

## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables as endorsed by the CMFB on 06/08/2009.

**Member state: GREECE**

**Date: 18/04/2012**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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

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**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 deficit/surplus and debt levels and provision of associated data**

| Member state: GREECE<br>Data are in ...(millions of units of national currency)<br>Date: 18/04/2012 | ESA 95 codes | Year           |                |                |                |         |
|---|--------------|----------------|----------------|----------------|----------------|---------|
|   |              | 2008           | 2009           | 2010           | 2011           | 2012    |
|   |              | half-finalised | half-finalised | half-finalised | half-finalised | planned |
| <b>Net borrowing (-)/ net lending (+)</b>   | EDP B.9      |                |                |                |                |         |
| General government  | S.13         | -22,866        | -36,103        | -23,521        | -19,565        | -13,733 |
| - Central government  | S.1311       | -23,102        | -35,480        | -25,991        | -18,817        | -12,713 |
| - State government  | S.1312       | M              | M              | M              | M              | M       |
| - Local government  | S.1313       | -166           | -84            | -569           | 548            | 133     |
| - Social security funds   | S.1314       | 402            | -539           | 3,039          | -1,296         | -1,153  |
|   |              | (1)            | (1)            | (1)            | (1)            | planned |
| <b>General government consolidated gross debt</b>   |              |                |                |                |                |         |
| <b>Level at nominal value outstanding at end of year</b>  |              | 263,284        | 299,685        | 329,535        | 355,617        | 316,000 |
| <i>By category:</i>   |              |                |                |                |                |         |
| Currency and deposits   | AF.2         | 728            | 1,477          | 1,005          | 820            |         |
| Securities other than shares, exc. financial derivatives  | AF.33        | 217,012        | 253,622        | 253,433        | 248,638        |         |
| Short-term  | AF.331       | 5,496          | 10,820         | 9,121          | 11,758         |         |
| Long-term   | AF.332       | 211,516        | 242,802        | 244,312        | 236,880        |         |
| Loans   | AF.4         | 45,544         | 44,586         | 75,097         | 106,159        |         |
| Short-term  | AF.41        | 294            | 1,514          | 2,624          | 2,605          |         |
| Long-term   | AF.42        | 45,250         | 43,072         | 72,473         | 103,554        |         |
|   |              |                |                |                |                |         |
| <b>General government expenditure on:</b>   |              |                |                |                |                |         |
| <b>Gross fixed capital formation</b>  | P.51         | 8,586          | 7,242          | 5,032          | 3,414          | L       |
| <b>Interest (consolidated)</b>  | EDP D.41     | 11,673         | 11,975         | 12,855         | 14,901         | L       |
| <i>p.m.: Interest (consolidated)</i>  | D.41 (uses)  | 11,937         | 11,917         | 13,193         | 15,030         | L       |
|   |              |                |                |                |                |         |
| <b>Gross domestic product at current market prices</b>  | B.1*g        | 232,920        | 231,642        | 227,318        | 215,088        | 203,473 |

(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 deficit/surplus**

| Member state: GREECE   |                |                |                |                |                |   |
|--|----------------|----------------|----------------|----------------|----------------|---|
| Data are in ... (millions of units of national currency)                     |                |                |                |                |                |   |
| Date: 18/04/2012   |                |                |                |                |                |   |
|  | 2008           | 2009           | Year 2010      | 2011           | 2012           |   |
| <b>Working balance in central government accounts</b>                        | <b>-14,575</b> | <b>-30,870</b> | <b>-19,292</b> | <b>-22,882</b> | <b>-14,139</b> |   |
| <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                       | -478           | 447            | -604           | -7             | L              |   |
| Loans, granted (+)   | 0              | 0              | 0              | 0              | L              |   |
| Loans, repayments (-)  | 123            | 58             | 134            | 0              | L              | Goldman Sachs treatment (amortization) and other off-market swaps             |
| Equities, acquisition (+)  | 0              | 0              | 0              | 0              | L              |   |
| Equities, sales (-)  | 0              | 0              | 0              | 0              | L              |   |
| Other financial transactions (+/-)   | -601           | 389            | -738           | -7             | L              |   |
| of which: transactions in debt liabilities (+/-)                             | -210           | 400            | -577           | -7             | L              |   |
| Detail 1   | -210           | 400            | -577           | 5              |                | Swap cancellations  |
| Detail 2   |                |                |                | -12            |                | Premium included in the working balance                                       |
| Non-financial transactions not included in the working balance               | -1,466         | -2,196         | -1,390         | -742           | L              |   |
| Detail 1   | -550           | -370           | -399           | -226           |                | Balance Sheet corrections - unaudited amounts                                 |
| Detail 2   | -916           | -1,826         | -991           | -516           |                | Other (EU disallowances and penalties of ELEGEP, capital injections)          |
| Difference between interest paid (+) and accrued (EDP D.41)(-)               | -495           | -623           | -279           | 763            | -100           | GAO data  |
| Other accounts receivable (+)  | -1,606         | 233            | 179            | 1,574          | -1,518         |   |
| Detail 1   | 58             | 550            | -1,048         | 797            | -1,037         | Accrual tax revenue   |
| Detail 2   | -1,664         | -317           | 1,227          | 777            | -481           | Other (accrual EU revenue etc.)   |
| Other accounts payable (-)   | 862            | 436            | 844            | 1,005          | 497            |   |
| Detail 1   | 783            | 911            | 52             | 43             |                | EU revenue - advances   |
| Detail 2   | 79             | -475           | 792            | 962            | 497            | Other (unpaid tax refunds, VAT paid to gov. enterprises, ministries payables) |
| Working balance (+/-) of entities not part of central government             | M              | M              | M              | M              | M              |   |
| Net borrowing (-) or net lending (+) of other central government bodies      | -1,661         | 456            | 5,494          | 4,107          | 2,371          |   |
| Detail 1   | 150            | 2,119          | 2,357          | 695            |                | Old EBF's plus Additional units   |
| Detail 2   | -1,811         | -1,663         | 3,137          | 3,412          |                | Government Enterprises  |
| Other adjustments (+/-) (please detail)                                      | -3,683         | -3,363         | -10,943        | -2,635         | 176            |   |
| Detail 1   | 68             | -58            | -256           | 74             |                | NET guarantee calls of other sectors  |
| Detail 2   | -236           | -483           | -777           | -550           |                | NET guarantee calls of government enterprises and debt assumption             |
| Detail 3   | -1,891         | -2,892         | -894           | -638           | 203            | Military expenditure (deliveries)   |
| Detail 4   | 0              | 0              | 0              | -355           |                | 80 billion EU loans accrued interest  |
| Detail 5   | -1,624         | 70             | -9,016         | -1,166         | -27            | Other (balance of extra budgetary accounts, debt assumption of OASA, TRAM)    |
| <b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b> | <b>-23,102</b> | <b>-35,480</b> | <b>-25,991</b> | <b>-18,817</b> | <b>-12,713</b> |   |

(ESA 95 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

**COVERAGE**

**VERTICAL CHECKS**

T2.WB.S1311+T2.FT.S1311+T2.ONFT.S1311+T2.D41DIF.S1311+T2.F7ASS.S1311+T2.F7LIA.S1311+T2.WBN.S1311+T2.B9.OB.S1311+T2.OA.S1311= T2.B9.S1311

T2.FT.S1311-T2.F4ACQ.S1311+T2.F4DIS.S1311+T2.F5ACQ.S1311+T2.F5DIS.S1311+T2.OFT.S1311

T2.OA.S1311-T2.OA1.S1311+T2.OA2.S1311+T2.OA3.S1311+T2.OA4.S1311+T2.OA5.S1311

**HORIZONTAL CHECKS**

T1.B9.S1311= T2.B9.S1311

OK - Table 2A is fully completed

**Table 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus**

| Member state: GREECE<br>Data are in ...(millions of units of national currency)<br>Date: 18/04/2012 | 2008     | 2009     | Year<br>2010 | 2011     | 2012 |  |
|---|----------|----------|--------------|----------|------|--|
| <b>Working balance in state government accounts</b>   | M        | M        | M            | M        |      |  |
| <i>Basis of the working balance</i>   |          |          |              |          |      |  |
| 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        |      |  |
| 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 (EDP 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 borrowing (-) or net lending (+) 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        |      |  |
| <b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>                          | <b>M</b> | <b>M</b> | <b>M</b>     | <b>M</b> |      |  |
| <i>(ESA 95 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 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus**

| Member state: GREECE   | Year        |            |             |            |      |  |
|--|-------------|------------|-------------|------------|------|--|
| Data are in ...(millions of units of national currency)                    | 2008        | 2009       | 2010        | 2011       | 2012 |  |
| Date: 18/04/2012   |             |            |             |            |      |  |
| <b>Working balance in local government accounts</b>                        | 982         | 1,164      | 715         | 817        | 133  |  |
| <i>Basis of the working balance</i>  | cash        | cash       | cash        | cash       |      |  |
| Financial transactions included in the working balance                     | -51         | -96        | -26         | 174        |      |  |
| Loans (+/-)  | 0           | 0          | 0           | 0          |      |  |
| Equities (+/-)   | 0           | 0          | 0           | 0          |      |  |
| Other financial transactions (+/-)   | -51         | -96        | -26         | 174        |      |  |
| of which: transactions in debt liabilities (+/-)                           | 0           | 0          | 0           | 0          |      |  |
| Detail 1   | -52         | -97        | -26         | 174        |      | - Revenues from borrowing + repayment of debt        |
| Detail 2   | 1           | 1          |             |            |      | Petty cash   |
| 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 (EDP D.41)(-)             | 0           | 0          | 0           | 0          |      |  |
| Other accounts receivable (+)  | 0           | 0          | 0           | 0          |      |  |
| Detail 1   | 0           | 0          | 0           | 0          |      |  |
| Detail 2   | 0           | 0          | 0           | 0          |      |  |
| Other accounts payable (-)   | -196        | -250       | -261        | 45         |      |  |
| Detail 1   | -59         | -38        | -23         | -39        |      | Revenues and payments on behalf of third parties     |
| Detail 2   | -137        | -212       | -238        | 84         |      | Payables to thirds parties outside to G.G            |
| Working balance (+/-) of entities not part of local government             | 0           | 0          | 0           | 0          |      |  |
| Net borrowing (-) or net lending (+) of other local government bodies      | -60         | 63         | 66          | 183        |      |  |
| Detail 1   | -60         | 63         | 66          | 41         |      | Municipal enterprises and other bodies of public law |
| Detail 2   | 0           | 0          | 0           | 142        |      | Regions  |
| Other adjustments (+/-) (please detail)                                    | -841        | -965       | -1,063      | -671       |      |  |
| Detail 1   | -841        | -965       | -1,063      | -717       |      | cash outstanding in the beginning of the year        |
| Detail 2   |             | 0          | 0           | 46         |      | Capital transfers from state                         |
| Detail 3   | 0           | 0          | 0           | 0          |      |  |
| <b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b> | <b>-166</b> | <b>-84</b> | <b>-569</b> | <b>548</b> | 133  |  |

(ESA 95 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 deficit/surplus**

| Member state: GREECE<br>Data are in ...(millions of units of national currency)<br>Date: 18/04/2012 |  | 2008   | 2009 | Year<br>2010 | 2011   | 2012  |  |
|---|--|--------|------|--------------|--------|-------|--|
| <b>Working balance in social security accounts</b>  |  | 1,568  | 393  | 300          | -1,115 | -1533 |  |
| <i>Basis of the working balance</i>   |  | cash   | cash | mixed        | mixed  |       |  |
| 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      |       |  |
| <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 (EDP D.41)(-)                                      |  | M      | M    | M            | M      |       |  |
| Other accounts receivable (+)   |  | 247    | -16  | -304         | -270   |       |  |
| <i>Detail 1</i>   |  | 247    | -16  | -304         | -287   |       | accrual adjustment of social contributions |
| <i>Detail 2</i>   |  | 0      | 0    | 0            | 17     |       | accrual adjustment of pensions             |
| Other accounts payable (-)  |  | -2,585 | -947 | 2,745        | 89     | 380   |  |
| <i>Detail 1</i>   |  | -1,729 | -634 | 3,432        | 862    | 380   | payables related to public hospitals       |
| <i>Detail 2</i>   |  | -856   | -313 | -687         | -773   |       | payables related to SSF                    |
| Working balance (+/-) of entities not part of social security funds                                 |  | M      | M    | M            | M      |       |  |
| Net borrowing (-) or net lending (+) of other social security bodies                                |  | M      | M    | M            | M      |       |  |
| <i>Detail 1</i>   |  | M      | M    | M            | M      |       |  |
| <i>Detail 2</i>   |  | M      | M    | M            | M      |       |  |
| Other adjustments (+/-) (please detail)   |  | 1,172  | 31   | 298          | 0      |       |  |
| <i>Detail 1</i>   |  | 1,172  | 0    | 298          | 0      |       | capital transfers from central government  |
| <i>Detail 2</i>   |  | 0      | 31   | 0            | 0      |       | adjustment for interest (Task Force)       |
| <i>Detail 3</i>   |  | 0      | 0    | 0            | 0      |       |  |
| <b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>                           |  | 402    | -539 | 3,039        | -1,296 | -1153 |  |
| <i>(ESA 95 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 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)**

| Member state: GREECE<br>Data are in ...(millions of units of national currency)<br>Date: 18/04/2012 | Year          |               |               |               |
|---|---------------|---------------|---------------|---------------|
|   | 2008          | 2009          | 2010          | 2011          |
| <b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>                           | <b>22,866</b> | <b>36,103</b> | <b>23,521</b> | <b>19,565</b> |
| <b>Net acquisition (+) of financial assets <sup>(2)</sup></b>                                       | <b>5,550</b>  | <b>2,218</b>  | <b>4,761</b>  | <b>574</b>    |
| Currency and deposits (F.2)   | 4,097         | -1,352        | 5,078         | -1,956        |
| Securities other than shares (F.3)  | 1,251         | 34            | -181          | -48           |
| Loans (F.4)   | -361          | 3,670         | 146           | 829           |
| Increase (+)  | 19            | 4,007         | 195           | 1,541         |
| Reduction (-)   | -380          | -337          | -49           | -712          |
| Short term loans (F.41), net  | 0             | 0             | 0             | 0             |
| Long-term loans (F.42)  | -361          | 3,670         | 146           | 829           |
| Increase (+)  | 19            | 4,007         | 195           | 1,541         |
| Reduction (-)   | -380          | -337          | -49           | -712          |
| Shares and other equity (F.5)   | -267          | -123          | 367           | 660           |
| Portfolio investments, net <sup>(2)</sup>   | 197           | 330           | 329           | 6             |
| Shares and other equity other than portfolio investments  | -464          | -453          | 38            | 654           |
| Increase (+)  | 2             | 293           | 55            | 1,290         |
| Reduction (-)   | -466          | -746          | -17           | -636          |
| Other financial assets (F.1, F.6 and F.7)   | 830           | -11           | -649          | 1,089         |
| <b>Adjustments <sup>(3)</sup></b>   | <b>-4,251</b> | <b>-2,221</b> | <b>1,459</b>  | <b>5,953</b>  |
| Net incurrence (-) of liabilities in financial derivatives (F.34)                                   | -210          | 400           | -577          | -7            |
| Net incurrence (-) of other liabilities (F.5, F.6 and F.7)  | -4,982        | -1,583        | 1,597         | 3,867         |
| Issuances above(-)/below(+) nominal value   | 938           | -359          | 140           | 1,195         |
| Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)                       | -40           | -690          | 21            | 826           |
| of which: interest flows attributable to swaps and FRAs   | 0             | 0             | 0             | 0             |
| Redemptions of debt above(+)/below(-) nominal value   | -62           | 0             | -54           | -11           |
| Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>              | 105           | 11            | 332           | -58           |
| Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)                                      | 0             | 0             | 0             | 141           |
| Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)                   | 0             | 0             | 0             | 0             |
| <b>Statistical discrepancies</b>  | <b>-371</b>   | <b>301</b>    | <b>109</b>    | <b>-10</b>    |
| Difference between capital and financial accounts (B.9-B.9f)  | -371          | 301           | 109           | -10           |
| Other statistical discrepancies (+/-)   | 0             | 0             | 0             | 0             |
| <b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>                | <b>23,794</b> | <b>36,401</b> | <b>29,850</b> | <b>26,082</b> |

\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

**Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

| Member state: GREECE   | Year           |                |                |                |       |
|--|----------------|----------------|----------------|----------------|-------|
| Data are in ...(millions of units of national currency)                                  | 2008           | 2009           | 2010           | 2011           |       |
| Date: 18/04/2012   |                |                |                |                |       |
| <b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>              | <b>23,102</b>  | <b>35,480</b>  | <b>25,991</b>  | <b>18,817</b>  |       |
| <b>Net acquisition (+) of financial assets <sup>(2)</sup></b>                            | <b>3,076</b>   | <b>1,335</b>   | <b>5,421</b>   | <b>622</b>     |       |
| Currency and deposits (F.2)  | 3,340          | -1,889         | 5,555          | -2,250         |       |
| Securities other than shares (F.3)   | 0              | 0              | 0              | 0              |       |
| Loans (F.4)  | -378           | 3,674          | 177            | 866            |       |
| Increase (+)   | 2              | 4,007          | 195            | 1,541          |       |
| Reduction (-)  | -380           | -333           | -18            | -675           |       |
| Short term loans (F.41), net   | 0              | 0              | 0              | 0              |       |
| Long-term loans (F.42)   | -378           | 3,674          | 177            | 866            |       |
| Increase (+)   | 2              | 4,007          | 195            | 1,541          |       |
| Reduction (-)  | -380           | -333           | -18            | -675           |       |
| Shares and other equity (F.5)  | -469           | -455           | 34             | 647            |       |
| Portfolio investments, net <sup>(2)</sup>  | -5             | -2             | -4             | -7             |       |
| Shares and other equity other than portfolio investments                                 | -464           | -453           | 38             | 654            |       |
| Increase (+)   | 2              | 293            | 55             | 1,290          |       |
| Reduction (-)  | -466           | -746           | -17            | -636           |       |
| Other financial assets (F.1, F.6 and F.7)  | 583            | 5              | -345           | 1,359          |       |
| <b>Adjustments <sup>(3)</sup></b>  | <b>-1,470</b>  | <b>-1,024</b>  | <b>-1,025</b>  | <b>4,600</b>   |       |
| Net incurrence (-) of liabilities in financial derivatives (F.34)                        | -210           | 400            | -577           | -7             | Swaps |
| Net incurrence (-) of other liabilities (F.5, F.6 and F.7)                               | -2,201         | -386           | -887           | 3,733          |       |
| Issuances above(-)/below(+) nominal value  | 938            | -359           | 140            | 117            |       |
| Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)            | -40            | -690           | 21             | 826            |       |
| of which: interest flows attributable to swaps and FRAs                                  | 0              | 0              | 0              | 0              |       |
| Redemptions of debt above(+)/below(-) nominal value                                      | -62            | 0              | -54            | -11            |       |
| Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>   | 105            | 11             | 332            | -58            |       |
| Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)                           | 0              | 0              | 0              | 0              |       |
| Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)        | 0              | 0              | 0              | 0              |       |
| <b>Statistical discrepancies</b>   | <b>202</b>     | <b>303</b>     | <b>247</b>     | <b>24</b>      |       |
| Difference between capital and financial accounts (B.9-B.9f)                             | 202            | 303            | 247            | 24             |       |
| Other statistical discrepancies (+/-)  | 0              | 0              | 0              | 0              |       |
| <b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>   | <b>24,910</b>  | <b>36,094</b>  | <b>30,634</b>  | <b>24,063</b>  |       |
| <b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b> | <b>287,113</b> | <b>323,207</b> | <b>353,842</b> | <b>377,905</b> |       |
| Central government gross debt (level) (b) <sup>(2, 5)</sup>                              | 287,113        | 323,207        | 353,842        | 377,905        |       |
| Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>          | 0              | 0              | 0              | 0              |       |

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.



**Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

| Member state: GREECE   | Year     |          |          |          |
|--|----------|----------|----------|----------|
| Data are in ...(millions of units of national currency)                                | 2008     | 2009     | 2010     | 2011     |
| Date: 18/04/2012   |          |          |          |          |
| <b>Net borrowing(+)/lending(-)(EDP 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        |
| Securities other than shares (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        |
| Shares and other equity (F.5)  | M        | M        | M        | M        |
| Portfolio investments, net <sup>(2)</sup>  | M        | M        | M        | M        |
| Shares and other equity other than portfolio investments                               | M        | M        | M        | M        |
| Increase (+)   | M        | M        | M        | M        |
| Reduction (-)  | M        | M        | M        | M        |
| Other financial assets (F.1, F.6 and F.7)  | M        | M        | M        | M        |
| <b>Adjustments <sup>(3)</sup></b>  | <b>M</b> | <b>M</b> | <b>M</b> | <b>M</b> |
| Net incurrence (-) of liabilities in financial derivatives (F.34)                      | M        | M        | M        | M        |
| Net incurrence (-) of other liabilities (F.5, F.6 and F.7)                             | M        | M        | M        | M        |
| Issuances above(-)/below(+) nominal value  | M        | M        | M        | M        |
| Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)          | M        | M        | M        | M        |
| of which: interest flows attributable to swaps and FRAs                                | M        | M        | M        | M        |
| Redemptions 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.12.1) <sup>(5)</sup> (+/-)                         | M        | M        | M        | M        |
| Other volume changes in financial liabilities (K.7, K.8, K.10) <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>(5)</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 borrowing / net lending 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.33 and AF.4. At face value.

**Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

| Member state: GREECE<br>Data are in ...(millions of units of national currency)<br>Date: 18/04/2012 | Year         |              |              |              |
|---|--------------|--------------|--------------|--------------|
|   | 2008         | 2009         | 2010         | 2011         |
| <b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>                           | <b>166</b>   | <b>84</b>    | <b>569</b>   | <b>-548</b>  |
| <b>Net acquisition (+) of financial assets <sup>(2)</sup></b>                                       | <b>143</b>   | <b>314</b>   | <b>-242</b>  | <b>295</b>   |
| Currency and deposits (F.2)   | 141          | 337          | -283         | 282          |
| Securities other than shares (F.3)  | 2            | -23          | 41           | 13           |
| 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            |
| Shares and other equity (F.5)   | 0            | 0            | 0            | 0            |
| Portfolio investments, net <sup>(2)</sup>   | 0            | 0            | 0            | 0            |
| Shares and other equity other than portfolio investments  | 0            | 0            | 0            | 0            |
| Increase (+)  | 0            | 0            | 0            | 0            |
| Reduction (-)   | 0            | 0            | 0            | 0            |
| Other financial assets (F.1, F.6 and F.7)   | 0            | 0            | 0            | 0            |
| <b>Adjustments <sup>(3)</sup></b>   | <b>-196</b>  | <b>-250</b>  | <b>-261</b>  | <b>45</b>    |
| Net incurrence (-) of liabilities in financial derivatives (F.34)                                   | 0            | 0            | 0            | 0            |
| Net incurrence (-) of other liabilities (F.5, F.6 and F.7)  | -196         | -250         | -261         | 45           |
| Issuances above(-)/below(+) nominal value   | 0            | 0            | 0            | 0            |
| Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)                       | 0            | 0            | 0            | 0            |
| of which: interest flows attributable to swaps and FRAs   | 0            | 0            | 0            | 0            |
| Redemptions of debt above(+)/below(-) nominal value   | 0            | 0            | 0            | 0            |
| Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>              | 0            | 0            | 0            | 0            |
| Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)                                      | 0            | 0            | 0            | 0            |
| Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)                   | 0            | 0            | 0            | 0            |
| <b>Statistical discrepancies</b>  | <b>-81</b>   | <b>88</b>    | <b>-41</b>   | <b>-6</b>    |
| Difference between capital and financial accounts (B.9-B.9f)  | -81          | 88           | -41          | -6           |
| Other statistical discrepancies (+/-)   | 0            | 0            | 0            | 0            |
| <b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>                | <b>32</b>    | <b>236</b>   | <b>25</b>    | <b>-214</b>  |
| <b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>              | <b>1,748</b> | <b>2,007</b> | <b>1,991</b> | <b>1,764</b> |
| Local government gross debt (level) (b) <sup>(5)</sup>  | 1,795        | 2,031        | 2,056        | 1,842        |
| Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>                       | 47           | 24           | 65           | 78           |

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

**Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

| Member state: GREECE<br>Data are in ...(millions of units of national currency)<br>Date: 18/04/2012 | Year           |                |                |                |
|---|----------------|----------------|----------------|----------------|
|   | 2008           | 2009           | 2010           | 2011           |
| <b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>                      | <b>-402</b>    | <b>539</b>     | <b>-3,039</b>  | <b>1,296</b>   |
| <b>Net acquisition (+) of financial assets <sup>(2)</sup></b>                                       | <b>3,476</b>   | <b>487</b>     | <b>1,006</b>   | <b>-1,575</b>  |
| Currency and deposits (F.2)   | 616            | 200            | -194           | 12             |
| Securities other than shares (F.3)  | 2,394          | -25            | 1,202          | -1,293         |
| Loans (F.4)   | 17             | -4             | -31            | -37            |
| Increase (+)  | 17             | 0              | 0              | 0              |
| Reduction (-)   | 0              | -4             | -31            | -37            |
| Short term loans (F.41), net  | 0              | 0              | 0              | 0              |
| Long-term loans (F.42)  | 17             | -4             | -31            | -37            |
| Increase (+)  | 17             | 0              | 0              | 0              |
| Reduction (-)   | 0              | -4             | -31            | -37            |
| Shares and other equity (F.5)   | 202            | 332            | 333            | 13             |
| Portfolio investments, net <sup>(2)</sup>   | 202            | 332            | 333            | 13             |
| Shares and other equity other than portfolio investments  | 0              | 0              | 0              | 0              |
| Increase (+)  | 0              | 0              | 0              | 0              |
| Reduction (-)   | 0              | 0              | 0              | 0              |
| Other financial assets (F.1, F.6 and F.7)   | 247            | -16            | -304           | -270           |
| <b>Adjustments <sup>(3)</sup></b>   | <b>-2,585</b>  | <b>-947</b>    | <b>2,745</b>   | <b>89</b>      |
| Net incurrence (-) of liabilities in financial derivatives (F.34)                                   | 0              | 0              | 0              | 0              |
| Net incurrence (-) of other liabilities (F.5, F.6 and F.7)  | -2,585         | -947           | 2,745          | 89             |
| Issuances above(-)/below(+) nominal value   | M              | M              | M              | M              |
| Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)                       | M              | M              | M              | M              |
| of which: interest flows attributable to swaps and FRAs   | M              | M              | M              | M              |
| Redemptions 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.12.1) <sup>(5)</sup> (+/-)                                      | M              | M              | M              | M              |
| Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)                   | M              | M              | M              | M              |
| <b>Statistical discrepancies</b>  | <b>-492</b>    | <b>-90</b>     | <b>-97</b>     | <b>-28</b>     |
| Difference between capital and financial accounts (B.9-B.9f)  | -492           | -90            | -97            | -28            |
| Other statistical discrepancies (+/-)   | M              | M              | M              | M              |
| <b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>                  | <b>-3</b>      | <b>-11</b>     | <b>615</b>     | <b>-218</b>    |
| <b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>               | <b>-25,577</b> | <b>-25,529</b> | <b>-26,298</b> | <b>-24,052</b> |
| Social security gross debt (level) (b) <sup>(2,5)</sup>   | 199            | 188            | 802            | 584            |
| Social security holdings of other subsectors debt (level) (c) <sup>-</sup>                          | 25,776         | 25,717         | 27,100         | 24,636         |

**\*Please note that the sign convention for net borrowing / net lending 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.33 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: GREECE<br>Data are in ...(millions of units of national currency)<br>Date: 18/04/2012                                      | Year  |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|------------------|--|---|-------------|---------|---------|----------|--|----------|----------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|                  |  | 2008  | 2009        | 2010    | 2011    | 2012     |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  | (1)   | (1)         | (1)     | (1)     | forecast |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2                | <b>Trade credits and advances (AF.71 L)</b>  | 6,772   | 7,501       | 7,743   | 2,746   | L        |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3                | <b>Amount outstanding in the government debt from the financing of public undertakings</b>   |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  | <i>Data:</i>   | 0   | 675         | 675     | 50      | L        |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  | <i>Institutional characteristics:</i>  | <table border="1"> <thead> <tr> <th></th> <th>ATE BANK</th> <th>ATE BANK</th> <th>PROTON BANK</th> <th></th> <th></th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> |             |         |         |          |  | ATE BANK | ATE BANK | PROTON BANK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  | ATE BANK   | ATE BANK  | PROTON BANK |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  |  |   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 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:  | Market value of securities much lower than nominal values   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                  | ii) the reasons for these differences:   | Economic crisis   |             |         |         |          |  |          |          |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10               | <b>Gross National Income at current market prices (B.5*g)(2)</b>   | 225,324   | 225,999     | 221,120 | 208,242 | 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.