statistical discrepancies	257	1,047	-20	-532	-1,070	-1,181	0.1	-0.3	-0.3
63=64+65+66	Government debt (nominal value)	269,145	272,186	280,413	282,106	309,128	326,255	127.3	89.6	96.2
64	. Currency and deposits	543	597	1,009	1,116	1,176	1,279	0.3	0.3	0.4
65=66+67	. Securities other than shares	234,138	242,064	247,337	249,613	275,292	291,331	110.8	79.8	85.9
66	.. short term	41,198	25,838	26,996	28,835	50,023	41,975	19.5	14.5	12.4
67	.. long term	192,940	216,226	220,341	220,778	225,270	249,357	91.3	65.3	73.5
68-69+70	. Loans	34,464	29,525	32,067	31,377	32,659	33,644	16.3	9.5	9.9
69	.. short term	5,032	2,352	2,507	1,902	3,853	5,375	2.4	1.1	1.6
70	.. long term	29,432	27,173	29,560	29,475	28,806	28,269	13.9	8.3	8.3
Table C - Memorandum items										
71	Government consumption	46,219	53,699	71,505	74,813	80,021	83,681	21.9	23.2	24.7
72	Consumption of fixed capital	3,637	4,086	5,359	5,633	5,892	5,659	1.7	1.7	1.7
73=20+18-72	Changes in net worth due to savings and capital transfers	-8,651	659	-332	-1,405	-4,738	-19,908	-4.1	-1.4	-5.9
74	GDP	211,395	252,216	318,150	335,085	345,006	339,162			

(* essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	597	11,159	18,757	24,560	27,236	24,631	33.9	39.3	35.9
2=3+4+5	Taxes	360	5,672	11,609	14,955	16,692	14,332	20.4	24.1	20.9
3	. Indirect taxes	197	3,780	8,925	10,047	12,083	10,333	11.2	17.4	15.1
4	. Direct taxes	161	1,860	2,473	4,592	4,246	3,809	9.1	6.1	5.6
5	. Capital taxes	3	32	211	316	363	191	0.1	0.5	0.3
6	Social contributions	148	2,968	4,297	4,890	5,393	5,273	8.4	7.8	7.7
7	Sales	19	760	533	1,382	1,588	2,027	1.1	2.3	3.0
8	Other current revenue	70	1,759	2,306	3,058	3,434	2,864	4.0	5.0	4.2
9	Capital revenue	:	12	275	130	135	:	0.2	0.2	0.2
10=11+...+18	Total expenditure	775	11,307	17,797	23,878	26,087	27,842	44.0	37.6	40.6
11	Intermediate consumption	100	2,251	3,794	4,528	4,996	4,883	5.7	7.2	7.1
12	Compensation of employees	127	2,803	4,534	5,324	6,364	6,426	7.2	9.2	9.4
13	Interest	343	1,144	684	707	610	540	19.5	0.9	0.8
14	Subsidies	14	279	374	500	797	589	0.8	1.1	0.9
15	Social benefits	163	3,488	5,834	6,482	8,121	9,373	9.2	11.7	13.7
16	Other current expenditure	16	245	570	1,383	1,274	2,440	0.9	1.8	3.6
17	Capital transfers payable	:	99	132	2,073	279	314	:	0.4	0.5
18	Capital investments	12	998	1,875	2,880	3,646	3,277	0.7	5.3	4.8
19	of which, Gross fixed capital formation	12	978	2,065	3,159	3,867	3,380	0.7	5.6	4.9
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-177	-148	961	683	1,149	-3,211	-10.1	1.7	-4.7
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	-148	961	683	1,149	-3,211		1.7	-4.7	
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	:	70	-853	585	122	-461	:	0.2	-0.7
25=26-32	Net financial transactions	:-218	1,814	98	1,027	-2,750		1.5	-4.0	
26=27+...+31	Net acquisition of financial assets	:-386	871	-485	140	-1,286		0.2	-1.9	
27	Currency and deposits	504	1,577	1,735	315	-1,448		0.5	-2.1	
28	Securities other than shares	54	-	-1	-	-		-	-	
29	Loans	32	104	-1,788	-462	11		-0.7	<0.1	
30	Shares and other equity	-992	-675	-622	-84	554		-0.1	0.8	
31	Other financial assets	16	-135	191	371	-403		0.5	-0.6	
32=33+...+36	Net incurrence of liabilities	:-168	-943	-583	-887	1,464		-1.3	2.1	
33	Currency and deposits	:	:	:	:	:		:	:	
34	Securities other than shares	-274	67	-332	-499	-112		-0.7	-0.2	
35	Loans	151	-1,082	-354	-559	561		-0.8	0.8	
36	Other liabilities	-45	72	103	171	1,015		0.2	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	:	1,143	-189	275	331	1,125	:	0.5	1.6
39=49(t)-49(t-1)-32	Other changes in liabilities	:	797	-661	-471	-1,299	-755	:	-1.9	-1.1
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	21,080	17,529	17,319	18,000	17,158		26.0	25.0	
44	Currency and deposits	3,695	6,667	8,394	8,763	7,313		12.6	10.7	
45	Securities other than shares	1,293	-	-	-	-		-	-	
46	Loans	5,311	3,819	1,776	1,300	1,248		1.9	1.8	
47	Shares and other equity	10,039	6,428	6,344	6,762	7,826		9.8	11.4	
48	Other financial assets	742	615	805	1,175	771		1.7	1.1	
49=50+...+53	Liabilities	17,522	12,670	11,616	10,484	12,325		15.1	18.0	
50	Currency and deposits	:	:	:	:	:		:	:	
51	Securities other than shares	9,718	7,792	7,029	6,195	6,359		8.9	9.3	
52	Loans	7,598	4,268	3,873	3,405	4,067		4.9	5.9	
53	Other liabilities	206	610	714	884	1,899		1.3	2.8	
54=43-49	Financial assets net of liabilities	3,558	4,859	5,703	7,516	4,833		10.8	7.1	
55=41-49	Net worth	:	:	:	:	:		:	:	

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-148	961	683	1,149	-3,211		1.7	-4.7	
57=63(t)-63(t-1)	Change in Government Debt	1,004	-1,309	-816	-877	560		-1.3	0.8	
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)		-348	-133	272	-2,650		0.4	-3.9	
59	Net acquisition of financial assets		1,009	124	237	-1,467		0.3	-2.1	
60	Incurrence in liabilities not in the Government debt		-984	-80	-83	-1,163		-0.1	-1.7	
61	Valuation effects and other changes in volume in Government debt		-362	-165	199	17		0.3	<0.1	
62	Statistical discrepancies		-11	-12	-81	-37		-0.1	<0.1	
63=64+65+66	Government debt (nominal value)	19,872	11,189	10,374	9,497	10,057		13.7	14.7	
64	. Currency and deposits	:	:	:	:	:		:	:	
65=66+67	. Securities other than shares	12,274	6,921	6,414	6,003	5,865		8.7	8.6	
66	.. short term	185	-	-	-	-		-	-	
67	.. long term	12,089	6,921	6,414	6,003	5,865		8.7	8.6	
68=69+70	. Loans	7,598	4,268	3,960	3,494	4,192		5.0	6.1	
69	.. short term	4	4	6	19	21		<0.1	<0.1	
70	.. long term	7,594	4,264	3,954	3,475	4,171		5.0	6.1	

Table C - Memorandum items

71	Government consumption	216	5,205	9,307	10,356	11,870	11,480	12.3	17.1	16.7
72	Consumption of fixed capital	8	814	952	1,168	987	1,095	0.5	1.4	1.6
73=20+18-72	Changes in net worth due to savings and capital transfers	-174	37	1,883	2,395	3,808	-1,029	-9.9	5.5	-1.5
74	GDP	1,761	27,399	51,783	60,185	69,295	68,537			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	660,783	833,942	1,325,191	1,479,255	1,483,764	1,456,344	39.3	40.2	40.2
2=3+4+5	Taxes	344,544	429,891	648,392	728,717	699,756	681,010	20.5	19.0	18.8
3	. Indirect taxes	203,608	247,881	352,428	394,379	405,644	413,593	12.1	11.0	11.4
4	. Direct taxes	140,470	181,423	295,159	333,874	293,856	267,154	8.3	8.0	7.4
5	. Capital taxes	466	587	805	464	256	263	<0.1	<0.1	<0.1
6	Social contributions	239,791	311,950	524,783	576,714	599,173	559,659	14.2	16.2	15.4
7	Sales	47,105	58,315	81,852	95,288	102,752	104,309	2.8	2.8	2.9
8	Other current revenue	26,555	30,775	50,818	50,517	51,943	58,261	1.6	1.4	1.6
9	Capital revenue	2,788	3,011	19,346	28,019	30,140	53,105	0.2	0.8	1.5
10=11+...+18	Total expenditure	716,617	915,413	1,409,649	1,502,430	1,582,333	1,665,373	42.6	42.9	45.9
11	Intermediate consumption	95,769	143,971	211,657	217,525	229,151	237,729	5.7	6.2	6.6
12	Compensation of employees	126,731	154,716	252,412	268,572	279,640	293,664	7.5	7.6	8.1
13	Interest	20,356	18,388	35,509	39,845	39,463	47,361	1.2	1.1	1.3
14	Subsidies	40,554	60,973	61,393	62,478	63,718	76,253	2.4	1.7	2.1
15	Social benefits	271,664	379,323	578,627	640,845	669,802	721,351	16.1	18.2	19.9
16	Other current expenditure	23,420	20,980	47,213	53,561	59,751	59,538	1.4	1.6	1.6
17	Capital transfers payable	50,080	57,623	59,180	59,372	95,945	82,343	3.0	2.6	2.3
18	Capital investments	88,043	79,439	163,658	160,232	144,863	147,134	5.2	3.9	4.1
19	of which, Gross fixed capital formation	76,677	79,071	161,483	165,882	182,520	190,041	4.6	4.9	5.2
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-55,834	-81,471	-84,458	-23,175	-98,569	-209,029	-3.3	-2.7	-5.8
21	Memo: Adjustment for swaps	0	0	-444	-700	-1,777	-1,238	<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	-55,834	-81,471	-84,902	-23,875	-100,346	-210,267	-3.3	-2.7	-5.8
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	..	5	0	0	0	0	..	<0.1	<0.1
25=26-32	Net financial transactions	: -81,476	-84,458	-23,175	-98,569	-209,029	:	-2.7	-5.8	
26=27+...+31	Net acquisition of financial assets	: -15,061	-6,007	82,770	6,023	9,927	:	0.2	0.3	
27	Currency and deposits	..	-4,102	-17,418	76,200	74,633	-51,019	..	2.0	-1.4
28	Securities other than shares	..	145	-1,351	3,458	1,897	3,673	..	<0.1	0.1
29	Loans	..	4,205	-7,363	-6,926	-5,223	1,349	..	-0.1	<0.1
30	Shares and other equity	..	-15,203	-1,738	-18,466	-23,200	-7,461	..	-0.6	-0.2
31	Other financial assets	..	-106	21,863	28,504	-42,084	63,385	..	-1.1	1.7
32=33+...+36	Net incurrence of liabilities	: 66,415	78,451	105,945	104,592	218,956	:	2.8	6.0	
33	Currency and deposits	..	-591	-23	-	-	-	..	-	-
34	Securities other than shares	..	42,048	93,462	86,542	78,067	157,278	..	2.1	4.3
35	Loans	..	17,154	-24,545	-6,489	268	22,138	..	<0.1	0.6
36	Other liabilities	..	7,213	10,125	25,915	26,257	39,540	..	0.7	1.1
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	..	34,490	114,360	143,591	83,593	-102,641	..	2.3	-2.8
39=49(t)-49(t-1)-32	Other changes in liabilities	..	-19,047	-8,167	-6,904	139,658	129,363	..	3.8	3.6
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	: 1,163,329	1,469,243	1,695,604	1,558,859	1,602,890	:	42.3	44.2	
44	Currency and deposits	..	139,054	317,817	393,174	470,375	415,840	..	12.8	11.5
45	Securities other than shares	..	24,868	18,159	22,379	22,037	25,786	..	0.6	0.7
46	Loans	..	218,796	60,740	49,248	40,796	38,524	..	1.1	1.1
47	Shares and other equity	..	561,224	793,706	932,874	765,113	789,732	..	20.7	21.8
48	Other financial assets	..	219,387	278,821	297,929	260,538	333,008	..	7.1	9.2
49=50+...+53	Liabilities	: 571,157	1,092,692	1,191,733	1,336,942	1,540,052	:	36.2	42.5	
50	Currency and deposits	..	-	23	-	-	-	..	-	-
51	Securities other than shares	..	274,737	790,447	874,812	955,531	1,110,276	..	25.9	30.6
52	Loans	..	129,749	159,712	152,874	153,783	175,599	..	4.2	4.8
53	Other liabilities	..	166,671	142,510	164,047	227,628	254,177	..	6.2	7.0
54=43-49	Financial assets net of liabilities	: 592,172	376,551	503,871	221,917	62,838	:	6.0	1.7	
55=41-49	Net worth	..	..	..	..	..	..	..	..	..

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-55,834	-81,471	-84,902	-23,875	-100,346	-210,267	-3.3	-2.7	-5.8
57=63(t)-63(t-1)	Change in Government Debt	-4,458	64,875	62,895	75,508	81,131	175,437	-0.3	2.2	4.8
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-60,292	-16,596	-22,007	51,633	-19,215	-34,830	-3.6	-0.5	-1.0
59	Net acquisition of financial assets	-27,344	-15,056	-1,317	80,624	6,023	9,927	-1.6	0.2	0.3
60	Incurrence in liabilities not in the Government debt	-28,497	-7,213	-4,955	-32,155	-14,633	-24,916	-1.7	-0.4	-0.7
61	Valuation effects and other changes in volume in Government debt	-4,451	5,673	-5,589	-5,425	690	-6,842	-0.3	<0.1	-0.2
62	Statistical discrepancies	-	-	-10,146	8,589	-11,295	-12,999	-	-0.3	-0.4
63=64+65+66	Government debt (nominal value)	209,897	405,412	948,276	1,023,784	1,104,915	1,280,352	12.5	30.0	35.3
64	. Currency and deposits	-	-	23	-	-	-	-	-	-
65=66+67	. Securities other than shares	147,691	275,636	788,600	871,014	951,280	1,104,934	8.8	25.8	30.5
66	.. short term	73,235	162,264	85,798	78,682	66,651	74,240	4.4	1.8	2.0
67	.. long term	74,456	113,372	702,802	792,332	884,629	1,030,694	4.4	24.0	28.4
68-69+70	. Loans	62,206	129,776	159,653	152,770	153,635	175,418	3.7	4.2	4.8
69	.. short term	4,077	22,152	9,440	4,759	2,567	7,006	0.2	<0.1	0.2
70	.. long term	58,129	107,624	150,213	148,011	151,068	168,412	3.5	4.1	4.6
Table C - Memorandum items										
71	Government consumption	340,409	460,933	686,984	717,040	752,825	798,957	20.2	20.4	22.0
72	Consumption of fixed capital	82,222	107,941	137,475	144,457	152,450	157,001	4.9	4.1	4.3
73=20+18-72	Changes in net worth due to savings and capital transfers	-50,013	-109,973	-58,275	-7,400	-106,156	-218,896	-3.0	-2.9	-6.0
74	GDP	1,683,288	2,189,169	3,222,369	3,535,460	3,688,997	3,625,865			

(* essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	608,329	722,577	923,966	941,946	960,276	926,322	56.9	55.3	55.7
2=3+4+5	Taxes	514,620	614,711	791,727	810,309	818,736	782,376	48.1	47.1	47.1
3	. Indirect taxes	183,446	220,012	291,299	300,381	297,630	279,218	17.2	17.1	16.8
4	. Direct taxes	328,861	391,699	496,950	506,026	516,344	499,461	30.7	29.7	30.0
5	. Capital taxes	2,313	3,000	3,478	3,902	4,762	3,697	0.2	0.3	0.2
6	Social contributions	21,760	34,237	31,554	31,493	31,669	32,047	2.0	1.8	1.9
7	Sales	31,272	37,032	47,809	48,060	49,991	51,438	2.9	2.9	3.1
8	Other current revenue	38,497	32,487	45,055	45,669	54,149	56,018	3.6	3.1	3.4
9	Capital revenue	2,179	4,108	7,821	6,414	5,731	4,443	0.2	0.3	0.3
10=11+...+18	Total expenditure	630,027	694,560	841,696	861,349	900,468	973,303	58.9	51.8	58.5
11	Intermediate consumption	82,449	101,427	141,658	150,367	159,613	170,739	7.7	9.2	10.3
12	Compensation of employees	184,291	221,300	278,094	284,238	299,196	321,676	17.2	17.2	19.4
13	Interest	60,732	47,782	28,896	26,815	24,708	35,731	5.7	1.4	2.1
14	Subsidies	29,725	30,856	35,579	37,235	37,101	43,825	2.8	2.1	2.6
15	Social benefits	215,831	225,934	274,440	277,418	284,234	304,859	20.2	16.4	18.3
16	Other current expenditure	29,639	37,542	45,732	47,093	47,924	53,596	2.8	2.8	3.2
17	Capital transfers payable	7,344	8,300	6,930	6,098	14,352	8,751	0.7	0.8	0.5
18	Capital investments	20,014	21,418	30,366	32,086	33,341	34,126	1.9	1.9	2.1
19	of which, Gross fixed capital formation	20,502	21,579	31,748	31,475	31,815	33,364	1.9	1.8	2.0
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-21,698	28,016	82,270	80,597	59,808	-46,982	-2.0	3.4	-2.8
21	Memo: Adjustment for swaps	100	1,268	2,178	513	-519	1,881	<0.1	<0.1	0.1
22	Memo: Other adjustments	-100	1	-253	-254	-254	-253	<0.1	<0.1	<0.1
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	-21,698	29,285	84,195	80,856	59,035	-45,354	-2.0	3.4	-2.7
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	0	-1	-2	-761	2,925	-442	<0.1	0.2	<0.1
25=26-32	Net financial transactions	-21,698	28,017	82,272	81,358	56,883	-46,540	-2.0	3.3	-2.8
26=27+...+31	Net acquisition of financial assets	-18,763	-1,291	69,133	-574	187,456	90,571	-1.8	10.8	5.4
27	Currency and deposits	-1,381	-2,499	64,399	17,989	146,869	-76,797	-0.1	8.5	-4.6
28	Securities other than shares	-14,364	4,145	-3,974	-329	2,951	78,371	-1.3	0.2	4.7
29	Loans	-5,946	-3,005	8,667	-244	30,482	35,605	-0.6	1.8	2.1
30	Shares and other equity	734	14,258	-1,229	7,966	-2,032	1,867	<0.1	-0.1	0.1
31	Other financial assets	2,194	-14,190	1,269	-25,957	9,186	51,526	0.2	0.5	3.1
32=33+...+36	Net incurrence of liabilities	2,935	-29,308	-13,139	-81,932	130,573	137,111	0.3	7.5	8.2
33	Currency and deposits	359	1,427	771	209	885	324	<0.1	<0.1	<0.1
34	Securities other than shares	289	-32,624	-69,934	-69,778	127,283	96,435	<0.1	7.3	5.8
35	Loans	5,108	2,580	4,221	10,076	3,488	2,359	0.5	0.2	0.1
36	Other liabilities	-2,821	-691	51,802	-22,440	-1,083	37,993	-0.3	<0.1	2.3
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	15,589	22,577	26,597	6,126	26,568	200,795	1.5	1.5	12.1
39=49(t)-49(t-1)-32	Other changes in liabilities	9,994	-2,837	-22,534	-8,882	-61,884	149,351	0.9	-3.6	9.0
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	490,114	490,301	641,499	647,051	855,523	938,417	45.8	49.2	56.5
44	Currency and deposits	53,644	51,847	135,078	153,067	299,935	223,371	5.0	17.3	13.4
45	Securities other than shares	96,093	51,371	17,773	17,322	18,734	99,455	9.0	1.1	6.0
46	Loans	55,716	59,926	95,144	94,243	126,798	162,669	5.2	7.3	9.8
47	Shares and other equity	131,153	176,521	247,366	264,607	262,558	263,986	12.3	15.1	15.9
48	Other financial assets	153,508	150,636	146,139	117,813	147,498	188,936	14.4	8.5	11.4
49=50+...+53	Liabilities	846,259	781,553	673,034	582,220	741,723	868,682	79.1	42.7	52.3
50	Currency and deposits	6,881	9,085	13,088	13,297	14,182	14,506	0.6	0.8	0.9
51	Securities other than shares	722,070	619,012	427,884	345,986	490,572	573,078	67.5	28.2	34.5
52	Loans	53,530	73,995	99,438	112,752	127,868	133,993	5.0	7.4	8.1
53	Other liabilities	63,778	79,462	132,624	110,184	109,101	147,105	6.0	6.3	8.8
54=43-49	Financial assets net of liabilities	-356,145	-291,252	-31,535	64,831	113,800	69,735	-33.3	6.5	4.2
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-21,698	29,285	84,195	80,856	59,035	-45,354	-2.0	3.4	-2.7
57=63(t)-63(t-1)	Change in Government Debt	2,723	-26,606	-60,106	-60,565	131,012	94,257	0.3	7.5	5.7
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-18,975	2,679	24,089	20,291	190,047	48,903	-1.8	10.9	2.9
59	Net acquisition of financial assets			69,133	-6,079	187,646	90,128		10.8	5.4
60	Incurrence in liabilities not in the Government debt			-52,055	22,826	1,963	-36,150		0.1	-2.2
61	Valuation effects and other changes in volume in Government debt			2,186	2,283	-1,195	-2,444		<0.1	-0.1
62	Statistical discrepancies			4,825	1,260	1,634	-2,631		<0.1	-0.2
63=64+65+66	Government debt (nominal value)	742,696	678,132	523,351	462,786	593,798	688,055	69.4	34.2	41.4
64	. Currency and deposits	6,881	9,085	13,088	13,297	14,182	14,562	0.6	0.8	0.9
65=66+67	. Securities other than shares	683,974	593,923	407,569	340,303	457,028	543,394	64.0	26.3	32.7
66	.. short term	62,417	38,368	42,572	19,485	56,209	5,286	5.8	3.2	0.3
67	.. long term	621,556	555,555	364,997	320,818	400,819	538,108	58.1	23.1	32.4
68-69+70	. Loans	51,841	75,125	102,694	109,186	122,588	130,099	4.8	7.1	7.8
69	.. short term	481	944	9,012	3,815	3,235	9,254	<0.1	0.2	0.6
70	.. long term	51,360	74,181	93,683	105,371	119,354	120,845	4.8	6.9	7.3
Table C - Memorandum items										
71	Government consumption	271,680	325,099	422,605	439,129	463,813	496,382	25.4	26.7	29.9
72	Consumption of fixed capital	22,518	25,282	29,524	30,713	32,082	33,190	2.1	1.8	2.0
73=20+18-72	Changes in net worth due to savings and capital transfers	-24,202	24,152	83,112	81,970	61,067	-46,046	-2.3	3.5	-2.8
74	GDP	1,069,488	1,293,964	1,631,659	1,691,472	1,737,448	1,662,368			

(*) essential information by country on separate page

Government Finance Statistics - Summary page

Germany (*)



Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	862,600	957,490	1,017,060	1,065,780	1,088,460	1,066,040	46.0	43.9	44.5
2=3+4+5	Taxes	422,240	502,030	534,370	580,610	594,910	569,010	22.5	24.0	23.7
3	. Indirect taxes	209,520	245,090	280,530	305,560	310,490	304,510	11.2	12.5	12.7
4	. Direct taxes	210,670	253,950	250,080	270,850	279,650	259,960	11.2	11.3	10.8
5	. Capital taxes	2,050	2,990	3,760	4,200	4,770	4,540	0.1	0.2	0.2
6	Social contributions	356,160	378,400	400,130	400,190	407,780	409,900	19.0	16.4	17.1
7	Sales	43,280	40,780	45,150	46,600	47,030	48,660	2.3	1.9	2.0
8	Other current revenue	34,780	31,230	31,990	32,680	33,340	33,510	1.9	1.3	1.4
9	Capital revenue	6,140	5,050	5,420	5,700	5,400	4,960	0.3	0.2	0.2
10=11+...+18	Total expenditure	925,080	930,400	1,054,200	1,059,440	1,085,620	1,138,710	49.3	43.8	47.5
11	Intermediate consumption	77,570	82,380	97,410	99,960	104,800	111,340	4.1	4.2	4.6
12	Compensation of employees	163,660	166,110	168,270	168,310	170,720	177,640	8.7	6.9	7.4
13	Interest	65,330	65,050	65,560	67,320	66,650	62,160	3.5	2.7	2.6
14	Subsidies	37,060	34,840	27,790	27,240	27,820	31,490	2.0	1.1	1.3
15	Social benefits	496,280	532,700	598,380	597,330	606,750	640,100	26.5	24.5	26.7
16	Other current expenditure	24,390	35,310	35,410	36,570	40,400	45,260	1.3	1.6	1.9
17	Capital transfers payable	23,780	30,050	30,410	29,790	33,080	32,760	1.3	1.3	1.4
18	Capital investments	37,010	-16,040	30,970	32,920	35,400	37,960	2.0	1.4	1.6
19	of which, Gross fixed capital formation	38,680	36,790	32,360	34,310	36,740	39,300	2.1	1.5	1.6
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-62,480	27,090	-37,140	6,340	2,840	-72,670	-3.3	0.1	-3.0
21	Memo: Adjustment for swaps	0	0	310	210	-20	-240	<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	-62,480	27,090	-36,830	6,550	2,820	-72,910	-3.3	0.1	-3.0
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	0	0	-3	-10	2	-6	<0.1	<0.1	<0.1
25=26-32	Net financial transactions	-62,480	27,090	-37,137	6,350	2,838	-72,664	-3.3	0.1	-3.0
26=27+...+31	Net acquisition of financial assets	-1,411	39,018	11,107	15,611	68,515	45,143	<0.1	2.8	1.9
27	Currency and deposits	277	45,119	31,989	10,659	6,785	-3,556	<0.1	0.3	-0.1
28	Securities other than shares	-1,572	3,511	638	2,352	37,433	5,674	<0.1	1.5	0.2
29	Loans	3,670	3,804	-3,441	774	9,124	5,411	0.2	0.4	0.2
30	Shares and other equity	875	-5,139	18	2,348	13,823	33,911	<0.1	0.6	1.4
31	Other financial assets	-4,661	-8,277	-18,097	-522	1,350	3,703	-0.2	<0.1	0.2
32=33+...+36	Net incurrence of liabilities	61,069	11,928	48,244	9,261	65,677	117,807	3.3	2.6	4.9
33	Currency and deposits	106	61	499	511	3,582	-189	<0.1	0.1	<0.1
34	Securities other than shares	34,477	28,769	52,854	30,570	40,516	112,587	1.8	1.6	4.7
35	Loans	26,486	-17,126	-6,444	-23,514	20,099	4,239	1.4	0.8	0.2
36	Other liabilities	-	224	1,335	1,694	1,480	1,170	-	<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	11,231	-31,596	9,612	37,711	50,858	66,214	0.6	2.0	2.8
39=49(t)-49(t-1)-32	Other changes in liabilities	13,028	59	-29,452	-31,522	38,944	122,156	0.7	1.6	5.1
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	489,480	542,803	507,786	561,108	627,159	672,465	26.1	25.3	28.1
44	Currency and deposits	156,669	211,502	185,541	197,366	198,959	197,109	8.4	8.0	8.2
45	Securities other than shares	10,172	8,698	13,343	14,704	51,709	57,443	0.5	2.1	2.4
46	Loans	71,858	80,632	61,633	62,248	72,536	78,334	3.8	2.9	3.3
47	Shares and other equity	155,627	153,965	162,501	201,805	216,527	248,975	8.3	8.7	10.4
48	Other financial assets	95,154	88,006	84,768	84,985	87,428	90,604	5.1	3.5	3.8
49=50+...+53	Liabilities	1,103,702	1,246,105	1,613,130	1,590,869	1,717,751	1,830,832	58.8	69.2	76.4
50	Currency and deposits	7,850	8,982	6,423	6,934	10,516	10,326	0.4	0.4	0.4
51	Securities other than shares	655,835	775,121	1,151,169	1,152,721	1,255,381	1,363,523	35.0	50.6	56.9
52	Loans	440,017	462,002	451,876	427,586	448,258	452,745	23.5	18.1	18.9
53	Other liabilities	-	-	3,662	3,628	3,596	4,238	-	0.1	0.2
54=43-49	Financial assets net of liabilities	-614,222	-703,302	-1,105,344	-1,029,761	-1,090,592	-1,158,367	-32.7	-44.0	-48.3
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-62,480	27,090	-36,830	6,550	2,820	-72,910	-3.3	0.1	-3.0
57=63(t)-63(t-1)	Change in Government Debt	70,323	11,460	47,259	7,051	65,118	116,725	3.7	2.6	4.9
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	7,843	38,550	10,429	13,601	67,938	43,815	0.4	2.7	1.8
59	Net acquisition of financial assets			17,266	19,099	64,945	43,799		2.6	1.8
60	Incurrence in liabilities not in the Government debt			-1,032	-1,466	-1,485	-654		<0.1	<0.1
61	Valuation effects and other changes in volume in Government debt			-8	-849	2,212	304		<0.1	<0.1
62	Statistical discrepancies			-5,797	-3,184	2,265	367		<0.1	<0.1
63=64+65+66	Government debt (nominal value)	1,096,174	1,221,800	1,571,636	1,578,687	1,643,805	1,760,530	58.4	66.3	73.4
64	. Currency and deposits	8,902	9,000	6,422	6,934	10,525	10,335	0.5	0.4	0.4
65=66+67	. Securities other than shares	587,270	761,200	1,113,336	1,144,166	1,184,868	1,297,280	31.3	47.8	54.1
66	.. short term	14,510	12,000	37,923	39,473	44,595	106,086	0.8	1.8	4.4
67	.. long term	572,759	749,200	1,075,413	1,104,693	1,140,273	1,191,195	30.5	46.0	49.7
68-69+70	. Loans	500,003	451,700	451,878	427,586	448,412	452,915	26.7	18.1	18.9
69	.. short term	21,704	17,700	52,319	54,881	74,659	64,526	1.2	3.0	2.7
70	.. long term	478,298	434,000	399,559	372,705	373,753	388,389	25.5	15.1	16.2
Table C - Memorandum items										
71	Government consumption	371,750	391,910	425,320	434,880	449,600	472,140	19.8	18.1	19.7
72	Consumption of fixed capital	33,640	34,810	36,490	38,340	39,370	39,800	1.8	1.6	1.7
73=20+18-72	Changes in net worth due to savings and capital transfers	-59,110	-23,760	-42,660	920	-1,130	-74,510	-3.2	<0.1	-3.1
74	GDP	1,876,180	2,062,500	2,326,500	2,432,400	2,481,200	2,397,100			

(* essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	22,254	34,594	75,531	91,471	93,290	94,142	39.1	37.0	43.4
2=3+4+5	Taxes	12,890	19,339	42,371	51,754	50,449	48,622	22.7	20.0	22.4
3	. Indirect taxes	7,629	11,872	27,568	33,030	30,467	32,273	13.4	12.1	14.9
4	. Direct taxes	5,261	7,467	14,803	18,724	19,982	16,349	9.2	7.9	7.5
5	. Capital taxes	:	:	:	:	:	:	:	:	:
6	Social contributions	6,629	10,565	21,366	26,588	29,914	28,828	11.7	11.9	13.3
7	Sales	1,836	2,428	4,934	5,194	5,703	5,470	3.2	2.3	2.5
8	Other current revenue	738	1,872	5,235	6,042	6,135	7,876	1.3	2.4	3.6
9	Capital revenue	162	390	1,624	1,893	1,090	3,347	0.3	0.4	1.5
10=11+...+18	Total expenditure	22,453	34,815	70,406	85,177	100,476	97,952	39.5	39.9	45.2
11	Intermediate consumption	5,896	7,950	13,638	15,565	17,829	16,632	10.4	7.1	7.7
12	Compensation of employees	6,404	10,407	19,439	23,887	28,633	27,740	11.3	11.4	12.8
13	Interest	227	199	363	418	588	699	0.4	0.2	0.3
14	Subsidies	477	1,052	1,792	2,152	2,526	2,151	0.8	1.0	1.0
15	Social benefits	6,236	10,642	20,860	24,781	30,805	34,559	11.0	12.2	15.9
16	Other current expenditure	450	548	3,637	3,891	3,827	4,170	0.8	1.5	1.9
17	Capital transfers payable	221	324	1,736	2,320	2,962	1,563	0.4	1.2	0.7
18	Capital investments	2,543	3,695	8,940	12,163	13,306	10,438	4.5	5.3	4.8
19	of which, Gross fixed capital formation	2,524	3,589	9,813	12,711	13,334	10,975	4.4	5.3	5.1
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-199	-220	5,125	6,295	-7,186	-3,811	-0.4	-2.9	-1.8
21	Memo: Adjustment for swaps	0	0	3	-2	40	58	<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	-199	-220	5,128	6,293	-7,146	-3,753	-0.3	-2.8	-1.7
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	158	-366	-266	282	118	54	0.3	<0.1	<0.1
25=26-32	Net financial transactions	-357	146	5,391	6,013	-7,304	-3,865	-0.6	-2.9	-1.8
26=27+...+31	Net acquisition of financial assets	744	270	7,863	7,216	-4,280	1,897	1.3	-1.7	0.9
27	Currency and deposits	231	-28	1,123	-369	224	5,456	0.4	<0.1	2.5
28	Securities other than shares	-	460	5,351	3,581	-5,121	-2,291	-	-2.0	-1.1
29	Loans	199	-181	17	-165	-102	1,009	0.4	<0.1	0.5
30	Shares and other equity	-530	24	44	2,071	80	-4,003	-0.9	<0.1	-1.8
31	Other financial assets	844	-5	1,328	2,098	639	1,726	1.5	0.3	0.8
32=33+...+36	Net incurrence of liabilities	1,101	124	2,472	1,203	3,024	5,762	1.9	1.2	2.7
33	Currency and deposits	:	-	-	-	-	-	:	-	-
34	Securities other than shares	174	-164	870	-1,089	754	1,050	0.3	0.3	0.5
35	Loans	476	81	396	1,087	1,577	2,834	0.8	0.6	1.3
36	Other liabilities	452	207	1,206	1,205	693	1,878	0.8	0.3	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	-206	-4,122	4,593	1,572	8,636	-3,294	-0.4	3.4	-1.5
39=49(t)-49(t-1)-32	Other changes in liabilities	100	-474	-41	-9	1,196	3,030	0.2	0.5	1.4
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	23,259	35,683	82,594	91,382	86,950	89,985	40.9	34.5	41.5
44	Currency and deposits	2,780	3,989	9,330	8,960	9,183	14,639	4.9	3.6	6.7
45	Securities other than shares	-	493	18,252	21,871	16,914	14,769	-	6.7	6.8
46	Loans	1,509	537	2,731	2,566	2,464	3,473	2.7	1.0	1.6
47	Shares and other equity	12,664	27,904	43,392	46,999	46,763	43,752	22.3	18.6	20.2
48	Other financial assets	6,306	2,760	8,889	10,986	11,626	13,352	11.1	4.6	6.2
49=50+...+53	Liabilities	6,976	6,563	16,806	18,000	21,026	26,792	12.3	8.3	12.4
50	Currency and deposits	:	-	-	-	-	-	:	-	-
51	Securities other than shares	956	838	3,032	1,934	2,689	3,744	1.7	1.1	1.7
52	Loans	3,352	4,100	6,305	7,393	8,971	11,804	5.9	3.6	5.4
53	Other liabilities	2,667	1,625	7,469	8,673	9,366	11,244	4.7	3.7	5.2
54=43-49	Financial assets net of liabilities	16,283	29,120	65,788	73,382	65,924	63,193	28.6	26.2	29.1
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-199	-220	5,128	6,293	-7,146	-3,753	-0.3	-2.8	-1.7
57=63(t)-63(t-1)	Change in Government Debt	325	-81	1,242	24	2,334	3,911	0.6	0.9	1.8
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	126	-301	6,370	6,317	-4,812	158	0.2	-1.9	<0.1
59	Net acquisition of financial assets			7,862	7,218	-4,281	1,896		-1.7	0.9
60	Incurrence in liabilities not in the Government debt			-1,212	-1,208	-685	-1,875		-0.3	-0.9
61	Valuation effects and other changes in volume in Government debt			-13	29	34	81		<0.1	<0.1
62	Statistical discrepancies			-267	278	120	56		<0.1	<0.1
63=64+65+66	Government debt (nominal value)	4,202	4,938	9,242	9,266	11,600	15,511	7.4	4.6	7.2
64	. Currency and deposits	-	-	-	-	-	-	-	-	-
65=66+67	. Securities other than shares	1,503	838	2,976	1,914	2,672	3,735	2.6	1.1	1.7
66	.. short term	-	26	-	-	-	66	-	-	<0.1
67	.. long term	1,503	812	2,976	1,914	2,672	3,669	2.6	1.1	1.7
68-69+70	. Loans	2,699	4,100	6,266	7,352	8,928	11,776	4.7	3.5	5.4
69	.. short term	-	89	88	208	139	159	-	<0.1	<0.1
70	.. long term	-	4,011	6,178	7,144	8,789	11,617	-	3.5	5.4
Table C - Memorandum items										
71	Government consumption	13,179	19,038	33,933	41,359	49,026	47,701	23.2	19.5	22.0
72	Consumption of fixed capital	2,006	1,549	3,079	3,674	4,152	4,496	3.5	1.6	2.1
73=20+18-72	Changes in net worth due to savings and capital transfers	337	1,925	10,987	14,784	1,968	2,132	0.6	0.8	1.0
74	GDP	56,891	96,380	209,520	247,646	252,015	216,875			

(*) essential information by country on separate page

Consolidated general government

In million national currency

In % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	22,914	37,856	66,299	69,709	63,747	55,111	39.0	35.4	34.5
2=3+4+5	Taxes	16,207	27,869	48,053	49,610	43,299	35,380	27.6	24.1	22.2
3	. Indirect taxes	7,943	13,703	24,666	25,218	22,301	18,045	13.5	12.4	11.3
4	. Direct taxes	8,161	13,943	23,044	24,001	20,655	17,079	13.9	11.5	10.7
5	. Capital taxes	104	223	343	391	343	256	0.2	0.2	0.2
6	Social contributions	3,676	5,931	11,128	12,266	12,601	11,492	6.3	7.0	7.2
7	Sales	917	1,340	2,986	3,013	3,021	3,559	1.6	1.7	2.2
8	Other current revenue	1,246	1,398	2,009	2,280	3,091	2,793	2.1	1.7	1.7
9	Capital revenue	868	1,318	2,123	2,539	1,734	1,886	1.5	1.0	1.2
10=11+...+18	Total expenditure	22,975	32,836	61,083	69,667	76,892	78,064	39.1	42.7	48.9
11	Intermediate consumption	3,099	5,329	8,581	9,604	9,970	9,333	5.3	5.5	5.8
12	Compensation of employees	5,647	8,361	17,376	19,008	20,341	19,713	9.6	11.3	12.3
13	Interest	2,641	2,089	1,787	1,985	2,482	3,442	4.5	1.4	2.2
14	Subsidies	581	760	775	870	939	851	1.0	0.5	0.5
15	Social benefits	7,438	9,337	20,108	22,934	25,913	27,735	12.7	14.4	17.4
16	Other current expenditure	1,466	2,208	4,142	4,399	4,547	4,282	2.5	2.5	2.7
17	Capital transfers payable	690	1,075	1,496	1,996	3,120	5,165	1.2	1.7	3.2
18	Capital investments	1,413	3,678	6,817	8,871	9,580	7,545	2.4	5.3	4.7
19	of which, Gross fixed capital formation	1,413	3,678	6,773	8,870	9,307	7,546	2.4	5.2	4.7

Government deficit

20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-62	5,020	5,217	42	-13,145	-22,954	-0.1	-7.3	-14.4
21	Memo: Adjustment for swaps	0	-37	-19	4	-4	-4	<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	-62	4,983	5,198	47	-13,149	-22,958	-0.1	-7.3	-14.4

Government financing

24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	:	-1,786	200	-350	-154	-485	:	<0.1	-0.3
25=26-32	Net financial transactions	:	6,806	5,017	392	-12,991	-22,469	:	-7.2	-14.1
26=27+...+31	Net acquisition of financial assets	:	2,040	4,792	3,573	20,147	2,168	:	11.2	1.4
27	Currency and deposits	:	2,278	888	539	18,475	681	:	10.3	0.4
28	Securities other than shares	:	-9	1,905	1,254	-177	4,243	:	<0.1	2.7
29	Loans	:	-765	167	345	547	400	:	0.3	0.3
30	Shares and other equity	:	-249	1,120	1,177	1,388	-2,444	:	0.8	-1.5
31	Other financial assets	:	785	712	258	-86	-712	:	<0.1	-0.4
32=33+...+36	Net incurrence of liabilities	:	-4,766	-225	3,181	33,138	24,637	:	18.4	15.4
33	Currency and deposits	:	-185	-246	-398	1,297	1,528	:	0.7	1.0
34	Securities other than shares	:	-3,634	-178	3,740	30,151	22,967	:	16.8	14.4
35	Loans	:	-1,362	16	69	789	52	:	0.4	<0.1
36	Other liabilities	:	415	183	-230	901	90	:	0.5	<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	:	1,203	1,413	2,120	-1,230	12,815	:	-0.7	8.0
39=49(t)-49(t-1)-32	Other changes in liabilities	:	500	-1,591	-468	3,742	36,595	:	2.1	22.9
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	:	24,960	49,623	55,316	68,540	70,299	:	38.1	44.0
44	Currency and deposits	:	9,735	10,147	10,656	28,713	28,062	:	16.0	17.6
45	Securities other than shares	:	6	4,103	5,037	4,862	9,153	:	2.7	5.7
46	Loans	:	1,688	3,544	3,899	4,458	4,573	:	2.5	2.9
47	Shares and other equity	:	9,599	23,621	27,238	22,094	20,687	:	12.3	13.0
48	Other financial assets	:	3,932	8,208	8,486	8,413	7,824	:	4.7	4.9
49=50+...+53	Liabilities	:	42,140	52,070	54,783	88,950	116,015	:	49.4	72.7
50	Currency and deposits	:	8,059	8,073	7,675	8,972	10,686	:	5.0	6.7
51	Securities other than shares	:	27,718	35,950	39,043	70,274	94,731	:	39.0	59.3
52	Loans	:	4,122	2,025	2,085	2,822	3,086	:	1.6	1.9
53	Other liabilities	:	2,241	6,022	5,980	6,882	7,512	:	3.8	4.7
54=43-49	Financial assets net of liabilities	:	-17,180	-2,447	533	-20,410	-45,716	:	-11.3	-28.6
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-62	4,983	5,198	47	-13,149	-22,958	-0.1	-7.3	-14.4
57=63(t)-63(t-1)	Change in Government Debt	-507	-4,053	-353	3,346	32,465	24,778	-0.9	18.0	15.5
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-569	930	4,845	3,393	19,316	1,820	-1.0	10.7	1.1
59	Net acquisition of financial assets			5,135	3,659	19,759	2,917		11.0	1.8
60	Incurrence in liabilities not in the Government debt			-197	-372	-608	215		-0.3	0.1
61	Valuation effects and other changes in volume in Government debt			56	118	288	-1,391		0.2	-0.9
62	Statistical discrepancies			-149	-12	-122	79		<0.1	<0.1
63=64+65+66	Government debt (nominal value)	42,554	39,490	44,003	47,349	79,815	104,592	72.5	44.3	65.5
64	. Currency and deposits	6,916	8,058	8,073	7,676	8,843	10,307	11.8	4.9	6.5
65=66+67	. Securities other than shares	27,259	27,608	33,879	37,541	68,151	91,462	46.4	37.9	57.3
66	.. short term	1,552	1,925	1,839	5,758	25,713	20,514	2.6	14.3	12.8
67	.. long term	25,708	25,683	32,040	31,783	42,438	70,948	43.8	23.6	44.4
68-69+70	. Loans	8,891	3,824	2,050	2,133	2,820	2,823	15.1	1.6	1.8
69	.. short term	655	105	381	379	452	762	1.1	0.3	0.5
70	.. long term	8,236	3,719	1,669	1,754	2,368	2,061	14.0	1.3	1.3

Table C - Memorandum items

71	Government consumption	9,224	14,534	27,888	30,930	33,343	31,385	15.7	18.5	19.7
72	Consumption of fixed capital	611	998	2,002	2,102	2,475	2,526	1.0	1.4	1.6
73=20+18-72	Changes in net worth due to savings and capital transfers	741	7,700	10,032	6,811	-6,040	-17,935	1.3	-3.4	-11.2
74	GDP	58,714	105,018	177,343	189,374	179,989	159,645			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	36,836	58,538	82,728	90,427	94,002	88,890	37.4	39.7	37.8
2=3+4+5	Taxes	18,774	32,086	43,127	46,802	48,047	45,904	19.1	20.3	19.5
3	. Indirect taxes	12,273	18,502	25,857	28,297	28,767	26,091	12.5	12.1	11.1
4	. Direct taxes	6,249	13,158	16,960	18,172	18,691	19,308	6.4	7.9	8.2
5	. Capital taxes	252	426	310	333	589	505	0.3	0.2	0.2
6	Social contributions	11,339	16,989	26,932	30,161	31,899	30,788	11.5	13.5	13.1
7	Sales	1,205	1,703	3,810	3,945	4,257	4,031	1.2	1.8	1.7
8	Other current revenue	3,869	4,251	4,015	4,418	5,521	5,539	3.9	2.3	2.4
9	Capital revenue	1,649	3,508	4,844	5,101	4,278	2,628	1.7	1.8	1.1
10=11+...+18	Total expenditure	43,372	63,627	95,427	105,568	116,629	124,982	44.1	49.2	53.2
11	Intermediate consumption	4,779	8,778	12,417	14,402	14,535	16,714	4.9	6.1	7.1
12	Compensation of employees	9,415	14,270	24,324	26,430	28,761	31,762	9.6	12.1	13.5
13	Interest	10,329	10,054	9,778	10,737	11,878	12,420	10.5	5.0	5.3
14	Subsidies	409	192	277	286	299	341	0.4	0.1	0.1
15	Social benefits	13,517	20,155	35,625	39,881	45,222	49,006	13.7	19.1	20.9
16	Other current expenditure	1,094	1,389	3,239	3,859	4,155	4,111	1.1	1.8	1.7
17	Capital transfers payable	980	3,604	2,453	2,004	3,804	2,396	1.0	1.6	1.0
18	Capital investments	2,849	5,185	7,314	7,969	7,975	8,232	2.9	3.4	3.5
19	of which, Gross fixed capital formation	2,788	4,957	7,116	7,731	7,710	7,938	2.8	3.3	3.4

Government deficit

20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-6,536	-5,089	-12,699	-15,141	-22,627	-36,092	-6.6	-9.5	-15.4
21	Memo: Adjustment for swaps		58	590	676	264	-58		0.1	<0.1
22	Memo: Other adjustments		0	0	0	0	0		<0.1	<0.1
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	-5,031	-12,109	-14,465	-22,363	-36,150		-9.4		-15.4

Government financing

24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	539	5,623	-80	1,029	383	867	0.5	0.2	0.4
25=26-32	Net financial transactions	-7,075	-10,712	-12,619	-16,170	-23,010	-36,959	-7.2	-9.7	-15.7
26=27+...+31	Net acquisition of financial assets	3,819	1,920	1,893	294	1,318	1,885	3.9	0.6	0.8
27	Currency and deposits	812	-472	1,152	590	2,634	-443	0.8	1.1	-0.2
28	Securities other than shares	-	-	51	8	380	-	-	0.2	-
29	Loans	-	-	940	-852	-360	-328	-	-0.2	-0.1
30	Shares and other equity	1,150	1,655	-2,499	-1,656	-200	3,564	1.2	<0.1	1.5
31	Other financial assets	1,857	737	2,249	2,204	-1,136	-908	1.9	-0.5	-0.4
32=33+...+36	Net incurrence of liabilities	10,894	12,632	14,512	16,464	24,328	38,844	11.1	10.3	16.5
33	Currency and deposits	5	23	-301	-304	30	724	<0.1	<0.1	0.3
34	Securities other than shares	11,554	9,301	10,558	15,192	21,194	37,359	11.7	8.9	15.9
35	Loans	-665	4,456	2,107	-60	992	-843	-0.7	0.4	-0.4
36	Other liabilities	-	-1,148	2,148	1,636	2,112	1,604	-	0.9	0.7

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	-510	-5,109	3,175	10,162	-2,981	-5,238	-0.5	-1.3	-2.2
39=49(t)-49(t-1)-32	Other changes in liabilities	37	16,458	-6,868	-4,789	2,778	10,934	<0.1	1.2	4.7
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	21,330	35,811	62,631	73,087	60,968	69,734	21.7	25.7	29.7
44	Currency and deposits	7,454	5,937	8,611	9,277	11,965	11,518	7.6	5.0	4.9
45	Securities other than shares	-	-	169	177	557	557	-	0.2	0.2
46	Loans	300	300	2,803	1,953	1,591	1,262	0.3	0.7	0.5
47	Shares and other equity	9,208	20,729	34,963	43,385	29,697	40,147	9.4	12.5	17.1
48	Other financial assets	4,367	8,845	16,085	18,295	17,158	16,250	4.4	7.2	6.9
49=50+...+53	Liabilities	101,472	157,127	243,831	255,506	270,937	305,284	103.1	114.4	129.9
50	Currency and deposits	137	178	1,017	713	743	1,524	0.1	0.3	0.6
51	Securities other than shares	80,675	128,726	192,713	203,171	215,462	248,260	82.0	90.9	105.6
52	Loans	17,194	25,407	44,013	43,897	44,895	44,058	17.5	18.9	18.7
53	Other liabilities	3,465	2,816	6,088	7,725	9,837	11,442	3.5	4.2	4.9
54=43-49	Financial assets net of liabilities	-80,142	-121,316	-181,200	-182,419	-209,969	-235,550	-81.4	-88.6	-100.2
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-5,031	-12,109	-14,465	-22,363	-36,150		-9.4		-15.4
57=63(t)-63(t-1)	Change in Government Debt	10,920	20,175	11,511	14,377	22,815	36,636	11.1	9.6	15.6
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	15,144	-598	-88	452	486		0.2	0.2	
59	Net acquisition of financial assets			1,941	281	1,109	2,287		0.5	1.0
60	Incurrence in liabilities not in the Government debt			-2,149	-1,637	-2,112	-1,605		-0.9	-0.7
61	Valuation effects and other changes in volume in Government debt			-15	671	1,028	-916		0.4	-0.4
62	Statistical discrepancies			-375	597	427	720		0.2	0.3
63=64+65+66	Government debt (nominal value)	97,793	138,758	224,204	238,581	261,396	298,032	99.4	110.3	126.8
64	. Currency and deposits	138	178	988	693	728	1,477	0.1	0.3	0.6
65=66+67	. Securities other than shares	80,461	111,689	179,543	194,337	216,139	252,721	81.8	91.2	107.5
66	.. short term	21,215	1,767	943	1,625	5,496	10,820	21.6	2.3	4.6
67	.. long term	59,246	109,922	178,600	192,712	210,643	241,901	60.2	88.9	102.9
68=69+70	. Loans	17,194	26,891	43,673	43,551	44,529	43,834	17.5	18.8	18.6
69	.. short term	-	512	1,404	315	55	1,245	-	<0.1	0.5
70	.. long term	17,194	26,379	42,269	43,236	44,474	42,589	17.5	18.8	18.1

Table C - Memorandum items

71	Government consumption	15,069	24,271	37,361	41,831	44,155	49,742	15.3	18.6	21.2
72	Consumption of fixed capital	2,012	2,782	4,334	4,626	4,844	5,216	2.0	2.0	2.2
73=20+18-72	Changes in net worth due to savings and capital transfers	-5,699	-2,686	-9,719	-11,798	-19,496	-33,076	-5.8	-8.2	-14.1
74	GDP	98,397	136,281	211,314	227,134	236,936	235,035			

(* essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	181,736	240,259	397,720	432,808	404,076	365,382	38.4	37.1	34.7
2=3+4+5	Taxes	96,857	138,046	241,094	264,627	230,516	196,786	20.4	21.2	18.7
3	. Indirect taxes	47,541	71,555	121,417	123,492	108,083	91,545	10.0	9.9	8.7
4	. Direct taxes	47,656	64,002	114,814	135,783	117,584	101,010	10.1	10.8	9.6
5	. Capital taxes	1,660	2,489	4,863	5,352	4,849	4,231	0.4	0.4	0.4
6	Social contributions	61,152	81,146	127,104	136,752	143,103	140,327	12.9	13.2	13.3
7	Sales	5,952	8,299	12,341	13,438	14,050	13,692	1.3	1.3	1.3
8	Other current revenue	12,966	11,739	15,263	18,408	18,941	19,405	2.7	1.7	1.8
9	Capital revenue	4,809	1,029	1,918	-417	-2,534	-4,828	1.0	-0.2	-0.5
10=11+...+18	Total expenditure	204,744	246,542	377,876	412,751	449,238	482,650	43.2	41.3	45.8
11	Intermediate consumption	20,446	27,111	48,969	55,406	60,122	60,706	4.3	5.5	5.8
12	Compensation of employees	53,063	64,728	98,261	107,835	118,387	125,164	11.2	10.9	11.9
13	Interest	24,796	20,417	16,152	16,932	17,274	18,658	5.2	1.6	1.8
14	Subsidies	4,502	7,125	9,778	11,315	12,026	11,937	1.0	1.1	1.1
15	Social benefits	73,926	90,253	138,780	148,368	164,300	184,071	15.6	15.1	17.5
16	Other current expenditure	4,828	8,089	16,051	15,713	18,273	20,127	1.0	1.7	1.9
17	Capital transfers payable	8,073	9,008	14,059	14,201	14,789	14,168	1.7	1.4	1.3
18	Capital investments	15,110	19,811	35,826	42,981	44,067	47,819	3.2	4.0	4.5
19	of which, Gross fixed capital formation	14,787	19,855	36,604	42,587	42,724	46,068	3.1	3.9	4.4
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-23,008	-6,283	19,844	20,057	-45,162	-117,268	-4.9	-4.2	-11.1
21	Memo: Adjustment for swaps	34	122	3	9	-27	-38	<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	-22,974	-6,161	19,847	20,066	-45,189	-117,306	-4.8	-4.2	-11.1
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	0	1	0	-4	0	1	<0.1	<0.1	<0.1
25=26-32	Net financial transactions	-23,008	-6,284	19,844	20,061	-45,162	-117,269	-4.9	-4.2	-11.1
26=27+...+31	Net acquisition of financial assets	13,211	9,471	27,023	19,990	15,004	25,457	2.8	1.4	2.4
27	Currency and deposits	7,268	11,093	13,340	12,168	819	17,813	1.5	<0.1	1.7
28	Securities other than shares	-31	-76	10,493	6,153	10,246	-5,335	<0.1	0.9	-0.5
29	Loans	-2,379	741	1,895	2,293	1,721	7,930	-0.5	0.2	0.8
30	Shares and other equity	1,766	-3,218	260	508	869	535	0.4	<0.1	<0.1
31	Other financial assets	6,588	931	1,035	-1,132	1,349	4,514	1.4	0.1	0.4
32=33+...+36	Net incurrence of liabilities	36,219	15,755	7,179	-71	60,166	142,726	7.6	5.5	13.5
33	Currency and deposits	98	-49	267	243	113	49	<0.1	<0.1	<0.1
34	Securities other than shares	35,337	10,298	-2,942	-8,290	43,006	121,032	7.5	4.0	11.5
35	Loans	3,937	25	154	-614	10,002	11,615	0.8	0.9	1.1
36	Other liabilities	-3,154	5,481	9,700	8,590	7,045	10,030	-0.7	0.6	1.0
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	4,883	5,094	6,781	6,916	28,869	20,124	1.0	2.7	1.9
39=49(t)-49(t-1)-32	Other changes in liabilities	14,012	755	-13,148	-9,407	1,811	69,884	3.0	0.2	6.6
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	97,213	140,435	223,169	250,075	267,042	295,656	20.5	24.5	28.1
44	Currency and deposits	34,946	56,681	88,948	101,116	101,935	119,749	7.4	9.4	11.4
45	Securities other than shares	108	349	16,684	22,845	34,407	28,078	<0.1	3.2	2.7
46	Loans	5,914	8,483	18,506	20,471	22,364	30,221	1.2	2.1	2.9
47	Shares and other equity	44,332	59,433	82,355	90,100	91,444	96,202	9.4	8.4	9.1
48	Other financial assets	11,913	15,489	16,676	15,543	16,892	21,406	2.5	1.6	2.0
49=50+...+53	Liabilities	360,059	418,929	454,695	445,217	516,672	657,827	76.0	47.5	62.4
50	Currency and deposits	2,436	2,595	3,064	3,307	3,420	3,468	0.5	0.3	0.3
51	Securities other than shares	271,423	334,111	340,891	323,400	378,259	497,758	57.3	34.8	47.2
52	Loans	68,314	56,305	64,997	64,085	74,026	85,591	14.4	6.8	8.1
53	Other liabilities	17,886	25,918	45,743	54,425	60,967	71,010	3.8	5.6	6.7
54=43-49	Financial assets net of liabilities	-262,846	-278,494	-231,526	-195,142	-249,630	-362,171	-55.5	-22.9	-34.4
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-22,974	-6,161	19,847	20,066	-45,189	-117,306	-4.8	-4.2	-11.1
57=63(t)-63(t-1)	Change in Government Debt	36,523	11,950	-1,575	-8,847	52,318	127,609	7.7	4.8	12.1
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	13,549	5,789	18,272	11,219	7,129	10,303	2.9	0.7	1.0
59	Net acquisition of financial assets	13,212	9,472	27,024	19,989	15,003	25,457	2.8	1.4	2.4
60	Incurrence in liabilities not in the Government debt	3,377	-5,848	-9,684	-8,810	-6,384	-10,135	0.7	-0.6	-1.0
61	Valuation effects and other changes in volume in Government debt	-2,826	1,710	948	-177	-851	-5,131	-0.6	<0.1	-0.5
62	Statistical discrepancies	-215	456	-15	217	-640	113	<0.1	<0.1	<0.1
63=64+65+66	Government debt (nominal value)	319,600	373,506	389,507	380,660	432,978	560,587	67.4	39.8	53.2
64	. Currency and deposits	2,436	2,595	3,064	3,307	3,420	3,468	0.5	0.3	0.3
65=66+67	. Securities other than shares	248,850	314,607	321,447	313,269	355,532	471,529	52.5	32.7	44.7
66	.. short term	82,035	45,642	32,574	33,397	52,876	86,001	17.3	4.9	8.2
67	.. long term	166,815	268,965	288,873	279,872	302,656	385,528	35.2	27.8	36.6
68-69+70	. Loans	68,314	56,305	64,997	64,085	74,027	85,591	14.4	6.8	8.1
69	.. short term	8,673	5,754	4,425	4,420	7,680	9,005	1.8	0.7	0.9
70	.. long term	59,641	50,551	60,572	59,665	66,346	76,586	12.6	6.1	7.3
Table C - Memorandum items										
71	Government consumption	85,241	108,360	177,536	193,474	212,279	222,782	18.0	19.5	21.1
72	Consumption of fixed capital	7,458	9,915	16,356	17,500	18,651	18,864	1.6	1.7	1.8
73=20+18-72	Changes in net worth due to savings and capital transfers	-15,356	3,613	39,314	45,538	-19,746	-88,313	-3.2	-1.8	-8.4
74	GDP	473,855	630,263	984,284	1,053,537	1,088,124	1,053,914			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9										
2=3+4+5	Total revenue	619,036	723,013	910,238	939,560	963,852	923,364	50.4	49.5	48.4
3	Taxes	305,334	399,376	495,440	511,060	520,103	478,920	24.9	26.7	25.1
4	. Indirect taxes	194,726	219,329	275,556	285,488	288,686	284,661	15.9	14.8	14.9
5	. Direct taxes	105,766	173,140	211,538	216,662	223,523	186,780	8.6	11.5	9.8
6	. Capital taxes	4,842	6,907	8,346	8,910	7,894	7,479	0.4	0.4	0.4
7	Social contributions	251,036	257,859	328,409	339,731	349,815	351,807	20.5	18.0	18.4
8	Sales	40,175	45,728	56,588	59,510	61,741	63,354	3.3	3.2	3.3
9	Other current revenue	24,066	22,190	30,376	32,497	35,620	33,657	2.0	1.8	1.8
10=11+...+18	Total expenditure	668,516	744,253	952,121	991,335	1,028,855	1,067,747	54.5	52.8	56.0
11	Intermediate consumption	68,815	74,494	92,145	93,947	96,606	103,667	5.6	5.0	5.4
12	Compensation of employees	169,010	192,305	234,489	241,736	247,268	254,326	13.8	12.7	13.3
13	Interest	44,103	42,043	46,667	50,948	56,213	45,551	3.6	2.9	2.4
14	Subsidies	19,418	21,202	25,856	27,612	27,402	31,768	1.6	1.4	1.7
15	Social benefits	281,235	318,263	420,298	437,191	454,641	479,012	22.9	23.3	25.1
16	Other current expenditure	34,501	39,346	59,500	61,184	65,402	70,924	2.8	3.4	3.7
17	Capital transfers payable	11,046	10,411	12,849	13,402	14,923	15,149	0.9	0.8	0.8
18	Capital investments	40,388	46,189	60,317	65,315	66,400	67,350	3.3	3.4	3.5
19	of which, Gross fixed capital formation	38,825	44,458	57,817	62,223	63,412	63,873	3.2	3.3	3.3
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-49,480	-21,240	-41,883	-51,775	-65,003	-144,383	-4.0	-3.3	-7.6
21	Memo: Adjustment for swaps	0	220	817	342	326	549	<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	-49,480	-21,020	-41,066	-51,433	-64,677	-143,834	-4.0	-3.3	-7.5
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	11	-41	-2	0	-3	-2	<0.1	<0.1	<0.1
25=26-32	Net financial transactions	-49,491	-21,199	-41,881	-51,775	-65,000	-144,381	-4.0	-3.3	-7.6
26=27+...+31	Net acquisition of financial assets	6,627	873	-27,076	15,708	42,710	35,986	0.5	2.2	1.9
27	Currency and deposits	-2,045	-6,871	-29,579	1,428	15,851	17,113	-0.2	0.8	0.9
28	Securities other than shares	902	613	7,171	7,331	15,259	9,457	<0.1	0.8	-0.5
29	Loans	-2,883	190	-1,318	-230	-175	8,135	-0.2	<0.1	0.4
30	Shares and other equity	615	7,132	-11,407	-3,835	4,556	7,585	<0.1	0.2	0.4
31	Other financial assets	10,038	-191	8,056	11,014	7,219	12,610	0.8	0.4	0.7
32=33+...+36	Net incurrence of liabilities	56,118	22,072	14,805	67,483	107,710	180,367	4.6	5.5	9.5
33	Currency and deposits	1,807	-9,066	4,413	850	4,613	3,243	0.1	0.2	-0.2
34	Securities other than shares	67,042	30,395	-4,100	39,299	99,505	160,293	5.5	5.1	8.4
35	Loans	-16,372	296	4,868	16,120	381	19,005	-1.3	<0.1	1.0
36	Other liabilities	3,641	447	9,624	11,214	3,211	4,312	0.3	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	-7,280	-15,044	75,778	60,035	-20,527	-26,999	-0.6	-1.1	-1.4
39=49(t)-49(t-1)-32	Other changes in liabilities	8,941	12,044	-38,343	-22,331	87,642	154,995	0.7	4.5	8.1
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	300,676	440,374	609,078	684,821	631,261	693,808	24.5	32.4	36.4
44	Currency and deposits	23,940	29,478	22,759	24,081	40,027	57,123	2.0	2.1	3.0
45	Securities other than shares	21,031	19,466	26,291	33,670	46,602	37,837	1.7	2.4	2.0
46	Loans	43,114	35,755	31,069	30,984	30,198	38,233	3.5	1.5	2.0
47	Shares and other equity	127,175	242,240	406,854	462,970	374,101	407,201	10.4	19.2	21.4
48	Other financial assets	85,416	113,435	122,105	133,116	140,333	153,414	7.0	7.2	8.0
49=50+...+53	Liabilities	814,174	947,258	1,281,458	1,326,610	1,476,810	1,661,972	66.3	75.8	87.1
50	Currency and deposits	42,005	34,688	18,191	19,036	23,648	20,408	3.4	1.2	1.1
51	Securities other than shares	549,793	689,185	1,009,004	1,025,686	1,167,670	1,332,905	44.8	59.9	69.9
52	Loans	169,362	148,878	172,859	189,269	189,648	208,501	13.8	9.7	10.9
53	Other liabilities	53,014	74,507	81,404	92,619	95,844	100,158	4.3	4.9	5.3
54=43-49	Financial assets net of liabilities	-513,498	-506,884	-672,380	-641,789	-845,549	-968,164	-41.8	-43.4	-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)	-49,480	-21,020	-41,066	-51,433	-64,677	-143,834	-4.0	-3.3	-7.5
57=63(t)-63(t-1)	Change in Government Debt	46,490	14,600	4,582	59,013	106,198	173,878	3.8	5.5	9.1
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-2,990	-6,420	-36,484	7,580	41,521	30,044	-0.2	2.1	1.6
59	Net acquisition of financial assets	:	:	-27,081	16,595	41,932	35,988	:	2.2	1.9
60	Incurrence in liabilities not in the Government debt	:	:	-9,594	-11,269	-3,223	-4,197	:	-0.2	-0.2
61	Valuation effects and other changes in volume in Government debt	:	:	191	2,254	2,812	-1,747	:	0.1	<0.1
62	Statistical discrepancies	:	:	-	-	-	-	:	-	-
63=64+65+66	Government debt (nominal value)	691,798	806,700	1,149,937	1,208,950	1,315,147	1,489,025	56.4	67.5	78.1
64	. Currency and deposits	42,000	34,700	18,002	18,734	23,378	20,348	3.4	1.2	1.1
65=66+67	. Securities other than shares	:	633,900	960,581	1,002,645	1,103,693	1,261,543	:	56.6	66.1
66	.. short term	176,871	197,700	97,165	107,402	177,421	261,075	14.4	9.1	13.7
67	.. long term	317,917	436,200	863,416	895,243	926,271	1,000,468	25.9	47.5	52.5
68-69+70	. Loans	:	138,100	171,353	187,571	188,077	207,134	:	9.7	10.9
69	.. short term	17,318	13,700	18,049	25,190	16,685	24,210	1.4	0.9	1.3
70	.. long term	137,692	124,400	153,304	162,381	171,392	182,924	11.2	8.8	9.6
Table C - Memorandum items										
71	Government consumption	293,590	330,078	422,238	436,400	451,432	469,755	23.9	23.2	24.6
72	Consumption of fixed capital	30,412	33,569	45,459	47,912	51,116	52,124	2.5	2.6	2.7
73=20+18-72	Changes in net worth due to savings and capital transfers	-39,504	-8,620	-27,025	-34,372	-49,719	-129,157	-3.2	-2.6	-6.8
74	GDP	1,227,287	1,441,373	1,806,433	1,895,284	1,948,511	1,907,145			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	456,659	539,744	673,919	717,023	723,789	709,135	45.5	46.2	46.6
2=3+4+5	Taxes	270,439	347,987	434,405	460,574	456,237	441,858	26.9	29.1	29.1
3	. Indirect taxes	116,240	175,037	220,313	227,103	216,009	206,956	11.6	13.8	13.6
4	. Direct taxes	151,319	171,833	213,867	233,170	239,740	222,655	15.1	15.3	14.6
5	. Capital taxes	2,880	1,117	225	301	488	12,247	0.3	<0.1	0.8
6	Social contributions	147,621	147,985	189,691	205,259	215,911	215,003	14.7	13.8	14.1
7	Sales	13,266	18,105	17,996	18,771	19,259	19,205	1.3	1.2	1.3
8	Other current revenue	23,930	21,740	27,669	28,186	29,164	29,217	2.4	1.9	1.9
9	Capital revenue	1,403	3,927	4,158	4,233	3,218	3,852	0.1	0.2	0.3
10=11+...+18	Total expenditure	526,489	550,032	723,580	739,972	765,888	788,951	52.5	48.8	51.9
11	Intermediate consumption	48,720	59,853	77,667	81,016	86,241	92,718	4.9	5.5	6.1
12	Compensation of employees	113,378	124,306	163,220	163,989	169,813	171,578	11.3	10.8	11.3
13	Interest	115,611	75,887	68,836	76,884	80,685	70,304	11.5	5.1	4.6
14	Subsidies	14,558	14,097	13,070	14,872	15,053	15,103	1.5	1.0	1.0
15	Social benefits	185,082	222,963	293,514	306,247	320,031	335,816	18.4	20.4	22.1
16	Other current expenditure	12,045	22,112	32,762	34,448	35,697	37,662	1.2	2.3	2.5
17	Capital transfers payable	14,793	16,669	39,426	26,718	23,814	28,577	1.5	1.5	1.9
18	Capital investments	22,302	14,145	35,085	35,798	34,554	37,193	2.2	2.2	2.4
19	of which, Gross fixed capital formation	21,615	27,720	34,786	35,796	34,602	37,040	2.2	2.2	2.4
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-69,830	-10,288	-49,661	-22,949	-42,099	-79,816	-7.0	-2.7	-5.2
21	Memo: Adjustment for swaps	0	1,023	-260	-568	-595	-1,047	<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	-69,830	-9,265	-49,921	-23,517	-42,694	-80,863	-7.0	-2.7	-5.3
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-88	390	-866	1,030	-1,736	-2,782	<0.1	-0.1	-0.2
25=26-32	Net financial transactions	-69,742	-10,678	-48,795	-23,979	-40,363	-77,034	-6.9	-2.6	-5.1
26=27+...+31	Net acquisition of financial assets	9,631	10,012	17,980	-1,304	17,023	23,614	1.0	1.1	1.6
27	Currency and deposits	-8,350	-7,762	11,418	-11,067	8,667	11,698	-0.8	0.6	0.8
28	Securities other than shares	1,186	556	1,210	3,217	2,212	2,582	0.1	0.1	0.2
29	Loans	6,100	3,426	-10,287	1,838	2,524	1,296	0.6	0.2	<0.1
30	Shares and other equity	1,322	5,249	1,210	-2,785	671	4,254	0.1	<0.1	0.3
31	Other financial assets	9,373	8,543	14,429	7,493	2,949	3,784	0.9	0.2	0.2
32=33+...+36	Net incurrence of liabilities	79,373	20,690	66,775	22,675	57,386	100,648	7.9	3.7	6.6
33	Currency and deposits	9,760	9,950	3,462	-11,196	-829	9,556	1.0	<0.1	0.6
34	Securities other than shares	68,473	18,795	38,314	30,028	64,647	87,212	6.8	4.1	5.7
35	Loans	2,450	-6,723	22,066	-512	-5,758	2,293	0.2	-0.4	0.2
36	Other liabilities	-1,310	-1,332	2,933	4,355	-674	1,587	-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	10,955	8,862	4,114	1,415	-16,156	-2,012	1.1	-1.0	-0.1
39=49(t)-49(t-1)-32	Other changes in liabilities	51,741	5,677	-37,387	-23,998	4,492	99,121	5.2	0.3	6.5
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	244,042	301,335	396,692	396,803	397,559	418,405	24.3	25.4	27.5
44	Currency and deposits	45,637	52,008	69,369	58,323	67,726	80,032	4.5	4.3	5.3
45	Securities other than shares	5,546	8,708	10,646	13,674	15,375	17,367	0.6	1.0	1.1
46	Loans	43,534	36,910	49,411	51,199	53,942	55,226	4.3	3.4	3.6
47	Shares and other equity	106,723	116,744	146,373	145,222	129,184	130,663	10.6	8.2	8.6
48	Other financial assets	42,602	86,965	120,893	128,385	131,332	135,117	4.2	8.4	8.9
49=50+...+53	Liabilities	1,293,026	1,442,442	1,744,998	1,743,675	1,806,876	1,943,444	128.8	115.2	127.8
50	Currency and deposits	124,946	166,507	223,184	211,987	211,158	220,713	12.4	13.5	14.5
51	Securities other than shares	1,033,440	1,154,037	1,328,245	1,333,674	1,404,132	1,527,265	103.0	89.6	100.4
52	Loans	80,733	73,726	141,033	141,123	135,369	137,662	8.0	8.6	9.1
53	Other liabilities	53,907	48,172	52,536	56,891	56,217	57,804	5.4	3.6	3.8
54=43-49	Financial assets net of liabilities	-1,048,984	-1,141,107	-1,348,306	-1,346,872	-1,409,317	-1,525,039	-104.5	-89.9	-100.3
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-69,830	-9,265	-49,921	-23,517	-42,694	-80,863	-7.0	-2.7	-5.3
57=63(t)-63(t-1)	Change in Government Debt	62,019	18,719	69,685	17,976	64,391	97,099	6.2	4.1	6.4
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-7,811	9,454	19,764	-5,541	21,697	16,236	-0.8	1.4	1.1
59	Net acquisition of financial assets			17,980	-1,308	17,020	23,616		1.1	1.6
60	Incurrence in liabilities not in the Government debt			-2,958	-4,394	674	-1,587		<0.1	-0.1
61	Valuation effects and other changes in volume in Government debt			5,608	-873	5,739	-3,011		0.4	-0.2
62	Statistical discrepancies			-866	1,034	-1,736	-2,782		-0.1	-0.2
63=64+65+66	Government debt (nominal value)	1,213,508	1,300,269	1,584,093	1,602,069	1,666,461	1,763,559	120.9	106.3	116.0
64	. Currency and deposits	90,638	115,811	157,006	143,029	147,252	155,740	9.0	9.4	10.2
65=66+67	. Securities other than shares	1,042,900	1,110,554	1,286,054	1,317,918	1,383,839	1,470,157	103.9	88.3	96.7
66	.. short term	197,942	101,923	122,307	127,869	147,371	139,911	19.7	9.4	9.2
67	.. long term	844,959	1,008,631	1,163,747	1,190,049	1,236,468	1,330,246	84.2	78.9	87.5
68-69+70	. Loans	79,969	73,903	141,033	141,123	135,369	137,662	8.0	8.6	9.1
69	.. short term	4,995	5,680	8,702	9,182	8,185	8,658	0.5	0.5	0.6
70	.. long term	74,974	68,224	132,331	131,941	127,184	129,004	7.5	8.1	8.5
Table C - Memorandum items										
71	Government consumption	183,262	219,728	299,260	304,181	317,281	327,814	18.3	20.2	21.6
72	Consumption of fixed capital	15,784	19,124	26,444	27,700	28,965	29,706	1.6	1.8	2.0
73=20+18-72	Changes in net worth due to savings and capital transfers	-63,312	-15,267	-41,020	-14,851	-36,510	-72,329	-6.3	-2.3	-4.8
74	GDP	1,003,778	1,191,057	1,485,377	1,546,177	1,567,851	1,520,870			

(* essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	2,376	3,427	6,099	7,231	7,503	6,743	31.9	43.4	39.8
2=3+4+5	Taxes	1,456	2,316	4,102	5,260	5,390	4,452	19.5	31.2	26.3
3	. Indirect taxes	822	1,228	2,546	3,076	3,169	2,556	11.0	18.3	15.1
4	. Direct taxes	629	1,081	1,555	2,181	2,220	1,895	8.4	12.8	11.2
5	. Capital taxes	5	7	1	3	1	2	<0.1	<0.1	<0.1
6	Social contributions	494	647	1,128	1,195	1,333	1,464	6.6	7.7	8.6
7	Sales	169	256	401	489	472	391	2.3	2.7	2.3
8	Other current revenue	255	207	457	279	301	416	3.4	1.7	2.5
9	Capital revenue	1	0	10	8	8	19	<0.1	<0.1	0.1
10=11+...+18	Total expenditure	2,613	3,655	6,271	6,694	7,346	7,754	35.1	42.5	45.8
11	Intermediate consumption	277	404	805	910	952	3.7	5.3	5.6	
12	Compensation of employees	984	1,337	2,129	2,259	2,427	2,644	13.2	14.0	15.6
13	Interest	177	331	470	480	484	430	2.4	2.8	2.5
14	Subsidies	79	134	77	65	70	32	1.1	0.4	0.2
15	Social benefits	610	886	1,778	1,827	2,079	2,251	8.2	12.0	13.3
16	Other current expenditure	213	220	473	681	773	595	2.9	4.5	3.5
17	Capital transfers payable	26	54	109	130	94	159	0.4	0.5	0.9
18	Capital investments	247	290	431	452	509	690	3.3	2.9	4.1
19	of which, Gross fixed capital formation	247	290	431	461	509	690	3.3	2.9	4.1

Government deficit

20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-238	-229	-173	537	158	-1,011	-3.2	0.9	-6.0
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	-238	-229	-173	537	158	-1,011	-3.2	0.9	-6.0

Government financing

24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	..	0	0	0	0	0	..	<0.1	<0.1
25=26-32	Net financial transactions	..	-228	-172	537	158	-1,011	..	0.9	-6.0
26=27+..+31	Net acquisition of financial assets	..	259	-121	468	-749	479	..	-4.3	2.8
27	Currency and deposits	..	43	-46	378	-768	336	..	-4.4	2.0
28	Securities other than shares	..	-	-	-	-	-	..	-	-
29	Loans	..	225	-89	23	42	93	..	0.2	0.6
30	Shares and other equity	..	-62	4	25	-58	4	..	-0.3	<0.1
31	Other financial assets	..	53	10	43	35	45	..	0.2	0.3
32=33+..+36	Net incurrence of liabilities	..	488	52	-68	-907	1,490	..	-5.2	8.8
33	Currency and deposits	..	355	-	-	-	-	..	-	-
34	Securities other than shares	..	66	26	-160	-1,435	1,539	..	-8.3	9.1
35	Loans	..	63	21	84	515	-53	..	3.0	-0.3
36	Other liabilities	..	3	4	8	14	4	..	-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	..	-2	128	-108	373	-741	..	2.2	-4.4
39=49(t)-49(t-1)-32	Other changes in liabilities	..	-8	0	3	-56	-900	..	-0.3	-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	..	2,482	3,885	4,245	3,508	3,983	..	20.3	23.5
44	Currency and deposits	..	704	1,479	1,858	1,089	1,425	..	6.3	8.4
45	Securities other than shares	..	-	-	-	-	-	..	-	-
46	Loans	..	298	311	334	375	469	..	2.2	2.8
47	Shares and other equity	..	1,423	1,796	1,713	1,667	1,667	..	9.6	9.8
48	Other financial assets	..	56	298	341	376	422	..	2.2	2.5
49=50+..+53	Liabilities	..	5,824	9,377	9,312	8,415	9,903	..	48.7	58.4
50	Currency and deposits	..	1,000	-	-	-	-	..	-	-
51	Securities other than shares	..	4,184	6,743	6,582	5,147	6,685	..	29.8	39.5
52	Loans	..	629	2,609	2,697	3,220	3,165	..	18.6	18.7
53	Other liabilities	..	10	26	34	48	52	..	0.3	0.3
54=43-49	Financial assets net of liabilities	..	-3,342	-5,493	-5,067	-4,906	-5,920	..	-28.4	-34.9
55=41-49	Net worth	..	..	..	..	..	..	..	..	..

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-238	-229	-173	537	158	-1,011	-3.2	0.9	-6.0
57=63(t)-63(t-1)	Change in Government Debt	287	121	31	-69	-915	1,480	3.9	-5.3	8.7
58 = 56+57 = 59+..+62	Stock flow adjustment (SFA)	49	-107	-141	468	-757	469	0.7	-4.4	2.8
59	Net acquisition of financial assets	..	-121	469	-749	478	..	-4.3	2.8	
60	Incurrence in liabilities not in the Government debt	..	-4	8	-9	4	..	-0.1	<0.1	
61	Valuation effects and other changes in volume in Government debt	..	-16	-8	1	-14	..	-0.1	<0.1	
62	Statistical discrepancies	..	-	-	-	-	..	-	-	
63=64+65+66	Government debt (nominal value)	3,190	4,813	9,331	9,262	8,347	9,826	42.8	48.3	58.0
64	. Currency and deposits	..	-	-	-	-	-	-	-	-
65=66+67	. Securities other than shares	2,707	4,184	6,722	6,565	5,127	6,661	36.3	29.7	39.3
66	.. short term	1,880	1,499	533	202	476	926	25.2	2.8	5.5
67	.. long term	826	2,685	6,189	6,363	4,650	5,736	11.1	26.9	33.8
68=69+70	. Loans	483	629	2,609	2,697	3,220	3,165	6.5	18.6	18.7
69	.. short term	-	-	-	-	-	-	-	-	-
70	.. long term	483	629	2,609	2,697	3,220	3,165	6.5	18.6	18.7

Table C - Memorandum items

71	Government consumption	1,148	1,589	2,683	2,765	3,092	3,378	15.4	17.9	19.9
72	Consumption of fixed capital	26	48	93	96	101	107	0.3	0.6	0.6
73=20+18-72	Changes in net worth due to savings and capital transfers	-17	13	165	893	566	-428	-0.2	3.3	-2.5
74	GDP	7,449	9,883	14,435	15,879	17,287	16,946			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

	1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure									
1=2+6+7+8+9									
2=3+4+5	Total revenue	1,142	1,642	4,208	5,237	5,606	4,407	36.5	34.6
3	Taxes	625	931	2,379	3,165	3,323	2,339	20.0	20.5
4	. Indirect taxes	407	586	1,430	1,806	1,750	1,398	13.0	10.8
4	. Direct taxes	218	346	949	1,357	1,571	938	7.0	9.7
5	. Capital taxes	-	-	-	2	3	2	-	<0.1
6	Social contributions	340	479	1,007	1,322	1,400	1,160	10.9	8.6
7	Sales	65	86	386	353	416	450	2.1	2.6
8	Other current revenue	90	112	316	289	323	343	2.9	2.0
9	Capital revenue	22	34	121	108	144	115	0.7	0.9
10=11+..+18	Total expenditure	1,156	1,774	4,261	5,283	6,277	5,741	36.9	38.8
11	Intermediate consumption	229	329	756	895	1,103	908	7.3	6.8
12	Compensation of employees	341	513	1,122	1,574	1,947	1,582	10.9	12.0
13	Interest	44	46	51	51	95	191	1.4	0.6
14	Subsidies	25	47	72	90	149	105	0.8	0.9
15	Social benefits	403	588	955	1,123	1,395	1,727	12.9	8.6
16	Other current expenditure	12	73	514	542	675	408	0.4	4.2
17	Capital transfers payable	26	113	230	89	148	261	0.8	2.0
18	Capital investments	76	64	560	919	765	560	2.4	4.7
19	of which, Gross fixed capital formation	72	63	515	837	782	567	2.3	4.8
Government deficit									
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-14	-131	-53	-46	-672	-1,334	-0.4	-4.1
21	Memo: Adjustment for swaps	0	0	1	0	-1	-7	<0.1	<0.1
22	Memo: Other adjustments	0	0	0	0	0	0	<0.1	<0.1
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	-14	-132	-52	-47	-673	-1,341	-0.4	-4.2
Government financing									
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	..	-58	-3	-10	21	-58	..	0.1
25=26-32	Net financial transactions	..	-73	-51	-37	-693	-1,276	..	-4.3
26=27+..+31	Net acquisition of financial assets	..	-16	298	264	1,222	481	..	7.5
27	Currency and deposits	..	-42	159	168	472	457	..	2.9
28	Securities other than shares	..	-	-1	0	-1	-6	..	3.5
29	Loans	..	22	-24	5	674	-16	..	4.2
30	Shares and other equity	..	-38	-56	9	33	43	..	0.3
31	Other financial assets	..	42	221	82	44	4	..	<0.1
32=33+..+36	Net incurrence of liabilities	..	57	349	301	1,915	1,757	..	11.8
33	Currency and deposits	..	-	-6	-7	126	30	..	0.8
34	Securities other than shares	..	64	-4	-37	1,014	-520	..	6.3
35	Loans	..	-8	75	188	708	2,097	..	4.4
36	Other liabilities	..	2	283	156	67	150	..	1.1
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	..	118	66	235	1,133	2,365	..	7.0
39=49(t)-49(t-1)-32	Other changes in liabilities	..	-5	-44	28	632	2,344	..	3.9
40=37+38-39	Changes in net worth due to other changes in assets/liabilities	..	..	:	:	:	:	..	17.9
= 55(t)-55(t-1)-73									
Government balance sheet									
41=42+43	Total assets	..	..	:	:	:	:	..	..
42	Non-financial assets	..	..	:	:	:	:	..	..
43=44+..+48	Financial assets	..	993	2,218	2,717	4,573	5,563	..	28.3
44	Currency and deposits	..	103	338	507	966	1,426	..	6.0
45	Securities other than shares	..	-	1	3	18	6	..	<0.1
46	Loans	..	156	107	104	764	746	..	4.7
47	Shares and other equity	..	589	1,182	1,442	2,115	2,596	..	13.1
48	Other financial assets	..	144	589	660	711	790	..	4.4
49=50+..+53	Liabilities	..	698	1,710	2,040	4,257	6,141	..	26.3
50	Currency and deposits	..	-	25	18	131	161	..	0.8
51	Securities other than shares	..	344	838	822	1,860	1,425	..	11.5
52	Loans	..	239	328	510	1,213	3,326	..	7.5
53	Other liabilities	..	115	520	690	1,054	1,229	..	6.5
54=43-49	Financial assets net of liabilities	..	295	507	677	316	-577	..	2.0
55=41-49	Net worth	..	..	:	:	:	:	..	..

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-14	-132	-52	-47	-673	-1,341	-0.4	-4.2	-10.2
57=63(t)-63(t-1)	Change in Government Debt	40	51	68	140	1,852	1,621	1.3	11.4	12.4
58 = 56+57 = 59+..+62	Stock flow adjustment (SFA)	26	-81	16	93	1,179	280	0.8	7.3	2.1
59	Net acquisition of financial assets	-	-54	298	264	1,223	481	..	7.6	3.7
60	Incurrence in liabilities not in the Government debt	-	-2	-283	-158	-66	-127	..	-0.4	-1.0
61	Valuation effects and other changes in volume in Government debt	-	-1	5	-5	-2	-56	..	<0.1	-0.4
62	Statistical discrepancies	-	-25	-4	-8	24	-17	..	0.1	-0.1
63=64+65+66	Government debt (nominal value)	436	583	1,190	1,330	3,181	4,802	13.9	19.7	36.7
64	. Currency and deposits	-	-	25	18	130	161	-	0.8	1.2
65=66+67	. Securities other than shares	184	344	840	805	1,850	1,385	5.9	11.4	10.6
66	.. short term	133	57	50	45	915	452	4.3	5.7	3.5
67	.. long term	51	287	790	760	935	933	1.6	5.8	7.1
68=69+70	. Loans	252	239	325	507	1,201	3,256	8.1	7.4	24.9
69	.. short term	19	2	3	39	98	92	0.6	0.6	0.7
70	.. long term	233	237	321	468	1,103	3,164	7.5	6.8	24.2

Table C - Memorandum items

71	Government consumption	664	988	1,855	2,575	3,170	2,567	21.2	19.6	19.6
72	Consumption of fixed capital	158	231	308	385	447	444	5.1	2.8	3.4
73=20+18-72	Changes in net worth due to savings and capital transfers	-96	-298	200	487	-353	-1,218	-3.1	-2.2	-9.3
74	GDP	3,129	4,751	11,172	14,780	16,188	13,083	..	..	..

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	11,172	16,397	27,433	33,366	37,994	31,544	33.1	34.1	34.5
2=3+4+5	Taxes	6,564	9,619	17,139	20,482	23,185	15,992	19.5	20.8	17.5
3	. Indirect taxes	3,880	5,755	9,195	11,382	12,764	10,468	11.5	11.4	11.4
4	. Direct taxes	2,684	3,862	7,940	9,094	10,416	5,519	8.0	9.3	6.0
5	. Capital taxes	:	2	4	6	6	6	:	<0.1	<0.1
6	Social contributions	2,584	4,295	7,226	8,775	10,404	11,081	7.7	9.3	12.1
7	Sales	294	750	1,022	1,247	1,512	1,488	0.9	1.4	1.6
8	Other current revenue	1,730	1,698	1,198	1,411	1,651	1,464	5.1	1.5	1.6
9	Capital revenue	:	35	848	1,451	1,242	1,519	:	1.1	1.7
10=11+...+18	Total expenditure	12,262	17,867	27,804	34,367	41,658	39,942	36.4	37.4	43.6
11	Intermediate consumption	2,891	3,351	4,895	5,194	6,382	5,292	8.6	5.7	5.8
12	Compensation of employees	3,506	5,551	8,647	9,786	11,999	11,777	10.4	10.8	12.9
13	Interest	280	800	607	691	738	1,127	0.8	0.7	1.2
14	Subsidies	396	361	559	882	763	601	1.2	0.7	0.7
15	Social benefits	3,495	5,531	8,404	10,591	14,183	15,719	10.4	12.7	17.2
16	Other current expenditure	34	67	949	1,177	1,488	1,288	0.1	1.3	1.4
17	Capital transfers payable	850	1,136	382	919	512	544	2.5	0.5	0.6
18	Capital investments	810	1,071	3,361	5,127	5,594	3,594	2.4	5.0	3.9
19	of which, Gross fixed capital formation	798	1,086	3,427	5,161	5,515	3,574	2.4	4.9	3.9
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-1,090	-1,470	-371	-1,001	-3,664	-8,398	-3.2	-3.3	-9.2
21	Memo: Adjustment for swaps	0	0	0	0	0	-4	<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	-1,090	-1,470	-371	-1,001	-3,664	-8,402	-3.2	-3.3	-9.2
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	549	-79	-117	7	-3	-39	1.6	<0.1	<0.1
25=26-32	Net financial transactions	-1,638	-1,391	-254	-1,008	-3,662	-8,359	-4.9	-3.3	-9.1
26=27+...+31	Net acquisition of financial assets	456	286	453	875	-2,209	1,804	1.4	-2.0	2.0
27	Currency and deposits	30	530	2,503	-74	-2,547	2,531	<0.1	-2.3	2.8
28	Securities other than shares	:	:	:	52	95	:	<0.1	0.1	0.1
29	Loans	334	428	-131	-24	-25	-120	1.0	<0.1	-0.1
30	Shares and other equity	-8	-795	-2,283	-74	-20	-769	<0.1	<0.1	-0.8
31	Other financial assets	99	122	363	1,046	331	67	0.3	0.3	<0.1
32=33+...+36	Net incurrence of liabilities	2,094	1,677	707	1,882	1,453	10,163	6.2	1.3	11.1
33	Currency and deposits	:	78	-244	-	-	6	:	:	<0.1
34	Securities other than shares	811	1,587	2,588	1,924	-329	7,450	2.4	-0.3	8.1
35	Loans	1,034	-462	-449	-118	928	2,160	3.1	0.8	2.4
36	Other liabilities	249	473	-1,189	77	853	547	0.7	0.8	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	4,107	-278	3,072	1,807	1,665	-2,316	12.2	1.5	-2.5
39=49(t)-49(t-1)-32	Other changes in liabilities	-267	-49	-460	-469	-505	1,564	-0.8	-0.5	1.7
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	21,500	24,820	29,111	31,792	28,567	31,280	63.8	25.6	34.2
44	Currency and deposits	1,650	2,562	6,337	6,278	3,730	6,231	4.9	3.3	6.8
45	Securities other than shares	:	:	:	52	147	:	<0.1	0.2	0.2
46	Loans	870	3,329	1,347	1,243	1,243	1,111	2.6	1.1	1.2
47	Shares and other equity	17,303	17,226	18,587	20,385	19,325	19,508	51.3	17.3	21.3
48	Other financial assets	1,678	1,703	2,840	3,886	4,217	4,284	5.0	3.8	4.7
49=50+...+53	Liabilities	5,354	15,845	18,745	20,159	19,693	31,886	15.9	17.7	34.8
50	Currency and deposits	:	131	-	-	-	6	:	-	<0.1
51	Securities other than shares	1,537	5,944	14,438	15,898	13,650	23,131	4.6	12.2	25.3
52	Loans	3,129	5,044	1,366	1,243	2,171	4,330	9.3	1.9	4.7
53	Other liabilities	687	4,727	2,942	3,018	3,872	4,419	2.0	3.5	4.8
54=43-49	Financial assets net of liabilities	16,146	8,976	10,366	11,633	8,874	-606	47.9	8.0	-0.7
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-1,090	-1,470	-371	-1,001	-3,664	-8,402	-3.2	-3.3	-9.2
57=63(t)-63(t-1)	Change in Government Debt	1,578	878	1,663	1,759	677	9,608	4.7	0.6	10.5
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	488	-592	1,291	758	-2,987	1,206	1.4	-2.7	1.3
59	Net acquisition of financial assets	456	286	453	875	-2,209	1,804	1.4	-2.0	2.0
60	Incurrence in liabilities not in the Government debt	-249	-473	1,189	-77	-854	-547	-0.7	-0.8	-0.6
61	Valuation effects and other changes in volume in Government debt	-267	-325	-233	-47	78	-8	-0.8	<0.1	<0.1
62	Statistical discrepancies	549	-79	-117	7	-3	-43	1.6	<0.1	<0.1
63=64+65+66	Government debt (nominal value)	4,666	10,842	14,939	16,698	17,375	26,983	13.8	15.6	29.5
64	. Currency and deposits	-	131	-	-	-	6	-	-	<0.1
65=66+67	. Securities other than shares	1,537	5,712	13,577	15,458	15,209	22,698	4.6	13.6	24.8
66	.. short term	1,097	911	310	375	1,030	1,142	3.3	0.9	1.2
67	.. long term	440	4,801	13,268	15,083	14,179	21,556	1.3	12.7	23.6
68-69+70	. Loans	3,129	4,999	1,361	1,240	2,166	4,279	9.3	1.9	4.7
69	.. short term	21	198	36	36	343	51	<0.1	0.3	<0.1
70	.. long term	3,108	4,801	1,325	1,204	1,823	4,228	9.2	1.6	4.6
Table C - Memorandum items										
71	Government consumption	8,217	10,413	15,966	17,638	21,505	20,084	24.4	19.3	21.9
72	Consumption of fixed capital	1,481	1,592	2,025	2,291	2,665	2,639	4.4	2.4	2.9
73=20+18-72	Changes in net worth due to savings and capital transfers	-1,762	-1,991	964	1,836	-735	-7,443	-5.2	-0.7	-8.1
74	GDP	33,706	45,737	82,793	98,669	111,483	91,526			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	6,685	9,583	13,544	14,948	15,801	15,770	42.3	39.9	41.5
2=3+4+5	Taxes	4,270	6,275	8,730	9,598	9,966	9,807	27.0	25.1	25.8
3	. Indirect taxes	1,759	2,966	4,266	4,662	4,644	4,463	11.1	11.7	11.7
4	. Direct taxes	2,494	3,286	4,416	4,889	5,269	5,292	15.8	13.3	13.9
5	. Capital taxes	17	23	47	47	53	52	0.1	0.1	0.1
6	Social contributions	1,722	2,403	3,647	4,006	4,303	4,594	10.9	10.9	12.1
7	Sales	335	391	607	668	701	742	2.1	1.8	2.0
8	Other current revenue	352	503	544	649	793	598	2.2	2.0	1.6
9	Capital revenue	6	11	15	27	37	29	<0.1	<0.1	<0.1
10=11+...+18	Total expenditure	6,497	8,270	13,085	13,560	14,618	16,045	41.1	36.9	42.2
11	Intermediate consumption	561	715	1,034	1,106	1,260	1,380	3.5	3.2	3.6
12	Compensation of employees	1,346	1,661	2,507	2,653	2,805	3,031	8.5	7.1	8.0
13	Interest	65	74	61	89	126	139	0.4	0.3	0.4
14	Subsidies	284	338	525	562	583	610	1.8	1.5	1.6
15	Social benefits	2,904	3,775	6,192	6,488	7,107	7,847	18.4	17.9	20.6
16	Other current expenditure	383	640	960	954	1,036	1,157	2.4	2.6	3.0
17	Capital transfers payable	190	238	458	501	445	542	1.2	1.1	1.4
18	Capital investments	764	828	1,348	1,205	1,256	1,338	4.8	3.2	3.5
19	of which, Gross fixed capital formation	771	843	1,226	1,236	1,266	1,324	4.9	3.2	3.5

Government deficit

20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	189	1,313	459	1,389	1,183	-274	1.2	3.0	-0.7
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	189	1,313	459	1,389	1,183	-274	1.2	3.0	-0.7

Government financing

24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-329	-329	:	:	:	:	-2.1	:	:
25=26-32	Net financial transactions	518	1,642	:	:	:	:	3.3	:	:
26=27+...+31	Net acquisition of financial assets	650	1,725	:	:	:	:	4.1	:	:
27	Currency and deposits	633	1,571	1,156	-4,435	1,288	-1,928	4.0	3.2	-5.1
28	Securities other than shares	41	5	-34	84	-103	-193	0.3	-0.3	-0.5
29	Loans	-30	3	-22	25	67	-34	-0.2	0.2	<0.1
30	Shares and other equity	16	26	-464	5,850	2,878	1,801	0.1	7.3	4.7
31	Other financial assets	-10	120	:	:	:	:	<0.1	:	:
32=33+...+36	Net incurrence of liabilities	132	83	:	:	:	:	0.8	:	:
33	Currency and deposits	13	-2	19	18	15	17	<0.1	<0.1	<0.1
34	Securities other than shares	129	-	-139	-74	2,000	-	0.8	5.0	-
35	Loans	-24	77	549	290	877	114	-0.2	2.2	0.3
36	Other liabilities	14	8	:	:	:	:	<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	275	-41	:	:	:	:	1.7	:	:
39=49(t)-49(t-1)-32	Other changes in liabilities	22	-41	:	:	:	:	0.1	:	:
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	8,063	13,182	:	:	:	:	51.0	:	:
44	Currency and deposits	4,066	7,035	8,974	4,541	5,830	3,903	25.7	14.7	10.3
45	Securities other than shares	82	419	871	962	871	704	0.5	2.2	1.9
46	Loans	806	783	535	560	627	592	5.1	1.6	1.6
47	Shares and other equity	3,089	4,124	7,190	14,914	16,112	18,879	19.6	40.6	49.6
48	Other financial assets	20	804	:	:	:	:	0.1	:	:
49=50+...+53	Liabilities	1,589	2,030	:	:	:	:	10.1	:	:
50	Currency and deposits	257	347	143	161	177	194	1.6	0.4	0.5
51	Securities other than shares	541	655	74	-	2,044	2,090	3.4	5.2	5.5
52	Loans	735	795	2,049	2,341	3,218	3,334	4.7	8.1	8.8
53	Other liabilities	57	232	:	:	:	:	0.4	:	:
54=43-49	Financial assets net of liabilities	6,474	11,152	:	:	:	:	41.0	:	:
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	189	1,313	459	1,389	1,183	-274	1.2	3.0	-0.7
57=63(t)-63(t-1)	Change in Government Debt	59	78	428	236	2,893	132	0.4	7.3	0.3
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	247	1,392	888	1,625	4,076	-142	1.6	10.3	-0.4
59	Net acquisition of financial assets	618	1,590	635	1,525	4,129	-356	3.9	10.4	-0.9
60	Incurrence in liabilities not in the Government debt	:	:	:	:	:	:	:	:	:
61	Valuation effects and other changes in volume in Government debt	-	-6	6	2	-15	1	-	<0.1	<0.1
62	Statistical discrepancies	:	:	247	98	-38	213	:	<0.1	0.6
63=64+65+66	Government debt (nominal value)	1,176	1,356	2,266	2,502	5,395	5,527	7.4	13.6	14.5
64	. Currency and deposits	7	24	143	161	177	194	<0.1	0.4	0.5
65=66+67	. Securities other than shares	487	588	74	-	2,000	2,000	3.1	5.0	5.3
66	.. short term	-	-	-	-	-	-	-	-	-
67	.. long term	487	588	74	-	2,000	2,000	3.1	5.0	5.3
68-69+70	. Loans	682	744	2,049	2,341	3,218	3,333	4.3	8.1	8.8
69	.. short term	40	68	334	342	380	405	0.3	1.0	1.1
70	.. long term	642	675	1,715	1,999	2,838	2,929	4.1	7.2	7.7

Table C - Memorandum items

71	Government consumption	2,588	3,326	5,221	5,540	5,888	6,371	16.4	14.9	16.7
72	Consumption of fixed capital	286	358	562	602	609	615	1.8	1.5	1.6
73=20+18-72	Changes in net worth due to savings and capital transfers	666	1,783	1,245	1,991	1,830	449	4.2	4.6	1.2
74	GDP	15,797	22,001	33,920	37,491	39,640	38,045			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
Total revenue		3,289,220	5,847,586	10,116,452	11,386,909	12,070,876	12,012,432	46.2	45.1	46.1
1=2+6+7+8+9	Taxes	1,827,931	3,471,540	5,799,894	6,577,458	6,971,788	6,820,672	25.7	26.1	26.2
2=3+4+5	. Indirect taxes	1,182,173	2,176,542	3,560,629	3,975,617	4,152,989	4,258,046	16.6	15.5	16.3
3	. Direct taxes	642,240	1,287,888	2,217,854	2,584,754	2,802,273	2,548,957	9.0	10.5	9.8
4	. Capital taxes	3,518	7,110	21,411	17,087	16,526	13,669	<0.1	<0.1	<0.1
5	Social contributions	973,687	1,748,993	2,996,916	3,465,398	3,667,952	3,411,895	13.7	13.7	13.1
6	Sales	229,453	372,903	702,646	740,667	785,765	798,284	3.2	2.9	3.1
7	Other current revenue	229,142	206,292	422,151	403,978	494,627	627,277	3.2	1.8	2.4
8	Capital revenue	29,007	47,858	194,845	199,408	150,744	354,304	0.4	0.6	1.4
9										
10=11+...+18	Total expenditure	3,600,357	6,251,647	12,342,219	12,655,972	13,061,742	13,148,013	50.6	48.8	50.5
11	Intermediate consumption	514,165	887,774	1,663,293	1,694,531	1,907,093	2,002,514	7.2	7.1	7.7
12	Compensation of employees	759,433	1,415,027	2,889,029	2,921,037	3,082,873	2,943,171	10.7	11.5	11.3
13	Interest	644,130	702,068	934,014	1,033,490	1,097,855	1,182,163	9.1	4.1	4.5
14	Subsidies	147,109	219,113	340,035	354,863	300,121	252,908	2.1	1.1	1.0
15	Social benefits	1,121,084	2,013,941	4,399,832	4,597,279	4,953,656	5,008,351	15.8	18.5	19.2
16	Other current expenditure	94,727	221,133	640,658	666,453	623,422	667,529	1.3	2.3	2.6
17	Capital transfers payable	224,244	377,266	454,878	476,861	380,778	300,699	3.2	1.4	1.2
18	Capital investments	95,465	415,325	1,020,480	911,458	715,944	790,678	1.3	2.7	3.0
19	of which, Gross fixed capital formation	103,327	433,223	1,049,938	904,012	768,625	796,611	1.5	2.9	3.1
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-311,137	-404,061	-2,225,767	-1,269,063	-990,866	-1,135,581	-4.4	-3.7	-4.4
21	Memo: Adjustment for swaps	0	5,976	12,102	-5,037	-10,036	-20,743	<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	-311,137	-398,085	-2,213,665	-1,274,100	-1,000,902	-1,156,324	-4.4	-3.7	-4.4
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	23,757	8,782	17,633	-15,291	-23,401	114,346	0.3	<0.1	0.4
25=26-32	Net financial transactions	-334,894	-412,843	-2,243,400	-1,253,772	-967,465	-1,249,927	-4.7	-3.6	-4.8
26=27+...+31	Net acquisition of financial assets	-105,474	-264,862	-161,414	-16,183	1,337,737	-141,452	-1.5	5.0	-0.5
27	Currency and deposits	-163,458	-105,264	122,529	152,873	1,609,122	-700,245	-2.3	6.0	-2.7
28	Securities other than shares	-	-92,787	-21,393	-13,165	-4,527	-25,830	-	<0.1	<0.1
29	Loans	-6,805	-55,780	-9,762	-120,213	-102,754	540,327	<0.1	-0.4	2.1
30	Shares and other equity	48,046	-42,074	-327,273	-110,156	-176,072	-87,876	0.7	-0.7	-0.3
31	Other financial assets	16,743	31,043	74,485	74,478	11,968	132,172	0.2	<0.1	0.5
32=33+...+36	Net incurrence of liabilities	229,420	147,981	2,081,986	1,237,589	2,305,202	1,108,475	3.2	8.6	4.3
33	Currency and deposits	-	-	3,621	4,384	4,181	5,361	-	<0.1	<0.1
34	Securities other than shares	876,117	496,761	1,500,119	1,334,762	492,414	-1,012,192	12.3	1.8	-3.9
35	Loans	-664,122	-363,751	462,126	-168,712	1,859,105	1,858,834	-9.3	6.9	7.1
36	Other liabilities	17,425	14,971	116,120	67,155	-50,498	256,472	0.2	-0.2	1.0
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	10,051	266,849	85,485	101,911	443,791	2,015,877	0.1	1.7	7.7
39=49(t)-49(t-1)-32	Other changes in liabilities	59,796	240,997	-76,259	-28,304	997,103	2,741,072	0.8	3.7	10.5
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	3,602,160	3,818,773	4,895,247	4,980,975	6,676,775	6,855,400	50.6	25.0	26.3
44	Currency and deposits	490,632	429,896	724,006	880,234	2,397,924	1,767,282	6.9	9.0	6.8
45	Securities other than shares	-	248,492	31,001	23,094	82,770	100,449	-	0.3	0.4
46	Loans	277,037	267,102	372,905	251,424	149,306	630,353	3.9	0.6	2.4
47	Shares and other equity	2,489,426	2,265,717	2,608,602	2,602,680	2,805,818	2,940,196	35.0	10.5	11.3
48	Other financial assets	345,065	607,566	1,158,733	1,223,543	1,240,957	1,417,120	4.9	4.6	5.4
49=50+...+53	Liabilities	5,390,929	8,141,716	17,145,862	18,355,147	20,448,167	22,204,694	75.8	76.4	85.2
50	Currency and deposits	-	-	3,750	8,134	12,315	17,676	-	<0.1	<0.1
51	Securities other than shares	2,639,174	5,354,508	14,033,663	15,321,872	15,639,306	15,340,909	37.1	58.5	58.9
52	Loans	2,577,032	2,426,051	1,861,308	1,689,496	3,512,873	5,305,858	36.2	13.1	20.4
53	Other liabilities	174,723	361,157	1,247,141	1,335,645	1,283,673	1,540,251	2.5	4.8	5.9
54=43-49	Financial assets net of liabilities	-1,788,769	-4,322,943	-12,250,615	-13,374,172	-13,771,392	-15,349,294	-25.1	-51.5	-58.9
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-311,137	-398,085	-2,213,665	-1,274,100	-1,000,902	-1,156,324	-4.4	-3.7	-4.4
57=63(t)-63(t-1)	Change in Government Debt	172,644	376,707	2,009,988	1,141,704	2,613,822	1,073,157	2.4	9.8	4.1
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-138,493	-21,378	-203,677	-132,396	1,612,920	-83,167	-1.9	6.0	-0.3
59	Net acquisition of financial assets	-105,474	-248,475	-122,508	8,388	1,348,742	-22,822	-1.5	5.0	<0.1
60	Incurrence in liabilities not in the Government debt	-17,425	80,982	-83,221	-32,996	64,370	-32,212	-0.2	0.2	-0.1
61	Valuation effects and other changes in volume in Government debt	-39,351	153,720	23,325	-67,926	234,214	-23,849	-0.6	0.9	<0.1
62	Statistical discrepancies	23,757	-7,605	-21,273	-39,862	-34,406	-4,284	0.3	-0.1	<0.1
63=64+65+66	Government debt (nominal value)	5,077,840	7,339,443	15,592,499	16,734,203	19,348,025	20,421,182	71.4	72.3	78.4
64	. Currency and deposits	-	-	3,750	8,134	12,315	17,676	-	<0.1	<0.1
65=66+67	. Securities other than shares	2,511,022	5,141,816	13,738,280	15,039,759	15,835,222	15,133,886	35.3	59.2	58.1
66	. short term	755,142	1,246,308	2,390,366	2,153,909	1,958,958	2,038,567	10.6	7.3	7.8
67	. long term	1,755,880	3,895,508	11,347,914	12,885,850	13,876,264	13,095,319	24.7	51.9	50.3
68=69+70	. Loans	2,566,818	2,197,627	1,850,469	1,686,310	3,500,488	5,269,620	36.1	13.1	20.2
69	. short term	6,476	25,179	125,811	77,043	82,638	101,911	<0.1	0.3	0.4
70	. long term	2,560,342	2,172,448	1,724,658	1,609,267	3,417,850	5,167,709	36.0	12.8	19.8
Table C - Memorandum items										
71	Government consumption	1,549,573	2,810,876	5,431,718	5,390,067	5,778,098	5,792,693	21.8	21.6	22.2
72	Consumption of fixed capital	326,152	540,254	735,819	789,664	836,984	869,838	4.6	3.1	3.3
73=20+18-72	Changes in net worth due to savings and capital transfers	-541,824	-528,990	-1,941,106	-1,147,269	-1,111,906	-1,214,741	-7.6	-4.2	-4.7
74	GDP	7,113,667	13,368,903	23,730,035	25,321,478	26,753,906	26,054,327			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

	1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure									
1=2+6+7+8+9									
2=3+4+5	Total revenue	1,067	1,383	2,105	2,199	2,299	2,308	34.6	40.0
3	Taxes	589	866	1,384	1,543	1,588	1,622	19.1	27.6
4	. Indirect taxes	361	499	759	802	830	813	11.7	14.5
4	. Direct taxes	223	362	610	726	743	795	7.2	12.9
5	. Capital taxes	4	4	15	16	15	14	0.1	0.3
6	Social contributions	238	299	390	398	432	435	7.7	7.5
7	Sales	67	68	96	109	152	114	2.2	2.6
8	Other current revenue	114	110	82	94	96	88	3.7	1.7
9	Capital revenue	59	40	153	55	31	50	1.9	0.5
10=11+..+18	Total expenditure	1,313	1,629	2,245	2,324	2,573	2,525	42.6	44.8
11	Intermediate consumption	151	194	288	293	386	355	4.9	6.7
12	Compensation of employees	467	515	678	707	832	831	15.2	14.5
13	Interest	69	144	180	181	188	183	2.2	3.3
14	Subsidies	69	56	109	112	125	63	2.2	2.2
15	Social benefits	390	485	667	719	758	809	12.6	13.2
16	Other current expenditure	28	49	82	93	95	108	0.9	1.7
17	Capital transfers payable	28	20	48	43	48	58	0.9	0.8
18	Capital investments	110	166	193	176	142	118	3.6	2.5
19	of which, Gross fixed capital formation	107	155	201	203	133	128	3.5	2.3

Government deficit

20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-246	-246	-141	-125	-274	-217	-8.0	-4.8	-3.8
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	-246	-246	-141	-125	-274	-217	-8.0	-4.8	-3.8

Government financing

24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	..	..	-20	-12	-10	20	..	-0.2	0.4
25=26-32	Net financial transactions	..	..	-121	-113	-263	-237	..	-4.6	-4.1
26=27+..+31	Net acquisition of financial assets	..	..	-200	87	-21	39	..	-0.4	0.7
27	Currency and deposits	..	..	32	55	-56	52	..	-1.0	0.9
28	Securities other than shares	..	..	-	-	-	-	..	-	-
29	Loans	..	..	-3	1	5	-3	..	<0.1	<0.1
30	Shares and other equity	..	..	-219	-32	-5	-1	..	<0.1	<0.1
31	Other financial assets	..	..	-10	63	35	-9	..	0.6	-0.2
32=33+..+36	Net incurrence of liabilities	..	..	-79	200	243	276	..	4.2	4.8
33	Currency and deposits	..	..	-	8	23	6	..	0.4	0.1
34	Securities other than shares	..	..	-67	123	212	371	..	3.7	6.5
35	Loans	..	..	-34	1	-9	-56	..	-0.2	-1.0
36	Other liabilities	..	..	22	69	16	-45	..	0.3	-0.8

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	42	51	-54	..	0.9	-0.9
39=49(t)-49(t-1)-32	Other changes in liabilities	..	..	-59	-103	295	400	..	5.1	7.0
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	..	..	1,479	1,609	1,510	1,594	..	26.3	27.7
44	Currency and deposits	..	..	404	465	415	467	..	7.2	8.1
45	Securities other than shares	..	..	-	0	-	-	..	-	-
46	Loans	..	..	26	27	33	30	..	0.6	0.5
47	Shares and other equity	..	..	840	819	723	767	..	12.6	13.3
48	Other financial assets	..	..	209	298	339	330	..	5.9	5.7
49=50+..+53	Liabilities	..	..	3,882	3,979	4,419	4,655	..	76.9	81.0
50	Currency and deposits	..	..	-	8	31	37	..	0.5	0.6
51	Securities other than shares	..	..	3,297	3,311	3,665	3,996	..	63.8	69.5
52	Loans	..	..	263	263	276	220	..	4.8	3.8
53	Other liabilities	..	..	321	396	448	402	..	7.8	7.0
54=43-49	Financial assets net of liabilities	..	..	-2,402	-2,370	-2,909	-3,061	..	-50.7	-53.2
55=41-49	Net worth	..	..	..	..	..	..	..	..	..

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-246	-246	-141	-125	-274	-217	-8.0	-4.8	-3.8
57=63(t)-63(t-1)	Change in Government Debt	191	146	-102	126	247	320	6.2	4.3	5.6
58 = 56+57 = 59+..+62	Stock flow adjustment (SFA)	-55	-100	-243	1	-26	104	-1.8	-0.5	1.8
59	Net acquisition of financial assets	..	..	-199	87	-19	50	..	-0.3	0.9
60	Incurrence in liabilities not in the Government debt	..	..	-29	-63	-30	47	..	-0.5	0.8
61	Valuation effects and other changes in volume in Government debt	..	..	-1	-7	22	0	..	0.4	<0.1
62	Statistical discrepancies	..	..	-14	-15	1	6	..	<0.1	0.1
63=64+65+66	Government debt (nominal value)	1,236	2,221	3,254	3,379	3,627	3,947	40.1	63.1	68.6
64	. Currency and deposits	..	..	-	8	31	37	..	0.5	0.6
65=66+67	. Securities other than shares	1,023	1,958	2,991	3,108	3,320	3,691	33.2	57.8	64.2
66	.. short term	210	336	374	355	366	474	6.8	6.4	8.2
67	.. long term	813	1,622	2,617	2,753	2,954	3,216	26.4	51.4	55.9
68=69+70	. Loans	213	262	262	263	275	219	6.9	4.8	3.8
69	.. short term	43	49	24	25	64	26	1.4	1.1	0.5
70	.. long term	170	214	238	237	211	193	5.5	3.7	3.4

Table C - Memorandum items

71	Government consumption	616	737	1,014	1,040	1,220	1,245	20.0	21.2	21.6
72	Consumption of fixed capital	57	82	111	116	122	129	1.8	2.1	2.2
73=20+18-72	Changes in net worth due to savings and capital transfers	-192	-162	-59	-64	-254	-227	-6.2	-4.4	-4.0
74	GDP	3,083	3,973	5,131	5,480	5,744	5,750	..	..	..

(*) essential information by country on separate page

Government Finance Statistics - Summary page

Netherlands (*)

eurostat

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9										
2=3+4+5	Total revenue	152,020	192,856	248,820	259,772	277,729	262,871	47.5	46.6	46.0
3	Taxes	76,924	99,060	132,332	141,040	143,500	137,317	24.1	24.1	24.0
4	. Indirect taxes	35,414	49,033	68,151	71,214	72,421	67,834	11.1	12.1	11.9
4	. Direct taxes	40,621	48,540	62,370	67,944	69,283	67,666	12.7	11.6	11.8
5	. Capital taxes	889	1,487	1,811	1,882	1,796	1,817	0.3	0.3	0.3
6	Social contributions	52,530	68,741	79,850	81,468	90,510	83,372	16.4	15.2	14.6
7	Sales	11,216	14,212	18,949	19,439	20,350	20,987	3.5	3.4	3.7
8	Other current revenue	10,483	10,599	17,432	17,595	23,136	21,004	3.3	3.9	3.7
9	Capital revenue	867	244	257	230	233	191	0.3	<0.1	<0.1
10=11+...+18	Total expenditure	158,064	184,612	246,028	258,843	274,510	293,714	49.4	46.0	51.4
11	Intermediate consumption	21,313	27,278	39,024	40,961	44,075	47,699	6.7	7.4	8.3
12	Compensation of employees	32,391	39,647	50,216	52,273	54,575	57,130	10.1	9.2	10.0
13	Interest	16,951	15,265	11,893	12,583	13,196	12,553	5.3	2.2	2.2
14	Subsidies	3,570	6,075	6,149	7,127	7,191	8,588	1.1	1.2	1.5
15	Social benefits	68,692	76,406	109,829	114,837	120,542	128,994	21.5	20.2	22.6
16	Other current expenditure	4,447	7,639	10,917	10,475	11,078	8,813	1.4	1.9	1.5
17	Capital transfers payable	2,030	2,879	2,608	3,454	4,255	7,483	0.6	0.7	1.3
18	Capital investments	8,670	9,423	15,392	17,133	19,598	22,454	2.7	3.3	3.9
19	of which, Gross fixed capital formation	10,655	13,112	17,837	18,986	20,775	22,092	3.3	3.5	3.9
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-6,044	8,244	2,792	929	3,219	-30,843	-1.9	0.5	-5.4
21	Memo: Adjustment for swaps	0	0	127	119	170	-72	<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	-6,044	8,244	2,919	1,048	3,389	-30,915	-1.9	0.6	-5.4
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	-6,044	8,244	2,792	929	3,219	-30,843	-1.9	0.5	-5.4
26=27+...+31	Net acquisition of financial assets	-1,142	-2,721	-2,672	5,800	89,154	-25,408	-0.4	15.0	-4.4
27	Currency and deposits	-13	-624	-3,843	6,770	85	2,149	<0.1	<0.1	0.4
28	Securities other than shares	102	109	-118	271	-87	21,109	<0.1	<0.1	3.7
29	Loans	-828	257	-150	2,684	44,848	-28,108	-0.3	7.5	-4.9
30	Shares and other equity	-1,109	-3,065	-4,906	-2,439	37,191	-25,006	-0.3	6.2	-4.4
31	Other financial assets	706	602	6,345	-1,486	7,117	4,448	0.2	1.2	0.8
32=33+...+36	Net incurrence of liabilities	4,902	-10,965	-5,464	4,871	85,935	5,435	1.5	14.4	1.0
33	Currency and deposits	22	33	-12	-7	8	-94	<0.1	<0.1	<0.1
34	Securities other than shares	10,112	-5,906	-9,693	-2,812	74,628	-14,002	3.2	12.5	-2.4
35	Loans	-5,797	-6,588	-1,238	6,049	13,159	18,005	-1.8	2.2	3.1
36	Other liabilities	565	1,496	5,479	1,641	-1,844	1,526	0.2	-0.3	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	5,705	-10,828	-5,578	6,183	18,672	113,550	1.8	3.1	19.9
39=49(t)-49(t-1)-32	Other changes in liabilities	3,074	1,594	-11,729	-4,350	11,113	94,162	1.0	1.9	16.5
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	112,917	120,953	125,834	137,817	233,660	225,959	35.3	39.2	39.5
44	Currency and deposits	14,076	11,450	12,312	18,762	19,009	21,046	4.4	3.2	3.7
45	Securities other than shares	732	743	425	-455	2,463	19,012	0.2	0.4	3.3
46	Loans	32,039	29,545	28,351	31,035	75,883	47,775	10.0	12.7	8.4
47	Shares and other equity	35,920	44,198	43,420	48,635	89,348	86,721	11.2	15.0	15.2
48	Other financial assets	30,150	35,017	41,326	39,840	46,957	51,405	9.4	7.9	9.0
49=50+...+53	Liabilities	281,611	267,026	296,579	297,100	393,627	396,697	88.1	66.0	69.4
50	Currency and deposits	1,196	1,273	614	607	599	505	0.4	0.1	<0.1
51	Securities other than shares	174,293	183,468	215,064	208,158	293,216	279,280	54.5	49.2	48.8
52	Loans	77,819	46,982	44,545	50,338	63,659	79,233	24.3	10.7	13.9
53	Other liabilities	28,303	35,303	36,356	37,997	36,153	37,679	8.9	6.1	6.6
54=43-49	Financial assets net of liabilities	-168,694	-146,073	-170,745	-159,283	-159,967	-170,738	-52.8	-26.8	-29.9
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-6,044	8,244	2,919	1,048	3,389	-30,915	-1.9	0.6	-5.4
57=63(t)-63(t-1)	Change in Government Debt	3,653	-11,291	-10,144	3,066	88,083	545	1.1	14.8	<0.1
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-2,391	-3,047	-7,225	4,114	91,472	-30,370	-0.7	15.3	-5.3
59	Net acquisition of financial assets	:	:	-2,779	5,931	88,017	-26,275	:	14.8	-4.6
60	Incurrence in liabilities not in the Government debt	:	:	-5,372	-1,772	2,981	-659	:	0.5	-0.1
61	Valuation effects and other changes in volume in Government debt	:	:	971	-27	471	-3,518	:	<0.1	-0.6
62	Statistical discrepancies	:	:	-45	-18	3	82	:	<0.1	<0.1
63=64+65+66	Government debt (nominal value)	237,019	224,729	255,916	258,982	347,065	347,610	74.1	58.2	60.8
64	. Currency and deposits	1,197	1,274	614	607	599	505	0.4	0.1	<0.1
65=66+67	. Securities other than shares	157,981	176,473	210,757	208,037	282,807	267,872	49.4	47.4	46.8
66	.. short term	7,031	5,507	13,854	16,714	84,069	57,612	2.2	14.1	10.1
67	.. long term	150,950	170,966	196,903	191,323	198,738	210,260	47.2	33.3	36.8
68-69+70	. Loans	77,841	46,982	44,545	50,338	63,659	79,233	24.3	10.7	13.9
69	.. short term	7,607	5,709	5,745	11,759	13,179	12,165	2.4	2.2	2.1
70	.. long term	70,234	41,273	38,800	38,579	50,480	67,068	22.0	8.5	11.7
Table C - Memorandum items										
71	Government consumption	72,830	91,871	135,442	143,872	152,325	162,654	22.8	25.5	28.4
72	Consumption of fixed capital	8,266	10,119	13,476	14,251	15,095	15,696	2.6	2.5	2.7
73=20+18-72	Changes in net worth due to savings and capital transfers	-5,640	7,548	4,708	3,811	7,722	-24,085	-1.8	1.3	-4.2
74	GDP	319,755	417,960	540,216	571,773	596,226	571,979			

(* essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	93,353	104,326	122,717	130,346	136,572	133,858	51.8	48.2	48.8
2=3+4+5	Taxes	49,044	57,874	69,669	74,855	79,564	75,660	27.2	28.1	27.6
3	. Indirect taxes	26,090	30,454	36,326	38,166	39,915	40,417	14.5	14.1	14.7
4	. Direct taxes	22,864	27,309	33,211	36,533	39,507	35,114	12.7	14.0	12.8
5	. Capital taxes	89	111	132	155	143	130	<0.1	<0.1	<0.1
6	Social contributions	31,087	34,938	41,209	42,959	44,899	45,644	17.3	15.9	16.6
7	Sales	8,238	5,676	4,889	5,076	5,239	5,249	4.6	1.9	1.9
8	Other current revenue	4,788	5,588	6,670	7,008	6,668	7,143	2.7	2.4	2.6
9	Capital revenue	197	249	281	448	201	163	0.1	<0.1	<0.1
10=11+...+18	Total expenditure	100,790	108,175	126,904	131,859	138,103	143,527	55.9	48.8	52.3
11	Intermediate consumption	10,875	10,307	11,137	11,592	12,814	12,790	6.0	4.5	4.7
12	Compensation of employees	22,244	22,866	23,999	24,783	25,970	27,174	12.3	9.2	9.9
13	Interest	7,239	7,520	7,392	7,787	7,381	7,455	4.0	2.6	2.7
14	Subsidies	4,499	6,541	8,689	8,917	9,882	10,291	2.5	3.5	3.8
15	Social benefits	42,860	49,674	61,319	63,476	66,588	70,075	23.8	23.5	25.5
16	Other current expenditure	4,677	4,382	6,031	6,547	7,028	7,514	2.6	2.5	2.7
17	Capital transfers payable	3,310	4,654	6,147	5,861	5,522	5,145	1.8	2.0	1.9
18	Capital investments	5,085	2,232	2,191	2,895	2,919	3,083	2.8	1.0	1.1
19	of which, Gross fixed capital formation	5,068	3,122	2,776	2,779	3,032	3,088	2.8	1.1	1.1
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-7,436	-3,849	-4,187	-1,512	-1,531	-9,668	-4.1	-0.5	-3.5
21	Memo: Adjustment for swaps	287	345	332	352	203	61	0.2	<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	-7,149	-3,504	-3,855	-1,160	-1,328	-9,607	-4.0	-0.5	-3.5
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-855	-365	157	443	426	512	-0.5	0.2	0.2
25=26-32	Net financial transactions	-6,582	-3,484	-4,344	-1,955	-1,957	-10,180	-3.7	-0.7	-3.7
26=27+...+31	Net acquisition of financial assets	-2,504	4,462	-219	1,973	11,661	-1,580	-1.4	4.1	-0.6
27	Currency and deposits	-1,342	1,356	-329	1,359	9,158	-8,339	-0.7	3.2	-3.0
28	Securities other than shares	-88	442	-8	1,496	478	229	<0.1	0.2	<0.1
29	Loans	967	2,425	218	-1,691	1,104	625	0.5	0.4	0.2
30	Shares and other equity	-425	10	-90	403	534	5,587	-0.2	0.2	2.0
31	Other financial assets	-1,615	229	-10	406	387	318	-0.9	0.1	0.1
32=33+...+36	Net incurrence of liabilities	4,078	7,946	4,125	3,928	13,618	8,600	2.3	4.8	3.1
33	Currency and deposits	-	-	-	-	-	-	-	-	-
34	Securities other than shares	5,098	7,614	5,663	5,338	16,154	6,962	2.8	5.7	2.5
35	Loans	-736	-5	-1,547	-2,122	-1,428	1,896	-0.4	-0.5	0.7
36	Other liabilities	-284	337	9	712	-1,108	-258	-0.2	-0.4	<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	2,453	622	4,165	1,654	-609	6,880	1.4	-0.2	2.5
39=49(t)-49(t-1)-32	Other changes in liabilities	802	-1,550	-5,497	-3,500	5,055	18,553	0.4	1.8	6.8
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	53,903	75,196	84,039	87,666	95,091	92,966	29.9	33.6	33.9
44	Currency and deposits	6,079	9,297	10,212	11,571	20,735	12,395	3.4	7.3	4.5
45	Securities other than shares	1,363	2,264	5,926	9,558	7,935	8,182	0.8	2.8	3.0
46	Loans	24,234	34,863	25,975	22,882	23,583	24,203	13.5	8.3	8.8
47	Shares and other equity	20,892	27,433	36,600	37,922	36,714	41,742	11.6	13.0	15.2
48	Other financial assets	1,334	1,339	5,326	5,733	6,124	6,444	0.7	2.2	2.3
49=50+...+53	Liabilities	126,420	147,430	170,998	171,426	189,671	198,579	70.2	67.0	72.4
50	Currency and deposits	-	-	-	-	-	-	-	-	-
51	Securities other than shares	85,958	115,117	142,312	143,942	164,737	172,004	47.7	58.2	62.7
52	Loans	39,291	29,447	25,633	23,718	22,288	24,189	21.8	7.9	8.8
53	Other liabilities	1,171	2,866	3,053	3,766	2,646	2,386	0.7	0.9	0.9
54=43-49	Financial assets net of liabilities	-72,517	-72,234	-86,959	-83,760	-94,580	-105,613	-40.3	-33.4	-38.5
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-7,149	-3,504	-3,855	-1,160	-1,328	-9,607	-4.0	-0.5	-3.5
57=63(t)-63(t-1)	Change in Government Debt	3,816	5,009	3,697	1,797	15,559	8,270	2.1	5.5	3.0
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-3,334	1,505	-157	637	14,230	-1,338	-1.9	5.0	-0.5
59	Net acquisition of financial assets	-	-	-219	1,975	11,660	-1,579	-	4.1	-0.6
60	Incurrence in liabilities not in the Government debt	-	-	-373	-403	-830	1,121	-	-0.3	0.4
61	Valuation effects and other changes in volume in Government debt	-	-	-48	270	1,747	-151	-	0.6	<0.1
62	Statistical discrepancies	-	-	483	-1,204	1,653	-729	-	0.6	-0.3
63=64+65+66	Government debt (nominal value)	123,023	138,040	159,450	161,247	176,805	185,075	68.3	62.5	67.5
64	. Currency and deposits	-	-	-	-	-	-	-	-	-
65=66+67	. Securities other than shares	83,203	108,858	133,849	137,571	154,560	160,899	46.2	54.6	58.7
66	.. short term	995	6,653	1,728	2,206	10,012	8,954	0.6	3.5	3.3
67	.. long term	82,208	102,205	132,121	135,365	144,548	151,945	45.6	51.1	55.4
68-69+70	. Loans	39,820	29,181	25,601	23,676	22,246	24,176	22.1	7.9	8.8
69	.. short term	802	1,170	1,072	965	872	1,186	0.4	0.3	0.4
70	.. long term	39,018	28,012	24,529	22,710	21,373	22,990	21.7	7.6	8.4
Table C - Memorandum items										
71	Government consumption	36,716	39,691	47,431	49,495	52,848	54,611	20.4	18.7	19.9
72	Consumption of fixed capital	3,885	3,070	3,052	3,151	3,263	3,335	2.2	1.2	1.2
73=20+18-72	Changes in net worth due to savings and capital transfers	-6,236	-4,687	-5,047	-1,768	-1,876	-9,921	-3.5	-0.7	-3.6
74	GDP	180,150	207,529	256,951	272,010	283,085	274,320	-	-	-

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	194,917	283,256	426,507	474,311	504,020	499,222	46.1	39.5	37.2
2=3+4+5	Taxes	108,874	147,456	230,694	267,245	290,667	272,985	25.8	22.8	20.3
3	. Indirect taxes	60,953	93,960	150,519	166,302	180,576	172,659	14.4	14.2	12.8
4	. Direct taxes	47,857	53,324	79,920	100,615	109,747	100,013	11.3	8.6	7.4
5	. Capital taxes	64	172	255	328	344	313	<0.1	<0.1	<0.1
6	Social contributions	49,051	96,329	129,084	140,645	144,578	152,443	11.6	11.3	11.3
7	Sales	18,167	29,217	28,993	29,648	31,484	30,663	4.3	2.5	2.3
8	Other current revenue	3,865	10,785	32,277	31,225	31,678	35,552	0.9	2.5	2.6
9	Capital revenue	14,960	-531	5,459	5,548	5,613	7,579	3.5	0.4	0.6
10=11+...+18	Total expenditure	215,469	305,797	464,977	496,469	550,904	596,542	51.0	43.2	44.4
11	Intermediate consumption	28,293	44,324	63,556	70,581	78,752	75,343	6.7	6.2	5.6
12	Compensation of employees	44,279	75,104	104,067	113,165	127,299	137,565	10.5	10.0	10.2
13	Interest	19,278	22,512	28,132	27,211	28,362	34,254	4.6	2.2	2.5
14	Subsidies	4,051	3,442	6,148	7,234	7,971	7,829	1.0	0.6	0.6
15	Social benefits	78,392	133,591	183,908	190,622	205,583	227,128	18.6	16.1	16.9
16	Other current expenditure	5,520	5,056	28,041	30,581	33,026	31,488	1.3	2.6	2.3
17	Capital transfers payable	20,149	3,899	9,264	6,907	11,851	11,786	4.8	0.9	0.9
18	Capital investments	15,507	17,869	41,861	50,168	58,060	71,149	3.7	4.6	5.3
19	of which, Gross fixed capital formation	15,155	17,757	41,429	49,018	58,463	70,054	3.6	4.6	5.2
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-20,552	-22,541	-38,470	-22,158	-46,884	-97,320	-4.9	-3.7	-7.2
21	Memo: Adjustment for swaps	0	0	-6	24	35	-1	<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	-20,552	-22,541	-38,476	-22,134	-46,849	-97,321	-4.9	-3.7	-7.2

Government financing

24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-9,748	-381	101	248	-105	30	-2.3	<0.1	<0.1
25=26-32	Net financial transactions	-10,804	-22,160	-38,571	-22,406	-46,779	-97,350	-2.6	-3.7	-7.2
26=27+...+31	Net acquisition of financial assets	11,200	-13,510	14,548	17,797	5,147	-13,472	2.7	0.4	-1.0
27	Currency and deposits	3,927	5,187	6,789	11,319	5,727	1,514	0.9	0.4	0.1
28	Securities other than shares	-290	-	418	-150	-114	-180	<0.1	<0.1	<0.1
29	Loans	-25	501	-117	4,733	-724	-233	<0.1	<0.1	<0.1
30	Shares and other equity	4,265	-25,959	850	-1,306	-1,756	-5,426	1.0	-0.1	-0.4
31	Other financial assets	3,323	6,761	6,608	3,201	2,014	9,147	0.8	0.2	-0.7
32=33+...+36	Net incurrence of liabilities	22,004	8,650	53,119	40,203	51,926	83,878	5.2	4.1	6.2
33	Currency and deposits	-	-	-2	-4	1	-	-	<0.1	-
34	Securities other than shares	19,321	14,308	49,723	43,712	37,756	60,512	4.6	3.0	4.5
35	Loans	-9,100	-13,436	-724	-8,507	7,460	24,451	-2.2	0.6	1.8
36	Other liabilities	11,783	7,778	4,122	5,002	6,709	-1,085	2.8	0.5	<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	5,581	14,695	25,577	44,214	121,784	87,712	1.3	9.5	6.5
39=49(t)-49(t-1)-32	Other changes in liabilities	21,214	18,533	-6,818	-15,669	57,611	90,244	5.0	4.5	6.7
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	241,244	222,334	347,124	409,135	474,055	483,374	57.1	37.2	36.0
44	Currency and deposits	13,167	21,402	50,533	74,317	80,225	74,732	3.1	6.3	5.6
45	Securities other than shares	2,381	3,675	1,187	948	900	1,094	0.6	<0.1	<0.1
46	Loans	2,280	7,478	8,422	9,514	9,525	10,755	0.5	0.7	0.8
47	Shares and other equity	193,344	122,516	210,920	243,740	300,294	313,212	45.8	23.5	23.3
48	Other financial assets	30,072	67,263	76,062	80,615	83,111	83,581	7.1	6.5	6.2
49=50+...+53	Liabilities	217,175	337,600	584,407	608,941	693,944	783,063	51.4	54.4	58.3
50	Currency and deposits	-	-	4	-	-	-	-	-	-
51	Securities other than shares	111,242	134,866	444,692	471,282	535,606	592,898	26.3	42.0	44.1
52	Loans	85,458	134,983	69,505	60,521	67,734	92,388	20.2	5.3	6.9
53	Other liabilities	20,475	67,751	70,205	77,138	90,604	97,777	4.8	7.1	7.3
54=43-49	Financial assets net of liabilities	24,068	-115,266	-237,283	-199,806	-219,890	-299,689	5.7	-17.2	-22.3
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-20,552	-22,541	-38,476	-22,134	-46,849	-97,321	-4.9	-3.7	-7.2
57=63(t)-63(t-1)	Change in Government Debt	18,094	10,440	43,017	23,334	71,459	83,244	4.3	5.6	6.2
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-2,458	-12,101	4,541	1,200	24,610	-14,077	-0.6	1.9	-1.0
59	Net acquisition of financial assets	-15,396	14,548	17,797	5,147	-13,471	-	0.4	-	-1.0
60	Incurrence in liabilities not in the Government debt	8,260	-4,122	-5,002	-6,709	1,084	-	-0.5	-	<0.1
61	Valuation effects and other changes in volume in Government debt	-2,122	-7,379	-12,836	26,200	-1,716	-	2.1	-	-0.1
62	Statistical discrepancies	-2,842	1,494	1,241	-28	26	-	<0.1	-	<0.1
63=64+65+66	Government debt (nominal value)	183,294	273,832	506,036	529,370	600,829	684,073	43.4	47.1	50.9
64	. Currency and deposits	..	199	4	-	-	-	-	-	-
65=66+67	. Securities other than shares	..	147,412	437,170	469,194	533,260	592,053	..	41.8	44.1
66	.. short term	..	23,732	25,329	23,381	51,295	51,468	..	4.0	3.8
67	.. long term	..	123,680	411,841	445,813	481,965	540,585	..	37.8	40.2
68-69+70	. Loans	..	126,221	68,862	60,176	67,569	92,020	..	5.3	6.8
69	.. short term	..	1,328	4,694	541	818	4,768	..	<0.1	0.4
70	.. long term	..	124,893	64,168	59,635	66,751	87,252	..	5.2	6.5

Table C - Memorandum items

71	Government consumption	77,236	129,831	193,707	211,617	236,103	247,753	18.3	18.5	18.4
72	Consumption of fixed capital	10,175	15,866	20,758	22,191	22,513	24,252	2.4	1.8	1.8
73=20+18-72	Changes in net worth due to savings and capital transfers	-15,220	-20,538	-17,367	5,819	-11,337	-50,423	-3.6	-0.9	-3.8
74	GDP	422,436	744,378	1,060,031	1,176,737	1,275,432	1,343,657	-	-	-

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	34,937	48,510	64,836	69,092	69,888	65,222	37.5	40.6	38.8
2=3+4+5	Taxes	20,388	28,679	37,777	40,621	40,991	36,581	21.9	23.8	21.8
3	. Indirect taxes	12,081	16,490	23,902	24,527	24,285	21,359	13.0	14.1	12.7
4	. Direct taxes	8,247	12,086	13,852	16,084	16,698	15,210	8.9	9.7	9.0
5	. Capital taxes	60	103	23	10	8	12	<0.1	<0.1	<0.1
6	Social contributions	9,267	13,443	18,985	19,621	20,041	20,053	10.0	11.6	11.9
7	Sales	2,193	3,339	3,673	3,852	3,929	3,832	2.4	2.3	2.3
8	Other current revenue	1,984	2,035	3,200	3,872	3,455	3,606	2.1	2.0	2.1
9	Capital revenue	1,105	1,012	1,201	1,126	1,472	1,150	1.2	0.9	0.7
10=11...+18	Total expenditure	39,161	52,237	71,363	73,869	75,049	80,955	42.1	43.6	48.2
11	Intermediate consumption	3,944	5,599	6,641	7,048	7,393	7,806	4.2	4.3	4.6
12	Compensation of employees	11,778	17,281	20,812	20,271	20,300	20,707	12.7	11.8	12.3
13	Interest	4,484	3,711	4,281	4,811	5,091	4,733	4.8	3.0	2.8
14	Subsidies	1,139	1,543	1,507	1,421	1,259	1,408	1.2	0.7	0.8
15	Social benefits	11,784	16,571	29,284	31,284	32,824	36,183	12.7	19.1	21.5
16	Other current expenditure	1,295	2,023	3,841	3,890	3,912	4,091	1.4	2.3	2.4
17	Capital transfers payable	782	1,110	960	1,112	2,006	1,872	0.8	1.2	1.1
18	Capital investments	3,956	4,399	4,037	4,034	2,264	4,155	4.3	1.3	2.5
19	of which, Gross fixed capital formation	3,860	4,636	3,911	4,103	3,965	4,049	4.1	2.3	2.4
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-4,224	-3,728	-6,526	-4,777	-5,160	-15,733	-4.5	-3.0	-9.4
21	Memo: Adjustment for swaps	-9	58	35	106	123	32	<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	-4,233	-3,670	-6,491	-4,671	-5,038	-15,701	-4.5	-2.9	-9.3
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-108	0	0	0	0	0	-0.1	<0.1	<0.1
25=26-32	Net financial transactions	-4,115	-3,728	-6,526	-4,777	-5,160	-15,733	-4.4	-3.0	-9.4
26=27...+31	Net acquisition of financial assets	-860	-884	-410	-582	1,086	461	-0.9	0.6	0.3
27	Currency and deposits	-218	-678	919	-400	-589	-506	-0.2	-0.3	-0.3
28	Securities other than shares	144	77	407	-76	-943	326	0.2	-0.5	0.2
29	Loans	90	168	61	-2,047	672	-192	<0.1	0.4	-0.1
30	Shares and other equity	-1,683	-494	-1,678	1,502	2,001	974	-1.8	1.2	0.6
31	Other financial assets	806	42	-119	440	-54	-141	0.9	<0.1	<0.1
32=33...+36	Net incurrence of liabilities	3,255	2,843	6,116	4,196	6,247	16,194	3.5	3.6	9.6
33	Currency and deposits	1,179	1,157	2,051	928	-527	-532	1.3	-0.3	-0.3
34	Securities other than shares	2,700	1,431	3,957	1,392	9,236	15,692	2.9	5.4	9.3
35	Loans	-581	245	-35	1,085	-1,812	992	-0.6	-1.1	0.6
36	Other liabilities	-43	11	142	790	-650	42	<0.1	-0.4	<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	860	6,141	2,138	-649	-640	3,364	0.9	-0.4	2.0
39=49(t)-49(t-1)-32	Other changes in liabilities	100	2,027	-2,767	-1,463	5,971	10,787	0.1	3.5	6.4
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	37,248	40,912	45,968	44,738	46,414	48,563	40.0	27.0	28.9
44	Currency and deposits	7,107	8,258	8,270	7,853	7,298	6,794	7.6	4.2	4.0
45	Securities other than shares	323	1,084	1,969	2,049	1,476	1,813	0.3	0.9	1.1
46	Loans	187	2,353	4,580	2,253	2,978	2,753	0.2	1.7	1.6
47	Shares and other equity	19,102	24,819	24,631	25,626	27,711	30,394	20.5	16.1	18.1
48	Other financial assets	10,529	4,397	6,517	6,957	6,951	6,808	11.3	4.0	4.1
49=50...+53	Liabilities	61,947	76,497	115,320	118,052	127,537	145,033	66.5	74.1	86.3
50	Currency and deposits	11,610	14,088	19,079	20,007	19,480	18,948	12.5	11.3	11.3
51	Securities other than shares	43,686	50,463	82,273	82,254	94,367	110,112	46.9	54.8	65.5
52	Loans	4,310	4,763	9,258	10,355	8,508	9,501	4.6	4.9	5.7
53	Other liabilities	2,341	7,183	4,710	5,436	5,182	6,473	2.5	3.0	3.9
54=43-49	Financial assets net of liabilities	-24,699	-35,585	-69,352	-73,314	-81,122	-96,471	-26.5	-47.1	-57.4
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-4,233	-3,670	-6,491	-4,671	-5,038	-15,701	-4.5	-2.9	-9.3
57=63(t)-63(t-1)	Change in Government Debt	2,297	2,912	5,972	3,416	6,496	15,555	2.5	3.8	9.3
58 = 56+57 = 59...+62	Stock flow adjustment (SFA)	-1,936	-759	-520	-1,255	1,459	-146	-2.1	0.8	<0.1
59	Net acquisition of financial assets	-763	-884	-410	-582	1,086	461	-0.8	0.6	0.3
60	Incurrence in liabilities not in the Government debt	-144	-11	-151	-769	647	-57	-0.2	0.4	<0.1
61	Valuation effects and other changes in volume in Government debt	-778	164	12	-60	-91	-488	-0.8	<0.1	-0.3
62	Statistical discrepancies	-252	-27	29	156	-183	-62	-0.3	-0.1	<0.1
63=64+65+66	Government debt (nominal value)	54,259	61,569	102,440	105,857	112,353	127,908	58.3	65.3	76.1
64	. Currency and deposits	7,583	9,358	13,013	13,679	12,925	12,288	8.1	7.5	7.3
65=66+67	. Securities other than shares	40,745	47,447	80,169	81,822	90,919	106,119	43.8	52.8	63.1
66	.. short term	7,173	486	8,901	9,287	15,286	20,080	7.7	8.9	11.9
67	.. long term	33,572	46,961	71,268	72,535	75,633	86,039	36.1	43.9	51.2
68=69+70	. Loans	5,931	4,763	9,258	10,355	8,508	9,501	6.4	4.9	5.7
69	.. short term	286	602	2,312	2,893	1,167	1,314	0.3	0.7	0.8
70	.. long term	5,645	4,161	6,947	7,463	7,341	8,187	6.1	4.3	4.9
Table C - Memorandum items										
71	Government consumption	16,381	23,829	32,421	32,999	33,961	35,826	17.6	19.7	21.3
72	Consumption of fixed capital	1,633	2,283	3,146	3,257	3,396	3,349	1.8	2.0	2.0
73=20+18-72	Changes in net worth due to savings and capital transfers	-1,901	-1,613	-5,636	-4,001	-6,292	-14,927	-2.0	-3.7	-8.9
74	GDP	93,087	127,008	160,273	168,737	172,103	168,076			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9										
2=3+4+5	Total revenue	3,371	27,446	114,791	139,969	167,315	159,201	29.6	32.5	32.4
3	Taxes	2,119	15,490	64,877	79,233	94,860	86,161	18.6	18.4	17.5
4	. Indirect taxes	1,000	9,841	44,154	51,345	60,287	53,722	8.8	11.7	10.9
4	. Direct taxes	1,119	5,649	20,723	27,887	34,574	32,439	9.8	6.7	6.6
5	. Capital taxes	-	-	-	-	-	-	-	-	-
6	Social contributions	850	9,254	35,604	43,639	51,988	51,261	7.5	10.1	10.4
7	Sales	132	1,222	6,807	8,865	11,497	10,924	1.2	2.2	2.2
8	Other current revenue	270	1,389	7,140	7,712	8,369	9,075	2.4	1.6	1.8
9	Capital revenue	-	91	363	520	602	1,781	-	0.1	0.4
10=11+...+18	Total expenditure	3,777	31,226	122,500	150,756	196,844	201,585	33.2	38.2	41.0
11	Intermediate consumption	672	7,643	22,393	26,429	36,997	34,546	5.9	7.2	7.0
12	Compensation of employees	733	6,381	31,940	39,090	52,641	53,245	6.4	10.2	10.8
13	Interest	204	3,193	2,877	3,115	3,839	7,644	1.8	0.7	1.6
14	Subsidies	408	1,450	6,114	5,601	4,551	3,764	3.6	0.9	0.8
15	Social benefits	1,153	8,537	32,956	40,716	56,381	66,444	10.1	11.0	13.5
16	Other current expenditure	97	417	3,346	7,364	6,952	5,991	0.9	1.4	1.2
17	Capital transfers payable	60	426	5,290	4,879	6,283	3,843	0.5	1.2	0.8
18	Capital investments	451	3,180	17,585	23,562	29,200	26,109	4.0	5.7	5.3
19	of which, Gross fixed capital formation	446	2,791	17,617	23,557	29,061	26,084	3.9	5.6	5.3
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-406	-3,780	-7,710	-10,788	-29,529	-42,384	-3.6	-5.7	-8.6
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	-406	-3,780	-7,710	-10,787	-29,529	-42,384	-3.6	-5.7	-8.6
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	..	-234	-87	28	-1,046	93	..	-0.2	<0.1
25=26-32	Net financial transactions	..	-3,546	-7,622	-10,816	-28,483	-42,477	..	-5.5	-8.6
26=27+...+31	Net acquisition of financial assets	..	414	-1,834	4,797	-7,191	8,798	..	-1.4	1.8
27	Currency and deposits	..	154	5,792	-401	-6,068	8,702	..	-1.2	1.8
28	Securities other than shares	..	-	-	-	-	-	..	-	-
29	Loans	..	282	-22	120	409	157	..	<0.1	<0.1
30	Shares and other equity	..	-482	-7,838	-258	-394	149	..	<0.1	<0.1
31	Other financial assets	..	461	234	5,336	-1,138	-210	..	-0.2	<0.1
32=33+...+36	Net incurrence of liabilities	..	3,960	5,788	15,612	21,292	51,274	..	4.1	10.4
33	Currency and deposits	..	472	1,081	679	-1,634	-708	..	-0.3	-0.1
34	Securities other than shares	..	664	140	4,802	10,642	31,124	..	2.1	6.3
35	Loans	..	2,980	1,486	3,044	2,748	16,922	..	0.5	3.4
36	Other liabilities	..	-156	3,082	7,088	9,536	3,936	..	1.9	0.8
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	..	21,558	306	22,535	1,380	-32,972	..	0.3	-6.7
39=49(t)-49(t-1)-32	Other changes in liabilities	..	2,186	-4,414	-740	19,101	38,163	..	3.7	7.8
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	..	60,616	104,566	131,898	98,755	107,723	..	19.2	21.9
44	Currency and deposits	..	1,039	15,103	15,304	11,687	20,859	..	2.3	4.2
45	Securities other than shares	..	-	-	-	-	-	..	-	-
46	Loans	..	3,477	5,494	5,614	6,771	6,866	..	1.3	1.4
47	Shares and other equity	..	32,592	53,083	75,884	44,800	44,459	..	8.7	9.0
48	Other financial assets	..	23,507	30,886	35,095	35,497	35,539	..	6.9	7.2
49=50+...+53	Liabilities	..	22,755	62,238	77,111	102,631	166,548	..	19.9	33.9
50	Currency and deposits	..	472	4,021	4,700	3,066	2,358	..	0.6	0.5
51	Securities other than shares	..	7,344	13,823	18,945	29,384	67,131	..	5.7	13.7
52	Loans	..	10,461	26,816	30,151	37,387	56,322	..	7.3	11.5
53	Other liabilities	..	4,478	17,578	23,315	32,794	40,737	..	6.4	8.3
54=43-49	Financial assets net of liabilities	..	37,861	42,328	54,787	-3,875	-58,825	..	-0.8	-12.0
55=41-49	Net worth	..	..	..	..	..	..	..	..	..

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-406	-3,780	-7,710	-10,787	-29,529	-42,384	-3.6	-5.7	-8.6
57=63(t)-63(t-1)	Change in Government Debt	707	6,211	-3,042	9,709	16,439	48,471	6.2	3.2	9.9
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	301	2,431	-10,752	-1,078	-13,089	6,087	2.6	-2.5	1.2
59	Net acquisition of financial assets	..	414	-1,823	4,797	-7,191	8,787	..	-1.4	1.8
60	Incurrence in liabilities not in the Government debt	..	156	-4,401	-6,442	-11,036	-4,179	..	-2.1	-0.9
61	Valuation effects and other changes in volume in Government debt	..	2,095	-4,417	615	6,128	1,521	..	1.2	0.3
62	Statistical discrepancies	..	-234	-111	-48	-990	-42	..	-0.2	<0.1
63=64+65+66	Government debt (nominal value)	1,210	18,186	42,583	52,292	68,732	117,203	10.6	13.4	23.9
64	. Currency and deposits	..	472	4,016	4,700	3,066	2,358	..	0.6	0.5
65=66+67	. Securities other than shares	433	7,375	12,076	17,859	28,603	59,361	3.8	5.6	12.1
66	.. short term	381	5,045	-	1,697	8,065	24,289	3.3	1.6	4.9
67	.. long term	52	2,331	12,076	16,163	20,539	35,072	0.5	4.0	7.1
68-69+70	. Loans	776	10,338	26,491	29,733	37,063	55,484	6.8	7.2	11.3
69	.. short term	-	-	29	372	1,825	-	-	0.4	-
70	.. long term	776	10,338	26,463	29,361	35,238	55,484	6.8	6.8	11.3
Table C - Memorandum items										
71	Government consumption	1,439	14,140	58,039	67,335	89,952	90,784	12.6	17.5	18.5
72	Consumption of fixed capital	10	623	7,902	8,297	8,712	10,972	<0.1	1.7	2.2
73=20+18-72	Changes in net worth due to savings and capital transfers	35	-1,223	1,974	4,478	-9,040	-27,247	0.3	-1.8	-5.5
74	GDP	11,384	80,985	344,651	416,007	514,700	491,274			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	5,142	7,948	13,416	14,664	15,797	15,285	43.3	42.3	43.2
2=3+4+5	Taxes	2,741	4,294	7,468	8,192	8,556	7,961	23.1	22.9	22.5
3	. Indirect taxes	1,862	2,924	4,635	5,016	5,225	4,995	15.7	14.0	14.1
4	. Direct taxes	872	1,354	2,827	3,168	3,320	2,955	7.4	8.9	8.4
5	. Capital taxes	6	16	6	9	11	11	<0.1	<0.1	<0.1
6	Social contributions	1,806	2,675	4,428	4,814	5,326	5,388	15.2	14.3	15.2
7	Sales	356	573	847	901	996	989	3.0	2.7	2.8
8	Other current revenue	230	390	618	622	834	821	1.9	2.2	2.3
9	Capital revenue	8	16	55	136	85	127	<0.1	0.2	0.4
10=11+...+18	Total expenditure	5,275	8,636	13,820	14,666	16,463	17,346	44.5	44.1	49.0
11	Intermediate consumption	799	1,224	1,934	1,939	2,245	2,310	6.7	6.0	6.5
12	Compensation of employees	1,336	2,089	3,480	3,641	4,112	4,399	11.3	11.0	12.4
13	Interest	247	445	433	443	411	486	2.1	1.1	1.4
14	Subsidies	229	350	503	550	587	660	1.9	1.6	1.9
15	Social benefits	2,030	3,325	5,375	5,627	6,192	6,661	17.1	16.6	18.8
16	Other current expenditure	137	330	746	688	779	750	1.2	2.1	2.1
17	Capital transfers payable	127	289	254	295	452	429	1.1	1.2	1.2
18	Capital investments	370	582	1,096	1,483	1,686	1,651	3.1	4.5	4.7
19	of which, Gross fixed capital formation	365	588	1,144	1,461	1,640	1,613	3.1	4.4	4.6
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-133	-688	-404	-1	-667	-2,061	-1.1	-1.8	-5.8
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	-133	-688	-404	-1	-667	-2,061	-1.1	-1.8	-5.8
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	..	..	1	-4	-8	-8	..	<0.1	<0.1
25=26-32	Net financial transactions	..	..	-405	3	-658	-2,052	..	-1.8	-5.8
26=27+...+31	Net acquisition of financial assets	..	..	525	96	85	2,109	..	0.2	6.0
27	Currency and deposits	..	..	351	412	248	2,062	..	0.7	5.8
28	Securities other than shares	..	..	-10	103	-49	-46	..	-0.1	-0.1
29	Loans	..	..	12	9	-3	2	..	<0.1	<0.1
30	Shares and other equity	..	..	-98	-806	-8	151	..	<0.1	0.4
31	Other financial assets	..	..	270	379	-103	-59	..	-0.3	-0.2
32=33+...+36	Net incurrence of liabilities	..	..	930	93	743	4,162	..	2.0	11.8
33	Currency and deposits	..	..	1	34	2	-2	..	<0.1	<0.1
34	Securities other than shares	..	..	678	-226	340	4,120	..	0.9	11.6
35	Loans	..	..	-123	-59	44	219	..	0.1	0.6
36	Other liabilities	..	..	375	345	358	-176	..	1.0	-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	..	..	850	2,782	-473	-2,918	..	-1.3	-8.2
39=49(t)-49(t-1)-32	Other changes in liabilities	..	..	-186	-226	-173	1,107	..	-0.5	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	..	..	13,582	16,461	13,194	15,652	..	35.4	44.2
44	Currency and deposits	..	..	1,592	1,978	2,280	4,336	..	6.1	12.3
45	Securities other than shares	..	..	248	361	311	274	..	0.8	0.8
46	Loans	..	..	360	366	448	284	..	1.2	0.8
47	Shares and other equity	..	..	9,263	11,319	7,811	8,561	..	20.9	24.2
48	Other financial assets	..	..	2,120	2,438	2,344	2,197	..	6.3	6.2
49=50+...+53	Liabilities	..	..	10,499	10,367	11,070	15,636	..	29.7	44.2
50	Currency and deposits	..	..	15	40	42	40	..	0.1	0.1
51	Securities other than shares	..	..	7,406	6,955	7,353	11,937	..	19.7	33.7
52	Loans	..	..	1,015	961	878	1,093	..	2.4	3.1
53	Other liabilities	..	..	2,063	2,410	2,797	2,566	..	7.5	7.3
54=43-49	Financial assets net of liabilities	..	..	3,083	6,094	2,125	16	..	5.7	<0.1
55=41-49	Net worth	..	..	..	..	..	..	..	..	..

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-133	-688	-404	-1	-667	-2,061	-1.1	-1.8	-5.8
57=63(t)-63(t-1)	Change in Government Debt	..	..	534	-204	304	4,130	..	0.8	11.7
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	..	..	130	-205	-363	2,070	..	-1.0	5.8
59	Net acquisition of financial assets	..	..	195	-125	-50	2,274	..	-0.1	6.4
60	Incurrence in liabilities not in the Government debt	..	..	32	36	-98	-8	..	-0.3	<0.1
61	Valuation effects and other changes in volume in Government debt	..	..	42	-28	-152	-101	..	-0.4	-0.3
62	Statistical discrepancies	..	..	-138	-89	-63	-96	..	-0.2	-0.3
63=64+65+66	Government debt (nominal value)	8,289	8,085	8,389	12,519	..	22.5	35.4		
64	. Currency and deposits	15	40	42	40	..	0.1	0.1		
65=66+67	. Securities other than shares	7,270	7,101	7,483	11,399	..	20.1	32.2		
66	.. short term	296	134	88	739	..	0.2	2.1		
67	.. long term	6,975	6,967	7,395	10,660	..	19.8	30.1		
68=69+70	. Loans	1,003	944	864	1,081	..	2.3	3.1		
69	.. short term	120	138	105	68	..	0.3	0.2		
70	.. long term	883	807	759	1,012	..	2.0	2.9		

Table C - Memorandum items

71	Government consumption	2,187	3,471	5,825	5,990	6,758	7,168	18.4	18.1	20.3
72	Consumption of fixed capital	191	278	484	530	605	647	1.6	1.6	1.8
73=20+18-72	Changes in net worth due to savings and capital transfers	45	-383	208	952	414	-1,056	0.4	1.1	-3.0
74	GDP	11,866	18,481	31,050	34,568	37,305	35,384			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

	1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure									
1=2+6+7+8+9									
2=3+4+5	Total revenue	9,436	12,431	18,423	20,014	22,030	21,171	43.8	32.9
3	Taxes	5,058	6,217	9,474	10,586	11,302	9,981	23.5	16.9
4	. Indirect taxes	2,971	3,895	6,141	6,797	7,031	6,505	13.8	10.5
4	. Direct taxes	2,082	2,314	3,333	3,790	4,271	3,476	9.7	6.4
5	. Capital taxes	5	8	0	0	0	0	<0.1	<0.1
6	Social contributions	3,441	4,428	6,553	7,287	8,148	8,082	16.0	12.2
7	Sales	398	570	719	759	722	759	1.8	1.1
8	Other current revenue	505	1,192	1,661	1,265	1,838	2,175	2.3	2.7
9	Capital revenue	34	24	17	117	21	174	0.2	<0.1
10=11+...+18	Total expenditure	11,570	16,255	20,168	21,128	23,428	26,170	53.7	35.0
11	Intermediate consumption	2,086	2,120	3,111	2,818	3,038	3,384	9.7	4.5
12	Compensation of employees	2,049	2,746	4,058	4,182	4,650	4,948	9.5	6.9
13	Interest	546	1,266	804	852	833	906	2.5	1.2
14	Subsidies	831	773	726	740	1,116	1,034	3.9	1.7
15	Social benefits	3,595	4,994	8,971	9,879	10,755	11,922	16.7	16.1
16	Other current expenditure	259	588	867	1,000	966	1,153	1.2	1.4
17	Capital transfers payable	1,324	2,965	611	593	920	1,395	6.1	1.4
18	Capital investments	880	804	1,020	1,066	1,149	1,429	4.1	1.7
19	of which, Gross fixed capital formation	808	876	1,198	1,149	1,314	1,462	3.8	2.0
Government deficit									
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-2,134	-3,824	-1,745	-1,115	-1,397	-4,999	-9.9	-2.1
21	Memo: Adjustment for swaps	0	0	0	0	0	0	<0.1	<0.1
22	Memo: Other adjustments	0	0	0	0	0	0	<0.1	<0.1
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	-2,134	-3,824	-1,745	-1,115	-1,397	-4,999	-9.9	-2.1
Government financing									
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-3	28	-39	-58	-1	-118	<0.1	<0.1
25=26-32	Net financial transactions	-2,131	-3,852	-1,706	-1,057	-1,396	-4,882	-9.9	-2.1
26=27+...+31	Net acquisition of financial assets	-1,572	-749	-1,311	443	-281	-1,007	-7.3	-0.4
27	Currency and deposits	136	118	51	862	114	-1,147	0.6	0.2
28	Securities other than shares	-592	-71	-76	-8	-1	-5	-2.7	<0.1
29	Loans	-120	-354	-118	-110	30	67	-0.6	0.1
30	Shares and other equity	35	-740	-989	-227	-125	203	0.2	0.3
31	Other financial assets	-1,032	297	-179	-74	-298	-124	-4.8	-0.4
32=33+...+36	Net incurrence of liabilities	559	3,104	395	1,500	1,115	3,875	2.6	1.7
33	Currency and deposits	-	0	69	48	-9	-24	-	<0.1
34	Securities other than shares	1,215	999	992	1,216	867	3,779	5.6	1.3
35	Loans	1,106	1,423	-668	-134	-1	-61	5.1	<0.1
36	Other liabilities	-1,762	682	2	371	259	181	-8.2	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	290	106	-343	63	411	-376	1.3	0.6
39=49(t)-49(t-1)-32	Other changes in liabilities	160	-194	-928	-74	1,426	1,115	0.7	2.1
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	12,024	14,055	15,211	15,717	15,341	14,334	55.9	22.9
44	Currency and deposits	1,720	1,703	2,820	3,639	3,658	2,510	8.0	5.5
45	Securities other than shares	64	161	148	312	310	305	0.3	0.5
46	Loans	7,365	6,396	1,282	1,172	1,202	1,269	34.2	1.8
47	Shares and other equity	2,626	4,054	8,793	8,501	8,375	8,578	12.2	12.5
48	Other financial assets	248	1,742	2,168	2,094	1,795	1,671	1.2	2.7
49=50+...+53	Liabilities	8,104	17,949	18,762	20,188	21,303	25,178	37.6	31.8
50	Currency and deposits	31	4	69	117	108	83	0.1	0.2
51	Securities other than shares	3,820	7,734	15,228	16,377	17,243	21,022	17.7	25.7
52	Loans	2,930	7,959	1,754	1,571	1,571	1,510	13.6	2.4
53	Other liabilities	1,323	2,253	1,711	2,123	2,382	2,563	6.1	3.6
54=43-49	Financial assets net of liabilities	3,920	-3,894	-3,551	-4,471	-5,962	-10,844	18.2	-8.9
55=41-49	Net worth	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-2,134	-3,824	-1,745	-1,115	-1,397	-4,999	-9.9	-2.1	-7.9
57=63(t)-63(t-1)	Change in Government Debt	2,429	2,242	-48	1,399	425	3,707	11.3	0.6	5.9
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	295	-1,583	-1,793	284	-972	-1,293	1.4	-1.5	-2.1
59	Net acquisition of financial assets			-1,311	443	-281	-1,007		-0.4	-1.6
60	Incurrence in liabilities not in the Government debt			-2	-371	-259	-181		-0.4	-0.3
61	Valuation effects and other changes in volume in Government debt			-459	189	-445	-50		-0.7	<0.1
62	Statistical discrepancies			-22	22	13	-55		<0.1	<0.1
63=64+65+66	Government debt (nominal value)	6,695	15,682	16,799	18,198	18,624	22,330	31.1	27.8	35.4
64	. Currency and deposits	-		69	117	108	83	-	0.2	0.1
65=66+67	. Securities other than shares	3,853	7,397	14,519	16,137	16,643	20,395	17.9	24.8	32.3
66	.. short term	1,172	1,128	-	0	741	941	5.4	1.1	1.5
67	.. long term	2,681	6,269	14,519	16,137	15,902	19,455	12.5	23.7	30.9
68-69+70	. Loans	2,842	8,285	2,211	1,944	1,873	1,852	13.2	2.8	2.9
69	.. short term	60	23	4	22	84	88	0.3	0.1	0.1
70	.. long term	2,782	8,262	2,207	1,922	1,789	1,764	12.9	2.7	2.8
Table C - Memorandum items										
71	Government consumption	5,146	6,279	10,410	10,640	11,803	12,602	23.9	17.6	20.0
72	Consumption of fixed capital	863	1,193	1,485	1,533	1,645	1,715	4.0	2.5	2.7
73=20+18-72	Changes in net worth due to savings and capital transfers	-2,117	-4,213	-2,210	-1,583	-1,894	-5,286	-9.8	-2.8	-8.4
74	GDP	21,527	31,177	55,081	61,555	67,007	63,051			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	55,974	72,825	87,674	94,217	98,815	91,268	56.5	53.5	53.3
2=3+4+5	Taxes	32,550	46,049	51,912	55,418	56,855	51,453	32.9	30.8	30.0
3	. Indirect taxes	13,565	17,794	22,671	23,428	23,886	23,192	13.7	12.9	13.5
4	. Direct taxes	18,766	27,887	28,736	31,531	32,318	27,821	18.9	17.5	16.2
5	. Capital taxes	219	368	505	459	651	440	0.2	0.4	0.3
6	Social contributions	14,049	16,022	20,510	21,618	22,564	22,215	14.2	12.2	13.0
7	Sales	5,241	5,683	8,061	8,624	9,603	9,950	5.3	5.2	5.8
8	Other current revenue	4,085	4,945	7,014	8,386	9,535	7,462	4.1	5.2	4.4
9	Capital revenue	49	126	177	171	258	188	<0.1	0.1	0.1
10=11+...+18	Total expenditure	59,473	63,794	81,212	84,902	91,121	95,959	60.0	49.3	56.0
11	Intermediate consumption	8,807	10,499	15,160	16,304	18,146	18,888	8.9	9.8	11.0
12	Compensation of employees	15,305	17,278	22,350	23,239	24,676	25,436	15.4	13.4	14.8
13	Interest	4,143	3,698	2,575	2,643	2,695	2,417	4.2	1.5	1.4
14	Subsidies	1,974	2,001	2,256	2,319	2,467	2,489	2.0	1.3	1.5
15	Social benefits	22,733	23,515	30,186	31,006	32,803	35,764	22.9	17.8	20.9
16	Other current expenditure	2,224	3,097	4,425	4,503	5,018	5,317	2.2	2.7	3.1
17	Capital transfers payable	1,498	490	535	593	690	779	1.5	0.4	0.5
18	Capital investments	2,789	3,216	3,725	4,295	4,626	4,869	2.8	2.5	2.8
19	of which, Gross fixed capital formation	2,729	3,217	3,860	4,384	4,626	4,840	2.8	2.5	2.8
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-3,499	9,031	6,462	9,315	7,694	-4,691	-3.5	4.2	-2.7
21	Memo: Adjustment for swaps	0	0	183	-1	94	430	<0.1	<0.1	0.3
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	-3,499	9,031	6,645	9,314	7,788	-4,261	-3.5	4.2	-2.5
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-50	365	-346	-24	-167	-23	<0.1	<0.1	<0.1
25=26-32	Net financial transactions	-3,449	8,666	6,808	9,339	7,861	-4,668	-3.5	4.3	-2.7
26=27+...+31	Net acquisition of financial assets	-949	9,405	6,810	8,683	8,249	9,544	-1.0	4.5	5.6
27	Currency and deposits	-619	1,214	1,275	648	753	-1,569	-0.6	0.4	-0.9
28	Securities other than shares	2,335	6,647	-66	-1,155	3,579	3,406	2.4	1.9	2.0
29	Loans	-4,162	-338	698	80	3,499	2,682	-4.2	1.9	1.6
30	Shares and other equity	1,200	-82	4,822	8,102	350	6,022	1.2	0.2	3.5
31	Other financial assets	297	1,964	81	1,008	68	-997	0.3	<0.1	-0.6
32=33+...+36	Net incurrence of liabilities	2,500	739	2	-656	388	14,212	2.5	0.2	8.3
33	Currency and deposits	27	13	33	30	27	43	<0.1	<0.1	<0.1
34	Securities other than shares	2,331	159	656	-2,704	-642	10,696	2.4	-0.3	6.2
35	Loans	-236	125	-750	669	1,142	1,097	-0.2	0.6	0.6
36	Other liabilities	378	442	63	1,349	-139	2,376	0.4	<0.1	1.4
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	3,532	-27,691	15,422	5,803	-26,261	-17,093	3.6	-14.2	-10.0
39=49(t)-49(t-1)-32	Other changes in liabilities	451	1,413	-607	-432	-672	626	0.5	-0.4	0.4
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	72,260	110,339	190,609	205,095	172,597	197,546	72.9	93.5	115.3
44	Currency and deposits	3,053	5,180	10,424	11,235	12,002	10,432	3.1	6.5	6.1
45	Securities other than shares	15,070	25,620	45,696	44,735	45,276	48,039	15.2	24.5	28.0
46	Loans	24,717	21,155	20,241	20,322	23,824	26,502	25.0	12.9	15.5
47	Shares and other equity	24,634	50,049	106,871	120,489	83,052	105,121	24.9	45.0	61.4
48	Other financial assets	4,786	8,335	7,377	8,314	8,443	7,452	4.8	4.6	4.3
49=50+...+53	Liabilities	65,612	69,240	75,529	74,441	75,245	89,279	66.2	40.8	52.1
50	Currency and deposits	241	253	387	417	444	487	0.2	0.2	0.3
51	Securities other than shares	56,900	56,073	57,641	54,558	54,463	64,923	57.4	29.5	37.9
52	Loans	5,707	6,492	10,437	11,050	12,098	13,203	5.8	6.6	7.7
53	Other liabilities	2,764	6,422	7,064	8,416	8,240	10,666	2.8	4.5	6.2
54=43-49	Financial assets net of liabilities	6,648	41,099	115,080	130,654	97,352	108,267	6.7	52.7	63.2
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-3,499	9,031	6,645	9,314	7,788	-4,261	-3.5	4.2	-2.5
57=63(t)-63(t-1)	Change in Government Debt	2,107	2,005	44	-2,471	-210	12,070	2.1	-0.1	7.0
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-1,392	11,036	6,689	6,843	7,578	7,809	-1.4	4.1	4.6
59	Net acquisition of financial assets			6,781	8,680	8,251	9,639		4.5	5.6
60	Incurrence in liabilities not in the Government debt			-37	-1,072	-659	-2,000		-0.4	-1.2
61	Valuation effects and other changes in volume in Government debt			184	-633	53	256		<0.1	0.1
62	Statistical discrepancies			-239	-132	-67	-86		<0.1	<0.1
63=64+65+66	Government debt (nominal value)	56,458	57,892	65,696	63,225	63,015	75,085	57.0	34.1	43.8
64	. Currency and deposits	242	252	387	417	444	487	0.2	0.2	0.3
65=66+67	. Securities other than shares	50,714	51,239	54,883	51,767	50,473	61,396	51.2	27.3	35.8
66	.. short term	5,237	5,110	6,630	6,778	7,279	12,181	5.3	3.9	7.1
67	.. long term	45,477	46,130	48,253	44,989	43,194	49,215	45.9	23.4	28.7
68=69+70	. Loans	5,502	6,401	10,426	11,041	12,098	13,202	5.6	6.6	7.7
69	.. short term	4	198	283	544	1,120	1,857	<0.1	0.6	1.1
70	.. long term	5,498	6,203	10,143	10,497	10,978	11,345	5.5	5.9	6.6
Table C - Memorandum items										
71	Government consumption	22,977	27,120	36,736	38,621	41,636	43,002	23.2	22.5	25.1
72	Consumption of fixed capital	2,401	2,838	3,516	3,721	3,947	3,958	2.4	2.1	2.3
73=20+18-72	Changes in net worth due to savings and capital transfers	-3,111	9,409	6,671	9,889	8,373	-3,780	-3.1	4.5	-2.2
74	GDP	99,065	132,110	165,643	179,702	184,649	171,315			

(*) essential information by country on separate page

Government Finance Statistics - Summary page

Sweden (*)



Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9										
2=3+4+5	Total revenue	1,104,799	1,329,349	1,617,372	1,703,777	1,725,957	1,669,470	59.6	53.7	53.7
3	Taxes	675,810	872,082	1,138,888	1,180,062	1,209,287	1,183,599	36.5	37.6	38.1
4	. Indirect taxes	292,385	360,346	485,032	517,013	574,652	579,842	15.8	17.9	18.7
5	. Direct taxes	381,872	508,949	653,736	663,026	634,619	603,755	20.6	19.7	19.4
6	. Capital taxes	1,553	2,787	120	23	16	2	<0.1	<0.1	<0.1
7	Social contributions	256,206	297,349	287,233	308,119	287,720	268,216	13.8	9.0	8.6
8	Sales	85,908	85,934	108,385	113,667	120,320	119,076	4.6	3.7	3.8
9	Other current revenue	85,654	72,778	80,739	99,782	106,480	96,402	4.6	3.3	3.1
10=11+...+18	Capital revenue	1,221	1,206	2,127	2,147	2,150	2,177	<0.1	<0.1	<0.1
11	Total expenditure	1,166,424	1,248,029	1,552,127	1,593,300	1,655,324	1,706,261	62.9	51.5	54.9
12	Intermediate consumption	192,452	209,774	263,388	270,485	287,004	299,009	10.4	8.9	9.6
13	Compensation of employees	312,199	345,177	445,835	465,944	472,699	473,521	16.8	14.7	15.2
14	Interest	99,759	78,498	50,788	54,877	53,026	36,453	5.4	1.7	1.2
15	Subsidies	58,389	36,072	43,506	44,407	46,538	46,459	3.1	1.4	1.5
16	Social benefits	397,456	442,669	559,012	559,163	573,584	615,348	21.4	17.8	19.8
17	Other current expenditure	41,386	71,037	95,548	98,744	118,536	118,837	2.2	3.7	3.8
18	Capital transfers payable	11,418	7,817	10,414	9,638	8,533	8,769	0.6	0.3	0.3
19	Capital investments	53,365	56,985	83,636	90,042	95,404	107,865	2.9	3.0	3.5
	of which, Gross fixed capital formation	63,959	63,075	89,757	95,874	104,849	111,504	3.4	3.3	3.6
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-61,625	81,320	65,245	110,477	70,633	-36,791	-3.3	2.2	-1.2
21	Memo: Adjustment for swaps	2,027	39	3,576	880	-34	8,182	0.1	<0.1	0.3
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	-59,598	81,359	68,821	111,357	70,599	-28,609	-3.2	2.2	-0.9
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	3,847	35,465	-5,023	6,012	-25,060	-14,387	0.2	-0.8	-0.5
25=26-32	Net financial transactions	-65,472	45,855	70,268	104,465	95,693	-22,404	-3.5	3.0	-0.7
26=27+...+31	Net acquisition of financial assets	-13,614	-95,798	23,932	4,571	-49,206	20,322	-0.7	-1.5	0.7
27	Currency and deposits	-29,112	-4,415	24,161	-6,983	37,512	-35,181	-1.6	1.2	-1.1
28	Securities other than shares	-1,079	-28,825	421	-4,981	-97,285	-52,756	<0.1	-3.0	-1.7
29	Loans	11,955	-8,074	18,119	6,403	29,680	93,845	0.6	0.9	3.0
30	Shares and other equity	-2,694	-51,608	-16,329	-15,730	-3,195	1,897	-0.1	<0.1	<0.1
31	Other financial assets	7,316	-2,876	-2,440	25,862	-15,918	12,517	0.4	-0.5	0.4
32=33+...+36	Net incurrence of liabilities	51,858	-141,653	-46,336	-99,894	-144,899	42,726	2.8	-4.5	1.4
33	Currency and deposits	16,325	-32,896	-20,482	5,362	16,601	-8,617	0.9	0.5	-0.3
34	Securities other than shares	19,673	-159,134	-60,763	-146,447	-176,512	3,067	1.1	-5.5	<0.1
35	Loans	7,620	11,825	18,364	28,371	-1,575	48,423	0.4	<0.1	1.6
36	Other liabilities	8,240	38,552	16,545	12,820	16,587	-147	0.4	0.5	<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	80,214	127,918	216,859	104,036	-2,876	69,468	4.3	<0.1	2.2
39=49(t)-49(t-1)-32	Other changes in liabilities	45,344	32,659	-51,046	31,621	101,101	99,397	2.4	3.1	3.2
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	1,070,732	1,331,780	2,141,868	2,250,475	2,089,786	2,340,265	57.8	65.0	75.3
44	Currency and deposits	41,128	48,631	76,012	66,629	97,365	62,237	2.2	3.0	2.0
45	Securities other than shares	325,368	254,445	317,216	351,718	340,205	357,068	17.6	10.6	11.5
46	Loans	244,114	312,374	375,885	391,294	419,949	507,695	13.2	13.1	16.3
47	Shares and other equity	381,203	628,556	1,073,570	1,115,666	923,071	1,090,259	20.6	28.7	35.1
48	Other financial assets	78,919	87,774	299,185	325,168	309,196	323,006	4.3	9.6	10.4
49=50+...+53	Liabilities	1,563,970	1,456,434	1,586,270	1,517,997	1,542,472	1,660,120	84.4	48.0	53.4
50	Currency and deposits	63,558	48,469	29,078	34,416	51,231	40,352	3.4	1.6	1.3
51	Securities other than shares	1,307,895	1,115,472	1,213,749	1,089,627	1,082,319	1,157,597	70.5	33.7	37.2
52	Loans	94,741	129,942	165,434	202,305	200,965	251,544	5.1	6.3	8.1
53	Other liabilities	97,776	162,551	178,009	191,649	207,957	210,627	5.3	6.5	6.8
54=43-49	Financial assets net of liabilities	-493,238	-124,654	555,598	732,478	547,314	680,145	-26.6	17.0	21.9
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-59,598	81,359	68,821	111,357	70,599	-28,609	-3.2	2.2	-0.9
57=63(t)-63(t-1)	Change in Government Debt	41,425	-154,249	-71,880	-74,265	-22,986	74,247	2.2	-0.7	2.4
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-18,173	-72,890	-3,059	37,092	47,613	45,638	-1.0	1.5	1.5
59	Net acquisition of financial assets			23,932	4,571	-49,206	28,152			-1.5
60	Incurrence in liabilities not in the Government debt			-2,235	21,462	81,729	59,568			2.5
61	Valuation effects and other changes in volume in Government debt			-15,597	14,551	23,462	-20,315			-0.7
62	Statistical discrepancies			-9,159	-3,492	-8,372	-21,767			-0.3
63=64+65+66	Government debt (nominal value)	1,358,823	1,220,976	1,323,980	1,249,715	1,226,729	1,300,976	73.3	38.2	41.9
64	. Currency and deposits	63,738	48,889	29,756	35,016	51,760	40,806	3.4	1.6	1.3
65=66+67	. Securities other than shares	1,200,489	1,044,283	1,128,790	1,012,394	974,003	1,002,540	64.8	30.3	32.3
66	.. short term	257,828	228,265	267,310	200,522	149,695	144,522	13.9	4.7	4.6
67	.. long term	942,661	816,018	861,480	811,872	824,308	858,018	50.8	25.7	27.6
68-69+70	. Loans	94,596	127,804	165,434	202,305	200,966	257,630	5.1	6.3	8.3
69	.. short term	5,898	25,582	65,146	100,138	91,993	149,118	0.3	2.9	4.8
70	.. long term	88,698	102,222	100,288	102,167	108,973	108,512	4.8	3.4	3.5
Table C - Memorandum items										
71	Government consumption	505,497	585,490	765,257	797,414	837,014	863,691	27.3	26.0	27.8
72	Consumption of fixed capital	40,069	48,830	62,870	66,186	71,257	73,233	2.2	2.2	2.4
73=20+18-72	Changes in net worth due to savings and capital transfers	-48,329	89,475	86,011	134,333	94,780	-2,159	-2.6	2.9	<0.1
74	GDP	1,853,915	2,265,447	2,944,480	3,126,018	3,213,659	3,108,002			

(* essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9										
2=3+4+5	Total revenue	297,147	394,507	551,804	580,124	614,830	562,850	38.0	42.5	40.4
3	Taxes	215,473	292,011	394,002	412,258	438,412	387,853	27.6	30.3	27.9
4	. Indirect taxes	98,885	129,287	166,921	175,613	173,356	163,433	12.6	12.0	11.7
4	. Direct taxes	114,967	160,509	223,506	232,778	241,625	219,591	14.7	16.7	15.8
5	. Capital taxes	1,621	2,215	3,575	3,867	23,431	4,829	0.2	1.6	0.3
6	Social contributions	57,108	74,047	110,650	115,660	121,561	119,389	7.3	8.4	8.6
7	Sales	11,051	15,402	33,120	35,892	36,934	40,903	1.4	2.6	2.9
8	Other current revenue	13,031	12,572	12,674	14,731	16,593	13,025	1.7	1.1	0.9
9	Capital revenue	484	475	1,358	1,583	1,330	1,680	<0.1	<0.1	0.1
10=11+...+18	Total expenditure	330,459	381,379	586,956	617,688	685,539	718,964	42.3	47.4	51.6
11	Intermediate consumption	69,096	91,955	156,275	164,113	178,175	185,277	8.8	12.3	13.3
12	Compensation of employees	81,856	94,765	149,343	153,571	160,008	168,623	10.5	11.1	12.1
13	Interest	27,869	26,510	27,304	31,217	32,578	26,958	3.6	2.3	1.9
14	Subsidies	3,798	4,269	9,061	9,280	9,033	9,430	0.5	0.6	0.7
15	Social benefits	113,722	122,950	167,052	178,379	189,907	210,270	14.5	13.1	15.1
16	Other current expenditure	14,602	24,036	39,751	41,181	42,113	46,200	1.9	2.9	3.3
17	Capital transfers payable	8,041	6,040	14,970	15,770	41,664	35,317	1.0	2.9	2.5
18	Capital investments	11,475	10,854	23,200	24,177	32,061	36,889	1.5	2.2	2.6
19	of which, Gross fixed capital formation	11,859	11,607	24,094	26,698	32,911	37,794	1.5	2.3	2.7
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-33,312	13,128	-35,152	-37,564	-70,709	-156,114	-4.3	-4.9	-11.2
21	Memo: Adjustment for swaps	0	-184	419	284	-538	-936	<0.1	<0.1	<0.1
22	Memo: Other adjustments	0	0	-1,045	-1,044	-1,044	-1,045	<0.1	<0.1	<0.1
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	-33,312	12,944	-35,778	-38,324	-72,291	-158,095	-4.3	-5.0	-11.4
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	-2,078	-666	580	1,385	-2,671	109	-0.3	-0.2	<0.1
25=26-32	Net financial transactions	-31,234	13,794	-35,732	-38,949	-68,038	-156,223	-4.0	-4.7	-11.2
26=27+...+31	Net acquisition of financial assets	-6,427	28,130	12,222	5,501	67,104	53,916	-0.8	4.6	3.9
27	Currency and deposits	1,735	18,709	7,801	10,296	30,252	7,557	0.2	2.1	0.5
28	Securities other than shares	-2,920	7,942	1,955	804	4,096	-7,089	-0.4	0.3	-0.5
29	Loans	-5,588	2,250	1,996	4,512	4,220	6,209	-0.7	0.3	0.4
30	Shares and other equity	-1,794	-2,226	-2,553	-8,567	10,530	37,123	-0.2	0.7	2.7
31	Other financial assets	2,140	1,455	3,023	-1,544	18,006	10,116	0.3	1.2	0.7
32=33+...+36	Net incurrence of liabilities	24,807	14,336	47,954	44,450	135,142	210,139	3.2	9.3	15.1
33	Currency and deposits	7,079	2,714	5,433	8,009	19,191	7,913	0.9	1.3	0.6
34	Securities other than shares	17,982	-13,932	39,653	37,822	108,838	221,665	2.3	7.5	15.9
35	Loans	740	527	-982	594	14,249	-20,002	<0.1	1.0	-1.4
36	Other liabilities	-994	25,027	3,850	-1,975	-7,136	563	-0.1	-0.5	<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	6,392	5,037	-5,932	11,589	34,128	72,112	0.8	2.4	5.2
39=49(t)-49(t-1)-32	Other changes in liabilities	-2,855	6,176	-10,076	4,027	73,069	131,926	-0.4	5.1	9.5
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	176,278	207,530	277,250	294,340	378,482	420,368	22.5	26.2	30.2
44	Currency and deposits	18,968	41,277	33,100	44,274	73,707	73,980	2.4	5.1	5.3
45	Securities other than shares	19,937	24,574	26,087	26,423	35,873	28,212	2.6	2.5	2.0
46	Loans	17,143	18,587	32,224	37,122	41,082	45,433	2.2	2.8	3.3
47	Shares and other equity	79,419	80,480	133,750	134,430	157,104	189,906	10.2	10.9	13.6
48	Other financial assets	40,811	42,612	52,089	52,091	70,716	82,837	5.2	4.9	5.9
49=50+...+53	Liabilities	404,550	466,406	647,505	695,982	855,716	1,038,047	51.8	59.2	74.5
50	Currency and deposits	74,956	78,035	93,660	101,570	120,877	127,881	9.6	8.4	9.2
51	Securities other than shares	300,616	331,853	471,449	511,822	650,593	854,467	38.5	45.0	61.4
52	Loans	24,681	30,966	46,606	49,742	51,969	26,318	3.2	3.6	1.9
53	Other liabilities	4,297	25,552	35,790	32,848	32,277	29,381	0.5	2.2	2.1
54=43-49	Financial assets net of liabilities	-228,272	-258,876	-370,255	-401,642	-477,234	-617,679	-29.2	-33.0	-44.4
55=41-49	Net worth	:	:	:	:	:	:	:	:	:

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-33,312	12,944	-35,778	-38,324	-72,291	-158,095	-4.3	-5.0	-11.4
57=63(t)-63(t-1)	Change in Government Debt	26,131	-7,521	43,966	47,577	128,930	196,043	3.3	8.9	14.1
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	-7,181	5,423	8,188	9,253	56,639	37,948	-0.9	3.9	2.7
59	Net acquisition of financial assets	:	:	12,641	5,785	66,566	52,980	:	4.6	3.8
60	Incurrence in liabilities not in the Government debt	:	:	-4,895	931	6,092	-1,608	:	0.4	-0.1
61	Valuation effects and other changes in volume in Government debt	:	:	-514	-2,478	-14,567	-12,052	:	-1.0	-0.9
62	Statistical discrepancies	:	:	956	5,015	-1,452	-1,372	:	-0.1	<0.1
63=64+65+66	Government debt (nominal value)	398,541	399,413	577,123	624,700	753,630	949,673	51.0	52.1	68.2
64	. Currency and deposits	75,037	76,830	93,660	101,570	120,877	127,881	9.6	8.4	9.2
65=66+67	. Securities other than shares	299,338	290,450	436,857	473,388	580,784	795,474	38.3	40.2	57.1
66	.. short term	7,728	2,095	19,249	17,934	31,406	57,304	1.0	2.2	4.1
67	.. long term	291,610	288,355	417,608	455,454	549,378	738,170	37.3	38.0	53.0
68-69+70	. Loans	24,166	32,133	46,606	49,742	51,969	26,318	3.1	3.6	1.9
69	.. short term	19,087	26,064	34,102	34,808	36,756	17,257	2.4	2.5	1.2
70	.. long term	5,079	6,069	12,504	14,934	15,213	9,061	0.6	1.1	0.7
Table C - Memorandum items										
71	Government consumption	148,671	180,403	284,790	294,625	314,760	327,163	19.0	21.8	23.5
72	Consumption of fixed capital	8,770	9,085	12,292	12,833	13,511	14,166	1.1	0.9	1.0
73=20+18-72	Changes in net worth due to savings and capital transfers	-30,607	14,897	-24,244	-26,220	-52,159	-133,391	-3.9	-3.6	-9.6
74	GDP	781,726	976,533	1,328,363	1,404,845	1,445,580	1,392,634			

(* essential information by country on separate page

Government Finance Statistics - Summary page

Switzerland (*)



Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	126,094	148,415	168,415	177,216	187,943	187,059	33.5	34.5	34.9
2=3+4+5	Taxes	77,974	95,949	109,557	115,963	122,506	119,969	20.7	22.5	22.4
3	. Indirect taxes	23,359	31,345	34,914	36,031	37,323	36,157	6.2	6.9	6.8
4	. Direct taxes	53,518	63,393	73,802	79,062	84,305	82,950	14.2	15.5	15.5
5	. Capital taxes	1,097	1,212	841	869	877	861	0.3	0.2	0.2
6	Social contributions	28,039	30,477	33,620	35,227	36,946	38,400	7.4	6.8	7.2
7	Sales	12,133	14,201	16,812	17,328	18,440	18,353	3.2	3.4	3.4
8	Other current revenue	7,815	7,683	8,307	8,555	9,919	10,198	2.1	1.8	1.9
9	Capital revenue	131	105	120	142	132	139	<0.1	<0.1	<0.1
10=11+...+18	Total expenditure	132,918	148,136	164,255	168,432	175,379	180,619	35.3	32.2	33.7
11	Intermediate consumption	14,668	15,914	18,677	18,886	20,124	20,867	3.9	3.7	3.9
12	Compensation of employees	31,778	32,989	38,988	40,097	42,138	43,391	8.4	7.7	8.1
13	Interest	7,497	7,759	6,614	6,436	6,184	5,512	2.0	1.1	1.0
14	Subsidies	16,277	15,461	18,244	19,098	19,723	20,541	4.3	3.6	3.8
15	Social benefits	44,140	48,172	59,756	60,779	61,320	66,187	11.7	11.3	12.4
16	Other current expenditure	5,228	5,648	7,233	7,453	7,578	7,908	1.4	1.4	1.5
17	Capital transfers payable	2,689	10,586	4,794	5,756	8,170	5,603	0.7	1.5	1.0
18	Capital investments	10,641	11,609	9,950	9,928	10,143	10,610	2.8	1.9	2.0
19	of which, Gross fixed capital formation	10,704	11,588	9,961	9,902	10,241	10,538	2.8	1.9	2.0

Government deficit

20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-6,824	279	4,160	8,784	12,564	6,440	-1.8	2.3	1.2
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)	..	-4,038	235	-1,450	..	..	..	..	..
25=26-32	Net financial transactions	..	4,317	3,925	10,234	..	..	..	..	..
26=27+...+31	Net acquisition of financial assets	..	6,643	-6,224	10,871	..	..	..	..	..
27	Currency and deposits	..	1,030	-1,211	523	..	..	..	..	..
28	Securities other than shares	..	-212	1,239	1,397	..	..	..	..	..
29	Loans	..	2,422	244	467	..	..	..	..	..
30	Shares and other equity	..	-283	-5,308	3,743	..	..	..	..	..
31	Other financial assets	..	3,685	-1,189	4,740	..	..	..	..	..
32=33+...+36	Net incurrence of liabilities	..	2,327	-10,149	637	..	..	..	..	..
33	Currency and deposits	..	-1,710	-12	472	..	..	..	..	..
34	Securities other than shares	..	2,996	-6,465	-5,690	..	..	..	..	..
35	Loans	..	-2,646	-4,478	-5,004	..	..	..	..	..
36	Other liabilities	..	3,687	805	10,859	..	..	..	..	..

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	..	8,611	2,234	4,855	..	..	..	..	..
39=49(t)-49(t-1)-32	Other changes in liabilities	..	10,570	-4,925	-4,777	..	..	..	..	..
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	..	161,025	165,110	180,835	..	..	..	..	..
44	Currency and deposits	..	20,340	30,399	30,922	..	..	..	..	..
45	Securities other than shares	..	8,043	9,621	10,891	..	..	..	..	..
46	Loans	..	21,566	15,188	15,655	..	..	..	..	..
47	Shares and other equity	..	85,547	71,644	80,369	..	..	..	..	..
48	Other financial assets	..	25,529	38,257	42,998	..	..	..	..	..
49=50+...+53	Liabilities	..	209,138	231,285	227,144	..	..	..	..	..
50	Currency and deposits	..	12,479	6,587	7,059	..	..	..	..	..
51	Securities other than shares	..	101,452	140,233	129,765	..	..	..	..	..
52	Loans	..	78,537	54,163	49,159	..	..	..	..	..
53	Other liabilities	..	16,670	30,302	41,161	..	..	..	..	..
54=43-49	Financial assets net of liabilities	..	-48,113	-66,175	-46,309	..	..	..	..	..
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 debt	..	..	..	..	..	..	..	..	..
61	Valuation effects and other changes in volume in Government debt	..	..	..	..	..	..	..	..	..
62	Statistical discrepancies	..	..	..	..	..	..	..	..	..
63=64+65+66	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	..	..	..	..	..	..	..	..	..

Table C - Memorandum items

71	Government consumption	45,097	46,810	55,223	56,379	58,647	60,649	12.0	10.8	11.3
72	Consumption of fixed capital	7,855	8,797	10,153	10,451	10,719	10,677	2.1	2.0	2.0
73=20+18-72	Changes in net worth due to savings and capital transfers	-4,038	3,090	3,956	8,261	11,988	6,373	-1.1	2.2	1.2
74	GDP	376672.94	422062.76	490544.47	521100.58	544195.62	535282.37			

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	198,066	297,837	560,453	623,785	653,559	614,290	40.6	44.2	40.9
2=3+4+5	Taxes	153,892	234,124	445,445	490,503	500,773	459,925	31.6	33.9	30.6
3	. Indirect taxes	88,858	124,227	226,307	243,080	230,834	209,220	18.2	15.6	13.9
4	. Direct taxes	65,034	109,785	218,841	246,963	269,474	250,395	13.3	18.2	16.7
5	. Capital taxes	-	113	297	460	465	311	-	<0.1	<0.1
6	Social contributions	13,166	19,680	38,414	39,594	41,644	45,912	2.7	2.8	3.1
7	Sales	18,115	22,983	37,605	41,029	47,491	46,485	3.7	3.2	3.1
8	Other current revenue	12,048	20,375	38,601	52,392	63,420	61,753	2.5	4.3	4.1
9	Capital revenue	845	674	388	267	230	215	0.2	<0.1	<0.1
10=11+...+18	Total expenditure	205,795	286,260	486,616	553,094	853,725	763,327	42.2	57.8	50.9
11	Intermediate consumption	50,962	70,161	123,363	141,446	171,386	187,459	10.5	11.6	12.5
12	Compensation of employees	63,522	99,488	178,791	193,583	216,200	223,978	13.0	14.6	14.9
13	Interest	18,224	23,033	25,201	33,942	49,497	98,553	3.7	3.3	6.6
14	Subsidies	9,201	12,142	20,257	23,316	27,326	28,005	1.9	1.8	1.9
15	Social benefits	32,239	38,282	66,650	75,378	89,778	121,981	6.6	6.1	8.1
16	Other current expenditure	4,961	8,981	18,787	22,980	30,188	36,554	1.0	2.0	2.4
17	Capital transfers payable	9,066	6,291	8,002	7,705	203,348	14,155	1.9	13.8	0.9
18	Capital investments	17,620	27,880	45,564	54,744	66,002	52,641	3.6	4.5	3.5
19	of which, Gross fixed capital formation	17,620	27,880	45,564	54,744	66,002	52,641	3.6	4.5	3.5
Government deficit										
20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	-7,729	11,578	73,837	70,692	-200,167	-149,037	-1.6	-13.5	-9.9
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	-7,729	11,578	73,837	70,692	-200,167	-149,037	-1.6	-13.5	-9.9
Government financing										
24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	..	-1	0	0	..	..	:	<0.1	<0.1
25=26-32	Net financial transactions	..	11,579	73,837	70,692	-200,167	-149,037	..	-13.5	-9.9
26=27+...+31	Net acquisition of financial assets	..	11,302	163,574	92,341	324,406	77,627	..	21.9	5.2
27	Currency and deposits	..	1,149	42,375	27,443	62,337	44,541	..	4.2	3.0
28	Securities other than shares	..	-145	-8	-5	-3	3	..	<0.1	<0.1
29	Loans	..	-3,689	85,745	12,605	212,848	-115,326	..	14.4	-7.7
30	Shares and other equity	..	3,441	17,001	31,391	2,359	139,652	..	0.2	9.3
31	Other financial assets	..	10,547	18,461	20,906	46,865	8,757	..	3.2	0.6
32=33+...+36	Net incurrence of liabilities	..	-276	89,737	21,649	524,573	226,664	..	35.5	15.1
33	Currency and deposits	..	0	0	0	0	0	..	<0.1	<0.1
34	Securities other than shares	..	-14,874	4,959	11,622	157,559	314,408	..	10.7	20.9
35	Loans	..	7,597	61,739	17,900	317,856	-92,955	..	21.5	-6.2
36	Other liabilities	..	7,001	23,039	-7,873	49,157	5,211	..	3.3	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	..	-7,902	18,461	36,265	92,466	-8,079	..	6.3	-0.5
39=49(t)-49(t-1)-32	Other changes in liabilities	..	33,359	44,942	1,377	291,240	54,520	..	19.7	3.6
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	..	240,057	578,172	706,777	1,127,564	1,197,111	..	76.3	79.8
44	Currency and deposits	..	19,663	106,124	133,330	219,226	263,764	..	14.8	17.6
45	Securities other than shares	..	349	27	22	18	21	..	<0.1	<0.1
46	Loans	..	73,980	184,851	196,222	497,286	396,577	..	33.6	26.4
47	Shares and other equity	..	77,304	149,504	225,928	230,863	369,224	..	15.6	24.6
48	Other financial assets	..	68,761	137,667	151,276	180,170	167,525	..	12.2	11.2
49=50+...+53	Liabilities	..	496,512	670,073	693,099	1,512,827	1,794,011	..	102.4	119.5
50	Currency and deposits	..	0	0	0	0	0	..	<0.1	<0.1
51	Securities other than shares	..	70,047	112,996	125,286	308,697	624,684	..	20.9	41.6
52	Loans	..	193,551	237,649	247,488	732,915	692,430	..	49.6	46.1
53	Other liabilities	..	232,914	319,428	320,325	471,214	476,897	..	31.9	31.8
54=43-49	Financial assets net of liabilities	..	-256,455	-91,901	13,678	-385,263	-596,900	..	-26.1	-39.8
55=41-49	Net worth	..	..	..	..	..	..	..	..	..

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	-7,729	11,578	73,837	70,692	-200,167	-149,037	-1.6	-13.5	-9.9
57=63(t)-63(t-1)	Change in Government Debt	10,964	91,234	22,420	668,774	275,502	..	45.3	18.4	..
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)	..	5,261	133,202	124,796	267,881	126,465	..	18.1	8.4
59	Net acquisition of financial assets	..	..	160,429	76,040	291,989	..	..	19.8	..
60	Incurrence in liabilities not in the Government debt	..	..	-20,021	24,153	-16,808	..	..	-1.1	..
61	Valuation effects and other changes in volume in Government debt	..	..	-7,376	24,545	-7,373	..	..	-0.5	..
62	Statistical discrepancies	..	..	-	-	-	..	..	-	..
63=64+65+66	Government debt (nominal value)	..	263,513	350,418	372,838	1,041,612	1,317,114	..	70.5	87.8
64	. Currency and deposits	..	0	0	0	0	0	..	<0.1	<0.1
65=66+67	. Securities other than shares	..	70,047	112,996	125,286	308,697	624,684	..	20.9	41.6
66	.. short term	..	5,970	6,254	13,550	73,625	82,659	..	5.0	5.5
67	.. long term	..	64,077	106,742	111,736	235,072	542,025	..	15.9	36.1
68-69+70	. Loans	..	193,466	237,422	247,552	732,915	692,430	..	49.6	46.1
69	.. short term	..	..	..	..	..	..	..	..	..
70	.. long term	..	..	..	..	..	..	..	..	..
71	Government consumption	106,851	160,153	285,371	316,828	367,309	396,944	21.9	24.9	26.4
72	Consumption of fixed capital	10,482	13,487	20,822	22,829	27,214	31,992	2.2	1.8	2.1
73=20+18-72	Changes in net worth due to savings and capital transfers	-591	25,972	98,579	102,607	-161,378	-128,388	-0.1	-10.9	-8.6
74	GDP	487,509	683,748	1,168,577	1,308,518	1,477,938	1,500,766	..	..	..

(*) essential information by country on separate page

Consolidated general government

in million national currency

in % of GDP

Table A - Summary table

		1996	2000	2006	2007	2008	2009	1996	2008	2009
Government revenue and expenditure										
1=2+6+7+8+9	Total revenue	566,030	854,291	1,273,069	1,336,979	1,507,118	1,337,580	54.8	.	.
2=3+4+5	Taxes	339,145	499,409	761,105	789,206	856,982	751,087	32.8	.	.
3	. Indirect taxes	163,760	201,810	265,092	287,517	283,745	284,459	15.9	.	.
4	. Direct taxes	174,356	296,326	493,950	499,113	571,264	464,197	16.9	.	.
5	. Capital taxes	1,029	1,273	2,063	2,576	1,973	2,431	<0.1	.	.
6	Social contributions	99,039	132,570	189,223	206,969	226,877	234,804	9.6	.	.
7	Sales	39,881	47,726	53,975	58,949	61,376	63,895	3.9	.	.
8	Other current revenue	87,965	174,586	268,766	281,855	361,883	287,794	8.5	.	.
9	Capital revenue	-	-	-	-	-	-	-	.	.
10=11+...+18	Total expenditure	501,041	626,572	873,927	934,370	1,022,436	1,102,874	48.5	.	.
11	Intermediate consumption	76,435	95,666	129,671	139,111	151,796	166,075	7.4	.	.
12	Compensation of employees	141,197	183,788	257,233	279,297	305,619	327,460	13.7	.	.
13	Interest	25,391	22,468	33,105	29,803	37,329	33,992	2.5	.	.
14	Subsidies	35,146	31,615	40,591	42,579	46,942	50,742	3.4	.	.
15	Social benefits	166,833	218,553	309,521	324,013	348,176	381,815	16.2	.	.
16	Other current expenditure	22,108	25,302	41,281	47,343	51,029	56,938	2.1	.	.
17	Capital transfers payable	2,958	10,939	3,603	3,111	4,112	3,042	0.3	.	.
18	Capital investments	30,973	38,241	58,922	69,113	77,433	82,810	3.0	.	.
19	of which, Gross fixed capital formation	31,399	38,948	61,437	71,243	78,851	85,782	3.0	.	.

Government deficit

20=1-10	Net lending (+) / net borrowing (-) in ESA 1995	64,989	227,719	399,142	402,609	484,682	234,706	6.3	.	.
21	Memo: Adjustment for swaps	0	0	0	0	0	:	<0.1	.	.
22	Memo: Other adjustments	0	0	0	-157	-6,409	:	<0.1	.	.
23=20+21+22	Memo: Government deficit: Net lending (+) / net borrowing (-) under EDP	64,989	227,719	399,142	402,452	478,273	:	6.3	.	.

Government financing

24=20-25	Statistical discrepancy (nonfinancial - financial accounts)	3,940	4,768	12,828	4,432	4,970	:	0.4	.	.
25=26-32	Net financial transactions	61,049	222,951	386,314	398,177	479,712	:	5.9	.	.
26=27+...+31	Net acquisition of financial assets	59,742	347,364	750,463	480,741	282,417	:	5.8	.	.
27	Currency and deposits	-2,692	58,326	56,279	4,425	-11,565	:	-0.3	.	.
28	Securities other than shares	47,961	103,604	533,111	57,995	208,668	:	4.6	.	.
29	Loans	-5,673	56,390	64,852	136,561	-512,258	:	-0.5	.	.
30	Shares and other equity	3,350	71,027	62,964	259,133	557,962	:	0.3	.	.
31	Other financial assets	16,796	58,017	33,257	22,627	39,609	:	1.6	.	.
32=33+...+36	Net incurrence of liabilities	-1,307	124,413	364,149	82,564	-197,295	:	-0.1	.	.
33	Currency and deposits	:	:	:	:	:	:	:	.	.
34	Securities other than shares	-11,958	15,532	21,205	-15,037	67,949	:	-1.2	.	.
35	Loans	9,514	95,836	319,440	70,029	-283,004	:	0.9	.	.
36	Other liabilities	1,137	13,045	23,503	27,572	17,760	:	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	16,792	59,244	164,618	-163,538	67,610	:	1.6	.	.
39=49(t)-49(t-1)-32	Other changes in liabilities	-6,426	-1,714	-12,683	-58,799	317,579	:	-0.6	.	.
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	802,558	1,504,422	4,250,984	4,568,187	4,601,011	:	77.7	.	.
44	Currency and deposits	149,479	180,415	256,336	261,898	258,845	:	14.5	.	.
45	Securities other than shares	78,127	280,590	1,221,766	1,176,735	1,675,561	:	7.6	.	.
46	Loans	203,533	314,264	885,659	940,340	604,807	:	19.7	.	.
47	Shares and other equity	260,936	549,217	1,593,729	1,872,534	1,778,390	:	25.3	.	.
48	Other financial assets	110,483	179,936	293,493	316,680	283,307	:	10.7	.	.
49=50+...+53	Liabilities	377,843	506,760	1,306,492	1,330,257	1,426,776	:	36.6	.	.
50	Currency and deposits	:	:	:	:	:	:	:	.	.
51	Securities other than shares	220,514	203,291	248,000	235,283	313,491	:	21.3	.	.
52	Loans	110,222	241,371	945,900	954,735	955,061	:	10.7	.	.
53	Other liabilities	47,107	62,098	112,591	140,239	158,224	:	4.6	.	.
54=43-49	Financial assets net of liabilities	424,715	997,662	2,944,492	3,237,930	3,174,235	:	41.1	.	.
55=41-49	Net worth	:	:	:	:	:	:	:	.	.

Table B - Government debt and link with the deficit

56=23	Government deficit (Net lending (+) / net borrowing (-) under EDP)	64,989	227,719	399,142	402,452	478,273	:	6.3	.	.
57=63(t)-63(t-1)	Change in Government Debt	21,400							.	.
58 = 56+57 = 59+...+62	Stock flow adjustment (SFA)		249,119	:	:	:	:		.	.
59	Net acquisition of financial assets	:	:	:	:	:	:		.	.
60	Incurrence in liabilities not in the Government debt	:	:	:	:	:	:		.	.
61	Valuation effects and other changes in volume in Government debt	:	:	:	:	:	:		.	.
62	Statistical discrepancies	:	:	:	:	:	:		.	.
63=64+65+66	Government debt (nominal value)		354,000	:	:	:	:		.	.
64	. Currency and deposits	:	:	:	:	:	:		.	.
65=66+67	. Securities other than shares	197,000							.	.
66	.. short term	39,000							.	.
67	.. long term	158,000							.	.
68=69+70	. Loans	157,000							.	.
69	.. short term	157,000							.	.
70	.. long term	:							.	.
Table C - Memorandum items										
71	Government consumption	216,284	286,122	412,992	446,591	491,897	533,367	20.9	.	.
72	Consumption of fixed capital	21,283	27,855	36,775	40,675	45,383	48,201	2.1	.	.
73=20+18-72	Changes in net worth due to savings and capital transfers	74,679	238,105	421,289	431,047	516,732	269,315	7.2	.	.
74	GDP	1,032,989	1,481,241						.	.

(*) essential information by country on separate page

Government Finance Statistics - Summary pages - Metadata



Consolidated general government (S.13)

Item number	Item label	ESA codes	ESA labels	ESA transmission program	Where to find in "Government statistics" Economy and finance/DATA
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	Annual government finance statistics /Government revenue, expenditure and main aggregates
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 deficit and debt /Government deficit/surplus, debt and associated data
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 Finance Statistics - Summary pages - Metadata



Consolidated general government (S.13)

Item number	Item label	ESA codes	ESA labels	ESA transmission program	Where to find in "Government statistics" Economy and finance/DATA
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	

Quarterly government finance statistics/Quarterly financial accounts for general government; Financial accounts / Balance sheets

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	Government deficit and debt /Government deficit/surplus, debt and associated data
57=63(t)-63(t-1)	Change in Government Debt			EDP Table 3	
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	Government deficit and debt /Transition from the deficit/surplus to the change in debt
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	

Government deficit and debt /Government deficit/surplus, debt and associated data

Table C - Memorandum items

71	Government consumption	P.3	(Government) final consumption expenditure	ESA Table 2	
72	Consumption of fixed capital	K.1	Consumption of fixed capital	ESA Table 2	
73=20+18-72	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	Annual government finance statistics /Government revenue, expenditure and main aggregates
74	GDP		Gross Domestic Product	EDP Table 1 for years 2005 to 2008 National Accounts for earlier years	Government deficit and debt /Government deficit/surplus, debt and associated data ; National accounts /Annual national accounts/ GDP and main aggregates /GDP and main components - Current prices

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