



HELLENIC REPUBLIC



BULLETIN

GENERAL GOVERNMENT MONTHLY DATA

April 2023

MINISTRY OF FINANCE

GENERAL ACCOUNTING OFFICE

Athens, June 2023

Tables with data for April 2023¹

¹The budgetary data are annual estimates as depicted in 2023 Budget.

Primary Balance of General Government and its subsectors

	<i>(in millions of euros)</i>	
	Jan-April 2023	Jan-April 2022
	[1]	[2]
General Government (consolidated)	1.856	587
State budget	1.452	-825
Extrabudgetary central government (non-consolidated)	851	989
Local government (consolidated at a subsector level)	62	129
Social security funds (consolidated at a subsector level)	-261	481

General government
Revenue, expenditure, net acquisition of financial assets, net incurrence of liabilities, balancing items and discrepancy

(in millions of euros)

Item	Jan-April 2023	Jan-April 2022
	[1]	[2]
A. Revenue	31.258	28.373
Taxes	17.535	15.923
Social contributions	8.112	7.613
Transfers	4.232	3.509
<i>Sales of goods and services</i>	975	1.119
Other revenue	405	209
B. Expenditure	29.770	26.522
<i>Compensation of employees</i>	6.283	6.089
<i>Social benefits</i>	14.729	13.424
<i>Transfers</i>	2.017	1.758
<i>Purchases of goods and services</i>	2.198	1.989
<i>Subsidies</i>	1.502	901
<i>Interest paid</i>	3.038	2.359
<i>Other expenditure</i>	4	2
C. Net acquisitions of non-financial assets	2.670	3.623
Surplus/deficit (=A-B-C)	-1.182	-1.772
Statistical Discrepancy	290	156
Net Financial Transactions	-1.472	-1.928
Net acquisition of financial assets	1.611	2.992
Net incurrence of liabilities	3.083	4.920

Table A.1: General government and its subsectors
Revenue, expenditure, net acquisition of financial assets, net incurrence of liabilities,
balancing items and discrepancy

(Jan -April 2023, in millions of euros)

Item	General government (consolidated)	Central government (consolidated at a subsector level)	State budget	Extrabudgetary central government (non-consolidated)	Local government (consolidated at a subsector level)	Social security funds (consolidated at a subsector level)
A. Revenue	31.258	22.211	19.949	6.072	2.400	14.966
Taxes	17.535	16.870	15.583	1.287	567	98
Indirect taxes	11.191	10.840	9.782	1.059	253	98
Value-added taxes	6.195	6.195	6.195	0	0	0
Excises	2.032	2.032	2.032	0	0	0
Other indirect taxes	2.964	2.613	1.555	1.059	253	98
Direct taxes	6.344	6.029	5.801	228	314	0
Personal income tax	3.520	3.520	3.361	159	0	0
Corporate income tax	796	796	796	0	0	0
Other direct taxes	2.027	1.713	1.644	69	314	0
Social contributions	8.112	19	19	0	0	8.093
Social security contributions	8.093	0	0	0	0	8.093
Household contributions	4.287	0	0	0	0	4.287
Employer contributions	3.856	0	0	0	0	3.856
Social contributions not specified	-50	0	0	0	0	-50
Other social contributions	19	19	19	0	0	0
Transfers	4.232	4.085	3.902	3.956	1.600	6.487
Current transfers received	835	697	302	3.171	984	6.413
From the state budget	0	0	0	2.719	918	6.221
From central government EBFs	0	0	57	0	0	0
From local government	0	0	0	0	0	0
From social funds	0	120	0	120	0	0
From hospitals	0	0	0	0	0	0
From non-general government units	835	577	246	331	66	192
Capital transfers received	3.397	3.388	3.600	785	616	74
From the state budget	0	0	0	782	607	74
From central government EBFs	0	0	215	0	0	0
From local government	0	0	0	0	0	0
From social funds	0	0	0	0	0	0
From hospitals	0	0	0	0	0	0
From non-general government units	3.397	3.388	3.385	3	9	0

(Jan -April 2023, in millions of euros)

Item	General government (consolidated)	Central government (consolidated at a subsector level)	State budget	Extrabudgetary central government (non-consolidated)	Local government (consolidated at a subsector level)	Social security funds (consolidated at a subsector level)
Sales of goods and services	975	922	281	641	196	25
To non-general government units	975	754	281	473	196	25
To general government units	0	167	0	167	0	0
Other revenue	405	315	163	189	37	264
Of which: Interest received	127	65	43	59	14	259
By general government units as holders of general government debt securities	0	4	0	41	0	207
Other interest	127	61	43	18	14	52
B. Expenditure	29.770	21.118	19.917	5.012	1.749	15.222
Compensation of employees	6.283	5.254	3.540	1.713	915	115
Wages and salaries	4.903	4.091	3.015	1.077	716	96
Social contributions	905	732	526	207	154	19
Compensation of employees not specified	475	430	0	430	45	0
Social benefits	14.729	412	137	275	82	14.234
Pensions	10.979	11	11	0	0	10.968
Sickness benefits	1.890	36	36	0	0	1.854
Other benefits	1.860	365	90	275	82	1.412
Transfers	2.017	9.373	12.558	588	69	516
Current transfers paid	1.151	8.162	10.783	155	58	191
To the state budget	0	0	0	57	0	0
To central government EBFs	0	0	1.407	0	0	120
To local government	0	918	918	0	0	0
To social funds	0	6.221	6.221	0	0	0
To hospitals	0	0	1.312	0	0	0
To non-general government units	1.151	1.023	925	98	58	70
Capital transfers paid	866	1.211	1.775	433	11	325
To the state budget	0	0	0	215	0	0
To central government EBFs	0	0	752	0	0	0
To local government	0	607	607	0	0	0
To social funds	0	74	74	0	0	0
To hospitals	0	0	30	0	0	0
To non-general government units	866	530	312	218	11	325
Purchases of goods and services	2.198	1.481	323	1.157	678	207
Subsidies	1.502	1.353	125	1.229	0	149

(Jan -April 2023, in millions of euros)

Item	General government (consolidated)	Central government (consolidated at a subsector level)	State budget	Extrabudgetary central government (non-consolidated)	Local government (consolidated at a subsector level)	Social security funds (consolidated at a subsector level)
Interest paid	3.038	3.243	3.232	47	4	2
To the general government holders of general government debt securities	0	207	230	14	4	0
Other interest	3.038	3.036	3.002	33	0	2
Other expenditure	4	2	1	2	2	0
C. Net acquisitions of non-financial assets	2.670	2.070	1.813	257	593	8
Purchases of nonfinancial assets (+)	2.673	2.070	1.813	263	594	9
Sales of nonfinancial assets (-)	3	0	0	6	1	2
Surplus/deficit (A-B-C)	-1.182	-977	-1.781	803	58	-263
Statistical Discrepancy	290	57	48	9	19	213
Net Financial Transactions	-1.472	-1.034	-1.828	794	39	-476
Net acquisition of financial assets	1.611	1.688	978	676	80	-476
Special Drawing Rights (SDRs)	0	0	0	0	0	0
Currency and deposits	2.099	2.053	1.052	1.001	-7	50
Debt securities	-271	-272	-2	-901	0	-600
Loans	-93	-47	-26	576	87	151
Shares and other equity	-124	-46	-46	0	0	-77
Financial derivatives	0	0	0	0	0	0
Net incurrence of liabilities	3.083	2.722	2.806	-118	41	0
Special Drawing Rights (SDRs)	0	0	0	0	0	0
Currency and deposits	-324	-326	-192	-135	0	0
Debt securities	3.033	2.432	1.802	-2	0	0
Loans	521	765	1.343	18	41	0
Shares and other equity	0	0	0	0	0	0
Financial derivatives	-148	-148	-148	0	0	0

Table A.2: State: budget execution
Revenue, expenditure², net acquisition of financial assets, net incurrence of liabilities,
balancing items and discrepancy

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget	y-o-y change
	2023	2023	2022	execution (%)	(%)
	[1]	[2]	[3]	[4]=100* [2]/[1]	[5]=100* ([2]/[3])-100
A. Revenue	63.396	19.949	17.532	31,5	13,8
Taxes	51.155	15.583	14.393	30,5	8,3
Indirect taxes		9.782	9.264		5,6
Value-added taxes		6.195	5.749		
Excises		2.032	2.042		
Other indirect taxes		1.555	1.474		
Direct taxes		5.801	5.129		13,1
Personal income tax		3.361	3.095		
Corporate income tax		796	689		
Other direct taxes		1.644	1.344		
Social contributions	55	19	17	34,7	11,9
Social security contributions		0	0		
Household contributions		0	0		
Employer contributions		0	0		
Social contributions not specified		0	0		
Other social contributions		19	17		
Transfers	9.560	3.902	2.874	40,8	35,8
Current transfers received		302	292		
From the state budget		0	0		
From central government EBFs		57	30		
From local government		0	0		
From social funds		0	0		
From hospitals		0	0		
From non-general government units		246	262		
Capital transfers received		3.600	2.582		
From the state budget		0	0		
From central government EBFs		215	0		
From local government		0	0		
From social funds		0	0		
From hospitals		0	0		

²The part of PIB expenditures that corresponds to grants towards G.G. entities is classified as capital transfers, and the part that corresponds to the COVID-19 pandemic counter measures is classified according to its specific nature (mainly to current transfers and to subsidies). Due to a lack of timely information, by convention the remaining PIB expenditures are classified as acquisitions of non-financial assets.

(in millions of euros unless otherwise stated)

Item	Budget 2023	Jan-April 2023	Jan-April 2022	Budget execution (%)	y-o-y change (%)
	[1]	[2]	[3]	[4]=100* [2]/[1]	[5]=100* ([2]/[3])- 100
From non-general government units		3.385	2.582		
Sales of goods and services	2.405	281	232	11,7	21,3
To non-general government units		281	232		
To general government units		0	0		
Other revenue	221	163	16	73,8	
Of which: Interest received		43	1		
By general government units as holders of general government debt securities		0	0		
Other interest		43	1		
B. Expenditure	65.289	19.917	18.241	30,5	9,2
Compensation of employees	11.147	3.540	3.467	31,8	2,1
Wages and salaries		3.015	2.942		
Social contributions		526	524		
Compensation of employees not specified		0	0		
Social benefits	397	137	110	34,5	24,0
Pensions		11	12		
Sickness benefits		36	19		
Other benefits		90	79		
Transfers	45.529	12.558	11.494	27,6	9,3
Current transfers paid		10.783	10.285		4,8
To the state budget		0	0		
To central government EBFs		1.407	945		
To local government		918	879		
To social funds		6.221	6.506		
To hospitals		1.312	934		
To non-general government units		925	1.021		
Capital transfers paid		1.775	1.209		46,8
To central government EBFs		752	522		
To local government		607	462		
To social funds		74	23		
To hospitals		30	44		
To non-general government units		312	158		
Purchases of goods and services	2.244	323	343	14,4	-5,8
Subsidies	120	125	309	103,8	-59,7
Interest paid	5.851	3.232	2.516	55,2	28,5
To the general government holders of general government debt securities		230	174		
Other interest		3.002	2.342		
Other expenditure	1	1	1		
C. Net acquisitions of non-financial assets	6.092	1.813	2.633	29,8	-31,1
Purchases of nonfinancial assets (+)	6.116	1.813	2.636		

(in millions of euros unless otherwise stated)

Item	Budget 2023	Jan-April 2023	Jan-April 2022	Budget execution (%)	y-o-y change (%)
	[1]	[2]	[3]	[4]=100* [2]/[1]	[5]=100* ([2]/[3])- 100
Sales of nonfinancial assets (-)	24	0	4		
Surplus/deficit (A-B-C)	-7.985	-1.781	-3.341	22,3	-46,7
Statistical Discrepancy		48	143		
Net Financial Transactions		-1.828	-3.484		
Net acquisition of financial assets		978	-1.488		
Special Drawing Rights (SDRs)		0	0		
Currency and deposits		1.052	-1.468		
Debt securities		-2	0		
Loans		-26	-20		
Shares and other equity		-46	-1		
Financial derivatives		0	0		
Net incurrence of liabilities		2.806	1.996		
Special Drawing Rights (SDRs)		0	0		
Currency and deposits		-192	117		
Debt securities		1.802	2.971		
Loans		1.343	-577		
Shares and other equity		0	0		
Financial derivatives		-148	-515		

Table A.3: Extrabudgetary central government: budget execution
Revenue, expenditure, net acquisition of financial assets, net incurrence of liabilities,
balancing items and discrepancy

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget	y-o-y	Subsector data Jan - April 2023			
	2023	2023	2022	execution	change	Extrabudgetary funds	State-owned enterprises	Hospitals	Intra-central government transactions
	[1]	[2]=[6]+[7]+[8]	[3]	[4]=100* [2]/[1]	[5]=100* ((2)/(3))- 100	[6]	[7]	[8]	[9]
A. Revenue	6.072	5.022			20,9	3.294	1.207	1.571	-3.810
Taxes		1.287	893		44,1	1.195	92	0	0
Indirect taxes		1.059	703			1.036	23	0	0
Value-added taxes		0	0			0	0	0	0
Excises		0	0			0	0	0	0
Other indirect taxes		1.059	703			1.036	23	0	0
Direct taxes		228	190			159	69	0	0
Personal income tax		159	129			159	0	0	0
Corporate income tax		0	0			0	0	0	0
Other direct taxes		69	61			0	69	0	0
Social contributions		0	0			0	0	0	0
Social security contributions		0	0			0	0	0	0
Household contributions		0	0			0	0	0	0
Employer contributions		0	0			0	0	0	0
Social contributions not specified		0	0			0	0	0	0
Other social contributions		0	0			0	0	0	0
Transfers		3.956	3.041		30,1	1.689	919	1.348	-3.773
Current transfers received		3.171	2.178		45,6	1.096	758	1.316	-2.776
From the state budget		2.719	1.879		44,7	751	656	1.312	-2.719
From central government EBFs		0	0			0	0	0	-57
From local government		0	0			0	0	0	0
From social funds		120	125			120	0	0	0
From hospitals		0	0			0	0	0	0
From non-general government units		331	174			225	102	4	0
Capital transfers received		785	863		-9,0	593	161	32	-997
From the state budget		782	566			591	161	30	-782
From central government EBFs		0	0			0	0	0	-215
From local government		0	0			0	0	0	0
From social funds		0	0			0	0	0	0
From hospitals		0	0			0	0	0	0
From non-general government units		3	298			2	0	2	0
Sales of goods and services		641	929		-31,0	272	160	209	0
To non-general government units		473	705			272	160	42	0

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget execution	y-o-y change	Subsector data Jan - April 2023			
	2023	2023	2022	(%)	(%)	Extrabudgetary funds	State-owned enterprises	Hospitals	Intra-central government transactions
	[1]	[2]=[6]+[7]+[8]	[3]	[4]=100* [2]/[1]	[5]=100* ([2]/[3])-100	[6]	[7]	[8]	[9]
To general government units		167	225			0	0	167	0
Other revenue		189	159		19,2	139	36	14	-37
<i>Of which: Interest received</i>		59	39		52,6	35	21	3	-37
By general government units as holders of general government debt securities		41	27			27	14	0	-37
Other interest		18	11			8	7	3	0
B. Expenditure		5.012	3.536		41,7	2.538	1.106	1.367	-3.810
Compensation of employees		1.713	1.612		6,3	685	187	841	0
Wages and salaries		1.077	1.006			394	0	683	0
Social contributions		207	196			78	0	129	0
Compensation of employees not specified		430	410			213	187	30	0
Social benefits		275	1			1	275	0	0
Pensions		0	0			0	0	0	0
Sickness benefits		0	0			0	0	0	0
Other benefits		275	1			1	275	0	0
Transfers		588	351		67,5	175	413	0	-3.773
Current transfers paid		155	189		-17,8	132	23	0	-2.776
To the state budget		57	30			57	0	0	-57
To central government EBFs		0	0			0	0	0	-1.407
To local government		0	0			0	0	0	0
To social funds		0	0			0	0	0	0
To hospitals		0	0			0	0	0	-1.312
To non-general government units		98	159			75	23	0	0
Capital transfers paid		433	163		166,5	43	390	0	-997
To the state budget		215	0			0	215	0	-215
To central government EBFs		0	0			0	0	0	-752
To local government		0	0			0	0	0	0
To social funds		0	0			0	0	0	0
To hospitals		0	0			0	0	0	-30
To non-general government units		218	163			43	175	0	0
Purchases of goods and services		1.157	1.044		10,8	419	212	526	0
Subsidies		1.229	504			1.229	0	0	0
Interest paid		47	24			29	19	0	-37
To the general government holders of general government debt securities		14	10			14	0	0	-37
Other interest		33	14			15	19	0	0
Other expenditure		2	0			2	0	0	0

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget execution	y-o-y change	Subsector data Jan - April 2023			
	2023	2023	2022	(%)	(%)	Extrabudgetary funds	State-owned enterprises	Hospitals	Intra-central government transactions
	[1]	[2]=[6]+[7]+[8]	[3]	[4]=100* [2]/[1]	[5]=100* ([2]/[3])- 100	[6]	[7]	[8]	[9]
C. Net acquisitions of non-financial assets		257	521		-50,6	104	126	27	0
<i>Purchases of nonfinancial assets (+)</i>		263	545			104	133	27	-6
<i>Sales of nonfinancial assets (-)</i>		6	24			0	6	0	-6
Surplus/deficit (A-B-C)	2.194	803	965	36,6	-16,8	652	-25	177	0
Statistical Discrepancy		9	-144					18	0
Net Financial Transactions		794	1.110					158	0
Net acquisition of financial assets		676	1.210					197	34
Special Drawing Rights (SDRs)		0	0					0	0
Currency and deposits		1.001	2.567					88	0
Debt securities		-901	526					0	631
Loans		576	1.883					109	-596
Shares and other equity		0	0					0	0
Financial derivatives		0	0					0	0
Net incurrence of liabilities		-118	100					39	34
Special Drawing Rights (SDRs)		0	0					0	0
Currency and deposits		-135	93					0	0
Debt securities		-2	0					0	631
Loans		18	6					39	-596
Shares and other equity		0	0					0	0
Financial derivatives		0	0					0	0

Table A.4: Local government: budget execution

Revenue, expenditure, net acquisition of financial assets, net incurrence of liabilities, balancing items and discrepancy

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget	y-o-y	Subsector data Jan - April 2023			
	2023	2023	2022	execution	change	Municipalities	Regions	Other local government	Intra-local government transactions
	[1]	[2]	[3]	[4]=100* [2]/[1]	[5]=100* ((2)/[3])- 100	[6]	[7]	[8]	[9]
A. Revenue		2.400	2.194		9,4	1.766	487	331	-184
Taxes		567	582		-2,6	567	0	0	0
Indirect taxes		253	246			253	0	0	0
Value-added taxes		0	0			0	0	0	0
Excises		0	0			0	0	0	0
Other indirect taxes		253	246			253	0	0	0
Direct taxes		314	336			314	0	0	0
Personal income tax		0	0			0	0	0	0
Corporate income tax		0	0			0	0	0	0
Other direct taxes		314	336			314	0	0	0
Social contributions		0	0			0	0	0	0
Social security contributions		0	0			0	0	0	0
Household contributions		0	0			0	0	0	0
Employer contributions		0	0			0	0	0	0
Social contributions not specified		0	0			0	0	0	0
Other social contributions		0	0			0	0	0	0
Transfers		1.600	1.423		12,4	1.101	448	235	-184
Current transfers received		984	954		3,2	780	192	196	-184
From the state budget		918	879		4,5	733	186	0	0
From central government EBFs		0	0			0	0	0	0
From local government		0	0			0	0	184	-184
From social funds		0	0			0	0	0	0
From hospitals		0	0			0	0	0	0
From non-general government units		66	75			47	6	13	0
Capital transfers received		616	470			322	256	39	0
From the state budget		607	462			322	256	30	0
From central government EBFs		0	0			0	0	0	0
From local government		0	0			0	0	0	0
From social funds		0	0			0	0	0	0
From hospitals		0	0			0	0	0	0
From non-general government units		9	7			0	0	9	0
Sales of goods and services		196	161			87	32	77	0

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget	y-o-y	Subsector data Jan - April 2023			
	2023	2023	2022	execution	change	Municipalities	Regions	Other local government	Intra-local government transactions
	[1]	[2]	[3]	[4]=100* [2]/[1]	[5]=100* ((2)/[3])-100	[6]	[7]	[8]	[9]
To non-general government units		196	161			87	32	77	0
To general government units		0	0			0	0	0	0
Other revenue		37	27		35,6	11	8	19	0
<i>Of which: Interest received</i>		14	9		52,7	8	5	1	0
By general government units as holders of general government debt securities		0	0			0	0	0	0
Other interest		14	9			8	5	1	0
B. Expenditure		1.749	1.603		9,1	1.406	241	286	-184
Compensation of employees		915	901		1,5	635	122	157	0
Wages and salaries		716	705			522	102	92	0
Social contributions		154	153			113	21	20	0
Compensation of employees not specified		45	44			0	0	45	0
Social benefits		82	63		30,9	8	74	0	0
Pensions		0	0			0	0	0	0
Sickness benefits		0	0			0	0	0	0
Other benefits		82	63		30,9	8	74	0	0
Transfers		69	78		-11,9	236	6	11	-184
Current transfers paid		58	66			225	6	11	-184
To the state budget		0	0			0	0	0	0
To central government EBFs		0	0			0	0	0	0
To local government		0	0			184	0	0	-184
To social funds		0	0			0	0	0	0
To hospitals		0	0			0	0	0	0
To non-general government units		58	66			41	6	11	0
Capital transfers paid		11	12			11	0	0	0
To central government EBFs		0	0			0	0	0	0
To local government		0	0			0	0	0	0
To social funds		0	0			0	0	0	0
To hospitals		0	0			0	0	0	0
To non-general government units		11	12			11	0	0	0
Purchases of goods and services		678	556		21,9	523	39	117	0
Subsidies		0	0			0	0	0	0
Interest paid		4	3			4	0	0	0
To the general government holders of general government debt securities		4	3			4	0	0	0
Other interest		0	0			0	0	0	0
Other expenditure		2	2			1	0	1	0

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget	y-o-y	Subsector data Jan - April 2023			
	2023	2023	2022	execution	change	Municipalities	Regions	Other local government	Intra-local government transactions
	[1]	[2]	[3]	[4]=100* [2]/[1]	[5]=100* ([2]/[3])- 100	[6]	[7]	[8]	[9]
C. Net acquisitions of non-financial assets		593	466		27,1	284	274	35	0
<i>Purchases of nonfinancial assets (+)</i>		<i>594</i>	<i>467</i>			<i>285</i>	<i>274</i>	<i>35</i>	<i>0</i>
<i>Sales of nonfinancial assets (-)</i>		<i>1</i>	<i>1</i>			<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>
Surplus/deficit (A-B-C)	-85	58	125		-53,9	76	-28	10	0
Statistical Discrepancy		19	55						
Net Financial Transactions		39	70						
Net acquisition of financial assets		80	121						
Special Drawing Rights (SDRs)		0	0						
Currency and deposits		-7	195						
Debt securities		0	0						
Loans		87	-74						
Shares and other equity		0	0						
Financial derivatives		0	0						
Net incurrence of liabilities		41	50						
Special Drawing Rights (SDRs)		0	0						
Currency and deposits		0	0						
Debt securities		0	0						
Loans		41	50						
Shares and other equity		0	0						
Financial derivatives		0	0						

Table A.5: Social security funds: budget execution
Revenue, expenditure, net acquisition of financial assets, net incurrence of liabilities,
balancing items and discrepancy

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget execution	y-o-y change	Subsector data Jan - April 2023	
	2023	2023	2022	(%)	(%)	Social funds	Intra-social security funds transactions
	[1]	[2]	[3]	[4]=100 *[2]/[1]	[5]=100* ([2]/[3])-100	[6]	[7]
A. Revenue	46.542	14.966	14.506	32,2	3,2	15.197	-231
Taxes	132	98	55	74,1	77,8	98	0
Indirect taxes		98	55			98	0
Value-added taxes		0	0			0	0
Excises		0	0			0	0
Other indirect taxes		98	55			98	0
Direct taxes		0	0			0	0
Personal income tax		0	0			0	0
Corporate income tax		0	0			0	0
Other direct taxes		0	0			0	0
Social contributions	23.836	8.093	7.595	34,0	6,5	8.093	0
Social security contributions		8.093	7.595		6,5	8.093	0
Household contributions		4.287	4.110			4.287	0
Employer contributions		3.856	3.574			3.856	0
Social contributions not specified		-50	-89			-50	0
Other social contributions		0	0			0	0
Transfers	21.944	6.487	6.640	29,6	-2,3	6.665	-178
Current transfers received		6.413	6.617		-3,1	6.591	-178
From the state budget		6.221	6.506		-4,4	6.221	0
From central government EBFs		0	0			0	0
From local government		0	0			0	0
From social funds		0	0			178	-178
From hospitals		0	0			0	0
From non-general government units		192	111			192	0
Capital transfers received		74	23			74	0
From the state budget		74	23			74	0
From central government EBFs		0	0			0	0
From local government		0	0			0	0
From social funds		0	0			0	0
From hospitals		0	0			0	0
From non-general government units		0	0			0	0
Sales of goods and services	148	25	21	16,8	16,5	78	-53

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget execution	y-o-y change	Subsector data Jan - April 2023	
	2023	2023	2022	(%)	(%)	Social funds	Intra-social security funds transactions
	[1]	[2]	[3]	[4]=100 *[2]/[1]	[5]=100* ([2]/[3])-100	[6]	[7]
To non-general government units		25	21			25	0
To general government units		0	0			53	-53
Other revenue	482	264	194	54,8	36,1	264	0
<i>Of which: Interest received</i>		259	191		35,5	259	0
By general government units as holders of general government debt securities		207	160			207	0
Other interest		52	31			52	0
B. Expenditure	45.186	15.222	14.024	33,7	8,5	15.453	-231
Compensation of employees	349	115	109	32,9	5,3	115	0
Wages and salaries		96	90			96	0
Social contributions		19	19			19	0
Compensation of employees not specified		0	0			0	0
Social benefits	42.053	14.234	13.250	33,8	7,4	14.234	0
Pensions		10.968	10.109		8,5	10.968	0
Sickness benefits		1.854	1.634		13,5	1.854	0
Other benefits		1.412	1.507		-6,3	1.412	0
Transfers	860	516	304	60,0	69,7	694	-178
Current transfers paid		191	164			369	-178
To the state budget		0	0			0	0
To central government EBFs		120	125			120	0
To local government		0	0			0	0
To social funds		0	0			178	-178
To hospitals		0	0			0	0
To non-general government units		70	39			70	0
Capital transfers paid		325	140			325	0
To central government EBFs		0	0			0	0
To local government		0	0			0	0
To social funds		0	0			0	0
To hospitals		0	0			0	0
To non-general government units		325	140			325	0
Purchases of goods and services	1.260	207	270	16,4	-23,3	260	-53
Subsidies	657	149	88	22,6	68,1	149	0
Interest paid	7	2	2			2	0
To the general government holders of general government debt securities		0	0			0	0
Other interest		2	2			2	0
Other expenditure		0	0			0	0
C. Net acquisitions of non-financial assets	68	8	4	11,1		8	0
Purchases of nonfinancial assets (+)		9	6			9	0

(in millions of euros unless otherwise stated)

Item	Budget	Jan-April	Jan-April	Budget	y-o-y	Subsector data Jan - April 2023	
	2023	2023	2022	execution	change	Social	Intra-social
	[1]	[2]	[3]	(%)	(%)	funds	security funds
				[4]=100	[5]=100*	[6]	[7]
				*[2]/[1]	([2]/[3])-100		
Sales of nonfinancial assets (-)		2	2			2	0
Surplus/deficit (A-B-C)	1.288	-263	478			-263	0
Statistical Discrepancy		213	102			213	0
Net Financial Transactions		-476	376			-476	0
Net acquisition of financial assets		-476	376			-476	0
Special Drawing Rights (SDRs)		0	0			0	0
Currency and deposits		50	1.400			50	0
Debt securities		-600	-174			-600	0
Loans		151	-822			151	0
Shares and other equity		-77	-28			-77	0
Financial derivatives		0	0			0	0
Net incurrence of liabilities		0	0			0	0
Special Drawing Rights (SDRs)		0	0			0	0
Currency and deposits		0	0			0	0
Debt securities		0	0			0	0
Loans		0	0			0	0
Shares and other equity		0	0			0	0
Financial derivatives		0	0			0	0

Sources for tables A1-A5: Ministry of Finance, General Accounting Office, DG Fiscal Policy and Budget - DG Treasury and Public Accounting

Table C.1: State: stock of gross debt, related transactions and other flows

in millions of euros

Item	End- 2022	Jan - April 2023						End April 2023	Jan-April 2023	
	Stock	Change in stock	Transactions			Revaluations		Stock	Interest *	Fees and other expenditure
			Issues minus redemptions*	Issues	Redemptions	Due to exchange rates changes	Due to other price changes			
	[1]	(2)= (3)+(6)+ (7)	(3)= (4)-(5)	[4]	[5]	[6]	[7]	(8)=(1)+(2)	[9]	[10]
Debt by type of debt instrument, original maturity and creditor										
Gross debt	400.276	3.164	3.146	625.672	622.526	1	17	403.440	3.377	11
Debt securities	96.733	1.819	1.802	14.286	12.484	0	17	98.552	2.436	12
Short-term	11.800	0	0	8.000	8.000	0	0	11.800	116	0
T-Bills	11.800	0	0	8.000	8.000	0	0	11.800	116	0
Long-term	84.933	1.819	1.802	6.286	4.484	0	17	86.752	2.320	12
Issued domestically	83.040	1.817	1.802	6.286	4.484	0	15	84.857	2.287	12
Issued abroad	1.893	2	0	0	0	0	2	1.895	33	0
Loans	303.543	1.345	1.344	611.386	610.042	1	0	304.888	941	-1
Short-term	49.924	923	923	609.541	608.618	0	0	50.847	417	0
Long-term	253.619	422	421	1.845	1.424	1	0	254.041	524	-1
Vis-à-vis residents	666	-6	-7	0	7	1	0	660	3	0
Bank of Greece	496	1	0	0	0	1	0	497	0	0
Other residents	170	-7	-7	0	7	0	0	163	3	0
Vis-à-vis nonresidents	252.954	428	428	1.845	1.417	0	0	253.382	521	-1
EFSF/ESM/IMF	235.570	-1.413	-1.413	0	1.413	0	0	234.157	511	0
Other nonresidents	17.384	1.841	1.841	1.845	4	0	0	19.225	10	-1

in millions of euros

Item	End- 2022	Jan - April 2023						End April 2023	Jan-April 2023	
	Stock	Change in stock	Transactions			Revaluations		Stock	Interest *	Fees and other expenditure
			Issues minus redemptions*	Issues	Redemptions	Due to exchange rates changes	Due to other price changes			
	[1]	(2)= (3)+(6) + (7)	(3)= (4)-(5)	[4]	[5]	[6]	[7]	(8)=(1)+(2)	[9]	[10]
Debt by currency denomination										
Gross debt	400.276	3.164	3.146	625.672	622.526	1	17	403.440	3.377	11
Domestic currency	400.285	3.125	3.108	625.672	622.564	0	17	403.410	3.361	11
Debt securities	96.733	1.819	1.802	14.286	12.484	0	17	98.552	2.436	12
Loans	303.552	1.306	1.306	611.386	610.080	0	0	304.858	925	-1
Foreign currency	-8	39	38	0	-38	1	0	31	16	0
Debt securities	0	0	0	0	0	0	0	0	0	0
Loans	-8	39	38	0	-38	1	0	31	16	0

* The figures presented include amounts attributable to Swap contracts

Source: Public Debt Management Agency (P.D.M.A.)

Table C.2: General government: stock of guarantees and related transactions

in millions of euros

Item	Stock of debt guaranteed by government		Amounts of new guarantees provided	Guarantees cash calls	Cash repayments*
	end-2022	end-April 2023			
General government guarantees	29.558	29.654	887	61	12
State guarantees	7.555	7.889	472	61	12
To general government entities	2.653	2.631	5	0	
State owned enterprises	2.099	2.076	0	0	
Extrabudgetary funds	443	440	0	0	
Local government	111	115	5	0	
To non-general government entities	4.902	5.259	467	61	
Public corporations	2.046	2.417	430	0	
Other guarantees**	2.856	2.842	37	61	
Private enterprises	1.463	1.497	37	3	
Natural disasters	1.392	1.345	0	59	
Entrepreneurship loans	1.478	1.832	411	0	0
Banks' Asset Protection Scheme - "Hercules"	17.906	17.310	0	0	0
Guarantees in the context of COVID 19 pandemic	696	696	0	0	0
Guarantees in the context of support to Ukraine	45	45	0	0	0
Hellenic Development Bank (ex ETEAN & related funds) guarantees	1.879	1.882	4	0	0
Hellenic Development Bank (ex ETEAN)	39	39	0	0	0
Entrepreneurship & other funds	34	37	4	0	0
COVID-19 Fund	1.806	1.806	0	0	0

* Amounts recovered by General Government

**From the total amount of the Other Guarantees' Stock /end 2020, ELSTAT has included in the Expenditure 2020 an amount of approximately 2.000 m €

Source: Ministry of Finance, General Accounting Office, DG Treasury and Public Accounting - Hellenic Development Bank

Table D.1: Outstanding tax refunds and tax refunds arrears

in millions of Euros

Item	End Dec 2015	End Dec 2016	End Dec 2017	End Dec 2018	End Dec 2019	End Dec 2020	End Dec 2021	End Dec 2022	End Jan 2023	End Feb 2023	End Mar 2023	End Apr 2023
Outstanding Tax refunds /1	1.283	1.226	765	506	667	636	552	658	551	740	498	417
<i>Refunds from direct taxes</i>	969	946	465	286	372	327	274	308	239	225	182	132
<i>Refunds from indirect taxes</i>	159	120	98	67	106	90	87	136	130	339	162	135
<i>Refunds from other taxes</i>	1	0	5	4	21	26	15	20	24	17	17	16
Non-tax refunds	154	160	198	149	169	193	176	194	158	159	137	135
Outstanding Tax refunds	1.283	1.226	765	506	667	636	552	658	551	740	498	417
Outstanding Tax refunds over 90 days (arrears)				340	371	427	336	403	359	393	309	249
<i>a) of which amount that cannot be paid due to exogenous reasons (with notice)</i>				254	290	357	293	324	306	344	268	224
<i>b) other pending tax refunds over 90 days (arrears)</i>				85	81	70	43	79	53	48	41	25
Outstanding Tax refunds under 90 days				166	296	209	215	255	192	347	189	168

Source: Independent Agency for Public Revenue

/1 Outstanding Tax Refunds refer to data of outstanding refunds to non General Government Entities for which an AFEK has been issued and cleared until the last day of each month. As of December 2015, outstanding tax refunds are defined as tax refund claims that have received an AFEK (both verified and non-verified). They do not include outstanding refunds that are made from Customs offices regarding refunds from excise tax duty and VAT to industries, hotels, shipping undertakings and to freelancers.

Table D.2: Arrears¹

in millions of Euros

Item	End Dec 2015	End Dec 2016	End Dec 2017	End Dec 2018	End Dec 2019	End Dec 2020	End Dec 2021	End Dec 2022	End Jan 2023	End Feb 2023	End Mar 2023	End Apr 2023
General Government	4.696	3.704	2.555	1.497	1.324	1.228	1.301	1.713	2.057	2.296	2.505	2.418
State budget	451	163	147	49	55	30	38	59	55	86	121	116
Ordinary Budget	372	89	102	43	49	24	12	13	4	28	49	47
Public Investment Budget	79	73	45	6	6	5	26	45	51	58	72	69
State budget												
1)Presidency of The Hellenic Republic	0	0	0	0	0	0	0	0	0	0	0	0
2)Hellenic Parliament	0	0	0	0	0	0	0	0	0	0	0	0
3)Presidency of the Government							0	0	0	0	0	0
4)Ministry of Interior	1	2	0	0	0	1	0	0	0	0	0	0
Interior	0	2	0	0	0							
Macedonia and Thrace	1	1	0	0	0							
5)Civil Protection	21	28	53	7	2	3	3	2	0	1	2	2
6)Development & Investments	47	45	35	0	0	0	0	0	0	0	0	0
7)Tourism	0	0	0	0	0	0	0	1	1	1	1	0
Administrative Reconstruction	0	0	0	0	0							
8)Ministry of National Defence	32	15	15	18	28	3	0	0	1	1	2	1
9)Ministry of Education and Religion	4	2	1	1	6	3	1	5	0	7	24	24
10)Ministry of Foreign Affairs	0	0	0	0	0	0	0	0	0	0	0	0
11)Ministry of Justice	8	4	4	2	1	0	1	1	0	0	0	0
12)Ministry of Labour & Social Affairs	1	1	4	2	1	3	1	3	4	4	4	4
13)Ministry of Health	0	0	0	0	0	0	0	0	0	0	0	0
14)Ministry of Culture and Sports	4	8	0	1	1	1	1	3	3	2	3	4
15)Ministry of Finance minus General Government Expenditure	3	11	2	1	2	1	1	1	2	1	1	1
16)General Government Expenditure	283	12	2	0	0	0	0	0	0	12	11	11

in millions of Euros

Item	End Dec 2015	End Dec 2016	End Dec 2017	End Dec 2018	End Dec 2019	End Dec 2020	End Dec 2021	End Dec 2022	End Jan 2023	End Feb 2023	End Mar 2023	End Apr 2023
17)Ministry of Environment & Energy	0	0	0	0	0	0	0	0	0	0	1	0
18)Ministry of Infrastructure & Transport	37	29	20	8	9	9	18	35	39	46	48	46
19)Ministry of Maritime and Island policy	8	6	4	4	0	1	7	1	0	0	1	1
20)Ministry of Rural Development & Food	0	0	0	0	0	0	0	0	0	0	0	0
21)Migration and Asylum Policy	-	-	6	2	4	4	4	6	4	9	20	20
22)Digital Governance	-	-	0	0	0	0	0	0	0	0	0	0
23)Climate Crisis and Civil Protection								0	0	0	0	0
24)Decentralized Administrations	0	0	1	0	0	0	0	0	0	0	0	0
Central government extrabudgetary funds	257	419	339	299	243	195	145	148	149	156	169	176
Local government	312	327	240	187	176	146	82	93	97	121	174	184
Social funds	2.745	2.346	1.531	668	506	356	431	505	681	718	703	637
Of which: Civil Servants' Welfare Fund/2	586	573										
EOPYY /3	1.704	1.279	532	191	185	182	169	145	223	227	172	195
Hospitals/3	931	450	299	294	344	502	606	909	1.075	1.215	1.339	1.305

Source: General Accounting Office - DG Fiscal Policy and Budget

/1 General Government arrears are liabilities to third parties (outside of the general government), not paid within 90 days since the date they were due. Arrears from tax refunds are not included.

/2 Civil Servants' Welfare Fund arrears are not available due to its merge with ETEAEP in 2017

/3 EOPYY and hospitals arrears present gross amounts and there is a liability for rebate and clawback from suppliers that has not been offsetted yet.

Monthly General Government Bulletin

This release entails tables with cumulated government finance data for April 2023. It also covers Excel-spreadsheets with month-to-month data and cumulated data from January 2013 onwards.³

The tables comprise data on revenue, expenditure, financial transactions, debt, guarantees and arrears as follows:

- a. **Revenue, expenditure, net acquisition of financial assets, net incurrence of liabilities, balancing items and discrepancy:**

Table A.1: General government and its subsectors;

Table A.2: State: budget execution;

Table A.3: Extrabudgetary central government: budget execution;

Table A.4: Local government: budget execution;

Table A.5: Social security funds: budget execution; and

- b. **State debt and general government guarantees:**

Table C.1: State: stock of gross debt, related transactions and other flows; and

Table C.2: General government: stock of guarantees and related transactions.

- c. **Arrears:**

Table D.1: Outstanding tax refunds

Table D.2: Arrears

The **Table A.1: General government and its subsectors** is an overview table. The data shown in the table refer to:

- a. Revenue, expenditure, net acquisition of financial assets, net incurrence of liabilities by category and subcategory;
- b. The corresponding balancing items derived as revenue minus expenditure and as net acquisition of financial assets minus net incurrence of liabilities; and

³The publication of the general government finance and arrears data is in accordance with Laws 3845/2010, 3871/2010 and 4270/2014.

c. The discrepancy between the two balancing items.

The **Table A.2: State: budget execution, Table A.3: Extrabudgetary central government: budget execution, Table A.4: Local government: budget execution** and **Table A.5: Social security funds: budget execution** show actual monthly budget execution data - in comparison with the monthly budget execution data of the previous year and with the corresponding budget data. The breakdown of the data by category and subcategory is the same as shown in Table A.1.

The data in Table A.1 to Table A.5 are **consolidated at subsector and sector level**. Consolidation refers to the elimination of transactions from both, the revenue and the expenditure side and from the net acquisition of financial assets and the net incurrence of liabilities side, which occur between units that are grouped together in a subsector or a sector. Consolidation is carried out at the subsector level and at the general government sector level. At the subsector level all intra-subsectoral transactions are eliminated, at the sector level all inter-sectoral transactions are eliminated.

Consolidation is not seen as a sheer loss of information; the analytical enrichment of information is, for example, the consolidation of the inter-sectoral financial transactions of general government showing the financial investment or financing of this sector vis-à-vis other domestic sectors and vis-à-vis the rest of the world when comparing nonconsolidated and consolidated figures.

The **Table C.1: State: stock of gross debt, related transactions and other flows** shows gross debt, related transactions and other flows of the state. The table provides stock data of the debt as at the end of the previous year and at the end of the most recent month at market value. The change in debt is split into transactions and revaluations. The transactions cover issues of debt instruments, which increase debt and redemptions of debt instruments, which decrease debt. Revaluations are observed due to exchange rate changes in cases of debt instruments denominated in foreign currencies and due to other price changes. The debt instruments included in this table are debt securities and loans. Both categories are further broken down into short-term and long-term original maturity. Information is also provided for long-term debt securities by location of issues (issued domestically or abroad). Long-term loans are shown with breakdowns of the creditors by residency. The residents are broken down into the Bank of Greece and other residents and the nonresidents into the EFSF/ESM/IMF and other nonresidents. Another breakdown refers to the currency of denomination (domestic and foreign) of debt securities and loans.

The **Table C.2: General Government: Guarantees** provides monthly data on guarantees incurred by general government. The table covers stock and transaction data on **guarantees** granted by the state to general government and to non-general government entities. The table also covers bank support scheme guarantees and guarantees given by ETEAN and the Entrepreneurship Fund.

The **Table D.1: Outstanding tax refunds** provides monthly data on the stock of tax refund liabilities, that have received an AFEK (a document concerning the clearance of tax refund claims) but excluding those under legal dispute, as well as a breakdown of the tax refund liabilities stock above and under 90 days from the issuance of AFEK (arrears and non-arrears)

The **Table D.2: Arrears** provides monthly data on the stock of arrears. Arrears are defined as unpaid invoices that are 90 days past due date.

The applied methodology

The tables shown in the General Government Monthly Bulletin are compiled **from cash-based public accounting data**. The data are close but not necessarily identical to the official accounting data of entities, because official accounting rules prescribe modified cash for some items, and some general government entities use private sector accrual-based accounting. Following cash accounting not all nonfinancial transactions are captured, for instance, the capital transfers concerning the HFSF operations related to the bank support schemes⁴. Therefore, the data are **not on the same basis as the ESA-based statistics** as published by the Hellenic Statistical Authority (EL.STAT).

General government institutional units are classified⁵ in one of the following subsectors:

- a. Central government comprising:
 - i. The state (line ministers and decentralized administrations); and
 - ii. The extrabudgetary central government which covers:
 - 1. The central government extrabudgetary funds;
 - 2. The reclassified state-owned enterprises; and
 - 3. Hospitals.
- b. Local government comprising
 - i. The municipalities;
 - ii. The regions; and

⁴ Apart from the HFSF, certain other GG subsectors (such as SSFs) may incur expenses classified as capital transfers.

⁵ According to the **EL.STAT register** available on its website <http://www.statistics.gr/el/statistics/-/publication/SEL08/>-In case of new entities being included in the ELSTAT register, data of previous years are not readily available. As soon as they are submitted, a revision will take place.

- iii. Other local government entities.
- c. Social security funds comprising
 - i. Social funds

Government **revenue and expenditure** data are presented in Table A.1 to Table A.5 according to international statistical standards like the IMF's Government Finance Statistics Manual (GFSM2001) and the European System of Accounts (ESA 2010). **Revenue** is split into: (i) taxes; (ii) social contributions; (iii) transfers; (iv) sales of nonfinancial assets; and (v) other revenue. The components of **expenditure** are: (i) compensation of employees; (ii) purchases of goods and services; (iii) interest paid; (iv) subsidies; (v) transfers; (vi) social benefits; (vii) other expenditure; and (viii) purchases of nonfinancial assets.

Government **financial transactions** cover the categories (i) Special Drawing Rights; (ii) currency and deposits; (iii) debt securities; (iv) loans; (v) shares and other equity; and (vi) financial derivatives as net acquisition of financial assets and as net incurrence of liabilities. The category shares and other equity may be excluded from the liabilities side if not applicable.

Two balancing items are shown in Table A.1 to Table A.5: the **surplus (+)/deficit (-)** as the difference between revenue and expenditure and the **net financial transactions** as the difference between net acquisition of financial assets and net incurrence of liabilities. Theoretically, the two balancing items should be identical taking into consideration the use of a double accounting entry system for general government and its subsectors. Due to errors, omissions and the non implementation of a pure cash accounting system from the total of G.G. entities, a **statistical discrepancy** is shown as the difference between the two balancing items surplus (+)/deficit (-) and net financial transactions. The statistical discrepancy is seen as an important indicator for the quality of government transaction data.

Data released for the state budget in the General Government Monthly Bulletin compared to the State Budget Execution Bulletin data

The General Government Monthly Bulletin is usually released 10 or 11 days later than the State Budget Execution Bulletin because data are collected and their reconciliation is done for all subsectors of general government. The figures shown in the two Bulletins differ to each other due to adjustments, reclassifications and data vintages. The adjustments are usually cash adjustments or adjustments due to arrears. Such adjustments may have an impact on the surplus (+)/deficit (-) or the net financial transactions and therefore on the statistical discrepancy. This does not apply to reclassifications. Among the reclassified transactions are the wages and salaries of hospital personnel, clerics, and employees of regions and certain EBFs. These wages and salaries, paid through the state budget, are reclassified as current transfers to the relevant GG subsector, or outside General Government in the case of clerics.

Table 1 explains briefly the methodological differences between the state budget balancing item as it is reported in the State Budget Execution Bulletin and in this Bulletin.

**Table 1: State budget balancing item
(State Budget Execution Bulletin versus General Government Monthly Bulletin)**

Jan -April 2023, in millions of Euros	
State budget balance (State Budget Execution Bulletin, Table 1, item 3)	-789
Compensation of employees cash adjustments	-16
Other cash adjustments	-976
State budget balancing item (General Government Monthly Bulletin)	-1.781

Indicative release calendar of 2023

Reference Period	Expected Publication Date
May 2023	30 June 2023
June 2023	31 July 2023
July 2023	31 August 2023
August 2023	29 September 2023
September 2023	31 October 2023
October 2023	30 November 2023
November 2023	29 December 2023
December 2023	31 January 2024

Excel-Spreadsheets with data from January 2013 onwards

All tables in the General Government Monthly Bulletin are presented for the most recent month with cumulated data as PDF-files.

In addition, **back data** included in the tables A.1 to A.5 are provided as time series (month-by-month and cumulated) in the format of downloadable Excel-spreadsheets by sector/subsector from January 2013 onwards.

Table 2 shows the **structure of the available Excel-spreadsheets** by sector and subsector and by degree of consolidation. Table 3 provides an overview of the time series available in each Excel-spreadsheet broken down by category, subcategory and subposition of revenue, expenditure and financial transactions. For instance, direct taxes collected by the state are included in spreadsheet S13111_N under line item A.1TDIR.

Inter-sectoral transactions and **intra-subsectoral transactions** may be derived by subtracting the consolidated data (C) from the nonconsolidated data (N). This is applicable to general government (S13), central government (S1311), local government (S1313) and social security funds (S1314).

Table 2: Structure of the downloadable Excel-spreadsheets

Month-by-month figures and cumulated figures

Sector/subsector	Degree of consolidation	Excel-spreadsheet (by SNA code (extended))
General government	Consolidated	S13_C
	Nonconsolidated	S13_N
Central government	Consolidated	S1311_C
	Nonconsolidated	S1311_N
State government	Nonconsolidated	S13111_N
Extrabudgetary central government	Nonconsolidated	S13112_N
Central government extrabudgetary funds	Nonconsolidated	S131121_N
State-owned enterprises	Nonconsolidated	S131122_N
Hospitals	Nonconsolidated	S131123_N
Local government	Consolidated	S1313_C
	Nonconsolidated	S1313_N
Municipalities	Nonconsolidated	S13131_N
Regions	Nonconsolidated	S13132_N
Other local government entities	Nonconsolidated	S13133_N
Social security funds	Consolidated	S1314_C
Social funds	Nonconsolidated	S13141_N

Table 3: Times series included in each downloadable Excel-spreadsheet by category, subcategory and subposition of revenue, expenditure and financial transactions

Month-by-month figures and cumulated figures

Category, <i>subcategory</i> , subposition	Government finance statistics code
Revenue	A.0
Taxes	A.1
<i>Direct taxes</i>	A.1TDIR
Personal income tax	A.11
Corporate income tax	A.12
Other direct taxes	A.13
<i>Indirect taxes</i>	A.1TIND
Value-added taxes	A.14
Excises ⁶	A.15
Other indirect taxes	A.16
Social contributions	A.2
<i>Household's social contributions</i>	A.21
<i>Employer's social contributions</i>	A.22
<i>Social contributions not specified</i>	A.23
Transfers	A.3
<i>Current transfers received</i>	A.31
From the state budget	A.311
From central government extrabudgetary funds	A.312
From local government	A.313
From social funds	A.314
From hospitals	A.315
From non-general government units	A.316
<i>Capital transfers received</i>	A.32
From the state budget	A.321
From central government extrabudgetary funds	A.322
From local government	A.323
From social funds	A.324
From hospitals	A.325
From non-general government units	A.326
Sales of nonfinancial assets	A.4
Other revenue	A.5
<i>Interest received</i>	A.51
By general government units as holders of general government debt securities	A.511
Other interest	A.512
<i>Dividends</i>	A.52
<i>Sales of goods and services</i>	A.53
To non-general government units	A.531
To general government units	A.532
<i>Miscellaneous and unidentified revenue</i>	A.54

⁶ Any excises or special taxes on certain imported products are included in item A.16 "Other indirect taxes", along with other taxes and duties on imports excluding VAT

Category, <i>subcategory</i> , subposition	Government finance statistics code
Expenditure	B.0
Compensation of employees	B.1
<i>Wages and salaries</i>	<i>B.11</i>
<i>Social contributions</i>	<i>B.12</i>
<i>Compensation of employees not specified</i>	<i>B.13</i>
Purchases of goods and services	B.2
Interest paid	B.3
<i>To the general government holders of general government debt securities</i>	<i>B.31</i>
<i>Other interest</i>	<i>B.32</i>
Subsidies	B.4
Transfers	B.5
<i>Current transfers paid</i>	<i>B.51</i>
To the state budget	B.511
To central government extrabudgetary funds	B.512
To local government	B.513
To social funds	B.514
To hospitals	B.515
To non-general government units	B.516
<i>Capital transfers paid</i>	<i>B.52</i>
To the state budget	B.521
To central government extrabudgetary funds	B.522
To local government	B.523
To social funds	B.524
To hospitals	B.525
To non-general government units	B.526
Social benefits	B.6
<i>Pensions</i>	<i>B.61</i>
<i>Sickness benefits</i>	<i>B.62</i>
<i>Other benefits</i>	<i>B.63</i>
Purchases of nonfinancial assets	B.7
Other expenditure	B.8
Surplus (+) / deficit (-)	B.9
Statistical discrepancy	DISC (=B.9 – B.9F)
Net financial transactions	B.9F
Net acquisition of financial assets	F.0
<i>Special Drawing Rights (SDRs)</i>	<i>F.1</i>
<i>Currency and deposits</i>	<i>F.2</i>
<i>Debt securities</i>	<i>F.3</i>
<i>Loans</i>	<i>F.4</i>
<i>Shares and other equity</i>	<i>F.5</i>
<i>Financial derivatives</i>	<i>F.7</i>
Net incurrence of liabilities	L.0
<i>Special Drawing Rights (SDRs)</i>	<i>L.1</i>
<i>Currency and deposits</i>	<i>L.2</i>
<i>Debt securities</i>	<i>L.3</i>
<i>Loans</i>	<i>L.4</i>
<i>Shares and other equity</i>	<i>L.5</i>
<i>Financial derivatives</i>	<i>L.7</i>