



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: Greece

Date: 18/10/2021

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: Greece Data are in ...(millions of units of national currency) Date: 18/10/2021 | ESA 2010 codes | 2017 | 2018 | Year 2019 | 2020 | 2021 |
|---|----------------|----------------|----------------|----------------|----------------|---------|
| Net lending (+)/ net borrowing (-) | B.9 | half-finalized | half-finalized | half-finalized | half-finalized | planned |
| General government | S.13 | 1 025 | 1 670 | 2 065 | -16 674 | -16 990 |
| - Central government | S.1311 | -2 255 | -2 250 | 733 | -17 321 | -16 985 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | 647 | 664 | 64 | 66 | -143 |
| - Social security funds | S.1314 | 2 633 | 3 256 | 1 268 | 581 | 138 |
| General government consolidated gross debt | | half-finalized | half-finalized | half-finalized | half-finalized | planned |
| Level at nominal value outstanding at end of year | | 317 481 | 334 721 | 331 091 | 341 086 | 350 000 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 6 008 | 6 245 | 6 583 | 6 581 | |
| Debt securities | AF.3 | 54 938 | 52 882 | 57 854 | 67 187 | |
| Short-term | AF.31 | 14 261 | 11 144 | 11 752 | 11 122 | |
| Long-term | AF.32 | 40 677 | 41 738 | 46 102 | 56 065 | |
| Loans | AF.4 | 256 535 | 275 594 | 266 654 | 267 318 | |
| Short-term | AF.41 | 2 036 | 2 241 | 2 267 | 2 250 | |
| Long-term | AF.42 | 254 499 | 273 353 | 264 387 | 265 068 | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 8 033 | 5 827 | 4 643 | 5 099 | L |
| Interest (consolidated) | D.41 (uses) | 5 566 | 6 078 | 5 503 | 4 948 | L |
| Gross domestic product at current market prices | B.1*g | 176 903 | 179 558 | 183 250 | 165 326 | 176 855 |

(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 | 2017 | 2018 | Year 2019 | 2020 | 2021 | |
|--|---------------|---------------|--------------|----------------|----------------|--|
| Data are in ...(millions of units of national currency) | | | | | | |
| Date: 18/10/2021 | | | | | | |
| Working balance in central government accounts | -4 267 | -2 316 | -168 | -22 806 | -17 939 | |
| <i>Basis of the working balance</i> | <i>cash</i> | <i>cash</i> | <i>cash</i> | <i>cash</i> | <i>planned</i> | |
| Financial transactions included in the working balance | 481 | 824 | -48 | 2 575 | L | |
| Loans, granted (+) | 0 | 0 | 0 | 0 | L | |
| Loans, repayments (-) | 0 | 0 | 0 | 0 | L | |
| Equities, acquisition (+) | 0 | 0 | 0 | 0 | L | |
| Equities, sales (-) | 0 | 0 | 0 | 0 | L | |
| Other financial transactions (+/-) | 481 | 824 | -48 | 2 575 | L | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | L | |
| of which: net settlements under swap contracts (+/-) | 515 | 883 | 0 | 0 | L | |
| <i>Detail 1</i> | <i>-11</i> | <i>-30</i> | <i>-44</i> | <i>-61</i> | | B9. Superdivident |
| <i>Detail 2</i> | | | | 2 636 | | B14. Refundable advance payment (Loan to enterprises) |
| Non-financial transactions not included in the working balance | -109 | -98 | -32 | -8 | L | |
| <i>Detail 1</i> | <i>-23</i> | <i>-64</i> | <i>-16</i> | <i>420</i> | | EU Disallowances and Penalties of ELEGEF |
| <i>Detail 2</i> | <i>-86</i> | <i>-34</i> | <i>-16</i> | <i>-428</i> | | Other |
| Difference between interest paid (+) and accrued (D.41)(-) | -652 | -2 379 | -1 258 | -1 172 | L | |
| Other accounts receivable (+) | 553 | 328 | -126 | 2 439 | L | |
| <i>Detail 1</i> | <i>245</i> | <i>212</i> | <i>157</i> | <i>1 261</i> | | Accrual EU revenue |
| <i>Detail 2</i> | <i>308</i> | <i>116</i> | <i>-283</i> | <i>1 178</i> | | Other |
| Other accounts payable (-) | 684 | 287 | -101 | -2 122 | L | |
| <i>Detail 1</i> | <i>77</i> | <i>112</i> | <i>-85</i> | <i>60</i> | | Payables of the Ministries & payables to OA according to Eusostat's request (Clarification Q10 - AP10) |
| <i>Detail 2</i> | <i>607</i> | <i>175</i> | <i>-16</i> | <i>-2 182</i> | | Other |
| Working balance (+/-) of entities not part of central government | M | M | M | M | M | |
| Net lending (+)/ net borrowing (-) of other central government bodies | 2 801 | 4 112 | 2 964 | 3 477 | 2 596 | |
| <i>Detail 1</i> | <i>2 597</i> | <i>4 135</i> | <i>3 308</i> | <i>3 769</i> | <i>2 715</i> | Gov. Enterprises & EBFs |
| <i>Detail 2</i> | <i>204</i> | <i>-23</i> | <i>-344</i> | <i>-292</i> | <i>-119</i> | Hospitals |
| Other adjustments (+/-) (please detail) | -1 746 | -3 008 | -498 | 296 | -1 642 | |
| <i>Detail 1</i> | <i>-399</i> | <i>-1 665</i> | <i>-637</i> | <i>148</i> | <i>-1 642</i> | Other |
| <i>Detail 2</i> | <i>26</i> | <i>4</i> | <i>4</i> | <i>4</i> | | Accrued Bank Quarentee fees from 2012 and onwards |
| <i>Detail 3</i> | <i>-1 431</i> | <i>-1 282</i> | <i>0</i> | <i>0</i> | | Settlement of Government Arrears |
| <i>Detail 4</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | | Debt assumption |
| <i>Detail 5</i> | <i>58</i> | <i>-65</i> | <i>135</i> | <i>144</i> | | Intangibles |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -2 255 | -2 250 | 733 | -17 321 | -16 985 | |

(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: 18/10/2021 | 2017 | 2018 | Year 2019 | 2020 | 2021 | |
|---|----------|----------|--------------|----------|------|--|
| 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: Greece | Year | | | | | |
|--|------------|------------|-----------|-----------|-------------|--|
| Data are in ...(millions of units of national currency) | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Date: 18/10/2021 | | | | | | |
| Working balance in local government accounts | 1 939 | 1 987 | 2 155 | 2 134 | -143 | |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | | |
| Financial transactions included in the working balance | 103 | 73 | 58 | 47 | | |
| Loans (+/-) | 0 | 0 | 0 | 0 | | |
| Equities (+/-) | 0 | 0 | 0 | 0 | | |
| Other financial transactions (+/-) | 103 | 73 | 58 | 47 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | 0 | 0 | 0 | 0 | | |
| Detail 1 | 103 | 73 | 58 | 47 | | -REVENUE FROM BORROWING+REPAYMENT OF DEBT |
| 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 (+) | -17 | -27 | -17 | 35 | | |
| Detail 1 | 0 | 0 | 0 | 0 | | |
| Detail 2 | -17 | -27 | -17 | 35 | | ADJUSTMENT OF GOVERNMENT TRANSFERS |
| Other accounts payable (-) | 47 | 40 | 15 | -15 | | |
| Detail 1 | -22 | -24 | -15 | -23 | | REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES |
| Detail 2 | 69 | 64 | 30 | 8 | | PAYMENTS TO THIRD PARTIES OUTSIDE GG |
| Working balance (+/-) of entities not part of local government | 0 | 0 | 0 | 0 | | |
| Net lending (+)/ net borrowing (-) of other local government bodies | 153 | 97 | 5 | 8 | | |
| Detail 1 | 20 | 23 | -20 | 6 | | LEGAL ENTITIES UNDER PUBLIC LAW PLUS MUNICIPAL ENTERPRISES (NOT INCLUDED PAYABLES AND RECEIVABLES) |
| Detail 2 | 133 | 74 | 25 | 2 | | REGIONS (NOT INCLUDED PAYABLES AND RECEIVABLES) |
| Other adjustments (+/-) (please detail) | -1 578 | -1 506 | -2 152 | -2 143 | | |
| Detail 1 | -1 823 | -1 940 | -2 044 | -2 101 | | CASH OUTSTANDING IN THE BEGINNING OF THE YEAR |
| Detail 2 | 245 | 434 | -108 | -67 | | ADJUSTMENT FOR FILODIMOS 2 |
| Detail 3 | 0 | 0 | 0 | 25 | | ADJUSTMENT FOR SOLIDARITY FUND |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | 647 | 664 | 64 | 66 | -143 | |

(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: 18/10/2021 | Year | | | | | |
|---|--------------|--------------|--------------|--------------|------------|---|
| | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Working balance in social security accounts | 1 930 | 2 046 | 1 534 | 876 | 138 | |
| <i>Basis of the working balance</i> | <i>mixed</i> | <i>mixed</i> | <i>mixed</i> | <i>mixed</i> | | |
| 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 (+) | 53 | 169 | 106 | -302 | | |
| Detail 1 | 45 | 112 | 67 | -529 | | accrual adjustment of social contributions |
| Detail 2 | 8 | 57 | 39 | 22 | | accrual adjustment of interest |
| Detail 3 | 0 | 0 | 0 | 205 | | Estimates (from GAO) for deferral SC due to COVID-19 |
| Other accounts payable (-) | 635 | 1 088 | 131 | -46 | | |
| Detail 1 | 732 | 845 | 11 | -131 | | payables related to SSF |
| Detail 2 | 0 | 0 | 0 | 0 | | accrual adjustment of pensions |
| | -97 | 243 | 120 | 85 | | Difference between D.75-D7.5u on behalf of third parties -F.8L (deduct the impact) |
| 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 | 0 | 0 | 0 | 0 | | |
| Detail 2 | 0 | 0 | 0 | 0 | | |
| Other adjustments (+/-) (please detail) | 15 | -47 | -503 | 53 | | |
| Detail 1 | 15 | -26 | 11 | 0 | | other D73 time adjustments + retroactive payment of L.4575/2018 |
| Detail 2 | 0 | -21 | 0 | 0 | | Attika Bank EFKA (TSMEDE-ETAA) capital transfer 2018 |
| Detail 3 | 0 | 0 | -514 | 53 | | ex LEPETEs "gap" assumed by e-EFKA (ex. ETEAEP)+Adjustments for neutralise the scheme |
| Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) | 2 633 | 3 256 | 1 268 | 581 | 138 | |

(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: 18/10/2021 | Year | | | |
|---|---------------|---------------|---------------|---------------|
| | 2017 | 2018 | 2019 | 2020 |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | -1 025 | -1 670 | -2 065 | 16 674 |
| Net acquisition (+) of financial assets ⁽²⁾ | 2 127 | 19 039 | 1 818 | -2 374 |
| Currency and deposits (F.2) | 3 352 | 19 017 | 585 | -8 308 |
| Debt securities (F.3) | -53 | 1 059 | 42 | 1 045 |
| Loans (F.4) | -204 | -285 | -146 | 2 532 |
| Increase (+) | 90 | 38 | 120 | 2 676 |
| Reduction (-) | -294 | -323 | -266 | -144 |
| Short term loans (F.41), net | 45 | 2 | 93 | 94 |
| Long-term loans (F.42) | -249 | -287 | -239 | 2 438 |
| Increase (+) | 0 | 0 | 2 | 2 577 |
| Reduction (-) | -249 | -287 | -241 | -139 |
| Equity and investment fund shares/units (F.5) | -172 | -1 514 | 15 | -11 |
| Portfolio investments, net ⁽²⁾ | 47 | 89 | 60 | 92 |
| Equity and investment fund shares/units other than portfolio investments | -219 | -1 603 | -45 | -103 |
| Increase (+) | 13 | 313 | 1 | 2 |
| Reduction (-) | -232 | -1 916 | -46 | -105 |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Other accounts receivable (F.8) | -796 | 762 | 1 322 | 2 368 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 1 338 | -277 | -3 418 | -4 153 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 511 | 516 | 353 | 1 268 |
| Net incurrence (-) of other accounts payable (F.8) | 1 562 | 1 319 | -2 470 | -3 600 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -16 | -5 | -39 | -85 |
| Issuances above(-)/below(+) nominal value | 4 591 | 23 | -284 | -2 181 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 993 | -2 294 | -1 208 | -1 163 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | -5 809 | 0 | 0 | 1 650 |
| Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾ | -494 | 164 | 230 | -42 |
| 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 | 29 | 148 | 35 | -152 |
| Difference between capital and financial accounts (B.9-B.9f) | 29 | 148 | 35 | -152 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | 2 469 | 17 240 | -3 630 | 9 995 |

*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: 18/10/2021 | Year | | | |
|---|----------------|----------------|----------------|----------------|
| | 2017 | 2018 | 2019 | 2020 |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 2 255 | 2 250 | -733 | 17 321 |
| Net acquisition (+) of financial assets ⁽²⁾ | -1 505 | 21 975 | -284 | -659 |
| Currency and deposits (F.2) | -197 | 22 117 | -793 | -6 700 |
| Debt securities (F.3) | 3 | 1 036 | 27 | 867 |
| Loans (F.4) | -224 | -251 | -132 | 2 544 |
| Increase (+) | 45 | 3 | 95 | 2 671 |
| Reduction (-) | -269 | -254 | -227 | -127 |
| Short term loans (F.41), net | 45 | 3 | 93 | 94 |
| Long-term loans (F.42) | -269 | -254 | -225 | 2 450 |
| Increase (+) | 0 | 0 | 2 | 2 577 |
| Reduction (-) | -269 | -254 | -227 | -127 |
| Equity and investment fund shares/units (F.5) | -225 | -1 591 | -49 | -97 |
| Portfolio investments, net ⁽²⁾ | -6 | 12 | -4 | 6 |
| Equity and investment fund shares/units other than portfolio investments | -219 | -1 603 | -45 | -103 |
| Increase (+) | 13 | 313 | 1 | 2 |
| Reduction (-) | -232 | -1 916 | -46 | -105 |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Other accounts receivable (F.8) | -862 | 664 | 663 | 2 727 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 650 | -1 391 | -2 521 | -4 204 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 511 | 516 | 353 | 1 268 |
| Net incurrence (-) of other accounts payable (F.8) | 882 | 262 | -1 534 | -3 629 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -16 | -5 | -39 | -85 |
| Issuances above(-)/below(+) nominal value | 4 591 | 23 | -284 | -2 181 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 985 | -2 351 | -1 247 | -1 185 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | -5 809 | 0 | 0 | 1 650 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | -494 | 164 | 230 | -42 |
| 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 | -44 | 71 | 53 | -4 |
| Difference between capital and financial accounts (B.9-B.9f) | -44 | 71 | 53 | -4 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | 1 356 | 22 905 | -3 485 | 12 454 |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 327 434 | 350 375 | 346 915 | 359 374 |
| Central government gross debt (level) (b) ^(2, 5) | 328 320 | 351 225 | 347 740 | 360 194 |
| Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 886 | 850 | 825 | 820 |

***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.

(6) The discounts on T-bills are currently included in the line Difference between interest (D.41) accrued (-) and paid (+) instead of the line Issuances above (-) below (+) nominal 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: 18/10/2021 | 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: Greece Data are in ...(millions of units of national currency) Date: 18/10/2021 | Year | | | |
|---|-------------|-------------|-------------|---------------|
| | 2017 | 2018 | 2019 | 2020 |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)* | -647 | -664 | -64 | -66 |
| Net acquisition (+) of financial assets ⁽²⁾ | 445 | 563 | -45 | -57 |
| Currency and deposits (F.2) | 308 | 455 | -202 | -533 |
| Debt securities (F.3) | 0 | 0 | 0 | 0 |
| Loans (F.4) | 154 | 135 | 174 | 441 |
| Increase (+) | 154 | 135 | 174 | 441 |
| Reduction (-) | 0 | 0 | 0 | 0 |
| Short term loans (F.41), net | 154 | 135 | 174 | 441 |
| 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) | -17 | -27 | -17 | 35 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 47 | 40 | 15 | -15 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | 47 | 40 | 15 | -15 |
| 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 | 76 | -14 | 29 | -4 |
| Difference between capital and financial accounts (B.9-B.9f) | 76 | -14 | 29 | -4 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in local government (S.1313) consolidated gross debt ^(1,2) | -79 | -75 | -65 | -142 |
| Local government contribution to general government debt (a=b-c) ⁽⁶⁾ | 389 | -279 | -454 | -1 170 |
| Local government gross debt (level) (b) ** | 1 413 | 1 338 | 1 273 | 1 131 |
| Local government holdings of other subsectors debt (level) (c)** | 1 024 | 1 617 | 1 727 | 2 301 |

*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: Greece Data are in ...(millions of units of national currency) Date: 18/10/2021 | Year | | | |
|---|----------------|----------------|----------------|----------------|
| | 2017 | 2018 | 2019 | 2020 |
| Net lending (-)/ net borrowing (+) (B.9) of social security funds | -2 633 | -3 256 | -1 268 | -581 |
| Net acquisition (+) of financial assets ⁽²⁾ | 1 996 | 2 141 | 2 258 | 674 |
| Currency and deposits (F.2) | 3 569 | -3 099 | 1 516 | -942 |
| Debt securities (F.3) | -2 535 | 1 649 | -1 947 | 451 |
| Loans (F.4) | 826 | 3 389 | 1 949 | 1 473 |
| Increase (+) | 851 | 3 458 | 1 988 | 1 490 |
| Reduction (-) | -25 | -69 | -39 | -17 |
| Short term loans (F.41), net | 851 | 3 458 | 1 988 | 1 490 |
| Long-term loans (F.42) | -25 | -69 | -39 | -17 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | -25 | -69 | -39 | -17 |
| Equity and investment fund shares/units (F.5) | 53 | 77 | 64 | 86 |
| Portfolio investments, net ⁽²⁾ | 53 | 77 | 64 | 86 |
| 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) | 83 | 125 | 676 | -394 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽²⁾ | 633 | 1 017 | -951 | 44 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | 633 | 1 017 | -951 | 44 |
| 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 | -3 | 91 | -47 | -144 |
| Difference between capital and financial accounts (B.9-B.9f) | -3 | 91 | -47 | -144 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in social security (S.1314) consolidated gross debt | -7 | -7 | -8 | -7 |
| Social security contribution to general government debt | -10 342 | -15 375 | -15 370 | -17 118 |
| Social security gross debt (level) (b) ^(2,5) | 135 | 128 | 120 | 113 |
| Social security holdings of other subsectors debt (level) (c) ⁽²⁾ | 10 477 | 15 503 | 15 490 | 17 231 |

***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.

(4) Including capital uplift

(2) Consolidated within social security.

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

(3) Due to exchange-rate movements.

