



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: 18/04/2024

DD/MM/YYYY

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

Member State: Cyprus Data are in ...(millions of units of national currency) Date: 18/04/2024	ESA 2010 codes	2020	2021	Year		
				2022	2023	2024
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1 252	-455	758	919	1 000
- Central government	S.1311	-1 590	-732	200	-177	-278
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4	-3	14	-40	-40
- Social security funds	S.1314	342	280	544	1 136	1 318
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		25 384	24 741	23 776	23 036	22 225
<i>By category:</i>						
Currency and deposits	AF.2	151	156	160	166	
Debt securities	AF.3	16 466	15 500	14 541	13 837	
Short-term	AF.31	1 475	300	136	20	
Long-term	AF.32	14 990	15 200	14 405	13 817	
Loans	AF.4	8 767	9 085	9 075	9 034	
Short-term	AF.41	0	0	0	0	
Long-term	AF.42	8 767	9 085	9 075	9 034	
General government expenditure on:						
Gross fixed capital formation	P.51g	609	655	713	1 043	1 000
Interest (consolidated)	D.41 (uses)	457	436	408	430	439
Gross domestic product at current market prices	B.1*g	22 087	24 928	27 777	29 807	31 463

(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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 18/04/2024						
Working balance in central government accounts	2 083	-1 548	-898	-985	-1 579	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	
Financial transactions included in the working balance	-3 690	625	721	523	1 044	
Loans, granted (+)	84	27	16	19	55	Issue of Loans
Loans, repayments (-)	-84	-87	-68	-83	-70	Proceeds from Loans Issued
Equities, acquisition (+)	0	0	0	10	1	Από: Reconciliation treasury (γραμμή 19)
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-3 690	685	773	577	1 059	
of which: transactions in debt liabilities (+/-)	-3 690	685	773	577	1 059	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>Detail 2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
	2 347	2 189	1 921	1 713	2 381	Contribution to Sinking Funds
	-5 742	-1 040	-1 020	-1 013	-1 040	Repayments of Foreign and Local Bonds and Loans
	-295	-463	-129	-123	-282	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>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	2	18	25	-12	3	TOTAL INTEREST ACCRUED
	-1	12	29	2	0	Interest accrued on securities
	3	6	-4	-13	0	Interest accrued on loans
Other accounts receivable (+)	103	192	356	275	-10	
<i>Detail 1</i>	<i>48</i>	<i>60</i>	<i>112</i>	<i>-30</i>	<i>-30</i>	Defence trade credits
<i>Detail 2</i>	<i>5</i>	<i>17</i>	<i>11</i>	<i>20</i>	<i>10</i>	Income tax accrual
	18	31	148	14	10	VAT accrual + deferrals
	-2	19	4	11	0	Deposits
	0	0	0	212	0	SHSO transaction adjustments
	14	-51	-24	69	20	Eu flows (implementation of Action Point 26 - corrections for years 2016-2022)
	0	89	73	0	0	Receivables from HIO
	20	29	31	-20	-20	Deferred revenues from HERMES
Other accounts payable (-)	-54	-161	-162	39	123	
<i>Detail 1</i>	<i>-4</i>	<i>-1</i>	<i>-4</i>	<i>-6</i>	<i>0</i>	Capital transfers (advances)
	-12	2	1	3	2	UMTS
	0	0	46	45	45	Legislative benefit from DTA
	-28	-54	-33	0	0	Payables to HIO
		-104		0	0	Current transfer adjustment to HIO
	11	17	-1	-92	0	SHSO transaction adjustments
	-8	0	0	0	0	Amounts received in favor of HIO / not related to central government revenue
	0	6	-6	0	0	Vat and GNI own resources accrual / OSS adjustment for 2021 recorded in 2022
	0	45	-51	99	100	RRF neutralisation
	0	-15	1	1	1	ESTIA Scheme
	-14	-38	-24	-11	-25	ETS correction (ActionPoint 36)
	0	-17	0	0	0	Grain Commission Dissolution and Liquidation
	0	-2	0	0	0	Prepaid margin on EFSF Loans (PT)
	0	0	-90	0	0	Eu flows related to the programming period 2007-2013
<i>Detail 2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	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	-56	122	137	-40	120	
<i>Extra Budgetary Funds</i>	<i>-88</i>	<i>53</i>	<i>67</i>	<i>49</i>	<i>60</i>	<i>Extra Budgetary Funds</i>
<i>Semi-Government</i>	<i>32</i>	<i>69</i>	<i>71</i>	<i>-89</i>	<i>60</i>	<i>Semi-Government</i>
Other adjustments (+/-) (please detail)	22	20	20	23	21	
<i>Detail 1</i>	<i>-5</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	Coupons sold
<i>Detail 2</i>	<i>0</i>	<i>0</i>	<i>-1</i>	<i>0</i>	<i>0</i>	Provisions for expected losses from the guarantee scheme (Action Point 32)
<i>Detail 3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2</i>	<i>0</i>	K.11.2 Real Holding Gains of ECP
<i>Detail 4</i>	<i>7</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	Foreign exchange currency loss (IMF loan)
<i>Detail 5</i>	<i>20</i>	<i>20</i>	<i>21</i>	<i>21</i>	<i>21</i>	Repayments of debt assumed
<i>Detail 6</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	Recording of ANFA SMP transfers to Greece
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-1 590	-732	200	-177	-278	

(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	Year				
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024
Date: 18/04/2024					
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	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	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	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Detail 3	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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 18/04/2024						
Working balance in local government accounts	6	-4	-10	-4	-40	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	mixed	
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						
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 (+)	11	1	6	-18	0	
Detail 1	11	1	6	-18	0	Local government trade credits and advances / debtors
Detail 2	0	0	0	0	0	
Other accounts payable (-)	-21	1	18	-18	0	
Detail 1	-21	1	18	-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)	-4	-3	14	-40	-40	

(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: 18/04/2024	2020	2021	Year 2022	2023	2024	
Working balance in social security accounts	219	308	451	989	1 213	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	mixed	
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 (+)	-17	7	25	21	5	
<i>Detail 1</i>	-17	7	25	21	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	140	-36	68	126	100	
<i>Detail 1</i>	140	-36	68	126	100	
<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)	342	280	544	1 136	1 318	

(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: 18/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1 252	455	-758	-919
Net acquisition (+) of financial assets ⁽²⁾	2 582	-900	64	955
Currency and deposits (F.2)	2 634	-644	-102	557
Debt securities (F.3)	-1	0	38	-11
Loans (F.4)	-181	-279	-316	-298
<i>Increase (+)</i>	84	27	16	19
<i>Reduction (-)</i>	-265	-306	-332	-317
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-181	-279	-316	-298
<i>Increase (+)</i>	84	27	16	19
<i>Reduction (-)</i>	-265	-306	-332	-317
Equity and investment fund shares/units (F.5)	-2	1	-10	11
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-2	1	-10	11
<i>Increase (+)</i>	-2	1	1	10
<i>Reduction (-)</i>	0	0	-11	1
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	132	22	453	696
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	22	-175	-264	-763
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-80	-209	-290	-720
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	39	21	-3	-39
Issuances above(-)/below(+) nominal value	53	-6	5	8
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	18	25	-12
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	13	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	-37	-24	-7	-12
Difference between capital and financial accounts (B.9-B.9f)	-37	-24	-7	-12
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	3 818	-644	-965	-739

*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: 18/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	1 590	732	-200	177
Net acquisition (+) of financial assets ⁽²⁾	2 440	-788	65	558
Currency and deposits (F.2)	2 461	-614	-32	416
Debt securities (F.3)	-1	0	38	-11
Loans (F.4)	-169	-279	-327	-298
Increase (+)	84	27	16	19
Reduction (-)	-253	-306	-343	-317
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-169	-279	-327	-298
Increase (+)	84	27	16	19
Reduction (-)	-253	-306	-343	-317
Equity and investment fund shares/units (F.5)	-2	1	-10	11
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-2	1	-10	11
Increase (+)	-2	1	1	10
Reduction (-)	0	0	-11	1
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	151	105	396	441
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	53	-265	-340	-428
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-49	-299	-366	-385
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	39	21	-3	-39
Issuances above(-)/below(+) nominal value	53	-6	5	8
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	18	25	-12
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	13	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	-7	18	-7	-12
Difference between capital and financial accounts (B.9-B.9f)	-7	19	-7	-12
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	4 075	-302	-482	296
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	33 691	33 389	32 918	33 214
Central government gross debt (level) (b) ^(2, 5)	33 842	33 540	33 059	33 354
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	151	151	140	140

*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: 18/04/2024	Year			
	2020	2021	2022	2023
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: 18/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	4	3	-14	40
Net acquisition (+) of financial assets ⁽²⁾	15	3	-45	-68
Currency and deposits (F.2)	4	1	-51	-50
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)	11	1	6	-18
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-21	1	18	-18
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-21	1	18	-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	-30	-42	0	0
Difference between capital and financial accounts (B.9-B.9f)	-30	-42	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-32	-36	-41	-46
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	678	642	600	555
Local government gross debt (level) (b) ^(a, 3)	678	642	600	555
Local government holdings of other subsectors debt (level) (c) ^(a)	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: 18/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-342	-280	-544	-1 136
Net acquisition (+) of financial assets ⁽²⁾	444	413	631	1 008
Currency and deposits (F.2)	586	285	435	1 180
Debt securities (F.3)	-204	-10	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)	61	139	197	-172
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-101	-133	-87	128
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-101	-133	-87	128
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⁾	-8 985	-9 290	-9 743	-10 733
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	8 985	9 290	9 743	10 733

***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: Cyprus Data are in ...(millions of units of national currency) Date: 18/04/2024		Year				
		2020	2021	2022	2023	2024
Statement		half-finalized	half-finalized	half-finalized	half-finalized	estimated
2	Trade credits and advances (AF.81 L)	170	173	144	163	163
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)	20 547	22 740	25 689	26 797	28 819
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					