



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: 13/04/2023

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: 13/04/2023	ESA 2010 codes	Year				
		2019	2020	2021	2022	2023
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	290	-1 275	-482	570	470
- Central government	S.1311	-389	-1 613	-753	46	170
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	19	-4	-1	6	0
- Social security funds	S.1314	660	342	272	518	300
		final	final	final	final	estimated
General government consolidated gross debt						
Level at nominal value outstanding at end of year		21 055	24 924	24 311	23 371	23 150
<i>By category:</i>						
Currency and deposits	AF.2	146	151	156	160	
Debt securities	AF.3	12 140	16 514	15 538	14 574	
Short-term	AF.31	300	1 475	300	136	
Long-term	AF.32	11 840	15 039	15 238	14 438	
Loans	AF.4	8 769	8 258	8 616	8 637	
Short-term	AF.41	0	0	0	0	
Long-term	AF.42	8 769	8 258	8 616	8 637	
General government expenditure on:						
Gross fixed capital formation	P.51g	584	609	639	691	792
Interest (consolidated)	D.41 (uses)	512	458	439	402	367
Gross domestic product at current market prices	B.1*g	23 177	21 897	24 019	27 006	28 461

(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	2019	2020	Year 2021	2022	2023	
Data are in ... (millions of units of national currency)						
Date: 13/04/2023						
Working balance in central government accounts	-358	2 083	-1 548	-898	-107	
<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	272	-3 688	626	723	207	
Loans, granted (+)	85	84	27	16	91	Issue of Loans
Loans, repayments (-)	-82	-84	-87	-68	-84	Proceeds from Loans Issued
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	-11	0	0	0	0	
Other financial transactions (+/-)	281	-3 688	686	774	199	
of which: transactions in debt liabilities (+/-)	281	-3 688	686	774	199	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0	0	
<i>Detail 2</i>	0	0	0	0	0	
	3 370	2 349	2 190	1 922	1 389	Contribution to Sinking Funds
	-2 762	-5 742	-1 040	-1 020	-1 040	Repayments of Foreign and Local Bonds and Loans
	-327	-295	-463	-129	-150	Issue of Foreign and Local Bonds
						Issue of Foreign and Local Loans
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>KEDIPES (ex CCB)</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	1	2	18	26	3	TOTAL INTEREST ACCRUED
	-16	-1	12	29	0	Interest accrued on securities
	17	3	6	-4	0	Interest accrued on loans
Other accounts receivable (+)	-31	103	374	486	35	
<i>Detail 1</i>	48	48	60	112	-30	Defence trade credits
<i>Detail 2</i>	2	5	17	11	10	Income tax accrual
	3	18	31	148	35	VAT accrual + deferrals
	16	-2	19	4	0	Deposits
	0	0	182	198	0	SHSO transaction adjustments regarding D1
	-18	0	0	0	0	Cyta dividend
	-82	14	-51	-92	20	Eu flows
	0	0	89	73	0	Receivables (for the Budget) from HIO
	0	20	28	31	0	Deferred revenues from HERMES
Other accounts payable (-)	-262	-65	-170	-208	52	
<i>Detail 1</i>	-2	0	0	0	0	Change in outstanding liabilities
<i>Detail 2</i>	0	-14	-38	-24	-25	ETS correction (ActionPoint 36)
	-11	-4	-1	-4	0	Capital transfers (advances)
	35	0	0	0	0	Signature bonus adjustment
	1	-12	2	1	2	UMTS
	-285	0	0	0	0	Legislative benefit from DTA
	-13	-28	-142	-16	0	Current transfer - Payables to HIO
	0	-8	0	0	0	Amounts received in favor of HIO / not related to central government revenue
	14	0	6	-6	0	OSS adjustment for 2021 recorded in 2022
	0	0	0	0	0	Advances - Business trips abroad (account group 54)
	0	0	39	-68	75	RRF neutralisation
	0	0	-17	0	0	Grain Commission Dissolution and Liquidation
	0	0	-2	0	0	Prepaid margin on EFSF Loans (PT)
	0	0	0	-90	0	Eu flows related to the programming period 2007-2013
	0	0	-15	0	0	ESTIA Scheme
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	-26	-68	-72	-103	-40	
<i>Extra Budgetary Funds</i>	55	-88	49	44	40	
<i>Semi-Government</i>	-80	20	-121	-146	-80	
Other adjustments (+/-) (please detail)	14	20	19	20	21	
<i>Detail 1</i>	-5	-5	0	0	0	Coupons sold
<i>Detail 2</i>	0	0	0	-1	0	Provisions for expected losses from the guarantee scheme (Action Point 32)
<i>Detail 3</i>	0	0	0	0	0	K.11.2 Real Holding Gains of ECP
<i>Detail 4</i>	0	7	0	0	0	Foreign exchange currency loss (IMF loan)
<i>Detail 5</i>	19	18	19	20	21	Repayments of debt assumed
<i>Detail 5</i>	0	0	0	1	0	Recording of ANFA SMP transfers to Greece
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-389	-1 613	-753	46	170	
<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: 13/04/2023	2019	2020	Year 2021	2022	2023	
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	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	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	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	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	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
<i>Detail 3</i>	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	Year					
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	2023	
Date: 13/04/2023						
Working balance in local government accounts	15	6	-10	-4	0	
<i>Basis of the working balance</i>	mixed	mixed	mixed	cash	planned	
Financial transactions included in the working balance	0	0	0	10	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	10	0	
of which: transactions in debt liabilities (+/-)	0	0	0	10	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0		
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 (+)	-3	11	2	0	0	
Detail 1	-3	11	2	0	0	Local government trade credits and advances / debtors
Detail 2	0	0	0	0	0	
Other accounts payable (-)	7	-21	7	0	0	
Detail 1	7	-21	7	0	0	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)	19	-4	-1	6	0	

(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: 13/04/2023	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	405	219	308	451	245	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
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	
<i>Detail 1</i>	0	0	0	0	0	
<i>Detail 2</i>	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0	0	
<i>Detail 2</i>	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	15	-17	7	25	5	
<i>Detail 1</i>	15	-17	7	25	5	
<i>Detail 2</i>	0	0	0	0	0	
Other accounts payable (-)	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0	0	
<i>Detail 2</i>	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	240	140	-44	43	50	
<i>Detail 1</i>	240	140	-44	43	50	
<i>Detail 2</i>	0	0	0	0	0	
Other adjustments (+/-) (please detail)	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0	0	
<i>Detail 2</i>	0	0	0	0	0	
<i>Detail 3</i>	0	0	0	0	0	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	660	342	272	518	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: 13/04/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-290	1 275	482	-570
Net acquisition (+) of financial assets ⁽²⁾	385	2 654	-897	-116
Currency and deposits (F.2)	803	2 690	-580	-2
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-352	-182	-280	-321
<i>Increase (+)</i>	85	84	27	16
<i>Reduction (-)</i>	-436	-266	-307	-337
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-352	-182	-280	-321
<i>Increase (+)</i>	85	84	27	16
<i>Reduction (-)</i>	-436	-266	-307	-337
Equity and investment fund shares/units (F.5)	-11	1	1	-10
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-11	1	1	-10
<i>Increase (+)</i>	1	1	1	1
<i>Reduction (-)</i>	-11	0	0	-11
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-55	146	-38	217
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-458	-18	-151	-247
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-387	-120	-186	-274
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	39	21	-3
Issuances above(-)/below(+) nominal value	-80	53	-6	5
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	-3	18	26
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	12	13	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	41	-41	-47	-7
Difference between capital and financial accounts (B.9-B.9f)	40	-41	-47	-7
Other statistical discrepancies (+/-)	1	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	-321	3 869	-613	-940

*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: 13/04/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	389	1 613	753	-46
Net acquisition (+) of financial assets ⁽²⁾	74	2 475	-780	-18
Currency and deposits (F.2)	502	2 458	-566	27
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-351	-169	-279	-331
Increase (+)	85	84	27	16
Reduction (-)	-436	-253	-306	-347
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-351	-169	-279	-331
Increase (+)	85	84	27	16
Reduction (-)	-436	-253	-306	-347
Equity and investment fund shares/units (F.5)	-11	1	1	-10
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-11	1	1	-10
Increase (+)	1	1	1	1
Reduction (-)	-11	0	0	-11
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-67	185	63	295
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-434	51	-243	-416
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-363	-51	-278	-443
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	39	21	-3
Issuances above(-)/below(+) nominal value	-80	53	-6	5
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	-3	18	26
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	12	13	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	55	-52	-42	-7
Difference between capital and financial accounts (B.9-B.9f)	54	-51	-42	-7
Other statistical discrepancies (+/-)	1	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	83	4 087	-312	-487
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	29 677	33 751	33 438	32 961
Central government gross debt (level) (b) ^(2, 5)	29 804	33 891	33 579	33 092
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	127	140	141	131

*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: 13/04/2023	Year			
	2019	2020	2021	2022
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: 13/04/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-19	4	1	-6
Net acquisition (+) of financial assets ⁽²⁾	19	15	3	-4
Currency and deposits (F.2)	22	4	1	-4
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)	-3	11	2	0
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	7	-21	7	0
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	7	-21	7	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	-14	10	-5	0
Difference between capital and financial accounts (B.9-B.9f)	-14	10	-5	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-7	9	6	-10
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	149	158	163	153
Local government gross debt (level) (b) ^(3, 5)	149	158	163	153
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	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: 13/04/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-660	-342	-272	-518
Net acquisition (+) of financial assets ⁽²⁾	709	444	409	445
Currency and deposits (F.2)	677	645	301	428
Debt securities (F.3)	0	-204	-10	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)	32	3	119	17
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-49	-101	-138	74
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-49	-101	-138	74
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⁾	-8 772	-8 985	-9 290	-9 743
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁶⁾	8 772	8 985	9 290	9 743

***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: 13/04/2023	Year				
		2019 final	2020 half-finalized	2021 half-finalized	2022 half-finalized	2023 forecast
2	Trade credits and advances (AF.81 L)	159	178	149	150	150
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)	21 923	20 356	21 990	25 026	26 369
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					