

## **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014  
and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: GREECE**

**Date: 13/10/2015**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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*Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.*

*Not applicable: M ; Not available: L*

*For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.*

**Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	ESA 2010 codes	2011	2012	Year 2013	2014	2015
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-21,205	-16,855	-22,451	-6,346	-460
- Central government	S.1311	-19,257	-15,922	-26,571	-7,593	-573
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	487	633	755	550	863
- Social security funds	S.1314	-2,435	-1,566	3,365	697	-750
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		356,003	304,814	319,215	317,117	316,900
<i>By category:</i>						
Currency and deposits	AF.2	820	774	819	995	
Debt securities	AF.3	251,676	93,443	79,205	70,847	
Short-term	AF.31	11,844	16,516	11,993	13,169	
Long-term	AF.32	239,832	76,927	67,212	57,678	
Loans	AF.4	103,507	210,597	239,191	245,275	
Short-term	AF.41	662	359	183	2,561	
Long-term	AF.42	102,845	210,238	239,008	242,714	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	5,069	4,798	6,178	6,935	L
<b>Interest (consolidated)</b>	D.41 (uses)	15,067	9,743	7,276	6,989	L
<b>Gross domestic product at current market prices</b>	B.1*g	207,029	191,204	180,389	177,559	173,737

(1) Please indicate status of data: estimated, half-finalized, final.

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit**

Member State: GREECE	Year					
Data are in ... (millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 13/10/2015						
<b>Working balance in central government accounts</b>	<b>-22,882</b>	<b>-15,688</b>	<b>-5,441</b>	<b>-3,697</b>	<b>-103</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-157	-634	-33	-133	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	5	4	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-162	-638	-33	-133	0	
of which: transactions in debt liabilities (+/-)	-78	-542	-189	127	0	
of which: net settlements under swap contracts (+/-)	-66	201	49	187	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-952	165	214	-66	-32	
<i>Detail 1</i>	-269	-107	-232	-87		EU Disallowances and penalties of ELEGEF
<i>Detail 2</i>	-683	272	446	21	-32	
Difference between interest paid (+) and accrued (D.41)(-)	350	2,551	-1,376	-1,819	-2,000	
Other accounts receivable (+)	1,496	-188	-84	-1,668	-1,145	
<i>Detail 1</i>	491	76	299	-1,237		Accrual EU revenue
<i>Detail 2</i>	1,005	-264	-383	-431	-1,145	
Other accounts payable (-)	1,007	748	1,300	-332	-182	
<i>Detail 1</i>	247	122	582	-45		Payables of the Ministries
<i>Detail 2</i>	760	626	718	-287	-218	
Working balance (+/-) of entities not part of central government	0	0	0	0	M	
Net lending (+)/ net borrowing (-) of other central government bodies	5,482	-2,951	-14,995	2,281	2,815	
<i>Detail 1</i>	4,635	-2,419	-16,265	2,226	853	Government Enterprises & EBFs
<i>Detail 2</i>	847	-532	1,270	55	1,962	Public Hospitals
Other adjustments (+/-) (please detail)	-3,601	75	-6,156	-2,159	74	
<i>Detail 1</i>	732	694	621	470		Accrued Bank guarantee fees
<i>Detail 2</i>	0	-467	-5,513	-1,152		Settlement of government arrears
<i>Detail 3</i>	-2,983	113	0	0		Debt assumptions
<i>Detail 4</i>	68	81	136	152		Intangibles
<i>Detail 5</i>	-1,418	-346	-1,400	-1,629	74	Other
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-19,257</b>	<b>-15,922</b>	<b>-26,571</b>	<b>-7,593</b>	<b>-573</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in local government accounts</b>	798	934	1,097	1,226	863	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	169	149	98	93		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	169	149	98	93		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>	169	149	98	93		-REVENUE FROM BORROWING+REPAYMENT OF DEBT
<i>Detail 2</i>	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	255	-192	-35		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	255	-192	-35		SETTLEMENT OF GOVERNMENT ARREARS FOR Local GOVERNMENT
Other accounts payable (-)	13	140	771	273		
<i>Detail 1</i>	-42	3	-2	0		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	55	137	773	273		PAYMENTS TO THIRD PARTIES OUTSIDE G.G
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	168	-2	69	83		
<i>Detail 1</i>	16	-5	41	43		LEGAL ENTITIES UNDER PUBLIC LAW+MUNICIPAL ENTERPRISES
<i>Detail 2</i>	152	3	28	40		REGIONS
Other adjustments (+/-) (please detail)	-661	-843	-1,088	-1,090		
<i>Detail 1</i>	-695	-831	-949	-1,090		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
<i>Detail 2</i>	46	0	0	0		CAPITAL TRANSFERS OF STATE
<i>Detail 3</i>	-12	-12	-139	0		DEBT ASSUMPTION FOR WATER SUPPLY ENTERPRISES
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>487</b>	<b>633</b>	<b>755</b>	<b>550</b>	<b>863</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	Year					
	2011	2012	2013	2014	2015	
<b>Working balance in social security accounts</b>	-932	293	1,047	-482	-750	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-256	-216	23	77		
Detail 1	-273	-252	47	47		accrual adjustment of social contributions
Detail 2	17	36	-24	30		accrual adjustment of pensions
Other accounts payable (-)	-1,247	-1,643	2,295	1,102		
Detail 1	-1,247	-1,643	2,295	1,102		payables related to SSF
Detail 2	0	0	0	0		
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Detail 3	0	0	0	0		
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-2,435</b>	<b>-1,566</b>	<b>3,365</b>	<b>697</b>	<b>-750</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>21,205</b>	<b>16,855</b>	<b>22,451</b>	<b>6,346</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-10</b>	<b>45,696</b>	<b>-11,744</b>	<b>-9,511</b>
Currency and deposits (F.2)	-2,041	6,646	947	-3,091
Debt securities (F.3)	-106	12,120	-246	-1,607
Loans (F.4)	831	19,544	-24,563	-127
Increase (+)	1,544	25,048	118	-70
Reduction (-)	-713	-5,504	-24,681	-57
Short term loans (F.41), net	0	1	99	-100
Long-term loans (F.42)	831	19,543	-24,662	-27
Increase (+)	1,544	25,047	19	30
Reduction (-)	-713	-5,504	-24,681	-57
Equity and investment fund shares/units (F.5)	597	7,617	13,288	-1,695
Portfolio investments, net <sup>(2)</sup>	9	49	233	-38
Equity and investment fund shares/units other than portfolio investments	588	7,568	13,055	-1,657
Increase (+)	1,300	7,599	13,736	496
Reduction (-)	-712	-31	-681	-2,153
Financial derivatives (F.71)	7	3	1	0
Other accounts receivable (F.8)	702	-234	-1,171	-2,991
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>4,466</b>	<b>-113,854</b>	<b>3,609</b>	<b>1,159</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-78	-123	-1,203	321
Net incurrence (-) of other accounts payable (F.8)	3,072	-2,101	6,288	2,344
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-79	324	97	65
Issuances above(-)/below(+) nominal value	85	0	0	6
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	837	2,371	-1,345	-1,904
Redemptions/repurchase of debt above(+)/below(-) nominal value	-11	-114,231	-1	-32
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-35	-94	-227	359
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	675	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-30</b>	<b>114</b>	<b>85</b>	<b>-92</b>
Difference between capital and financial accounts (B.9-B.9f)	-30	114	85	-92
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>25,631</b>	<b>-51,189</b>	<b>14,401</b>	<b>-2,098</b>

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>19,257</b>	<b>15,922</b>	<b>26,571</b>	<b>7,593</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-73</b>	<b>41,554</b>	<b>-12,369</b>	<b>-7,786</b>
Currency and deposits (F.2)	-2,433	5,986	-413	-2,835
Debt securities (F.3)	-58	8,627	299	-187
Loans (F.4)	868	19,628	-24,545	-76
Increase (+)	1,544	25,048	118	-70
Reduction (-)	-676	-5,420	-24,663	-6
Short term loans (F.41), net	0	1	99	-100
Long-term loans (F.42)	868	19,627	-24,644	24
Increase (+)	1,544	25,047	19	30
Reduction (-)	-676	-5,420	-24,663	-6
Equity and investment fund shares/units (F.5)	585	7,583	13,131	-1,655
Portfolio investments, net <sup>(2)</sup>	-3	15	76	2
Equity and investment fund shares/units other than portfolio investments	588	7,568	13,055	-1,657
Increase (+)	1,300	7,599	13,736	496
Reduction (-)	-712	-31	-681	-2,153
Financial derivatives (F.71)	7	3	1	0
Other accounts receivable (F.8)	958	-273	-842	-3,033
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>5,057</b>	<b>-123,926</b>	<b>544</b>	<b>-426</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-78	-123	-1,203	321
Net incurrence (-) of other accounts payable (F.8)	4,306	-598	3,222	759
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-79	324	97	65
Issuances above(-)/below(+) nominal value	117	0	0	6
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	837	2,666	-1,345	-1,904
Redemptions/repurchase of debt above(+)/below(-) nominal value	-11	-126,101	-1	-32
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-35	-94	-226	359
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-50</b>	<b>25</b>	<b>-33</b>	<b>-35</b>
Difference between capital and financial accounts (B.9-B.9f)	-50	25	-33	-35
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>24,191</b>	<b>-66,425</b>	<b>14,712</b>	<b>-654</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>378,674</b>	<b>312,249</b>	<b>326,961</b>	<b>326,307</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	378,674	312,249	326,961	326,307
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	0	0	0	0

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.



**Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	M	M	M	M
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	M	M	M	M
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	M	M	M	M
State government gross debt (level) (b) <sup>(2,5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

SDMX series	Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015	Year			
		2011	2012	2013	2014
AN@@_ZS1313_Z_ZB09_Z_ZSV_T_TXDCNEDP3	<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	-487	-633	-755	-550
AN@@_ZS1313_Z_ZCAF2TSV_T_TXDCNEDP3	<b>Net acquisition (+) of financial assets (2)</b>	311	322	-58	177
AN@@_ZS1313_Z_ZCAF2TSV_T_TXDCNEDP3	Currency and deposits (F.2)	298	101	178	118
AN@@_ZS1313_Z_ZCAF3TSV_T_TXDCNEDP3	Debt securities (F.3)	13	-34	-44	5
AN@@_ZS1313_Z_ZCAF4TSV_T_TXDCNEDP3	Loans (F.4)	0	0	0	89
AN@@_ZS1313_Z_ZCAF4TSV_T_TXDCNEDP3	Increase (+)	0	0	0	89
AN@@_ZS1313_Z_ZCAF4TSV_T_TXDCNEDP3	Reduction (-)	0	0	0	0
AN@@_ZS1313_Z_ZCAF4TSV_T_TXDCNEDP3	Short term loans (F.41), net	0	0	0	89
AN@@_ZS1313_Z_ZCAF4TSV_T_TXDCNEDP3	Long term loans (F.42)	0	0	0	0
AN@@_ZS1313_Z_ZCAF4TSV_T_TXDCNEDP3	Increase (+)	0	0	0	0
AN@@_ZS1313_Z_ZCAF4TSV_T_TXDCNEDP3	Reduction (-)	0	0	0	0
AN@@_ZS1313_Z_ZCAF5TSV_T_TXDCNEDP3	Equity and investment fund shares/units (F.5)	0	0	0	0
AN@@_ZS1313_Z_ZCAF5TSV_T_TXDCNEDP3	Portfolio investments, net (5)	0	0	0	0
AN@@_ZS1313_Z_ZCAF5TSV_T_TXDCNEDP3	Equity and investment fund shares/units other than portfolio investments	0	0	0	0
AN@@_ZS1313_Z_ZCAF5TSV_T_TXDCNEDP3	Increase (+)	0	0	0	0
AN@@_ZS1313_Z_ZCAF5TSV_T_TXDCNEDP3	Reduction (-)	0	0	0	0
AN@@_ZS1313_Z_ZCAF7TSV_T_TXDCNEDP3	Financial derivatives (F.71)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Other accounts receivable (F.8)	0	255	-192	-35
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Other financial assets (F.1, F.6)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Adjustments (8)	13	140	771	273
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Net incurrence (-) of other accounts payable (F.8)	13	140	771	273
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Issuances above(-)/below(+) nominal value	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Difference between interest (D.41) accrued(-) and paid(4)(+)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Appreciation(+)/depreciation(-)(5) of foreign-currency debt (5)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Changes in sector classification (K.61)(5) (+/-)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Other volume changes in financial liabilities (K.3, K.4, K.5)(5)(-)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Statistical discrepancies	4	44	88	16
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Difference between capital and financial accounts (B.9-B.9f)	4	44	88	16
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Other statistical discrepancies (+/-)	0	0	0	0
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	<b>Change in local government (S.1313) consolidated gross debt (1,2)</b>	<b>-159</b>	<b>-127</b>	<b>46</b>	<b>-84</b>
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	<b>Local government contribution to general government debt (a=b-c) (3)</b>	<b>1,801</b>	<b>1,708</b>	<b>1,798</b>	<b>1,620</b>
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Local government gross debt (level) (b) =*	1,879	1,752	1,798	1,714
AN@@_ZS1313_Z_ZCAF8TSV_T_TXDCNEDP3	Local government holdings of other subsectors debt (level) (c) =	78	44	0	94

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(2) Consolidated within local government.  
(3) Due to exchange-rate movements.  
(4) Including capital uplift  
(5) AF.2, AF.3 and AF.4 at face value.

**COVERAGE**

OK - Table 3D is fully completed

**VERTICAL CHECKS**

T3.B9.S1313-T3.FA.S1313-T3.ADI.S1313-T3.SD.S1313-T3.CHEBRT.S1313	-	-	-	-
T3.FA.S1313-T3.F2.S1313-T3.F5.S1313-T3.F4.S1313-T3.F3.S1313-T3.F71.S1313-T3.F8.S1313-T3.OFA.S1313	-	-	-	-
T3.F4.S1313-T3.F41.S1313-T3.F42.S1313	-	-	-	-
T3.F4.S1313-T3.F4CQ.S1313-T3.F4DS.S1313	-	-	-	-
T3.F42.S1313-T3.F42CQ.S1313-T3.F42DS.S1313	-	-	-	-
T3.F5.S1313-T3.F5P.S1313-T3.F5OP.S1313	-	-	-	-
T3.F5OP.S1313-T3.F5OPACQ.S1313-T3.F5OPIDS.S1313	-	-	-	-
T3.ADI.S1313-T3.LIAS.S1313-T3.OAS.S1313-T3.OIAS.S1313-T3.ISS_AS.S1313-T3.D41_AS.S1313-T3.REDA_S.S1313	-	-	-	-
+T3.FREV_AS.S1313-T3.K61.S1313-T3.OCV0_AS.S1313	-	-	-	-
T3.SD.S1313-T3.B9_SD.S1313-T3.ORD.S1313	-	-	-	-

**HORIZONTAL CHECKS**

T3.CHEBRT.S1313-T3.DEBT.S1313-T3.HO.D.S1313	-	-	-	-
T3.B9.S1313-T3.B9.S1313-0	-	-	-	-

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: GREECE Data are in ... (millions of units of national currency) Date: 13/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>2,435</b>	<b>1,566</b>	<b>-3,365</b>	<b>-697</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,422</b>	<b>-254</b>	<b>1,163</b>	<b>-510</b>
Currency and deposits (F.2)	94	559	1,182	-374
Debt securities (F.3)	-1,235	-547	-181	-3,270
Loans (F.4)	-37	-84	-18	3,097
Increase (+)	0	0	0	3,148
Reduction (-)	-37	-84	-18	-51
Short term loans (F.41), net	0	0	0	3,148
Long-term loans (F.42)	-37	-84	-18	-51
Increase (+)	0	0	0	0
Reduction (-)	-37	-84	-18	-51
Equity and investment fund shares/units (F.5)	12	34	157	-40
Portfolio investments, net <sup>(2)</sup>	12	34	157	-40
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-256	-216	23	77
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-1,247</b>	<b>-1,643</b>	<b>2,135</b>	<b>1,312</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,247	-1,643	2,135	1,312
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>16</b>	<b>45</b>	<b>30</b>	<b>-73</b>
Difference between capital and financial accounts (B.9-B.9f)	16	45	30	-73
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-218</b>	<b>-286</b>	<b>-37</b>	<b>32</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-24,472</b>	<b>-9,143</b>	<b>-9,544</b>	<b>-10,810</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	584	298	261	293
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	25,056	9,441	9,805	11,103

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 13/10/2015		Year				
		2011	2012	2013	2014	2015
<b>Statement Number</b>		(1)	(1)	(1)	(1)	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	4,582	4,793	2,415	2,036	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	305	24,262	0	0	L
	<i>Institutional characteristics:</i>	PROTON BANK POSTBANK PREFERENCE SHARES (LEGAL FORM)				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:	Market value of securities much lower than nominal value				
	ii) the reasons for these differences:	Economic crisis				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	201,376	192,472	180,105	177,488	L

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.