Official Journal
of the European Union

EN
L series

2025/603

31.3.2025

GUIDELINE (EU) 2025/603 OF THE EUROPEAN CENTRAL BANK

of 7 March 2025

on government finance statistics *(ECB/2025/9)*

(recast)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Articles 5.1, 5.2, 12.1 and 14.3 thereof,

Whereas:

(1) Guideline ECB/2013/23 of the European Central Bank [1] has been substantially amended several times [2] and requires further amendments in the light of the Service Level Agreement (SLA) on Data Exchanges between the Directorate-General Statistics (DG Statistics) of the European Central Bank (ECB) and the Statistical Office of the European Communities (Eurostat), which covers government finance statistics (GFS). It should therefore be recast in the interest of clarity and transparency.

(2) For reasons of consistency, the ECB's reporting requirements in the field of GFS should be based on the Union statistical standards defined in the European System of National and Regional Accounts (hereinafter 'ESA 2010') established by Regulation (EU) No 549/2013 of the European Parliament and of the Council [3].

(3) The European System of Central Banks (ESCB) needs comprehensive GFS – namely, statistics covering all transactions including those in which general government, as defined in ESA 2010, acts as an agent for European institutions – as a reliable source of data to undertake its tasks relating to monetary policy and financial stability.

(4) It is necessary to further define efficient procedures for exchanging GFS within the ESCB, to ensure that the ESCB has timely GFS and to ensure that those GFS and the forecasts of the same variables prepared by the national central banks (NCBs) are compatible, irrespective of whether the statistics are compiled by NCBs or by competent authorities (including national statistical institutes).

(5) Part of the information necessary to meet the ESCB's statistical requirements in the field of GFS is compiled by competent authorities other than NCBs. Therefore, some of the tasks to be undertaken pursuant to this Guideline require cooperation between members of the ESCB and the competent authorities. Article 4 of Council Regulation (EC) No 2533/98 [4] requires Member States to organise themselves in the field of statistics and fully cooperate with the ESCB in order to ensure the fulfilment of the obligations arising out of Article 5 of the Statute of the European System of Central Banks and of the European Central Bank.

(6) In order to achieve further efficiency in the procedures for exchanging GFS within the ESCB and to minimise the reporting burden on NCBs, part of the ESCB's GFS statistical requirements are transmitted to the ECB by Eurostat in accordance with the relevant SLA, which already receives such data via the ESA transmission programme and the excessive deficit procedure (EDP) referred to in Council Regulation (EC) No 479/2009 [5]. Eurostat's transmission is governed by the SLA on Data Exchanges between DG Statistics of the ECB and Eurostat, which has been recently amended. Where such statistical information has been transmitted to the ECB by Eurostat, NCBs should not be required to duplicate the reporting of that statistical information to the ECB.

[1] Guideline ECB/2013/23 of the European Central Bank of 25 July 2013 on government finance statistics (OJ L 2, 7.1.2014, p. 12, ELI: http://data.europa.eu/eli/guideline/2014/2/oj).
[2] See Annex IV.
[3] Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/549/oj).
[4] Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank (OJ L 318, 27.11.1998, p. 8, ELI: http://data.europa.eu/eli/reg/1998/2533/oj).
[5] Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ L 145, 10.6.2009, p. 1, ELI: http://data.europa.eu/eli/reg/2009/479/oj).

(7) The statistical information reported pursuant to Regulation (EC) No 479/2009 and the ESA 2010 is not sufficiently detailed for the purposes of the ESCB in respect of coverage of government debt and deficit-debt adjustment statistics and statistics on transactions between Member States and the Union reflected in the EU budget. Therefore, the compilation of more detailed GFS by NCBs is necessary.

(8) In order to ensure the accuracy and quality of the statistical information collected by the ECB, it is necessary to provide for the monitoring, assessment and, where appropriate, the revision of statistical information reported by NCBs. For the same reasons, NCBs should provide explanations to the ECB for revisions that significantly improve the statistical information reported, or where requested by the ECB.

(9) In line with the institutional and budgetary changes of European institutions, as defined in paragraph 19.08 of ESA 2010, there should be consistent reporting of certain non-financial transactions, which includes the non-financial transactions of Member States vis-à-vis those European institutions. Therefore, adjustments to the reporting table and the respective definitions are necessary to incorporate the current status of the EU budget own resources as well as the contributions to the Single Resolution Fund.

(10) In the interest of providing a clear and comprehensive overview of fiscal developments in the Union, rules should be set for the the maintenance of the GFS database and the publication by the ECB of statistical information on GFS to be reported pursuant to this Guideline.

(11) It is appropriate to provide for a common method of transmission of statistical information reported to the ECB, for all NCBs. Accordingly, a harmonised electronic transmission format should be agreed and specified by the ESCB.

(12) It is necessary to set up a procedure to carry out technical amendments to the Annexes to this Guideline in an effective manner, provided that such amendments neither change the underlying conceptual framework, nor affect the reporting burden on NCBs. The ECB or NCBs should propose such technical amendments to the Statistics Committee of the ESCB, and account should be taken by the Executive Board of the ECB of those views when following this procedure.

(13) In order to ensure that the collection and analysis of statistical information is effective, NCBs should comply with the provisions of this Guideline from 1 April 2025. However, in order to support a smooth transition for Eurostat's reporting to the ECB, commencing on 1 September 2025 and where certain conditions are satisfied, NCBs should not be required to report to the ECB statistical information available at Eurostat on the basis of the ESA transmission programme and the EDP reporting,

HAS ADOPTED THIS GUIDELINE:

Article 1

Subject matter and scope

This Guideline establishes the reporting requirements for national central banks (NCBs) on statistical information to be reported on government finance statistics (GFS). In particular, this Guideline specifies the information to be reported by the NCBs to the European Central Bank (ECB), the frequency and timing of that reporting and the standards to be applied to that reporting.

Article 2

Definitions

For the purposes of this Guideline, the following definitions apply:

(1) 'statistical information' means statistical information as defined in Article 1(11) of Regulation (EC) No 2533/98;

(2) 'euro area Member State' means a Member State whose currency is the euro;

(3) ‘government finance statistics (GFS)’ means statistical information on revenue, expenditure and deficit/surplus, statistics on deficit-debt adjustment, and statistical information on government debt, as set out in Annex I;

(4) ‘general government’ means the sector of general government (S.13) defined in paragraph 2.111 of ESA 2010 established by Regulation (EU) No 549/2013;

(5) ‘European institutions’ means European institutions as defined in paragraph 19.08 of ESA 2010;

(6) ‘government debt’ means government debt as defined in Article 1(5) of Regulation (EC) No 479/2009.

Article 3

Statistical information to be reported by the NCBs

1. NCBs shall report to the ECB the annual statistical information set out in Annex I in accordance with the methodological definitions of sectors and sub-sectors and the definitions of categories in Annex II. NCBs shall ensure that the statistical information reported pursuant to this paragraph complies with the methodology and definitions of ESA 2010 and of Regulation (EC) No 479/2009.

2. The statistical information to be reported pursuant to paragraph 1 shall cover each calendar year starting from 1995 until the year to which the transmission relates (year t-1).

3. When reporting the statistical information to the ECB in accordance with paragraph 1, NCBs shall flag the confidentiality status indicating to whom it may be made available by using the appropriate values described in the Statistical Data and Metadata eXchange (SDMX) Global Registry.

4. NCBs shall not be required to report to the ECB statistical information available at the Statistical Office of the European Communities (Eurostat) on the basis of the ESA transmission programme and the excessive deficit procedure (EDP) reporting, as specified in Annex III, where all of the following conditions are met:

(a) that statistical information is transmitted by Eurostat to the ECB in accordance with the Service Level Agreement;

(b) the transmission from Eurostat referred to in point (a) covers GFS for the period from 1995 until the year to which the transmission relates (year t-1);

(c) Eurostat transmits to the ECB the required GFS twice a year, by 15 April and by 15 October each year, and submits to the ECB any revisions thereto.

The conditions in points (a) to (c) are deemed to be met unless the ECB notifies NCBs to the contrary.

5. Where Eurostat does not transmit to the ECB the statistical information specified in Annex III or where any of the conditions set out in paragraph 4, points (a) to (c), are not met, the ECB shall inform Eurostat accordingly and notify the relevant NCB thereof within 5 working days following the expiry of the relevant transmission deadline referred to in paragraph 4, point (c). Upon receipt of such notification, that NCB shall report to the ECB the statistical information as specified in the notification no later than 15 working days thereafter.

Article 4

Timeliness

1. NCBs shall report the GFS to the ECB pursuant to Article 3 twice a year, by 15 April and 15 October of each year.

2. NCBs shall report on their own initiative the GFS referred to in Article 3 at any time where relevant new information becomes available. That statistical information may contain estimates for categories for which no new information is available.

Article 5

Revisions

1. NCBs shall revise the statistical information reported pursuant to Article 3 as follows:

(a) revisions to the annual statistical information shall be submitted to the ECB twice a year, by 15 April and 15 October of each year;

(b) revisions to the annual statistical information shall be submitted to the ECB at any time where statistical information becomes available to the NCB and is considered relevant for the purposes of this Guideline, either on the NCB's own intiative or upon request by the ECB. That statistical information may contain estimates for categories for which no new information is available.

2. NCBs shall provide explanations to the ECB for revisions referred to in paragraph 1 upon request and where either of the following apply:

(a) the revisions to deficit/surplus represent at least 0,3 % of gross domestic product (GDP);

(b) the revisions to debt, revenue, expenditure or nominal GDP represent at least 0,5 % of GDP.

Article 6

Database on GFS

1. The ECB shall establish and maintain a database on GFS, which shall include euro area aggregates and national GFS of euro area Member States, and shall be based on the statistical information reported pursuant to Article 3 and revised in accordance with Article 5.

2. The ECB shall transmit to NCBs the euro area aggregates and national GFS of euro area Member States twice a year, in April and October of each year, not later than one ECB working day following the publication of GFS referred to in Article 10(1).

Article 7

Cooperation with the competent authorities other than NCBs

1. Where all or part of the statistical information referred to in Article 3 is collected by competent authorities other than NCBs, NCBs shall establish effective cooperation with those competent authorities, including a regular data transmission mechanism that fulfils the standards and requirements of the ESCB.

2. Where an NCB is unable to comply with the requirements of Article 3 or Article 4 because the competent authority did not provide the NCB with the necessary statistical information, that NCB, with the assistance of the ECB where required, shall cooperate with that authority in order to resolve the matter and to clarify how and by when this information can be made available.

3. Where Eurostat is unable to provide the ECB with the statistical information set out in Annex III because the competent authority did not provide Eurostat with that statistical information, the relevant NCB, with the assistance of the ECB where required, shall cooperate with that competent authority in order to resolve the matter and to clarify how and by when this information can be made available. The obligation to cooperate with that competent authority does not require the NCB to provide the missing statistical information to Eurostat or that authority.

Article 8

Transmission

1. NCBs shall transmit the statistical information to be reported pursuant to this Guideline electronically, using the means specified by the ECB. The statistical message format developed for this electronic exchange of statistical information shall be based on the SDMX information model agreed by the ESCB.

2. Where paragraph 1 does not apply, NCBs may use other means of transmitting statistical information with the ECB's prior consent.

Article 9

Quality

1. Without prejudice to Regulation (EC) No 2533/98, the ECB and NCBs shall monitor and assess the quality and reliability of statistical information reported to the ECB pursuant to this Guideline.

2. The Executive Board shall submit a report every two years to the Governing Council on the quality of the GFS reported to the ECB pursuant this Guideline. That report shall be submitted by 30 June of the year following each relevant two-year period. The first report shall be submitted by 30 June 2027.

3. The report referred to in paragraph 2 shall address at least the following:

(a) the coverage and timeliness of the statistical information reported by NCBs;

(b) the extent to which that statistical information complies with the relevant definitions set out in Section 2 of Annex II;

(c) revisions for which the NCB provides explanations pursuant to Article 5;

(d) an analysis of excessive deficit-debt adjustments;

(e) the coverage and timeliness of GFS transmitted by Eurostat in accordance with Article 3(4); and

(f) whether any NCBs reported statistical information pursuant to a notification by the ECB as referred to in Article 3(5).

4. Where the Executive Board observes severe quality issues in the statistical information reported to the ECB pursuant to this Guideline, it may provide the Governing Council with additional reports as necessary.

Article 10

Publication

1. The ECB shall publish the euro area GFS aggregates and the national GFS, reported pursuant to Article 3, twice a year and where necessary following any revisions made pursuant to Article 5. The ECB shall not publish the euro area GFS aggregates and national GFS before publication by the European Commission of the statistics on government deficit and debt for the application of the Protocol on the excessive deficit procedure, which takes place within three weeks following the reporting deadlines referred to in Article 3(1) of Regulation (EC) No 479/2009.

2. The ECB shall take into account the confidentiality status of national statistical information as flagged in accordance with Article 3(3).

Article 11

Simplified amendment procedure

Taking account of the views of the Statistics Committee, the Executive Board shall make any necessary technical amendments to the Annexes, provided that such amendments neither change the underlying conceptual framework nor affect the reporting burden on NCBs. The Executive Board shall inform the Governing Council of any such amendment without undue delay.

Article 12

Repeal

1. Guideline ECB/2013/23 is repealed with effect from 1 April 2025.

2. References to the repealed Guideline shall be construed as references to this Guideline and shall be read in accordance with the correlation table in Annex V.

Article 13

Taking effect and implementation

1. This Guideline shall take effect on the day of its notification to national central banks of the Member States whose currency is the euro.

2. The Eurosystem central banks shall comply with this Guideline from 1 April 2025, with the exception of Article 3, paragraphs 4 and 5, with which the Eurosystem central banks shall comply from 1 September 2025.

Article 14

Addressees

This Guideline is addressed to all Eurosystem central banks.

Done at Frankfurt am Main, 7 March 2025.

For the Governing Council of the ECB
The President of the ECB
Christine LAGARDE

ANNEX I

REPORTING REQUIREMENTS

Revenue, expenditure and deficit/surplus statistics

Table 1A

Category	Number and linear relation	Reporting derogation
Deficit (–) or surplus (+)	1 = 6 – 21 1 = 2 + 3 + 4 + 5	x
Central government	2	x
State government	3	x
Local government	4	x
Social security funds	5	x
Total revenue	6 = 7 + 19	x
Total current revenue	7 = 8 + 9 + 13 + 16 + 17	x
Current taxes on income, wealth, etc.	8	x
Taxes on production and imports	9	x
Taxes on products	10	x
of which: value added tax (VAT)	11	x
Other taxes on production	12	x
Net social contributions	13	x
of which: employers' actual social contributions	14	x
of which: households' actual social contributions	15	x
Sales	16	x
Other current revenue	17	x
of which: interest receivable	18	x
Total capital revenue	19	x
of which: capital taxes	20	x
Total expenditure	21 = 22 + 31	x
Total current expenditure	22 = 23 + 24 + 26 + 27 + 28 + 29 + 30	x
Intermediate consumption	23	x
Compensation of employees	24	x
of which: wages and salaries	25	
Interest payable	26	x
Subsidies payable	27	x
Social benefits other than social transfers in kind	28	x
Social transfers in kind – purchased market production	29	x
Other current expenditure	30	x
Total capital expenditure	31 = 32 + 33 + 34	x

Category	Number and linear relation	Reporting derogation
Gross fixed capital formation	32	x
Other net acquisitions of non-financial assets and changes in inventories	33	x
Capital transfers payable	34	x
Memorandum items:		
Capital transfers representing taxes and social contributions assessed but unlikely to be collected	35	x

Note: Categories marked with x in column 'Reporting derogation' are excluded from the NCB reporting requirements referred to in Article 3(1) where all of the conditions set out in Article 3(4) are met.

Table 1B

Category	Number and linear relation
Revenue of the European Union (EU) budget from the Member State	1 = 2 + 3 + 7
Current international cooperation	2
EU own resources and miscellaneous contributions	3
of which: Custom and agricultural duties	4
of which: VAT-based own resource	5
of which: gross national income-based own resource	6
Capital transfers	7
Expenditure of the EU budget in the Member State	8 = 9 + 10 + 11 + 12 + 13 + 14
Subsidies	9
Current transfers to government	10
Current transfers to non-government units	11
Capital transfers to government	12
Capital transfers to non-government units	13
Own resources collection costs	14
Balance of Member State vis-à-vis the EU budget (net receiver +, net payer –)	15 = 8 – 1
Contributions to the Single Resolution Board (SRB) / Single Resolution Fund (SRF)	16
Capital transfers from SRB/SRF	17
of which: to financial entities in general government	18

Table 1C

Category	Number and linear relation	Reporting derogation
Final consumption expenditure	1 = 2 + 3 1 = [1A.23] + [1A.24] + [1A.29] + 4 + 5 + 6 – [1A.16]	x
Individual consumption expenditure	2	x
Collective consumption expenditure	3	x

Category	Number and linear relation	Reporting derogation
Consumption of fixed capital	4	x
Taxes on production paid minus subsidies received	5	x
Net operating surplus	6	x
Memorandum items:		
Final consumption expenditure at prices of the previous year	7	
Gross fixed capital formation at prices of the previous year	8	
Gross domestic product (GDP) at current prices	9	x
GDP at prices of the previous year	10	
Current taxes on income, wealth, etc. paid by corporations to government and rest of the world	11	
Current taxes on income, wealth, etc. paid by households and non-profit institutions serving households (NPISHs) to government and rest of the world	12	

Note: Categories marked with x in column 'Reporting derogation' are excluded from the NCB reporting requirements referred to in Article 3(1) where all of the conditions set out in Article 3(4) are met.

Deficit-debt adjustment statistics

Table 2A

Category	Number and linear relation
Adjustment between financial and non-financial accounts	1 = [1A.1] – 2
Net financial transactions (consolidated)	2 = 3 – 17
Financial assets (consolidated)	3 = 4 + 5 + 6 + 7 + 8 + 9 + 13 + 14 + 15
Monetary gold and special drawing rights (SDRs)	4
Currency and deposits	5
Debt securities	6
Short-term loans	7
Long-term loans	8
Equity and investment fund shares or units	9
Privatisations (net)	10
Equity injections (net)	11
Other	12
Insurance, pension and standardised guarantee schemes	13
Financial derivatives and employee stock options	14
Other accounts receivable	15
of which: taxes and social contributions	16
Liabilities (consolidated)	17 = 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25 + 26 + 27

Category	Number and linear relation
Monetary gold and SDRs	18
Currency and deposits	19
Short-term debt securities	20
Long-term debt securities	21
Short-term loans	22
Long-term loans	23
Equity and investment fund shares or units	24
Insurance, pension and standardised guarantee schemes	25
Financial derivatives and employee stock options	26
Other accounts payable	27
General government borrowing requirement	28 = 19 + 20 + 21 + 22 + 23 28 = 30 + 31 + 32 28 = 1 – [1A.1] + 3 – 18 – 24 – 25 – 26 – 27
of which: long-term	29
Denominated in national currency	30
Denominated in currencies of euro area Member States	31
Denominated in other currencies	32
Other flows in government debt	33 = 34 + 37
Revaluation effects	34 = 35 + 36
Appreciation and depreciation of foreign- currency debt	35
Other revaluation effects (differences compared to face value)	36 = 38 – 28 – 35 – 37
Other changes in volume	37
Change in government debt	38 = 28 + 33 38 = 1 – [1A.1] + 3 – 18 – 24 – 25 – 26 – 27 + 33 38 = $[3A.1]_{[T]} - [3A.1]_{[T-1]}$
Memorandum items:	
Net incurrence of loans granted by central bank	39

Government debt statistics

Table 3A

Category	Number and linear relation
Government debt (consolidated)	1 = 2 + 3 + 4 + 5 + 6 1 = 7 + 12 1 = 13 + 14 + 15 1 = 16 + 17 1 = 19 + 20 + 22

Category	Number and linear relation
Currency and deposits	2
Short-term debt securities	3
Long-term debt securities	4
Short-term loans	5
Long-term loans	6
Held by residents of the Member State	7 = 8 + 9 + 10 + 11
Central bank	8
Other monetary financial institutions	9
Other financial institutions	10
Other residents	11
Held by non-residents of the Member State	12
Denominated in national currency	13
Denominated in currencies of euro area Member States	14
Denominated in other currencies	15
Short-term debt	16
Long-term debt	17
of which: variable interest rate	18
Residual maturity up to one year	19
Residual maturity over one and up to five years	20
of which: variable interest rate	21
Residual maturity over five years	22
of which: variable interest rate	23
Memorandum items:	
Average residual maturity of debt	24
Government debt – zero-coupon bonds	25
Government debt – loans granted by central bank	26

Table 3B

Category	Number and linear relation
Government debt (non-consolidated between sub-sectors)	1 = 7 + 11 + 15 + 19
Consolidating elements	2 = 3 + 4 + 5 + 6 2 = 8 + 9 + 10 + 12 + 13 + 14 + 16 + 17 + 18 + 20 + 21 + 22
Currency and deposits	3
Short-term securities	4
Long-term securities	5
Loans	6
Issued by central government (consolidated)	7
held by state government	8

Category	Number and linear relation
held by local government	9
held by social security funds	10
Issued by state government (consolidated)	11
held by central government	12
held by local government	13
held by social security funds	14
Issued by local government (consolidated)	15
held by central government	16
held by state government	17
held by social security funds	18
Issued by social security funds (consolidated)	19
held by central government	20
held by state government	21
held by local government	22

ANNEX II

METHODOLOGICAL DEFINITIONS

1. Definition of sectors and subsectors

Sectors and subsectors in the ESA 2010	
Total economy	S.1
Non-financial corporations	S.11
Financial corporations	S.12
Central bank	S.121
Deposit-taking corporations, except the central bank	S.122
Money market funds	S.123
Non-MMF investment funds	S.124
Other financial intermediaries, except insurance corporations and pension funds	S.125
Financial auxiliaries	S.126
Captive financial institutions and money lenders	S.127
Insurance corporations	S.128
Pension funds	S.129
Monetary financial institutions	S.121 + S.122 + S.123
General government	S.13
Central government (excluding social security funds)	S.1311
State government (excluding social security funds)	S.1312
Local government (excluding social security funds)	S.1313
Social security funds	S.1314
Households	S.14
Non-profit institutions serving households	S.15
Rest of the world	S.2
Member States and institutions and bodies of the European Union (EU)	S.21
Member States of the EU	S.211
Institutions and bodies of the EU	S.212
The European Central Bank (ECB)	S.2121
European institutions and bodies, except the ECB	S.2122
Non-member countries and international organisations non-resident in the EU	S.22

2. **Definitions of the categories** (1) (2)

Table 1A

1. Deficit (–) or surplus (+) [1A.1] is equal to net lending (+)/net borrowing (–) (B.9) of S.13, is equal to total revenue [1A.6] minus total expenditure [1A.21], and is equal to deficit (–) or surplus (+) of central government [1A.2], plus deficit (–) or surplus (+) of state government [1A.3], plus deficit (–) or surplus (+) of local government [1A.4], plus deficit (–) or surplus (+) of social security funds [1A.5].

2. Deficit (–) or surplus (+) of central government [1A.2] is equal to net lending (+)/net borrowing (–) (B.9) of S.1311.

3. Deficit (–) or surplus (+) of state government [1A.3] is equal to net lending (+)/net borrowing (–) (B.9) of S.1312.

4. Deficit (–) or surplus (+) of local government [1A.4] is equal to net lending (+)/net borrowing (–) (B.9) of S.1313.

5. Deficit (–) or surplus (+) of social security funds [1A.5] is equal to net lending (+)/net borrowing (–) (B.9) of S.1314.

6. Total revenue [1A.6] is equal to total current revenue [1A.7], plus total capital revenue [1A.19].

7. Total current revenue [1A.7] is equal to current taxes on income, wealth, etc. [1A.8], plus taxes on production and imports [1A.9], plus net social contributions [1A.13], plus sales [1A.16], plus other current revenue [1A.17].

8. Current taxes on income, wealth, etc. [1A.8] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13.

9. Taxes on production and imports [1A.9] is equal to taxes on production and imports (D.2) recorded among resources of S.13.

10. Taxes on products [1A.10] is equal to taxes on products (D.21) recorded among resources of S.13.

11. Taxes on production and imports of which value added tax (VAT) [1A.11] is equal to value added type taxes (D.211) recorded among resources of S.13.

12. Other taxes on production [1A.12] is equal to other taxes on production (D.29) recorded among resources of S.13.

13. Net social contributions [1A.13] is equal to net social contributions (D.61) recorded among resources of S.13.

14. Net social contributions of which employers' actual social contributions [1A.14] is equal to employers' actual social contributions (D.611) recorded among resources of S.13.

15. Net social contributions of which households' actual social contributions [1A.15] is equal to households' actual social contributions (D.613) recorded among resources of S.13.

16. Sales [1A.16] is equal to market output (P.11), plus output for own final use (P.12), plus payments for non-market output (P.131) recorded among resources of S.13.

17. Other current revenue [1A.17] is equal to property income (D.4), plus other current transfers (D.7) recorded among resources of S.13, except S.13 resources of interest (D.41) that are also uses of S.13, plus receipts of other subsidies on production (D.39) that are uses of S.13.

18. Other current revenue of which interest receivable [1A.18] is equal to interest (D.41) recorded among resources of S.13 and uses of all sectors except S.13.

19. Total capital revenue [1A.19] is equal to capital transfers receivable (D.9) recorded among changes in the liabilities and net worth of S.13, and recorded as a capital transfer payable by all sectors except S.13.

20. Total capital revenue of which capital taxes [1A.20] is equal to capital taxes (D.91) recorded among changes in liabilities and net worth of S.13.

21. Total expenditure [1A.21] is equal to total current expenditure [1A.22], plus total capital expenditure [1A.31].

(1) [x.y] refers to the category number y of Table x.
(2) The term 'categories' refers to the general government sector unless stated otherwise.

22. Total current expenditure [1A.22] is equal to intermediate consumption [1A.23], plus compensation of employees [1A.24], plus interest payable [1A.26], plus subsidies payable [1A.27], plus social benefits other than social transfers in kind [1A.28], plus social transfers in kind – purchased market production [1A.29], plus other current expenditure [1A.30].

23. Intermediate consumption [1A.23] is equal to intermediate consumption (P.2) recorded among uses of S.13.

24. Compensation of employees [1A.24] is equal to compensation of employees (D.1) recorded among uses of S.13.

25. Compensation of employees of which wages and salaries [1A.25] is equal to wages and salaries (D.11) recorded among uses of S.13.

26. Interest payable [1A.26] is equal to interest (D.41) recorded among uses of S.13 and resources of all sectors except S.13.

27. Subsidies payable [1A.27] is equal to minus subsidies (-D.3) recorded among resources of S.13.

28. Social benefits other than social transfers in kind [1A.28] is equal to social benefits other than social transfers in kind (D.62) recorded among uses of S.13.

29. Social transfers in kind – purchased market production [1A.29] is equal to social transfers in kind related to market production purchased by general government (D.632) recorded among uses of S.13.

30. Other current expenditure [1A.30] is equal to current taxes on income, wealth, etc. (D.5), plus other taxes on production (D.29), plus property income (D.4) excluding interest (D.41), plus other current transfers (D.7), plus adjustment for the change in pension entitlements (D.8) recorded among uses of S.13.

31. Total capital expenditure [1A.31] is equal to gross fixed capital formation [1A.32], plus other net acquisitions of non-financial assets and changes in inventories [1A.33], plus capital transfers payable [1A.34].

32. Gross fixed capital formation [1A.32] is equal to gross fixed capital formation (P.51g) recorded among changes in assets of S.13.

33. Other net acquisitions of non-financial assets and changes in inventories [1A.33] is equal to changes in inventories (P.52), plus acquisition less disposal of valuables (P.53), plus acquisition less disposals of non-financial non-produced assets (NP) recorded among changes in assets of S.13.

34. Capital transfers payable [1A.34] is equal to capital transfers payable (D.9) recorded among changes in liabilities and net worth of S.13, and recorded as a capital transfer receivable by all sectors except S.13.

35. Capital transfers representing taxes and social contributions assessed but unlikely to be collected [1A.35] is equal to capital transfers representing taxes and social contributions assessed but unlikely to be collected (D.995) recorded among changes in liabilities and net worth of S.13.

Table 1B

1. Revenue of the European Union (EU) budget from the Member State [1B.1] is equal to current international cooperation payable by government to the EU budget [1B.2], plus EU own resources and miscellaneous contributions payable by government to the EU budget [1B.3], plus capital transfers payable by government to the EU budget [1B.7].

2. Current international cooperation [1B.2] is equal to current international cooperation (D.74) recorded among resources of the EU budget and uses of S.13.

3. EU own resources and miscellaneous contributions [1B.3] is equal to custom and agricultural duties (part of D.21) including collection cost (part of P.13), plus value added tax (VAT) and gross national income (GNI)-based EU own resources (D.76), plus miscellaneous contributions recorded among resources of the EU budget and uses of S.13.

4. EU own resources of which custom and agricultural duties [1B.4] is equal to custom and agricultural duties (part of D.21) including collection cost (part of P.13) recorded among resources of the EU budget and uses of S.13.

5. EU own resources of which VAT-based own resource [1B.5] is equal to the VAT-based own resource (D.761) recorded among resources of the EU budget and uses of S.13.

6. EU own resources of which GNI-based own resource [1B.6] is equal to the GNI-based own resource (D.762) recorded among resources of the EU budget and uses of S.13.

7. Capital transfers [1B.7] is equal to capital transfers payable (D.9) recorded among changes in liabilities and net worth of S.13 and recorded as a capital transfer receivable by the EU budget.

8. Expenditure of the EU budget in the Member State [1B.8] is equal to subsidies (D.3) payable by the EU budget [1B.9], plus other current transfers (D.7) payable by the EU budget to government [1B.10], plus other current transfers (D.7) payable by the EU budget to non-government units [1B.11], plus capital transfers (D.9) payable by the EU budget to government [1B.12], plus capital transfers (D.9) payable by the EU budget to non-government units [1B.13], plus own resources collection costs [1B.14].

9. Subsidies [1B.9] is equal to subsidies (D.3) recorded among uses of the EU budget.

10. Current transfers to government [1B.10] is equal to current international cooperation (D.74), plus miscellaneous current transfers (D.75) recorded among resources of S.13 and uses of the EU budget.

11. Current transfers to non-government units [1B.11] is equal to miscellaneous current transfers (D.75) recorded among uses of the EU budget and resources of all sectors except S.13.

12. Capital transfers to government [1B.12] is equal to capital transfers receivable (D.9) recorded among changes in liabilities and net worth of S.13 and recorded as a capital transfer payable by the EU budget.

13. Capital transfers to non-government units [1B.13] is equal to capital transfers payable (D.9) recorded among changes in liabilities and net worth of all sectors except S.13 and recorded as a capital transfer payable by the EU budget.

14. Own resources collection costs [1B.14] is that part of non-market output (P.13) recorded among resources of S.13 that is the own resources collection costs paid by the EU budget.

15. Balance of Member State vis-à-vis the EU budget (net receiver +, net payer –) [1B.15] is equal to expenditure of the EU budget in the Member State [1B.8], minus revenue of the EU budget from the Member State [1B.1].

16. Contributions to the Single Resolution Board (SRB) / Single Resolution Fund (SRF) [1B.16] is equal to the contributions payable by the financial corporations sector of the respective Member State (S.12) to SRB/SRF (4M).

17. Capital transfers from SRB/SRF [1B.17] is equal to capital transfer payable by the SRB/SRF to financial entities of the respective Member State.

18. Capital transfers from SRB/SRF of which to financial entities in general government [1B.18] is equal to the share of the capital transfer payable by the SRB/SRF (in previous item 1B.17) which is dedicated to financial entities classified in general government.

Table 1C

1. Final consumption expenditure [1C.1] is equal to final consumption expenditure (P.3) recorded among uses of S.13.

2. Individual consumption expenditure [1C.2] is equal to individual consumption expenditure (P.31) recorded among uses of S.13.

3. Collective consumption expenditure [1C.3] is equal to collective consumption expenditure (P.32) recorded among uses of S.13.

4. Consumption of fixed capital [1C.4] is equal to consumption of fixed capital (P.51c) recorded among changes in liabilities and net worth of S.13.

5. Taxes on production paid minus subsidies received [1C.5] is equal to payments of other taxes on production (D.29) recorded among uses of S.13, minus the receipt of other subsidies on production (D.39) recorded among uses of S.13.

6. Net operating surplus [1C.6] is equal to operating surplus, net (B.2n) of S.13.

7. Final consumption expenditure at prices of the previous year [1C.7] is equal to the chain-linked volume of final consumption expenditure (P.3), recorded among uses of S.13, at prices of the previous year.

8. Gross fixed capital formation at prices of the previous year [1C.8] is equal to the chain-linked volume of gross fixed capital formation (P.51g), recorded among changes in assets of S.13, at prices of the previous year.

9. Gross domestic product (GDP) at current prices [1C.9] is equal to GDP (B.1*g) at market prices.

10. GDP at prices of the previous year [1C.10] is equal to the chain-linked volume of GDP (B.1*g) at prices of the previous year.

11. Current taxes on income, wealth, etc. paid by corporations to government and rest of the world [1C.11] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13 and S.2 and uses of S.11 and S.12.

12. Current taxes on income, wealth, etc. paid by households and non-profit institutions serving households (NPISHs) to government and rest of the world [1C.12] is equal to current taxes on income, wealth, etc. (D.5) recorded among resources of S.13 and S.2 and uses of S.14 and S.15.

Table 2A

1. Adjustment between financial and non-financial accounts [2A.1] is equal to deficit (–) or surplus (+) [1A.1], minus net transactions in financial assets and liabilities [2A.2].

2. Net transactions in financial assets and liabilities (consolidated) [2A.2] is equal to transactions in the net acquisition of financial assets [2A.3], minus transactions in the net incurrence of liabilities [2A.17].

3. Transactions in financial assets (consolidated) [2A.3] is equal to consolidated transactions in monetary gold and special drawing rights (SDRs) (F.1) [2A.4], plus currency and deposits (F.2) [2A.5], plus transactions in debt securities (F.3) [2A.6], plus transactions in short-term loans (F.41) [2A.7], plus transactions in long-term loans (F.42) [2A.8], plus transactions in equity and investment fund shares or units (F.5) [2A.9], plus transactions in insurance, pension and standardised guarantee schemes (F.6) [2A.13], plus transactions in financial derivatives and employee stock options (F.7) [2A.14], plus transactions in other accounts receivable [2A.15], recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

4. Transactions in monetary gold and SDRs [2A.4] is equal to the net acquisition of monetary gold and SDRs (F.1) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

5. Transactions in currency and deposits [2A.5] is equal to the net acquisition of currency and deposits (F.2) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

6. Transactions in debt securities [2A.6] is equal to the net acquisition of debt securities (F.3), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

7. Transactions in short-term loans [2A.7] is equal to short-term loans (F.41) granted by government, net of repayments to government, recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

8. Transactions in long-term loans [2A.8] is equal to long-term loans (F.42) granted by government, net of repayments to government, recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

9. Transactions in equity and investment fund shares or units [2A.9] is equal to the net acquisition of equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

10. Privatisations (net) [2A.10] is equal to transactions in equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of S.11 or S.12 which are carried out in the process of giving up or gaining control (ESA 2010 paragraphs 2.36 to 2.39) of the debtor unit by S.13; such transactions might be carried out by S.13 directly with the debtor unit, or with another creditor unit.

11. Equity injections (net) [2A.11] is equal to transactions in equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of S.11 or S.12 which are not carried out in the process of giving up or gaining control of the debtor unit by S.13 and are carried out by S.13 directly with the debtor unit.

12. Other [2A.12] is equal to transactions in equity and investment fund shares or units (F.5) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13 which are not carried out in the process of giving up or gaining control of the debtor unit by S.13 and are not carried out by S.13 directly with the debtor unit, but with another creditor unit.

13. Transactions in insurance, pension and standardised guarantee schemes [2A.13] is equal to the net acquisition of insurance, pension and standardised guarantee schemes (F.6), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

14. Transactions in financial derivatives and employee stock options [2A.14] is equal to the net acquisition of financial derivatives and employee stock options (F.7), recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

15. Transactions in other accounts receivable [2A.15] is equal to the net acquisition of other accounts receivable (F.8) recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

16. Transactions in other accounts receivable of which taxes and social contributions [2A.16] is equal to that part of other accounts receivable (F.8 assets) relating to the taxes and social contributions recorded in D.2, D.5, D.61 and D.91, less the amounts of taxes and social contributions actually collected, recorded among changes in assets of S.13 and changes in liabilities and net worth of all sectors except S.13.

17. Transactions in liabilities (consolidated) [2A.17] is equal to consolidated transactions in monetary gold and SDRs (F.1) [2A.18], plus transactions in currency and deposits (F.2) [2A.19], plus transactions in short-term debt securities (F.31) [2A.20], plus transactions in long-term debt securities (F.32) [2A.21], plus transactions in short-term loans (F.41) [2A.22], plus transactions in long-term loans (F.42) [2A.23], plus transactions in equity and investment fund shares or units (F.5) [2A.24], plus transactions in insurance, pension and standardised guarantee schemes (F.6) [2A.25], plus transactions in financial derivatives and employee stock options (F.7) [2A.26], plus transactions in other accounts payable [2A.27], recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

18. Transactions in monetary gold and SDRs [2A.18] is equal to the net incurrence of monetary gold and SDRs (F.1) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

19. Transactions in currency and deposits [2A.19] is equal to the net incurrence of currency and deposits (F.2) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

20. Transactions in short-term debt securities [2A.20] is equal to the net incurrence of short-term debt securities (F.31), whose original maturity is one year or less, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

21. Transactions in long-term debt securities [2A.21] is equal to the net incurrence of long-term debt securities (F.32), whose original maturity is over one year, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

22. Transactions in short-term loans [2A.22] is equal to short-term loans (F.41) borrowed by government, net of repayments of existing short-term loans, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

23. Transactions in long-term loans [2A.23] is equal to long-term loans (F.42) borrowed by government, net of repayments of existing long-term loans, recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

24. Transactions in equity and investment fund shares or units [2A.24] is equal to the net incurrence of equity and investment fund shares or units (F.5), recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

25. Transactions in insurance, pension and standardised guarantee schemes [2A.25] is equal to the net incurrence of insurance, pension and standardised guarantee schemes (F.6), recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

26. Transactions in financial derivatives and employee stock options [2A.26] is equal to the net incurrence of financial derivatives and employee stock options (F.7) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

27. Transactions in other accounts payable [2A.27] is equal to the net incurrence of other accounts payable (F.8) recorded among changes in liabilities and net worth of S.13 and changes in assets of all sectors except S.13.

28. General government borrowing requirement [2A.28] is equal to the net incurrence of liabilities in currency and deposits (F.2) [2A.19], plus debt securities (F.3) [2A.20 and 2A.21], plus loans (F.4) [2A.22 and 2A.23] which are not assets of S.13. It is also equal to consolidated transactions in government debt instruments.

29. Transactions in long-term debt instruments [2A.29] is equal to the net incurrence of liabilities in the same debt instruments as general government borrowing requirement [2A.28] whose original maturity is over one year.

30. Transactions in debt instruments denominated in national currency [2A.30] is equal to the net incurrence of liabilities in the same debt instruments as general government borrowing requirement [2A.28] denominated in the legal tender of the Member State.

31. Transactions in debt instruments denominated in currencies of euro area Member States [2A.31] is equal to the net incurrence of liabilities in the same debt instruments as general government borrowing requirement [2A.28] denominated in ecus, plus debt instruments denominated in euro prior to the Member State's adoption of the euro, plus debt instruments denominated in the legal tender of a euro area Member State prior to it becoming a euro area Member State.

32. Transactions in debt instruments denominated in other currencies [2A.32] is equal to the net incurrence of liabilities in the same debt instruments as general government borrowing requirement [2A.28] not included in [2A.30] or [2A.31].

33. Other flows in government debt [2A.33] is equal to revaluation effects [2A.34], plus other changes in volume [2A.37].

34. Revaluation effects [2A.34] is equal to appreciation and depreciation of foreign-currency debt [2A.35], plus other revaluation effects (differences compared to face value) [2A.36].

35. Appreciation and depreciation of foreign- currency debt [2A.35] is equal to nominal holding gains and losses (K.7) of government debt [3A.1] that changes value when converted into national currency due to changes in currency exchange rates.

36. Other revaluation effects (differences compared to face value) [2A.36] is equal to change in government debt [2A.38], minus transactions in debt instruments (consolidated) [2A.28], minus appreciation and depreciation of foreign-currency debt [2A.35], minus other changes in volume [2A.37].

37. Other changes in volume [2A.37] is equal to other volume changes (K.1, K.2, K.3, K.4, K.5 and K.6) in the same debt instruments as general government borrowing requirement.

38. Change in government debt [2A.38] is equal to government debt [3A.1] in year t, minus government debt [3A.1] in year t-1.

39. Net incurrence of loans granted by central bank [2A.39] is equal to transactions in loans (F.4) recorded among changes in liabilities and net worth of S.13 and changes in assets of S.121.

Table 3A

1. Government debt (consolidated) [3A.1] is equal the consolidated liabilities of S.13 in currency and deposits (AF.2) [3A.2], plus short-term debt securities (AF.31) [3A.3], plus long-term debt securities (AF.32) [3A.4], plus short-term loans (AF.41) [3A.5], plus long-term loans (AF.42) [3A.6].

2. Debt – currency and deposits [3A.2] is equal to that part of government debt [3A.1] in the instrument currency and deposits (AF.2).

3. Debt – short-term debt securities [3A.3] is equal to that part of government debt [3A.1] in the instrument debt securities whose original maturity is one year or less (AF.31).

4. Debt – long-term debt securities [3A.4] is equal to that part of government debt [3A.1] in the instrument debt securities whose original maturity is over one year (AF.32).

5. Debt – short-term loans [3A.5] is equal to that part of government debt [3A.1] in the instrument loans whose original maturity is one year or less (AF.41).

6. Debt – long-term loans [3A.6] is equal to that part of government debt [3A.1] in the instrument loans whose original maturity is over one year (AF.42).

7. Debt held by residents of the Member State [3A.7] is equal to debt held by central bank [3A.8], plus debt held by other monetary financial institutions [3A.9], plus debt held by other financial institutions [3A.10], plus debt held by other residents of the Member State [3A.11].

8. Debt held by central bank [3A.8] is equal to that part of government debt [3A.1] which is an asset of S.121.
9. Debt held by other monetary financial institutions [3A.9] is equal to that part of government debt [3A.1] which is an asset of S.122 or S.123.
10. Debt held by other financial institutions [3A.10] is equal to that part of government debt [3A.1] which is an asset of S.124, S.125, S.126, S.127, S.128 or S.129.
11. Debt held by other residents [3A.11] is equal to that part of government debt [3A.1] which is an asset of S.11, S.14 or S.15.
12. Debt held by non-residents of the Member State [3A.12] is equal to that part of government debt [3A.1] which is an asset of S.2.
13. Debt denominated in national currency [3A.13] is equal to that part of government debt [3A.1] denominated in the legal tender of the Member State.
14. Debt denominated in currencies of euro area Member States [3A.14] is equal – prior to the Member State becoming a euro area Member State – to that part of government debt [3A.1] denominated in the legal tender of one of the euro area Member States (except national currency [3A.13]), plus debt denominated in ecus or euro.
15. Debt denominated in other currencies [3A.15] is equal to that part of government debt [3A.1] not included in [3A.13] or [3A.14].
16. Short-term debt [3A.16] is equal to that part of government debt [3A.1] whose original maturity is one year or less.
17. Long-term debt [3A.17] is equal to that part of government debt [3A.1] whose original maturity is over one year.
18. Long-term debt of which variable interest rate [3A.18] is equal to that part of long-term debt [3A.17] whose interest rate is variable.
19. Debt with residual maturity up to one year [3A.19] is equal to that part of government debt [3A.1] with residual maturity of one year or less.
20. Debt with residual maturity over one and up to five years [3A.20] is equal to that part of government debt [3A.1] with residual maturity over one and up to five years.
21. Debt with residual maturity over one and up to five years of which variable interest rate [3A.21] is equal to that part of government debt [3A.1] with residual maturity over one and up to five years [3A.20] whose interest rate is variable.
22. Debt with residual maturity over five years [3A.22] is equal to that part of government debt [3A.1] with residual maturity over five years.
23. Debt with residual maturity over five years of which variable interest rate [3A.23] is equal to that part of government debt [3A.1] with residual maturity over five years [3A.22] whose interest rate is variable.
24. Average residual maturity of debt [3A.24] is equal to the average residual maturity weighted by the amounts outstanding, expressed in years.
25. Government debt – zero-coupon bonds [3A.25] is equal to that part of government debt [3A.1] in the form of zero-coupon bonds, i.e. bonds without coupon payments, whose interest is based on the difference between the prices at redemption and at issue.
26. Government debt – loans granted by central bank [3A.26] is equal to that part of government debt [3A.1] in the instrument loans (AF.4) which is an asset of S.121.

Table 3B

1. Government debt (non-consolidated between sub-sectors) [3B.1] is equal to the non-consolidated liabilities of S.13, excluding (a) the liabilities of S.1311 that are simultaneously assets of S.1311; (b) the liabilities of S.1312 that are simultaneously assets of S.1312; (c) the liabilities of S.1313 that are simultaneously assets of S.1313; and (d) the liabilities of S.1314 that are simultaneously assets of S.1314, in the same instruments as government debt [3A.1].
2. Consolidating elements [3B.2] is equal to the liabilities of S.13 that are simultaneously assets of S.13 excluding (a) the liabilities of S.1311 that are simultaneously assets of S.1311; (b) the liabilities of S.1312 that are simultaneously assets of S.1312; (c) the liabilities of S.1313 that are simultaneously assets of S.1313; and (d) the liabilities of S.1314 that are simultaneously assets of S.1314, in currency and deposits [3B.3], plus short-term debt securities [3B.4], plus long-term debt securities [3B.5], plus loans [3B.6].

3. Consolidating elements in currency and deposits [3B.3] is equal to that part of consolidating elements [3B.2] in the instrument currency and deposits (F.2).
4. Consolidating elements in short-term debt securities [3B.4] is equal to that part of consolidating elements [3B.2] in the instrument debt securities whose original maturity is one year or less (F.31).
5. Consolidating elements in long-term debt securities [3B.5] is equal to that part of consolidating elements [3B.2] in the instrument debt securities whose original maturity is over one year (F.32).
6. Consolidating elements in loans [3B.6] is equal to that part of consolidating elements [3B.2] in the instrument loans (F.4).
7. Debt issued by central government (consolidated) [3B.7] is equal to the liabilities of S.1311, which are not assets of S.1311, in the same instruments as government debt [3A.1].
8. Debt issued by central government and held by state government [3B.8] is equal to the liabilities of S.1311 which are assets of S.1312, in the same instruments as government debt [3A.1].
9. Debt issued by central government and held by local government [3B.9] is equal to the liabilities of S.1311 which are assets of S.1313, in the same instruments as government debt [3A.1].
10. Debt issued by central government and held by social security funds [3B.10] is equal to the liabilities of S.1311 which are assets of S.1314, in the same instruments as government debt [3A.1].
11. Debt issued by state government (consolidated) [3B.11] is equal to the liabilities of S.1312, which are not assets of S.1312, in the same instruments as government debt [3A.1].
12. Debt issued by state government and held by central government [3B.12] is equal to the liabilities of S.1312 which are assets of S.1311, in the same instruments as government debt [3A.1].
13. Debt issued by state government and held by local government [3B.13] is equal to the liabilities of S.1312 which are assets of S.1313, in the same instruments as government debt [3A.1].
14. Debt issued by state government and held by social security funds [3B.14] is equal to the liabilities of S.1312 which are assets of S.1314, in the same instruments as government debt [3A.1].
15. Debt issued by local government (consolidated) [3B.15] is equal to the liabilities of S.1313, which are not assets of S.1313, in the same instruments as government debt [3A.1].
16. Debt issued by local government and held by central government [3B.16] is equal to the liabilities of S.1313 which are assets of S.1311, in the same instruments as government debt [3A.1].
17. Debt issued by local government and held by state government [3B.17] is equal to the liabilities of S.1313 which are assets of S.1312, in the same instruments as government debt [3A.1].
18. Debt issued by local government and held by social security funds [3B.18] is equal to the liabilities of S.1313 which are assets of S.1314, in the same instruments as government debt [3A.1].
19. Debt issued by social security funds (consolidated) [3B.19] is equal to the liabilities of S.1314, which are not assets of S.1314, in the same instruments as government debt [3A.1].
20. Debt issued by social security funds and held by central government [3B.20] is equal to the liabilities of S.1314 which are assets of S.1311, in the same instruments as government debt [3A.1].
21. Debt issued by social security funds and held by state government [3B.21] is equal to the liabilities of S.1314 which are assets of S.1312, in the same instruments as government debt [3A.1].
22. Debt issued by social security funds and held by local government [3B.22] is equal to the liabilities of S.1314 which are assets of S.1313, in the same instruments as government debt [3A.1].

ANNEX III

STATISTICAL INFORMATION TRANSMITTED BY EUROSTAT ([1])

Revenue, expenditure and deficit/surplus statistics

Table 1A

Category	Number and linear relation
Deficit (–) or surplus (+)	1 = 6 – 21 1 = 2 + 3 + 4 + 5
Central government	2
State government	3
Local government	4
Social security funds	5
Total revenue	6 = 7 + 19
Total current revenue	7 = 8 + 9 + 13 + 16 + 17
Current taxes on income, wealth, etc.	8
Taxes on production and imports	9
Taxes on products	10
of which: value added tax (VAT)	11
Other taxes on production	12
Net social contributions	13
of which: employers' actual social contributions	14
of which: households' actual social contributions	15
Sales	16
Other current revenue	17
of which: interest receivable	18
Total capital revenue	19
of which: capital taxes	20
Total expenditure	21 = 22 + 31
Total current expenditure	22 = 23 + 24 + 26 + 27 + 28 + 29 + 30
Intermediate consumption	23
Compensation of employees	24
Interest payable	26
Subsidies payable	27
Social benefits other than social transfers in kind	28

([1]) The statistical information specified in this Annex is not reported by NCBs to the ECB where all of the conditions set out in Article 3(4) are met.

Category	Number and linear relation
Social transfers in kind – purchased market production	29
Other current expenditure	30
Total capital expenditure	31 = 32 + 33 + 34
Gross fixed capital formation	32
Other net acquisitions of non-financial assets and changes in inventories	33
Capital transfers payable	34
Memorandum items:	
Capital transfers representing taxes and social contributions assessed but unlikely to be collected	35

Table 1C

Category	Number and linear relation
Final consumption expenditure	1 = 2 + 3 1 = [1A.23] + [1A.24] + [1A.29] + 4 + 5 + 6 – [1A.16]
Individual consumption expenditure	2
Collective consumption expenditure	3
Consumption of fixed capital	4
Taxes on production paid minus subsidies received	5
Net operating surplus	6
Memorandum items:	
Gross domestic product (GDP) at current prices	9

ANNEX IV

REPEALED GUIDELINE WITH LIST OF THE SUCCESSIVE AMENDMENTS THERETO

(referred to in Article 12)

Guideline of the European Central Bank of 25 July 2013 on government finance statistics (ECB/2013/23) (OJ L 2, 7.1.2014, p. 12).	
Guideline of the European Central Bank of 3 June 2014 amending Guideline ECB/2013/23 on government finance statistics (ECB/2014/21) (OJ L 267, 6.9.2014, p. 9).	Annexes I and II replaced
Guideline (EU) 2018/861 of the European Central Bank of 24 April 2018 amending Guideline ECB/2013/23 on government finance statistics (ECB/2018/13) (OJ L 153, 15.6.2018, p. 161).	Annexes I and II replaced
Guideline (EU) 2020/1552 of the European Central Bank of 14 October 2020 amending Guideline ECB/2013/23 on government finance statistics (ECB/2020/50) (OJ L 354, 26.10.2020, p. 22).	Article 7, paragraphs 2 and 3, replaced; Article 7, paragraph 4, added.

ANNEX V

CORRELATION TABLE

Guideline ECB/2013/23	This Guideline
—	Article 1
Article 1	Article 2
Article 2	Article 3
Article 3	—
Article 4	Article 4
—	Article 5
—	Article 6
Article 5	Article 7
Article 6	Article 8
Article 7	Article 9
—	Article 10
Article 8	Article 11
Article 9	Article 12
Article 10	—
—	Article 13
—	Article 14
Annexes I-II	Annexes I-II
Annex III	—
—	Annex III
—	Annex IV
Annex IV	Annex V