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:31/03/2021 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:31/03/2021	ESA 2010 codes	Year 2017	2018	2019	2020	2021
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-5 792	-716	177	-11 501	-9 132
- Central government	S.1311	-8 352	-3 250	-3 383	-13 394	-9 566
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	317	499	589	-176	-527
- Social security funds	S.1314	2 243	2 035	2 972	2 069	962
		final	final	estimated	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		247 175	249 260	249 977	270 492	275 982
By category:						
Currency and deposits	AF.2	29 462	30 798	31 808	33 062	
Debt securities	AF.3	142 151	149 328	151 636	169 255	
Short-term	AF.31	15 400	13 265	11 245	10 762	
Long-term	AF.32	126 751	136 063	140 391	158 493	
Loans	AF.4	75 561	69 134	66 533	68 174	
Short-term	AF.41	1 446	1 283	1 498	1 291	
Long-term	AF.42	74 115	67 851	65 035	66 883	
General government expenditure on:						
Gross fixed capital formation	P.51g	3 496	3 790	4 015	4 455	6 019
Interest (consolidated)	D.41 (uses)	7 399	6 903	6 331	5 786	5 487
Gross domestic product at current market prices	B.1*g	195 947	205 184	213 949	202 466	210 834

(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 Data are in ...(millions of units of national currency) Date:31/03/2021	Year 2017	2018	2019	2020	2021	
Working balance in central government accounts	-10 160	-7 561	-9 626	-16 976	-19 540	
Basis of the working balance	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	4 941	3 493	5 483	4 506	7 915	
Loans, granted (+)	1 192	2 679	3 043	2 694	5 797	
Loans, repayments (-)	-583	-1 105	-794	-149	-743	
Equities, acquisition (+)	5 179	1 537	2 074	1 476	2 167	
Equities, sales (-)	0	0	-2	-1	0	
Other financial transactions (+/-)	-847	381	1 164	486	695	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Interests on swaps	*-219*	*-180*	*-76*	*-80*	*L*	
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)(-)	140	512	872	1 151	944	
Other accounts receivable (+)	584	1 117	533	-3	990	
Time adjustment for taxes	*135*	*658*	*71*	*-503*	*111*	
Other	*449*	*459*	*462*	*500*	*879*	
Other accounts payable (-)	492	391	382	310	-46	
Other	*492*	*391*	*382*	*310*	*-46*	
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	1 856	839	2 157	769	2 290	
Autonomous Services and Funds and other bodies classified to general govern	*1 872*	*810*	*2 240*	*800*	*2 280*	
Civil Servants' Pension Scheme	*-15*	*29*	*-82*	*-31*	*11*	
Other adjustments (+/-) (*please detail*)	-6 205	-2 042	-3 184	-3 151	-2 120	
Debt assumptions	*-67*	*0*	*-90*	*-114*	*0*	
Capital injections reclassified to D9	*-6 301*	*-2 201*	*-3 289*	*-3 274*	*-2 682*	
Guarantees	*52*	*5*	*103*	*107*	*-557*	
Other	*111*	*154*	*92*	*130*	*1 119*	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	**-8 352**	**-3 250**	**-3 383**	**-13 394**	**-9 566**	

(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: Portugal Data are in ...(millions of units of national currency) Date:31/03/2021	Year 2017	2018	2019	2020	2021	
Working balance in state government accounts	M	M	M	M		
Basis of the working balance	(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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (*please detail*)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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:31/03/2021

	Year 2017	2018	2019	2020	2021	
Working balance in local government accounts	124	299	298	-397		
Basis of the working balance	cash	cash	cash	cash		
Financial transactions included in the working balance	223	119	174	156		
Loans (+/-)	49	61	53	0		
Equities (+/-)	121	41	28	15		
Other financial transactions (+/-)	54	18	93	140		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Interest on swaps	51	11	9	8		
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)(-)	9	-22	-4	-22		
Other accounts receivable (+)	-79	-9	-8	69		
Eu neutrality	0	-9	-8	-4		
Other	-79	0	0	73		
Other accounts payable (-)	24	149	151	117		
Accrual adjustment for regional government	130	74	111	7		
Accrual adjustment for local government	-106	75	40	111		
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	95	30	66	83		
Regional government	89	10	62	69		
Local government	6	20	4	14		
Other adjustments (+/-) (*please detail*)	-79	-67	-89	-182		
Debt assumptions	0	-94	0	-137		
Capital injections	-83	-13	-127	-97		
Leasing	0	0	0	5		
Other	4	40	38	47		
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	**317**	**499**	**589**	**-176**		

(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:31/03/2021

	Year 2017	2018	2019	2020	2021	
Working balance in social security accounts	1 454	-1 967	202	2 481		
Basis of the working balance	cash	cash	cash	cash		
Financial transactions included in the working balance	632	3 944	2 620	-361		
Loans (+/-)	0	0	0	0		
Equities (+/-)	262	692	804	362		
Other financial transactions (+/-)	370	3 252	1 816	-722		
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 (+)	141	87	119	-75		
Time adjustment for social contributions	135	109	132	-40		
EU Neutrality	6	-22	-12	-35		
Other accounts payable (-)	0	0	0	0		
Detail 1						
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*)	15	-30	30	23		
Other	15	-30	30	23		
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	**2 243**	**2 035**	**2 972**	**2 069**		

(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:31/03/2021	Year 2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	**5 792**	**716**	**-177**	**11 501**
Net acquisition (+) of financial assets [2]	-3 225	-201	1 063	8 963
Currency and deposits (F.2)	-2 602	-1 525	-2 164	9 614
Debt securities (F.3)	-580	585	2 323	238
Loans (F.4)	18	-33	103	-9
Increase (+)	*98*	*121*	*199*	*70*
Reduction (-)	*-79*	*-154*	*-97*	*-79*
Short term loans (F.41), net	-22	-59	-29	1
Long-term loans (F.42)	40	25	132	-10
Increase (+)	*90*	*119*	*199*	*69*
Reduction (-)	*-50*	*-93*	*-67*	*-79*
Equity and investment fund shares/units (F.5)	202	668	670	89
Portfolio investments, net[2]	234	638	653	67
Equity and investment fund shares/units other than portfolio investments	-32	30	17	22
Increase (+)	*6*	*58*	*37*	*29*
Reduction (-)	*-38*	*-28*	*-20*	*-7*
Financial derivatives (F.71)	-248	-282	59	-132
Other accounts receivable (F.8)	-22	387	87	-838
Other financial assets (F.1, F.6)	6	0	-15	1
Adjustments [2]	-413	1 249	-281	246
Net incurrence (-) of liabilities in financial derivatives (F.71)	225	632	1	-62
Net incurrence (-) of other accounts payable (F.8)	299	669	512	803
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-476	0	0	0
Issuances above(-)/below(+) nominal value	-981	-964	-2 205	-1 987
Difference between interest (D.41) accrued(-) and paid[4](+)	-190	555	930	1 212
Redemptions/repurchase of debt above(+)/below(-) nominal value	313	253	336	108
Appreciation(+)/depreciation(-)[3] of foreign-currency debt [5]	261	380	14	-6
Changes in sector classification (K.61)[5] (+/-)	159	-335	0	178
Other volume changes in financial liabilities (K.3, K.4, K.5)[5](-)	-24	58	132	-1
Statistical discrepancies	-224	322	112	-196
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-224	322	112	-196
Change in general government (S.13) consolidated gross debt [1, 2]	**1 930**	**2 086**	**717**	**20 514**

***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:31/03/2021

	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	**8 352**	**3 250**	**3 383**	**13 394**
Net acquisition (+) of financial assets [2]	-3 827	-1 487	-2 697	9 053
Currency and deposits (F.2)	-2 424	-815	-2 367	9 988
Debt securities (F.3)	-1 070	-214	-82	-111
Loans (F.4)	-24	-284	-52	-78
Increase (+)	*178*	*142*	*191*	*80*
Reduction (-)	*-202*	*-426*	*-243*	*-158*
Short term loans (F.41), net	-22	-59	-29	1
Long-term loans (F.42)	-2	-225	-23	-79
Increase (+)	*171*	*140*	*190*	*79*
Reduction (-)	*-173*	*-365*	*-213*	*-158*
Equity and investment fund shares/units (F.5)	-50	-37	-58	28
Portfolio investments, net[2]	-32	-68	-85	3
Equity and investment fund shares/units other than portfolio investments	-18	32	27	25
Increase (+)	*6*	*58*	*37*	*29*
Reduction (-)	*-24*	*-27*	*-9*	*-4*
Financial derivatives (F.71)	-127	-471	-91	-70
Other accounts receivable (F.8)	-138	334	-33	-705
Other financial assets (F.1, F.6)	6	0	-15	1
Adjustments [2]	-502	1 126	-493	-54
Net incurrence (-) of liabilities in financial derivatives (F.71)	137	632	1	-62
Net incurrence (-) of other accounts payable (F.8)	320	636	408	746
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-476	0	0	0
Issuances above(-)/below(+) nominal value	-985	-1 048	-2 303	-2 187
Difference between interest (D.41) accrued(-) and paid[4](+)	-218	579	955	1 198
Redemptions/repurchase of debt above(+)/below(-) nominal value	313	222	306	100
Appreciation(+)/depreciation(-)[3] of foreign-currency debt [5]	261	380	14	-6
Changes in sector classification (K.61)[5] (+/-)	159	-335	0	178
Other volume changes in financial liabilities (K.3, K.4, K.5)[5](-)	-12	60	127	-21
Statistical discrepancies	359	558	265	-360
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	359	558	265	-360
Change in central government (S.1311) consolidated gross debt [1, 2]	**4 382**	**3 448**	**458**	**22 033**

Central government contribution to general government debt (a=b-c) [5]	**249 925**	**253 624**	**254 228**	**276 329**
Central government gross debt (level) (b) [2, 5]	252 303	255 750	256 209	278 242
Central government holdings of other subsectors debt (level) (c) [5]	2 377	2 126	1 981	1 913

***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:31/03/2021	Year 2017	2018	2019	2020	
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: Portugal
Data are in ...(millions of units of national currency)
Date:31/03/2021

	Year 2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	**-317**	**-499**	**-589**	**176**	
Net acquisition (+) of financial assets [2]	243	300	466	476	
Currency and deposits (F.2)	263	299	463	475	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-4	-1	10	0	
Increase (+)	*0*	*0*	*10*	*0*	
Reduction (-)	*-4*	*-1*	*0*	*0*	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-4	-1	10	0	
Increase (+)	*0*	*0*	*10*	*0*	
Reduction (-)	*-4*	*-1*	*0*	*0*	
Equity and investment fund shares/units (F.5)	-20	-3	-11	-1	
Portfolio investments, net[2]	-6	-1	0	2	
Equity and investment fund shares/units other than portfolio investments	-14	-1	-10	-2	
Increase (+)	*0*	*0*	*0*	*0*	
Reduction (-)	*-14*	*-1*	*-10*	*-2*	
Financial derivatives (F.71)	4	5	4	1	
Other accounts receivable (F.8)	0	0	0	0	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments [2]	45	32	98	98	
Net incurrence (-) of liabilities in financial derivatives (F.71)	89	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-40	36	104	57	
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](+)	8	-3	-11	21	
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](-)	-12	-1	5	20	
Statistical discrepancies	-218	29	-200	-66	
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0	
Other statistical discrepancies (+/-)	-218	29	-200	-66	
Change in local government (S.1313) consolidated gross debt [1, 2]	**-247**	**-138**	**-224**	**683**	

Local government contribution to general government debt (a=b-c) [5]	**9 802**	**9 734**	**9 209**	**9 634**	
Local government gross debt (level) (b) [2, 5]	10 328	10 190	9 966	10 649	
Local government holdings of other subsectors debt (level) (c)[5]	527	457	757	1 015	

***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:31/03/2021	Year 2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	**-2 243**	**-2 035**	**-2 972**	**-2 069**	
Net acquisition (+) of financial assets [2]	2 594	2 263	2 887	1 903	
Currency and deposits (F.2)	1 711	1 248	231	1 282	
Debt securities (F.3)	595	36	1 652	756	
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)	272	707	739	62	
Portfolio investments, net[2]	272	707	739	62	
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)	-125	184	146	-63	
Other accounts receivable (F.8)	141	87	119	-133	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments [2]	-6	-36	0	0	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-6	-36	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(-)[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	-346	-191	84	168	
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0	
Other statistical discrepancies (+/-)	-346	-191	84	168	
Change in social security (S.1314) consolidated gross debt [1, 2]	**0**	**1**	**-1**	**2**	
Social security contribution to general government debt (a=b-c) [5]	**-12 552**	**-14 097**	**-13 459**	**-15 471**	
Social security gross debt (level) (b)[2, 5]	1	2	0	3	
Social security holdings of other subsectors debt (level) (c)[5]	12 553	14 099	13 459	15 474	

***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: Portugal Data are in ...(millions of units of national currency) Date:31/03/2021	Year 2017 final	2018 final	2019 final	2020 final	2021 forecast
2	**Trade credits and advances (AF.81 L)**	2 930	2 611	2 193	2 001	L
3	**Amount outstanding in the government debt from the financing of public undertakings**					
	Data:	0	0	0	0	0
	Institutional characteristics:					
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)**	191 348	200 173	208 565	199 434	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.