

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

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: Portugal

Date: 28/09/2016

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: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		Final	Final	Final	Half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-9,529	-8,245	-12,402	-7,821	-4,125
- Central government	S.1311	-10,662	-8,882	-13,851	-9,751	-6,162
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	819	289	650	817	834
- Social security funds	S.1314	314	348	798	1,113	1,203
		Final	Final	Final	Half-finalized	Planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		212,556	219,715	226,046	231,584	232,516
<i>By category:</i>						
Currency and deposits	AF.2	9,388	10,491	14,923	18,646	
Debt securities	AF.3	116,891	114,284	111,466	121,764	
Short-term	AF.31	13,025	7,412	12,681	10,538	
Long-term	AF.32	103,866	106,872	98,785	111,226	
Loans	AF.4	86,277	94,940	99,657	91,174	
Short-term	AF.41	3,801	2,514	2,594	3,378	
Long-term	AF.42	82,476	92,427	97,062	87,796	
General government expenditure on:						
Gross fixed capital formation	P.51g	4,158	3,701	3,446	4,084	3,660
Interest (consolidated)	D.41 (uses)	8,214	8,258	8,483	8,191	8,489
Gross domestic product at current market prices	B.1*g	168,398	170,269	173,079	179,540	186,303

(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: Portugal	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 28/09/2016						
Working balance in central government accounts	-20,242	-12,607	-14,720	-11,965	-10,224	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	11,346	4,943	7,594	6,237	4,072	
Loans, granted (+)	4,749	4,201	8,928	1,875	2,514	
Loans, repayments (-)	-157	-1,343	-423	-549	-788	
Equities, acquisition (+)	1,590	2,012	2,289	4,992	2,235	
Equities, sales (-)	-3	0	0	-150	0	
Other financial transactions (+/-)	5,167	74	-3,200	69	112	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-91	-172	-661	-436	-119	
Other accounts receivable (+)	-2,998	21	1,034	595	914	
Time adjustment for taxes	-167	69	97	25	183	
Other	-2,831	-48	937	570	731	
Other accounts payable (-)	-41	-56	75	-161	-2	
Other	-41	-56	75	-161	-2	
Detail 2						
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	2,358	296	-2,282	976	3,854	
Autonomous Services and Funds and other bodies classified to general government	2,259	332	-2,138	1,088	3,847	
Civil Servants' Pension Scheme	99	-36	-144	-113	7	
Other adjustments (+/-) (please detail)	-993	-1,306	-4,890	-4,996	-4,656	
Leasing (net)	6	0	0	0	0	
Debt assumptions	0	0	-1,192	-94	0	
Capital injections reclassified to D9	-915	-1,205	-3,692	-4,851	-5,049	
Interests on swpas	-28	-119	39	-186	L	
Guarantees	-54	-60	-53	-34	-10	
Other	-2	79	8	169	403	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-10,662	-8,882	-13,851	-9,751	-6,162	
<i>(ESA 2010 accounts)</i>						

(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: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016	2012	2013	Year 2014	2015	2016	
Working balance in state government accounts	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 (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	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: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016	2012	2013	Year 2014	2015	2016	
Working balance in local government accounts	488	-912	86	437		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	11	31	64	87		
Loans (+/-)	3	31	38	37		
Equities (+/-)	11	10	26	51		
Other financial transactions (+/-)	-3	-10	0	-1		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	36	4	38	19		
Other accounts receivable (+)	-18	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	69	1,315	422	221		
<i>Accrual adjustment for regional government</i>	-163	1,002	473	321		
<i>Accrual adjustment for local government</i>	232	313	-52	-100		
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	246	-87	31	101		
<i>Regional government</i>	165	-26	13	83		
<i>Local government</i>	82	-61	18	18		
Other adjustments (+/-) (please detail)	-13	-62	9	-48		
<i>Debt assumptions</i>	0	0	-2	-26		
<i>Capital injections</i>	-21	-1	-10	-32		
<i>Interests on swpas</i>	17	23	3	3		
<i>Other</i>	-9	-85	18	7		
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	819	289	650	817		
(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: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016	Year				
	2012	2013	2014	2015	2016
Working balance in social security accounts	-1,188	496	436	1,183	
<i>Basis of the working balance</i>	cash	cash	cash	accrual	
Financial transactions included in the working balance	1,619	-7	-7	-146	
Loans (+/-)	0	0	0	0	
Equities (+/-)	-707	264	-613	-366	
Other financial transactions (+/-)	2,326	-271	607	220	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	0	0	0	0	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	-126	-141	364	63	
Time adjustment for social contributions	-33	-31	51	70	
EU Neutrality	-93	-110	312	-8	
Other accounts payable (-)	0	0	0	0	
Detail 1	0	0	0	0	
Detail 2					
Working balance (+/-) of entities not part of social security funds	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	8	0	5	13	
Other	8	0	5	13	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	314	348	798	1,113	

(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: Portugal Data are in ... (millions of units of national currency) Date: 28/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	9,529	8,245	12,402	7,821
Net acquisition (+) of financial assets ⁽²⁾	2,072	-1,826	-6,527	-4,235
Currency and deposits (F.2)	1,539	1,211	-4	-3,115
Debt securities (F.3)	6,141	-282	-4,705	-967
Loans (F.4)	1,566	258	-149	242
Increase (+)	1,688	285	264	448
Reduction (-)	-122	-27	-413	-206
Short term loans (F.41), net	24	-24	-34	121
Long-term loans (F.42)	1,542	281	-115	121
Increase (+)	1,625	304	277	311
Reduction (-)	-83	-23	-392	-190
Equity and investment fund shares/units (F.5)	-3,836	-1,090	-2,097	-189
Portfolio investments, net ⁽²⁾	-890	246	-601	-210
Equity and investment fund shares/units other than portfolio investments	-2,946	-1,336	-1,496	21
Increase (+)	918	861	429	21
Reduction (-)	-3,864	-2,197	-1,926	0
Financial derivatives (F.71)	-188	-23	112	-291
Other accounts receivable (F.8)	-3,149	-1,900	316	85
Other financial assets (F.1, F.6)	-1	0	1	-1
Adjustments ⁽³⁾	4,844	901	-247	2,012
Net incurrence (-) of liabilities in financial derivatives (F.71)	-32	-18	6	0
Net incurrence (-) of other accounts payable (F.8)	4,080	881	-180	1,849
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-351	340	-12	161
Issuances above(-)/below(+) nominal value	863	447	-700	-1,751
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	179	-250	-453	-511
Redemptions/repurchase of debt above(+)/below(-) nominal value	71	32	276	730
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-339	-723	864	1,266
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	164	-122	-49	295
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	209	314	0	-28
Statistical discrepancies	-120	-161	702	-59
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-120	-161	702	-59
Change in general government (S.13) consolidated gross debt ^(1, 2)	16,325	7,159	6,331	5,539

*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: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	10,662	8,882	13,851	9,751
Net acquisition (+) of financial assets ⁽²⁾	3,647	-1,283	-5,252	-4,709
Currency and deposits (F.2)	2,578	323	-428	-4,369
Debt securities (F.3)	5,080	189	-3,363	-636
Loans (F.4)	2,327	1,182	38	488
Increase (+)	2,452	1,209	482	757
Reduction (-)	-125	-27	-445	-269
Short term loans (F.41), net	24	-24	-34	121
Long-term loans (F.42)	2,303	1,206	71	367
Increase (+)	2,389	1,228	495	620
Reduction (-)	-86	-23	-423	-253
Equity and investment fund shares/units (F.5)	-3,066	-1,274	-1,478	146
Portfolio investments, net ⁽²⁾	-118	-17	18	125
Equity and investment fund shares/units other than portfolio investments	-2,948	-1,257	-1,496	21
Increase (+)	916	861	429	21
Reduction (-)	-3,864	-2,118	-1,926	0
Financial derivatives (F.71)	-249	56	26	-414
Other accounts receivable (F.8)	-3,023	-1,759	-47	76
Other financial assets (F.1, F.6)	-1	0	1	-1
Adjustments ⁽²⁾	4,761	195	-1,267	1,354
Net incurrence (-) of liabilities in financial derivatives (F.71)	-32	-18	6	0
Net incurrence (-) of other accounts payable (F.8)	4,072	308	-525	1,394
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-351	340	-12	161
Issuances above(-)/below(+) nominal value	929	480	-938	-1,986
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	153	-268	-505	-523
Redemptions/repurchase of debt above(+)/below(-) nominal value	71	32	276	730
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-339	-723	864	1,266
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	164	-182	-359	295
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	95	227	-75	18
Statistical discrepancies	7	192	395	-303
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	7	192	395	-303
Change in central government (S.1311) consolidated gross debt ^(1, 2)	19,076	7,985	7,727	6,094
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	210,014	217,075	224,615	230,464
Central government gross debt (level) (b) ^(2, 5)	211,320	219,305	227,032	233,126
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	1,306	2,230	2,416	2,662

***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: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	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 ⁽²⁾	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
Adjustments ⁽³⁾	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 ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	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
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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)

Member State: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-819	-289	-650	-817
Net acquisition (+) of financial assets ⁽²⁾	53	11	111	409
Currency and deposits (F.2)	80	96	102	398
Debt securities (F.3)	-34	-9	0	0
Loans (F.4)	10	0	0	0
Increase (+)	10	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	10	0	0	0
Increase (+)	10	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	-16	-83	1	0
Portfolio investments, net ⁽²⁾	-18	-4	1	0
Equity and investment fund shares/units other than portfolio investments	2	-79	0	0
Increase (+)	2	0	0	0
Reduction (-)	0	-79	0	0
Financial derivatives (F.71)	13	7	8	11
Other accounts receivable (F.8)	0	0	0	0
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	158	705	688	409
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	8	574	345	456
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 ⁽⁴⁾ (+)	36	4	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	41	268	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	114	87	75	-46
Statistical discrepancies	33	-93	170	-116
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	33	-93	170	-116
Change in local government (S.1313) consolidated gross debt ^(1,2)	-575	334	319	-114
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	10,297	10,443	10,808	10,684
Local government gross debt (level) (b) ⁽⁵⁾	10,360	10,695	11,014	10,899
Local government holdings of other subsectors debt (level) (c) ⁻	63	252	205	215

*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.

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: Portugal Data are in ... (millions of units of national currency) Date: 28/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-314	-348	-798	-1,113
Net acquisition (+) of financial assets ⁽²⁾	498	565	748	770
Currency and deposits (F.2)	120	441	-62	1,412
Debt securities (F.3)	1,209	83	989	-428
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	-753	268	-620	-335
Portfolio investments, net ⁽²⁾	-753	268	-620	-335
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)	48	-85	78	112
Other accounts receivable (F.8)	-126	-141	364	9
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	0	0	0	0
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 ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-184	-220	49	344
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-184	-220	49	344
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-1	-3	0	1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-7,756	-7,803	-9,378	-9,564
Social security gross debt (level) (b) ^(2, 5)	4	2	1	2
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	7,760	7,805	9,379	9,566

*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: Portugal Data are in ...(millions of units of national currency) Date: 28/09/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	5,580	4,983	4,340	3,686	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	Capitalised interest on Saving Certificates	4,140	4,025	4,055	4,170	L
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	164,317	167,975	178,354	175,507	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.