



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: France

Date: 30/09/2021

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: France Data are in ...(millions of units of national currency) Date: 30/09/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	half-finalized	estimated	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-67 962	-54 095	-74 705	-209 230	-205 591
- Central government	S.1311	-74 549	-68 545	-88 127	-156 324	-166 894
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	1 639	2 729	-1 082	-4 179	-4 249
- Social security funds	S.1314	4 948	11 721	14 504	-48 727	-34 448
		final	final	half-finalized	estimated	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		2 254 331	2 310 877	2 375 697	2 649 261	2 835 592
<i>By category:</i>						
Currency and deposits	AF.2	38 089	40 755	45 821	45 938	
Debt securities	AF.3	1 935 323	1 988 646	2 048 945	2 320 377	
Short-term	AF.31	170 600	146 442	145 253	261 734	
Long-term	AF.32	1 764 723	1 842 203	1 903 693	2 058 642	
Loans	AF.4	280 919	281 477	280 931	282 947	
Short-term	AF.41	6 756	8 169	9 768	11 877	
Long-term	AF.42	274 163	273 307	271 163	271 070	
General government expenditure on:						
Gross fixed capital formation	P.51g	76 441	80 376	89 018	86 099	99 573
Interest (consolidated)	D.41 (uses)	39 737	40 340	35 297	29 624	32 465
Gross domestic product at current market prices	B.1*g	2 297 242	2 363 306	2 437 635	2 302 860	2 452 302

(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: France	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in central government accounts	-67 817	-76 083	-92 851	-178 105	-197 426
<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	-6 568	2 053	-365	8 235	8 449
Loans, granted (+)	758	490	786	7 245	5 583
Loans, repayments (-)	-1 229	-969	-827	-1 415	-2 627
Equities, acquisition (+)	3 061	1 191	273	132	7 596
Equities, sales (-)	-5 965	-1 483	-2 092	-1 461	-1 025
Other financial transactions (+/-)	-3 193	2 824	1 495	3 734	-1 078
of which: transactions in debt liabilities (+/-)	1 095	1 445	1 639	799	0
of which: net settlements under swap contracts (+/-)	-44	-44	-45	-44	-44
of which: <i>compte de commerce soutien financier au commerce extérieur</i>	-4 029	-12	-2	0	
Non-financial transactions not included in the working balance	2 787	-1 309	265	-510	868
<i>Dividendes versés sous forme de titres</i>	1 274	638	665	10	1 021
<i>Solde des fonds hors fond CDC</i>	-25	-31	-233	-514	-158
<i>Droits d'enregistrement</i>	1 593	-1 720	0	0	
<i>STDR</i>	51	-61	-97	-12	
<i>Others</i>	-106	-134	-70	6	5
Difference between interest paid (+) and accrued (D.41)(-)	7 038	6 321	9 676	10 582	9 656
Other accounts receivable (+)	2 382	1 608	-11	5 782	5 844
<i>Taxes : IRPP, ISF, TVA, TIPP, TTF et dégrèv. impôts locaux</i>	381	-39	797	742	678
<i>Livraisons de matériel militaire</i>	1 106	437	787	460	667
<i>Révisions RNB UE</i>	0	0	0	0	
<i>Estimation D995 (action point N°62 adhoc visite janvier 2018)</i>	-347	-71	-1 165	1 156	-1 200
<i>UE funds for Relance Program</i>					11 400
<i>State-guaranteed loans</i>					-1 967
<i>Others</i>	1 242	1 281	-431	3 424	-3 734
Other accounts payable (-)	-6 995	1 242	-3 406	681	8 309
<i>Crédits d'impôts à payer</i>	-2 852	-3 118	-2 260	7 208	6 308
of which CICE	-2 787	-2 931	-2 009	6 508	
of which CIR	-66	-187	-251	700	
<i>Amendes en suspens et contentieux fiscaux</i>	270	1 481	557	794	
<i>Ventes de licences hertziennes</i>	-323	-291	449	51	205
<i>Remboursement de la contribution additionnelle de 3% sur les dividendes</i>	-3 794	3 794	41	4	
<i>Others</i>	-296	-624	-2 193	-7 375	1 796
Working balance (+/-) of entities not part of central government	L	L	L	L	L
Net lending (+)/ net borrowing (-) of other central government bodies	-4 230	-2 288	-2 093	21 929	-2 595
<i>Solde des organismes divers d'administration centrale</i>	-4 408	-2 554	-2 437	23 017	-1 515
<i>Solde des budgets annexes</i>	178	266	344	-1 088	-1 080
Other adjustments (+/-) (please detail)	-1 146	-89	658	-24 918	0
<i>Crédit-bail</i>	79	145	60	60	60
<i>PPP</i>	-815	-148	146	154	200
<i>Remises de dette à des Etats étrangers</i>	-14	-17	-78	-13	-1 145
<i>Dotations non-consommables du PIA</i>	0	0	0	0	0
<i>Dotations consommables du PIA (vers fonds CDC)</i>	8	116	505	419	787
<i>LGV Tours Bordeaux (action point EDP 70)</i>	-402	98	98	98	98
<i>Prêt AID-AFD élément don</i>		-281			
<i>Restitutions des intérêt sur titres grecs</i>			-68	-122	0
<i>Bénéfices réinvestis Airbus (D.43)</i>				-520	
<i>Reprise de dette SNCF Réseau</i>				-25 000	
<i>Ecart entre fichiers détaillés et fichier arrondi au million</i>	-2	-2	-5	6	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-74 549	-68 545	-88 127	-156 324	-166 894

(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: France Data are in ... (millions of units of national currency) Date: 30/09/2021	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	MM	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: France	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in local government accounts	30 310	31 859	34 988	32 271	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	591	554	160	114	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	591	554	160	114	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	-28 784	-29 282	-34 600	-31 468	
<i>Dépenses d'équipement</i>	-31 284	-33 094	-38 359	-34 733	
<i>Subventions et taxes affectées à l'équipement</i>	2 671	3 600	3 592	3 027	
<i>PPP</i>	-385	-336	-67	-135	
<i>Autres</i>	214	548	234	373	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	-9	712	997	-152	
<i>Rattachement de la CVAE à l'année des revenus taxés</i>	-9	712	997	-152	
<i>Detail 2</i>					
Other accounts payable (-)	0	0	0	0	
<i>Detail 1</i>					
<i>Detail 2</i>					
Working balance (+/-) of entities not part of local government	L	L	L	L	
Net lending (+)/ net borrowing (-) of other local government bodies	50	-1 064	-2 634	-4 241	
<i>Budgets annexes des collectivités</i>	351	311	-278	-66	
<i>Syndicats et Organismes divers d'administration locale (Odal)</i>	-301	-1 375	-2 356	-4 175	
Other adjustments (+/-) (please detail)	-519	-50	7	-703	
<i>Reprises sur amortissement et provisions</i>	-529	-174	-61	-706	
<i>Crédit bail affecté aux budgets principaux des collectivités</i>	7	124	-24	-24	
<i>Autres</i>	3	0	92	27	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	1 639	2 729	-1 082	-4 179	

(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: France	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in social security accounts	-5 099	-1 211	-1 927	-38 665	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	2	-3	-4	-13	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	2	-3	-4	-13	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	-886	-893	-163	-1 213	
<i>Dépenses d'équipement</i>	-614	-589	-700	-751	
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	-720	315	490	-1 143	
<i>Estimation D995 (action point N°62 adhoc visite janvier 2018)</i>	-715	312	489	-5 476	
<i>Contributions non appelées des travailleurs indépendants, régularisées en 2021</i>				4 333	
Other accounts payable (-)	143	148	145	153	
<i>Detail 1</i>					
<i>Detail 2</i>					
Working balance (+/-) of entities not part of social security funds	L	L	L	L	
Net lending (+)/ net borrowing (-) of other social security bodies	11 173	13 136	16 511	-8 960	
<i>Sécurité sociale hors régime général</i>	11 173	13 136	16 511	-8 960	
<i>Detail 2</i>					
Other adjustments (+/-) (please detail)	335	229	-548	1 114	
<i>Dotations et reprises sur amortissement</i>	334	109	34	6 117	
<i>Restitution de la soulte Cnieg à la CNAV</i>				-5 004	
<i>Autres</i>	1	120	-582	1	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	4 948	11 721	14 504	-48 727	
<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 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: France Data are in ...(millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	67 962	54 095	74 705	209 230
Net acquisition (+) of financial assets ⁽²⁾	31 377	11 578	9 768	103 338
Currency and deposits (F.2)	15 208	6 599	5 641	76 268
Debt securities (F.3)	-1 710	-4 149	33	-2 031
Loans (F.4)	-1 614	-952	514	4 073
Increase (+)	11 284	8 335	14 606	11 599
Reduction (-)	-12 898	-9 287	-14 092	-7 526
Short term loans (F.41), net	90	19	104	331
Long-term loans (F.42)	-1 704	-971	410	3 742
Increase (+)	11 071	9 332	14 487	11 258
Reduction (-)	-12 775	-10 303	-14 077	-7 516
Equity and investment fund shares/units (F.5)	1 080	8 097	4 337	1 016
Portfolio investments, net ⁽²⁾	2 292	17 273	4 312	1 583
Equity and investment fund shares/units other than portfolio investments	-1 211	-9 176	25	-567
Increase (+)	26 634	23 787	47 957	77 974
Reduction (-)	-27 846	-32 963	-47 932	-78 541
Financial derivatives (F.71)	-186	1 213	411	776
Other accounts receivable (F.8)	18 219	805	-1 345	22 830
Other financial assets (F.1, F.6)	380	-35	177	406
Adjustments ⁽³⁾	-35 842	-8 196	-17 643	-32 953
Net incurrence (-) of liabilities in financial derivatives (F.71)	-590	-587	-641	-524
Net incurrence (-) of other accounts payable (F.8)	-26 196	-3 933	-4 837	-10 943
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	72	3	-237
Issuances above(-)/below(+) nominal value	-10 531	-11 333	-21 151	-30 692
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	7 307	7 203	8 493	8 899
Redemptions/repurchase of debt above(+)/below(-) nominal value	901	539	1 254	549
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	4	1	2	-5
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-6 737	-158	-766	0
Statistical discrepancies	2 353	-930	-2 012	-6 049
Difference between capital and financial accounts (B.9-B.9f)	2 353	-930	-2 012	-6 049
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	65 850	56 546	64 819	273 564

*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: France Data are in ...(millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	74 549	68 545	88 127	156 324
Net acquisition (+) of financial assets ⁽²⁾	12 195	10 100	7 170	73 615
Currency and deposits (F.2)	10 846	7 151	5 937	67 437
Debt securities (F.3)	-1 635	2 081	41	-4 097
Loans (F.4)	-1 489	-1 275	153	4 851
Increase (+)	8 367	6 731	7 588	10 523
Reduction (-)	-9 856	-8 006	-7 435	-5 672
Short term loans (F.41), net	75	26	120	294
Long-term loans (F.42)	-1 564	-1 301	32	4 557
Increase (+)	8 172	6 695	7 456	10 209
Reduction (-)	-9 736	-7 996	-7 424	-5 652
Equity and investment fund shares/units (F.5)	-2 365	494	377	948
Portfolio investments, net ⁽²⁾	-702	9 678	545	1 877
Equity and investment fund shares/units other than portfolio investments	-1 663	-9 184	-168	-929
Increase (+)	25 925	23 549	47 593	77 552
Reduction (-)	-27 588	-32 733	-47 761	-78 481
Financial derivatives (F.71)	-28	3	4	2
Other accounts receivable (F.8)	6 866	1 646	658	4 474
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-19 557	-2 189	-18 199	-27 051
Net incurrence (-) of liabilities in financial derivatives (F.71)	-47	-48	-48	-37
Net incurrence (-) of other accounts payable (F.8)	-16 796	1 164	-5 780	-5 663
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	72	3	-237
Issuances above(-)/below(+) nominal value	-10 531	-11 333	-21 154	-30 692
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	7 008	7 051	8 278	9 034
Redemptions/repurchase of debt above(+)/below(-) nominal value	901	539	1 254	549
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	-5
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-92	366	-752	0
Statistical discrepancies	3 253	-188	-1 753	-3 854
Difference between capital and financial accounts (B.9-B.9f)	3 253	-188	-1 753	-3 854
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	70 440	76 267	75 346	199 035
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1 898 499	1 972 691	2 047 547	2 250 107
Central government gross debt (level) (b) ^(2,5)	1 901 086	1 977 353	2 052 699	2 251 734
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	2 587	4 662	5 152	1 627

*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: France Data are in ... (millions of units of national currency) Date: 30/09/2021	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: France Data are in ...(millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-1 639	-2 729	1 082	4 179
Net acquisition (+) of financial assets ⁽²⁾	6 962	10 159	3 729	17 574
Currency and deposits (F.2)	2 459	4 242	1 363	15 354
Debt securities (F.3)	-17	-18	9	128
Loans (F.4)	-30	377	148	857
Increase (+)	2 268	918	2 021	2 235
Reduction (-)	-2 298	-541	-1 873	-1 378
Short term loans (F.41), net	16	-7	-1	22
Long-term loans (F.42)	-45	383	149	835
Increase (+)	2 249	916	2 013	2 208
Reduction (-)	-2 294	-533	-1 864	-1 373
Equity and investment fund shares/units (F.5)	388	9	246	363
Portfolio investments, net ⁽²⁾	-64	1	53	1
Equity and investment fund shares/units other than portfolio investments	452	8	193	362
Increase (+)	710	238	364	422
Reduction (-)	-258	-230	-171	-60
Financial derivatives (F.71)	423	410	372	275
Other accounts receivable (F.8)	3 359	5 174	1 414	191
Other financial assets (F.1, F.6)	380	-35	177	406
Adjustments ⁽³⁾	-3 874	-2 362	-16	33
Net incurrence (-) of liabilities in financial derivatives (F.71)	106	44	-96	-67
Net incurrence (-) of other accounts payable (F.8)	-3 957	-2 434	60	361
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⁾ (+)	68	44	28	-261
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⁾ (-)	-91	-16	-8	0
Statistical discrepancies	-404	-561	-63	-975
Difference between capital and financial accounts (B.9-B.9f)	-404	-561	-63	-975
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	1 046	4 507	4 732	20 811
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	148 359	148 649	151 888	157 363
Local government gross debt (level) (b) **	201 481	205 988	210 720	231 531
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	53 122	57 339	58 832	74 168

*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: France Data are in ... (millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-4 948	-11 721	-14 504	48 727
Net acquisition (+) of financial assets ⁽²⁾	11 571	-3 159	8 341	35 409
Currency and deposits (F.2)	4 179	-1 243	3 163	17 083
Debt securities (F.3)	-4 249	-5 435	-20	-3 944
Loans (F.4)	-105	-52	223	-160
Increase (+)	640	691	5 016	440
Reduction (-)	-745	-743	-4 793	-600
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-105	-52	223	-160
Increase (+)	640	691	5 016	440
Reduction (-)	-745	-743	-4 793	-600
Equity and investment fund shares/units (F.5)	3 058	7 594	3 714	-295
Portfolio investments, net ⁽²⁾	3 058	7 594	3 714	-295
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)	-582	800	35	498
Other accounts receivable (F.8)	9 270	-4 823	1 226	22 227
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-7 091	-4 378	-4 059	-9 999
Net incurrence (-) of liabilities in financial derivatives (F.71)	-648	-583	-497	-421
Net incurrence (-) of other accounts payable (F.8)	-6 718	-3 855	-3 759	-9 703
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⁾ (+)	230	107	190	125
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	4	1	2	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⁾ (-)	41	-48	5	0
Statistical discrepancies	-497	-180	-196	-1 221
Difference between capital and financial accounts (B.9-B.9f)	-497	-180	-196	-1 221
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-965	-19 437	-10 418	72 916
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	207 474	189 537	176 262	241 791
Social security gross debt (level) (b) ^(2,5)	228 034	208 597	198 179	271 095
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	20 560	19 060	21 917	29 304

***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: France		Year				
Data are in ...(millions of units of national currency)		2017	2018	2019	2020	2021
Date: 30/09/2021		(1)	(1)	(1)	(1)	forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	33 948	35 072	34 357	33 340	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>	<div style="background-color: #e0f0ff; border: 1px solid black; padding: 5px;"> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> </div>				
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:	<div style="background-color: #e0f0ff; border: 1px solid black; padding: 5px;"> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> </div>				
	ii) the reasons for these differences:	<div style="background-color: #e0f0ff; border: 1px solid black; padding: 5px;"> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> </div>				
10	Gross National Income at current market prices (B.5*g)(2)	2 349 163	2 418 096	2 489 933	2 339 190	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.