

# 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: 08/04/2014**

DD/MM/YYYY

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

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***Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.***

***Not applicable: M ; Not available: L***

***For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-".***

***Also 1000 separator is used.***

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

Member state: GREECE Data are in ...(millions of units of national currency) Date: 08/04/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-24,113	-19,964	-17,205	-23,109	-4,266
- Central government	S.1311	-26,583	-18,863	-15,648	-28,580	-5,197
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-569	487	693	770	654
- Social security funds	S.1314	3,039	-1,588	-2,250	4,701	277
		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>		329,514	355,141	303,936	318,703	320,000
<i>By category:</i>						
Currency and deposits	AF.2	1,005	820	774	819	
Securities other than shares, exc. financial derivatives	AF.33	253,433	251,998	93,614	79,225	
Short-term	AF.331	9,121	11,844	16,516	11,993	
Long-term	AF.332	244,312	240,154	77,098	67,232	
Loans	AF.4	75,076	102,323	209,548	238,659	
Short-term	AF.41	2,765	2,620	2,207	2,054	
Long-term	AF.42	72,311	99,703	207,341	236,605	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	5,047	3,591	3,538	3,535	L
<b>Interest (consolidated)</b>	EDP D.41	12,855	14,889	9,645	7,222	L
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	13,193	15,018	9,707	7,225	L
<b>Gross domestic product at current market prices</b>	B.1*g	222,151	208,532	193,347	182,054	181,872

(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: 08/04/2014						
	2010	2011	Year 2012	2013	2014	
<b>Working balance in central government accounts</b>	-19,292	-22,882	-15,688	-5,441	-1,553	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-601	-80	-591	-82	L	
Loans, granted (+)	0	0	0	0	L	
Loans, repayments (-)	134	0	0	0	L	
Equities, acquisition (+)	19	5	4	0	L	
Equities, sales (-)	0	0	0	0	L	
Other financial transactions (+/-)	-754	-85	-595	-82	L	
of which: transactions in debt liabilities (+/-)	-577	-7	-499	-238	L	
Detail 1	-577	5	244	0	L	
Detail 2	0	-12	-743	-238	L	Other
Non-financial transactions not included in the working balance	-1,559	-744	316	619	130	
Detail 1	-399	-229	497	666	L	Balance sheet corrections - unaudited amounts
Detail 2	-1,160	-515	-181	-47	130	Other (EU disallowances and penalties of ELEGEF, privatisations)
Difference between interest paid (+) and accrued (EDP D.41)(-)	-279	408	2,570	-1,324	-3,500	
Other accounts receivable (+)	179	1,646	-188	-263	-980	
Detail 1	-1,048	855	-248	-574	-350	Accrual tax revenue
Detail 2	1,227	791	60	311	-630	Other (accrual EU revenue etc)
Other accounts payable (-)	438	1,002	734	1,164	65	
Detail 1	52	43	132	22	-35	EU revenue-advances
Detail 2	386	959	602	1,142	100	Other (ministries payables, unpaid tax refunds, changes in TSA)
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	5,514	4,499	-2,863	-16,855	1,476	
Detail 1	3,145	3,348	1,294	1,752	463	Government Enterprises
Detail 2	2,369	1,151	-4,157	-18,607	1,013	EBFs
Other adjustments (+/-) (please detail)	-10,983	-2,712	62	-6,398	-835	
Detail 1	0	0	-467	-5,513	L	Settlement of Government arrears
Detail 2	0	0	654	606	L	Future incomes from ANFA
Detail 3	625	732	694	621	L	Accrued Bank guarantee fees
Detail 4	0	0	731	286	L	80 bio loan - retroactive interest reduction
Detail 5	-11,608	-3,444	-1,550	-2,398	-835	Other
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-26,583</b>	<b>-18,863</b>	<b>-15,648</b>	<b>-28,580</b>	<b>-5,197</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

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

Member state: GREECE Data are in ...(millions of units of national currency) Date: 08/04/2014	2010	2011	Year 2012	2013	2014	
<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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	M	M	M	M		

(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 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)	2010	2011	2012	2013	2014	
Date: 08/04/2014						
<b>Working balance in local government accounts</b>	715	798	934	1,097	654	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-26	169	149	98		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-26	169	149	98		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
<i>Detail 1</i>	-26	169	149	98		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	0	0		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	255	-184		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	255	-184		Settlement of Government Arrears for Local Government
Other accounts payable (-)	-261	13	163	766		
<i>Detail 1</i>	-23	-42	2	-3		Revenues and payments on behalf of third parties
<i>Detail 2</i>	-238	55	161	769		Payments to third parties outside GG
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net borrowing (-) or net lending (+) of other local government bodies	66	168	35	73		
<i>Detail 1</i>	66	16	32	47		Legal Entities Under Public Law + Municipal Enterprises
<i>Detail 2</i>	0	152	3	26		Regions
Other adjustments (+/-) (please detail)	-1,063	-661	-843	-1,080		
<i>Detail 1</i>	-1,063	-695	-831	-941		Cash outstanding in the beginning of the year
<i>Detail 2</i>	0	46	0	0		Capital Transfers of State
<i>Detail 3</i>	0	-12	-12	-139		Debt assumption for Water Supply Enterprises
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-569</b>	<b>487</b>	<b>693</b>	<b>770</b>	654	

(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 Data are in ...(millions of units of national currency) Date: 08/04/2014		Year					
		2010	2011	2012	2013	2014	
<b>Working balance in social security accounts</b>		300	-1,118	243	1,254	277	
<i>Basis of the working balance</i>		mixed	mixed	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>							
<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 (EDP D.41)(-)		M	M	M	M		
Other accounts receivable (+)		-304	-256	-216	23		
<i>Detail 1</i>		-304	-273	-252	47		Accrual Adjustment of Social Contributions
<i>Detail 2</i>			17	36	-24		Accrual Adjustment of Pensions
Other accounts payable (-)		2,745	-214	-2,277	3,424		
<i>Detail 1</i>		3,432	1,033	-483	1,114		Payables related to Public Hospitals
<i>Detail 2</i>		-687	-1,247	-1,794	2,310		Payables related to Social Security Funds
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>							
<i>Detail 2</i>							
Other adjustments (+/-) (please detail)		298	0	0	0		
<i>Detail 1</i>		298					Capital transfers from Central Government
<i>Detail 2</i>							
<i>Detail 3</i>							
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>		3,039	-1,588	-2,250	4,701	277	
<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 Data are in ...(millions of units of national currency) Date: 08/04/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>24,113</b>	<b>19,964</b>	<b>17,205</b>	<b>23,109</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>4,646</b>	<b>564</b>	<b>45,582</b>	<b>-11,322</b>
Currency and deposits (F.2)	5,126	-2,027	6,269	965
Securities other than shares (F.3)	-181	-48	12,440	-201
Loans (F.4)	146	831	19,543	-24,575
Increase (+)	195	1,543	25,044	102
Reduction (-)	-49	-712	-5,501	-24,677
Short term loans (F.41), net	0	0	1	102
Long-term loans (F.42)	146	831	19,542	-24,677
Increase (+)	195	1,543	25,043	0
Reduction (-)	-49	-712	-5,501	-24,677
Shares and other equity (F.5)	381	591	7,621	12,878
Portfolio investments, net <sup>(2)</sup>	329	5	53	218
Shares and other equity other than portfolio investments	52	586	7,568	12,660
Increase (+)	75	1,297	7,599	13,335
Reduction (-)	-23	-711	-31	-675
Other financial assets (F.1, F.6 and F.7)	-826	1,217	-291	-389
<b>Adjustments <sup>(3)</sup></b>	<b>1,196</b>	<b>5,302</b>	<b>-114,150</b>	<b>2,972</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-577	-7	-45	-1,252
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1,250	3,736	-2,158	5,748
Issuances above(-)/below(+) nominal value	140	85	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	41	852	2,383	-1,297
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	-54	-11	-114,236	-1
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	396	-28	-94	-226
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	675	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>-131</b>	<b>-203</b>	<b>158</b>	<b>8</b>
Difference between capital and financial accounts (B.9-B.9f)	-131	-203	158	8
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>29,824</b>	<b>25,627</b>	<b>-51,205</b>	<b>14,767</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 Data are in ...(millions of units of national currency) Date: 08/04/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>26,583</b>	<b>18,863</b>	<b>15,648</b>	<b>28,580</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>5,306</b>	<b>588</b>	<b>41,470</b>	<b>-11,986</b>
Currency and deposits (F.2)	5,603	-2,332	5,607	-566
Securities other than shares (F.3)	0	0	8,979	484
Loans (F.4)	177	868	19,627	-24,557
Increase (+)	195	1,543	25,044	102
Reduction (-)	-18	-675	-5,417	-24,659
Short term loans (F.41), net	0	0	1	102
Long-term loans (F.42)	177	868	19,626	-24,659
Increase (+)	195	1,543	25,043	0
Reduction (-)	-18	-675	-5,417	-24,659
Shares and other equity (F.5)	48	579	7,587	12,721
Portfolio investments, net <sup>(2)</sup>	-4	-7	19	61
Shares and other equity other than portfolio investments	52	586	7,568	12,660
Increase (+)	75	1,297	7,599	13,335
Reduction (-)	-23	-711	-31	-675
Other financial assets (F.1, F.6 and F.7)	-522	1,473	-330	-68
<b>Adjustments <sup>(3)</sup></b>	<b>-1,288</b>	<b>4,860</b>	<b>-123,683</b>	<b>-1,218</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-577	-7	-80	-1,252
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1,234	3,937	-44	1,558
Issuances above(-)/below(+) nominal value	140	117	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	41	852	2,679	-1,297
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	-54	-11	-126,144	-1
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	396	-28	-94	-226
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>26</b>	<b>-244</b>	<b>45</b>	<b>-147</b>
Difference between capital and financial accounts (B.9-B.9f)	26	-244	45	-147
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>30,627</b>	<b>24,067</b>	<b>-66,520</b>	<b>15,229</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>353,839</b>	<b>377,906</b>	<b>311,386</b>	<b>326,615</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	353,839	377,906	311,386	326,615
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 Data are in ...(millions of units of national currency) Date: 08/04/2014	Year			
	2010	2011	2012	2013
<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 Data are in ...(millions of units of national currency) Date: 08/04/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>569</b>	<b>-487</b>	<b>-693</b>	<b>-770</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-242</b>	<b>311</b>	<b>353</b>	<b>-33</b>
Currency and deposits (F.2)	-283	298	132	195
Securities other than shares (F.3)	41	13	-34	-44
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	255	-184
<b>Adjustments <sup>(3)</sup></b>	<b>-261</b>	<b>13</b>	<b>163</b>	<b>766</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)	-261	13	163	766
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>(3)</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>-59</b>	<b>4</b>	<b>50</b>	<b>64</b>
Difference between capital and financial accounts (B.9-B.9f)	-59	4	50	64
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>7</b>	<b>-159</b>	<b>-127</b>	<b>27</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,973</b>	<b>1,801</b>	<b>1,708</b>	<b>1,779</b>
Local government gross debt (level) (b) <sup>(3)</sup>	2,038	1,879	1,752	1,779
Local government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	65	78	44	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 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 Data are in ...(millions of units of national currency) Date: 08/04/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-3,039</b>	<b>1,588</b>	<b>2,250</b>	<b>-4,701</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,006</b>	<b>-1,629</b>	<b>-322</b>	<b>1,309</b>
Currency and deposits (F.2)	-194	7	530	1,336
Securities other than shares (F.3)	1,202	-1,355	-586	-189
Loans (F.4)	-31	-37	-84	-18
Increase (+)	0	0	0	0
Reduction (-)	-31	-37	-84	-18
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-31	-37	-84	-18
Increase (+)	0	0	0	0
Reduction (-)	-31	-37	-84	-18
Shares and other equity (F.5)	333	12	34	157
Portfolio investments, net <sup>(2)</sup>	333	12	34	157
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)	-304	-256	-216	23
<b>Adjustments <sup>(3)</sup></b>	<b>2,745</b>	<b>-214</b>	<b>-2,277</b>	<b>3,264</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)	2,745	-214	-2,277	3,264
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>(3)</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>-98</b>	<b>37</b>	<b>63</b>	<b>91</b>
Difference between capital and financial accounts (B.9-B.9f)	-98	37	63	91
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>614</b>	<b>-218</b>	<b>-286</b>	<b>-37</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-26,298</b>	<b>-24,566</b>	<b>-9,158</b>	<b>-9,691</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	802	584	298	261
Social security holdings of other subsectors debt (level) (c) <sup>-</sup>	27,100	25,150	9,456	9,952

**\*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 Data are in ...(millions of units of national currency) Date: 08/04/2014	Year				
		2010	2011	2012	2013	2014
		(1)	(1)	(1)	(1)	forecast
2	<b>Trade credits and advances (AF.71 L)</b>	7,944	2,778	3,124	1,530	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>					
	<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:	Market value of securities much lower than nominal value				
	ii) the reasons for these differences:	Economic crisis				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	215,917	202,482	194,909	181,886	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.