

Government revenue, expenditure and main aggregates (gov_10a_main)

Reference Metadata in Euro SDMX
Metadata Structure (ESMS)
Compiling agency: Eurostat, the
statistical office of the European Union

Eurostat metadata

Reference metadata

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1. Contact

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1.1. Contact organisation

Eurostat, the statistical office of the European Union

1.2. Contact organisation unit	D1:Excessive deficit procedure, methodology and GFS
1.5. Contact mail address	2920 Luxembourg LUXEMBOURG

2. Metadata update Top	
2.1. Metadata last certified	22/04/2024
2.2. Metadata last posted	22/04/2024
2.3. Metadata last update	22/04/2024

3. Statistical presentation Top	
3.1. Data description	
<p>Main revenue and expenditure items of the general government sector, notified by national authorities in Table 2 of the ESA2010 transmission programme.</p> <p>Data are presented in millions of Euro, millions of national currency units and percentages of GDP.</p> <p>Geographic coverage: EU and euro area countries, Iceland, Norway and Switzerland.</p> <p>Main sources of data: National authorities (National Statistical Institutes).</p>	
3.2. Classification system	
Methodological framework is the European system of accounts, 2010.	
3.3. Coverage - sector	
<p>General government sector as defined in ESA2010 (paragraph 2.111) as including "institutional units which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth".</p>	
3.4. Statistical concepts and definitions	
<p>The indicators are compiled on a national accounts (ESA 2010) basis. They comprise main aggregates (total revenue and expenditure, main components (ESA 2010 economic categories as well as balancing items) for the general government sector and its subsectors (central, state, local government and social security funds) The difference between total revenue and total expenditure equals net lending/net borrowing (B.9). The indicators are as reported under Table 0200 'Main aggregates of general government' of the ESA2010 transmission programme. For definitions, please see in particular European system of accounts, chapter 8 and 20.</p> <p>Some countries report additional detail on a voluntary basis outside the scope of the transmission programme. This is also published.</p>	
3.5. Statistical unit	
<p>Institutional units and groupings of units as defined in ESA 2010.</p> <p>The institutional units included to general government sector (S.13) according to ESA2010 (paragraph 2.112) are the following:</p> <p>(a) general government units which exist through a legal process to have judicial authority over other units in the economic territory, and administer and finance a group of activities, principally providing non-market goods and services, intended for the benefit of the community;</p> <p>(b) a corporation or quasi-corporation which is a government unit, if its output is mainly non-market and a government unit controls it;</p> <p>(c) non-profit institutions recognised as independent legal entities which are non-market producers and which are controlled by general government;</p>	

(d) autonomous pension funds, where there is a legal obligation to contribute, and where general government manages the funds with respect to the settlement and approval of contributions and benefits.

3.6. Statistical population

Target population is the general government sector.

3.7. Reference area

EU and Euro area aggregates, EU Member States, Iceland, Norway and Switzerland.

3.8. Coverage - Time

The legal requirement is that all series should start in 1995, subject to country derogations. However, in practice the length of the series available varies widely from one country to another. Some series may start earlier than 1995.

3.9. Base period

Not applicable.

4. Unit of measure

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Data are expressed in millions of Euro, millions of national currency units and as percentages of GDP.

For euro area countries, for reference periods prior to accession of the country to the euro area, data in national currency are expressed in euro-fixed, that is the former national currency divided by the irrevocable exchange rate.

For releases of data coinciding with EDP releases, Eurostat uses by default the GDP transmitted in the context of the Excessive Deficit Procedure as denominator in the GDP ratios for the years from 1995 and the GDP transmitted in the context of the national accounts transmission programme for earlier reference periods. For updates of data outside the EDP transmission periods, Eurostat uses by default the GDP transmitted in the context of the national accounts transmission programme.

5. Reference Period

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The reference period is the calendar year.

6. Institutional Mandate

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6.1. Institutional Mandate - legal acts and other agreements

National Accounts are compiled in accordance with the European System of Accounts (ESA 2010) adopted in the form of Regulation (EU) No 549/2013.

The legal basis for transmission of dataset "Government revenue, expenditure and main aggregates" is Table 0200 of the ESA 2010 transmission programme - Annex B of Regulation (EU) No 549.

6.2. Institutional Mandate - data sharing

Data are transmitted to OECD and other Commission services before release.

7. Confidentiality

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7.1. Confidentiality - policy

[Regulation \(EC\) No 223/2009 on European statistics](#) (recital 24 and Article 20(4)) of 11 March 2009 (OJ L 87, p. 164), stipulates the need to establish common principles and guidelines ensuring the confidentiality of data used for the production of European

statistics and the access to those confidential data with due account for technical developments and the requirements of users in a democratic society.

7.2. Confidentiality - data treatment

Confidential data is flagged "C", where other types of blocks exist in the database. Only authorised staff have access to the database. They have signed appropriate documentation on handling of confidential data.

There are blocks which prevent the inadvertant extraction and publication of confidential data.

8. Release policy

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8.1. Release calendar

Total government revenue and expenditure data are always released along with the excessive deficit procedure statistics: the precise date is disseminated on Eurostat's website. ESA table 2 data are also frequently additionally updated along with national publications of revised data or transmissions of quarterly data for the general government sector.

8.2. Release calendar access

See 8.1.

8.3. Release policy - user access

Data are disseminated simultaneously to all interested parties through a database update and on Eurostat's website (see "Accessibility and clarity" below for more details). However, data are transmitted - under embargo - to OECD and other Commission services a few hours before release.

9. Frequency of dissemination

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Annual data. All data is disseminated at least twice a year.

10. Accessibility and clarity

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10.1. Dissemination format - News release

Not available.

10.2. Dissemination format - Publications

Eurobase, Statistics Explained, GFS table publications.

10.3. Dissemination format - online database

Please consult free data on-line or refer to [contact details](#).

10.4. Dissemination format - microdata access

Not available.

10.5. Dissemination format - other

Aggregates: Total general government revenue and expenditure are normally part of the news release on excessive deficit statistics.

Data on government revenue, expenditure and their main components are also a part of integrated presentation of government finance statistics (government revenue, government expenditure, government deficit, transactions in assets, transactions in liabilities, other economic flows, and balance sheets including EDP-related concepts).

Please see also: [dedicated section on government statistics](#)

10.6. Documentation on methodology

See section 6.1.

10.7. Quality management - documentation

The progress in respect of data availability and quality is reviewed and reported in the internal Eurostat's documents to the data compilers from Member States.

11. Quality management[Top](#)**11.1. Quality assurance**

The plausibility of the data is checked for each transmission and Member States are asked for some additional information in case of any doubts about data quality. However, due to the complexity, volume and heterogeneity of data sources, quality assurance is based to a large extent on assessing primary sources and processes rather than the final product. Eurostat undertakes EDP dialogue and methodological visits to Member States, during which it reviews government finance statistics data.

11.2. Quality management - assessment

A quality assessment procedure is in place that involves arithmetic and quality checks as well as checks on consistency with ESA2010 and other government datasets (financial government accounts/ quarterly data) by Eurostat on data received by Member States.

12. Relevance[Top](#)**12.1. Relevance - User Needs**

Data are used for analysis of public finances of Member States, especially the composition of total government revenue and expenditure and their evolution over time.

12.2. Relevance - User Satisfaction

Not available.

12.3. Completeness

All Member States provide data, however the series length is not satisfactory in all cases.

13. Accuracy[Top](#)**13.1. Accuracy - overall**

Data for government finance statistics are in general associated with a high level of overall accuracy.

13.2. Sampling error

Not available.

13.3. Non-sampling error

Not available.

14. Timeliness and punctuality[Top](#)**14.1. Timeliness**

Data are disseminated not later than three weeks after the legal requirement for transmission of data (ESA2010 transmission programme) scheduled at T+3 and T+9 months after the end of the reference period. In addition, data are disseminated after validation in case of transmissions outside the legal deadlines.

14.2. Punctuality

In general the datasets are transmitted according to deadlines set in legislation.

15. Coherence and comparability

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15.1. Comparability - geographical

The underlying methodological framework is the European system of accounts (ESA2010), which ensures a high degree of comparability. In case of any problems with compliance with ESA rules affecting the inter-country comparability the information is included in section 19 (Comment).

15.2. Comparability - over time

ESA2010 requires time series to be consistent over time, which are produced by most of the EU Member States. In some countries, methodological breaks can affect time series (normally on a temporary basis). Backward calculations of time series are provided to ensure full time coherence. However, methodological changes need not always refer to past data. For some additional information on series breaks please see the caveats in section 19 Comment.

15.3. Coherence - cross domain

Many variables can be cross-checked with other tables submitted under the ESA2010 transmission programme (see, Eurostat Reference Database 'national accounts' domain). Net borrowing/net lending (B.9) may be checked with EDP (= Excessive Deficit Procedure) submissions (see in 'government statistics' domain). The cross-domain coherence checking concentrates (but is not limited to) on the consistency of government datasets (non-financial data vs financial data, annual data vs quarterly data).

15.4. Coherence - internal

Datasets are carefully checked for the internal consistency. Releasing of non-internally consistent data should be exceptional and accompanied by the caveats in Section 19 Comment.

16. Cost and Burden

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Not available.

17. Data revision

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17.1. Data revision - policy

To further specify the [general Eurostat revision policy](#), the following revision policy has been established for government finance statistics.

Revision policy is set at the level of national authorities. In general, the data are revised for the latest years according to change from preliminary to half-finalised and final data sources. The complete time series can be revised due to changes in the methodology or methods of data compilation, correction of errors or in case of major and benchmark revisions. Revisions are accepted at any time and following validation, data is the republished for the country and EU / euro area aggregates concerned.

Revisions are broadly classified in 3 categories:

- current revisions, occurring each quarter and mainly affecting the past quarters of the same year
- major regular revisions taking place on a regular basis to incorporate results of changes in surveys and/or in estimation procedures, of new basic data sources, integrating the results of new censuses and/or of new estimation methods
- major occasional revisions deriving from major methodological changes in national accounts, like changes in concepts and definitions and/or in the classifications used

(examples are the adoption of a new accounting system - like in September 2014 the introduction of ESA2010 - or the use of a new nomenclature).

17.2. Data revision - practice

Data revisions may occur at any time. Major changes in methodology are the result of legislation, and therefore announced in the Official Journal. However, some changes may be implemented beforehand on the basis of gentlemen's agreements.

All reported errors (once validated) result in corrections of the disseminated data.

Reported errors are corrected in the disseminated data as soon as the correct data have been validated.

Data for specific countries may be published even if they are missing for other countries or flagged as provisional. They are replaced with final data once transmitted and validated. European aggregates are recalculated every time new data is published and are released simultaneously.

Whenever new data are provided and validated, the already disseminated data are updated.

In routine revisions, the length of the time series revised is country-specific and depends on the relevance of source data updates. .

Within each GFS table, aggregates and components are revised at the same time. Between different GFS tables, the update schedule for routine revisions may differ.

As part of routine revisions, temporal consistency (annual/quarterly) is usually established at coinciding transmission deadlines.

While the revision calendar for government finance statistics is described by the scheduled releases indicated on the Eurostat website, revisions can occur at any time.

The impact of routine and major revisions is analysed prior to data validation and documented in metadata in case of notable changes.

Notable time series breaks caused by changes in data sources or incomplete application of a methodological change are flagged. Major revisions remove such breaks in series as far as feasible. .

Major revisions are documented internally and described in metadata and data releases in broad terms.

Coordinated major revisions are pre-announced, though individual countries may undertake additional major revisions. In addition, before and during implementation, major revisions in national accounts are communicated.

18. Statistical processing

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18.1. Source data

Annual national accounts data, primarily derived from administrative and other records of general government.

18.2. Frequency of data collection

In general, for Table 2 the collection of the data is bi-annual. However, Member States' transmission schedules vary. In general, Eurostat treats and validates revisions at any time.

18.3. Data collection

The collection of the data is carried out with the use of the relevant reporting table of the ESA2010 transmission programme (Table 0200 on "main aggregates of general government", table 0900 on "detailed taxes and social contributions" accompanied by the National Tax Lists and table 1100 on "government expenditure by function - COFOG"), completed by national authorities.

Once data are compiled by national authorities in the reporting format, they are transmitted via Edamis in SDMX format to Eurostat and to OECD.
 The National Tax List is sent in Excel format as it contains qualitative information. It can either be sent via edamis or via email.
 In some cases, such as delays in edamis delivery or problems in the conversion to SDMX, data can be sent via email.

18.4. Data validation

Data are loaded into Eurostat Reference Database once validated by Eurostat. The validation process consists of arithmetic and quality checks including consistency with ESA2010 methodology and with other data reported to Eurostat as well as a number of further plausibility checks.

18.5. Data compilation

Accounting conventions are those of ESA2010.

For sector S.13, items D.4, D.7, and D.9 (and their sub-items) are to be consolidated. As a result, for these items and also for total revenue (TR) and total expenditure (TE), the sum of subsectors does not equal the sector value.

D.995 is to be deducted from D.99REC. No amount of D.995 is to be included under D.9PAY.

Data are transmitted in national currency. Eurostat converts into euro using annual average exchange rates. For euro area countries, for reference periods prior to accession of the country to the euro area, data in national currency are expressed in euro-fixed, that is the former national currency divided by the irrevocable exchange rate.

Percentage of GDP calculations are based on annual GDP data submitted to Eurostat. EU and euro area series are formed by the aggregation of the country data.

18.6. Adjustment

Data are not adjusted.

19. Comment

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Please also consult the latest [EDP news release](#) for any amendments or reservations on EDP data, as well as any specific or general explanatory notes. For more country-specific metadata, please refer also to the [metadata on quarterly non-financial accounts of general government](#).

The net lending/net borrowing (B.9) in ESA table 0200 should correspond to the balance B.9 notified under the Excessive Deficit Procedure and available in the gov_10dd_edpt1 table of the Eurostat Reference Database. However, there might be a difference in B.9 resulting from a difference in the timing of reporting the data. For the calculation of the deficit or surplus as a percentage of GDP, there may also be a timing difference in the GDP figure used. For the April and October releases alongside EDP data, Eurostat uses by default GDP transmitted in the context of the Excessive Deficit Procedure for the reference period from 1995 and the GDP transmitted in the context of the national accounts' transmission programme for earlier reference periods.

Country footnotes:

EU aggregates	-
EA aggregates	-
BE	The general government accounts of 2015 were influenced strongly by the implementation Sixth State Reform, which has transferred competences, like child allowances, subsidies,....

	from the federal government level (S.1311) and the social security sector (S.1314) to the state government (S.1312). This has changed the financial weight of the different levels of power.
BG	Series break between 1998 and 1999 and between 2001 and 2002;
	P.131 could include payments for market output P.11.
	The net lending (+)/ net borrowing (-) of the social security subsector for 2010 includes the amount of (-1 413.3 million BGN) which reflects a transfer of accumulated cash surpluses from the National Health Insurance Fund to the central government, consisting mainly of the unused part of central government's transfers to the NHIF which have been carried out in the previous years. The transfer of this amount from NHIF to the central budget took place at the end of 2010 in accordance of the requirements of § 27 and § 86 of transitional provisions of State Budget Appropriation Law 2011.
	Data are revised according to the time adjusted cash data method.
CZ	D.39REC: Subsidies from EU for Market Regulatory Agency are included from 2005.
	D.62PAY: A new system of social benefits was introduced in 1996. Most of benefits which were previously paid by local government (S.1313) are since paid by central government (S.1311) (1997 onwards).
	D.92_D99.REC and P.5: The high value in 2003 is due to a free transfer of non-financial assets from Czech Railway (S.11001) to the Railway Infrastructure Administration (S.1311).
	Revisions resulting from the Action Points of Eurostat Dialogue Visit, mainly concerning items D.5 and D.62, were implemented as part of the national accounts' benchmark revision in June 2020.
DK	While the net lending / net borrowing figure for Denmark for 2020 reported in EDP statistics is correct, the figures for interest expenditure, government total expenditure and transactions in debt security liabilities as well as related aggregations for general and central government are not included for the year 2020 / quarters of 2020, as they are not aligned with the net lending / net borrowing data reported under EDP. This affects GFS publications in datasets gov_10a_main, gov_10q_ggnfa, gov_10q_ggfa and gov_10a_ggfa. The difference reflects the recording of interest expenditure relating to repurchases of debt securities.
DE	-
EE	P.11_P.12 includes P.131;
	D.5PAY: from 2005 onwards new accrual based data source are used for calculation of a majority of transactions. As a result income tax paid by employers for fringe benefits can be

	<p>calculated and recorded separately under D.5PAY. Previously those expenditures were included in the transaction D.1PAY;</p> <p>Break between 2004 and 2005 explained by the reclassification of the local government foundations and non-profit associations from the non-profit institutions serving households sector to the general government sector.</p>
IE	<p>In 2014 the sector classification of the Social Insurance Fund (SIF) was reviewed as part of ESA2010 implementation. As it did not meet the institutional unit criteria it was reclassified from S.1314 to S.1311. Subsequently, as only one other Member State did not present S.1314, Ireland was requested by Eurostat in the 2019 Excessive Deficit Procedure Dialogue Visit to reflect on reporting the SIF in S.1314 in order to harmonise practices with other Member States.</p> <p>The CSO is in agreement with Eurostat that presenting the S.1314 subsector would facilitate harmonisation and comparability with other Member States. With the September 2021 EDP transmission, and corresponding quarterly GFS reporting, Ireland has implemented the subsector with a time series beginning in 2017Q1. This change has no impact on the aggregate data rather S.1311 is reduced by the amounts now shown in S.1314.</p>
EL	<p>1995-2005: The revised fiscal data for the years 1995-2005 have been compiled by EL.STAT in fulfilment of the obligation imposed by Regulation ESA 2010 (549/2013) and with the support of Eurostat. Eurostat is releasing 1995-2005 data in line with the Code of Practice and in recognition of the large progresses made. In addition to the ESA2010 changes, EL.STAT has undertaken a comprehensive review of the ESA95 recording by the inclusion of new information due to updated administrative data sources and by correcting a number of outstanding issues identified in the past. Some further revisions may occur due to an ongoing remaining review of some specific issues.</p> <p>D.9pay for 2013 is mainly due to HFSF and the amounts that were transferred to S.12. Total amount of transfers from HFSF to banks in 2013 was 20.107 mio euros (revised from 20.488 of March 2014 transmission due to the estimations of recoverable amounts for bad assets of banks under liquidation as presented in the Financial Statements of HFSF for 2013) split as follows: 14.760 mio euros for the 4 systemic banks' recapitalisation, 4.452 mio euros for resolution cases and 895 mio euros for other share capital increase.</p>
ES	<p>Health competencies were transferred from Social security funds (S.1314) to State government (S.1312) in 2002.</p>
FR	<p>In April 2024, the main aggregates of general government are revised due to the benchmark revision. In particular, general government debt is revised upwards with the revision of the general government scope, notably with the full integration of the accounts of railway network operator SNCF Réseau. There is</p>

	also the reclassification of the additional pension scheme for civil servants (ERAFP) in the pension funds sector, which leads to an increase in debt due to consolidation effects. The chronicle of subsidies and investment grants is revised in accordance with the 2022 edition of the Manual on government deficit and debt guidance concerning payable tax credits.
HR	For the years 1995-2001, there are differences in the recording practice of specific transactions due to missing data. This refers for example to time-adjustment of taxes and social contributions, which are cash based.
IT	-
CY	Data from 1995 to 1997 are provisional, subject to revision in the future.
	Before 2003: transaction D.632PAY included in transaction P.2.
	The negative revision on general government deficit in 2019 and 2020Q1 is due to a methodological adjustment relating to the activities of KEDIPE (Cyprus Asset Management Company). Specifically, the debt to asset swaps resulting from loan settlements are currently recorded as acquisitions of non-financial assets (fixed assets and land) increasing government expenditure. Any future sale of these fixed assets will have a positive impact on net lending / net borrowing.
	The Sewage Disposal Boards are reclassified into the General Government Sector (S.13) and data for these Boards are currently recorded for year 2022 onwards. In 2024 (benchmark year revision), data will be incorporated for the full time series.
LV	Up until 2006 D.91REC is included in P.11_P.12.
LT	Restitution of Ruble deposits in 1997 affecting D9PAY.S1311
LU	-
HU	D.9PAY, P.51g (for S.1313): series break between 1995 and 1996 due to privatisation of dwellings. From 2008 onwards, total personal income tax (PIT) under D.5REC for S.1313 is accounted for by S.1311 and after transferred under D.7 to the local government.
	In 2012, there is a break in time series because of the reorganisation between central government and local government in field of education and health.
MT	-
NL	-
AT	For D.7 and D.9: data on flows between subsectors are being investigated by the authorities;
PL	D.5REC, D.995: series break between 2000 and 2001 due to the change in method of recording taxes (time-adjusted cash method introduced for personal and corporate income taxes)

PT	-
RO	D.61REC: Substantial decrease in 2011 as imputed social contributions are not allocated from the state budget any longer.
SI	No consolidation of D.4 at S.13 level before 2002.
SK	There is a break in time series related to the recording of payment of health insurance companies to health care providers classified in S.13. The transaction is treated as another current transfer within the general government sector and is consolidated. For years prior to 2017, the transaction will be subject to revision in next benchmark revision.
FI	<p>The main data source for local government changed in 2021. Due to the challenges caused by this reform, the new data source could not be completely deployed in 2021. There is an increased likelihood of changes and revisions in 2021 and 2022.</p> <p>Wellbeing services counties started their activities as part of local government. The establishment of wellbeing services counties increased central government's non-consolidated total expenditure and total revenue. The advance financing for wellbeing services counties and the joint county authority for the Hospital District of Helsinki and Uusimaa (HUS group) paid in December 2022 was recorded as current transfer for the starting time period of wellbeing services counties in the first quarter of 2023. The changes in the recording method have no effect on general government net lending. The financial position of employment pension schemes improved as social security contributions received and property income increased. The financial position of other social security funds improved significantly as income transfers and social security contributions received increased.</p> <p>Temporary so-called windfall tax was implemented to cut down profits of electricity companies in the 2023. This tax is due to be paid in 2024, but the accrual is time-adjusted to 2023.</p>
SE	-
IS	<p>TE and D.9PAY: the central government debt assumption 2008 of 1.3 billion euro in 2008 is included. Taxes and social contributions of S.1314 are accounted for by S.1311 and after transferred under D.7 to the Social Security Funds.</p> <p>TR and D.9REC: Revenue due to stability contribution for 384.2 billion ISK are included in 2016.</p> <p>TE and D.9PAY: The central government's 105.1 billion ISK contribution to the A-part of the State Pension Fund has been included as an expense in 2016.</p>
NO	D.4 not consolidated;
	D.9: all capital transfers between levels of government are included in D.7;
	Data for S.1314 is included in S.1311.
CH	D.4 not consolidated due to lack of information.
	OP5ANP does not include NP.

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