
SUPPLEMENT TO THE

2002 GOVERNMENT

FINANCE STATISTICS

YEARBOOK



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SUPPLEMENT TO THE 2002 GOVERNMENT FINANCE STATISTICS YEARBOOK

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A. Introduction

The *Government Finance Statistics Manual, 2001 (GFSM 2001)*¹ was published in December 2001. It replaces *A Manual on Government Finance Statistics* published in 1986. The new manual introduces a major change in the methodology for the compilation of government finance statistics, and is a significant step forward in the worldwide effort to improve comprehensiveness and transparency in government fiscal reporting.

The evolution of government accounting, fiscal analysis, and macroeconomic statistics has produced a need for a system of government finance statistics that reflects these new developments. The *GFSM 2001* introduces a comprehensive analytical framework that uses detailed accrual data for recording government resource flows and aggregate cash data for measuring government liquidity. It integrates balance sheet information with transactions and other economic flows, and defines several balancing items appropriate for contemporary analytical needs. The concepts and principles set out in the *GFSM 2001* are harmonized with the other macroeconomic statistical standards² to facilitate consistency of statistical analysis.

The *GFSM 2001* provides compilers and users of fiscal data with definitions, classifications, and guidelines for the presentation of government finance statistics. As such, it does not describe the compilation methods in detail. In the coming years, practical guidance will be provided by posting compilation guidelines on the Fund's website and through technical assistance to member countries.

It is recognized that the implementation of the fully integrated system presented in the *GFSM 2001* will take a long time for many countries and progress will be determined by the differing needs and circumstances of each country involved. Countries will need to revise their fiscal data classification systems and the underlying accounting systems to reflect fully the accrual basis

of recording while still capturing data on a cash basis. Nonetheless, as demonstrated in this Supplement, data can be presented usefully in the *GFSM 2001* framework regardless of a country's method of accounting. The data published in this Supplement are of an experimental nature.

An important purpose of this Supplement is to illustrate that different approaches could be used for compiling fiscal data in the new *GFSM 2001* framework. Three approaches are demonstrated here (see section C below). The first relies on underlying accrual accounting data, the second uses national accounts data that are already available on an accrual basis, and the third demonstrates that cash fiscal data can be reclassified to the new GFS framework to utilize some of the informational advantages of the new system. A fourth approach, not demonstrated in this Supplement, will evolve as cash reporting countries introduce accrual components in their data. Such an approach will typically involve a gradual process of starting with cash data and, over time, adding more accrual items.

B. The Four Statements of *GFSM 2001*

The *GFSM 2001* framework consists of four statements: three based on accrual data for transactions, other economic flows, and balance sheets; and a fourth based on cash data.

The **Statement of Government Operations** presents summary information on all transactions and derives important analytic balances from this information. Revenue minus expense equals the *net operating balance*, which is a summary measure of the effect of the government's transactions on *net worth*. The subsequent deduction of the net acquisition of nonfinancial assets from the net operating balance produces a balance called *net lending/borrowing*, which measures the extent to which government either provides financial resources to the other sectors of the economy and the rest of the world (*net lending*) or uses financial resources generated by the other sectors (*net borrowing*). *Net lending/borrowing*, also, is equal to the government financing

¹ The text of the *GFSM 2001* is on the IMF website: <http://www.imf.org/external/np/sta/index.htm>

² *System of National Accounts 1993; Balance of Payments Manual Fifth Edition; and Monetary and Financial Statistics Manual.*

requirement derived as the net of transactions in financial assets and liabilities. It is a measure of the financial impact of government activity on the rest of the economy.

STATEMENT OF GOVERNMENT OPERATIONS	
1	Revenue
2	Expense
	Net operating balance (1-2=31+32-33)
31	Net acquisition of nonfinancial assets
	Net lending/borrowing (1-2-31=32-33)
32	Net acquisition of financial assets
33	Net incurrence of liabilities

The **Statement of Other Economic Flows** presents information on changes in *net worth* that arise from flows other than transactions. These flows are classified as either changes in the value (revaluations) or the volume of assets and liabilities. The balancing item of this statement is the *change in net worth resulting from other economic flows*.

STATEMENT OF OTHER ECONOMIC FLOWS	
	Change in net worth resulting from other economic flows (41+42-43+51+52-53)
41, 51	Change in nonfinancial assets
42, 52	Change in financial assets
43, 53	Change in liabilities

The **Balance Sheet** presents the stocks of assets, liabilities, and *net worth* at the end of the accounting period. The government's *net worth* is defined as the difference between total assets and total liabilities. Another balancing item that can be derived from the Balance Sheet is *net financial worth*, which is defined as total financial assets minus total liabilities.

BALANCE SHEET	
6	Net worth (61+62-63)
61	Nonfinancial assets
62	Financial assets
63	Liabilities

The **Statement of Sources and Uses of Cash** shows the amounts of cash generated and used in operations, transactions in nonfinancial assets, and transactions involving financial assets and liabilities, excluding cash itself. The balancing item, *net change in the stock of cash*, is the sum of the net cash received from these three sources of cash flows.

STATEMENT OF SOURCES AND USES OF CASH	
1	Cash receipts from operating activities
2	Cash payments for operating activities
	Net cash inflow from operating activities (1-2)
31	Net cash outflow from investments in nonfinancial assets
	Cash surplus/deficit (1-2-31)
32*	Net acquisition of financial assets other than cash
33	Net incurrence of liabilities
	Net cash inflow from financing activities (-32*+33)
	Net change in the stock of cash (3212+3222)

$$32^*=32-3212-3222$$

C. Different Compilation Approaches for Member Countries

Countries will use different approaches for compiling statistics in accordance with the *GFSM 2001* framework. The approaches will vary according to the country's accounting and budgeting practice, and the amount of resources devoted to the process. Most governments currently use a cash basis of recording in their accounting and budgeting systems. Some have started to use an accrual basis of recording and others use various stages along a wide spectrum between cash and accrual. The *GFSM 2001* analytic framework, though conceived from an accrual perspective, can be used to present data generated by a variety of accounting practices.

The data presented in this Supplement illustrate three approaches to the compilation of statistics in the *GFSM 2001* format.

C.1 Accrual Reporting

Australia and Iceland are examples of countries that have adopted accrual accounting for their general government sectors. Both countries use the framework of the *GFSM 2001* for their official presentation of fiscal data. The availability of data for the two countries differs and the data are not yet complete. However, the data illustrate many of the advantages of the *GFSM 2001* methodology. For example, they show the relation between the flows and the stocks, and how other economic flows impact net worth. Also, the inclusion of accrued items such as pension liabilities and interest provides a more comprehensive picture of government operations.

C.2 Accrual Data Compiled from National Accounts

In collaboration with Eurostat (the European Union's statistical agency) and the European Central Bank, the IMF staff developed a method for compiling *GFSM 2001* data from national accounts data for the general government sector reported by the member countries of the European Union (EU) to Eurostat. These data are compiled using the methodology of the *European System of Accounts 1995 (ESA95)*³. The complete *ESA95* national accounts reporting system is not yet fully implemented. Consequently, some of the tables presented under this section show gaps in the data. Moreover, since the focus of the *ESA95* is on the national accounts the data do not fully satisfy *GFSM 2001* requirements. The *ESA95* data were complemented by some additional information collected directly from the fiscal agencies of the EU member countries. The attached tables for 14 EU countries⁴ also show that there are some differences in the availability of data.

C.3 Cash Reporting

The majority of the 133 countries that report cash data for publication in the *Government Finance Statistics Yearbook (GFSY)* will, most likely, con-

tinue to do so for the foreseeable future. Beginning with the 2003 *GFSY*, the historical cash data that were reported in accordance with the 1986 methodology will be published in the *GFSM 2001* framework. The conversion of the historical cash data to the framework of the *GFSM 2001* will result in a number of coverage and classification gaps, as evidenced by the tables presented under this section of the Supplement. Some of these gaps will be closed with the collection of additional data in 2003.

Data in the statistical tables for cash reporting countries represent data reported for publication in the 2002 *GFSY*. However, additional information was subsequently provided by these countries and the detail published in this supplement may differ from the *GFSY*.

D. Fiscal Analysis Using an Integrated System of Flows and Stocks

The *GFSM 2001* is an integrated system of flows and stocks. By definition, the addition of transactions and other economic flows to the stocks at the beginning of the accounting period will reconcile with the stocks at end of the accounting period. The following tables, using local government data for Iceland, illustrate in two alternative presentations how the *GFSM 2001* system integrates balance sheets with transactions and other economic flows. The system presents multiple analytical balances. The government's *net worth* is shown at the beginning and end of the accounting period, along with the main reasons for changes in the balance sheet; namely transactions, revaluations, and other volume changes.

The summary statements are supported by a set of detailed tables that constitute an integrated classification coding system of stocks and flows⁵.

³ The 1995 *ESA* is harmonized with the *System of National Accounts 1993 (1993 SNA)* regarding definitions, accounting rules, and classifications.

⁴ Data for Ireland were omitted from the Supplement because insufficient national accounts data were available in the Eurostat database.

⁵ The detailed classification tables are presented in Appendix 4 of the *Government Finance Statistics Manual 2001*.

	1998	1999
STATEMENT OF GOVERNMENT OPERATIONS		
1 Revenue		71,680
2 Expense		64,135
Net operating balance (1-2=31+32-33)		7,545
31 Net acquisition of nonfinancial assets		10,260
Net lending/borrowing (1-2-31=32-33)		-2,715
32 Net acquisition of financial assets		2,813
33 Net incurrence of liabilities		5,527
STATEMENT OF OTHER ECONOMIC FLOWS		
Change in net worth (41+42-43; 51+52-53)		8,156
41,51 Change in nonfinancial assets		23,561
42,52 Change in financial assets		2,986
43,53 Change in liabilities		18,391
BALANCE SHEET		
Net worth (61+62-63)	92,100	107,802
61 Nonfinancial assets	120,329	154,150
62 Financial assets	19,370	25,169
63 Liabilities	47,599	71,517

INTEGRATED STATEMENT OF FLOWS AND STOCKS	1999				
	Opening balance	Transactions	Revaluations	Other volume changes	Closing balance
Revenue		71,680			
Expense		64,135			
Net worth	92,100	7,545¹	27,734	-19,578	107,802
Nonfinancial assets	120,329	10,260	23,561	0	154,150
Net financial worth	-28,229	-2,715²	4,173	-19,578	-46,348
Financial assets	19,370	2,813	2,986	0	25,169
Domestic	19,370	2,813	2,986	0	25,169
Foreign	0	0	0	0	0
Liabilities	47,599	5,527	-1,187	19,578	71,517
Domestic	37,601	3,093	-602	19,578	59,670
Foreign	9,998	2,434	-585	0	11,847

- 1) Net operating balance
2) Net lending/borrowing

To facilitate international comparisons, the *GFSM 2001* emphasizes the presentation of fiscal data for the general government sector, which should be uniformly defined across countries consistent with the 1993 SNA definition of general government. The following table gives an example of a cross-country comparison of data for general government that shows some main *GFSM 2001* aggregates as a percent of gross domestic product (GDP).

The *GFSM 2001* framework provides a range of possibilities for fiscal analysis, especially concerning fiscal liquidity and sustainability issues. Despite the lack of available data for certain statements, this Supplement illustrates some of the additional analytical tools that will become available to analysts, once the data are more complete.

The liquidity constraint, measured as the *net change in the stock of cash*, should prove useful for

fiscal policy decision makers. This measure is shown in the Statement of Sources and Uses of Cash, which also contains information on the types of aggregate receipts and payments that contribute to the change in the stock of cash. For example, Australian data show reduced cash holdings in 2001, to below 1999 levels, mainly due to an increase in operating payments and a large reduction in liabilities. The Russian data show that large cash surpluses were used to build

an *operating balance* and *net lending/borrowing*. When compiled using comprehensive accrual information, these measures reflect more accurately the impact of resource flows. The analysis of *net worth* (the stock of assets minus liabilities) should focus policy attention on the structure of the government's balance sheet and the portfolio choice among assets (and liabilities). The *net operating balance* is a summary measure of the change in *net worth* due to transactions that occurred in the pe-

GENERAL GOVERNMENT: MAJOR GFS AGGREGATES (AS PERCENTAGE OF GDP), 2000

Country	Total revenue (1)	Total expense (2)	Net operating balance (1-2)	Net lending/borrowing (32-33)	Net acquisition of financial assets (32)	Net incurrence of liabilities (33)	Stocks		
							Financial assets (62)	Liabilities (63)	Net financial worth (62-63)
Australia	37.2	34.5	2.7	2.3	...	...	43.7	44.8	-1.1
Austria	50.8	52.4	-1.6	-1.1	2.5	3.5	27.1	69.4	-42.3
Belgium	49.5	49.2	0.3	0.1	0.1	0.2	7.8	110.0	-102.2
Denmark	55.7	53.6	2.1	2.5	-0.8	-3.3	44.6	57.4	-12.8
Finland	55.7	48.5	7.2	7.0	7.5	0.8	94.5	53.1	41.4
France	51.1	51.4	-0.3	-1.4	1.1	2.4	36.6	71.5	-34.9
Germany	47.0	48.4	-1.4	1.1	2.3	0.8	19.3	60.8	-41.5
Greece	50.6	47.4	3.2	-1.8	...	...	...	...	...
Iceland	45.6	41.4	4.2	2.5	1.6	-0.8	36.7	74.9	-38.2
Italy	46.2	46.5	-0.3	-0.3	0.5	1.1	25.0	122.8	-97.8
Luxembourg	45.6	37.9	7.7	6.0	...	...	...	...	...
Netherlands	47.4	45.6	1.8	2.2	0.4	-1.8	31.6	66.9	-35.3
Portugal *	43.2	43.2	0	-2.3	0.7	2.7	39.1	63.4	-24.3
Spain	39.5	38.1	1.4	-0.3	2.0	2.4	24.5	67.4	-42.9
Sweden	62.8	59.2	3.6	3.8	-2.0	-5.2	74.0	75.7	-1.7
United Kingdom	41.9	39.9	2.0	1.6	3.3	1.6	22.1	55.7	-33.6

* 1999

Figures may not add due to rounding

up the stock of cash in 2000 and to pay off foreign debt in 2001. EU country tables do not include a Statement of Sources and Uses of Cash because the *ESA95* source data do not provide this information. More work is needed to compile cash statements for EU countries.

A major innovation of the *GFSM 2001* framework is that it parallels a set of business accounts, allowing a nuanced view of fiscal sustainability through the measurement of *net worth*, as well as

riod; revenue and expense are the only transactions that affect *net worth*. *Net lending/borrowing* shows the extent to which the government absorbs or provides financial resources to the rest of the economy and the rest of the world. For example, in 2000, the general government in Spain increased its *net worth* from transactions (revenue exceeded expense by 1.4 percent of GDP). However, after taking into account the net acquisition of nonfinancial assets it was a net borrower from other sectors (-0.3 percent of GDP). The *net bor-*

rowing was financed through incurrence of liabilities that exceeded the acquisition of financial assets. This caused a slight deterioration in *net financial worth*—to minus 42.9 percent of GDP.

The Supplement illustrates that more work is needed to compile complete balance sheets, specifically information on nonfinancial assets and other economic flows. Using the historical data and macroeconomic policy information to make balance sheet projections would provide useful insights into the sustainability of policy choices by analyzing their affect on the evolution of *net worth*.

E. Explanatory Notes on the Data

Data sources

Australia and Iceland - provided by the Australian Bureau of Statistics and Statistics Iceland, respectively, based on their accrual government finance statistics source data.

Countries of the European Union - compiled by reclassification of *ESA95* general government data in the Eurostat NewCronos database. The exceptions are Germany, Netherlands, and the UK who provided data directly.

Cash data countries - compiled by reclassification of GFSM 1986-based cash data that were published in the 2002 *Government Finance Statistics Yearbook (GFSY)*.

Selected economic aggregates

Information on selected aggregates, such as GDP, population, and exchange rates, is taken from the November 2002 issue of the IMF's *International Financial Statistics*. The exchange rate used is Series **rf**, period-average national currency units per

U.S. dollar, and Series **rh**, period-average U.S. dollars per unit of national currency.

Consolidation of general government for cash reporting countries

Up to and including 2002, data published in the *GFS Yearbooks* present separate data for the consolidated central government, state/provincial, and local governments but the data for these sectors are not consolidated to show general government. Because the emphasis in *GFSM 2001* is on measures of general government activity an attempt was made in this Supplement to consolidate the *GFSY* data. The consolidation was done for intergovernmental grants only because data on intergovernmental taxes, interest, and financing transactions were not available. In most cases grants paid by one level of government did not match the grants received by another level of government. For the cash reporting countries the receipts and payments were made to agree. In the case of EU countries no changes were made. It is expected that these deficiencies in the data will be overcome when countries begin to compile consolidated statistics for the general government.

Consistency with national measures of government performance

Certain balancing items—*net operating balance*, *net lending/borrowing*, and *cash surplus/deficit*—are the same as those published by the accrual data countries. However, because most of the tables for the European Union countries in this Supplement were compiled using NewCronos data from mid-2002, there are some differences from the most recently available data.

Measures of government debt

In most cases, data on general government debt at market prices are not available. For comparability purposes, the ratio of general government liabilities to GDP has been chosen as the indicator of general government indebtedness. In the *GFSM*

2001, debt consists of all liabilities that require payment of interest and/or principal by the debtor to the creditor. Thus, all liabilities in the GFS system are debt except for shares and other equity (which do not apply to general government) and financial derivatives. The measure of general government liabilities is not available on a consolidated basis for all countries.

Valuation of assets and liabilities

Australia, Iceland, and the countries of the EU value some of their assets and liabilities at market prices. Assets and liabilities of the cash reporting countries are recorded at face value.

Footnotes to the tables

In the case of EU countries, certain data gaps were filled by assuming that the missing detail had the same distribution as the related aggregate series. The assumptions made are explained in detail in the particular country's footnotes

The relative size of governments

The graphs in the Supplement show the relative size of governments in terms of total outlays calculated using the unconsolidated outlays of the different levels of government.

ACCRUAL

REPORTING

COUNTRIES

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Agencies, departments, governor general's office, judiciary, and parliament

Central Government Units with Individual Budgets

2. Government agencies
3. 6 government commissions
4. 3 government corporations
5. Health insurance commission
6. 38 universities

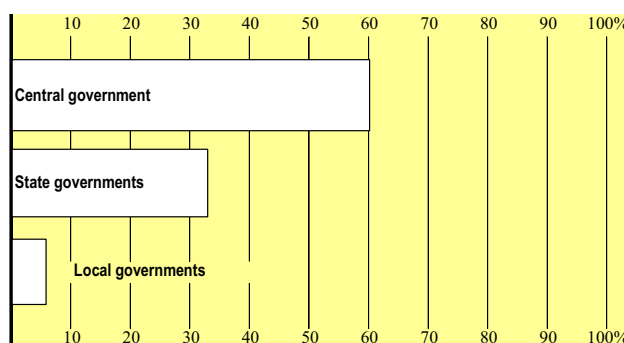
State and Local Governments

7. 8 state governments
8. 900 (approximately) cities, district councils, municipalities shires, and towns.

Notes: Units 2 and 6 comprise entities with individual budgets financed wholly or largely by transfers from the central government budget. Unit 2 excludes the Workers' Compensation Fund.

Data coverage

Data in central government tables cover operations of units 1-6. Data in state government tables cover operations of unit 7 and are based on information from all state governments. Data in local government tables cover operations of unit 8 and are based on information from all local governments. This institutional table is based on information reported in 2001.

Relative size of governments
in terms of gross expenditure in year 2001

Selected economic aggregates 2001

Gross Domestic Product (GDP), current prices	693,560	Millions of Dollars
GDP per capita	35,585	Thousands of Dollars
General government revenue	37.0	% of GDP
General government tax revenue	30.8	% of GDP
General government outlays	36.4	% of GDP
General government expense	35.9	% of GDP
General government liabilities	40.9	% of GDP
Currency unit per US\$, year 2000	0.5176	
Population	19.49	Million

Millions of Australian Dollars / Year Ending June 30	Central government			State and local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	156,439	171,496	190,710	103,864	108,654	115,327	224,742	242,532	256,857
2 Expense	152,342	159,133	185,726	101,252	105,790	114,795	215,611	224,735	248,914
Net operating balance (1-2=3)	4,097	12,363	4,984	2,612	2,864	532	9,131	17,797	7,943
31 Net acquisition of nonfinancial assets	399	-895	-841	2,971	3,354	4,003	3,363	2,470	3,203
Net lending / borrowing (3-31=32-33)	3,698	13,258	5,825	-359	-490	-3,471	5,768	15,327	4,740
32 Net acquisition of financial assets .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	-11,892	-7,105	...	24,021	14,015	...	9,560	4,483
41,51 Changes in nonfinancial assets .....	...	3,274	4,166	...	9,812	5,733	...	13,076	9,856
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth	-16,313	-15,842	-17,963	364,147	391,032	405,579	347,834	375,191	387,617
61 Nonfinancial assets	46,077	48,456	51,781	320,658	333,824	343,560	366,735	382,281	395,340
62 Financial assets	127,181	123,247	116,474	160,136	168,256	173,409	280,679	285,058	283,329
63 Liabilities	189,571	187,545	186,218	116,647	111,048	111,390	299,580	292,148	291,052
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities	154,522	168,047	185,189	105,491	109,688	118,178	222,336	237,769	247,623
2 Payments for operating activities	148,879	154,637	180,141	97,830	96,093	103,453	208,934	210,154	227,595
Net inflow from operating activities (=1-2)	5,643	13,410	5,048	7,661	13,595	14,725	13,402	27,615	20,028
31 Net outflows from investments in nonfinancial assets	1,775	1,432	-130	9,699	11,190	11,608	11,468	12,606	11,480
Cash surplus/deficit (=1-2-31)	3,868	11,978	5,178	-2,038	2,405	3,117	1,934	15,009	8,548
32* Net acquisition of financial assets other than cash	-6,434	887	-458	-5,577	-2,483	-3,388	-10,434	-1,464	-3,616
33 Net incurrence of liabilities	-8,826	-9,355	-7,958	-1,970	-3,791	-7,486	-9,322	-13,641	-15,475
Net change in the stock of cash (=32+33)	1,476	1,736	-2,322	1,569	1,097	-981	3,046	2,832	-3,311

Millions of Dollars / Year Ending June 30	Central government			State and local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE									
1 Revenue	156,439	171,496	190,710	103,864	108,654	115,327	224,742	242,532	256,857
11 Taxes	139,797	152,576	175,010	41,095	43,843	38,992	180,507	196,148	213,767
111 Taxes on income, profits and capital gains	102,336	114,416	120,855	0	0	0	102,336	114,415	120,855
1111 Individuals	75,580	83,623	77,392	0	0	0	75,580	83,623	77,392
1112 Corporations and other enterprises	25,677	29,516	42,221	0	0	0	25,677	29,516	42,221
112 Taxes on payroll and workforce	3,322	3,521	3,577	8,448	8,954	9,517	11,385	12,207	12,859
113 Taxes on property	5	10	12	16,441	18,104	18,817	16,446	18,113	18,828
114 Taxes on goods and services	30,387	30,830	45,960	16,206	16,785	10,658	46,593	47,614	56,619
1141 General value added, sales, or turnover taxes	15,215	15,644	25,830	0	0	0	15,215	15,644	19,487
1142 Excises	14,631	14,642	19,470	17	17	17	14,648	14,660	14,660
115 Taxes on international trade and transactions	3,747	3,799	4,606	0	0	0	3,747	3,799	4,606
116 Other taxes	0	0	0	0	0	0	0	0	0
12 Social contributions	0	0	0	0	0	0	0	0	0
121 Social security contributions	0	0	0	0	0	0	0	0	0
122 Other social contributions	0	0	0	0	0	0	0	0	0
13 Grants	140	146	156	33,666	35,716	47,161	0	0	0
131 From foreign governments	0	0	0	0	1	0	0	0	0
132 From international organizations	0	0	0	0	0	0	0	0	0
133 From other levels of the general government 1)	140	146	156	33,666	35,715	47,161	0	0	0
14 Other revenue	16,502	18,774	15,544	29,103	29,095	29,174	44,235	46,384	43,090
141 Property income	5,204	7,465	4,178	9,324	8,314	7,377	14,075	15,434	11,288
142 Sales of goods and services	7,090	7,069	8,325	13,606	14,512	14,967	19,882	20,559	22,241
143 Fines, penalties and forfeits	8	0	32	899	810	1,031	907	810	1,063
144 Voluntary transfers other than grants	0	0	0	0	0	0	0	0	0
145 Miscellaneous and unidentified revenue	4,200	4,240	3,009	5,274	5,459	5,799	9,371	9,581	8,498
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	152,342	159,133	185,726	101,252	105,790	114,795	215,611	224,735	248,914
21 Compensation of employees	18,488	17,073	18,114	41,886	43,109	46,508	60,374	60,169	64,620
211 Wages and salaries	16,433	15,220	15,984	37,860	39,778	42,462	54,293	54,985	58,444
212 Social contributions	2,055	1,853	2,130	4,026	3,331	4,046	6,081	5,184	6,176
22 Use of goods and services	14,041	16,870	17,997	27,416	29,285	31,309	40,715	45,218	48,245
23 Consumption of fixed capital	1,860	2,093	2,113	7,183	8,269	8,287	9,043	10,363	10,400
24 Interest payments	11,810	10,350	11,124	6,408	5,798	5,631	17,785	15,825	16,489
25 Subsidies	2,486	2,157	4,002	4,006	4,211	4,544	6,493	6,368	8,532
26 Grants	34,880	35,926	46,842	2,428	2,793	2,773	929	268	0
263 To other units of the general government sector 1)	33,951	35,658	46,842	140	146	156	0	0	0
2631 Current	31,644	33,258	44,416	1,918	2,035	2,053	0	0	0
2632 Capital	2,307	2,400	2,426	511	758	720	0	0	0
27 Social benefits	61,719	67,050	75,273	2,306	2,313	2,669	64,026	69,362	77,940
28 Other expense	7,058	7,614	10,261	9,619	10,012	13,074	16,246	17,162	22,688
281 Property expense other than interest	0	0	0	0	0	0	0	0	0
282 Miscellaneous other expense	7,058	7,614	10,261	9,619	10,012	13,074	16,246	17,162	22,688
2821 Current	6,943	7,530	9,165	7,350	8,027	9,132	13,862	15,134	17,856
2822 Capital	115	84	1,096	2,269	1,985	3,942	2,384	2,028	4,832
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	...	...	...	...	...	...	...	...	...
31 Nonfinancial assets	399	-895	-841	2,971	3,354	4,003	3,363	2,470	3,203
311 Fixed assets	-255	632	-463	3,121	3,377	3,764	2,860	3,980	3,339
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	474	17	1,048	39	-36	-31	513	-19	1,017
313 Valuables	31	42	46	48	-10	21	79	32	67
314 Nonproduced assets	149	-1,586	-1,472	-237	23	249	-89	-1,523	-1,220
32 Financial assets	...	...	...	...	...	...	...	...	...
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	...	...	...	...	...	...	...	...	...
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

Millions of Dollars / Year Ending June 30		Central government			State and local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	152,737	158,238	184,883	104,224	109,141	118,798	218,968	227,202	252,117
701	General public services	37,325	37,890	50,556	14,088	15,353	16,849	31,973	32,359	36,360
7017	Public debt transactions	11,810	10,517	11,125	6,423	5,605	5,649	17,800	15,999	16,508
7018	Transfers between levels of government	17,950	19,155	29,110	663	837	776	58	138	12
702	Defense	10,369	10,536	10,799	0	0	0	10,369	10,536	10,799
703	Public order and safety	1,249	1,140	1,526	8,495	9,012	9,786	9,481	9,953	11,093
704	Economic affairs	8,310	7,820	9,525	20,501	20,771	23,622	26,164	25,972	30,443
7042	Agriculture, forestry, fishing and hunting	1,563	1,739	1,700	2,577	2,438	2,190	3,896	3,976	3,727
7045	Transport	1,762	1,656	1,882	12,435	13,749	15,748	12,062	13,019	15,132
7046	Communication	181	-1,060	-956	459	92	44	638	-968	-912
705	Environmental protection	250	285	575	2,876	2,851	3,151	2,847	2,844	3,380
706	Housing and community amenities	1,156	1,014	2,322	4,825	5,093	6,425	4,536	4,453	7,091
707	Health	22,870	22,933	25,248	20,626	21,377	22,797	36,982	37,818	40,930
708	Recreation, culture and religion	867	1,260	1,858	4,598	5,117	4,592	5,340	6,204	6,196
709	Education	14,366	15,266	16,679	22,405	23,454	25,064	31,148	32,629	35,177
710	Social protection	55,975	60,094	65,795	5,810	6,113	6,512	60,128	64,434	70,648
TABLE 6. BALANCE SHEET										
6	Net Worth	-16,313	-15,842	-17,963	364,147	391,032	405,579	347,834	375,191	387,617
61	Nonfinancial assets	46,077	48,456	51,781	320,658	333,824	343,560	366,735	382,281	395,340
611	Fixed assets	33,334	35,199	35,199	239,519	246,138	254,620	272,854	281,279	291,691
6111	Buildings and structures	22,099	22,988	23,447	228,995	235,379	243,981	251,094	258,368	267,429
6112	Machinery and other equipment	10,428	11,101	12,310	9,561	10,198	10,210	19,990	21,299	22,520
6113	Other fixed assets	807	1,061	1,313	963	561	429	1,770	1,612	1,742
612	Inventories	2,955	3,132	3,549	1,037	968	987	3,992	4,100	4,536
613	Valuables	1,807	1,805	1,993	4,965	5,042	5,130	6,773	6,848	7,123
614	Nonproduced assets	7,981	8,320	11,040	75,137	81,676	82,823	83,116	90,054	91,990
62	Financial assets	127,181	123,247	116,474	160,136	168,256	173,409	280,679	285,058	283,329
6211	Domestic .....	...	...	...	...	168,256	173,409	...	...	...
6213	Foreign .....	...	...	...	...	0	0	...	...	...
63	Liabilities	189,571	187,545	186,218	116,647	111,048	111,390	299,580	292,148	291,052
631	Domestic .....	...	...	...	116,647	111,048	111,390	...	...	...
632	Foreign .....	...	...	...	0	0	0	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63)	-62,390	-64,298	-69,744	43,489	57,208	62,019	-18,901	-7,090	-7,723
6M2	Debt at market value	99,529	89,796	82,787	50,631	47,449	40,903	143,613	130,887	117,510
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 -3212 - 3222

... Indicates data are not available.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

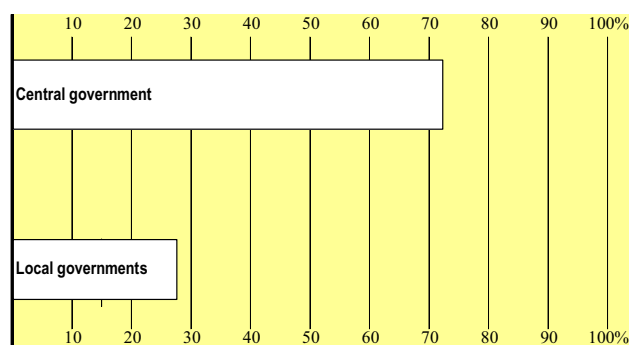
- Judiciary, legislature, ministries, presidency, departments government agencies, public colleges and universities, and public health service units

Central Government Units with Individuals Budgets

- National social security system

Local Government

- 165 municipalities, including public nursery and primary schools, and old persons' residential institutions
- Municipal Equalization Fund

Relative size of governments
in terms of gross expenditure in year 2000

Data coverage

Data in central government tables cover operations in units 1-2.
Data in local government tables cover operations of units 3-4 and are based on information from all local governments.
This institutional table is based on information reported in 1996.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	658,284	Millions of Kronur
GDP per capita	2,327,334	Kronur
General government revenue	45.6	% of GDP
General government tax revenue	45.6	% of GDP
General government outlays	43.1	% of GDP
General government expense	41.4	% of GDP
General government liabilities	0.8	% of GDP
Currency unit per US\$, year 2000	78.871	
Population	0.283	Million

Millions of Kronur / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	185,414	214,005	227,831	64,740	71,680	79,288	242,751	278,706	300,069
2 Expense	176,837	194,144	208,218	57,962	64,135	71,298	223,180	251,299	272,466
Net operating balance (1-2=3)	8,577	19,861	19,613	6,778	7,545	7,990	19,571	27,407	27,603
31 Net acquisition of nonfinancial assets	1,497	2,423	1,082	11,030	10,260	10,262	16,743	12,682	11,344
Net lending / borrowing (3-31=32-33)	7,080	17,438	18,531	-4,252	-2,715	-2,272	2,828	14,725	16,259
32 Net acquisition of financial assets	6,993	12,311	8,659	1,077	2,813	1,731	8,914	15,346	10,672
33 Net incurrence of liabilities	-88	-5,128	-9,872	5,329	5,527	4,003	6,084	621	-5,588
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	-3,585	8,156	8,156	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	-4,150	23,561	23,561	...	...	...
42,52 Changes in financial assets	42,507	25,469	25,469	412	2,986	2,986	42,733	42,733	42,733
43,53 Changes in liabilities	14,973	18,397	18,397	-154	18,391	18,391	14,634	14,634	14,634
III. BALANCE SHEET									
6 Net worth .....	...	...	...	92,099	107,802	122,774	...	...	...
61 Nonfinancial assets .....	...	...	...	120,329	154,150	176,592	...	...	...
62 Financial assets	186,210	213,549	215,774	19,369	25,169	26,515	204,519	237,736	241,542
63 Liabilities	382,060	392,751	392,752	47,599	71,517	80,333	427,752	454,894	492,962
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

Millions of Kronur / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	185,414	214,005	227,831	64,740	71,680	79,288	242,751	278,706	300,069
11 Taxes	144,549	168,020	178,139	47,241	52,455	59,445	190,269	220,475	237,584
111 Taxes on income, profits and capital gains	41,399	51,800	57,652	36,882	41,453	45,980	78,280	93,253	103,632
1111 Individuals	31,832	37,508	43,476	36,866	41,437	45,965	68,698	78,945	89,440
1112 Corporations and other enterprises	6,814	8,939	9,222	16	16	15	6,830	8,955	9,237
112 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0
113 Taxes on property	7,711	8,447	9,841	9,725	10,188	12,737	17,436	18,635	22,578
114 Taxes on goods and services	92,714	104,815	107,421	0	0	0	91,194	104,815	107,421
1141 General value added, sales, or turnover taxes	60,209	69,320	71,184	0	0	0	58,689	69,320	71,184
1142 Excises	21,742	23,951	23,582	0	0	0	21,742	23,951	23,582
115 Taxes on international trade and transactions	2,389	2,474	2,712	0	0	0	2,389	2,474	2,712
116 Other taxes	336	484	513	634	814	728	970	1,298	1,241
12 Social contributions	16,550	18,262	20,047	0	0	0	16,550	18,262	20,047
121 Social security contributions	16,550	18,262	20,047	0	0	0	16,550	18,262	20,047
122 Other social contributions	0	0	0	0	0	0	0	0	0
13 Grants	0	22	26	5,883	6,980	7,050	0	22	26
131 From foreign governments	0	22	26	0	0	0	0	22	26
132 From international organizations	0	0	0	0	0	0	0	0	0
133 From other general government units	0	0	0	5,883	6,980	7,050	0	0	0
14 Other revenue	24,315	27,701	29,619	11,616	12,245	12,793	35,932	39,947	42,412
141 Property income	9,282	10,609	11,561	3,031	3,326	3,519	12,313	13,935	15,080
142 Sales of goods and services	13,495	14,482	15,449	8,537	8,879	9,234	22,033	23,361	24,683
143 Fines, penalties and forfeits	517	532	650	0	0	0	517	532	650
144 Voluntary transfers other than grants	1,021	2,079	1,959	48	40	40	1,069	2,119	1,999
145 Miscellaneous and unidentified revenue	0	0	0	0	0	0	0	0	0
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	176,837	194,144	208,218	57,962	64,135	71,298	223,180	251,299	272,466
21 Compensation of employees	54,604	57,427	60,809	28,260	31,977	36,122	82,864	89,404	96,931
211 Wages and salaries	47,919	51,452	54,606	24,240	27,475	31,032	72,159	78,927	85,637
212 Social contributions	6,685	5,975	6,204	4,020	4,502	5,090	10,705	10,476	11,294
22 Use of goods and services	36,703	44,154	50,489	19,016	19,322	20,540	54,117	63,476	71,029
23 Consumption of fixed capital	8,639	9,151	9,779	1,394	3,418	3,683	5,217	12,569	13,462
24 Interest payments	18,833	20,155	19,665	2,372	2,576	3,096	21,204	22,731	22,761
25 Subsidies	7,904	9,268	9,721	1,635	1,358	1,845	10,222	10,626	11,566
26 Grants	6,426	7,441	7,600	0	0	0	544	461	550
263 To other general government units	5,883	6,980	7,050	0	0	0	0	0	0
2631 Current	4,096	5,257	5,549	0	0	0	0	0	0
2632 Capital	1,786	1,723	1,501	0	0	0	0	0	0
27 Social benefits	24,060	25,366	28,248	2,397	2,606	3,053	26,457	27,971	31,301
28 Other expense	19,668	21,182	21,906	2,888	2,878	2,959	22,555	24,061	24,865
281 Property expense other than interest	0	0	0	0	0	0	0	0	0
282 Miscellaneous other expense	19,668	21,182	21,905	2,888	2,878	2,959	22,555	24,061	24,865
2821 Current	12,229	13,189	14,257	876	953	1,116	13,106	14,143	15,373
2822 Capital	7,439	7,993	7,648	2,011	1,925	1,843	9,449	9,918	9,491
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	8,578	19,862	19,613	6,778	7,546	7,990	19,573	27,407	27,604
31 Nonfinancial assets	1,497	2,423	1,082	11,030	10,260	10,262	16,743	12,682	11,344
311 Fixed assets	1,497	2,423	1,082	11,030	10,260	10,262	16,743	12,682	11,344
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	0	0	0	0	0	0	0	0	0
32 Financial assets	6,993	12,311	8,659	1,077	2,813	1,731	8,914	15,346	10,672
321 Domestic	6,506	10,202	9,371	1,077	2,813	1,731	8,427	13,238	11,383
322 Foreign	487	2,108	-711	0	0	0	487	2,108	-711
33 Liabilities	-88	-5,128	-9,872	5,329	5,527	4,003	6,084	621	-5,588
331 Domestic	10,263	-7,853	-18,089	1,015	3,093	3,362	12,122	-4,537	-14,446
332 Foreign	-10,351	2,724	8,217	4,314	2,434	641	-6,038	5,158	8,858

Millions of Kronur / Year Ending December 31		Central government			Local governments			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	178,334	196,567	209,300	68,992	74,395	81,560	239,923	263,981	283,810
701	General public services	36,312	37,727	40,150	7,690	7,458	6,008	39,496	40,461	41,597
7017	Public debt transactions	18,833	20,155	19,665	2,372	2,576	3,096	21,204	22,731	22,762
702	Defense	0	0	0	0	0	0	0	0	0
703	Public order and safety	8,666	9,743	10,460	1,615	1,606	1,951	9,924	11,033	11,990
704	Economic affairs	29,807	32,575	34,992	9,506	9,512	11,278	38,075	40,722	44,555
7042	Agriculture, forestry, fishing and hunting	11,520	12,286	12,418	240	272	290	11,756	12,578	12,711
7045	Transport	11,346	13,125	14,842	7,467	8,066	9,255	17,775	19,999	22,620
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection .....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities	1,479	1,731	1,732	4,413	4,382	4,402	5,651	6,621	6,952
707	Health	42,661	50,186	52,488	859	817	887	43,315	50,987	53,358
708	Recreation, culture and religion	5,443	6,272	7,091	10,251	11,343	12,781	15,621	17,474	19,677
709	Education	16,986	18,243	19,002	20,668	22,708	25,272	37,366	41,139	44,468
710	Social protection	36,979	38,926	42,389	13,991	15,857	17,826	50,476	54,103	59,753
	<i>Statistical discrepancy</i>	1	1,164	996	-1	712	1,155	0	1,441	1,460
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	92,099	107,802	122,774	...	...	...
61	Nonfinancial assets .....	...	...	...	120,329	154,150	176,592	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets	186,210	213,549	215,774	19,369	25,169	26,515	204,519	237,736	241,542
6211	Domestic	182,816	208,196	210,626	19,369	25,169	26,515	201,125	232,384	236,394
6213	Foreign	3,394	5,352	5,148	0	0	0	3,394	5,352	5,148
63	Liabilities	281,213	384,359	413,376	47,599	71,517	80,333	427,752	454,894	492,962
631	Domestic	263,895	266,223	274,051	37,601	59,670	66,755	300,436	324,911	340,059
632	Foreign	117,318	118,136	139,325	9,998	11,847	13,578	127,316	129,983	152,903
Memorandum items:										
6M1	Net financial worth (=62-63)	-95,003	-170,810	-197,602	-28,230	-46,348	-53,818	-223,233	-217,158	-251,420
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

EUROPEAN

UNION

COUNTRIES

(EXCLUDING IRELAND)

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Agencies, judiciary, ministries, national assembly, and presidency

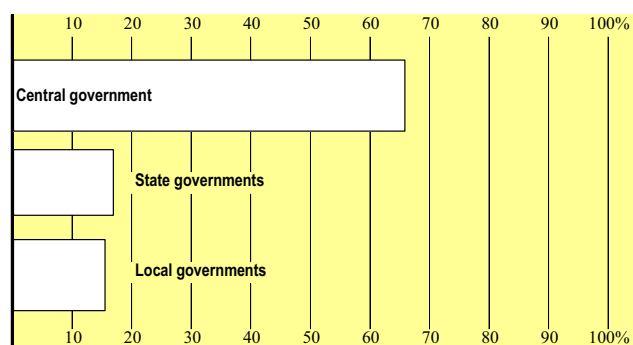
Central Government Units with Individual Budgets

2. Austrian Academy of Science
3. 15 (approx.) Austrian associations of students
4. 9 chambers of commerce and professionals
5. 35 (approx.) federal funds
6. 50 (approx.) social insurance institutions

State and Local Governments

7. 9 states, 70 (apr.) chambers of commerce, labor, and professionals
8. 70 (approx.) funds on the state level and 2,350 (approx.) municipalities
9. 2,350 (approx.) municipalities
10. 10 (approx.) funds on local government level
11. 450 (approx.) municipal associations (education and welfare services)

Notes: Unit 6 also operates in part at the state level

Relative size of governments
in terms of gross expenditure in year 2000

Data coverage

Data in central government tables cover operations of units 1-6. Units 2-5 are extrabudgetary operations, and unit 6 comprises social security funds. Data in state government tables cover operations of units 7-8 and are based on information from all state government except Vienna. Data in local government tables cover operations on units 9 to 11 and are based on information from all local governments, including Vienna.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	204,842	Millions of Euros
GDP per capita	25,258	Euros
General government revenue	50.8	% of GDP
General government tax revenue	27.9	% of GDP
General government outlays	51.9	% of GDP
General government expense	52.4	% of GDP
General government liabilities	69.4	% of GDP
Currency unit per US\$, year 2000	1.0854	
Population	8.1	Million

Millions of Euros / Year Ending December 31	Central government			State and local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	72,249	75,782	78,572	34,399	35,424	36,173	97,443	101,005	104,023
2 Expense	78,032	81,039	83,200	32,559	33,951	34,934	101,380	104,792	107,409
Net operating balance (1-2=3)	-5,783	-5,257	-4,628	1,840	1,473	1,239	-3,937	-3,787	-3,386
31 Net acquisition of nonfinancial assets	-202	-296	-1,692	742	831	604	540	536	-1,088
Net lending / borrowing (3-31=32-33)	-5,581	-4,961	-2,936	1,098	642	635	-4,477	-4,323	-2,298
32 Net acquisition of financial assets .....	...	...	4,957	...	...	70	4,183	3,490	5,026
33 Net incurrence of liabilities .....	...	...	7,758	...	...	-510	2,458	9,855	7,248
Statistical discrepancy between NLB and Financing			135			-55	6,202	-2,042	76
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	29,053	...	...	26,388	44,688	48,178	55,441
63 Liabilities .....	...	...	133,929	...	...	8,141	131,824	141,679	142,069
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Cash outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net acquisition of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=3212+3222) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			State and local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	72,249	75,782	78,572	34,399	35,424	36,173	97,443	101,005	104,023
11 Taxes	37,845	39,303	40,560	15,674	16,215	16,526	53,525	55,516	57,087
111 Taxes on income, profits and capital gains	17,637	18,149	18,832	7,328	7,362	7,567	24,967	25,511	26,399
1111 Individuals	14,109	14,863	15,019	5,884	6,046	6,053	19,994	20,909	21,072
1112 Corporations and other enterprises	2,971	2,596	3,059	1,444	1,316	1,514	4,416	3,912	4,573
112 Taxes on payroll and workforce	2,499	2,594	2,592	1,633	1,717	1,758	4,133	4,311	4,350
113 Taxes on property	241	257	249	873	911	960	1,116	1,168	1,210
114 Taxes on goods and services	17,364	18,203	18,823	5,840	6,225	6,241	23,205	24,426	25,064
1141 General value added, sales, or turnover taxes	10,658	11,326	11,264	4,019	4,395	4,645	14,677	15,720	15,909
1142 Excises	4,385	4,606	4,871	765	776	513	5,150	5,381	5,384
115 Taxes on international trade and transactions	1	7	-5	0	0	0	1	7	-5
116 Other taxes	103	93	69	0	0	0	103	93	69
12 Social contributions	30,065	31,388	32,280	2,473	2,659	2,864	32,539	34,049	35,144
121 Social security contributions	28,098	29,274	30,056	592	662	716	28,691	29,937	30,772
122 Other social contributions	1,967	2,114	2,224	1,881	1,997	2,148	3,848	4,112	4,372
13 Grants	257	771	1,355	9,291	9,726	9,685	337	299	316
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	312	282	289	26	18	27	337	299	316
133 From other general government units	-55	489	1,066	9,265	9,708	9,658	0	0	0
14 Other revenue	4,082	4,320	4,377	6,961	6,824	7,098	11,042	11,141	11,476
141 Property income	1,176	1,296	1,408	1,150	1,058	941	2,325	2,352	2,348
142 Sales of goods and services	1,042	996	1,027	5,149	5,166	5,465	6,191	6,161	6,493
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	61	118	146	59	43	57	120	161	204
145 Miscellaneous and unidentified revenue	1,803	1,910	1,796	603	557	635	2,406	2,467	2,431
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	78,032	81,039	83,200	32,559	33,951	34,934	101,380	104,792	107,409
21 Compensation of employees	10,122	10,728	11,019	11,284	11,825	12,225	21,406	22,553	23,244
211 Wages and salaries	7,490	7,921	8,081	8,563	8,948	9,190	16,052	16,870	17,271
212 Social contributions	2,640	2,807	2,938	2,722	2,876	3,035	5,362	5,683	5,973
22 Use of goods and services	5,395	5,610	5,489	5,837	6,332	6,613	11,232	11,941	12,102
23 Consumption of fixed capital	1,220	1,227	1,231	1,778	1,840	1,900	2,998	3,067	3,131
24 Interest payments	6,580	6,473	6,691	526	467	505	7,106	6,940	7,195
25 Subsidies	3,538	3,471	3,416	1,694	1,612	1,854	5,231	5,083	5,269
26 Grants	9,981	10,451	10,423	-51	492	1,070	719	746	769
263 To other general government units	9,265	9,708	9,658	-55	489	1,066	0	0	0
2631 Current	8,321	8,732	9,024	-40	496	1,095	0	0	0
2632 Capital	944	976	634	-15	-7	-29	0	0	0
27 Social benefits	37,020	39,072	40,657	6,966	7,151	7,455	43,986	46,223	48,112
28 Other expense	4,176	4,007	4,274	4,525	4,232	3,312	8,702	8,239	7,587
281 Property expense other than interest	0	0	0	0	0	0	0	0	0
282 Miscellaneous other expense	4,176	4,007	4,274	4,525	4,232	3,267	8,702	8,239	7,587
2821 Current	1,528	1,684	1,541	2,417	2,199	1,665	3,945	3,883	3,206
2822 Capital	2,648	2,323	2,733	2,108	2,033	1,647	4,757	4,356	4,381
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth			-4,493			1,184	2,265	-5,829	-3,310
31 Nonfinancial assets	-202	-296	-1,692	742	831	604	540	536	-1,088
311 Fixed assets	-190	-231	-311	690	774	639	500	544	328
3111 Buildings and structures .....	...	-295	-325	...	530	446	...	236	121
3112 Machinery and other equipment .....	...	78	36	...	219	181	...	297	217
3113 Other fixed assets .....	...	-16	-22	...	25	11	...	9	-11
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	6	7	4	0	0	0	6	7	4
314 Nonproduced assets	-18	-72	-1,385	52	57	-35	34	-15	-1,420
32 Financial assets .....	...	...	4,957	...	...	70	4,183	3,490	5,026
321 Domestic .....	...	...	...	...	...	...	...	...	...
322 Foreign .....	...	...	...	...	...	...	...	...	...
33 Liabilities .....	...	...	7,758	...	...	-510	2,458	9,855	7,248
331 Domestic .....	...	...	...	...	...	...	...	...	...
332 Foreign .....	...	...	...	...	...	...	...	...	...

Millions of Euros / Year Ending December 31		Central government			State and local governments			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays 1)	81,793	80,743	81,508	37,210	39,903	40,890	101,920	105,328	106,321
701	General public services	13,476	13,106	12,564	5,630	5,629	5,691	16,664	16,064	16,295
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense	1,827	1,793	1,874	...	...	...	1,804	1,865	1,943
703	Public order and safety	2,515	2,490	2,494	520	530	538	2,839	2,971	2,964
704	Economic affairs	5,409	5,022	4,262	5,896	6,314	6,255	9,520	9,794	8,944
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection	343	332	319	468	501	495	569	708	698
706	Housing and community amenities	939	1,173	869	1,790	1,615	1,622	2,061	2,083	1,886
707	Health	10,936	10,791	10,890	9,450	9,764	10,032	15,358	15,836	16,301
708	Recreation, culture and religion	552	588	545	1,513	1,591	1,574	1,782	1,924	1,841
709	Education	7,877	7,821	8,231	6,844	7,395	7,769	11,252	11,840	12,087
710	Social protection	35,905	37,634	39,460	6,184	6,556	6,915	39,968	42,238	43,363
	<i>Statistical discrepancy</i>	1	3	0	14	8	-1	13	6	-2
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets .....	...	...	29,053	...	...	26,388	44,688	48,178	55,441
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities .....	...	...	133,929	...	...	8,141	131,824	141,679	142,069
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63) .....	...	...	-104,875	...	...	18,247	-87,136	-93,501	-86,628
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) State and local governments' outlays by functions are unconsolidated.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Judiciary, ministries, monarchy, and parliament
2. Councils of the communities and regions

Central Government Units with Individuals Budgets

3. 80 (approx.) government agencies and extrabudgetary funds
4. National Pension Fund for Employees
5. National Retirement and Old Age Pension Fund
6. Special Family Allowance Funds
7. Work Accidents Fund
8. 13 other social security funds

State and Local Governments

9. 9 provinces
10. Metropolitan Brussels
11. 589 communes

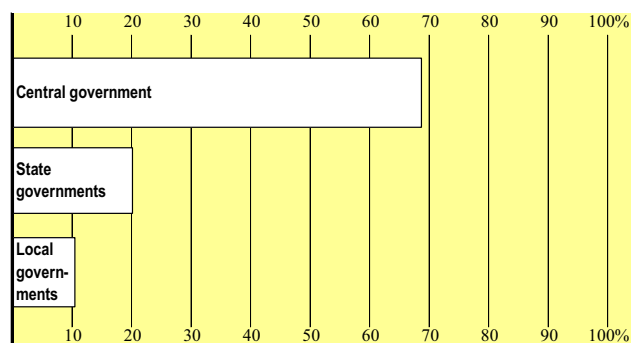
Supranational Authorities

12. Operations of institutions of the EU within Belgium

Notes: Some entities in units 3-8 have individual budgets but are also included in budgets of ministries.

Data coverage

Data in central government tables cover operations of units 1-8; unit 3 is extrabudgetary, and units 4-8 comprise social security funds. Data in local government tables cover operations of units 9-11. This institutional table is based on information reported in 2000.

Relative size of governments
in terms of gross expenditure in year 2000

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	248,336	Millions of Euros
GDP per capita	24,237	Euros
General government revenue	49.5	% of GDP
General government tax revenue	30.9	% of GDP
General government outlays	49.3	% of GDP
General government expense	49.2	% of GDP
General government liabilities	110.0	% of GDP
Currency unit per US\$, year 2000	1.0854	
Population	10.2	Million

Millions of Euros / Year Ending December 31	Central government			State and local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	98,438	102,643	108,460	39,154	41,626	42,599	111,808	117,004	122,881
2 Expense	101,432	104,994	108,367	38,495	40,308	42,088	113,867	117,794	122,280
Net operating balance (1-2=3)	-2,994	-2,351	93	659	1,318	511	-2,059	-790	601
31 Net acquisition of nonfinancial assets	-273	34	-36	-177	320	487	-451	354	451
Net lending / borrowing (3-31=32-33)	-2,721	-2,385	129	836	998	24	-1,608	-1,144	150
32 Net acquisition of financial assets	-2,192	-361	-245	57	831	-828	-1,741	601	178
33 Net incurrence of liabilities	235	1,855	68	-374	-1,000	-292	282	1,044	466
Statistical discrepancy between NLB and Financing	294	169	-442	-405	833	-560	-415	701	-438
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets	18,935	20,375	22,179	4,739	5,543	4,938	17,403	19,256	19,314
63 Liabilities	248,089	250,984	253,294	29,035	28,035	27,743	270,852	272,357	273,233
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net acquisition of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			State and local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	98,438	102,643	108,460	39,154	41,626	42,599	111,808	117,004	122,881
11 Taxes	61,794	64,466	68,895	7,365	7,971	7,789	69,160	72,438	76,680
111 Taxes on income, profits and capital gains	36,517	37,019	40,174	1,623	1,820	1,411	38,141	38,839	41,585
1111 Individuals	28,713	29,192	31,691	1,623	1,820	1,411	30,337	31,012	33,102
1112 Corporations and other enterprises	7,715	7,668	8,249	0	0	0	7,715	7,668	8,249
112 Taxes on payroll and workforce	24	22	22	0	0	0	24	22	22
113 Taxes on property	2,055	2,100	2,193	4,266	4,557	4,808	6,321	6,657	6,999
114 Taxes on goods and services	23,047	25,151	26,345	1,370	1,490	1,486	24,417	26,642	27,829
1141 General value added, sales, or turnover taxes	14,440	16,074	17,118	0	0	0	14,440	16,074	17,118
1142 Excises	5,410	5,608	5,705	376	376	363	5,787	5,984	6,067
115 Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0
116 Other taxes	151	174	161	106	104	84	257	278	245
12 Social contributions	34,085	35,473	36,754	2,934	3,074	3,213	37,019	38,545	39,967
121 Social security contributions	32,338	33,703	34,944	16	16	16	32,354	33,718	34,960
122 Other social contributions	1,747	1,770	1,810	2,918	3,058	3,197	4,665	4,827	5,007
13 Grants	359	423	381	25,355	26,873	27,713	223	272	190
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	129	171	125	94	101	64	223	272	190
133 From other general government units 1)	230	252	256	25,261	26,772	27,649	0	0	0
14 Other revenue	2,200	2,281	2,430	3,500	3,708	3,884	5,406	5,749	6,044
141 Property income	1,223	908	1,387	1,241	1,313	1,358	2,169	1,981	2,476
142 Sales of goods and services 2)	694	727	731	1,971	2,068	2,192	2,666	2,795	2,923
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	9	364	35	39	49	59	48	413	93
145 Miscellaneous and unidentified revenue	274	282	277	249	278	275	523	560	552
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	101,432	104,994	108,367	38,495	40,308	42,088	113,867	117,794	122,280
21 Compensation of employees	7,082	7,459	7,631	18,979	19,834	20,713	26,061	27,294	28,345
211 Wages and salaries	4,867	5,189	5,307	13,796	14,406	15,110	18,663	19,596	20,417
212 Social contributions	2,215	2,270	2,324	5,183	5,428	5,603	7,398	7,698	7,928
22 Use of goods and services	2,362	2,551	2,816	4,356	4,693	4,914	6,719	7,245	7,729
23 Consumption of fixed capital	653	633	621	3,095	3,203	3,358	3,748	3,836	3,979
24 Interest payments	15,719	15,357	15,622	1,427	1,422	1,505	16,849	16,539	16,857
25 Subsidies	1,587	1,774	1,908	1,699	1,710	1,800	3,286	3,484	3,708
26 Grants	25,739	27,289	28,215	250	251	266	498	531	576
263 To other general government units 1)	25,261	26,772	27,649	230	252	256	0	0	0
2631 Current	25,134	26,673	27,277	227	246	250	0	0	0
2632 Capital	127	99	372	3	6	6	0	0	0
27 Social benefits 3)	44,848	46,404	47,962	4,750	4,953	5,385	49,326	51,098	53,347
28 Other expense	3,442	3,527	3,592	3,939	4,242	4,147	7,380	7,767	7,739
281 Property expense other than interest	0	0	0	0	0	0	0	0	0
282 Miscellaneous other expense	3,442	3,527	3,592	3,939	4,242	4,147	7,380	7,767	7,739
2821 Current	2,009	2,245	2,222	2,219	2,344	2,331	4,227	4,587	4,553
2822 Capital	1,433	1,282	1,370	1,720	1,898	1,816	3,153	3,180	3,186
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	-2,700	-2,182	-349	254	2,151	-49	-2,474	-89	163
31 Nonfinancial assets	-273	34	-36	-177	320	487	-451	354	451
311 Fixed assets	-89	5	-36	-171	322	494	-261	327	458
3111 Buildings and structures .....	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
3113 Other fixed assets .....	...	...	...	...	...	...	...	...	...
312 Inventories	5	10	-6	0	0	0	5	10	-6
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	-189	19	6	-6	-2	-7	-195	17	-1
32 Financial assets	-2,192	-361	-245	57	831	-828	-1,741	601	178
321 Domestic .....	...	...	...	...	...	...	...	...	...
322 Foreign .....	...	...	...	...	...	...	...	...	...
33 Liabilities	235	1,855	68	-374	-1,000	-292	282	1,044	466
331 Domestic .....	...	...	...	...	...	...	...	...	...
332 Foreign .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			State and local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS 4)									
7 Total Outlays	100,735	105,199	108,456	44,036	46,644	48,635	113,416	118,147	122,343
701 General public services	41,487	43,026	44,052	7,874	8,284	8,512	24,114	24,686	25,484
7017 Public debt transactions .....	...	...	...	...	...	...	...	...	...
702 Defense	2,992	3,001	3,013	0	0	0	2,992	2,989	3,004
703 Public order and safety	2,012	2,176	2,311	1,382	1,515	1,587	3,365	3,664	3,868
704 Economic affairs	4,426	4,765	4,896	6,550	7,604	7,847	10,045	11,440	11,694
7042 Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045 Transport .....	...	...	...	...	...	...	...	...	...
7046 Communication .....	...	...	...	...	...	...	...	...	...
705 Environmental protection	128	85	168	1,567	1,564	1,731	1,633	1,587	1,837
706 Housing and community amenities	0	4	17	1,067	1,025	1,069	955	919	966
707 Health	13,474	14,450	15,334	520	482	536	13,895	14,845	15,784
708 Recreation, culture and religion	234	245	262	2,004	2,100	2,312	2,091	2,186	2,406
709 Education	2,291	2,395	2,558	16,002	16,406	16,950	14,197	14,543	14,998
710 Social protection 4)	33,411	34,704	35,577	7,133	7,738	8,170	40,411	41,545	42,690
<i>Statistical discrepancy</i>	280	348	268	-63	-74	-79	-282	-257	-388
TABLE 6. BALANCE SHEET									
6 Net Worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611 Fixed assets .....	...	...	...	...	...	...	...	...	...
6111 Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112 Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113 Other fixed assets .....	...	...	...	...	...	...	...	...	...
612 Inventories .....	...	...	...	...	...	...	...	...	...
613 Valuables .....	...	...	...	...	...	...	...	...	...
614 Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets 5)	18,935	20,375	22,179	4,739	5,543	4,938	17,403	19,256	19,314
6211 Domestic .....	...	...	...	...	...	...	...	...	...
6213 Foreign .....	...	...	...	...	...	...	...	...	...
63 Liabilities 5)	248,089	250,984	253,294	29,035	28,035	27,743	270,852	272,357	273,233
631 Domestic .....	...	...	...	...	...	...	...	...	...
632 Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:									
6M1 Net financial worth (=62-63)	-229,154	-230,609	-231,115	-24,295	-22,492	-22,805	-253,449	-253,101	-253,919
6M2 Debt at market value (=63-6317-6327) .....	...	...	...	...	...	...	...	...	...
6M3 Debt at nominal value ⁹⁾
6M4 Arrears ⁹⁾

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) For consolidating the central government (CG) and the social security funds (SSF), it was assumed that all transfers received by SSF were from CG.

2) Since the distribution of 'Payments for other non-market output' (TRP131) between the subsectors of general government is not available in the New Cronos database, its distribution is assumed to be the same as for 'Other non-market output' (TRP13).

3) Since the subcomponent 'Social benefits' is the only unknown component of government outlays, its value is assumed to be the difference between the total outlays and other subcomponents.

4) State and local government's outlays by function are unconsolidated. The transfers between Budgetary Account and Social Security Funds are assumed to be through the 'social protection' function.

5) Central government and Social Security Funds' financial assets and liabilities are unconsolidated, as well as the state and local governments' financial assets and liabilities.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

- Judiciary, legislature, ministries, and monarchy

Central Government Units with Individuals Budgets

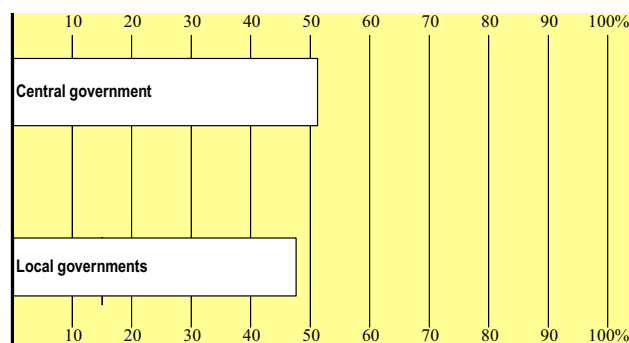
- State church
- Government agencies (extrabudgetary units)
- Social security funds

Local Governments

- City of Copenhagen
- 14 counties
- County agencies
- 275 municipalities
- Municipal agencies

Supranational Authorities

- Operations of institutions of the European Union within Denmark

Relative size of governments
in terms of gross expenditure in year 2000

Data coverage

Data in central government tables cover operations of units 1-4.
Data in local government tables cover operations of units 5-9 and are based on information from all local governments.
This institutional table is based on information reported in 2000.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	173,731	Millions of Euros
GDP per capita	32,546	Euros
General government revenue	55.7	% of GDP
General government tax revenue	46.4	% of GDP
General government outlays	50.7	% of GDP
General government expense	53.6	% of GDP
General government liabilities	57.4	% of GDP
Currency unit per US\$, year 2000	1.0854	
Population	5.3	Million

Millions of Euros / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	61,810	65,627	65,631	50,490	53,482	55,639	88,181	94,610	96,776
2 Expense	59,716	60,870	61,496	51,667	53,917	56,135	87,267	90,291	93,137
Net operating balance (1-2=3)	2,094	4,757	4,135	-1,177	-435	-496	914	4,319	3,639
31 Net acquisition of nonfinancial assets	-190	-210	-300	-633	-610	-455	-823	-820	-756
Net lending / borrowing (3-31=32-33)	2,284	4,967	4,435	-544	175	-41	1,737	5,139	4,395
32 Net acquisition of financial assets	-2,480	4,365	-1,045	-106	537	454	-2,111	4,642	-1,410
33 Net incurrence of liabilities	-4,686	-599	-5,482	360	363	495	-3,852	-499	-5,803
Statistical discrepancy between NLB and Financing	-78	-3	2	78	-1	0	4	2	-2
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets	70,439	77,156	75,561	8,477	9,006	9,443	72,241	79,643	77,525
63 Liabilities	103,103	98,655	93,135	13,313	13,617	14,052	109,741	105,753	99,708
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net acquisition of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	61,810	65,627	65,631	50,490	53,482	55,639	88,181	94,610	96,776
11 Taxes	49,922	53,378	52,728	24,545	26,076	27,836	74,467	79,455	80,565
111 Taxes on income, profits and capital gains	21,234	22,712	22,773	22,983	24,337	25,996	44,218	47,050	48,770
1111 Individuals	17,359	18,355	19,173	22,499	23,775	25,477	39,859	42,131	44,651
1112 Corporations and other enterprises	3,875	4,357	3,600	484	562	519	4,359	4,919	4,119
112 Taxes on payroll and workforce	1,012	935	754	0	0	0	1,012	935	754
113 Taxes on property	2,302	3,083	2,283	1,545	1,721	1,820	3,847	4,804	4,103
114 Taxes on goods and services	24,562	25,862	26,360	17	18	20	24,578	25,880	26,380
1141 General value added, sales, or turnover taxes	15,179	16,002	16,606	0	0	0	15,179	16,002	16,606
1142 Excises	6,297	6,885	7,028	0	0	20	6,313	6,903	7,048
115 Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0
116 Other taxes	812	786	558	0	0	0	812	786	558
12 Social contributions	3,246	4,306	4,779	802	856	930	4,048	5,162	5,709
121 Social security contributions	2,477	3,515	3,984	0	0	0	2,477	3,515	3,984
122 Other social contributions	769	791	795	802	856	930	1,571	1,647	1,725
13 Grants	672	629	514	19,631	20,746	20,787	192	160	116
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	191	158	114	2	2	2	192	160	116
133 From other general government units 1)	481	471	400	19,629	20,744	20,785	0	0	0
14 Other revenue	7,969	7,314	7,610	5,512	5,804	6,086	9,474	9,833	10,386
141 Property income 1)	4,907	4,321	4,450	590	571	572	1,491	1,609	1,711
142 Sales of goods and services 2)	2,683	2,564	2,639	4,369	4,694	4,892	7,052	7,256	7,532
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	0	0	0	43	0	0	43	0	0
145 Miscellaneous and unidentified revenue	379	429	521	510	539	622	888	968	1,143
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	59,716	60,870	61,496	51,667	53,917	56,135	87,267	90,291	93,137
21 Compensation of employees	7,650	7,927	8,042	19,300	20,278	21,068	26,950	28,205	29,110
211 Wages and salaries	...	...	...	...	...	...	...	...	...
212 Social contributions	...	...	...	...	...	...	...	...	...
22 Use of goods and services	4,931	5,089	5,230	7,490	8,159	8,625	12,421	13,248	13,855
23 Consumption of fixed capital	1,307	1,339	1,369	2,152	2,196	2,248	3,459	3,535	3,618
24 Interest payments 1)	7,623	7,159	6,713	386	340	362	4,003	4,218	3,765
25 Subsidies	2,976	3,194	3,144	619	676	693	3,595	3,870	3,837
26 Grants	22,436	23,574	23,805	481	471	400	2,807	2,830	3,020
263 To other general government units	19,629	20,744	20,785	481	471	400	0	0	0
2631 Current	19,389	20,439	20,519	463	424	359	0	0	0
2632 Capital 1)	240	305	266	18	47	41	0	0	0
27 Social benefits	11,441	11,432	11,802	21,088	21,631	22,551	32,529	33,062	34,353
28 Other expense	1,352	1,156	1,391	151	166	188	1,503	1,323	1,579
281 Property expense other than interest	0	0	0	0	0	0	0	0	0
282 Miscellaneous other expense	1,352	1,156	1,391	151	166	188	1,503	1,323	1,441
2821 Current	1,050	1,143	1,236	137	165	176	1,187	1,309	1,412
2822 Capital	302	13	155	14	1	12	316	14	29
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	2,016	4,754	4,137	-1,099	-436	-496	918	4,321	3,637
31 Nonfinancial assets	-190	-210	-300	-633	-610	-455	-823	-820	-756
311 Fixed assets	-231	-254	-286	-622	-584	-447	-853	-838	-734
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	9	0	-24	0	0	0	9	0	-24
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	32	44	10	-11	-26	-8	21	18	2
32 Financial assets	-2,480	4,365	-1,045	-106	537	454	-2,111	4,642	-1,410
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	-4,686	-599	-5,482	360	363	495	-3,852	-499	-5,803
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>		Central government			Local governments			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	58,518	59,891	60,347	51,034	53,307	55,680	81,580	84,801	88,079
701	General public services .....	...	...	...	...	...	...	7,153	7,439	7,734
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense .....	...	...	...	...	...	...	2,647	2,708	2,720
703	Public order and safety .....	...	...	...	...	...	...	1,530	1,582	1,647
704	Economic affairs .....	...	...	...	...	...	...	6,768	7,139	6,679
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection .....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities .....	...	...	...	...	...	...	1,309	1,414	1,617
707	Health .....	...	...	...	...	...	...	8,018	8,601	8,954
708	Recreation, culture and religion .....	...	...	...	...	...	...	2,490	2,649	2,795
709	Education .....	...	...	...	...	...	...	12,383	13,055	13,964
710	Social protection .....	...	...	...	...	...	...	38,271	39,218	40,682
	<i>Statistical discrepancy</i> .....	...	...	...	...	...	...	1,011	996	1,287
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets 4)	70,439	77,156	75,561	8,477	9,006	9,443	72,241	79,643	77,525
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities 4)	103,103	98,655	93,135	13,313	13,617	14,052	109,741	105,753	99,708
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63)	-32,664	-21,499	-17,574	-4,836	-4,611	-4,610	-37,500	-26,110	-22,183
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) Interest and capital transfers to and from general government units were not consistently recorded in the New Cronos database. Therefore, the magnitude of paid interest and capital transfers by other government units were assumed to be equal to received interest and capital transfers, respectively, by these units.

2) Since the distribution of 'Payments for other non-market output' (TRP131) between the subsectors of general government is not available in the New Cronos database, its distribution is assumed to be the same as for 'Other non-market output' (TRP13).

3) Since the subcomponent 'Social benefits' is the only unknown component of government outlays, its value is assumed to be the difference between the total outlays and other subcomponents.

4) Central government and Social Security Funds' financial assets and liabilities are unconsolidated.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

- Judiciary, ministries, parliament, and presidency

Central Government Units with Individuals Budgets

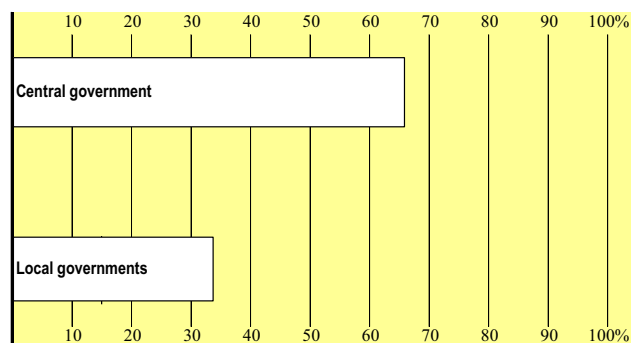
- Funds
- Social security funds

State and Local Governments

- 455 municipalities and 262 joint municipal boards

Notes: Unit 2 comprises the Central Government Pension Fund, Fire Protection Fund, Fund for Compensation of Oil Damages, Fund for Development of Farm Economy, Government Guarantee Fund, Housing Fund, Intervention Fund for Agriculture, Nuclear Waste Fund, Fund for Security of Supply, and State Guarantee Fund.

Unit 3 comprises the Central Unemployment Fund (Foundation for Unemployment Insurance Fund), Education and Redundancy Payments Fund, Social Insurance Institution, and 68 unemployment insurance funds

Relative size of governments
in terms of gross expenditure in year 2000

Data coverage

Data in central government tables cover operations of units 1-3. Unit 2 is extrabudgetary, and unit 3 comprises social security funds. Data in local government tables cover operations of unit 4 and are based on information from all local governments

The institutional table is based on information reported in 1998.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	131,145	Millions of Euros
GDP per capita	25,337	Euros
General government revenue	55.7	% of GDP
General government tax revenue	34.9	% of GDP
General government outlays	48.7	% of GDP
General government expense	48.5	% of GDP
General government liabilities	53.1	% of GDP
Currency unit per US\$, year 2000	1.0854	
Population	5.2	Million

Millions of Euros / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	47,361	48,595	54,885	21,433	22,030	23,823	63,242	65,118	73,040
2 Expense	45,377	45,758	46,126	21,360	22,020	23,164	61,185	62,275	63,625
Net operating balance (1-2=3)	1,984	2,837	8,759	73	10	659	2,057	2,843	9,415
31 Net acquisition of nonfinancial assets	124	219	-163	437	324	343	561	542	179
Net lending / borrowing (3-31=32-33)	1,860	2,618	8,922	-364	-314	316	1,496	2,301	9,236
32 Net acquisition of financial assets	3,043	-937	2,627	230	115	1,147	1,406	1,541	9,871
33 Net incurrence of liabilities	1,349	-4,060	-5,586	175	332	307	-341	-1,345	988
<i>Statistical discrepancy between NLB and Financing</i>	-166	505	-709	419	97	524	251	585	-353
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets 1)	100,057	134,127	107,630	26,091	28,347	29,636	101,054	141,756	123,939
63 Liabilities 1)	87,098	78,624	73,038	9,095	9,482	9,948	71,098	67,388	69,660
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	47,361	48,595	54,885	21,433	22,030	23,823	63,242	65,118	73,040
11 Taxes	26,688	27,720	32,337	11,741	12,177	13,467	38,428	39,895	45,801
111 Taxes on income, profits and capital gains	9,860	10,090	13,927	11,275	11,648	12,891	21,134	21,738	26,816
1111 Individuals	7,039	6,966	9,129	9,157	9,545	9,990	16,195	16,511	19,118
1112 Corporations and other enterprises	2,770	3,077	4,758	2,118	2,103	2,901	4,888	5,180	7,658
112 Taxes on payroll and workforce	1	1	1	0	0	0	1	1	1
113 Taxes on property	769	819	942	460	522	569	1,229	1,341	1,512
114 Taxes on goods and services	16,003	16,794	17,442	6	7	7	16,009	16,799	17,447
1141 General value added, sales, or turnover taxes	10,160	10,683	11,426	0	1	1	10,160	10,683	11,426
1142 Excises	4,404	4,615	4,466	0	0	0	4,404	4,615	4,466
115 Taxes on international trade and transactions	-1	-6	-8	0	0	0	-1	-6	-8
116 Other taxes	56	22	33	0	0	0	56	22	33
12 Social contributions	14,964	15,751	15,948	141	89	49	15,105	15,840	15,998
121 Social security contributions	14,964	15,751	15,948	26	17	18	14,990	15,768	15,967
122 Other social contributions	0	0	0	115	72	31	115	72	31
13 Grants	636	648	808	4,922	4,931	5,071	192	209	333
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	124	123	257	68	87	76	192	209	333
133 From other general government units	512	525	551	4,854	4,844	4,995	0	0	0
14 Other revenue	5,073	4,476	5,792	4,630	4,833	5,236	9,517	9,174	10,908
141 Property income	2,917	2,474	3,752	774	743	756	3,504	3,084	4,388
142 Sales of goods and services	1,904	1,689	1,747	3,827	4,056	4,439	5,731	5,744	6,186
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	43	95	55	7	13	19	51	108	74
145 Miscellaneous and unidentified revenue	209	218	238	22	21	22	231	238	260
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	45,377	45,758	46,126	21,360	22,020	23,164	61,185	62,275	63,625
21 Compensation of employees	4,546	4,705	4,856	11,587	11,835	12,315	16,133	16,540	17,171
211 Wages and salaries	3,579	3,729	3,854	8,921	9,106	9,458	12,500	12,834	13,312
212 Social contributions	967	976	1,002	2,666	2,729	2,857	3,633	3,706	3,859
22 Use of goods and services	4,718	4,749	4,771	6,236	6,587	6,992	10,955	11,336	11,763
23 Consumption of fixed capital	1,286	1,288	1,393	1,414	1,512	1,665	2,700	2,800	3,058
24 Interest payments	4,046	3,609	3,590	294	244	252	4,153	3,719	3,723
25 Subsidies	1,910	1,836	1,913	115	118	117	2,025	1,954	2,030
26 Grants	5,217	5,243	5,425	512	525	551	363	399	430
263 To other general government units	4,854	4,844	4,995	512	525	551	0	0	0
2631 Current	4,624	4,653	4,838	500	513	539	0	0	0
2632 Capital	230	191	157	12	12	12	0	0	0
27 Social benefits	21,436	21,942	21,731	902	858	867	22,338	22,800	22,598
28 Other expense	2,218	2,386	2,447	299	341	405	2,518	2,727	2,852
281 Property expense other than interest	1	1	1	24	22	20	25	23	21
282 Miscellaneous other expense	2,217	2,385	2,446	275	319	385	2,493	2,704	2,831
2821 Current	1,798	1,960	2,042	273	317	383	2,072	2,277	2,425
2822 Capital	419	425	404	2	2	2	421	427	406
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	1,818	3,342	8,050	492	107	1,183	2,308	3,428	9,062
31 Nonfinancial assets	124	219	-163	437	324	343	561	542	179
311 Fixed assets	170	213	-103	465	436	366	636	648	263
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	33	-17	-102	0	0	0	33	-17	-102
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	-79	23	42	-28	-112	-23	-108	-89	18
32 Financial assets	3,043	-937	2,627	230	115	1,147	1,406	1,541	9,871
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	1,349	-4,060	-5,586	175	332	307	-341	-1,345	988
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS									
7 Total Outlays	45,501	45,977	45,963	21,797	22,344	23,507	61,746	62,817	63,804
701 General public services	7,866	7,885	8,049
7017 Public debt transactions
702 Defense	2,103	2,032	1,931
703 Public order and safety	1,605	1,705	1,798
704 Economic affairs	6,414	6,312	6,329
7042 Agriculture, forestry, fishing and hunting
7045 Transport
7046 Communication
705 Environmental protection	420	408	458
706 Housing and community amenities	1,023	900	1,042
707 Health	6,875	7,126	7,601
708 Recreation, culture and religion	1,387	1,452	1,464
709 Education	7,802	7,983	8,279
710 Social protection	26,255	27,015	26,865
<i>Statistical discrepancy</i>	-4	-1	-12
TABLE 6. BALANCE SHEET									
6 Net Worth
61 Nonfinancial assets
611 Fixed assets
6111 Buildings and structures
6112 Machinery and other equipment
6113 Other fixed assets
612 Inventories
613 Valuables
614 Nonproduced assets
62 Financial assets 1)	100,057	134,127	107,630	26,091	28,347	29,636	101,054	141,756	123,939
6211 Domestic
6213 Foreign
63 Liabilities 1)	87,098	78,624	73,038	9,095	9,482	9,948	71,098	67,388	69,660
631 Domestic
632 Foreign
Memorandum items:									
6M1 Net financial worth (=62-63)	12,959	55,503	34,592	16,996	18,865	19,688	29,956	74,368	54,279
6M2 Debt at market value
6M3 Debt at nominal value
6M4 Arrears

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) Financial assets and Liabilities are presented on unconsolidated basis for Central government (Budgetary Account and Social Security Funds).

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Budget agencies, judiciary, ministries, parliament, presidency, and prime minister

Central Government Units with Individuals Budgets

2. General Social Security Scheme - Illness, Old Age, Family Benefits, Worker's Compensation
3. 145 government agencies involved in agriculture, cultural activities, health and social welfare, housing, and other economic and general services
4. 3 other social security schemes, assorted organizations dependent on social insurance, and government hospitals
5. Unemployment compensation schemes
6. Universities

Local Government

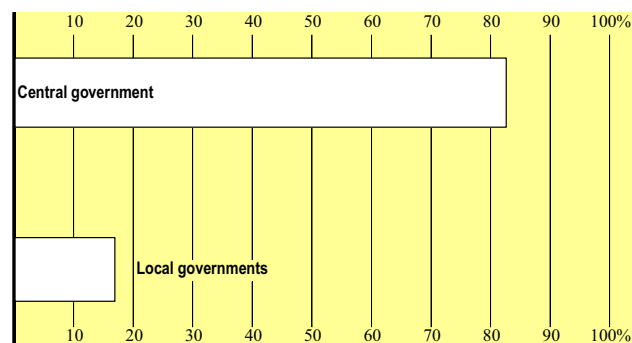
7. 22 regions and 96 departments
8. 36,000 (approximately) communes
9. Local government agencies (incl. primary and secondary schools)

Supranational Authorities

10. Operations of institutions of the European Union within France

Data coverage

Data in central government tables cover operations of units 1-6; units 3 and 6 are extrabudgetary, and units 2 and 4-5 comprise social security funds. Data in local government tables cover operations of units 7-10 and are based on information from all local governments. This institutional table is based on information reported in or prior to 1996.

Relative size of governments
in terms of gross expenditure in year 2000

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	1,416,877	Millions of Euros
GDP per capita	23,390	Euros
General government revenue	51.1	% of GDP
General government tax revenue	28.2	% of GDP
General government outlays	52.4	% of GDP
General government expense	51.4	% of GDP
General government liabilities	71.5	% of GDP
Currency unit per US\$, year 2000	0.9231	
Population	60.6	Million

Millions of Euros / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	581,729	616,685	639,694	131,741	138,681	142,566	663,661	702,238	723,491
2 Expense	615,667	638,843	657,845	120,702	125,456	129,058	686,555	711,171	728,134
Net operating balance (1-2=3)	-33,938	-22,158	-18,151	11,039	13,225	13,508	-22,894	-8,933	-4,643
31 Net acquisition of nonfinancial assets	4,674	4,378	4,794	7,094	8,419	9,716	11,768	12,799	14,509
Net lending / borrowing (3-31=32-33)	-38,612	-26,536	-22,945	3,945	4,806	3,792	-34,662	-21,732	-19,152
32 Net acquisition of financial assets .....	...	...	...	4,514	4,954	4,197	4,264	3,347	15,095
33 Net incurrence of liabilities .....	...	...	...	567	664	1,338	38,929	25,363	34,063
Statistical discrepancy between NLB and Financing				2	-516	-933	-3	-284	184
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	48,432	51,878	56,538	447,361	520,692	517,975
63 Liabilities .....	...	...	...	120,141	123,011	123,672	992,000	976,338	1,012,700
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32 Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (1-2-31-32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	581,729	616,685	639,694	131,741	138,681	142,566	663,661	702,238	723,491
11 Taxes	304,480	325,291	339,047	61,025	62,241	59,828	365,506	387,530	398,874
111 Taxes on income, profits and capital gains	135,585	148,827	159,477	0	0	0	135,585	148,827	159,477
1111 Individuals	104,300	110,586	118,540	0	0	0	104,300	110,586	118,540
1112 Corporations and other enterprises	31,285	37,806	40,937	0	0	0	31,285	37,806	40,937
112 Taxes on payroll and workforce	9,499	11,034	12,674	2,505	2,785	2,675	12,004	13,819	15,349
113 Taxes on property	10,340	11,085	12,063	41,263	41,334	41,578	51,603	52,419	53,641
114 Taxes on goods and services	148,829	154,076	154,449	7,379	7,830	5,332	156,209	161,906	159,780
1141 General value added, sales, or turnover taxes	93,620	98,416	99,078	0	0	0	93,620	98,416	99,078
1142 Excises	33,865	34,366	36,375	389	412	460	34,254	34,778	36,835
115 Taxes on international trade and transactions	42	30	26	175	210	222	217	239	248
116 Other taxes	185	239	358	9,703	10,082	10,021	9,888	10,320	10,379
12 Social contributions	234,900	247,892	256,705	341	365	376	235,240	248,258	257,081
121 Social security contributions	211,397	223,496	231,182	0	0	0	211,396	223,496	231,182
122 Other social contributions	23,503	24,396	25,523	341	365	376	23,844	24,762	25,899
13 Grants	7,663	7,683	7,623	45,243	48,940	54,718	3,095	3,494	3,572
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	2,863	3,241	3,311	232	253	261	3,095	3,494	3,572
133 From other levels of the general government	4,800	4,442	4,312	45,011	48,687	54,457	0	0	0
14 Other revenue	34,686	35,819	36,319	25,132	27,135	27,644	59,820	62,956	63,964
141 Property income 1)	6,906	6,703	6,405	1,906	1,897	1,943	8,814	8,600	8,347
142 Sales of goods and services 2)	24,734	25,053	25,591	21,638	22,334	23,394	46,372	47,388	48,985
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	-1,947	-572	-1,236	-1,531	-30	-746	-3,478	-602	-1,982
145 Miscellaneous and unidentified revenue	4,993	4,635	5,559	3,119	2,934	3,053	8,112	7,570	8,614
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	615,667	638,843	657,845	120,702	125,456	129,058	686,555	711,171	728,134
21 Compensation of employees	141,070	145,400	150,117	36,336	38,513	40,113	177,406	183,912	190,230
211 Wages and salaries	97,156	99,735	102,633	26,958	28,433	29,544	124,114	128,168	132,177
212 Social contributions	43,914	45,664	47,484	9,378	10,080	10,569	53,292	55,744	58,053
22 Use of goods and services	45,903	47,539	48,431	30,304	31,755	33,398	76,206	79,294	81,829
23 Consumption of fixed capital	9,598	9,764	10,056	18,961	19,718	20,428	28,559	29,482	30,484
24 Interest payments	39,860	38,874	39,605	6,669	6,231	6,420	46,528	45,105	46,025
25 Subsidies	12,460	12,572	12,322	5,202	5,458	5,580	17,662	18,031	17,902
26 Grants	49,272	52,888	59,196	4,801	4,442	4,312	4,262	4,201	4,739
263 To other units of the general government sector	45,011	48,687	54,457	4,800	4,442	4,312	0	0	0
2631 Current	36,543	41,287	45,950	1,287	840	506	0	0	0
2632 Capital 3)	8,468	7,400	8,507	3,513	3,602	3,806	0	0	0
27 Social benefits 4)	296,356	306,885	316,494	11,523	11,827	11,012	307,878	318,712	327,506
28 Other expense	21,148	24,921	21,624	6,906	7,512	7,795	28,054	32,434	29,419
281 Property expense other than interest	0	0	0	18	17	18	18	17	18
282 Miscellaneous other expense	21,148	24,921	21,624	6,888	7,495	7,777	28,036	32,417	29,401
2821 Current	10,834	11,303	11,216	6,345	6,913	7,171	17,179	18,217	18,387
2822 Capital	10,314	13,618	10,408	543	582	606	10,857	14,200	11,014
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth .....	...	...	...	11,041	12,709	12,575	-22,897	-9,217	-4,459
31 Nonfinancial assets	4,674	4,378	4,794	7,094	8,419	9,716	11,768	12,799	14,509
311 Fixed assets	3,093	2,783	3,378	5,828	7,180	8,367	8,922	9,964	11,745
3111 Buildings and structures .....	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
3113 Other fixed assets .....	...	...	...	...	...	...	...	...	...
312 Inventories	1,181	1,208	1,104	21	21	22	1,201	1,229	1,126
313 Valuables	90	101	79	1	1	1	91	102	80
314 Nonproduced assets	310	286	233	1,244	1,217	1,326	1,554	1,504	1,558
32 Financial assets .....	...	...	...	4,514	4,954	4,197	4,264	3,347	15,095
321 Domestic .....	...	...	...	...	...	...	...	...	...
322 Foreign .....	...	...	...	...	...	...	...	...	...
33 Liabilities .....	...	...	...	567	664	1,338	38,929	25,363	34,063
331 Domestic .....	...	...	...	...	...	...	...	...	...
332 Foreign .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government			
	1998	1999	2000	1998	1999	2000	1998	1999	2000	
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	620,341	643,221	662,639	127,796	133,875	138,774	698,323	723,970	742,643
701	General public services .....	...	...	...	...	...	...	...	...	...
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense .....	...	...	...	...	...	...	...	...	...
703	Public order and safety .....	...	...	...	...	...	...	...	...	...
704	Economic affairs .....	...	...	...	...	...	...	...	...	...
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection .....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities .....	...	...	...	...	...	...	...	...	...
707	Health .....	...	...	...	...	...	...	...	...	...
708	Recreation, culture and religion .....	...	...	...	...	...	...	...	...	...
709	Education .....	...	...	...	...	...	...	...	...	...
710	Social protection .....	...	...	...	...	...	...	...	...	...
	<i>Statistical discrepancy</i>									
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets .....	...	...	...	48,432	51,878	56,538	447,361	520,692	517,975
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities .....	...	...	...	120,141	123,011	123,672	992,000	976,338	1,012,700
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63) .....	...	...	...	-71,709	-71,133	-67,134	-544,639	-455,646	-494,725
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

1) Interest is unconsolidated.

2) Since the distribution of 'Payments for other non-market output' (TRP131) between the subsectors of general government is not available in the New cronos database, its distribution is assumed to be the same as for 'Other non-market output' (TRP13).

3) Since the 'capital transfers' to government sectors are not available in the New Cronos database, their magnitudes were assumed and made closely consistent with the capital transfers to other sectors published in Eurostat Table Q200.

4) Since the subcomponent 'Social benefits' is the only unknown component of government outlays, its value is assumed to be the difference between the total outlays and other subcomponents.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Chancellorship, judiciary, legislature (Bundesrat-Federal Council of Länder; and Bundestag-federal parliament) ministries, and presidency

Central Government Units with Individuals Budgets

2. 8 social insurance institutions
3. 7 special funds

State and Local Governments

4. 16 länder
5. Municipal special-purpose associations and nonprofit organizations
6. 15,000 (approximately) municipalities and municipal associations

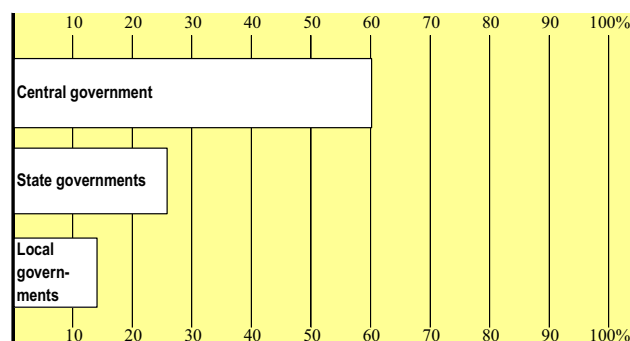
Supranational Authorities

7. Operations of institutions of the European Union within Germany

Notes: The main federal cash office normally closes its books in late January. Unit 2 comprises Accident Insurance, Federal Institute of Labor, Health Insurance, Miners' Pension Fund, Old Age Assistance for Farmers, Old Age Care Insurance, Pension Fund for Manual and Non-manual Workers, and Supplementary Public Pension Insurance. Unit 3 comprises Credit Repayment Fund, Equalization of Burdens Fund, European Recovery Program Special Fund, Federal Railroad Fund, German Unity Fund, Indemnity and Equalization Fund to Ensure Hard-Coal Usage, and Redemption Fund for Inherited Liabilities.

Data coverage

Data in central government tables cover operations of units 1-3; unit 2 comprises social security, and unit 3 is extrabudgetary. Central government revenue and transfers abroad include the harmonized, value-added levy. This institutional table is based on information reported in in 2000.

Relative size of governments
in terms of gross expenditure in year 2001

Selected economic aggregates 2001

Gross Domestic Product (GDP), current prices	2,063 Billions of Euros
GDP per capita	25,049 Euros
General government revenue	45.7 % of GDP
General government tax revenue	23.2 % of GDP
General government outlays	48.5 % of GDP
General government expense	48.5 % of GDP
General government liabilities	60.8 % of GDP
Currency unit per US\$, year 2001	1.1175
Population	82.4 Million

Billions of Euros / Year Ending December 31	Central government			State and Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	619.40	628.92	630.85	357.77	366.48	353.48	935.34	953.55	943.00
2 Expense	643.78	654.77	661.98	360.26	367.32	379.33	962.20	980.22	999.96
Net operating balance (1-2=3)	-24.38	-25.85	-31.13	-2.49	-0.84	-25.85	-26.86	-26.67	-56.96
31 Net acquisition of nonfinancial assets	1.23	-51.04	0.05	1.65	1.58	0.51	2.88	-49.46	0.56
Net lending / borrowing (3-31=32-33)	-25.61	25.19	-31.18	-4.14	-2.42	-26.36	-29.74	22.79	-57.52
32 Net acquisition of financial assets .....	...	...	...	...	...	...	4.48	46.12	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	32.62	16.33	...
Statistical discrepancy between NLB and Financing .....	...	...	...	...	...	...	1.60	7.00	...
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	340.60	391.53	...
63 Liabilities .....	...	...	...	...	...	...	1,201.85	1,231.72	...
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+322) .....	...	...	...	...	...	...	...	...	...

Billions of Euros / Year Ending December 31	Central government			State and Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE									
1 Revenue	619.40	628.92	630.85	357.77	366.48	353.48	935.34	953.55	943.00
11 Taxes	234.17	244.72	236.62	247.58	256.68	242.73	481.74	501.39	479.34
111 Taxes on income, profits and capital gains	108.70	116.86	104.46	149.09	157.68	142.67	257.79	274.54	247.13
1111 Individuals	91.43	97.34	96.32	109.38	115.91	114.27	200.81	213.25	210.59
1112 Corporations and other enterprises	15.72	17.94	6.42	14.20	16.32	5.58	29.92	34.26	12.00
112 Taxes on payroll and workforce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113 Taxes on property	0.00	0.00	0.00	17.60	16.63	16.51	17.59	16.62	16.50
114 Taxes on goods and services	125.47	127.86	132.16	80.89	82.37	83.55	206.36	210.23	215.71
1141 General value added, sales, or turnover taxes	63.95	63.44	63.87	65.90	67.32	66.82	129.85	130.76	130.69
1142 Excises	54.39	57.20	60.75	0.84	0.83	0.82	55.23	58.03	61.57
115 Taxes on international trade and transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116 Other taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Social contributions	359.14	361.99	366.98	16.55	16.52	16.58	375.69	378.51	383.56
121 Social security contributions	354.53	357.36	362.29	0.00	0.00	0.00	354.53	357.36	362.29
122 Other social contributions	4.61	4.63	4.69	16.55	16.52	16.58	21.16	21.15	21.27
13 Grants	6.46	6.38	6.59	38.76	38.35	38.08	3.68	3.13	3.57
131 From foreign governments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132 From international organizations	0.91	0.62	0.70	2.77	2.51	2.87	3.68	3.13	3.57
133 From other general government units	5.55	5.76	5.89	35.99	35.84	35.21	0.00	0.00	0.00
14 Other revenue	19.63	15.83	20.66	54.88	54.93	56.09	74.23	70.52	76.53
141 Property income	12.11	8.87	13.49	3.71	4.53	5.63	15.54	13.16	18.90
142 Sales of goods and services	4.63	4.71	5.00	36.41	36.01	35.66	41.04	40.72	40.66
143 Fines, penalties and forfeits	0.00	0.00	0.00	3.80	3.79	4.13	3.80	3.79	4.13
144 Voluntary transfers other than grants	2.89	2.25	2.17	10.96	10.60	10.67	13.85	12.85	12.84
145 Miscellaneous and unidentified revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	643.78	654.77	661.98	360.26	367.32	379.33	962.20	980.22	999.96
21 Compensation of employees	36.36	36.59	36.31	129.01	129.01	128.55	165.37	165.60	164.86
211 Wages and salaries	...	...	...	...	...	...	...	...	...
212 Social contributions	...	...	...	...	...	...	...	...	...
22 Use of goods and services	25.96	26.38	27.03	50.94	52.13	54.64	76.90	78.51	81.67
23 Consumption of fixed capital	7.15	7.27	7.31	25.73	26.29	26.58	32.88	33.56	33.89
24 Interest payments	44.42	43.77	42.85	24.70	24.64	25.21	68.84	68.17	67.84
25 Subsidies	17.70	16.05	13.49	18.27	19.11	20.35	35.97	35.16	33.84
26 Grants	49.41	48.99	47.50	5.57	5.79	5.92	13.42	13.15	12.29
263 To other general government units	35.99	35.84	35.21	5.57	5.79	5.92	0.00	0.00	0.00
2631 Current	24.94	25.38	25.26	5.45	5.67	5.81	0.00	0.00	0.00
2632 Capital	11.05	10.46	9.95	0.12	0.12	0.11	0.00	0.00	0.00
27 Social benefits	446.77	455.82	467.00	76.30	78.91	81.14	523.07	534.73	548.14
28 Other expense	16.01	19.90	20.49	29.74	31.44	36.94	45.75	51.34	57.43
281 Property expense other than interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
282 Miscellaneous other expense	16.01	19.90	20.49	29.74	31.44	36.94	45.75	51.34	57.43
2821 Current	7.50	9.71	8.46	12.36	12.87	14.44	19.86	22.58	22.90
2822 Capital	8.51	10.19	12.03	17.38	18.57	22.50	25.89	28.76	34.53
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	...	...	...	...	...	...	-25.26	-19.67	...
31 Nonfinancial assets	1.23	-51.04	0.05	1.65	1.58	0.51	2.88	-49.46	0.56
311 Fixed assets	1.43	0.45	0.11	3.48	2.97	1.75	4.91	3.42	1.86
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	-0.13	-0.65	0.00	0.00	0.00	0.00	-0.13	-0.65	0.00
313 Valuables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314 Nonproduced assets	-0.07	-50.84	-0.06	-1.83	-1.39	-1.24	-1.90	-52.23	-1.30
32 Financial assets	...	...	...	...	...	...	4.48	46.12	...
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	...	...	...	...	...	...	32.62	16.33	...
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

Billions of Euros / Year Ending December 31		Central government			State and Local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	644.99	603.73	662.03	361.96	368.95	379.89	965.08	930.76	1,000.52
701	General public services	92.27	41.77	90.89	46.01	47.37	48.92	128.54	78.49	130.01
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense	25.60	25.48	25.36	0.00	0.00	0.00	25.19	25.09	24.99
703	Public order and safety	2.56	2.63	2.71	31.26	31.47	31.30	33.22	33.51	33.42
704	Economic affairs	51.00	48.80	49.52	45.31	45.74	50.57	85.74	84.08	89.70
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection	0.40	0.37	0.38	13.38	13.37	13.30	13.53	13.48	13.36
706	Housing and community amenities	4.53	4.96	5.49	18.11	19.24	20.23	19.67	21.42	23.31
707	Health	119.15	123.67	126.27	5.82	5.91	5.87	123.81	128.38	131.01
708	Recreation, culture and religion	0.80	0.77	0.79	15.14	15.28	15.39	14.68	14.78	14.94
709	Education	2.73	2.51	2.93	90.81	91.49	91.87	85.96	86.54	86.92
710	Social protection	345.95	352.77	357.69	96.13	99.08	102.44	434.74	444.99	452.86
	Statistical discrepancy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets .....	...	...	...	...	...	...	340.60	391.53	...
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities .....	...	...	...	...	...	...	1,201.85	1,231.72	...
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63) .....	...	...	...	...	...	...	-861.26	-840.19	...
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value ⁹⁾
6M4	Arrears ⁹⁾

Notes to the statistical tables:

32* = 32 - 3212 - 3222

The data presented in these tables were submitted by Statistics Germany (Statistisches Bundesamt).

... Indicates data are not available.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Judiciary, ministries, parliament, prefectures, and presidency

Central Government Units with Individuals Budgets

2. Government agencies
3. Hospitals
4. Social insurance organizations
5. Special funds and agencies
6. State universities, colleges, and other educational institutions
6. 487 intermunicipal corporations and the Union of Netherlands Municipalities

Local Government

7. 277 municipalities and 5,757 communities

Supranational Authorities

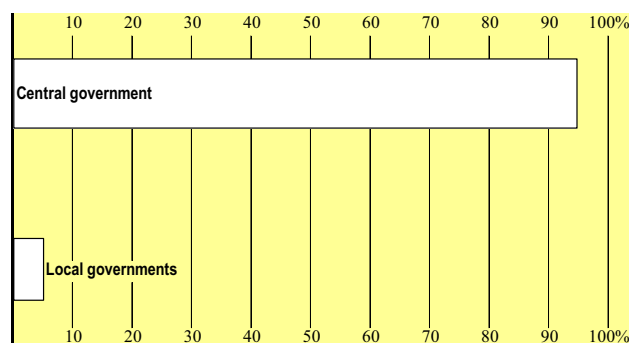
8. Operations of institutions of the European Union within Greece

Notes: Unit 2 comprises approximately 850 agencies. Among these are Apostoliki Diakonia of the Church of Greece; Autonomous Workers' Housing Organization; 61 chambers of commerce, trade, arts, etc.; 21 cultural service agencies; 151 miscellaneous public works institutions; National Road-Building Fund; port funds; prefectural funds (public works); School Buildings Organization (public works); 600 (approximately) social welfare and charity agencies; and Special Resettlement Fund.

See page 3 for further comments on Units of General Government.

Data coverage

Data in central government tables cover operations of units 1-6; units 2-3 and 5-6 are extrabudgetary, and unit 4 comprises social security funds. This institutional table is based on information reported in or prior to 1997.

Relative size of governments
in terms of gross expenditure in year 2000

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	117,263	Millions of Euros
GDP per capita	11,610	Euros
General government revenue	50.6	% of GDP
General government tax revenue	27.4	% of GDP
General government outlays	51.7	% of GDP
General government expense	47.4	% of GDP
General government liabilities	...	% of GDP
Currency unit per US\$, year 2000	1.0854	
Population	10.1	Million

Millions of Euros / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	48,637	54,284	57,882	2,760	3,178	3,348	49,701	55,473	59,374
2 Expense	48,202	52,605	55,130	1,893	2,119	2,265	48,397	52,736	55,536
Net operating balance (1-2=3)	435	1,679	2,752	867	1,059	1,083	1,304	2,737	3,838
31 Net acquisition of nonfinancial assets	3,162	3,902	4,114	801	979	1,024	3,963	4,879	5,139
Net lending / borrowing (3-31=32-33)	-2,727	-2,223	-1,362	66	80	59	-2,659	-2,142	-1,301
32 Net acquisition of financial assets .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	...	...	...
63 Liabilities .....	...	...	...	...	...	...	...	...	...
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	48,637	54,284	57,882	2,760	3,178	3,348	49,701	55,473	59,374
11 Taxes	25,995	29,367	31,682	340	378	402	26,336	29,747	32,085
111 Taxes on income, profits and capital gains	9,882	11,139	12,285	0	0	0	9,882	11,139	12,285
1111 Individuals	6,000	6,630	7,369	0	0	0	6,000	6,630	7,369
1112 Corporations and other enterprises	3,412	3,897	4,206	0	0	0	3,412	3,897	4,206
112 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0
113 Taxes on property	931	1,661	1,871	197	217	226	1,128	1,879	2,098
114 Taxes on goods and services	14,586	15,990	16,789	139	157	172	14,726	16,148	16,961
1141 General value added, sales, or turnover taxes	7,906	8,832	9,899	0	11	0	7,918	8,843	9,910
1142 Excises	4,328	4,393	4,199	0	0	0	4,328	4,393	4,199
115 Taxes on international trade and transactions	-11	-39	54	4	4	4	-7	-35	58
116 Other taxes	607	616	683	0	0	0	607	616	683
12 Social contributions	14,782	16,135	16,648	0	0	0	14,781	16,134	16,649
121 Social security contributions	12,520	13,440	13,972	0	0	0	12,519	13,439	13,972
122 Other social contributions	2,262	2,695	2,676	0	0	0	2,262	2,695	2,677
13 Grants	653	955	1,351	1,039	1,315	1,344	464	792	1,186
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	437	771	1,162	27	21	24	464	792	1,186
133 From other general government units	216	184	189	1,012	1,294	1,320	0	0	0
14 Other revenue	7,207	7,827	8,201	1,381	1,485	1,602	8,120	8,800	9,454
141 Property income	2,279	2,684	2,891	75	81	89	1,885	2,252	2,630
142 Sales of goods and services 1)	951	1,105	1,056	699	748	785	1,650	1,853	1,842
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	2,728	2,409	2,694	544	583	653	3,273	2,992	3,347
145 Miscellaneous and unidentified revenue	1,249	1,629	1,560	63	73	75	1,312	1,703	1,635
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	48,202	52,605	55,130	1,893	2,119	2,265	48,397	52,736	55,536
21 Compensation of employees	11,734	12,857	13,351	927	1,027	1,096	12,660	13,884	14,447
211 Wages and salaries	9,132	9,741	10,268	836	916	977	9,967	10,657	11,245
212 Social contributions	2,602	3,116	3,083	91	111	119	2,693	3,227	3,202
22 Use of goods and services	4,705	4,841	5,382	641	727	795	5,346	5,568	6,177
23 Consumption of fixed capital	73	77	79	2	2	3	75	80	81
24 Interest payments	9,776	10,241	10,273	30	42	42	9,339	9,775	9,969
25 Subsidies	153	222	220	0	0	0	153	222	220
26 Grants	1,766	2,006	2,127	216	184	189	754	712	807
263 To other general government units	1,012	1,294	1,320	216	184	189	0	0	0
2631 Current	1,004	1,285	1,312	168	184	189	0	0	0
2632 Capital	8	9	8	48	0	0	0	0	0
27 Social benefits 2)	17,177	18,904	20,098	-22	-21	-22	17,155	18,883	20,076
28 Other expense	2,818	3,457	3,600	99	158	162	2,915	3,612	3,759
281 Property expense other than interest	0	0	0	2	3	3	0	0	0
282 Miscellaneous other expense	2,818	3,457	3,600	97	155	159	2,915	3,612	3,759
2821 Current	571	701	733	37	31	36	608	732	768
2822 Capital	2,247	2,756	2,867	60	124	123	2,307	2,880	2,991
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth									
31 Nonfinancial assets	3,162	3,902	4,114	801	979	1,024	3,963	4,879	5,139
311 Fixed assets	3,024	3,676	3,963	771	951	997	3,795	4,626	4,961
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	138	226	151	30	28	27	168	253	178
32 Financial assets	...	...	...	...	...	...	...	...	...
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	...	...	...	...	...	...	...	...	...
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

Millions of Euros / Year Ending December 31		Central government			Local governments			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	51,364	56,507	59,244	2,694	3,098	3,289	52,360	57,615	60,675
701	General public services .....	...	...	...	...	...	...	...	...	...
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense .....	...	...	...	...	...	...	...	...	...
703	Public order and safety .....	...	...	...	...	...	...	...	...	...
704	Economic affairs .....	...	...	...	...	...	...	...	...	...
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection .....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities .....	...	...	...	...	...	...	...	...	...
707	Health .....	...	...	...	...	...	...	...	...	...
708	Recreation, culture and religion .....	...	...	...	...	...	...	...	...	...
709	Education .....	...	...	...	...	...	...	...	...	...
710	Social protection .....	...	...	...	...	...	...	...	...	...
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets .....	...	...	...	...	...	...	...	...	...
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities .....	...	...	...	...	...	...	...	...	...
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63) .....	...	...	...	...	...	...	...	...	...
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) Since the distribution of 'Payments for other non-market output' (TRP131) between the subsectors of general government is not available in the New Cronos database, its distribution is assumed to be the same as for 'Other non-market output' (TRP13).

2) Since the subcomponent 'Social benefits' is the only unknown component of government outlays, its value is assumed to be the difference between the total outlays and other subcomponents.

Additional Notes on Units of General Government

Unit 4 includes the Farmers' Social Insurance Organization and other social insurance organizations.

Unit 5 comprises the Air Defence Fund; Center of Visual Teaching Aids; central funds for agriculture, livestock, and forests; Civil Aviation Authority; Field Police Account; National Defence Fund; National Legacy Fund; National Navy Fund; and Special Farmers' Resettlement Fund.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Council of ministries, judiciary, ministries, parliament, presidency, and prime minister's office

Central Government Units with Individuals Budgets

2. Deposit and Loan Fund
3. 57 extrabudgetary agencies and 50 extrabudgetary institutes
4. National Autonomous Road Agency
5. 12 social security institutions and funds
6. Southern Italy Fund (regional development activities)
7. State Forest Preserves Agency

Local Government

8. Approximately 9,100 municipalities
9. Local agencies other than health
10. Local health agencies
11. 100 provinces (of which 2 autonomous)
12. 20 regions
13. 58 universities

Supranational Authorities

14. Operations of institutions of the European Union within Italy

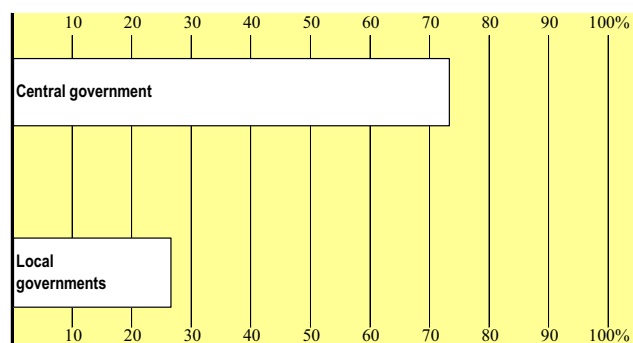
Data coverage

Data in central government tables cover operations of units 1 and 4-7; units 4 and 6-7 are extrabudgetary operations, and unit 5 comprises social security funds.

Data in local government tables cover operations of units 8 and 10-12.

This institutional table is based on information reported in 1996.

**Relative size of governments
in terms of gross expenditure in year 2000**



Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	1,164,767	Millions of Euros
GDP per capita	20,160	Euros
General government revenue	46.2	% of GDP
General government tax revenue	29.9	% of GDP
General government outlays	46.5	% of GDP
General government expense	46.5	% of GDP
General government liabilities	122.8	% of GDP
Currency unit per US\$, year 2000	1.0854	
Population	57.8	Million

	Central government			Local governments			General government			
	1998	1999	2000	1998	1999	2000	1998	1999	2000	
I. STATEMENT OF GOVERNMENT OPERATIONS										
1	Revenue	418,346	441,163	444,799	148,716	151,347	164,618	499,778	521,968	537,657
2	Expense	447,567	454,005	462,352	137,159	144,236	150,711	517,463	527,697	541,598
	Net operating balance (1-2=3)	-29,221	-12,842	-17,553	11,557	7,111	13,907	-17,685	-5,729	-3,941
31	Net acquisition of nonfinancial assets	1,898	1,799	-12,262	10,663	11,952	12,223	12,561	13,751	-39
	Net lending / borrowing (3-31=32-33)	-31,119	-14,641	-5,291	894	-4,841	1,684	-30,246	-19,480	-3,902
32	Net acquisition of financial assets	...	...	...	3,326	4,264	8,534	-5,883	-5,734	5,875
33	Net incurrence of liabilities	...	...	...	6,096	9,011	7,854	25,902	17,449	13,278
	<i>Statistical discrepancy between NLB and Financing</i>				-3,664	94	-1,004	-1,539	-3,703	-3,501
II. STATEMENT OF OTHER ECONOMIC FLOWS										
4,5	Change in net worth	...	...	...	...	...	...	...	...	...
41,51	Changes in nonfinancial assets	...	...	...	...	...	...	...	...	...
42,52	Changes in financial assets	...	...	...	...	...	...	...	...	...
43,53	Changes in liabilities	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET										
6	Net worth	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets	...	...	...	...	...	...	...	...	...
62	Financial assets	227,381	221,797	231,851	46,404	51,328	59,722	273,785	273,125	291,573
63	Liabilities	1,313,825	1,279,317	1,297,690	114,516	124,768	132,720	1,428,341	1,404,085	1,430,410
IV. STATEMENT OF SOURCES AND USES OF CASH										
1	Receipts from operating activities	...	...	...	...	...	...	...	...	...
2	Payments for operating activities	...	...	...	...	...	...	...	...	...
	Net inflow from operating activities (=1-2)	...	...	...	...	...	...	...	...	...
31	Net outflows from investments in nonfinancial assets	...	...	...	...	...	...	...	...	...
	Cash surplus/deficit (=1-2-31)	...	...	...	...	...	...	...	...	...
32*	Net acquisition of financial assets other than cash	...	...	...	...	...	...	...	...	...
33	Net incurrence of liabilities	...	...	...	...	...	...	...	...	...
	Net change in the stock of cash (=32+322)	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	418,346	441,163	444,799	148,716	151,347	164,618	499,778	521,968	537,657
11 Taxes	261,035	276,734	278,468	61,425	59,425	69,371	322,463	336,159	347,840
111 Taxes on income, profits and capital gains	139,413	150,039	153,602	9,663	10,563	12,089	149,076	160,604	165,691
1111 Individuals	114,767	120,247	127,236	8,640	9,584	11,137	123,406	129,832	138,373
1112 Corporations and other enterprises	24,645	29,791	26,366	1,021	979	952	25,667	30,771	27,318
112 Taxes on payroll and workforce	607	186	0	0	0	0	607	186	0
113 Taxes on property	4,021	1,193	1,069	8,853	9,217	9,526	12,875	10,410	10,594
114 Taxes on goods and services	97,024	105,410	103,642	41,339	37,558	45,532	138,365	142,966	149,176
1141 General value added, sales, or turnover taxes	58,916	62,722	70,508	2,912	2,288	3,056	61,828	65,010	73,564
1142 Excises	25,776	27,348	25,861	5,736	5,912	5,634	31,512	33,259	31,495
115 Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0
116 Other taxes	19,970	19,906	20,155	1,570	2,087	2,224	21,540	21,993	22,379
12 Social contributions	136,280	140,994	147,506	907	904	896	137,187	141,898	148,401
121 Social security contributions	133,173	137,745	144,470	69	70	72	133,242	137,815	144,542
122 Other social contributions	3,107	3,249	3,036	838	834	824	3,945	4,083	3,859
13 Grants	461	430	473	64,812	68,220	69,815	772	742	987
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	112	128	174	660	614	813	772	742	987
133 From other general government units	349	302	299	64,152	67,606	69,002	0	0	0
14 Other revenue	20,570	23,005	18,352	21,572	22,798	24,536	39,356	43,169	40,429
141 Property income	6,435	7,783	6,013	1,702	2,097	2,291	5,372	7,246	5,842
142 Sales of goods and services	3,380	4,110	3,589	12,973	14,003	14,577	16,332	18,112	18,166
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	824	2,088	555	2,409	2,173	2,751	3,233	4,262	3,308
145 Miscellaneous and unidentified revenue	9,931	9,024	8,195	4,488	4,525	4,917	14,419	13,549	13,113
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	447,567	454,005	462,352	137,159	144,236	150,711	517,463	527,697	541,598
21 Compensation of employees	67,622	69,600	72,290	46,687	48,521	49,528	114,309	118,120	121,819
211 Wages and salaries	45,036	45,928	48,579	35,284	36,748	37,498	80,321	82,676	86,078
212 Social contributions	22,586	23,670	23,711	11,402	11,773	12,030	33,988	35,444	35,741
22 Use of goods and services	20,122	21,785	22,563	37,782	40,164	42,231	57,904	61,948	64,796
23 Consumption of fixed capital	5,530	5,775	6,023	7,734	8,204	8,674	13,265	13,979	14,696
24 Interest payments	84,029	73,277	73,768	4,531	4,130	3,867	85,796	74,773	75,468
25 Subsidies	8,816	8,304	7,559	5,548	5,377	5,891	14,365	13,681	13,451
26 Grants	65,220	68,708	70,231	349	302	299	1,068	1,102	1,229
263 To other general government units	64,152	67,606	69,002	349	302	299	0	0	0
2631 Current	54,733	57,807	59,633	349	302	299	0	0	0
2632 Capital	9,419	9,799	9,369	0	0	0	0	0	0
27 Social benefits	180,186	189,142	193,614	23,199	24,983	26,669	203,385	214,125	220,283
28 Other expense	16,042	17,414	16,304	11,329	12,555	13,552	27,371	29,969	29,856
281 Property expense other than interest	0	0	0	31	37	40	31	37	40
282 Miscellaneous other expense	16,042	17,414	16,304	11,298	12,518	13,512	27,340	29,932	29,816
2821 Current	7,938	8,433	8,592	5,036	6,371	7,018	12,973	14,804	15,610
2822 Capital	8,104	8,981	7,712	6,262	6,147	6,494	14,367	15,128	14,206
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth				7,893	7,205	12,903	-19,224	-9,432	-7,442
31 Nonfinancial assets	1,898	1,799	-12,262	10,663	11,952	12,223	12,561	13,751	-39
311 Fixed assets	1,775	1,671	1,426	10,388	11,582	11,845	12,162	13,253	13,272
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	123	128	-13,688	275	370	378	399	498	-13,311
32 Financial assets				3,326	4,264	8,534	-5,883	-5,734	5,875
321 Domestic									
322 Foreign									
33 Liabilities				6,096	9,011	7,854	25,902	17,449	13,278
331 Domestic									
332 Foreign									

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS									
7 Total Outlays	452,402	458,587	452,886	145,498	153,795	160,436	530,004	541,450	541,560
701 General public services	119,069	110,082	111,570
7017 Public debt transactions
702 Defense	11,365	13,160	13,936
703 Public order and safety	22,311	22,686	23,830
704 Economic affairs	43,996	44,706	30,699
7042 Agriculture, forestry, fishing and hunting
7045 Transport
7046 Communication
705 Environmental protection	7,972	8,445	9,051
706 Housing and community amenities	8,508	9,046	9,252
707 Health	60,870	64,709	68,789
708 Recreation, culture and religion	10,160	11,284	10,868
709 Education	53,569	56,089	56,945
710 Social protection	192,183	201,237	206,620
<i>Statistical discrepancy</i>							1	6	0
TABLE 6. BALANCE SHEET									
6 Net Worth
61 Nonfinancial assets
611 Fixed assets
6111 Buildings and structures
6112 Machinery and other equipment
6113 Other fixed assets
612 Inventories
613 Valuables
614 Nonproduced assets
62 Financial assets	227,381	221,797	231,851	46,404	51,328	59,722	273,785	273,125	291,573
6211 Domestic
6213 Foreign
63 Liabilities	1,313,825	1,279,317	1,297,690	114,516	124,768	132,720	1,428,341	1,404,085	1,430,410
631 Domestic
632 Foreign
Memorandum items:									
6M1 Net financial worth (=62-63)	-1,086,444	-1,057,520	-1,065,839	-68,112	-73,440	-72,998	-1,154,556	-1,130,960	-1,138,837
6M2 Debt at market value
6M3 Debt at nominal value ⁹¹
6M4 Arrears ⁹¹

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Judiciary, legislature, ministries, monarchy, and presidency
2. 22 special funds

Central Government Units with Individuals Budgets

3. National Solidarity Fund
4. Regional Development Fund for the Krichberg Plateau
5. Social security agencies

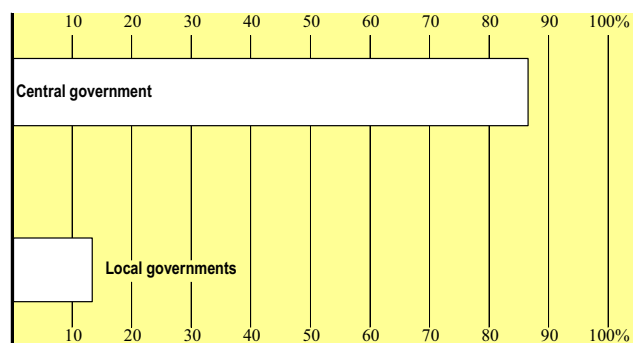
Local Government

6. 118 municipalities and communal administrations; various intercommunal associations

Supranational Authorities

7. Operations of institutions of the European Union within Luxembourg

Relative size of governments in terms of gross expenditure in year 2000



Data coverage

Data in central government tables cover operations of units 1-5. Units 3-4 are extrabudgetary; unit 5 comprises social security funds.
Data in local government tables cover operations of unit 6.

This institutional table is based on information reported in 1998.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	20.8 Billions of Euros
GDP per capita	47,166 Euros
General government revenue	45.6 % of GDP
General government tax revenue	30.2 % of GDP
General government outlays	39.6 % of GDP
General government expense	37.9 % of GDP
General government liabilities	... % of GDP
Currency unit per US\$, year 2000	1.0854
Population	0.441 Million

Millions of Euros / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	7,086	7,856	8,814	1,036	1,116	1,240	7,645	8,433	9,475
2 Expense	6,363	7,091	7,483	851	901	976	6,736	7,450	7,883
Net operating balance (1-2=3)	723	765	1,331	185	215	264	909	983	1,592
31 Net acquisition of nonfinancial assets	201	131	179	136	183	165	338	316	345
Net lending / borrowing (3-31=32-33)	522	634	1,152	49	32	99	571	667	1,247
32 Net acquisition of financial assets .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
<i>Statistical discrepancy between NLB and Financing</i>									
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	...	...	...
63 Liabilities .....	...	...	...	...	...	...	...	...	...
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=3212+3222) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	7,086	7,856	8,814	1,036	1,116	1,240	7,645	8,433	9,475
11 Taxes	4,550	5,112	5,786	418	434	495	4,968	5,545	6,281
111 Taxes on income, profits and capital gains	2,233	2,357	2,651	387	400	460	2,620	2,757	3,111
1111 Individuals	1,298	1,428	1,578	0	0	0	1,298	1,428	1,578
1112 Corporations and other enterprises	935	929	1,073	387	400	460	1,321	1,328	1,533
112 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0
113 Taxes on property	314	394	435	25	27	28	339	420	463
114 Taxes on goods and services	2,003	2,361	2,700	6	7	7	2,009	2,368	2,707
1141 General value added, sales, or turnover taxes	901	1,028	1,145	0	0	0	901	1,028	1,145
1142 Excises	749	892	996	0	0	0	749	892	996
115 Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0
116 Other taxes	0	0	0	0	0	0	0	0	0
12 Social contributions	1,890	2,106	2,353	4	4	4	1,894	2,110	2,356
121 Social security contributions	1,727	1,934	2,193	0	0	0	1,727	1,934	2,193
122 Other social contributions	163	172	160	4	4	4	167	176	163
13 Grants	75	78	71	405	462	508	7	6	8
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	7	6	8	0	0	0	7	6	8
133 From other general government units	68	72	63	405	462	508	0	0	0
14 Other revenue	571	560	604	209	216	233	776	772	830
141 Property income	317	312	351	15	14	20	330	320	364
142 Sales of goods and services 1)	211	208	204	191	200	210	401	408	413
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	9	13	15	2	2	2	11	16	18
145 Miscellaneous and unidentified revenue	34	27	34	1	0	1	34	28	35
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	6,363	7,091	7,483	851	901	976	6,736	7,450	7,883
21 Compensation of employees	1,155	1,223	1,251	332	348	386	1,486	1,570	1,638
211 Wages and salaries	940	999	1,038	279	293	327	1,219	1,291	1,365
212 Social contributions	215	224	213	52	55	59	267	279	273
22 Use of goods and services	348	371	427	198	215	232	548	587	659
23 Consumption of fixed capital	239	252	271	185	197	212	423	449	483
24 Interest payments	50	50	44	15	14	18	61	57	55
25 Subsidies	278	251	297	30	30	34	308	281	332
26 Grants	540	652	691	68	73	64	135	190	184
263 To other general government units	405	462	508	68	72	63	0	0	0
2631 Current	361	409	446	68	72	63	0	0	0
2632 Capital	44	53	62	0	0	0	0	0	0
27 Social benefits 2)	3,183	3,610	3,819	-5	-9	-6	3,178	3,601	3,813
28 Other expense	570	682	683	28	33	36	597	715	719
281 Property expense other than interest	0	0	0	0	0	0	0	0	0
282 Miscellaneous other expense	570	682	683	28	33	36	597	715	719
2821 Current	391	418	452	22	23	27	412	441	479
2822 Capital	179	264	231	6	10	9	185	274	240
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth									
31 Nonfinancial assets	201	131	179	136	183	165	338	316	345
311 Fixed assets	198	144	193	140	185	164	339	329	358
3111 Buildings and structures .....	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
3113 Other fixed assets .....	...	...	...	...	...	...	...	...	...
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	1	0	1	0	0	1	1	1	2
314 Nonproduced assets	2	-13	-15	-4	-2	0	-2	-14	-15
32 Financial assets .....	...	...	...	...	...	...	...	...	...
321 Domestic .....	...	...	...	...	...	...	...	...	...
322 Foreign .....	...	...	...	...	...	...	...	...	...
33 Liabilities .....	...	...	...	...	...	...	...	...	...
331 Domestic .....	...	...	...	...	...	...	...	...	...
332 Foreign .....	...	...	...	...	...	...	...	...	...

Millions of Euros / Year Ending December 31		Central government			Local governments			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	6,564	7,222	7,662	987	1,084	1,141	7,074	7,766	8,228
701	General public services	607	696	...	180	186	...	786	882	...
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense	97	51	...	0	0	...	97	51	...
703	Public order and safety	110	164	...	23	24	...	133	188	...
704	Economic affairs	549	607	...	198	212	...	747	819	...
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection	106	108	...	117	129	...	223	238	...
706	Housing and community amenities	88	103	...	84	94	...	172	198	...
707	Health	753	775	...	6	9	...	759	784	...
708	Recreation, culture and religion	153	167	...	136	166	...	288	333	...
709	Education	711	752	...	143	165	...	854	917	...
710	Social protection	2,981	3,301	...	53	51	...	3,034	3,352	...
	<i>Statistical discrepancy</i>	409	498	...	47	48	...	-19	4	...
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets .....	...	...	...	...	...	...	...	...	...
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities .....	...	...	...	...	...	...	...	...	...
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63) .....	...	...	...	...	...	...	...	...	...
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) Since the distribution of 'Payments for other non-market output' (TRP131) between the subsectors of general government is not available in the New cronos database, its distribution is assumed to be the same as for 'Other non-market output' (TRP13).

2) Since the subcomponent 'Social benefits' is the only unknown component of government outlays, its value is assumed to be the difference between the total outlays and other subcomponents.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Council of State, judiciary, legislature, ministries, and monarchy
2. 6 funds

Central Government Units with Individuals Budgets

3. Government agencies
4. 17 social security funds and 130 social security agencies

State and Local Governments

5. 12 provinces
6. 487 intermunicipal corporations and the Union of Netherlands Municipalities
Netherlands Municipalities
7. 633 municipalities and 584 municipal agencies
8. 85 polder boards

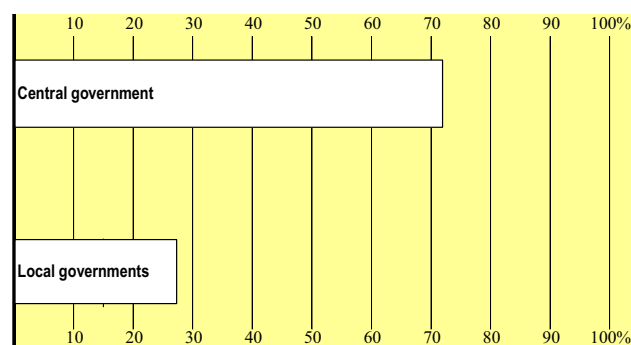
Supranational Authorities

9. Operations of institutions of the European Union within
the Netherlands

Notes: Unit 2 comprises the Agricultural Equalization Fund (Part A), Government Road Fund, Investment Account Fund, Mobility Fund, Municipalities Fund, and Provinces Fund. These funds are included in the appendix to the general budget. See also notes on page 3.

Data coverage

Data in central government tables cover operations of units 1-4. Unit 3 is extrabudgetary, and unit 4 comprises social security funds. Data in provincial and local government tables cover operations of units 5-8 and are based on information from all governments in units 5-6 and 8 and on a stratified of governments in unit 7. This institutional table is based on information reported in or prior to 1996.

Relative size of governments
in terms of gross expenditure in year 2001

Selected economic aggregates 2001

Gross Domestic Product (GDP), current prices	424.8 Billions of Euros
GDP per capita	26,479 Euros
General government revenue	46.8 % of GDP
General government tax revenue	25.1 % of GDP
General government outlays	46.7 % of GDP
General government expense	46.0 % of GDP
General government liabilities	63.6 % of GDP
Currency unit per US\$	1.1175
Population	16.0 Million

Millions of Euros / Year Ending December 31	Central government			Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	157,801	169,740	177,633	59,289	63,499	68,178	177,420	190,295	198,992
2 Expense	155,415	163,114	175,797	59,228	62,604	66,612	174,973	182,774	195,590
Net operating balance (1-2=3)	2,386	6,626	1,836	61	895	1,566	2,447	7,521	3,402
31 Net acquisition of nonfinancial assets	451	-1,933	1,695	-480	716	1,107	-29	-1,217	2,802
Net lending / borrowing (3-31=32-33)	1,935	8,559	141	541	179	459	2,476	8,738	600
32 Net acquisition of financial assets	1,751	3,013	4,560	277	-1,477	-795	2,028	1,536	3,765
33 Net incurrence of liabilities	-184	-5,546	4,419	-264	-1,656	-1,254	-448	-7,202	3,165
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets ¹⁾	100,567	89,257	92,090	46,869	47,512	46,455	140,675	126,934	127,968
63 Liabilities ¹⁾	232,197	227,885	231,783	51,996	50,119	48,860	277,432	268,169	270,066
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32 Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (1-2-31-32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE									
1 Revenue	157,801	169,740	177,633	59,289	63,499	68,178	177,420	190,295	198,992
11 Taxes	87,179	93,121	100,603	5,277	5,731	6,207	92,456	98,852	106,810
111 Taxes on income, profits and capital gains	38,981	42,125	45,409	0	0	0	38,981	42,125	45,409
1111 Individuals	23,294	25,033	27,791	0	0	0	23,294	25,033	27,791
1112 Corporations and other enterprises	15,687	17,092	17,618	0	0	0	15,687	17,092	17,618
112 Taxes on payroll and workforce	289	331	519	0	0	0	289	331	519
113 Taxes on property	4,829	5,147	4,883	2,341	2,563	2,841	7,170	7,710	7,724
114 Taxes on goods and services	41,552	44,446	48,711	2,936	3,168	3,366	44,488	47,614	52,077
1141 General value added, sales, or turnover taxes	27,973	29,763	33,358	0	0	0	27,973	29,763	33,358
1142 Excises	10,089	10,778	11,493	0	0	0	10,089	10,778	11,493
115 Taxes on international trade and transactions	1,528	1,072	1,081	0	0	0	1,528	1,072	1,081
116 Other taxes	0	0	0	0	0	0	0	0	0
12 Social contributions	61,935	66,482	63,220	2,091	2,271	2,338	64,026	68,753	65,558
121 Social security contributions	59,938	64,463	61,112	0	0	0	59,938	64,463	61,112
122 Other social contributions	1,997	2,019	2,108	2,091	2,271	2,338	4,088	4,290	4,446
13 Grants	403	415	550	39,706	43,033	46,741	484	547	512
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	321	327	402	163	220	110	484	547	512
133 From other general government units	82	88	148	39,543	42,813	46,631	0	0	0
14 Other revenue	8,284	9,722	13,260	12,215	12,464	12,892	20,454	22,143	26,112
141 Property income	3,909	4,812	7,549	2,927	2,947	2,717	6,791	7,716	10,226
142 Sales of goods and services	3,358	3,795	4,258	8,369	8,530	9,073	11,727	12,325	13,331
143 Fines, penalties and forfeits	510	610	800	0	0	0	510	610	800
144 Voluntary transfers other than grants	118	156	232	298	302	310	416	458	542
145 Miscellaneous and unidentified revenue	389	349	421	621	685	792	1,010	1,034	1,213
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	155,415	163,114	175,797	59,228	62,604	66,612	174,973	182,774	195,590
21 Compensation of employees	13,268	13,951	15,077	24,799	26,310	28,300	38,067	40,261	43,377
211 Wages and salaries	9,871	10,340	11,189	19,300	20,369	21,881	29,171	30,709	33,070
212 Social contributions	3,397	3,611	3,888	5,499	5,941	6,419	8,896	9,552	10,307
22 Use of goods and services	10,424	10,965	12,788	13,564	14,383	15,533	23,988	25,348	28,321
23 Consumption of fixed capital	3,340	3,475	3,610	6,218	6,594	7,035	9,558	10,069	10,645
24 Interest payments	13,800	12,614	11,944	3,030	3,128	3,031	16,785	15,699	14,935
25 Subsidies	3,783	3,531	3,851	2,108	2,388	2,602	5,891	5,919	6,453
26 Grants	43,919	47,701	51,742	82	88	148	4,376	4,888	5,111
263 To other general government units	39,543	42,813	46,631	82	88	148	0	0	0
2631 Current	37,440	40,101	44,051	30	40	46	0	0	0
2632 Capital	2,103	2,712	2,580	52	48	102	0	0	0
27 Social benefits	65,715	68,685	73,562	7,599	7,748	7,913	73,314	76,433	81,475
28 Other expense	1,166	2,192	3,223	1,828	1,965	2,050	2,994	4,157	5,273
281 Property expense other than interest	12	14	18	6	6	6	18	20	24
282 Miscellaneous other expense	1,154	2,178	3,205	1,822	1,959	2,044	2,976	4,137	5,249
2821 Current	517	1,395	1,479	586	610	690	1,103	2,005	2,169
2822 Capital	637	783	1,726	1,236	1,349	1,354	1,873	2,132	3,080
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	2,386	6,626	1,836	61	895	1,566	2,447	7,521	3,402
31 Nonfinancial assets	451	-1,933	1,695	-480	716	1,107	-29	-1,217	2,802
311 Fixed assets	605	671	1,509	1,020	2,016	2,301	1,625	2,687	3,810
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	2	2	2	17	21	20	19	23	22
314 Nonproduced assets	-156	-2,606	184	-1,517	-1,321	-1,214	-1,673	-3,927	-1,030
32 Financial assets	1,751	3,013	4,560	277	-1,477	-795	2,028	1,536	3,765
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	-184	-5,546	4,419	-264	-1,656	-1,254	-448	-7,202	3,165
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 5. OUTLAYS BY FUNCTIONS									
7 Total Outlays	155,866	161,181	177,492	58,748	63,320	67,719	174,944	181,557	198,392
701 General public services	33,221	33,730	34,780
7017 Public debt transactions
702 Defense	6,107	6,457	6,716
703 Public order and safety	5,425	5,559	6,407
704 Economic affairs	19,139	18,231	24,511
7042 Agriculture, forestry, fishing and hunting
7045 Transport
7046 Communication
705 Environmental protection	2,917	2,959	3,076
706 Housing and community amenities	5,543	6,043	6,334
707 Health	14,888	16,172	17,799
708 Recreation, culture and religion	3,271	4,350	4,620
709 Education	17,785	18,787	20,412
710 Social protection	67,258	69,930	74,427
<i>Statistical discrepancy</i>	-610	-661	-690
TABLE 6. BALANCE SHEET									
6 Net Worth
61 Nonfinancial assets
611 Fixed assets
6111 Buildings and structures
6112 Machinery and other equipment
6113 Other fixed assets
612 Inventories
613 Valuables
614 Nonproduced assets
62 Financial assets 1)	100,567	89,257	92,090	46,869	47,512	46,455	140,675	126,934	127,968
6211 Domestic
6213 Foreign
63 Liabilities 1)	232,197	227,885	231,783	51,996	50,119	48,860	277,432	268,169	270,066
631 Domestic
632 Foreign
Memorandum items:									
6M1 Net financial worth (=62-63)	-131,630	-138,628	-139,693	-5,127	-2,607	-2,405	-136,757	-141,235	-142,098
6M2 Debt at market value
6M3 Debt at nominal value
6M4 Arrears

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

The data presented in these tables were submitted by Netherlands' Ministry of Finance.

1) Financial assets and Liabilities are presented on unconsolidated basis for Central government (Budgetary Account and Social Security Funds).

Additional Notes on Units of General Government

Unit 3 comprises the Delft Hydraulics Laboratory, Food Board, Foundation for Land Administration, Health Board, institutes for research and development, National Aerospace Laboratory, Netherlands Emigration Agency, Netherlands Organization for Applied Scientific Research, and public nonprofit institutions serving enterprises, universities, and various foundations.

Units 5-8 are included in the general budget.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

- 1 Capinets for Azores, Macao, and Madeira; commission for equality and women's rights; constitutional court; court of account; economic and social council; general directorate for information-technical commission; general directorate for public administration; ministries; parliament; presidency; presidency of the council of ministries; private cabinet for the prime minister; public investment cabinet; secretariat for culture; and secretariat for modernization of public administration

Central Government units Individual Budgets

2. Government agencies
3. Government funds
4. Social security system of Portugal

Regional and Local Governments

5. 2 regional governments (Azores and Madeira)
6. 18 districts, 305 municipal councils, and 4,220 parochial authorities

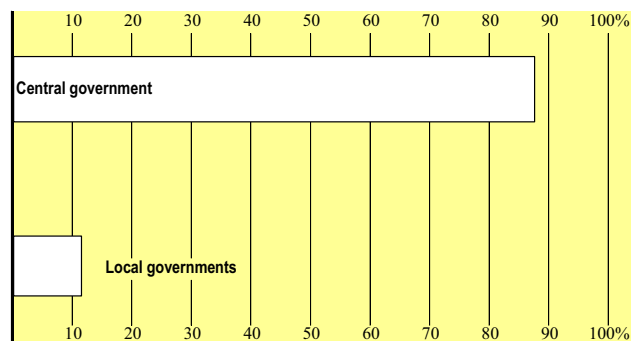
Supranational Authorities

7. Operations of institutions of the European Union within Portugal

Data coverage

Data in central government tables cover operations on units 1-4; units 2 3 are extrabudgetary, and unit 4 comprises social security funds. Data in local government tables cover operations of unit 6. This institutional table is based on information reported in 2000.

Relative size of governments in terms of gross expenditure in year 1999



Selected economic aggregates 1999

Gross Domestic Product (GDP), current prices	106,993	Millions of Euros
GDP per capita	10,818	Euros
General government revenue	43.2	% of GDP
General government tax revenue	25.4	% of GDP
General government outlays	45.7	% of GDP
General government expense	43.2	% of GDP
General government liabilities	63.4	% of GDP
Currency unit per US\$, year 1999	0.9386	
Population	9.9	Million

Millions of Euros / Year Ending December 31	Central government			Local governments			General government		
	1997	1998	1999	1997	1998	1999	1997	1998	1999
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	36,404	38,652	42,378	5,562	6,625	6,575	38,950	41,411	46,234
2 Expense	37,294	40,296	43,923	4,872	5,169	5,062	39,147	41,595	46,266
Net operating balance (1-2=3)	-890	-1,644	-1,545	690	1,456	1,513	-197	-184	-32
31 Net acquisition of nonfinancial assets	1,239	1,090	1,214	1,082	1,037	1,214	2,323	2,127	2,428
Net lending / borrowing (3-31=32-33)	-2,129	-2,734	-2,759	-392	419	299	-2,520	-2,311	-2,460
32 Net acquisition of financial assets	-1,459	-1,153	1,101	59	356	128	-1,808	-901	724
33 Net incurrence of liabilities	670	1,863	3,550	449	-96	-169	712	1,662	2,875
Statistical discrepancy between NLB and Financing	0	-282	310	2	33	-2	0	-252	309
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	38,098	38,830	41,848
63 Liabilities .....	...	...	...	...	...	...	62,736	64,849	67,872
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=3212+3222) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			Local governments			General government		
	1997	1998	1999	1997	1998	1999	1997	1998	1999
TABLE 1. REVENUE									
1 Revenue	36,428	38,568	42,452	5,537	6,002	6,575	38,950	41,939	46,308
11 Taxes	20,907	22,489	24,844	1,735	1,987	2,361	22,644	24,475	27,205
111 Taxes on income, profits and capital gains	8,703	9,175	10,165	439	460	578	9,142	9,635	10,743
1111 Individuals	5,377	5,694	6,378	183	185	195	5,560	5,879	6,573
1112 Corporations and other enterprises	3,234	3,379	4,020	252	271	353	3,486	3,650	4,373
112 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0
113 Taxes on property	71	83	93	341	406	458	412	489	551
114 Taxes on goods and services	11,459	12,516	13,684	939	1,106	1,305	12,399	13,623	14,989
1141 General value added, sales, or turnover taxes	6,551	7,141	8,040	359	400	411	6,910	7,542	8,451
1142 Excises	3,293	2,578	3,656	96	108	117	3,389	7,541	3,773
115 Taxes on international trade and transactions	2	2	1	0	0	0	2	2	1
116 Other taxes	672	712	902	16	13	20	689	725	922
12 Social contributions	10,399	11,404	12,220	50	51	55	10,448	11,454	12,275
121 Social security contributions	9,780	10,696	11,473	4	4	4	9,783	10,699	11,477
122 Other social contributions	619	708	747	46	47	51	665	755	798
13 Grants	1,116	902	1,080	2,416	2,610	2,698	516	883	1,061
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	514	882	1,060	1	1	0	516	883	1,061
133 From other general government units	602	20	20	2,415	2,609	2,698	0	0	0
14 Other revenue	4,006	3,773	4,309	1,336	1,354	1,460	5,342	5,126	5,767
141 Property income	912	1,020	891	73	38	34	984	1,056	923
142 Sales of goods and services	1,305	1,524	1,847	629	712	803	1,935	2,236	2,650
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	1,604	1,015	1,339	581	555	562	2,185	1,570	1,900
145 Miscellaneous and unidentified revenue	185	214	232	53	49	61	238	264	294
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	37,319	40,516	44,134	4,847	4,525	5,062	39,147	42,411	46,477
21 Compensation of employees	11,344	12,352	13,614	1,621	1,745	1,988	12,964	14,096	15,602
211 Wages and salaries	8,910	9,638	10,742	1,429	1,539	1,759	10,338	11,176	12,500
212 Social contributions	2,434	2,714	2,872	192	206	230	2,626	2,920	3,102
22 Use of goods and services	2,762	2,833	3,342	900	1,004	1,169	3,662	3,836	4,510
23 Consumption of fixed capital	847	913	1,001	969	1,020	1,096	1,816	1,933	2,097
24 Interest payments	3,818	3,388	3,422	162	111	69	3,979	3,498	3,490
25 Subsidies	1,085	1,412	1,742	77	68	77	1,162	1,480	1,819
26 Grants	2,545	2,761	2,917	602	20	20	131	152	219
263 To other general government units	2,415	2,609	2,698	602	20	20	0	0	0
2631 Current	1,326	933	1,145	428	8	8	0	0	0
2632 Capital	1,089	1,677	1,553	174	12	12	0	0	0
27 Social benefits	12,123	13,348	14,538	144	138	156	12,267	13,486	14,694
28 Other expense	2,795	3,509	3,557	372	420	486	3,166	3,929	4,045
281 Property expense other than interest	0	0	0	1	2	2	1	2	2
282 Miscellaneous other expense	2,795	3,509	3,557	371	418	485	3,165	3,927	4,044
2821 Current	1,549	1,760	1,903	187	200	241	1,735	1,960	2,146
2822 Capital	1,246	1,749	1,654	184	218	244	1,430	1,967	1,898
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	-890	-1,920	-1,234	692	1,496	1,511	-197	-424	277
31 Nonfinancial assets	1,239	1,096	1,215	1,082	1,044	1,214	2,323	2,139	2,428
311 Fixed assets	1,165	1,011	1,164	1,107	1,040	1,219	2,273	2,050	2,383
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	1	1	1	0	0	0	1	1	1
314 Nonproduced assets	73	85	51	-25	4	-5	49	88	46
32 Financial assets	-1,459	-1,153	1,101	59	356	128	-1,808	-901	724
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	670	1,863	3,550	449	-96	-169	712	1,662	2,875
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>		Central government			Local governments			General government		
		1997	1998	1999	1997	1998	1999	1997	1998	1999
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	38,558	41,612	45,348	5,929	5,569	6,276	41,470	44,550	48,906
701	General public services .....	...	...	...	...	...	...	...	6,471	6,947
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense .....	...	...	...	...	...	...	...	1,666	1,840
703	Public order and safety .....	...	...	...	...	...	...	...	2,010	2,124
704	Economic affairs .....	...	...	...	...	...	...	...	5,662	6,246
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection .....	...	...	...	...	...	...	...	641	779
706	Housing and community amenities .....	...	...	...	...	...	...	...	924	1,066
707	Health .....	...	...	...	...	...	...	...	6,113	6,860
708	Recreation, culture and religion .....	...	...	...	...	...	...	...	1,004	1,315
709	Education .....	...	...	...	...	...	...	...	6,765	7,481
710	Social protection .....	...	...	...	...	...	...	...	12,727	13,985
	<i>Statistical discrepancy</i> .....	...	...	...	...	...	...	...	-261	51
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets .....	...	...	...	...	...	...	38,098	38,830	41,848
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities .....	...	...	...	...	...	...	62,736	64,849	67,872
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63) .....	...	...	...	...	...	...	-24,638	-26,019	-26,024
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value ⁹⁾
6M4	Arrears ⁹⁾

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

- Judiciary, legislature, ministries, and monarchy

Central Government Units with Individuals Budgets

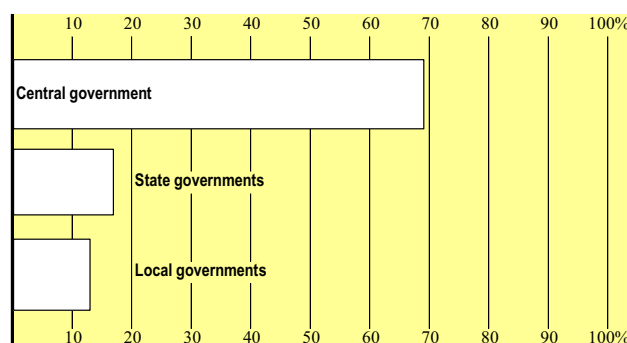
- Government agencies
- Social security funds

State and Local Governments

- 17 autonomous communities
- 8,000 (approximately) municipalities and other local authorities
- Social security funds

Supranational Authorities

- Operations of institutions of the European Union within Spain

Relative size of governments
in terms of gross expenditure in year 2000

Data coverage

Data in central government tables cover operations of units 1-3. Unit 2 is extrabudgetary; unit 3 comprises social security funds, including the National Mutual Pension Fund for Local Government.

Data on State Government cover operations of unit 4.

Data on Local Government cover operations of unit 5; these data are based on information from all municipalities with populations of more than 5,000 and on a sample of municipalities with populations of fewer than 5,000.

This institutional table is based on information reported in or prior to 1996.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	608,787	Millions of Euros
GDP per capita	15,424	Euros
General government revenue	39.5	% of GDP
General government tax revenue	22.6	% of GDP
General government outlays	39.8	% of GDP
General government expense	38.1	% of GDP
General government liabilities	67.4	% of GDP
Currency unit per US\$, year 2000	1.0854	
Population	39.5	Million

Millions of Euros / Year Ending December 31	Central government			State and Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	169,255	184,758	198,808	70,055	79,141	78,817	205,305	224,634	240,474
2 Expense	179,987	188,525	198,350	62,996	70,132	78,382	208,980	219,392	231,989
Net operating balance (1-2=3)	-10,732	-3,767	458	7,059	9,009	435	-3,675	5,242	8,485
31 Net acquisition of nonfinancial assets	1,035	1,397	745	8,719	9,889	9,853	9,753	11,286	10,598
Net lending / borrowing (3-31=32-33)	-11,767	-5,164	-287	-1,660	-880	-9,418	-13,428	-6,044	-2,113
32 Net acquisition of financial assets .....	...	...	...	...	...	...	3,144	8,234	12,330
33 Net incurrence of liabilities .....	...	...	...	...	...	...	16,571	14,278	14,443
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	127,673	137,399	149,286
63 Liabilities .....	...	...	...	...	...	...	401,518	397,188	410,395
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			State and Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	169,255	184,758	198,808	70,055	79,141	78,817	205,305	224,634	240,474
11 Taxes	83,360	92,259	101,384	30,425	33,622	36,222	113,784	125,881	137,606
111 Taxes on income, profits and capital gains	43,468	46,613	52,208	7,983	8,916	9,038	51,451	55,529	61,246
1111 Individuals .....	...	...	...	...	...	...	...	...	...
1112 Corporations and other enterprises .....	...	...	...	...	...	...	...	...	...
112 Taxes on payroll and workforce .....	...	...	...	...	...	...	...	...	...
113 Taxes on property .....	...	...	...	...	...	...	...	...	...
114 Taxes on goods and services	39,489	45,161	48,650	18,752	20,628	22,634	58,239	65,789	71,284
1141 General value added, sales, or turnover taxes	24,025	28,574	31,269	3,468	3,822	4,260	27,492	32,396	35,529
1142 Excises .....	...	...	...	...	...	...	...	...	...
115 Taxes on international trade and transactions	21	23	23	99	95	92	120	118	115
116 Other taxes	382	462	503	3,591	3,983	4,458	3,974	4,445	4,961
12 Social contributions	68,150	73,670	80,813	277	311	321	68,427	73,981	81,134
121 Social security contributions	63,782	69,051	75,902	2	2	2	63,784	69,053	75,904
122 Other social contributions	4,368	4,619	4,911	275	309	319	4,643	4,928	5,230
13 Grants	6,041	6,738	5,085	29,696	34,586	32,894	1,731	2,060	828
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	1,041	1,438	424	690	622	404	1,731	2,060	828
133 From other general government units 1)	5,000	5,300	4,661	29,006	33,964	32,490	0	0	0
14 Other revenue	11,704	12,091	11,526	9,657	10,622	9,380	21,363	22,712	20,906
141 Property income 2)	5,867	6,172	5,690	649	563	567	6,515	6,735	6,257
142 Sales of goods and services 3)	2,285	2,369	2,318	3,663	4,110	4,432	5,950	6,478	6,750
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	1,246	1,461	1,366	4,061	4,579	2,802	5,308	6,040	4,168
145 Miscellaneous and unidentified revenue	2,306	2,089	2,152	1,284	1,370	1,579	3,590	3,459	3,731
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	179,987	188,525	198,350	62,996	70,132	78,382	208,980	219,392	231,989
21 Compensation of employees	32,101	32,522	31,720	24,109	27,278	31,418	56,209	59,800	63,138
211 Wages and salaries	23,632	23,379	22,286	19,985	22,702	26,294	43,618	46,081	48,580
212 Social contributions	8,468	9,143	9,434	4,123	4,576	5,124	12,592	13,719	14,558
22 Use of goods and services	9,686	10,171	10,872	11,271	12,363	13,879	20,957	22,534	24,751
23 Consumption of fixed capital	4,338	4,546	4,983	3,454	3,837	4,441	7,792	8,383	9,424
24 Interest payments 2)	19,167	17,018	16,857	3,330	2,972	3,028	22,497	19,990	19,885
25 Subsidies	3,706	4,145	4,034	2,264	2,557	2,855	5,970	6,702	6,889
26 Grants	24,052	28,047	32,955	10,454	11,710	12,297	502	493	510
263 To other general government units 1)	23,592	27,602	32,490	10,412	11,662	4,661	0	0	0
2631 Current	21,085	24,590	30,315	8,511	9,533	10,100	0	0	0
2632 Capital 4)	2,507	3,012	2,175	1,901	2,129	2,152	0	0	0
27 Social benefits 5)	77,688	81,621	86,480	2,146	3,002	3,858	79,835	84,622	90,338
28 Other expense	9,249	10,455	10,449	5,968	6,413	6,606	15,218	16,868	17,054
281 Property expense other than interest	1	2	1	14	6	6	15	8	7
282 Miscellaneous other expense	9,248	10,453	10,448	5,954	6,407	6,600	15,203	16,860	17,047
2821 Current	3,837	4,104	4,767	1,899	2,017	2,231	5,736	6,121	6,998
2822 Capital	5,411	6,349	5,681	4,055	4,390	4,369	9,467	10,739	10,049
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth .....	...	...	...	...	...	...	-3,674	5,242	8,485
31 Nonfinancial assets	1,035	1,397	745	8,719	9,889	9,853	9,753	11,286	10,598
311 Fixed assets	1,186	1,208	933	8,457	9,353	9,410	9,642	10,561	10,343
3111 Buildings and structures .....	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
3113 Other fixed assets .....	...	...	...	...	...	...	...	...	...
312 Inventories	0	0	0	0	0	0	0	0	0
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	-151	189	-188	262	536	443	111	725	255
32 Financial assets .....	...	...	...	...	...	...	3,144	8,234	12,330
321 Domestic .....	...	...	...	...	...	...	...	...	...
322 Foreign .....	...	...	...	...	...	...	...	...	...
33 Liabilities .....	...	...	...	...	...	...	16,571	14,278	14,443
331 Domestic .....	...	...	...	...	...	...	...	...	...
332 Foreign .....	...	...	...	...	...	...	...	...	...

<i>Millions of Euros / Year Ending December 31</i>	Central government			State and Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS									
7 Total Outlays	181,022	189,922	199,095	71,715	80,021	88,235	218,733	230,678	242,587
701 General public services
7017 Public debt transactions
702 Defense
703 Public order and safety
704 Economic affairs
7042 Agriculture, forestry, fishing and hunting
7045 Transport
7046 Communication
705 Environmental protection
706 Housing and community amenities
707 Health
708 Recreation, culture and religion
709 Education
710 Social protection
<i>Statistical discrepancy</i>
TABLE 6. BALANCE SHEET									
6 Net Worth
61 Nonfinancial assets
611 Fixed assets
6111 Buildings and structures
6112 Machinery and other equipment
6113 Other fixed assets
612 Inventories
613 Valuables
614 Nonproduced assets
62 Financial assets	127,673	137,399	149,286
6211 Domestic
6213 Foreign
63 Liabilities	401,518	397,188	410,395
631 Domestic
632 Foreign
Memorandum items:									
6M1 Net financial worth (=62-63)	-273,845	-259,789	-261,109
6M2 Debt at market value
6M3 Debt at nominal value
6M4 Arrears

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) For consolidating the central government (CG) and the social security funds (SSF), it was assumed that all transfers received by SSF were from CG.

2) Interest is unconsolidated.

3) Since the distribution of 'Payments for other non-market output' (TRP131) between the subsectors of general government is not available in the New Cronos database, its distribution is assumed to be the same as for 'Other non-market output' (TRP13).

4) Since the 'capital transfers' to government sectors are not available in the New Cronos database, their magnitudes were assumed and made consistent with the capital transfers to other sectors published in Eurostat Table 0200.

5) Since the subcomponent 'Social benefits' is the only unknown component of government outlays, its value is assumed to be the difference between the total outlays and other subcomponents.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

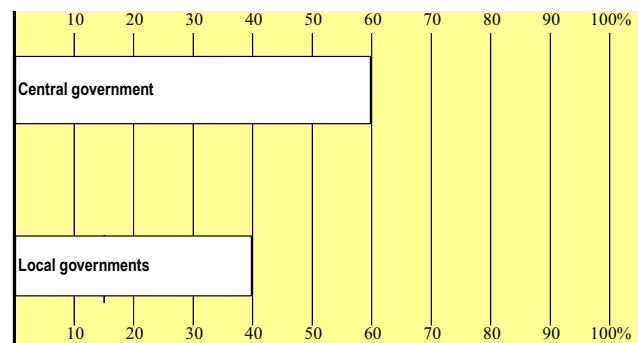
1. Agencies, judiciary, legislature, ministries, and monarchy

Central Government Units with Individuals Budgets

2. National Debt Office
3. Swedish National Social Insurance Board
4. Regional agencies of the Public Health Insurance Society

Local Government

5. 23 county councils, 288 municipalities, and 2,545 parishes

Relative size of governments
in terms of gross expenditure in year 2000

Data coverage

Data in central government tables cover operations of units 1-4; units 3-4 comprises social security funds. Data for unit 2 are included in budgetary central government operations.

Data in local government tables cover operations of unit 5 and are based on information from all county councils, all municipalities, and sample of parishes

This institutional table is based on information reported in 1999.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	2,098,451	Millions of Kronor
GDP per capita	236,552	Kronor
General government revenue	62.8	% of GDP
General government tax revenue	36.9	% of GDP
General government outlays	59.0	% of GDP
General government expense	59.2	% of GDP
General government liabilities	75.7	% of GDP
Currency unit per US\$, year 2000	9.1622	
Population	8.9	Million

Millions of Kronor / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	808,586	836,614	869,200	482,596	522,855	539,769	1,201,067	1,267,525	1,318,365
2 Expense	774,585	796,609	793,098	489,060	532,952	540,471	1,173,530	1,237,617	1,242,965
Net operating balance (1-2=3)	34,001	40,005	76,102	-6,464	-10,097	-702	27,537	29,908	75,400
31 Net acquisition of nonfinancial assets	-9,306	6,052	4,396	-2,510	-3,130	-9,375	-11,816	2,922	-4,979
Net lending / borrowing (3-31=32-33)	43,307	33,953	71,706	-3,954	-6,967	8,673	39,353	26,986	80,379
32 Net acquisition of financial assets	36,796	1,113	-58,054	2,659	-322	16,347	39,455	791	-41,707
33 Net incurrence of liabilities	15,704	-50,394	-131,619	2,704	2,454	20,792	-8,256	-46,586	-109,633
Statistical discrepancy between NLB and Financing	-22,215	17,554	1,859	3,909	4,191	-13,118	8,358	20,391	-12,453
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets	1,109,299	1,218,850	1,350,659	185,594	193,052	201,532	1,294,892	1,411,902	1,552,191
63 Liabilities	1,506,330	1,430,580	1,383,433	182,158	186,803	205,611	1,688,488	1,617,383	1,589,044
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

Millions of Kronor / Year Ending December 31	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	808,586	836,614	869,200	482,596	522,855	539,769	1,201,067	1,267,525	1,318,365
11 Taxes	421,889	462,960	435,858	299,514	315,994	337,520	721,403	778,954	773,378
111 Taxes on income, profits and capital gains	117,772	111,663	116,565	299,514	315,994	337,520	417,286	427,657	454,085
1111 Individuals	58,156	51,456	50,594	299,514	315,994	337,520	357,670	367,450	388,114
1112 Corporations and other enterprises	59,616	60,207	65,971	0	0	0	59,616	60,207	65,971
112 Taxes on payroll and workforce	57,453	89,983	55,095	0	0	0	57,453	89,983	55,095
113 Taxes on property	34,793	36,414	35,670	0	0	0	34,793	36,414	35,670
114 Taxes on goods and services	209,651	222,432	225,608	0	0	0	209,651	222,432	225,608
1141 General value added, sales, or turnover taxes	123,520	135,069	137,809	0	0	0	123,520	135,069	137,809
1142 Excises	70,333	71,106	71,575	0	0	0	70,333	71,106	71,575
115 Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0
116 Other taxes	2,220	2,468	2,920	0	0	0	2,220	2,468	2,920
12 Social contributions	279,767	266,890	323,762	6,955	8,102	7,598	286,722	274,992	331,360
121 Social security contributions	276,514	263,565	317,821	0	0	0	276,514	263,565	317,821
122 Other social contributions	3,253	3,325	5,941	6,955	8,102	7,598	10,208	11,427	13,539
13 Grants	5,735	7,244	6,324	85,615	85,722	85,210	1,234	1,022	930
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	1,116	875	601	118	147	329	1,234	1,022	930
133 From other general government units 1)	4,619	6,369	5,723	85,497	85,575	84,881	0	0	0
14 Other revenue	101,195	99,520	103,256	90,512	113,037	109,441	191,708	212,557	212,697
141 Property income 2)	68,256	58,869	57,673	14,783	11,999	12,840	83,039	70,868	70,513
142 Sales of goods and services 3)	25,181	33,791	38,833	67,595	93,666	87,915	92,777	127,457	126,748
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	1,716	1,097	628	5,025	5,454	3,962	6,741	6,551	4,590
145 Miscellaneous and unidentified revenue	6,042	5,763	6,122	3,109	1,918	4,724	9,151	7,681	10,846
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	774,585	796,609	793,098	489,060	532,952	540,471	1,173,530	1,237,617	1,242,965
21 Compensation of employees	73,088	75,407	81,677	246,183	253,278	262,452	319,271	328,685	344,129
211 Wages and salaries	...	...	...	...	...	...	...	...	...
212 Social contributions	...	...	...	...	...	...	...	...	...
22 Use of goods and services	81,993	94,832	91,863	170,968	171,651	164,446	252,961	266,483	256,309
23 Consumption of fixed capital	16,042	16,703	18,231	27,733	28,491	28,723	43,775	45,194	46,954
24 Interest payments 2)	99,310	91,829	81,499	8,957	7,445	7,390	108,267	99,274	88,889
25 Subsidies	33,385	31,687	24,751	8,408	9,971	9,752	41,793	41,658	34,503
26 Grants	93,988	95,486	96,807	4,619	6,369	5,723	8,491	9,911	11,926
263 To other general government units	85,497	85,575	84,881	4,619	6,369	5,723	0	0	0
2631 Current	84,568	84,646	83,789	4,507	4,676	4,262	0	0	0
2632 Capital 1)	929	929	1,092	112	1,693	1,461	0	0	0
27 Social benefits 4)	350,236	359,992	372,173	15,038	48,891	55,343	365,275	408,883	427,516
28 Other expense	26,543	30,673	26,097	7,154	6,856	6,842	33,697	37,529	32,739
281 Property expense other than interest	0	0	0	232	185	70	232	185	70
282 Miscellaneous other expense	26,543	30,673	26,097	6,922	6,671	6,572	33,465	37,344	32,669
2821 Current	20,720	20,114	18,638	6,128	6,267	6,328	26,848	26,381	24,966
2822 Capital	5,823	10,559	7,459	794	404	244	6,617	10,963	7,703
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	11,786	57,559	77,961	-2,555	-5,906	-13,820	35,895	50,299	62,947
31 Nonfinancial assets	-9,306	6,052	4,396	-2,510	-3,130	-9,375	-11,816	2,922	-4,979
311 Fixed assets	7,932	7,779	5,165	117	1,530	-155	8,049	9,309	5,010
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	-43	-799	-114	0	0	0	-43	-799	-114
313 Valuables	0	0	0	0	0	0	0	0	0
314 Nonproduced assets	-17,195	-928	-655	-2,627	-4,660	-9,220	-19,822	-5,588	-9,875
32 Financial assets	36,796	1,113	-58,054	2,659	-322	16,347	39,455	791	-41,707
321 Domestic	...	...	...	...	...	...	...	...	...
322 Foreign	...	...	...	...	...	...	...	...	...
33 Liabilities	15,704	-50,394	-131,619	2,704	2,454	20,792	-8,256	-46,586	-109,633
331 Domestic	...	...	...	...	...	...	...	...	...
332 Foreign	...	...	...	...	...	...	...	...	...

Millions of Kronor / Year Ending December 31		Central government			Local governments			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays	765,279	802,661	797,494	486,550	529,822	531,096	1,161,714	1,250,539	1,237,986
701	General public services	206,820	200,322	264,049	60,377	57,227	62,704	210,313	201,734	214,786
7017	Public debt transactions .....	...	...	...	...	...	...	...	...	...
702	Defense	43,323	47,477	45,423	158	131	149	42,859	47,305	45,142
703	Public order and safety	22,147	23,194	22,565	4,643	4,946	5,040	26,783	37,966	27,592
704	Economic affairs	62,933	72,977	60,271	26,905	25,306	26,951	88,566	96,476	84,143
7042	Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045	Transport .....	...	...	...	...	...	...	...	...	...
7046	Communication .....	...	...	...	...	...	...	...	...	...
705	Environmental protection	370	393	1,950	3,129	2,831	3,751	3,499	3,224	5,166
706	Housing and community amenities	16,817	11,388	7,102	14,469	14,419	12,790	30,439	25,672	19,822
707	Health	18,577	18,888	20,057	115,103	124,111	129,747	117,393	126,791	132,644
708	Recreation, culture and religion	7,983	8,116	6,105	28,398	30,115	16,840	34,069	35,742	21,902
709	Education	35,795	40,910	45,066	93,943	102,853	107,276	122,360	136,545	145,123
710	Social protection 5)	351,254	378,312	319,678	136,072	137,673	145,275	482,098	507,228	514,949
	Statistical discrepancy	-740	684	5,228	3,353	30,210	20,573	3,335	31,856	26,717
TABLE 6. BALANCE SHEET										
6	Net Worth .....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611	Fixed assets .....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets .....	...	...	...	...	...	...	...	...	...
612	Inventories .....	...	...	...	...	...	...	...	...	...
613	Valuables .....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62	Financial assets 6)	1,109,299	1,218,850	1,350,659	185,594	193,052	201,532	1,294,892	1,411,902	1,552,191
6211	Domestic .....	...	...	...	...	...	...	...	...	...
6213	Foreign .....	...	...	...	...	...	...	...	...	...
63	Liabilities 6)	1,506,330	1,430,580	1,383,433	182,158	186,803	205,611	1,688,488	1,617,383	1,589,044
631	Domestic .....	...	...	...	...	...	...	...	...	...
632	Foreign .....	...	...	...	...	...	...	...	...	...
Memorandum items:										
6M1	Net financial worth (=62-63)	-397,031	-211,730	-32,774	3,436	6,249	-4,079	-393,596	-205,481	-36,853
6M2	Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3	Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4	Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

1) Since the 'capital transfers' to government sectors are not available in the New Cronos database, their magnitudes were assumed and made consistent with the capital transfers to other sectors published in Eurostat Table 0200.

2) Interest is unconsolidated.

3) Since the distribution of 'Payments for other non-market output' (TRP131) between the subsectors of general government is not available in the New cronos database, its distribution is assumed to be the same as for 'Other non-market output' (TRP13).

4) Since the subcomponent 'Social benefits' is the only unknown component of government outlays, its value is assumed to be the difference between the total outlays and other subcomponents.

5) The transfers between Budgetary Account and Social Security Funds are assumed to be through the 'social protection' function.

6) Central government and Social Security Funds' financial assets and liabilities against each other are unconsolidated

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

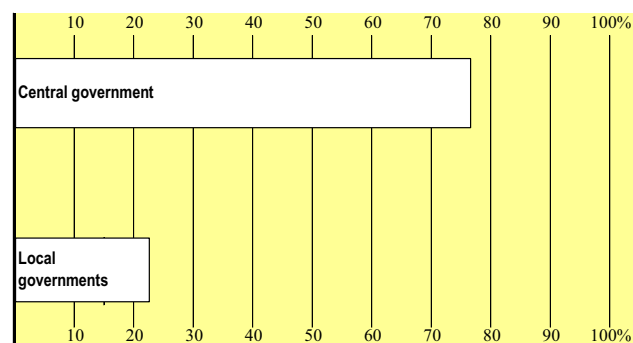
1. 143 (approximately) agencies
2. Departments, judiciary, ministries, monarchy, parliament, and national insurance funds
3. National Health Service (not including NHS hospitals that are not public corporations)
4. Nondepartmental public bodies, such as national museums

Local Governments

5. 540 (approximately) local councils and local governments units

Supranational Authorities

6. Operations of institutions of the European Union within the United Kingdom

Relative size of governments
in terms of gross expenditure in year 2000

Data coverage

Data in central government tables cover operations, including those of the National Insurance Fund, of units 1-4

Data in local government tables cover operations on unit 5 and are based on information from all local governments.

Adjustment line 2.5 in Table A reflects differences between cash and accrued receipts of social security contributions.

This institutional table is based on information reported in 1999.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	950,415	Millions of Pounds
GDP per capita	15,905	Pounds
General government revenue	41.9	% of GDP
General government tax revenue	30.7	% of GDP
General government outlays	39.9	% of GDP
General government expense	39.9	% of GDP
General government liabilities	55.7	% of GDP
Currency unit per US\$, year 2000	1.5161	
Population	59.8	Million

<i>Millions of Pounds / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS									
1 Revenue	321,790	339,977	363,353	89,487	95,363	99,836	346,311	365,583	391,654
2 Expense	319,497	330,220	347,038	87,507	93,526	98,641	341,988	353,989	374,194
Net operating balance (1-2=3)	2,293	9,757	16,315	1,980	1,837	1,195	4,323	11,594	17,460
31 Net acquisition of nonfinancial assets	-55	-658	27	2,336	1,920	1,804	2,281	1,272	1,831
Net lending / borrowing (3-31=32-33)	2,348	10,415	16,288	-356	-83	-609	2,042	10,322	15,629
32 Net acquisition of financial assets	-25	10,245	27,076	747	-634	1,393	722	9,611	31,387
33 Net incurrence of liabilities	-2,604	-409	13,798	728	503	1,109	-1,876	94	14,907
Statistical discrepancy between NLB and Financing	231	239	-3,010	375	-1,054	893	556	-805	851
II. STATEMENT OF OTHER ECONOMIC FLOWS									
4,5 Change in net worth .....	...	...	...	...	...	...	...	...	...
41,51 Changes in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
42,52 Changes in financial assets .....	...	...	...	...	...	...	...	...	...
43,53 Changes in liabilities .....	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets	144,300	153,500	187,500	17,300	18,100	18,500	165,200	175,700	210,100
63 Liabilities	462,400	441,500	465,000	63,200	64,100	64,500	525,600	505,700	529,500
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Receipts from operating activities .....	...	...	...	...	...	...	...	...	...
2 Payments for operating activities .....	...	...	...	...	...	...	...	...	...
Net inflow from operating activities (=1-2) .....	...	...	...	...	...	...	...	...	...
31 Net outflows from investments in nonfinancial assets .....	...	...	...	...	...	...	...	...	...
Cash surplus/deficit (=1-2-31) .....	...	...	...	...	...	...	...	...	...
32* Net acquisition of financial assets other than cash .....	...	...	...	...	...	...	...	...	...
33 Net incurrence of liabilities .....	...	...	...	...	...	...	...	...	...
Net change in the stock of cash (=32+33) .....	...	...	...	...	...	...	...	...	...

<i>Millions of Pounds / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE									
1 Revenue	321,790	339,977	363,353	89,487	95,363	99,836	346,311	365,583	391,654
11 Taxes	243,902	259,134	276,676	11,876	12,908	14,067	255,778	272,042	290,743
111 Taxes on income, profits and capital gains	125,348	129,259	140,885	0	0	0	125,348	129,259	140,885
1111 Individuals	91,409	96,528	108,188	0	0	0	91,409	96,528	108,188
1112 Corporations and other enterprises	33,939	32,731	32,697	0	0	0	33,939	32,731	32,697
112 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0
113 Taxes on property	17,086	17,572	18,880	128	142	145	17,214	17,714	19,025
114 Taxes on goods and services	98,312	106,065	109,867	0	0	0	98,312	106,065	109,867
1141 General value added, sales, or turnover taxes	55,554	60,889	63,773	0	0	0	55,554	60,889	63,773
1142 Excises	34,467	36,399	37,470	0	0	0	52,679	36,399	37,470
115 Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0
116 Other taxes 1)	3,156	6,238	7,044	11,748	12,766	13,922	14,904	19,004	20,966
12 Social contributions	62,517	63,367	69,459	2,204	2,297	2,313	64,721	65,664	71,772
121 Social security contributions	58,290	59,258	65,259	551	583	578	58,841	59,841	65,837
122 Other social contributions	4,227	4,109	4,200	1,653	1,714	1,735	5,880	5,823	5,935
13 Grants	1,384	3,176	2,084	60,421	64,775	66,416	1,384	3,176	2,084
131 From foreign governments	0	0	0	0	0	0	0	0	0
132 From international organizations	1,384	3,176	2,084	0	0	0	1,384	3,176	2,084
133 From other general government units	0	0	0	60,421	64,775	66,416	0	0	0
14 Other revenue	13,987	14,300	15,134	14,986	15,383	17,040	24,428	24,701	27,055
141 Property income	10,908	11,239	12,149	6,373	5,775	5,659	12,736	12,032	12,689
142 Sales of goods and services	2,697	2,802	2,705	5,268	5,791	6,492	7,965	8,593	9,197
143 Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
144 Voluntary transfers other than grants	0	0	0	2,846	3,407	4,449	2,846	3,407	4,449
145 Miscellaneous and unidentified revenue	382	259	280	499	410	440	881	669	720
TABLE 2. EXPENSE BY ECONOMIC TYPE									
2 Expense	319,497	330,220	347,038	87,507	93,526	98,641	341,988	353,989	374,194
21 Compensation of employees	23,741	23,316	24,034	37,963	41,414	44,325	61,704	64,730	68,359
211 Wages and salaries	19,581	19,339	19,729	29,315	33,743	36,208	48,896	53,082	55,937
212 Social contributions	4,160	3,977	4,305	8,648	7,671	8,117	12,808	11,648	12,422
22 Use of goods and services	69,319	75,457	80,961	22,533	26,066	28,465	91,852	101,523	109,426
23 Consumption of fixed capital	4,419	4,451	4,518	3,115	3,256	3,411	7,534	7,707	7,929
24 Interest payments	30,325	26,224	26,377	4,549	4,425	4,240	30,329	25,667	25,498
25 Subsidies	4,232	3,042	4,160	817	665	729	5,049	3,707	4,889
26 Grants	62,126	66,442	68,834	0	0	0	1,705	1,667	2,418
263 To other general government units	60,421	64,775	66,416	0	0	0	0	0	0
2631 Current	60,421	64,775	66,416	0	0	0	0	0	0
2632 Capital	0	0	0	0	0	0	0	0	0
27 Social benefits	102,040	105,919	111,822	15,509	14,887	14,436	117,549	120,806	126,258
28 Other expense	23,295	25,369	26,332	3,021	2,813	3,035	26,266	28,182	29,417
281 Property expense other than interest	23,295	25,369	26,332	3,021	2,813	3,035	26,266	28,182	29,417
282 Miscellaneous other expense	23,295	25,369	26,332	3,021	2,813	3,035	26,266	28,182	29,417
2821 Current	16,319	17,280	18,602	1,739	1,657	1,724	18,008	18,937	20,326
2822 Capital	6,976	8,089	7,730	1,282	1,156	1,311	8,258	9,245	9,091
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES									
3 Change in net worth	2,524	10,006	13,305	2,355	783	2,088	4,879	10,789	18,311
31 Nonfinancial assets	-55	-648	27	2,336	1,920	1,804	2,281	1,272	1,831
311 Fixed assets	-176	-390	155	2,336	1,920	1,804	2,160	1,530	1,959
3111 Buildings and structures	...	...	...	...	...	...	...	...	...
3112 Machinery and other equipment	...	...	...	...	...	...	...	...	...
3113 Other fixed assets	...	...	...	...	...	...	...	...	...
312 Inventories	107	-268	-140	0	0	0	107	-268	-140
313 Valuables	14	10	12	0	0	0	14	10	12
314 Nonproduced assets	...	...	...	...	...	...	...	...	...
32 Financial assets	-25	10,245	27,076	747	-634	1,393	722	9,611	31,387
321 Domestic	987	10,419	22,201	747	-634	1,393	1,734	9,785	26,512
322 Foreign	-1,012	-174	4,875	0	0	0	-1,012	-174	4,875
33 Liabilities	-2,604	-409	13,798	728	503	1,109	-1,876	94	14,907
331 Domestic	-2,511	-303	13,912	813	608	1,297	-1,698	305	15,209
332 Foreign	-93	-106	-114	-85	-105	-188	-178	-211	-302

<i>Millions of Euro / Year Ending December 31</i>	Central government			Local governments			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS									
7 Total Outlays	319,442	329,572	347,065	89,843	95,446	100,445	344,269	355,261	376,025
701 General public services .....	...	...	...	...	...	...	...	...	...
7017 Public debt transactions .....	...	...	...	...	...	...	...	...	...
702 Defense .....	...	...	...	...	...	...	...	...	...
703 Public order and safety .....	...	...	...	...	...	...	...	...	...
704 Economic affairs .....	...	...	...	...	...	...	...	...	...
7042 Agriculture, forestry, fishing and hunting .....	...	...	...	...	...	...	...	...	...
7045 Transport .....	...	...	...	...	...	...	...	...	...
7046 Communication .....	...	...	...	...	...	...	...	...	...
705 Environmental protection .....	...	...	...	...	...	...	...	...	...
706 Housing and community amenities .....	...	...	...	...	...	...	...	...	...
707 Health .....	...	...	...	...	...	...	...	...	...
708 Recreation, culture and religion .....	...	...	...	...	...	...	...	...	...
709 Education .....	...	...	...	...	...	...	...	...	...
710 Social protection .....	...	...	...	...	...	...	...	...	...
TABLE 6. BALANCE SHEET									
6 Net Worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
611 Fixed assets .....	...	...	...	...	...	...	...	...	...
6111 Buildings and structures .....	...	...	...	...	...	...	...	...	...
6112 Machinery and other equipment .....	...	...	...	...	...	...	...	...	...
6113 Other fixed assets .....	...	...	...	...	...	...	...	...	...
612 Inventories .....	...	...	...	...	...	...	...	...	...
613 Valuables .....	...	...	...	...	...	...	...	...	...
614 Nonproduced assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets	144,300	153,500	187,500	17,300	18,100	18,500	165,200	175,700	210,100
6211 Domestic	136,500	143,000	179,000	17,300	18,100	18,500	157,400	165,200	201,600
6213 Foreign	7,800	10,500	8,500	0	0	0	7,800	10,500	8,500
63 Liabilities	462,400	441,500	465,000	63,200	64,100	64,500	525,600	505,700	529,500
631 Domestic	462,000	441,100	464,500	62,100	63,000	63,700	524,000	504,300	528,100
632 Foreign	400	400	500	1,100	1,100	800	1,600	1,400	1,400
Memorandum items:									
6M1 Net financial worth (=62-63)	-318,100	-288,000	-277,500	-45,900	-46,000	-46,000	-360,400	-330,000	-319,400
6M2 Debt at market value .....	...	...	...	...	...	...	...	...	...
6M3 Debt at nominal value .....	...	...	...	...	...	...	...	...	...
6M4 Arrears .....	...	...	...	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data are not available.

The data presented in these tables were submitted by the UK's Office of National Statistics (ONS). The breakdown of tax revenue was extracted from the New Cronos database and made consistent with the tax aggregates submitted by ONS (though 'other taxes').

CASH

REPORTING

COUNTRIES

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Comptroller general's office, judiciary, legislative authority, ministries, national electoral court, and vice-presidency
2. National supreme council of defense

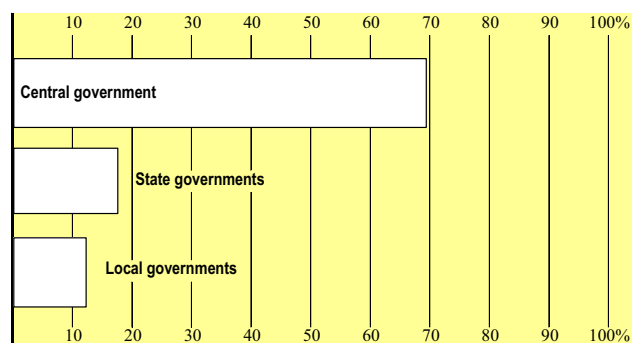
Central Government Units with Individual Budgets

3. Government agencies (52 agencies, funds, and institutions, and 11 universities)
4. Social security institutions (5 health and pension funds)

State and Local Governments

5. 9 departmental prefectures
6. 9 municipalities of departmental capitals and 305 other municipalities

**Relative size of governments
in terms of gross expenditure in 2001**



Data Coverage

Data in the central government tables cover the operations of units 1-4, which are carried out through the General Fund. Unit 4 comprises social security funds. Data in the state and local government tables cover the operations of units 5-6.

Data in these tables represent data reported for publication in the 2002 GFS Yearbook. Additional information were subsequently provided by the country. Data may thus not correspond exactly with those published in the 2002 GFS Yearbook.

Selected economic aggregates 2001

Gross Domestic Product (GDP), current prices	52,652	Million Bolivianos
GDP per capita	6,367	Bolivianos
General government revenue	25.1	% of GDP
General government tax revenue	15.7	% of GDP
General government outlays	32.4	% of GDP
General government expense	25.6	% of GDP
General government cash deficit/surplus	-6.8	% of GDP
General government liabilities 7/	73.2	% of GDP
Currency unit per US\$, average	6.61	Bolivianos
Population	8.27	Million

Millions of Bolivianos / Year Ending December 31	Central government			State and Local governments **			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
I. STATEMENT OF GOVERNMENT OPERATIONS	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	...	...	...
63 Liabilities	27,092	31,214	36,760	1,261	1,577	1,802	28,352	32,790	38,562
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Cash receipts from operating activities 1/ 2/	9,602	10,204	10,461	4,567	5,054	5,928	11,816	12,796	13,229
11 Taxes	5,798	6,403	6,338	1,804	1,961	1,931	7,602	8,364	8,269
12 Social contributions 1/	951	873	965	0	0	0	951	873	965
13 Grants	983	960	1,366	2,223	2,367	3,179	854	865	1,385
14 Other receipts 2/	1,870	1,968	1,793	540	726	818	2,410	2,694	2,611
2 Cash payments for operating activities 1/ 2/	9,874	10,673	13,041	2,994	3,267	3,586	10,515	11,479	13,468
21 Compensation of employees 1/	2,592	3,016	3,441	2,283	2,472	2,625	4,875	5,488	6,066
22 Purchases of goods & services	1,621	1,753	2,322	346	374	431	1,967	2,128	2,753
24 Interest	628	891	1,103	66	88	130	694	979	1,233
25 Subsidies 2/	455	69	109	...	...	...	...	...	...
26 Grants	2,195	2,312	3,002	...	...	...	...	...	...
27 Social benefits	2,136	2,417	2,849	...	...	...	...	...	...
28 Other payments	248	215	215	...	...	...	...	...	...
Net cash inflow from operating activities (=1-2)	-272	-469	-2,581	1,573	1,787	2,342	1,301	1,318	-239
31 Net cash outflow from investments in nonfin. assets	1,274	1,607	976	1,593	1,736	2,341	2,867	3,343	3,316
Cash surplus/deficit (=1-2-31)	-1,546	-2,076	-3,556	-20	51	1	-1,566	-2,026	-3,555
32* Net acquisition of financial assets other than cash	-474	-397	-10	-11	-8	-25	-485	-405	-35
33 Net incurrence of liabilities	1,291	1,551	3,733	71	54	188	1,362	1,606	3,921
331 Domestic	507	907	2,678	47	22	4	554	930	2,681
332 Foreign	785	644	1,055	24	32	185	808	676	1,240
Net cash inflow from financing activities (-32*+33)	1,765	1,948	3,743	82	63	213	1,847	2,011	3,956
Net change in the stock of cash (=3212+3222)	219	-127	186	62	113	214	281	-14	401

Millions of Bolivianos / Year Ending December 31		Central government			State and Local governments **			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE										
1	Revenue 1/ 2/	9,602	10,204	10,461	4,567	5,054	5,928	11,816	12,796	13,229
11	Taxes	5,798	6,403	6,338	1,804	1,961	1,931	7,602	8,364	8,269
111	Taxes on income, profits and capital gains.....	711	724	635	169	185	162	880	909	797
1111	Individuals.....	0	0	0	169	185	162	169	185	162
1112	Corporations and other enterprises.....	711	724	635	0	0	0	711	724	635
112	Taxes on payroll and workforce.....	0	0	0	...	...	...	...	...	...
113	Taxes on property.....	642	698	703	153	179	179	794	877	882
114	Taxes on goods and services.....	3,562	4,450	4,388	885	994	964	4,446	5,445	5,352
1141	General value added, sales, or turnover taxes.....	2,207	2,315	2,331	...	...	...	...	...	...
1142	Excises.....	1,346	2,124	2,045	...	...	...	...	...	...
115	Taxes on international trade and transactions.....	481	520	465	...	...	...	...	...	...
116	Other taxes 3/.....	403	12	147	598	603	626	1,000	615	773
12	Social contributions 1/	951	873	965	0	0	0	951	873	965
121	Social security contributions.....	951	873	965	0	0	0	951	873	965
122	Other social contributions.....	0	0	0	0	0	0	0	0	0
13	Grants	983	960	1,366	2,223	2,367	3,179	854	865	1,385
131	From foreign governments.....	798	776	1,128	56	89	257	854	865	1,385
132	From international organizations.....	0	0	0	0	0	0	0	0	0
133	From other general government units.....	185	184	238	2,167	2,278	2,922	0	0	0
14	Other revenue 2/	1,870	1,968	1,793	540	726	818	2,410	2,694	2,611
141	Property income 2/.....	262	287	199	270	461	541	532	748	739
142	Sales of goods and services.....	822	982	932	236	234	240	1,058	1,215	1,172
143	Fines, penalties and forfeits.....	7	14	5	...	...	...	...	...	...
144	Voluntary transfers other than grants.....	576	227	40	...	...	...	...	...	...
145	Miscellaneous and unidentified revenue 4/.....	203	458	617	34	32	38	237	490	654
TABLE 2. EXPENSE BY ECONOMIC TYPE										
2	Expense 1/ 2/	9,874	10,673	13,041	2,994	3,267	3,586	10,515	11,479	13,468
21	Compensation of employees	2,592	3,016	3,441	2,283	2,472	2,625	4,875	5,488	6,066
211	Wages and salaries.....	2,592	3,016	3,441	...	...	...	...	...	...
212	Social contributions 1/.....	0	0	0	...	...	...	...	...	...
22	Use of goods and services	1,621	1,753	2,322	346	374	431	1,967	2,128	2,753
23	Consumption of fixed capital.....	...	...	...	...	...	...	...	...	...
24	Interest payments	628	891	1,103	66	88	130	694	979	1,233
25	Subsidies 2/	455	69	109	...	...	...	...	...	...
26	Grants	2,195	2,312	3,002	...	...	...	...	...	...
263	To other general government units.....	2,167	2,278	2,922	186	184	237	0	0	0
2631	Current.....	1,936	2,005	2,254	36	14	51	0	0	0
2632	Capital.....	231	273	668	149	170	187	0	0	0
27	Social benefits	2,136	2,417	2,849	...	...	...	...	...	...
28	Other expense	248	215	215	...	...	...	...	...	...
281	Property expense other than interest 5/.....	...	...	...	...	...	...	...	...	...
282	Miscellaneous other expense.....	248	215	215	...	...	...	...	...	...
2821	Current 5/.....	...	...	...	...	...	...	...	...	...
2822	Capital.....	248	215	215	...	...	...	...	...	...
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES										
3	Change in net worth	-272	-469	-2,581	1,574	1,787	2,341	1,302	1,318	-240
31	Nonfinancial assets	1,274	1,607	976	1,593	1,736	2,341	2,867	3,343	3,316
311	Fixed assets.....	1,262	1,583	951	...	...	...	...	...	...
3111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
3112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
3113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
312	Inventories.....	0	0	0	...	...	...	...	...	...
313	Valuables.....	...	...	...	...	...	...	...	...	...
314	Nonproduced assets.....	12	24	25	...	...	...	...	...	...
32	Financial assets	-254	-525	177	52	105	189	-203	-420	366
321	Domestic.....	-307	-580	128	...	...	...	...	...	...
322	Foreign.....	53	55	49	...	...	...	...	...	...
33	Liabilities	1,291	1,551	3,733	71	54	188	1,362	1,606	3,921
331	Domestic.....	507	907	2,678	47	22	4	554	930	2,681
332	Foreign.....	785	644	1,055	24	32	185	808	676	1,240

Millions of Bolivianos / Year Ending December 31	Central government			State and Local governments **			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 5. OUTLAYS BY FUNCTIONS									
7 Total Outlays 6/	11,167	12,314	14,090	4,623	5,045	6,116	13,438	14,897	17,046
701 General public services	2,035	2,017	2,590	534	536	655	...	...	...
7017 Public debt transactions.....	628	891	1,103	66	88	130	...	...	...
702 Defense	858	865	1,047	0	0	0	...	...	...
703 Public order and safety	768	939	1,014	9	5	8	...	...	...
704 Economic affairs	1,795	1,855	2,027	972	1,170	1,699	...	...	...
7042 Agriculture, forestry, fishing and hunting.....	291	365	374	128	194	256	...	...	...
7045 Transport.....	826	997	768	513	729	945	...	...	...
7046 Communication.....	...	...	...	...	...	...	...	...	...
705 Environmental protection.....	...	...	...	...	...	...	...	...	...
706 Housing and community amenities	173	278	269	604	722	778	...	...	...
707 Health	426	1,287	1,398	562	650	715	...	...	...
708 Recreation, culture and religion	38	43	43	143	136	162	...	...	...
709 Education	2,280	2,443	2,797	1,594	1,640	1,820	...	...	...
710 Social protection	2,794	2,588	2,906	205	186	278	...	...	...
TABLE 6. BALANCE SHEET									
6 Net worth.....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets.....	...	...	...	...	...	...	...	...	...
611 Fixed assets.....	...	...	...	...	...	...	...	...	...
6111 Buildings and structures.....	...	...	...	...	...	...	...	...	...
6112 Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
6113 Other fixed assets.....	...	...	...	...	...	...	...	...	...
612 Inventories.....	...	...	...	...	...	...	...	...	...
613 Valuables.....	...	...	...	...	...	...	...	...	...
614 Nonproduced assets.....	...	...	...	...	...	...	...	...	...
62 Financial assets.....	...	...	...	...	...	...	...	...	...
621 Domestic.....	...	...	...	...	...	...	...	...	...
622 Foreign.....	...	...	...	...	...	...	...	...	...
63 Liabilities 7/	27,092	31,214	36,760	1,261	1,577	1,802	28,352	32,790	38,562
631 Domestic.....	7,876	10,462	14,076	739	1,121	1,217	8,615	11,583	15,293
632 Foreign.....	19,216	20,752	22,684	522	455	585	19,737	21,207	23,269
Memorandum items:									
6M9 Debt at face value.....	27,092	31,214	36,760	1,261	1,577	1,802	28,352	32,790	38,562

Notes to the statistical tables:

32* = 32 - 3212 - 3222

** = Not consolidated.

... Indicates data can either not be calculated because details are not available in the GFSM 1986 classifications, or details are not available for the particular country.

For state and local governments data (and thus general government data), the non-availability of data is most likely due to the fact that the GFSM 1986 classification categories do not provide sufficient details.

- 1/ For central government, social contributions by government as employer were eliminated in consolidation of the budgetary, extrabudgetary and social security subsectors. Unlike in the GFSM 1986 methodology, these contributions are not eliminated in consolidation according to the GFSM 2001 methodology.
- 2/ Include the operations of market establishments on a net basis according to the GFSM 1986 methodology. According to GFSM 2001 methodology, the operations of market establishments are included on a gross basis.
- 3/ For local governments data (and thus general government data) taxes on payroll and workforce, as well as taxes on international trade and transactions, are included in this category.
- 4/ For local governments data (and thus general government data) fines, forfeits and penalties, as well as voluntary transfers other than grants, are included in this category.
- 5/ Not able to calculate because details are not available in the GFSM 1986 classifications. As a result, "property expense other than interest" is included in "use of goods and services", and "miscellaneous other current expense" is included in "social benefits".
- 6/ Total outlays represent here expense plus the acquisition of nonfinancial assets. That is, the sales of nonfinancial assets are not taken into account because these details are not available in the GFSM 1986 COFOG classification.
- 7/ Total liabilities are approximated by debt at face value.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

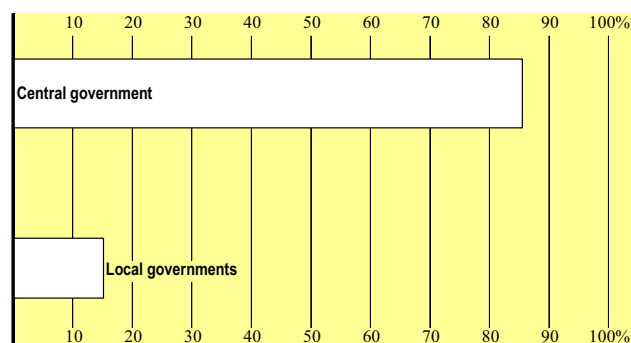
1. Legislature, ministries, presidency, prime minister's office, and state comptroller's office

Central Government Units with Individual Budgets

2. Educational institution (Yad Yitschak Ben Tsvi)
3. Holocaust Memorial Institute
4. National Insurance Institute
5. National Parks Authority
6. Nature Reserves Authority

Local Governments

7. 220 (approximately) units of local government (local councils, municipalities, and regional councils)
8. 180 (approximately) religious councils

Relative size of governments
in terms of gross expenditure in 2000

Data Coverage

Data in the central government tables cover the operations of units 1 and 4. Unit 4 comprises social security funds. Data in the local government tables cover the operations of units 7 and 8.

Data on interest include interest on indexed bonds. The capital protection component of indexed bonds is classified with amortization payments.

Data in these tables represent data reported for publication in the 2002 GFS Yearbook. Additional information were subsequently provided by the country. Data may thus not correspond exactly with those published in the 2002 GFS Yearbook.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	443,048	Million New Sheqalim
GDP per capita	70,437	New Sheqalim
General government revenue	50.9	% of GDP
General government tax revenue	34.8	% of GDP
General government outlays	51.5	% of GDP
General government expense	48.8	% of GDP
General government cash deficit/surplus	-0.4	% of GDP
Central government liabilities 6/	99.4	% of GDP
Currency unit per US\$, average	4.08	New Sheqalim
Population	6.29	Million

	Central government			Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
I. STATEMENT OF GOVERNMENT OPERATIONS	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	...	...	...
63 Liabilities	443,534	440,178	469,600	...	...	...	...	...	...
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Cash receipts from operating activities 1/ 2/	185,514	206,693	206,910	31,107	32,655	...	202,771	225,494	...
11 Taxes	123,956	142,511	142,505	10,701	11,703	...	134,657	154,214	...
12 Social contributions 1/	24,266	27,028	29,027	0	0	...	24,266	27,028	...
13 Grants	12,967	12,645	11,534	13,210	13,166	...	12,327	11,957	...
14 Other receipts 2/	24,325	24,509	23,844	7,196	7,786	...	31,521	32,295	...
2 Cash payments for operating activities 1/ 2/	194,231	204,260	222,244	24,210	25,669	...	204,591	216,075	...
21 Compensation of employees 1/	32,909	31,511	36,347	11,064	11,591	...	43,973	43,102	...
22 Purchases of goods & services	33,174	37,819	39,263	7,343	7,963	...	40,517	45,782	...
24 Interest	22,956	25,140	25,207	1,107	1,249	...	24,063	26,389	...
25 Subsidies 2/	3,774	3,909	3,169	...	...	...	...	...	...
26 Grants	13,210	13,166	12,878	...	...	...	...	...	...
27 Social benefits	81,693	87,776	97,297	...	...	...	...	...	...
28 Other payments	6,115	5,019	8,083	...	...	...	...	...	...
Adjustment to expense	400	-80	0	0	0	...	400	-80	...
Net cash inflow from operating activities (=1-2)	-8,717	2,433	-15,334	6,897	6,986	...	-1,820	9,419	...
31 Net cash outflow from investments in nonfin. assets	3,723	4,343	2,043	6,091	6,785	...	9,814	11,128	...
Cash surplus/deficit (=1-2-31)	-12,440	-1,910	-17,377	806	201	...	-11,634	-1,709	...
32* Net acquisition of financial assets other than cash	-3,742	-5,929	-107	0	0	...	-3,742	-5,929	...
33 Net incurrence of liabilities	7,970	1,761	20,157	...	...	...	...	...	...
331 Domestic	9,117	4,345	21,794	...	...	...	...	...	...
332 Foreign	-1,147	-2,584	-1,637	...	...	...	...	...	...
Net cash inflow from financing activities (-32*+33)	11,712	7,690	20,264	...	...	...	...	...	...
Net change in the stock of cash (=3212+3222)	-728	5,780	2,887	...	...	...	...	...	...

Millions of New Sheqalim / Year Ending December 31		Central government			Local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE										
1	Revenue 1/ 2/	185,514	206,693	206,910	31,107	32,655	...	202,771	225,494	...
11	Taxes	123,956	142,511	142,505	10,701	11,703	...	134,657	154,214	...
111	Taxes on income, profits and capital gains.....	62,087	77,433	77,511	0	0	...	62,087	77,433	...
1111	Individuals.....	45,483	54,035	55,735	0	0	...	45,483	54,035	...
1112	Corporations and other enterprises.....	12,622	18,308	17,443	0	0	...	12,622	18,308	...
112	Taxes on payroll and workforce.....	4,180	4,608	4,729	...	...	...	...	...	...
113	Taxes on property.....	1,430	640	785	10,340	11,302	...	11,770	11,942	...
114	Taxes on goods and services.....	54,153	57,503	57,353	0	0	...	54,153	57,503	...
1141	General value added, sales, or turnover taxes.....	45,883	48,994	48,666	...	...	...	...	...	...
1142	Excises.....	6,519	6,595	6,601	...	...	...	...	...	...
115	Taxes on international trade and transactions.....	1,246	1,324	1,256	...	...	...	...	...	...
116	Other taxes.....	860	1,003	871	361	401	...	1,221	1,404	...
12	Social contributions 1/	24,266	27,028	29,027	0	0	...	24,266	27,028	...
121	Social security contributions.....	24,266	27,028	29,027	0	0	...	24,266	27,028	...
122	Other social contributions.....	0	0	0	0	0	...	0	0	...
13	Grants	12,967	12,645	11,534	13,210	13,166	...	12,327	11,957	...
131	From foreign governments.....	12,327	11,957	11,534	0	0	...	12,327	11,957	...
132	From international organizations.....	0	0	0	0	0	...	0	0	...
133	From other general government units.....	640	688	0	13,210	13,166	...	0	0	...
14	Other revenue 2/	24,325	24,509	23,844	7,196	7,786	...	31,521	32,295	...
141	Property income 2/.....	11,079	8,614	6,869	0	0	...	11,079	8,614	...
142	Sales of goods and services.....	12,062	14,876	15,486	0	0	...	12,062	14,876	...
143	Fines, penalties and forfeits.....	901	875	653	...	...	...	...	...	...
144	Voluntary transfers other than grants.....	0	0	0	...	...	...	...	...	...
145	Miscellaneous and unidentified revenue 3/.....	283	144	836	7,196	7,786	...	7,479	7,930	...
TABLE 2. EXPENSE BY ECONOMIC TYPE										
2	Expense 1/ 2/	194,231	204,260	222,244	24,210	25,669	...	204,591	216,075	...
21	Compensation of employees	32,909	31,511	36,347	11,064	11,591	...	43,973	43,102	...
211	Wages and salaries.....	30,512	29,156	33,819	...	...	...	...	...	...
212	Social contributions 1/.....	2,397	2,355	2,528	...	...	...	...	...	...
22	Use of goods and services	33,174	37,819	39,263	7,343	7,963	...	40,517	45,782	...
23	Consumption of fixed capital.....	...	...	...	...	...	...	...	...	...
24	Interest payments	22,956	25,140	25,207	1,107	1,249	...	24,063	26,389	...
25	Subsidies 2/	3,774	3,909	3,169	...	...	...	...	...	...
26	Grants	13,210	13,166	12,878	...	...	...	...	...	...
263	To other general government units.....	13,210	13,166	12,878	640	688	...	0	0	...
2631	Current.....	11,108	11,150	10,653	640	688	...	0	0	...
2632	Capital.....	2,102	2,016	2,225	0	0	...	0	0	...
27	Social benefits	81,693	87,776	97,297	...	...	...	...	...	...
28	Other expense	6,115	5,019	8,083	...	...	...	...	...	...
281	Property expense other than interest 4/.....	...	...	...	...	...	...	...	...	...
282	Miscellaneous other expense.....	6,115	5,019	8,083	...	...	...	...	...	...
2821	Current 4/.....	...	...	...	...	...	...	...	...	...
2822	Capital.....	6,115	5,019	8,083	...	...	...	...	...	...
	Adjustment to expense.....	400	-80	0	0	0	...	400	-80	...
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES										
3	Change in net worth	-8,717	2,433	-15,334	6,897	6,986	...	-1,820	9,419	...
31	Nonfinancial assets	3,723	4,343	2,043	6,091	6,785	...	9,814	11,128	...
311	Fixed assets.....	3,723	4,343	2,043	...	...	...	...	...	...
3111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
3112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
3113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
312	Inventories.....	0	0	0	...	...	...	...	...	...
313	Valuables.....	...	...	...	...	...	...	...	...	...
314	Nonproduced assets.....	0	0	0	...	...	...	...	...	...
32	Financial assets	-4,470	-149	2,780	...	...	...	...	...	...
321	Domestic.....	-6,227	199	3,937	...	...	...	...	...	...
322	Foreign.....	1,757	-348	-1,157	...	...	...	...	...	...
33	Liabilities	7,970	1,761	20,157	...	...	...	...	...	...
331	Domestic.....	9,117	4,345	21,794	...	...	...	...	...	...
332	Foreign.....	-1,147	-2,584	-1,637	...	...	...	...	...	...

Millions of New Sheqalim / Year Ending December 31		Central government			Local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays 5/	197,954	208,603	224,287	30,709	32,903	...	215,453	228,340	...
701	General public services	29,412	32,127	32,269	5,625	...	...	...	...	...
7017	Public debt transactions.....	22,956	25,140	25,207	1,107	1,249	...	24,063	26,389	...
702	Defense	34,021	36,185	38,380	172	...	...	...	...	...
703	Public order and safety	6,853	7,419	8,137	421	...	...	...	...	...
704	Economic affairs	12,481	12,248	12,791	2,803	...	...	...	...	...
7042	Agriculture, forestry, fishing and hunting.....	1,742	1,622	1,799	69	...	...	...	...	...
7045	Transport.....	3,942	4,621	5,075	2,381	...	...	...	...	...
7046	Communication.....	...	...	...	...	...	...	...	...	...
705	Environmental protection.....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities	6,490	6,347	6,765	3,468	...	...	...	...	...
707	Health	27,160	28,023	30,179	250	...	...	...	...	...
708	Recreation, culture and religion	1,962	1,837	1,952	5,037	...	...	...	...	...
709	Education	27,829	28,236	31,271	9,766	...	...	...	...	...
710	Social protection	51,270	56,441	62,759	3,167	...	...	...	...	...
	Adjustment to total outlays	476	-260	-216	0	...	...	...	...	...
TABLE 6. BALANCE SHEET										
6	Net worth.....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets.....	...	...	...	...	...	...	...	...	...
611	Fixed assets.....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
612	Inventories.....	...	...	...	...	...	...	...	...	...
613	Valuables.....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets.....	...	...	...	...	...	...	...	...	...
62	Financial assets.....	...	...	...	...	...	...	...	...	...
621	Domestic.....	...	...	...	...	...	...	...	...	...
622	Foreign.....	...	...	...	...	...	...	...	...	...
63	Liabilities 6/	443,534	440,178	469,600	...	...	...	...	...	...
631	Domestic.....	330,062	328,534	348,388	...	...	...	...	...	...
632	Foreign.....	113,472	111,644	121,212	...	...	...	...	...	...
Memorandum items:										
6M9	Debt at face value.....	443,534	440,178	469,600	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data can either not be calculated because details are not available in the GFSM 1986 classifications, or details are not available for the particular country.

For local governments data (and thus general government data), the non-availability of data is most likely due to the fact that the GFSM 1986 classification categories do not provide sufficient details.

- 1/ For central government, social contributions by government as employer were eliminated in consolidation of the budgetary, extrabudgetary and social security subsectors. Unlike in the GFSM 1986 methodology, these contributions are not eliminated in consolidation according to the GFSM 2001 methodology.
- 2/ Include the operations of market establishments on a net basis according to the GFSM 1986 methodology. According to GFSM 2001 methodology, the operations of market establishments are included on a gross basis.
- 3/ Includes an adjustment to other revenue. For local governments data (and thus general government data) fines, forfeits and penalties, as well as voluntary transfers other than grants, are included in this category.
- 4/ Not able to calculate because details are not available in the GFSM 1986 classifications. As a result, "property expense other than interest" is included in "use of goods and services", and "miscellaneous other current expense" is included in "social benefits".
- 5/ Total outlays represent here expense plus the acquisition of nonfinancial assets. That is, the sales of nonfinancial assets are not taken into account because these details are not available in the GFSM 1986 COFOG classification.
- 6/ Total liabilities are approximated by debt at face value.

Units of General Government

Reference Number

Central Government Units Covered by General Budget

1. Chief prosecutor's office, commissions, constitutional court, federal agencies, federal assembly, high arbitration court, ministries, president's office, state committees, and supreme court
2. Research units and universities

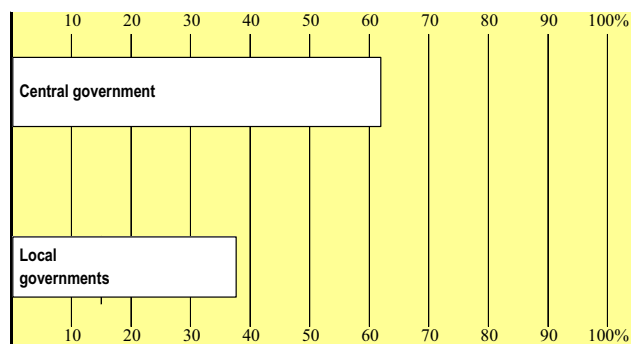
Central Government Units with Individual Budgets

3. Extrabudgetary funds
4. Mandatory medical insurance funds--federal and territorial
5. Pension Fund of the Russian Federation
6. Republican (Federal) Fund for Social Support of the Population
7. Social Insurance Fund of the Russian Federation

Local Governments

8. 89 regional governments ("subjects"), including 10 autonomous okrugs, 2 cities, 6 krrays, one autonomous oblast, 49 oblasts, and 21 republics
9. Extrabudgetary funds

Relative size of governments in terms of gross expenditure in 2001



Data Coverage

Data in the central government tables for 2001 cover the operations of units 1 and 3-7. Units 4-7 comprise social security funds. Data in local government tables cover the operations of units 8 and 9.

Data for 1999, 2000, and 2001 are not strictly comparable: From 1999 onward, the budgetary data include transactions of budgetary organizations related to own revenue and its expenditure. Prior to 2000, local government debt guaranteed by the central government is incorrectly included under central government debt. Central and local government extrabudgetary data for 2001 include a wider coverage of off-budget transactions of budgetary organizations.

Data in these tables represent data reported for publication in the 2002 GFS Yearbook. Additional information were subsequently provided by the country. Data may thus not correspond exactly with those published in the 2002 GFS Yearbook.

Selected economic aggregates 2001

Gross Domestic Product (GDP), current prices	9,041 Billion Rubles
GDP per capita	62,611 Rubles
General government revenue	39.7 % of GDP
General government tax revenue	25.4 % of GDP
General government outlays	37.2 % of GDP
General government expense	32.5 % of GDP
General government cash deficit/surplus	2.7 % of GDP
General government liabilities 5/	51.0 % of GDP
Currency unit per US\$, average	29.2 Rubles
Population	144.4 Million

Millions of Rubles / Year Ending December 31	Central government			Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
I. STATEMENT OF GOVERNMENT OPERATIONS	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets	...	...	...	...	...	...	...	...	...
62 Financial assets	...	...	...	...	...	...	...	...	...
63 Liabilities	4,859,125	4,540,378	4,413,559	62,513	179,774	200,280	...	4,720,152	4,613,839
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Cash receipts from operating activities 1/ 2/	1,014,111	1,804,286	2,429,728	659,551	1,065,002	1,391,438	...	2,767,982	3,588,317
11 Taxes	542,270	1,002,739	1,411,181	513,083	771,128	882,946	...	1,773,867	2,294,127
12 Social contributions 1/	322,699	519,625	620,084	0	0	0	...	519,625	620,084
13 Grants	12,613	8,787	2,751	77,866	101,224	230,098	...	8,705	0
14 Other receipts 2/	136,529	273,135	395,712	68,602	192,650	278,394	...	465,785	674,106
2 Cash payments for operating activities 1/ 2/	978,446	1,546,086	2,035,428	547,621	821,624	1,131,816	...	2,266,404	2,934,395
21 Compensation of employees 1/	124,366	214,230	247,491	140,891	192,764	275,219	...	406,994	522,710
22 Purchases of goods & services	216,449	441,935	567,721	152,194	212,364	302,318	...	654,299	870,039
24 Interest	162,862	257,853	231,110	27,165	18,862	13,328	...	276,715	244,438
25 Subsidies 2/	4,050	15,652	18,745	...	155,585	228,791	...	171,237	247,536
26 Grants	62,870	101,224	230,098	...	82	2,751	...	0	0
27 Social benefits	406,629	514,143	726,400	...	240,921	305,879	...	755,064	1,032,279
28 Other payments	1,220	1,049	13,863	...	1,046	3,530	...	2,095	17,393
Net cash inflow from operating activities (=1-2)	35,665	258,200	394,300	111,930	243,378	259,622	...	501,578	653,922
31 Net cash outflow from investments in nonfin. assets	41,369	77,808	159,060	89,347	169,802	249,624	...	247,610	408,684
Cash surplus/deficit (=1-2-31)	-5,704	180,392	235,240	22,583	73,576	9,998	...	253,968	245,238
32* Net acquisition of financial assets other than cash	17,689	-106,334	-73,733	12,665	22,014	-134	...	-84,320	-73,867
33 Net incurrence of liabilities	93,694	-77,321	-260,024	2,110	-27,830	-3,391	...	-105,151	-263,415
331 Domestic	-22,478	-109,339	-64,118	1,882	1,961	754	...	-107,378	-63,364
332 Foreign	116,172	32,018	-195,906	228	-29,791	-4,145	...	2,227	-200,051
Net cash inflow from financing activities (-32*+33)	76,005	29,013	-186,291	-10,555	-49,844	-3,257	...	-20,831	-189,548
Net change in the stock of cash (=321+3222)	70,301	209,405	48,949	12,028	23,732	6,741	...	233,137	55,690

Millions of Rubles / Year Ending December 31		Central government			Local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE										
1	Revenue 1/ 2/	1,014,111	1,804,286	2,429,728	659,551	1,065,002	1,391,438	...	2,767,982	3,588,317
11	Taxes	542,270	1,002,739	1,411,181	513,083	771,128	882,946	...	1,773,867	2,294,127
111	Taxes on income, profits and capital gains.....	102,591	207,915	219,044	243,019	380,663	573,558	...	588,578	792,602
1111	Individuals.....	21,211	29,957	2,750	103,008	159,536	253,913	...	189,493	256,663
1112	Corporations and other enterprises.....	81,380	177,958	216,294	...	221,127	319,645	...	399,085	535,939
112	Taxes on payroll and workforce.....	0	0	0	0	0	0	...	0	0
113	Taxes on property.....	2,938	4,653	5,657	62,379	75,872	103,879	...	80,525	109,536
114	Taxes on goods and services.....	346,893	556,939	849,252	152,307	231,538	177,612	...	788,477	1,026,864
1141	General value added, sales, or turnover taxes.....	221,064	371,511	638,966	...	120,486	45,139	...	491,997	684,105
1142	Excises.....	94,798	148,045	206,610	...	35,278	40,198	...	183,323	246,808
115	Taxes on international trade and transactions.....	87,646	230,808	333,073	...	2,418	1,157	...	233,226	334,230
116	Other taxes.....	2,202	2,424	4,155	55,378	80,637	26,740	...	83,061	30,895
12	Social contributions 1/	322,699	519,625	620,084	0	0	0	...	519,625	620,084
121	Social security contributions.....	322,699	519,625	620,084	0	0	0	...	519,625	620,084
122	Other social contributions.....	0	0	0	0	0	0	...	0	0
13	Grants	12,613	8,787	2,751	77,866	101,224	230,098	...	8,705	0
131	From foreign governments.....	12,613	8,705	0	0	0	0	...	8,705	0
132	From international organizations.....	0	0	0	0	0	0	...	0	0
133	From other general government units.....	0	82	2,751	77,866	101,224	230,098	...	0	0
14	Other revenue 2/	136,529	273,135	395,712	68,602	192,650	278,394	...	465,785	674,106
141	Property income 2/.....	55,525	80,487	102,369	40,819	133,985	116,428	...	214,472	218,797
142	Sales of goods and services.....	1,246	1,185	13,869	2,979	2,008	5,959	...	3,193	19,828
143	Fines, penalties and forfeits.....	9,727	6,736	3,920	...	2,823	4,858	...	9,559	8,778
144	Voluntary transfers other than grants.....	0	0	0	0	0	0	...	0	0
145	Miscellaneous and unidentified revenue.....	70,031	184,727	275,554	24,804	53,834	151,149	...	238,561	426,703
TABLE 2. EXPENSE BY ECONOMIC TYPE										
2	Expense 1/ 2/	978,446	1,546,086	2,035,428	547,621	821,624	1,131,816	...	2,266,404	2,934,395
21	Compensation of employees	124,366	214,230	247,491	140,891	192,764	275,219	...	406,994	522,710
211	Wages and salaries.....	124,366	214,230	247,491	...	142,681	207,511	...	356,911	455,002
212	Social contributions 1/.....	0	0	0	...	50,083	67,708	...	50,083	67,708
22	Use of goods and services	216,449	441,935	567,721	152,194	212,364	302,318	...	654,299	870,039
23	Consumption of fixed capital.....	...	...	...	...	...	...	...	...	...
24	Interest payments	162,862	257,853	231,110	27,165	18,862	13,328	...	276,715	244,438
25	Subsidies 2/	4,050	15,652	18,745	...	155,585	228,791	...	171,237	247,536
26	Grants	62,870	101,224	230,098	...	82	2,751	...	0	0
263	To other general government units.....	62,870	101,224	230,098	613	82	2,751	...	0	0
2631	Current.....	62,870	101,224	219,017	613	82	2,751	...	0	0
2632	Capital.....	0	0	11,081	0	0	0	...	0	0
27	Social benefits	406,629	514,143	726,400	...	240,921	305,879	...	755,064	1,032,279
28	Other expense	1,220	1,049	13,863	...	1,046	3,530	...	2,095	17,393
281	Property expense other than interest 3/.....	...	...	...	...	...	...	...	...	...
282	Miscellaneous other expense.....	1,220	1,049	13,863	...	1,046	3,530	...	2,095	17,393
2821	Current 3/.....	...	...	...	...	...	...	...	...	...
2822	Capital.....	1,220	1,049	13,863	...	1,046	3,530	...	2,095	17,393
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES										
3	Change in net worth	35,665	258,200	394,300	111,930	243,378	259,622	...	501,578	653,922
31	Nonfinancial assets	41,369	77,808	159,060	89,347	169,802	249,624	...	247,610	408,684
311	Fixed assets.....	56,722	117,655	135,040	...	170,638	250,743	...	288,293	385,783
3111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
3112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
3113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
312	Inventories.....	-15,336	-48,339	16,819	...	0	-20	...	-48,339	16,799
313	Valuables.....	...	...	...	...	...	...	...	...	...
314	Nonproduced assets.....	-17	8,492	7,201	...	-836	-1,099	...	7,656	6,102
32	Financial assets	87,990	103,071	-24,784	24,693	45,746	6,607	...	148,817	-18,177
321	Domestic.....	80,691	106,207	3,035	...	46,185	4,993	...	...	...
322	Foreign.....	7,299	-3,136	-27,819	...	-439	1,614	...	...	...
33	Liabilities	93,694	-77,321	-260,024	2,110	-27,830	-3,391	...	-105,151	-263,415
331	Domestic.....	-22,478	-109,339	-64,118	1,882	1,961	754	...	-107,378	-63,364
332	Foreign.....	116,172	32,018	-195,906	228	-29,791	-4,145	...	2,227	-200,051

Millions of Rubles / Year Ending December 31		Central government			Local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays 4/	1,045,501	1,672,354	2,202,868	638,270	992,283	1,396,583	...	2,563,331	3,366,602
701	General public services	347,762	620,710	833,875	90,581	132,636	247,291	...	652,040	848,317
7017	Public debt transactions.....	162,862	257,853	231,110	27,165	18,862	13,328	...	276,715	244,438
702	Defense	128,986	208,574	276,680	936	647	773	...	209,221	277,453
703	Public order and safety	53,293	89,844	129,977	19,045	27,255	35,936	...	117,099	165,913
704	Economic affairs	78,823	150,296	130,760	116,086	225,803	386,038	...	376,099	516,798
7042	Agriculture, forestry, fishing and hunting.....	8,783	21,806	27,747	21,744	33,971	39,413	...	55,777	67,160
7045	Transport.....	34,566	56,215	36,796	51,640	120,618	141,007	...	176,833	177,803
7046	Communication.....	...	256	75	...	990	1,163	...	1,246	1,238
705	Environmental protection.....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities	10,094	9,634	6,912	129,695	203,785	203,088	...	213,419	210,000
707	Health	12,629	14,427	20,203	90,160	131,010	150,220	...	145,437	170,423
708	Recreation, culture and religion	4,734	11,520	14,599	21,880	34,561	40,687	...	46,081	55,286
709	Education	18,200	37,762	48,434	126,660	176,643	223,291	...	214,405	271,725
710	Social protection	390,980	529,587	741,428	43,227	59,943	109,259	...	589,530	850,687
TABLE 6. BALANCE SHEET										
6	Net Worth.....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets.....	...	...	...	...	...	...	...	...	...
611	Fixed assets.....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
612	Inventories.....	...	...	...	...	...	...	...	...	...
613	Valuables.....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets.....	...	...	...	...	...	...	...	...	...
62	Financial assets.....	...	...	...	...	...	...	...	...	...
621	Domestic.....	...	...	...	...	...	...	...	...	...
622	Foreign.....	...	...	...	...	...	...	...	...	...
63	Liabilities 5/	4,859,125	4,540,378	4,413,559	62,513	179,774	200,280	...	4,720,152	4,613,839
631	Domestic.....	914,425	805,286	745,858	43,642	153,442	169,331	...	958,728	915,189
632	Foreign.....	3,944,700	3,735,092	3,667,701	18,871	26,332	30,949	...	3,761,424	3,698,650
Memorandum items:										
6M9	Debt at face value.....	4,859,125	4,540,378	4,413,559	62,513	179,774	200,280	...	4,720,152	4,613,839

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data can either not be calculated because details are not available in the GFSM 1986 classifications, or details are not available for the particular country.

For local governments data (and thus general government data), the non-availability of data is most likely due to the fact that the GFSM 1986 classification categories do not provide sufficient details.

- 1/ For central government, social contributions by government as employer were eliminated in consolidation of the budgetary, extrabudgetary and social security subsectors. Unlike in the GFSM 1986 methodology, these contributions are not eliminated in consolidation according to the GFSM 2001 methodology.
- 2/ Include the operations of market establishments on a net basis according to the GFSM 1986 methodology. According to GFSM 2001 methodology, the operations of market establishments are included on a gross basis.
- 3/ Not able to calculate because details are not available in the GFSM 1986 classifications. As a result, "property expense other than interest" is included in "use of goods and services", and "miscellaneous other current expense" is included in "social benefits".
- 4/ Total outlays represent here expense plus the acquisition of nonfinancial assets. That is, the sales of nonfinancial assets are not taken into account because these details are not available in the GFSM 1986 COFOG classification.
- 5/ Total liabilities are approximated by debt at face value.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

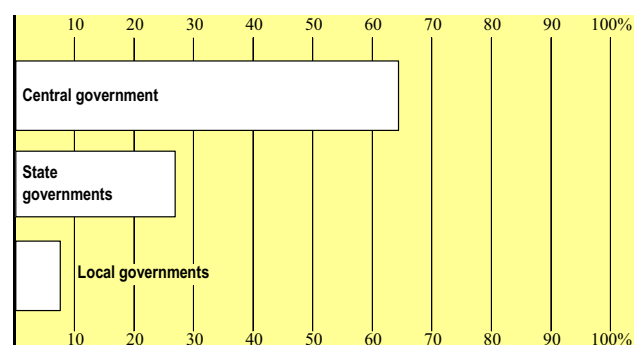
1. National budgetary accounts comprising 33 government departments, standing appropriations, and statutory payments

Central Government Units with Individual Budgets

2. Extrabudgetary accounts
3. Social security funds

State and Local Governments

4. 9 provincial governments
5. 284 local governments

Relative size of governments
in terms of gross expenditure in 2001

Data Coverage

Data in the central government tables cover the operations of units 1-3; unit 2 is extra-budgetary, and unit 3 comprises social security funds. Data in the state government tables cover the operations of unit 4 and are based on information from all provincial governments. Data in the local government tables cover the operations of unit 5 and are based on an annual stratified sample survey that is supplemented by a survey of all local governments every four years. Financial reporting of newly demarcated local governments (reduced to 284) took effect from July 2001.

Data in these tables represent data reported for publication in the 2002 GFS Yearbook. Additional information were subsequently provided by the country. Data may thus not correspond exactly with those published in the 2002 GFS Yearbook.

Selected economic aggregates 2001

Gross Domestic Product (GDP), current prices	975,196	Million Rand
GDP per capita	21,999	Rand
General government revenue	30.9	% of GDP
General government tax revenue	27.6	% of GDP
General government outlays	32.0	% of GDP
General government expense	29.9	% of GDP
General government cash deficit/surplus	-1.0	% of GDP
General government liabilities 7/	50.0	% of GDP
Currency unit per US\$, average	8.61	Rand
Population	44.33	Million

	Central government			State and Local governments **			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
I. STATEMENT OF GOVERNMENT OPERATIONS	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	...	...	...
63 Liabilities	390,438	417,453	460,286	20,905	22,421	26,868	411,343	439,874	487,154
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Cash receipts from operating activities 1/ 2/	223,897	238,355	273,136	135,275	144,471	156,475	253,713	268,056	301,217
11 Taxes	201,404	220,981	253,592	15,516	15,012	15,586	216,920	235,993	268,775
12 Social contributions 1/	4,293	4,438	4,969	0	0	0	4,293	4,438	4,969
13 Grants	983	1,161	1,026	104,926	114,129	127,611	450	520	243
14 Other receipts 2/	17,217	11,775	13,549	14,833	15,330	13,278	32,050	27,105	27,230
2 Cash payments for operating activities 1/ 2/	231,967	252,165	275,810	123,328	133,078	143,955	249,836	270,473	291,371
21 Compensation of employees 1/	36,563	32,429	35,901	72,398	75,238	80,895	108,961	107,667	116,796
22 Purchases of goods & services	22,658	36,809	44,098	21,733	24,754	28,352	44,391	61,563	72,450
24 Interest	44,431	46,497	47,687	2,580	2,484	1,961	47,011	48,981	49,648
25 Subsidies 2/	5,996	4,324	4,676	...	...	...	...	...	...
26 Grants	109,276	120,285	132,942	...	...	...	...	...	...
27 Social benefits	8,903	8,770	8,718	...	...	...	...	...	...
28 Other payments	4,140	3,051	1,788	...	...	...	...	...	...
Net cash inflow from operating activities (=1-2)	-8,070	-13,810	-2,674	11,947	11,393	12,520	3,877	-2,417	9,846
31 Net cash outflow from investments in nonfin. assets	4,434	6,069	6,838	11,528	9,542	12,974	15,962	15,611	19,812
Cash surplus/deficit (=1-2-31)	-12,504	-19,879	-9,512	419	1,851	-454	-12,085	-18,028	-9,966
32* Net acquisition of financial assets other than cash	-814	-573	-19	50	131	136	-764	-442	117
33 Net incurrence of liabilities	14,272	14,584	10,933	3,285	1,516	4,447	17,557	16,100	15,380
331 Domestic	3,776	11,947	-22,245	3,285	1,516	4,447	7,061	13,463	-17,798
332 Foreign	10,496	2,637	33,178	0	0	0	10,496	2,637	33,178
Net cash inflow from financing activities (-32*+33)	15,086	15,157	10,952	3,235	1,385	4,311	18,321	16,542	15,263
Net change in the stock of cash (=3212+3222)	2,582	-4,722	1,440	3,654	3,236	3,857	6,236	-1,486	5,297

	<i>Millions of Rand / Year Beginning April 1</i>	Central government			State and Local governments **			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE										
1	Revenue 1/ 2/	223,897	238,355	273,136	135,275	144,471	156,475	253,713	268,056	301,217
11	Taxes	201,404	220,981	253,189	15,516	15,012	15,586	216,920	235,993	268,775
111	Taxes on income, profits and capital gains.....	116,149	126,144	147,334	0	0	0	116,149	126,144	147,334
1111	Individuals.....	85,378	86,017	89,802	0	0	0	85,378	86,017	89,802
1112	Corporations and other enterprises.....	30,314	38,279	55,082	0	0	0	30,314	38,279	55,082
112	Taxes on payroll and workforce.....	0	1,258	2,725	...	...	...	...	...	...
113	Taxes on property.....	3,808	3,978	4,628	10,767	9,698	8,885	14,575	13,676	13,513
114	Taxes on goods and services.....	73,972	80,820	88,767	1,565	1,804	3,432	75,537	82,624	92,199
1141	General value added, sales, or turnover taxes.....	48,377	54,455	61,114	...	...	...	...	...	...
1142	Excises.....	22,776	23,258	24,353	...	...	...	...	...	...
115	Taxes on international trade and transactions.....	5,856	7,219	7,970	...	...	...	...	...	...
116	Other taxes 3/.....	1,619	1,562	1,765	3,184	3,510	3,269	4,803	5,072	5,034
12	Social contributions 1/	4,293	4,438	4,969	0	0	0	4,293	4,438	4,969
121	Social security contributions.....	4,293	4,438	4,969	0	0	0	4,293	4,438	4,969
122	Other social contributions.....	0	0	0	0	0	0	0	0	0
13	Grants	983	1,161	1,026	104,926	114,129	127,611	450	520	243
131	From foreign governments.....	450	520	243	0	0	0	450	520	243
132	From international organizations.....	0	0	0	0	0	0	0	0	0
133	From other general government units.....	533	641	783	104,926	114,129	127,611	0	0	0
14	Other revenue 2/	17,217	11,775	13,952	14,833	15,330	13,278	32,050	27,105	27,230
141	Property income 2/.....	8,386	4,698	7,282	5,165	3,966	3,265	13,551	8,664	10,547
142	Sales of goods and services.....	8,719	6,963	6,507	8,322	9,765	9,142	17,041	16,728	15,649
143	Fines, penalties and forfeits.....	112	114	163	1,255	1,492	656	1,367	1,606	819
144	Voluntary transfers other than grants.....	0	0	0	...	...	...	...	...	...
145	Miscellaneous and unidentified revenue 4/.....	0	0	0	91	107	215	91	107	215
TABLE 2. EXPENSE BY ECONOMIC TYPE										
2	Expense 1/ 2/	231,967	252,165	275,810	123,328	133,078	143,955	249,836	270,473	291,371
21	Compensation of employees	36,563	32,429	35,901	72,398	75,238	80,895	108,961	107,667	116,796
211	Wages and salaries.....	...	...	...	...	...	...	...	...	...
212	Social contributions 1/.....	...	...	...	...	...	...	...	...	...
22	Use of goods and services	22,658	36,809	44,098	21,733	24,754	28,352	44,391	61,563	72,450
23	Consumption of fixed capital.....	...	...	...	...	...	...	...	...	...
24	Interest payments	44,431	46,497	47,687	2,580	2,484	1,961	47,011	48,981	49,648
25	Subsidies 2/	5,996	4,324	4,676	...	...	...	...	...	...
26	Grants	109,276	120,285	132,942	1,949	1,311	2,120	5,766	6,826	6,668
263	To other general government units.....	103,510	113,459	126,274	1,949	1,311	2,120	0	0	0
2631	Current.....	101,080	112,676	122,411	1,890	1,311	2,120	0	0	0
2632	Capital.....	2,430	783	3,863	59	0	0	0	0	0
27	Social benefits	8,903	8,770	8,718	20,220	21,519	23,463	29,123	30,289	32,181
28	Other expense	4,140	3,051	1,788	...	...	...	...	...	...
281	Property expense other than interest 5/.....	...	...	...	...	...	...	...	...	...
282	Miscellaneous other expense.....	4,140	3,051	1,788	...	...	...	...	...	...
2821	Current 5/.....	...	...	...	...	...	...	...	...	...
2822	Capital.....	4,140	3,051	1,788	...	...	...	...	...	...
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES										
3	Change in net worth	-8,070	-13,810	-2,675	11,947	11,393	12,520	3,877	-2,417	9,845
31	Nonfinancial assets	4,434	6,069	6,838	11,528	9,542	12,974	15,962	15,611	19,812
311	Fixed assets.....	...	...	...	...	...	...	...	...	...
3111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
3112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
3113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
312	Inventories.....	...	...	...	...	...	...	...	...	...
313	Valuables.....	...	...	...	...	...	...	...	...	...
314	Nonproduced assets.....	...	...	...	...	...	...	...	...	...
32	Financial assets	1,768	-5,295	1,420	3,704	3,367	3,993	5,472	-1,928	5,413
321	Domestic.....	1,768	-5,295	1,420	3,704	3,367	3,993	5,472	-1,928	5,413
322	Foreign.....	0	0	0	0	0	0	0	0	0
33	Liabilities	14,272	14,584	10,933	3,285	1,516	4,447	17,557	16,100	15,380
331	Domestic.....	3,776	11,947	-22,245	3,285	1,516	4,447	7,061	13,463	-17,798
332	Foreign.....	10,496	2,637	33,178	0	0	0	10,496	2,637	33,178

Millions of Rand / Year Beginning April 1	Central government			State and Local governments **			General government			
	1999	2000	2001	1999	2000	2001	1999	2000	2001	
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays 6/	236,959	258,740	283,189	134,962	142,723	157,039	266,462	286,693	311,834
701	General public services	154,971	...	...	...	...	...	...	...	...
7017	Public debt transactions.....	44,431	...	...	...	...	...	...	...	...
702	Defense	11,153	...	...	...	...	...	...	...	...
703	Public order and safety	23,041	...	...	...	...	...	...	...	...
704	Economic affairs	11,029	...	...	...	...	...	...	...	...
7042	Agriculture, forestry, fishing and hunting.....	1,599	...	...	...	...	...	...	...	...
7045	Transport.....	5,434	...	...	...	...	...	...	...	...
7046	Communication.....	...	...	...	...	...	...	...	...	...
705	Environmental protection.....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities	6,654	...	...	...	...	...	...	...	...
707	Health	5,211	...	...	...	...	...	...	...	...
708	Recreation, culture and religion	1,583	...	...	...	...	...	...	...	...
709	Education	13,486	...	...	...	...	...	...	...	...
710	Social protection	9,860	...	...	...	...	...	...	...	...
	Adjustment to total outlays	-29	...	...	...	...	...	...	...	...
TABLE 6. BALANCE SHEET										
6	Net Worth.....	...	...	...	...	...	...	...	...	...
61	Nonfinancial asstes.....	...	...	...	...	...	...	...	...	...
611	Fixed assets.....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
612	Inventories.....	...	...	...	...	...	...	...	...	...
613	Valuables.....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets.....	...	...	...	...	...	...	...	...	...
62	Financial assets.....	...	...	...	...	...	...	...	...	...
621	Domestic.....	...	...	...	...	...	...	...	...	...
622	Foreign.....	...	...	...	...	...	...	...	...	...
63	Liabilities 7/	390,438	417,453	460,286	20,905	22,421	26,868	411,343	439,874	487,154
631	Domestic.....	364,639	385,515	378,277	20,905	22,421	26,868	385,544	407,936	405,145
632	Foreign.....	25,799	31,938	82,009	0	0	0	25,799	31,938	82,009
Memorandum items:										
6M9	Debt at face value.....	390,438	417,453	460,286	20,905	22,421	26,868	411,343	439,874	487,154

Notes to the statistical tables:

32* = 32 - 3212 - 3222

** = Not consolidated.

... Indicates data can either not be calculated because details are not available in the GFSM 1986 classifications, or details are not available for the particular country. For state and local governments data (and thus general government data), the non-availability of data is most likely due to the fact that the GFSM 1986 classification categories do not provide sufficient details.

- 1/ For central government, social contributions by government as employer were eliminated in consolidation of the budgetary, extrabudgetary and social security subsectors. Unlike in the GFSM 1986 methodology, these contributions are not eliminated in consolidation according to the GFSM 2001 methodology.
- 2/ Include the operations of market establishments on a net basis according to the GFSM 1986 methodology. According to GFSM 2001 methodology, the operations of market establishments are included on a gross basis.
- 3/ For state and local governments, taxes on payroll and workforce and taxes on international trade and transactions are included in this category.
- 4/ For local governments data (and thus general government data) fines, forfeits and penalties, as well as voluntary transfers other than grants, are included in this category.
- 5/ Not able to calculate because details are not available in the GFSM 1986 classifications. As a result, "property expense other than interest" is included in "use of goods and services", and "miscellaneous other current expense" is included in "social benefits".
- 6/ Total outlays represent here expense plus the acquisition of nonfinancial assets. That is, the sales of nonfinancial assets are not taken into account because these details are not available in the GFSM 1986 COFOG classification.
- 7/ Total liabilities are approximated by debt at face value.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Departments, federal assembly, federal council, and judiciary

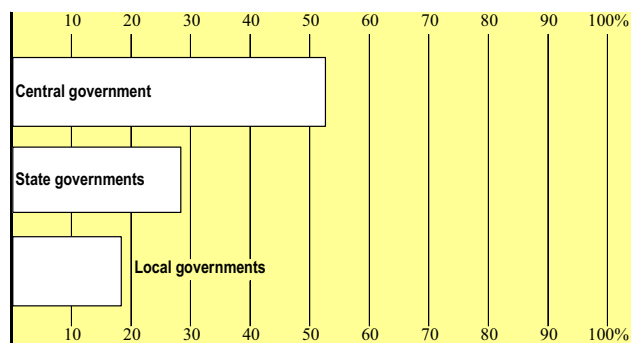
Central Government Units with Individual Budgets

2. Federal Alcohol Administration
3. Health insurance
4. Social security schemes (old age and survivors' insurance, disability insurance, allocations for loss of income for the military, and unemployment insurance)

State and Local Governments

5. 26 cantons
6. 3,000 (approximately) communes

Relative size of governments
in terms of gross expenditure in 2000



Data Coverage

Data in the central government tables cover the operations of units 1-4, but exclude revenue of unit 2. Units 3-4 comprise social security funds. Data in the state and local government tables cover the operations of units 5-6. State government data are based on information from all canton governments, and local government data are based on information from approximately 80 percent of local governments and on sample-based estimates for the remainder

Data in these tables represent data reported for publication in the 2002 GFS Yearbook. Additional information were subsequently provided by the country. Data may thus not correspond exactly with those published in the 2002 GFS Yearbook.

Selected economic aggregates 2000

Gross Domestic Product (GDP), current prices	404.4 Billion Francs
GDP per capita	56,402 Francs
General government revenue	44.4 % of GDP
General government tax revenue	23.7 % of GDP
General government outlays	41.5 % of GDP
General government expense	39.0 % of GDP
General government cash deficit/surplus	3.1 % of GDP
General government liabilities 6/	52.0 % of GDP
Currency unit per US\$, average	1.69 Francs
Population	7.17 Million

Millions of Francs / Year Ending December 31	Central government			State and Local governments **			General government		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
I. STATEMENT OF GOVERNMENT OPERATIONS	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth .....	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets .....	...	...	...	...	...	...	...	...	...
62 Financial assets .....	...	...	...	...	...	...	...	...	...
63 Liabilities	109,620	102,254	108,108	101,797	101,394	102,261	211,417	203,648	210,369
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Cash receipts from operating activities 1/ 2/	105,997	106,801	117,172	92,378	97,789	102,297	163,839	166,610	179,544
11 Taxes	40,152	39,221	46,795	44,529	47,049	49,076	84,681	86,270	95,871
12 Social contributions 1/	47,582	47,630	48,603	0	0	0	47,582	47,630	48,603
13 Grants	11,893	13,564	14,536	23,798	25,852	26,593	1,155	1,436	1,204
14 Other receipts 2/	6,370	6,386	7,238	24,051	24,888	26,628	30,421	31,274	33,866
2 Cash payments for operating activities 1/ 2/	106,717	106,734	107,684	84,934	87,119	90,112	157,115	155,873	157,871
21 Compensation of employees 1/	6,312	6,303	5,405	35,868	36,146	37,289	42,180	42,449	42,694
22 Purchases of goods & services	25,396	24,999	24,486	14,190	14,833	15,538	39,586	39,832	40,024
24 Interest	3,507	3,729	3,664	4,641	4,508	4,434	8,148	8,237	8,098
25 Subsidies 2/	6,464	3,941	3,999	...	...	...	...	...	...
26 Grants	23,028	24,947	25,912	...	...	...	...	...	...
27 Social benefits	40,742	41,427	42,194	...	...	...	...	...	...
28 Other payments	1,268	1,388	2,024	...	...	...	...	...	...
Net cash inflow from operating activities (=1-2)	-720	67	9,488	7,444	10,670	12,185	6,724	10,737	21,673
31 Net cash outflow from investments in nonfin. assets	688	736	265	9,278	9,131	8,684	9,966	9,867	8,949
Cash surplus/deficit (=1-2-31)	-1,408	-669	9,223	-1,834	1,539	3,501	-3,242	870	12,724
32* Net acquisition of financial assets other than cash	-3,407	-1,734	-2,722	243	-153	-655	-3,164	-1,887	-3,377
33 Net incurrence of liabilities	-1,999	-1,065	-11,945	2,077	-1,692	-4,156	78	-2,757	-16,101
331 Domestic 3/	-1,999	-1,065	-11,945	2,077	-1,692	-4,156	78	-2,757	-16,101
332 Foreign	0	0	0	0	0	0	0	0	0
Net cash inflow from financing activities (-32*+33)	1,408	669	-9,223	1,834	-1,539	-3,501	3,242	-870	-12,724
Net change in the stock of cash (=3212+3222)	0	0	0	0	0	0	0	0	0

Millions of Francs / Year Ending December 31		Central government			State and Local governments **			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 1. REVENUE										
1	Revenue 1/ 2/	105,997	106,801	117,172	92,378	97,789	102,297	163,839	166,610	179,544
11	Taxes	40,152	39,221	46,795	44,529	47,049	49,076	84,681	86,270	95,871
111	Taxes on income, profits and capital gains.....	14,564	12,038	16,850	34,732	36,458	38,815	49,296	48,496	55,665
1111	Individuals.....	11,178	7,809	11,945	30,237	31,005	32,280	41,415	38,814	44,225
1112	Corporations and other enterprises.....	3,386	4,229	4,905	...	...	...	...	...	...
112	Taxes on payroll and workforce.....	0	0	0	0	0	0	0	0	0
113	Taxes on property.....	3,281	2,681	3,629	7,778	8,472	8,121	11,059	11,153	11,750
114	Taxes on goods and services.....	21,462	23,453	25,271	2,019	2,119	2,140	23,481	25,572	27,411
1141	General value added, sales, or turnover taxes.....	13,287	15,060	16,594	0	0	0	13,287	15,060	16,594
1142	Excises.....	6,932	7,137	7,110	0	0	0	6,932	7,137	7,110
115	Taxes on international trade and transactions.....	845	1,049	1,045	0	0	0	845	1,049	1,045
116	Other taxes.....	0	0	0	0	0	0	0	0	0
12	Social contributions 1/	47,582	47,630	48,603	0	0	0	47,582	47,630	48,603
121	Social security contributions.....	47,582	47,630	48,603	0	0	0	47,582	47,630	48,603
122	Other social contributions.....	0	0	0	0	0	0	0	0	0
13	Grants	11,893	13,564	14,536	23,798	25,852	26,593	1,155	1,436	1,204
131	From foreign governments.....	0	0	0	1,155	1,436	1,204	1,155	1,436	1,204
132	From international organizations.....	0	0	0	0	0	0	0	0	0
133	From other general government units.....	11,893	13,564	14,536	22,643	24,416	25,389	0	0	0
14	Other revenue 2/	6,370	6,386	7,238	24,051	24,888	26,628	30,421	31,274	33,866
141	Property income 2/.....	4,622	4,648	5,684	4,949	5,451	6,523	9,571	10,099	12,207
142	Sales of goods and services.....	1,029	1,111	1,026	19,102	19,437	20,105	20,131	20,548	21,131
143	Fines, penalties and forfeits.....	18	8	9	0	0	0	18	8	9
144	Voluntary transfers other than grants.....	0	0	0	0	0	0	0	0	0
145	Miscellaneous and unidentified revenue.....	701	619	519	0	0	0	701	619	519
TABLE 2. EXPENSE BY ECONOMIC TYPE										
2	Expense 1/ 2/	106,717	106,734	107,684	84,934	87,119	90,112	157,115	155,873	157,871
21	Compensation of employees	6,312	6,303	5,405	35,868	36,146	37,289	42,180	42,449	42,694
211	Wages and salaries.....	5,461	5,481	4,567	...	...	...	...	...	...
212	Social contributions 1/.....	851	822	838	...	...	...	...	...	...
22	Use of goods and services	25,396	24,999	24,486	14,190	14,833	15,538	39,586	39,832	40,024
23	Consumption of fixed capital.....	...	...	...	...	...	...	...	...	...
24	Interest payments	3,507	3,729	3,664	4,641	4,508	4,434	8,148	8,237	8,098
25	Subsidies 2/	6,464	3,941	3,999	...	...	...	...	...	...
26	Grants	23,028	24,947	25,912	...	...	...	...	...	...
263	To other general government units.....	21,123	23,009	23,981	13,413	14,971	15,944	0	0	0
2631	Current.....	18,545	20,259	21,459	12,436	13,965	15,052	0	0	0
2632	Capital.....	2,578	2,750	2,522	977	1,006	892	0	0	0
27	Social benefits	40,742	41,427	42,194	...	...	...	...	...	...
28	Other expense	1,268	1,388	2,024	...	...	...	...	...	...
281	Property expense other than interest 4/.....	...	...	...	...	...	...	...	...	...
282	Miscellaneous other expense.....	1,268	1,388	2,024	...	...	...	...	...	...
2821	Current 4/.....	...	...	...	...	...	...	...	...	...
2822	Capital.....	1,268	1,388	2,024	...	...	...	...	...	...
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES										
3	Change in net worth	-720	67	9,488	7,444	10,670	12,185	6,724	10,737	21,673
31	Nonfinancial assets	688	736	265	9,278	9,131	8,684	9,966	9,867	8,949
311	Fixed assets.....	314	263	111	...	...	...	...	...	...
3111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
3112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
3113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
312	Inventories.....	-29	-22	-30	...	...	...	...	...	...
313	Valuables.....	...	...	...	...	...	...	...	...	...
314	Nonproduced assets.....	403	495	184	...	...	...	...	...	...
32	Financial assets	-3,407	-1,734	-2,722	243	-153	-655	-3,164	-1,887	-3,377
321	Domestic.....	-3,109	-1,437	-2,675	...	...	...	...	...	...
322	Foreign.....	-298	-297	-47	...	...	...	...	...	...
33	Liabilities	-1,999	-1,065	-11,945	2,077	-1,692	-4,156	78	-2,757	-16,101
331	Domestic 3/.....	-1,999	-1,065	-11,945	2,077	-1,692	-4,156	78	-2,757	-16,101
332	Foreign.....	0	0	0	0	0	0	0	0	0

Millions of Francs / Year Ending December 31		Central government			State and Local governments **			General government		
		1998	1999	2000	1998	1999	2000	1998	1999	2000
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays 5/	107,454	107,526	108,024	94,908	96,985	99,561	167,826	166,531	167,660
701	General public services	11,207	12,911	14,121	13,145	12,992	13,324	...	...	...
7017	Public debt transactions.....	3,507	3,729	3,664	4,641	4,508	4,434	...	...	...
702	Defense	5,353	4,988	5,004	587	542	534	...	...	...
703	Public order and safety	487	508	543	6,421	6,418	6,663	...	...	...
704	Economic affairs	13,001	11,290	11,137	12,685	13,112	13,486	...	...	...
7042	Agriculture, forestry, fishing and hunting.....	4,118	4,389	3,929	3,506	3,565	3,798	...	...	...
7045	Transport.....	8,277	6,250	6,539	8,160	8,643	8,674	...	...	...
7046	Communication.....	...	...	...	...	...	...	...	...	...
705	Environmental protection.....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities	738	814	719	4,639	4,655	4,593	...	...	...
707	Health	21,318	21,059	21,042	16,277	16,698	17,227	...	...	...
708	Recreation, culture and religion	465	488	443	3,230	3,252	3,343	...	...	...
709	Education	2,474	2,619	2,581	22,938	23,268	23,922	...	...	...
710	Social protection	52,411	52,849	52,434	14,986	16,048	16,469	...	...	...
TABLE 6. BALANCE SHEET										
6	Net Worth.....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets.....	...	...	...	...	...	...	...	...	...
611	Fixed assets.....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
612	Inventories.....	...	...	...	...	...	...	...	...	...
613	Valuables.....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets.....	...	...	...	...	...	...	...	...	...
62	Financial assets.....	...	...	...	...	...	...	...	...	...
621	Domestic.....	...	...	...	...	...	...	...	...	...
622	Foreign.....	...	...	...	...	...	...	...	...	...
63	Liabilities 6/	109,620	102,254	108,108	101,797	101,394	102,261	211,417	203,648	210,369
631	Domestic.....	109,620	102,254	108,108	101,797	101,394	102,261	211,417	203,648	210,369
632	Foreign.....	0	0	0	0	0	0	0	0	0
Memorandum items:										
6M9	Debt at face value.....	109,620	102,254	108,108	101,797	101,394	102,261	211,417	203,648	210,369

Notes to the statistical tables:

32* = 32 - 3212 - 3222

** = Not consolidated.

... Indicates data can either not be calculated because details are not available in the GFSM 1986 classifications, or details are not available for the particular country.

For local governments data (and thus general government data), the non-availability of data is most likely due to the fact that the GFSM 1986 classification categories do not provide sufficient details.

- 1/ For central government, social contributions by government as employer were eliminated in consolidation of the budgetary, extrabudgetary and social security subsectors. Unlike in the GFSM 1986 methodology, these contributions are not eliminated in consolidation according to the GFSM 2001 methodology.
- 2/ Include the operations of market establishments on a net basis according to the GFSM 1986 methodology. According to GFSM 2001 methodology, the operations of market establishments are included on a gross basis.
- 3/ Includes the net change in the stock of cash, because details are not separately available in the GFSM 1986 data for Switzerland.
- 4/ Not able to calculate because details are not available in the GFSM 1986 classifications. As a result, "property expense other than interest" is included in "use of goods and services", and "miscellaneous other current expense" is included in "social benefits".
- 5/ Total outlays represent here expense plus the acquisition of nonfinancial assets. That is, the sales of nonfinancial assets are not taken into account because these details are not available in the GFSM 1986 COFOG classification.
- 6/ Total liabilities are approximated by debt at face value.

Units of General Government

Reference

Number

Central Government Units Covered by General Budget

1. Botanical Garden Organization, Bureau of the Royal Household, Civil Aviation Training Center, 14 ministries, 11 offices***, house of representatives secretariat, Institute for Science and Technology, National Science Museum, Royal Institute, Thailand senate secretariat, Thailand sports authority, Thailand tourism authority, waste water management authority

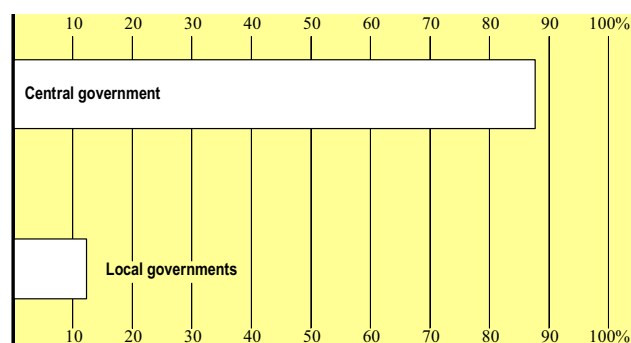
Central Government Units with Individual Budgets

2. Departmental agencies
3. 122 extrabudgetary funds (see details at end of statistical tables for Thailand)
4. 2 Social security funds (see details at end of statistical tables for Thailand)
5. Other special purpose funds of spending agencies

Local Governments

6. Bangkok Metropolitan Administration, 75 Changwad administrative organizations, 6,745 district administrative organizations, Pattaya City, and 1,129 municipalities.

*** See details at end of statistical tables for Thailand.

Relative size of governments
in terms of gross expenditure in 2001

Data Coverage

Data in the central government tables cover the operations of units 1, 3 and 4. Unit 4 comprises social security funds. Data in the local government tables cover the operations of unit 6.

Data for 1999 and 2000 are not strictly comparable with those for 2001: Beginning in 2001, the coverage of data in the central government tables have been expanded to include all extrabudgetary funds.

Data in these tables represent data reported for publication in the 2002 GFS Yearbook. Additional information were subsequently provided by the country. Data may thus not correspond exactly with those published in the 2002 GFS Yearbook.

Selected economic aggregates 2001

Gross Domestic Product (GDP), current prices	5,100.7 Billion Baht
GDP per capita	81,079 Baht
General government revenue	19.3 % of GDP
General government tax revenue	15.6 % of GDP
General government outlays	21.4 % of GDP
General government expense	16.5 % of GDP
General government cash deficit/surplus	-2.1 % of GDP
Central government liabilities 6/	30.0 % of GDP
Currency unit per US\$, average	44.43 Baht
Population	62.91 Million

	Central government			Local governments			General government		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
Millions of Baht / Year Ending September 30									
I. STATEMENT OF GOVERNMENT OPERATIONS	...	...	...	...	...	...	...	...	...
II. STATEMENT OF OTHER ECONOMIC FLOWS	...	...	...	...	...	...	...	...	...
III. BALANCE SHEET									
6 Net worth	...	...	...	...	...	...	...	...	...
61 Nonfinancial assets	...	...	...	...	...	...	...	...	...
62 Financial assets	...	...	...	...	...	...	...	...	...
63 Liabilities	958,242	1,113,565	1,528,540	...	...	...	...	...	...
IV. STATEMENT OF SOURCES AND USES OF CASH									
1 Cash receipts from operating activities 1/ 2/	742,899	788,812	900,773	107,015	101,113	148,139	804,194	858,843	985,737
11 Taxes	624,996	668,718	712,920	50,436	62,467	82,321	675,432	731,185	795,241
12 Social contributions 1/	15,932	27,073	27,060	0	0	0	15,932	27,073	27,060
13 Grants	4,010	4,341	3,803	45,720	31,082	63,175	4,010	4,341	3,803
14 Other receipts 2/	97,961	88,680	156,990	10,859	7,564	2,643	108,820	96,244	159,633
2 Cash payments for operating activities 1/ 2/	936,374	683,899	841,445	49,930	49,354	63,038	940,584	702,171	841,308
21 Compensation of employees 1/	298,269	305,361	302,269	...	...	...	...	...	...
22 Purchases of goods & services	173,735	183,831	252,910	...	...	...	...	...	...
24 Interest	44,730	58,265	63,720	...	...	...	...	...	...
25 Subsidies 2/	12,122	18,409	22,983	...	...	...	...	...	...
26 Grants	46,633	32,586	64,343	...	...	...	...	...	...
27 Social benefits	53,830	76,295	123,648	...	...	...	...	...	...
28 Other payments	307,055	9,152	11,572	...	...	...	...	...	...
Net cash inflow from operating activities (=1-2)	-193,475	104,913	59,328	57,085	51,759	85,101	-136,390	156,672	144,429
31 Net cash outflow from investments in nonfin. assets	223,620	195,850	171,409	55,440	50,325	78,684	279,060	246,175	250,093
Cash surplus/deficit (=1-2-31)	-417,095	-90,937	-112,081	1,645	1,434	6,417	-415,450	-89,503	-105,664
32* Net acquisition of financial assets other than cash	65,007	57,437	31,366	0	0	0	65,007	57,437	31,366
33 Net incurrence of liabilities	436,149	145,841	123,523	0	0	0	436,149	145,841	123,523
331 Domestic	383,492	79,526	101,198	0	0	0	383,492	79,526	101,198
332 Foreign	52,657	66,315	22,325	0	0	0	52,657	66,315	22,325
Net cash inflow from financing activities (-32*+33)	371,142	88,404	92,157	0	0	0	371,142	88,404	92,157
Net change in the stock of cash (=3212+3222)	-45,953	-2,533	-19,924	1,645	1,434	6,417	-44,308	-1,099	-13,507

Millions of Baht / Year Ending September 30		Central government			Local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 1. REVENUE										
1	Revenue 1/ 2/	742,899	788,812	900,773	107,015	101,113	148,139	804,194	858,843	985,737
11	Taxes	624,996	668,718	712,920	50,436	62,467	82,321	675,432	731,185	795,241
111	Taxes on income, profits and capital gains.....	213,673	235,421	253,566	0	0	0	213,673	235,421	253,566
1111	Individuals.....	101,234	87,420	97,010	0	0	0	101,234	87,420	97,010
1112	Corporations and other enterprises.....	112,439	148,001	156,556	0	0	0	112,439	148,001	156,556
112	Taxes on payroll and workforce.....	0	0	0	0	0	0	0	0	0
113	Taxes on property.....	4,370	3,572	254	8,459	13,077	12,595	12,829	16,649	12,849
114	Taxes on goods and services.....	335,889	338,950	362,788	41,977	49,390	69,726	377,866	388,340	432,514
1141	General value added, sales, or turnover taxes.....	153,046	154,632	157,016	...	...	...	...	...	...
1142	Excises.....	166,537	167,055	184,588	...	...	...	...	...	...
115	Taxes on international trade and transactions.....	68,100	87,231	92,887	0	0	0	68,100	87,231	92,887
116	Other taxes.....	2,964	3,544	3,425	0	0	0	2,964	3,544	3,425
12	Social contributions 1/	15,932	27,073	27,060	0	0	0	15,932	27,073	27,060
121	Social security contributions.....	15,932	27,073	27,060	0	0	0	15,932	27,073	27,060
122	Other social contributions.....	0	0	0	0	0	0	0	0	0
13	Grants	4,010	4,341	3,803	45,720	31,082	63,175	4,010	4,341	3,803
131	From foreign governments.....	4,010	4,341	3,803	0	0	0	4,010	4,341	3,803
132	From international organizations.....	0	0	0	0	0	0	0	0	0
133	From other general government units.....	0	0	0	45,720	31,082	63,175	0	0	0
14	Other revenue 2/	97,961	88,680	156,990	10,859	7,564	2,643	108,820	96,244	159,633
141	Property income 2/.....	60,552	47,535	62,911	4,493	3,757	1,176	65,045	51,292	64,087
142	Sales of goods and services.....	7,022	19,319	79,278	3,911	1,779	1,044	10,933	21,098	80,322
143	Fines, penalties and forfeits.....	7,756	7,607	7,509	...	...	...	...	...	...
144	Voluntary transfers other than grants.....	0	0	0	...	...	...	...	...	...
145	Miscellaneous and unidentified revenue 3/.....	22,631	14,219	7,292	2,455	2,028	423	25,086	16,247	7,715
TABLE 2. EXPENSE BY ECONOMIC TYPE										
2	Expense 1/ 2/	936,374	683,899	841,445	49,930	49,354	63,038	940,584	702,171	841,308
21	Compensation of employees	298,269	305,361	302,269	...	...	...	...	...	...
211	Wages and salaries.....	289,511	296,264	302,269	...	...	...	...	...	...
212	Social contributions 1/.....	8,758	9,097	0	...	...	...	...	...	...
22	Use of goods and services	173,735	183,831	252,910	...	...	...	...	...	...
23	Consumption of fixed capital.....	...	...	...	...	...	...	...	...	...
24	Interest payments	44,730	58,265	63,720	...	...	...	...	...	...
25	Subsidies 2/	12,122	18,409	22,983	...	...	...	...	...	...
26	Grants	46,633	32,586	64,343	...	...	...	...	...	...
263	To other general government units.....	45,720	31,082	63,175	0	0	0	0	0	0
2631	Current.....	12,900	13,274	21,642	0	0	0	0	0	0
2632	Capital.....	32,820	17,808	41,533	0	0	0	0	0	0
27	Social benefits	53,830	76,295	123,648	...	...	...	...	...	...
28	Other expense	307,055	9,152	11,572	...	...	...	...	...	...
281	Property expense other than interest 4/.....	...	...	...	...	...	...	...	...	...
282	Miscellaneous other expense.....	307,055	9,152	11,572	...	...	...	...	...	...
2821	Current 4/.....	...	...	...	...	...	...	...	...	...
2822	Capital.....	307,055	9,152	11,572	...	...	...	...	...	...
TABLE 3. TRANSACTIONS IN ASSETS AND LIABILITIES										
3	Change in net worth	-193,475	104,913	59,328	57,085	52,330	81,149	-136,390	157,243	140,477
31	Nonfinancial assets	223,620	195,850	171,409	55,440	50,325	78,684	279,060	246,175	250,093
311	Fixed assets.....	223,620	200,872	171,477	...	...	...	...	...	...
3111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
3112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
3113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
312	Inventories.....	0	0	0	...	...	...	...	...	...
313	Valuables.....	...	...	...	...	...	...	...	...	...
314	Nonproduced assets.....	0	-5,022	-68	...	...	...	...	...	...
32	Financial assets	19,054	54,904	11,442	1,645	2,005	2,465	20,699	56,909	13,907
321	Domestic.....	20,860	54,841	11,442	...	...	...	...	...	...
322	Foreign.....	-1,806	63	0	...	...	...	...	...	...
33	Liabilities	436,149	145,841	123,523	0	0	0	436,149	145,841	123,523
331	Domestic.....	383,492	79,526	101,198	0	0	0	383,492	79,526	101,198
332	Foreign.....	52,657	66,315	22,325	0	0	0	52,657	66,315	22,325

Millions of Baht / Year Ending September 30		Central government			Local governments			General government		
		1999	2000	2001	1999	2000	2001	1999	2000	2001
TABLE 5. OUTLAYS BY FUNCTIONS										
7	Total Outlays 5/	1,160,241	884,796	1,012,993	105,370	99,679	141,722	1,219,891	953,393	1,091,540
701	General public services	130,930	160,334	216,681	...	...	...	...	...	...
7017	Public debt transactions.....	44,730	58,265	63,720	...	...	...	...	...	...
702	Defense	77,072	73,571	74,903	...	...	...	...	...	...
703	Public order and safety	53,844	54,261	59,201	...	...	...	...	...	...
704	Economic affairs	527,080	223,532	270,385	...	...	...	...	...	...
7042	Agriculture, forestry, fishing and hunting.....	71,150	78,132	76,772	...	...	...	...	...	...
7045	Transport.....	105,128	99,335	86,171	...	...	...	...	...	...
7046	Communication.....	...	...	...	...	...	...	...	...	...
705	Environmental protection.....	...	...	...	...	...	...	...	...	...
706	Housing and community amenities	47,636	39,642	51,225	...	...	...	...	...	...
707	Health	75,605	74,427	72,303	...	...	...	...	...	...
708	Recreation, culture and religion	10,084	8,495	6,933	...	...	...	...	...	...
709	Education	200,770	198,514	201,081	...	...	...	...	...	...
710	Social protection	37,220	52,020	60,281	...	...	...	...	...	...
TABLE 6. BALANCE SHEET										
6	Net worth.....	...	...	...	...	...	...	...	...	...
61	Nonfinancial assets.....	...	...	...	...	...	...	...	...	...
611	Fixed assets.....	...	...	...	...	...	...	...	...	...
6111	Buildings and structures.....	...	...	...	...	...	...	...	...	...
6112	Machinery and other equipment.....	...	...	...	...	...	...	...	...	...
6113	Other fixed assets.....	...	...	...	...	...	...	...	...	...
612	Inventories.....	...	...	...	...	...	...	...	...	...
613	Valuables.....	...	...	...	...	...	...	...	...	...
614	Nonproduced assets.....	...	...	...	...	...	...	...	...	...
62	Financial assets.....	...	...	...	...	...	...	...	...	...
621	Domestic.....	...	...	...	...	...	...	...	...	...
622	Foreign.....	...	...	...	...	...	...	...	...	...
63	Liabilities 6/	958,242	1,113,565	1,528,540	...	...	...	...	...	...
631	Domestic.....	598,728	718,808	814,093	...	...	...	...	...	...
632	Foreign.....	359,514	394,757	714,447	...	...	...	...	...	...
Memorandum items:										
6M9	Debt at face value.....	958,242	1,113,565	1,528,540	...	...	...	...	...	...

Notes to the statistical tables:

32* = 32 - 3212 - 3222

... Indicates data can either not be calculated because details are not available in the GFSM 1986 classifications, or details are not available for the particular country. For local governments data (and thus general government data), the non-availability of data is most likely due to the fact that the GFSM 1986 classification categories do not provide sufficient details.

- 1/ For central government, social contributions by government as employer were eliminated in consolidation of the budgetary, extrabudgetary and social security subsectors. Unlike in the GFSM 1986 methodology, these contributions are not eliminated in consolidation according to the GFSM 2001 methodology.
- 2/ Include the operations of market establishments on a net basis according to the GFSM 1986 methodology. According to GFSM 2001 methodology, the operations of market establishments are included on a gross basis.
- 3/ For local governments data (and thus general government data) fines, forfeits and penalties, as well as voluntary transfers other than grants, are included in this category.
- 4/ Not able to calculate because details are not available in the GFSM 1986 classifications. As a result, "property expense other than interest" is included in "use of goods and services", and "miscellaneous other current expense" is included in "social benefits".
- 5/ Total outlays represent here expense plus the acquisition of nonfinancial assets. That is, the sales of nonfinancial assets are not taken into account because these details are not available in the GFSM 1986 COFOG classification.
- 6/ Total liabilities are approximated by debt at face value.