



## 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: Greece**

**Date: 15/04/2024**

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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024	ESA 2010 codes	Year				
		2020	2021	2022	2023	2024
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-16 128	-12 676	-5 143	-3 508	-2 486
- Central government	S.1311	-16 766	-14 115	-7 539	-3 837	-3 343
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	57	-161	-347	-583	-296
- Social security funds	S.1314	581	1 600	2 743	912	1 153
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		341 588	353 910	356 796	356 695	356 000
<i>By category:</i>						
Currency and deposits	AF.2	6 655	6 757	7 248	7 239	
Debt securities	AF.3	67 187	80 998	85 246	92 039	
Short-term	AF.31	11 122	10 811	11 089	11 339	
Long-term	AF.32	56 065	70 187	74 157	80 700	
Loans	AF.4	267 746	266 155	264 302	257 417	
Short-term	AF.41	2 250	2 049	5 391	2 686	
Long-term	AF.42	265 496	264 106	258 911	254 731	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	5 146	6 600	7 678	8 640	L
<b>Interest (consolidated)</b>	D.41 (uses)	4 950	4 528	5 170	7 604	7 477
<b>Gross domestic product at current market prices</b>	B.1*g	165 016	181 500	206 620	220 303	230 891

(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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 15/04/2024						
<b>Working balance in central government accounts</b>	-22 806	-14 872	-11 656	-3 760	-2 998	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	2 948	750	-1 105	-356	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 (+/-)	2 948	750	-1 105	-356	L	
of which: transactions in debt liabilities (+/-)	0	0	0	0	L	
of which: net settlements under swap contracts (+/-)	0	0	0	0	L	
<i>Detail 1</i>	-61	-28	-15	-46		B9. superdividend
<i>Detail 2</i>	3 009	794	-1 088	-310		B.14 Refundable advance payment (Loan to enterprises)
Non-financial transactions not included in the working balance	-4	-1 086	-1 482	164	L	
<i>Detail 1</i>	420	17	-54	-4		
<i>Detail 2</i>	-424	-1 103	-1 428	168		Other
Difference between interest paid (+) and accrued (D.41)(-)	-1 172	-953	-1 068	-1 394	L	
Other accounts receivable (+)	2 646	1 205	1 701	891	L	
<i>Detail 1</i>	1 261	-51	1 239	684		Accrual EU revenue
<i>Detail 2</i>	1 385	1 256	462	207		Other
Other accounts payable (-)	-2 117	-2 047	1 350	-1 519	L	
<i>Detail 1</i>	60	-154	-75	-240		Payables of the Ministries & payables to OA according to Eurostat's request (Clarification Q10 -Action point 10).
<i>Detail 2</i>	-2 177	-1 893	1 425	-1 279		Other
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	3 511	2 265	2 218	3 026	2 910	
<i>Detail 1</i>	3 803	2 589	2 661	3 338	2 691	Government Enterprises & EBFs (payables of these entites are reported in this line)
<i>Detail 2</i>	-292	-324	-443	-312	219	Public Hospitals (payables of these entites are reported in this line)
Other adjustments (+/-) (please detail)	228	623	2 503	-889	-3 255	
<i>Detail 1</i>	90	647	2 368	-1 033	-3 255	Other
<i>Detail 2</i>	0	0	0	0		Accrued Bank Guarantee fees from, 2012 and onwards
<i>Detail 3</i>	0	0	0	0		Settlement of Government Arrears
<i>Detail 4</i>	0	0	0	0		From 2012 and onwards Debt assumption
<i>Detail 5</i>	138	-24	135	144		Intangibles
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-16 766</b>	<b>-14 115</b>	<b>-7 539</b>	<b>-3 837</b>	<b>-3 343</b>	

(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: Greece	Year				
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024
Date: 15/04/2024					
<b>Working balance in state government accounts</b>	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>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
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>					
<i>Detail 2</i>					
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
<i>Detail 3</i>					
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	

(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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 15/04/2024						
<b>Working balance in local government accounts</b>	2 154	2 117	2 084	1 892	-296	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	65	29	20	-4		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	65	29	20	-4		
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>	65	29	20	-4		-REVENUE FROM BORROWING+REPAYMENT OF DEBT
<i>Detail 2</i>	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	228	107		
<i>Detail 1</i>	0	0	228	107		RRF
<i>Detail 2</i>	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	35	-78	5	18		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	35	-78	5	18		ADJUSTMENT OF GOVERNMENT TRANSFERS
Other accounts payable (-)	-33	12	-365	-367		
<i>Detail 1</i>	-24	-14	-16	-8		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	-9	26	-349	-359		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	-2	6	-75	-35		
<i>Detail 1</i>	-4	-4	-33	-56	LEGAL ENTITIES UNDER PUBLIC LAW PLUS MUNICIPAL ENTERPRISES (NOT INCLUDED PAYABLES AND RECEIV.	
<i>Detail 2</i>	2	10	-42	21		REGIONS (NOT INCLUDED PAYABLES AND RECEIVABLES)
Other adjustments (+/-) (please detail)	-2 162	-2 247	-2 244	-2 194		
<i>Detail 1</i>	-2 120	-2 158	-2 121	-2 064		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
<i>Detail 2</i>	-67	-108	-118	-129		ADJUSTMENT FOR FILODIMOS 2
<i>Detail 3</i>	25	19	-5	-1		ADJUSTMENT FOR SOLIDARITY FUND
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>57</b>	<b>-161</b>	<b>-347</b>	<b>-583</b>	<b>-296</b>	

(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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024	2020	2021	Year 2022	2023	2024	
<b>Working balance in social security accounts</b>	876	1 052	2 768	213	1 153	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
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>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-302	369	534	450		
<i>Detail 1</i>	-324	301	473	252		accrual adjustment of social contributions/ Estimates (from GAO) for deferral SC due to COVID-19
<i>Detail 2</i>	22	68	61	198		accrual adjustment of interest D41
Other accounts payable (-)	-46	165	-599	248		
<i>Detail 1</i>	-131	64	-662	220		payables related to SSF/ neutralize RRF revenue
<i>Detail 2</i>	85	101	63	28		Difference between D.75r-D7.5u on behalf of third parties -F.8L (deduct the impact)
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
Other adjustments (+/-) (please detail)	53	14	40	1		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	-25	0	-40		Attika Bank e-EFKA capital transfer 2021, 2023
<i>Detail 3</i>	53	39	40	41		ex LEPETEs "gap" assumed by e-EFKA (ex. ETEAEP) 2019+Adjustments for neutralise the scheme
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>581</b>	<b>1 600</b>	<b>2 743</b>	<b>912</b>	<b>1 153</b>	

(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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>16 128</b>	<b>12 676</b>	<b>5 143</b>	<b>3 508</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1 792</b>	<b>5 110</b>	<b>520</b>	<b>-1 750</b>
Currency and deposits (F.2)	-8 192	2 470	-4 672	231
Debt securities (F.3)	1 046	260	660	94
Loans (F.4)	2 998	-221	-683	1 316
<i>Increase (+)</i>	3 210	1 377	657	1 834
<i>Reduction (-)</i>	-212	-1 598	-1 340	-518
Short term loans (F.41), net	188	579	373	530
Long-term loans (F.42)	2 810	-800	-1 056	786
<i>Increase (+)</i>	3 017	817	322	1 312
<i>Reduction (-)</i>	-207	-1 617	-1 378	-526
Equity and investment fund shares/units (F.5)	-17	-571	-670	-2 001
Portfolio investments, net <sup>(2)</sup>	86	20	-7	9
Equity and investment fund shares/units other than portfolio investments	-103	-591	-663	-2 010
<i>Increase (+)</i>	2	517	40	8
<i>Reduction (-)</i>	-105	-1 108	-703	-2 018
Financial derivatives (F.71)	0	0	379	-1 262
Other accounts receivable (F.8)	2 373	3 172	5 506	-128
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-3 666</b>	<b>-5 548</b>	<b>-2 922</b>	<b>-1 772</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1 268	1 365	661	88
Net incurrence (-) of other accounts payable (F.8)	-3 527	-2 785	-2 791	-630
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-61	-2 907	-129	-125
Issuances above(-)/below(+) nominal value	-2 181	-2 319	138	22
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1 163	-852	-855	-1 132
Redemptions/repurchase of debt above(+)/below(-) nominal value	1 650	1 842	0	2
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-41	108	114	3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	389	0	-60	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-226</b>	<b>84</b>	<b>145</b>	<b>-87</b>
Difference between capital and financial accounts (B.9-B.9f)	-226	84	145	-87
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>10 444</b>	<b>12 322</b>	<b>2 886</b>	<b>-101</b>

\*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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>16 766</b>	<b>14 115</b>	<b>7 539</b>	<b>3 837</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-182</b>	<b>5 024</b>	<b>1 772</b>	<b>-963</b>
Currency and deposits (F.2)	-6 691	2 480	-3 095	1 182
Debt securities (F.3)	868	298	662	32
Loans (F.4)	3 010	-168	-626	1 339
Increase (+)	3 205	1 395	695	1 842
Reduction (-)	-195	-1 563	-1 321	-503
Short term loans (F.41), net	188	578	373	530
Long-term loans (F.42)	2 822	-746	-999	809
Increase (+)	3 017	817	322	1 312
Reduction (-)	-195	-1 563	-1 321	-503
Equity and investment fund shares/units (F.5)	-101	-571	-607	-1 938
Portfolio investments, net <sup>(2)</sup>	2	20	56	72
Equity and investment fund shares/units other than portfolio investments	-103	-591	-663	-2 010
Increase (+)	2	517	40	8
Reduction (-)	-105	-1 108	-703	-2 018
Financial derivatives (F.71)	0	0	379	-1 262
Other accounts receivable (F.8)	2 732	2 985	5 059	-316
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-3 699</b>	<b>-5 899</b>	<b>-2 124</b>	<b>-2 140</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1 268	1 365	661	88
Net incurrence (-) of other accounts payable (F.8)	-3 538	-3 068	-1 932	-800
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-61	-2 907	-129	-125
Issuances above(-)/below(+) nominal value	-2 181	-2 319	138	22
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1 185	-920	-916	-1 330
Redemptions/repurchase of debt above(+)/below(-) nominal value	1 650	1 842	0	2
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-41	108	114	3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	389	0	-60	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-14</b>	<b>141</b>	<b>116</b>	<b>78</b>
Difference between capital and financial accounts (B.9-B.9f)	-14	141	116	78
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>12 871</b>	<b>13 381</b>	<b>7 303</b>	<b>812</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>359 843</b>	<b>373 205</b>	<b>380 470</b>	<b>381 274</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	360 663	374 044	381 347	382 159
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	820	839	877	885

**\*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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-57</b>	<b>161</b>	<b>347</b>	<b>583</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>51</b>	<b>-206</b>	<b>15</b>	<b>-230</b>
Currency and deposits (F.2)	-425	-510	-51	-330
Debt securities (F.3)	0	0	0	0
Loans (F.4)	441	382	61	82
Increase (+)	441	382	61	82
Reduction (-)	0	0	0	0
Short term loans (F.41), net	441	382	61	82
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 <sup>(2)</sup>	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)	35	-78	5	18
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-33</b>	<b>12</b>	<b>-365</b>	<b>-367</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-33	12	-365	-367
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 <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-71</b>	<b>3</b>	<b>-5</b>	<b>18</b>
Difference between capital and financial accounts (B.9-B.9f)	-71	3	-5	18
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-110</b>	<b>-30</b>	<b>-8</b>	<b>4</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>-1 137</b>	<b>-1 484</b>	<b>-1 651</b>	<b>-1 605</b>
Local government gross debt (level) (b) <sup>(a, 3)</sup>	1 164	1 134	1 126	1 130
Local government holdings of other subsectors debt (level) (c) <sup>(a)</sup>	2 301	2 618	2 777	2 735

**\*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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-581</b>	<b>-1 600</b>	<b>-2 743</b>	<b>-912</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>671</b>	<b>1 382</b>	<b>3 195</b>	<b>551</b>
Currency and deposits (F.2)	-943	435	-1 434	-747
Debt securities (F.3)	451	156	-23	-377
Loans (F.4)	1 473	526	4 273	1 568
Increase (+)	1 490	561	4 292	1 583
Reduction (-)	-17	-35	-19	-15
Short term loans (F.41), net	1 490	561	4 292	1 583
Long-term loans (F.42)	-17	-35	-19	-15
Increase (+)	0	0	0	0
Reduction (-)	-17	-35	-19	-15
Equity and investment fund shares/units (F.5)	84	0	-63	-63
Portfolio investments, net <sup>(2)</sup>	84	0	-63	-63
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)	-394	265	442	170
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>44</b>	<b>271</b>	<b>-494</b>	<b>537</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	44	271	-494	537
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 <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation <sup>(3)</sup> (-) of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-141</b>	<b>-60</b>	<b>34</b>	<b>-183</b>
Difference between capital and financial accounts (B.9-B.9f)	-141	-60	34	-183
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-7</b>	<b>-7</b>	<b>-8</b>	<b>-7</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-17 118</b>	<b>-17 811</b>	<b>-22 023</b>	<b>-22 974</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	113	106	98	91
Social security holdings of other subsectors debt (level) (c) <sup>m</sup>	17 231	17 917	22 121	23 065

**\*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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2024		Year				
		2020	2021	2022	2023	2024
Statement		half-finalized	half-finalized	half-finalized	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	2 376	2 701	3 223	4 136	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0	0	0	0	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:	Total	28 421	25 189	8 067	15 345
	ii) the reasons for these differences:	Securities	18 384	14 245	-3 937	1 901
		Loans	10 037	10 944	12 004	13 444
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	164 354	180 102	204 476	L	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.