## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) $\mathrm{N}^{\circ} 479 / 2009$, 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) ${ }^{\circ}$ 479/2009, as amended by Commission Regulation (EU) No 220/2014

## Member State: Greece

Date: 18/10/2023
DD/MMIYYYY
The information is to be provided in the cover page only

Table 1: Reporting of government surplus/deficit and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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

(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 <br> Data are in ...(millions of units of national currency) <br> Date: 18/10/2023 | 2019 | 2020 | $\begin{aligned} & \hline \text { Year } \\ & 2021 \end{aligned}$ | 2022 | 2023 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Working balance in central government accounts | -168 | -22 806 | -14872 | -11656 | -7 595 |  |
| Basis of the working balance | cash | cash | cash | cash | planned |  |
| Financial transactions included in the working balance | -48 | 2948 | 750 | -1 105 | 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 ( + /-) | -48 | 2948 | 750 | -1 105 | L |  |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | L |  |
| of which: net settlements under swap contracts (+/-) | 0 | 0 | 0 | 0 | L |  |
| Detail 1 | -44 | -61 | -28 | -15 |  | B9. superdividend |
| Detail 2 |  | 3009 | 794 | -1 088 |  | B. 14 Refundable advance payment_(Loan to enterprises) |
|  |  |  |  |  |  |  |
| Non-financial transactions not included in the working balance | 16 | -4 | -1 086 | -1 166 | L |  |
| Detail 1 | -16 | 420 | 17 | -54 |  |  |
| Detail 2 | 32 | -424 | -1 103 | -1112 |  | Other |
|  |  |  |  |  |  |  |
| Difference between interest paid (+) and accrued (D.41)(-) | -1258 | -1 172 | -953 | -1068 | L |  |
|  |  |  |  |  |  |  |
| Other accounts receivable (+) | -715 | 2735 | 1252 | 1627 | L |  |
| Detail 1 | 157 | 1261 | -51 | 1239 |  | Accrual EU revenue |
| Detail 2 | -872 | 1474 | 1303 | 388 |  | Other |
| Other accounts payable (-) | -101 | -2 117 | -2071 | 1336 | L |  |
| Detail 1 | -85 | 60 | -154 | -73 |  | Payables of the Ministries \& payables to OA according to Eurostat's request (Clarification Q10-Action point 10). |
| Detail 2 | -16 | -2 177 | -1917 | 1409 |  | Other |
|  |  |  |  |  |  |  |
| Working balance (+/-) of entities not part of central government | M | M | M | M | M |  |
| Net lending (+)/ net borrowing (-) of other central government bodies | 2910 | 3499 | 2250 | 2211 | 2089 |  |
| Detail 1 | 3254 | 3791 | 2574 | 2654 | 2181 | Government Enterprises \& EBFs (payables of these entites are reported in this line) |
| Detail 2 | -344 | -292 | -324 | -443 | -92 | Public Hospitals (payables of these entites are reported in this line) |
|  |  |  |  |  |  |  |
| Other adjustments (+/-) (please detail) | -394 | 231 | 628 | 2511 | 687 |  |
| Detail 1 | -529 | 93 | 652 | 2376 | 687 | Other |
| Detail 2 | 0 | 0 | 0 | 0 |  | Accrued Bank Guarantee fees from, 2012 and ownwards |
| Detail 3 | 0 | 0 | 0 | 0 |  | Settlement of Government Arrears |
| Detail 4 | 0 | 0 | 0 | 0 |  | From 2012 and onwards Debt assumption |
| Detail 5 | 135 | 138 | -24 | 135 |  | Intangibles |
|  |  |  |  |  |  |  |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | 242 | -16 686 | -14 102 | -7310 | -4819 |  |

(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



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 <br> Data are in ...(millions of units of national currency) <br> Date: 18/10/2023 | 2019 | 2020 | $\begin{aligned} & \hline \text { Year } \\ & 2021 \end{aligned}$ | 2022 | 2023 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Working balance in local government accounts | 2155 | 2154 | 2117 | 2084 | -269 |  |
| Basis of the working balance | cash | cash | cash | cash |  |  |
| Financial transactions included in the working balance | 58 | 65 | 29 | 21 |  |  |
| Loans (+/-) | 0 | 0 | 0 | 0 |  |  |
| Equities (+/-) | 0 | 0 | 0 | 0 |  |  |
| Other financial transactions ( $+/-$ ) | 58 | 65 | 29 | 21 |  |  |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 |  |  |
| of which: net settements under swap contracts (+/-) | 0 | 0 | 0 | 0 |  |  |
| Detail 1 | 58 | 65 | 29 | 21 |  | -REVENUE FROM BORROWING+REPAYMENT OF DEBT |
| Detail 2 | 0 | 0 | 0 | 0 |  |  |
|  |  |  |  |  |  |  |
| Non-financial transactions not included in the working balance | 0 | 0 | 0 | 228 |  |  |
| Detail 1 | 0 | 0 | 0 | 228 |  | RRF |
| Detail 2 | 0 | 0 | 0 | 0 |  |  |
|  |  |  |  |  |  |  |
| Difference between interest paid (+) and accrued (D.41)(-) | 0 | 0 | 0 | 0 |  |  |
|  |  |  |  |  |  |  |
| Other accounts receivable (+) | -17 | 35 | -78 | 5 |  |  |
| Detail 1 | 0 | 0 | 0 | 0 |  |  |
| Detail 2 | -17 | 35 | -78 | 5 |  | ADJUSTMENT OF GOVERNMENT TRANSFERS |
| Other accounts payable (-) | 15 | -33 | 12 | -344 |  |  |
| Detail 1 | -15 | -24 | -14 | -16 |  | REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES |
| Detail 2 | 30 | -9 | 26 | -328 |  | PAYMENTS TO THIRD PARTIES OUTSIDE GG/RRF(FROM 2022) |
|  |  |  |  |  |  |  |
| Working balance (+/-) of entities not part of local government | 0 | 0 | 0 | 0 |  |  |
| Net lending (+)/ net borrowing (-) of other local government bodies | 6 | -2 | 6 | -75 |  |  |
| Detail 1 | -19 | -4 | -4 | -33 | GAL ENTITIE | BLIC LAW PLUS MUNICIPAL ENTERPRISES (NOT INCLUDED PAYABLES AND |
| Detail 2 | 25 | 2 | 10 | -42 |  | REGIONS (NOT INCLUDED PAYABLES AND RECEIVABLES) |
|  |  |  |  |  |  |  |
| Other adjustments (+/-) (please detail) | -2 152 | -2 162 | -2 247 | -2 244 |  |  |
| Detail 1 | -2 044 | -2 120 | -2 158 | -2 121 |  | CASH OUTSTANDING IN THE BEGINNING OF THE YEAR |
| Detail 2 | -108 | -67 | -108 | -118 |  | ADJUSTMENT FOR FILODIMOS 2 |
| Detail 3 | 0 | 25 | 19 | -5 |  | ADJUSTMENT FOR SOLIDARITY FUND |
|  |  |  |  |  |  |  |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | 65 | 57 | -161 | -325 | -269 |  |

(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


(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)



[^0](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)

*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. | (4) Including capital uplift |
| :--- | :--- |
| (3) Due to exchange-rate movements. | (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)

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

[^1](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)


[^2](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)

(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.



[^0]:    (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.

[^1]:    A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases ) Consolidated within state government
    (3) Due to exchange-rate movements

[^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.

