

GENERAL GOVERNMENT ACCOUNTS

First aggregates in ESA 95

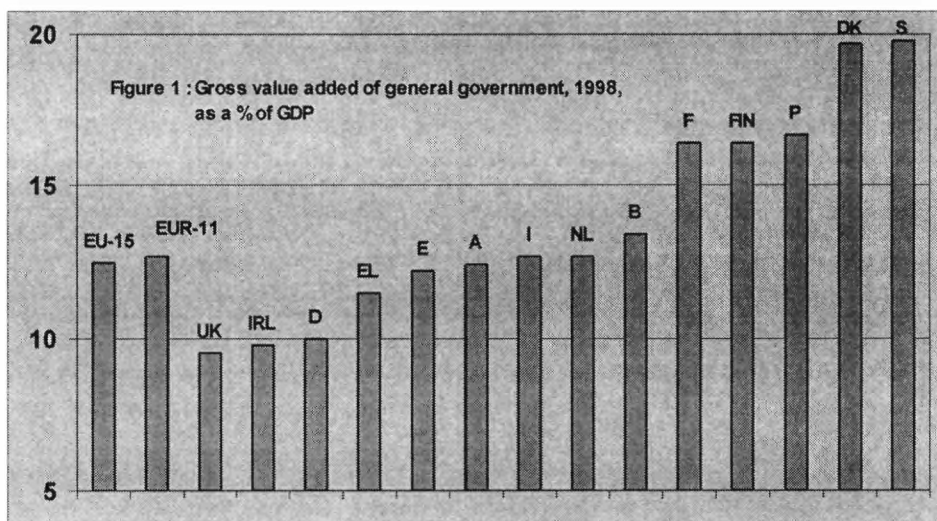
Claude HUBLART

In this issue of Statistics in Focus, Eurostat publishes, for the first time, general government data¹ according to the new *European System of national accounts (ESA 95)*.

The main transactions (production, intermediate consumption, compensation of employees, final consumption expenditure and gross fixed capital formation), the different categories of levies (taxes and social contributions) and the main balancing items (gross value added, net lending/net borrowing) of the general government sector are presented hereafter.

Some selected aggregates

In the Union and in the euro-zone, general government output (see table 1) exceeds one-fifth of GDP. After deduction of intermediate consumption – on average 8.3% of GDP in the Union, gross value added of the sector amounts, in 1998, to an average of 12.5% of GDP in the Union and 12.7% in the euro-zone (see figure 1). In some Member States, however, it reaches nearly 20%.



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¹ It is just a selection of the most significant aggregates received. The complete set of these general government data established according to the new methodology are available from 15 October in a new collection of New Cronos named « MAIN_AGR » under domain « GOV ».

In 1998 compensation of employees paid by general government amounts to 10.6% and 10.8% of GDP in the United Kingdom (7.9%) while Sweden and Denmark reach or even exceed 17%. The lowest figure is to be found in the United Kingdom (7.9%) while Sweden and Denmark reach or even exceed 17%.

Table 1: Some selected general government aggregates, 1998, as a % of GDP

ESA 95	P1 Output	P2 Intermediate consumption	D1 Compensation of employees	P3 Final consumption expenditure	P51 Gross fixed capital formation
EU-15	20.8	8.3	10.6	20.0	2.2
EUR-11	20.4	7.7	10.8	20.1	2.4
B	16.3	2.9	11.8	21.1	1.6
DK	27.5	7.7	17.3	25.6	1.7
D	21.2	11.2	8.4	19.0	1.8
EL	16.2	4.7	11.3	14.8	3.6
E	16.2	4.0	10.7	17.4	3.2
F	21.9	5.5	13.7	23.6	3.0
IRL	14.8	5.0	9.0	14.6	2.4
I	19.6	6.9	10.8	18.1	2.4
L	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>
NL	18.9	6.2	10.2	23.0	2.8
A	23.0	10.6	11.3	19.8	1.9
P	21.4	4.8	14.4	19.7	4.2
FIN	26.0	9.6	14.0	21.4	2.9
S	30.8	11.0	17.0	26.6	2.7
UK	20.6	11.0	7.9	18.2	1.3

n.d. = not delivered

In the different Member States, final consumption expenditure ranges from 14.6% (Ireland) to 26.6% (Sweden) of GDP in 1998, with a European average of 20%. As far as gross fixed capital formation is concerned, general government spending is between 1.3% (United Kingdom) and 4.2% (Portugal) of GDP in 1998; the average for the Union being 2.2% and 2.4% for the participants in Monetary Union.

Taxes and social contributions

In the Union both taxes on production and imports and current taxes on income, wealth etc. amount to 13.7% of GDP in 1998 (see table 2). In the euro-zone, these ratios are respectively 13.5% and 12.4%. The differences between Member States are less pronounced for the former – from 11.1% in Spain to 17.9% in Denmark – than for the latter – from 8.5% in Greece to 29.4% in Denmark.

Table 2: Taxes and social contributions, 1998, as a % of GDP

ESA 95	D2 Taxes on production and imports	D5 Current taxes on income, wealth, etc...	D91 Capital taxes	D61 Social contributions
EU-15	13.7	13.7	0.3	14.7
EUR-11	13.5	12.4	0.3	16.6
B	12.9	17.7	0.4	16.6
DK	17.9	29.4	0.2	2.6
D	11.6	11.5	0.1	19.2
EL	14.6	8.5	0.4	12.9
E	11.1	10.3	0.4	13.2
F	16.1	11.5	0.5	18.3
IRL	13.4	13.8	0.2	5.8
I	15.4	14.4	0.4	13.0
L	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>
NL	11.6	12.2	0.3	16.4
A	15.0	13.8	0.1	17.1
P	15.0	10.4	0.1	12.5
FIN	14.0	18.9	0.2	13.1
S	15.7	23.0	0.1	15.0
UK	13.6	16.4	0.2	7.7

n.d. = not delivered

Note: It is not possible to derive the ratio of compulsory levies on the basis of this table because such an elaboration requires first an internal consolidation.

Net lending/net borrowing

As the main balancing item of the general government sequence of accounts, net lending/net borrowing (B9) represents the net resources that the general government sector makes available to (or receives from) the other sectors of the economy such as households, enterprises etc. or to the rest of the world. It is positive if net resources are made available, and negative if they are received.

This aggregate is calculated from the balancing item of the capital account as the difference between, on one side, net saving, consumption of fixed capital and capital transfers receivable and, on the other side, capital transfers payable, gross capital formation and acquisitions less disposals of non-produced non-financial assets.

In 1998, the Union recorded a net borrowing of -1.5% of GDP, following -2.4% in 1997, -4.2% in 1996 and -7.2% in 1995 (see table 3). As far as the euro-zone is concerned, the net borrowing amounted to -2.0% in 1998. The Member States participating in the Monetary Union range from +1.4% of GDP in Finland to -2.7% in France and in Italy.

Though all of the fourteen Member States for which data are available recorded a net borrowing in 1995, the trend has been towards an improved situation in the period since then. Five Member States – Sweden, Finland, Denmark, Ireland and the United Kingdom –

Table 3: Net lending/net borrowing (B9) of general government, as a % of GDP

ESA 95	1995	1996	1997	1998
EU-15	-7.2	-4.2	-2.4	-1.5
EUR-11	-7.5	-4.2	-2.6	-2.0
B	-4.2	-3.7	-1.8	-1.0
DK	-2.3	-1.0	0.1	0.9
D	-9.8	-3.4	-2.6	-1.7
EL	-10.2	-7.4	-3.9	-2.5
E	-6.9	-5.0	-3.1	-2.3
F	-5.5	-4.2	-3.0	-2.7
IRL	-2.5	-0.2	0.6	0.8
I	-7.7	-7.0	-2.8	-2.7
L	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>
NL	-9.1	-1.8	-1.2	-0.8
A	-5.1	-3.8	-1.9	-2.4
P	-4.2	-3.2	-2.0	-1.5
FIN	-4.4	-3.0	-1.6	1.4
S	-6.8	-3.3	-2.0	2.3
UK	-5.8	-4.4	-2.0	0.2

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even managed to register a net lending capacity towards the other sectors in 1998.

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