



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: Cyprus

Date:15/10/2020

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: Cyprus Data are in ...(millions of units of national currency) Date:15/10/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	49	391	-742	327	-929
- Central government	S.1311	23	188	-1.200	-357	-1.214
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	3	32	199	19	-15
- Social security funds	S.1314	22	171	259	665	300
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		19.509	18.814	21.256	20.958	23.577
<i>By category:</i>						
Currency and deposits	AF.2	119	129	138	146	
Debt securities	AF.3	6.310	6.591	10.819	12.140	
Short-term	AF.31	300	200	252	300	
Long-term	AF.32	6.010	6.391	10.567	11.840	
Loans	AF.4	13.081	12.095	10.299	8.672	
Short-term	AF.41	0	0	0	0	
Long-term	AF.42	13.081	12.095	10.299	8.672	
General government expenditure on:						
Gross fixed capital formation	P.51g	466	540	1.055	543	307
Interest (consolidated)	D.41 (uses)	497	497	507	511	475
Gross domestic product at current market prices	B.1*g	18.929	20.120	21.432	22.287	20.838

(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: Cyprus						
Data are in ...(millions of units of national currency)						
Date:15/10/2020						
	2016	2017	Year 2018	2019	2020	
Working balance in central government accounts	263	-368	2.928	-358	3.001	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-472	491	-2.722	291	-4.268	
Loans, granted (+)	42	39	50	85	40	Issue of Loans
Loans, repayments (-)	-71	-74	-93	-82	-35	Proceeds from Loans Issued
Equities, acquisition (+)	0	0	2	0	0	
Equities, sales (-)	0	0	0	-11	0	
Other financial transactions (+/-)	-443	525	-2.681	299	-4.273	
of which: transactions in debt liabilities (+/-)	-443	525	-2.681	299	-4.273	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0	0	
	2	2	1	0	0	Contribution to Sinking Funds
	1.272	1.871	2.182	3.388	1.511	Repayments of Foreign and Local Bonds and Loans
<i>Detail 2</i>	-1.591	-1.226	-4.808	-2.762	-5.638	Issue of Foreign and Local Bonds
	-126	-121	-56	-327	-146	Issue of Foreign and Local Loans
Non-financial transactions not included in the working balance	0	0	-1.560	0	0	
<i>KEDIPES (ex CCB)</i>	0	0	-1.560	0	0	
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	-14	-10	-43	0	-22	TOTAL INTEREST ACCRUED
	-15	-11	-51	-17	-19	Interest accrued on securities
	1	1	8	17	-3	Interest accrued on loans
Other accounts receivable (+)	81	25	176	-44	45	
<i>Detail 1</i>	15	-45	10	52	10	Defence trade credits
	-4	20	2	2	5	Income tax accrual
	68	0	46	3	10	VAT accrual
<i>Detail 2</i>	0	0	18	-18	0	Cyta dividend
	2	50	101	-82	20	Eu flows
Other accounts payable (-)	34	-109	53	-247	0	
<i>Detail 1</i>	2	-2	-4	-2	-1	Change in outstanding liabilities
	14	0	0	0	0	Settlement agreement between the state, the insurance companies and Electricity authority of Cyprus
	-10	10	0	0	0	Amending Budget 5/2016
	16	-15	18	-11	0	Capital transfers (advances)
	-7	6	4	16	0	Deposits
	25	0	0	0	0	BRRD
	0	-69	35	35	0	Signature bonus adjustment
	0	4	0	0	0	Capital transfer received
	0	-44	0	0	0	Balance transfer due to the closure of the Fund for the Construction of the Cyprus Museum
	-6	1	1	1	1	UMTS
<i>Detail 2</i>	0	0	0	-285	0	Legislative benefit from DTA
	0	0	0	0	0	Advances - Business trips abroad (account group 54)
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	83	102	110	5	30	
<i>Extra Budgetary Funds</i>	65	54	83	55	60	
<i>Semi-Government</i>	18	48	26	-49	-30	
Other adjustments (+/-) (please detail)	48	56	-144	-5	0	
<i>Detail 1</i>	0	0	0	0	0	Issuances above (-) / below (+) nominal value (securities)
<i>Detail 2</i>	0	0	0	0	0	K.11.2 Real Holding Gains of ECP
<i>Detail 3</i>	0	0	0	-5	0	coupons sold
<i>Detail 4</i>	0	0	31	0	0	Cancellation of Guarantees provided to CCB
<i>Detail 5</i>	-2	0	0	0	0	Prepaid margin on EFSF Loans
<i>Detail 6</i>	49	56	0	0	0	Redemptions/repurchase of debt above (+) / below (-) nominal value
<i>Detail 7</i>	0	0	-174	0	0	Capital Transfer to Local Government - Debt assumption
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	23	188	-1.200	-357	-1.214	
<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: Cyprus Data are in ...(millions of units of national currency) Date:15/10/2020	2016	2017	Year 2018	2019	2020	
Working balance in state government accounts	M	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	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Detail 3	M	M	M	M	M	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	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: Cyprus Data are in ...(millions of units of national currency) Date:15/10/2020	2016	2017	Year 2018	2019	2020	
Working balance in local government accounts	27	46	430	16	-19	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	-11	-10	-198	-1	-1	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	-11	-10	-198	-1	-1	
of which: transactions in debt liabilities (+/-)	-11	-10	-198	-1	-1	
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	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-6	2	-19	-3	-2	
Detail 1	-6	2	-19	-3	-2	Local government trade credits and advances / debtors
Detail 2	0	0	0	0	0	
Other accounts payable (-)	-7	-6	-14	7	7	
Detail 1	-7	-6	-14	7	7	Local government trade credits and advances / creditors
Detail 2	0	0	0	0	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Other adjustments (+/-) (please detail)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Detail 3	0	0	0	0	0	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	3	32	199	19	-15	
(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: Cyprus

Data are in ... (millions of units of national currency)

Date: 15/10/2020

	2016	2017	Year 2018	2019	2020	
Working balance in social security accounts	15	150	255	405	240	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	0	0	0	0	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
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	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	7	21	4	15	10	
Detail 1	7	21	4	15	10	Social Security Fund accrual
Detail 2	0	0	0	0	0	
Other accounts payable (-)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	244	50	
Health Insurance Organisation	0	0	0	244	50	
Detail 2	0	0	0	0	0	
Other adjustments (+/-) (please detail)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Detail 3	0	0	0	0	0	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	22	171	259	665	300	

(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: Cyprus Data are in ... (millions of units of national currency) Date: 15/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-49	-391	742	-327
Net acquisition (+) of financial assets ⁽²⁾	472	-245	1.961	412
Currency and deposits (F.2)	327	-274	-98	673
Debt securities (F.3)	-1	0	0	0
Loans (F.4)	-19	-24	1.789	-282
Increase (+)	53	50	1.975	103
Reduction (-)	-72	-74	-187	-385
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-19	-24	1.789	-282
Increase (+)	53	50	1.975	103
Reduction (-)	-72	-74	-187	-385
Equity and investment fund shares/units (F.5)	-2	0	26	-11
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-2	0	26	-11
Increase (+)	0	0	26	0
Reduction (-)	-2	0	0	-11
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	166	53	245	32
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-68	-61	-275	-414
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-113	-44	-126	-342
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	0	-124	1
Issuances above(-)/below(+) nominal value	3	3	3	-80
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-14	-10	-43	-4
Redemptions/repurchase of debt above(+)/below(-) nominal value	49	56	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	5	-67	15	12
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	-10	2	14	31
Difference between capital and financial accounts (B.9-B.9f)	-10	2	14	31
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	345	-695	2.442	-298

*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: Cyprus Data are in ...(millions of units of national currency) Date:15/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-23	-188	1.200	357
Net acquisition (+) of financial assets ⁽²⁾	444	-184	2.030	69
Currency and deposits (F.2)	303	-188	-138	454
Debt securities (F.3)	-1	0	0	0
Loans (F.4)	-21	-26	1.882	-294
Increase (+)	53	50	1.975	103
Reduction (-)	-74	-75	-94	-398
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-21	-26	1.882	-294
Increase (+)	53	50	1.975	103
Reduction (-)	-74	-75	-94	-398
Equity and investment fund shares/units (F.5)	-2	0	26	-11
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-2	0	26	-11
Increase (+)	0	0	26	0
Reduction (-)	-2	0	0	-11
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	165	30	260	-80
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-61	-55	-261	-376
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-105	-38	-112	-304
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	0	-124	1
Issuances above(-)/below(+) nominal value	3	3	3	-80
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-14	-10	-43	-4
Redemptions/repurchase of debt above(+)/below(-) nominal value	49	56	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	5	-67	15	12
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	-13	-2	4	39
Difference between capital and financial accounts (B.9-B.9f)	-13	-2	5	39
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	347	-429	2.973	88
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	27.038	26.611	29.490	29.591
Central government gross debt (level) (b) ^(2, 5)	27.066	26.637	29.610	29.698
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	28	27	120	107

*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: Cyprus Data are in ...(millions of units of national currency) Date:15/10/2020	Year			
	2016	2017	2018	2019
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 ⁽²⁾	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: Cyprus Data are in ...(millions of units of national currency) Date:15/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-2,7	-31,5	-199,1	-19,0
Net acquisition (+) of financial assets ⁽²⁾	-4	23	5	19
Currency and deposits (F.2)	2	21	24	22
Debt securities (F.3)	0	0	0	0
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)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
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)	-6	2	-19	-3
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-7	-6	-14	7
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-7	-6	-14	7
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(-) ⁽³⁾ 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	3	4	10	-8
Difference between capital and financial accounts (B.9-B.9f)	3	4	10	-8
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-11	-10	-198	-1
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	348	338	140	139
Local government gross debt (level) (b) ⁽⁵⁾	348	338	140	139
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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 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: Cyprus Data are in ... (millions of units of national currency) Date: 15/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-22	-171	-259	-665
Net acquisition (+) of financial assets ⁽²⁾	22	171	259	709
Currency and deposits (F.2)	16	150	255	595
Debt securities (F.3)	-1	0	0	0
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)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
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)	7	21	4	114
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	0	0	0	-45
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	0	0	0	-45
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(-) ⁽³⁾ 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	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-7.877	-8.135	-8.374	-8.772
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	7.877	8.135	8.374	8.772

*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.

Statement Number	Member State: Cyprus Data are in ...(millions of units of national currency) Date:15/10/2020	Year				
		2016	2017	2018	2019	2020
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	93	100	118	113	107
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:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	18.175	19.463	20.613	21.392	20.001

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

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