



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: 17/10/2023

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: 17/10/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		half-finalized	half-finalized	half-finalized	half-finalized	estimated
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	215	-1 253	-462	677	730
- Central government	S.1311	-464	-1 591	-739	116	165
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	19	-4	-3	17	15
- Social security funds	S.1314	660	342	280	544	550
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		21 566	25 388	24 745	23 767	23 653
<i>By category:</i>						
Currency and deposits	AF.2	146	151	156	160	
Debt securities	AF.3	12 103	16 469	15 504	14 532	
Short-term	AF.31	300	1 475	300	136	
Long-term	AF.32	11 803	14 994	15 204	14 396	
Loans	AF.4	9 318	8 767	9 085	9 075	
Short-term	AF.41	0	0	0	0	
Long-term	AF.42	9 318	8 767	9 085	9 075	
General government expenditure on:						
Gross fixed capital formation	P.51g	571	609	655	713	917
Interest (consolidated)	D.41 (uses)	511	457	436	407	387
Gross domestic product at current market prices	B.1*g	23 178	22 087	24 928	27 777	29 735

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

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Cyprus Data are in ...(millions of units of national currency) Date: 17/10/2023	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	-358	2 083	-1 548	-898	-257	
<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	273	-3 690	625	721	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	Από Reconciliation treasury (γραμμή 19)
Equities, sales (-)	-11	0	0	0	0	
Other financial transactions (+/-)	282	-3 690	685	773	199	
of which: transactions in debt liabilities (+/-)	282	-3 690	685	773	199	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0	0	Contribution to Sinking Funds
<i>Detail 2</i>	3 371	2 347	2 189	1 921	1 389	Repayments of Foreign and Local Bonds and Loans
<i>Detail 3</i>	-2 762	-5 742	-1 040	-1 020	-1 040	Issue of Foreign and Local Bonds
<i>Detail 4</i>	-327	-295	-463	-129	-150	Issue of Foreign and Local Loans
Non-financial transactions not included in the working balance	0	0	0	0	0	Repayments of Foreign and Local Bonds and Loans
<i>Detail 1</i>	0	0	0	0	0	Issue of Foreign and Local Bonds
<i>Detail 2</i>	0	0	0	0	0	Issue of Foreign and Local Loans
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	192	288	35	
<i>Detail 1</i>	48	48	60	112	-30	Defence trade credits
	2	5	17	11	10	Income tax accrual
	3	18	31	148	35	VAT accrual + deferrals
	16	-2	19	4	0	Deposits
	-18	0	0	0	0	Cyta dividend
	-82	14	-51	-92	20	Eu flows
	0	0	89	73	0	Receivables from HIO
<i>Detail 2</i>	0	20	29	31	0	deferred revenues from HERMES
Other accounts payable (-)	-338	-54	-168	-177	37	
<i>Detail 1</i>	-2	0	0	0	0	Change in outstanding liabilities
	-11	-4	-1	-4	0	Capital transfers (advances)
	35	0	0	0	0	Signature bonus adjustment
	1	-12	2	1	2	UMTS
	-358	0	0	46	0	Legislative benefit from DTA
	-13	-28	-54	-33	0	Payables to HIO
	0	0	-104	0	0	Current transfer adjustment to HIO
	-3	11	17	-1	0	SHSO transaction adjustments
	0	-8	0	0	0	Amounts received in favor of HIO / not related to central government revenue
	14	0	6	-6	0	Vat and GNI own resources accrual / OSS adjustment for 2021 recorded in 2022
	0	0	39	-66	60	RRF neutralisation
	0	0	-15	1	0	ESTIA Scheme
	0	-14	-38	-24	-25	ETS correction (ActionPoint 36)
	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
<i>Detail 2</i>	0	0	0	0	0	Advances - Business trips abroad (account group 54)
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	-25	-57	122	135	120	
<i>Extra Budgetary Funds</i>	55	-88	53	67	60	
<i>Semi-Government</i>	-79	31	69	68	60	
Other adjustments (+/-) (please detail)	13	22	20	21	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>	18	20	20	21	21	Repayments of debt assumed
<i>Detail 6</i>	0	0	0	1	0	Recording of ANFA SMP transfers to Greece
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-464	-1 591	-739	116	165	
(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: Cyprus Data are in ...(millions of units of national currency) Date: 17/10/2023						
	2019	2020	Year 2021	2022	2023	
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>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
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>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
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: Cyprus						
Data are in ...(millions of units of national currency)						
Date: 17/10/2023						
Working balance in local government accounts	15	6	-4	-17	15	
<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	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	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-3	11	1	6	0	
Detail 1	-3	11	1	6	0	Local government trade credits and advances / debtors
Detail 2	0	0	0	0	0	
Other accounts payable (-)	7	-21	1	18	0	
Detail 1	7	-21	1	18	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	-3	17	15	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Cyprus Data are in ...(millions of units of national currency) Date: 17/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	405	219	308	451	519	
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	0	0	0	0	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	15	-17	7	25	5	
Detail 1	15	-17	7	25	5	Social Security Fund accrual
Detail 2	0	0	0	0	0	
Other accounts payable (-)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	240	140	-36	68	26	
Detail 1	240	140	-36	68	26	
Detail 2	0	0	0	0	0	
Other adjustments (+/-) (please detail)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Detail 3	0	0	0	0	0	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	660	342	280	544	550	
(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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-215	1 253	462	-677	
Net acquisition (+) of financial assets ⁽²⁾	299	2 589	-900	-15	
Currency and deposits (F.2)	721	2 631	-644	-102	
Debt securities (F.3)	0	-1	0	27	
Loans (F.4)	-350	-181	-279	-316	
Increase (+)	85	84	27	16	
Reduction (-)	-435	-265	-306	-332	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-350	-181	-279	-316	
Increase (+)	85	84	27	16	
Reduction (-)	-435	-265	-306	-332	
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)	-61	139	22	385	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	96	22	-182	-278	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-381	-80	-216	-305	
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⁾ (+/-)	548	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	42	-42	-24	-7	
Difference between capital and financial accounts (B.9-B.9f)	41	-41	-23	-7	
Other statistical discrepancies (+/-)	1	0	0	0	
Change in general government (S.13) consolidated gross debt ^(1, 2)	222	3 822	-643	-977	

*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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	464	1 591	739	-116	
Net acquisition (+) of financial assets ⁽²⁾	70	2 448	-787	-47	
Currency and deposits (F.2)	502	2 458	-614	-67	
Debt securities (F.3)	0	-1	0	27	
Loans (F.4)	-350	-168	-278	-326	
Increase (+)	85	84	27	16	
Reduction (-)	-435	-252	-305	-342	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-350	-168	-278	-326	
Increase (+)	85	84	27	16	
Reduction (-)	-435	-252	-305	-342	
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)	-72	158	105	328	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	38	53	-271	-354	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-438	-49	-306	-381	
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⁾ (+/-)	548	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	56	-52	-23	-7	
Difference between capital and financial accounts (B.9-B.9f)	55	-52	-23	-7	
Other statistical discrepancies (+/-)	1	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	627	4 040	-343	-525	
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	30 189	34 215	33 872	33 357	
Central government gross debt (level) (b) ^(2, 5)	30 315	34 355	34 013	33 488	
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: 17/10/2023	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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-19	4	3	-17	
Net acquisition (+) of financial assets ⁽²⁾	19	15	3	-11	
Currency and deposits (F.2)	22	4	1	-17	
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	1	6	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	7	-21	1	18	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	7	-21	1	18	
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	0	0	
Difference between capital and financial accounts (B.9-B.9f)	-14	10	0	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) ^(2, 3)	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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-660	-342	-280	-544	
Net acquisition (+) of financial assets ⁽²⁾	709	444	413	631	
Currency and deposits (F.2)	595	586	285	435	
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)	114	61	139	197	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-49	-101	-133	-87	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-49	-101	-133	-87	
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) ⁽⁵⁾	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: 17/10/2023	Year				
		2019 half-finalized	2020 half-finalized	2021 half-finalized	2022 half-finalized	2023 estimated
2	Trade credits and advances (AF.81 L)	150	170	173	144	144
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)	21 924	20 547	22 740	25 689	27 500
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					