

**Inventory of the methods, procedures and sources  
used for the compilation of deficit and debt data and  
the underlying government sector accounts  
according to ESA95**

**CYPRUS**

**2014**

## **Background**

Compilation and publishing of the Inventory of the methods, procedures and sources used to compile actual deficit and debt data is foreseen by Council Regulation 479/2009, as amended.

According to Article 8.1: *“The Commission (Eurostat) shall regularly assess the quality both of actual data reported by Member States and of the underlying government sector accounts compiled according to ESA 95.... Quality of actual data means compliance with accounting rules, completeness, reliability, timeliness, and consistency of the statistical data. The assessment will focus on areas specified in the inventories of Member States such as the delimitation of the government sector, the classification of government transactions and liabilities, and the time of recording.”*

In line with the provisions of the Regulation set up in Article 9, *“Member States shall provide the Commission (Eurostat) with a detailed inventory of the methods, procedures and sources used to compile actual deficit and debt data and the underlying government accounts. The inventories shall be prepared in accordance with guidelines adopted by the Commission (Eurostat) after consultation of CMFB. The inventories shall be updated following revisions in the methods, procedures and sources adopted by Member States to compile their statistical data”*.

The content of the Inventory and the related guidelines have been endorsed by the Committee on Monetary, Financial and Balance of Payments statistics in June 2012 and are followed by all EU Member States.

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## ANNEXES

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- Annex II** – Bridge tables between public accounts items and ESA95 codes
- Annex III** – Issuance above/below nominal value example of calculation
- Annex IV** – Statement of Outstanding Guarantees
- Annex V** – Loans from Public Funds

## **A. Institutional arrangements, sources, procedures and methods used for the calculation of deficit and debt data**

This chapter provides a summary description on the general government sector components and specifies institutional responsibilities and basic data sources used for EDP tables and for the compilation of general government national accounts. Special attention is given to EDP tables: detailed description of components of the working balance and the transition into EDP B.9 (net lending/net borrowing); compilation of Maastricht debt and of stock-flow adjustments; explanation of the link between EDP table 2 and 3, balancing process and statistical discrepancies.

### **1. General Government**

This section describes the coverage of the General Government sector and the sub-sectors for **CYPRUS**.

The general government sector is composed of **three** sub-sectors: S.1311, S.1313 and S.1314 (sub-sector S.1312 does not exist). It includes:

#### **1.1. Central government subsector (S.1311)**

##### **- Central budgetary units**

- 1. Constitutional Powers**
- 2. Constitutional Services**
- 3. Independent Services**
- 4. Ministry of Defence**
- 5. Ministry of Agriculture, Natural Resources and Environment**
- 6. Ministry of Justice and Public Order**
- 7. Ministry of Commerce, Industry and Tourism**
- 8. Ministry of Labour and Social Insurance**
- 9. Ministry of the Interior**
- 10. Ministry of Foreign Affairs**
- 11. Ministry of Finance**
- 12. Independent Offices**
- 13. Ministry of Education and Culture**
- 14. Ministry of Communications and Works**
- 15. Ministry of Health**

##### **- Extra-budgetary units**

- 1. Cyprus Children Fund Committee**
- 2. Energy Conservation and the Promotion of Utilisation of Renewable Energy Sources**
- 3. Cyprus State Scholarship Foundation**
- 4. Youth Board**

5. **Council of Preservation of Memory of the EOKA Liberation Struggle 1955-1959**
6. **Fund for the Construction of Cyprus Museum**
7. **Fund for Additional Tax on Petrol**
8. **Improvement of Community Forests**
9. **Fund for Travel Allowance to the Disabled**
10. **Cyprus Handicraft Services**
11. **Education A' Fund**
12. **Welfare Lottery Fund**
13. **Welfare Fund National Guard Personnel**
14. **Relief Fund for Affected Persons**
15. **AIDS Fund**
16. **Fund for Maintenance of Old Renovated Buildings**
17. **Turkish Cypriot Property Administration Fund**
18. **Investment Fund**
19. **Public Loans Fund**
20. **National Betting Authority**
21. **National Solidarity Fund**
22. **Sinking Fund**

#### **- Semi-government organisations**

1. **Cyprus Sports Organisation**
2. **Cyprus Theatre Organisation**
3. **Cyprus Tourism Organisation**
4. **University of Cyprus**
5. **Cyprus University of Technology**
6. **Open University of Cyprus**
7. **School Committees**
8. **Cyprus Broadcasting Corporation**
9. **Cyprus News Agency**
10. **Cyprus Investment Promotion Agency**
11. **Research Promotion Foundation**
12. **Cyprus Cultural Foundation**
13. **Bank of Cyprus Oncology Centre**
14. **Cyprus Agricultural Payments Organisation**
15. **Youth Foundation**
16. **Symphony Orchestra Foundation**
17. **Cyprus Anti-Drugs Council**
18. **Cyprus Standards Organisation**
19. **Central Agency for Equal Distribution of Burdens**
20. **Cyprus Organisation for Storage and Management of Oil Stocks (COSMOS)**
21. **Cyprus Petroleum Storage Company Ltd**
22. **Agricultural Insurance Organisation**



## **1.2. State government subsector (S.1312)**

**The State government subsector is not applicable in Cyprus.**

## **1.3. Local government subsector (S.1313)**

- **39 municipalities**
- **349 village authorities**

**For a complete list, please see Annex I.**

## **1.4. Social security funds subsector (S.1314)**

- 1. Social Insurance Fund**
- 2. Medical Treatment Scheme Fund**
- 3. Regular Employees Provident Fund**
- 4. Redundancy Fund**
- 5. Central Holiday Fund**
- 6. Insolvency Fund**

Further details relating to practical aspects of sector classification for individual units into general government sector could be found in Chapter B, section 1.

## **2. Institutional arrangements**

This section provides general information on institutional arrangements relating to the production and dissemination of government deficit and debt statistics:

- responsibility of national authorities for compilation of individual EDP tables and underlying government national accounts, as defined by ESA95 Transmission Programme;
- institutional arrangements relating to public accounts which are used by statistical authorities for compilation of government national accounts and EDP tables;
- general overview about the bookkeeping system used by public units, internal quality checks and external auditing;
- communication between individual national authorities involved in EDP;
- publishing of deficit and debt statistics.

### **Legal basis for the compilation of GFS and EDP data**

**In line with the European Commission's and the European Council's aim to set out a strategy that would give the European Union a quality management framework for statistics, Cyprus has already passed the Fiscal Responsibility and Budgetary Framework Law (FRBF Law) that provides the framework to promote fiscal responsibility among all entities comprising the General Government. The mechanism enforced by this legislation seeks to extend and improve the surveillance of fiscal policies and benefit the statistical domain from the enhanced quality management that will incur.**

**The framework set by the FRBF Law lays out preventive measures as regards the quality management of upstream data sources (including EDP data sources), as opposed to the mainly corrective approach that was in place up to the introduction of the FRBF Law.**

**As a preventive measure, CYSTAT has collaborated with the National Treasury in the development of a framework for the collection of local authorities and semi-organisations' data to ensure homogeneity/consistency and timeliness of the data collected. In this respect, it was of importance that all users/data providers be familiarised with ESA concepts and practices. CYSTAT played an important role on this and helped the National Treasury to become familiarised with ESA concepts and pass this information on to the users/providers. Since data from these sources are collected on a monthly basis for the compilation of monthly data as per Troika requirements, both consistency and timeliness are essential. However, if any discrepancies or inconsistencies are identified, corrective actions are still in place since they remain a necessary parallel tool.**

**Under the Fiscal Responsibility and Budgetary Framework Law, the government aims to ensure data quality among all entities comprising the General Government.**

## 2.1. Institutional responsibilities for the compilation of general government deficit and debt data

This section describes institutional responsibilities for compilation of Government Finance Statistics (national accounts for general government and EDP tables). Further related information is described in section 2.3 Communication.

National accounts data for general government are transmitted to Eurostat<sup>1</sup> via the following tables (see the related EU legislation)<sup>2</sup> :

Table 2 – Main aggregates of general government (annual data)

Table 6 – Financial accounts by sector (annual data)

Table 7 – Balance Sheets for financial assets and liabilities (annual data)

Table 9 – Detailed Tax and Social Contribution Receipts by Type of Tax or Social Contribution and Receiving Sub-sector including the list of taxes and social contributions according to national classification (annual data)

Table 11 – Expenditure of General Government by function (annual data)

Table 25 – Quarterly Non-financial Accounts of General Government

Table 26 – Balance sheets for non-financial assets (annual data)

Table 27 – Quarterly Financial Accounts of General Government

Table 28 – Quarterly Government Debt (Maastricht Debt) for General Government

Data on government deficits and debt levels are reported to Eurostat twice a year (in April and October) in EDP notification tables<sup>3</sup>.

**Table 1. - Institutional responsibilities for the compilation of general government national accounts and EDP tables**

Institutional responsibilities <i>(the appropriate cells are crossed)</i>		NSI	MOF	NCB	Other
<b>Compilation of national accounts for General Government:</b>					
Nonfinancial accounts	annual	✓			
	quarterly	✓			
Financial accounts	annual	✓			
	quarterly	✓			
Maastricht debt	quarterly		✓		

<sup>1</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search\\_database](http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search_database)

<sup>2</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/government\\_finance\\_statistics/legislation](http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/legislation)

<sup>3</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/government\\_finance\\_statistics/excessive\\_deficit/edp\\_notification\\_tables](http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/excessive_deficit/edp_notification_tables)

Institutional responsibilities (the appropriate cells are crossed)		NSI	MOF	NCB	Other
<b>Compilation of EDP Tables:</b>					
<b>EDP table 1</b>	actual data	deficit/surplus	✓		
		debt		✓	
		other variables	✓		
	planned data	deficit/surplus		✓	
		debt		✓	
		other variables		✓	
<b>EDP table 2 (actual data)</b>	2A central government		✓		
	2B state government		n.a.		
	2C local government		✓		
	2D social security funds		✓		
<b>EDP table 3 (actual data)</b>	3A general government			✓	
	3B central government			✓	
	3C state government			n.a.	
	3D local government			✓	
	3E social security funds			✓	
<b>EDP table 4</b>			✓		

NSI - National statistical institute including units subordinated to the NSI (the latter is to be specified in comments)

MOF – Ministry of Finance/Economy including units subordinated to the MOF (to be specified in comments)

NCB – National Central Bank

Other – other national body, to be specified in comments

The official names of the institutions involved in the compilation of general government national accounts and EDP tables in Greek and English are the following:

NSI: Στατιστική Υπηρεσία Κύπρου – Κλάδος Δημόσιων Οικονομικών  
Statistical Service of Cyprus (CYSTAT) – Public Finance Statistics Section

MOF: Υπουργείο Οικονομικών της Κυπριακής Δημοκρατίας – Διεύθυνση  
Προϋπολογισμού και Δημοσιονομικού Ελέγχου  
Ministry of Finance of the Republic of Cyprus – Directorate of Budget and  
Fiscal Control

The Public Finance Statistics Section of the national statistical institute, namely the Statistical Service of Cyprus (CYSTAT), and the Ministry of Finance of the Republic of Cyprus (MOF) are the two bodies involved in the compilation of general government national accounts and EDP tables for Cyprus both for the April and the October notification. The Central Bank of Cyprus is not actively involved in the EDP.

CYSTAT is responsible for all the actual data quoted in the table above (national accounts excluding the Maastricht debt, EDP Table 1 for actual data except debt, Table 2 and Table 4), and MOF is responsible for all the planned data as well as the debt data and Table 3. The two bodies are responsible for their own part of the data series for both the April and October transmissions. Regular meetings are held between CYSTAT and MOF in order to reconcile the financial and non-financial GFS.

The EDP table compilation though is solely CYSTAT's responsibility.

A Memorandum of Understanding for the statistical cooperation between the Fiscal Council, CYSTAT, MOF, the Central Bank of Cyprus and the University of Cyprus as regards public finance statistics and public accounts was signed on 10th June 2014.

The Head of the Public Finance Statistics Section is the person who gives the final approval/authorisation for EDP data transmission to Eurostat.

CYSTAT transmits EDP tables to Eurostat via electronic form through the Edamis Web Application (EWA) of Eurostat.

A hard copy of the EDP tables is also sent to ECOFIN along with an affidavit signed by the Head of the Public Finance Statistics Section of CYSTAT, the Head of the MOF Budget Office responsible for the debt data and the Director General of the Ministry of Finance.

EDP tables are also transmitted to the Auditor General and matters of mutual interest are discussed and explained by CYSTAT.

### **2.1.1 Existence of an EDP unit/department**

The Public Finance Statistics Section of CYSTAT is the unit solely responsible for the EDP notification. The Section is staffed by 3 persons.

The Public Finance Section of CYSTAT is accountable to the Director of CYSTAT. CYSTAT has autonomy on technical matters and the exclusive responsibility for the choice of methodology, technique, definitions and procedures for the realisation of the programmes of statistical activities, even though it functions under the Ministry of Finance.

The unit is employed on all stages of EDP, i.e. data collection, data codification, data analysis, tabulation of results, transmission, clarification requests, methodological updates, classification of units, dissemination, and anything that may arise during the compilation of the Procedure.

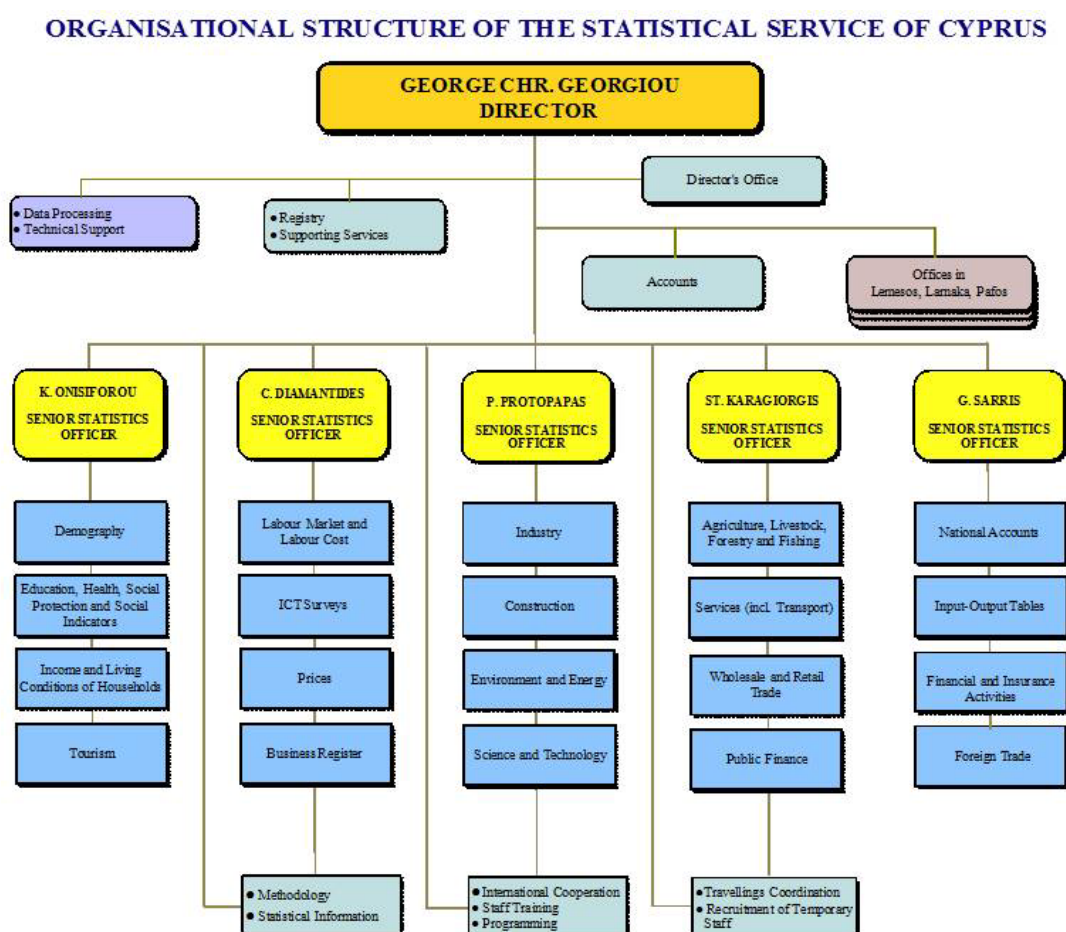
The duties of the Public Finance Section (the EDP unit) also include the compilation of General Government non-financial accounts, making adjustments

where necessary in line with the EDP manual and guidelines. Major methodological adjustments concern accruals (e.g. VAT and tax accruals), capital injections, super-dividend test, other financial transactions, trade credits, compensation of funds (e.g. provident funds), issuances above and below, etc.

Apart from the EDP notification in April and October, the Public Finance Section is also responsible for the quarterly accounts, as well as monthly accounts as per Troika obligations under the Technical Memorandum of Understanding (TMU). TMU demands monthly reporting by means of EDP tables and other specialised reports (projections and targets) 27 days after the end of the reference month.

The Section is also responsible to provide information to, among others, the Ministry of Finance, the National Treasury, the House of Parliament, the European Commission and the International Monetary Fund of EDP on a regular basis (monthly).

An administrative organisational chart of CYSTAT is included below.



- D e c e m b e r 2 0 1 4 -

## **2.1.2 Availability of resources for the compilation of GFS data**

[Please see section 2.1.1](#)

## **2.2. Institutional arrangements relating to public accounts**

Generally, “public accounts” are basic source data for GFS compilation, i.e. EDP tables as well as annual and quarterly accounts for general government. Public accounts are used by public units and refer to accounting records and relating accounting outputs (e.g. financial statements) based on the accounting framework defined by a national legislation. This section provides a general overview on institutional responsibilities relating to public accounts. Further details on public accounts for individual government subsectors are described under relevant sections on data sources and EDP tables.

### **2.2.1 Legal / institutional framework**

[Public accounts are compiled by the National Treasury of the Republic of Cyprus, which is an independent unit of the government. The Treasury records all transactions of the state using the International Public Sector Accounting Standards \(IPSAS\).](#)

[The Financial Report that is published every year by the Treasury includes financial statements of the Republic for all ministries and independent services of the state that are included in the government budget. The Accountant General is the Head of the Treasury and is responsible for the book keeping standards used by public units, the designing of financial statements and the internal quality and consistency checks and validation of the accounts. The Treasury staff is trained to follow a consistent system of data collection and processing according to the Treasury’s standards as set out by the Accountant General. In addition to that, a special arrangement has been made for the collection of data from all units of the general government within 10 days of the end of the accounting period \(monthly\).](#)

[According to the Cash Basis of accounting, revenue and expenditure are recognised when they are received or paid. Additional information is also provided for other accounts payable. No amounts are recorded in the other accounts receivable even though the information is provided by the National Treasury.](#)

[No changes in terms of the book keeping system used by public units are anticipated in the near future. There is, however, an ongoing project to incorporate the accrual principle in the public accounts prepared by the National Treasury. The Head of the Public Finance Statistics Section is involved in the National Treasury working group for the accrual adoption in the public accounts.](#)

[The Treasury uses an online accounting database system, FIMAS, to record all transactions of the state on a daily basis. As of 1<sup>st</sup> January 2006, CYSTAT has full access to FIMAS and hence all government flows that are necessary for the compilation of GFS data.](#)

FIMAS provides detailed information (20,000 budget expenditure codes and 1,000 budget revenue codes) for budget activities (State budget) but also revenue and expenditure details for the extra-budgetary funds and the social security funds.

FIMAS is accessed by the Public Finance Statistics Section every month to obtain all the budget transactions in order to compile monthly accounts for the general government and EDP tables on a monthly basis as per Troika instructions and the Technical Memorandum of Understanding obligations.

New procedures have also been introduced in order to receive monthly budget executions for the remaining part of the General Government (semi-government organisations and local authorities).

## **2.2.2 Auditing of public accounts**

### *2.2.2.1 General government units*

The accounts of all units included in the general government sector according to ESA95 are audited by internal and external auditors as well as the Auditor General of the Republic of Cyprus according to law. All flows and all accounts of all the units are audited upon submission of their annual reports to the Auditor General.

The Auditor General of the Republic is an independent officer and is responsible for the audit of central government, public organisations, local authorities and other public bodies and funds. The Annual Report of the Auditor General is submitted to the President of the Republic, who causes it to be laid before Parliament.

According to the Constitution of the Republic of Cyprus, Part 6, Chapter 2, Article 116:

*1. The Auditor-General assisted by the Deputy Auditor-General shall, on behalf of the Republic, control all disbursements and receipts and audit and inspect all accounts of moneys and other assets administered, and of liabilities incurred, by or under the authority of the Republic and for this purpose he shall have the right of access to all books, records and returns relating to such accounts and to places where such assets are kept.*

*2. The Auditor-General assisted by the Deputy Auditor-General shall exercise all such other powers and shall perform all such other functions and duties as are conferred or imposed on him by law.*

*3. The powers, functions and duties of the Auditor-General provided in this Chapter may be exercised by him in person or by such subordinate officers acting under and in accordance with his instructions.*

*4. The Auditor-General shall submit annually a report on the exercise of his functions and duties under this Chapter to the President and the Vice-*



*President of the Republic who shall cause it to be laid before the House of Representatives.*

The report is submitted to the President of the Republic during the first half of December.

The following laws pertain the auditing of the accounts of semi-government organisations, municipalities and local authorities, as well as the law regarding the organisations' and units' obligation for the provision of evidence and information supporting their accounts to the Auditor General.

#### Statutory Bodies<sup>4</sup>

*Financial Audit of Statutory Bodies Laws of 1983 and 1984 (Nos. 40/83 and 73/84)*

*The above Laws provide that the financial statements of all Statutory Bodies shall be audited annually, by the Auditor General. This overrides any other requirement that may be provided by any other Law.*

*The financial statements must be prepared by the end of February following the year end.*

*The Auditor General must complete his audit and submit his report and the audited accounts by the end of May. These, together with the report on his findings must be submitted to Parliament by the 15th of June.*

*The financial statements of any Statutory body may be audited by a private firm of auditors with the approval of the Auditor General. The former must submit their report together with the audited accounts to the Auditor General by the 30th of April. The Auditor General may conduct a value for money audit or any other additional audit that he may deem necessary.*

#### Municipalities

*Municipalities Laws 1985 to 1997*

*All Municipalities must keep proper books of accounts. Financial Statements must be prepared and submitted for audit by the 30th of April following the year end. The audited accounts are submitted by the Auditor General, together with his audit report thereon to the Municipal Council, the House of Representatives and the Minister, who sees that they are published in the Official Gazette. The Auditor General has the right to request any information or explanations from any council member or employee and the right of access to any minute, record, contract, invoice or other document necessary to conduct his audit.*

#### Local Authorities

*Local Authorities Law No 86(I)/99*

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<sup>4</sup> Statutory bodies here refer to semi-government organisations

*In accordance with the Law each Local Authority must keep proper accounts and books and records and prepare financial statements by the end of March following the year end.*

*The financial Statements are submitted to the Auditor General for audit. The audited financial statements are submitted to the District Officer together with the Audit Report and the report on his audit findings.*

*In addition to the annual financial audit the Auditor General may conduct value for money audits, special reviews or any other audit that he deems necessary.*

### **Provision of Evidence and Information to the Auditor General**

**Law No. 113(I)/2002**

*The main provisions of the above Law which came into force on 12.7.2002 are: The Auditor General has the authority to request any evidence or information in any form, including electronic form, and any explanations either written or oral, required in discharging his duties, from the following persons:*

- *Ministers*
- *Civil Servants*
- *Chairmen and members of the board of Statutory Bodies*
- *Mayors and members of the Municipal Councils*
- *Chairmen and members of Local Authority Councils*
- *Employees of Municipalities and Local Authorities*
- *Officers and employees of government services, authorities, councils established or to be established by Law.*
- *Officers and employees of public funds or other organisations audited by him.*
- *Any other person possessing or being responsible for any such information.*

*The above persons have a duty not to:*

- *Knowingly provide the Auditor General with false or inaccurate information*
- *Withhold any evidence or information*
- *Hinder the provision of information or the access to all relevant sources of information*
- *Provide compensation or influence any person called upon to provide any necessary information*
- *Try to incite any person into withholding evidence or providing false or inaccurate evidence and information*

*Any person convicted for breaching the above legal provisions is liable to a prison sentence for a maximum of one year and/or a fine of up to £1.000.*

*The Auditor General has the authority to request any person or legal entity receiving a grant or guarantee or loan from the Consolidated Fund or any other public fund to furnish him with any evidence or information necessary to ascertain how the funds were expended.*

*The Auditor General has the authority to conduct a value for money audit in any*

*Ministry or department, statutory body, municipality, local authority or in any other fund or organisation audited by him to ascertain that it operates in an efficient, effective and economic way.*

#### *2.2.2.2 Public units, not part of general government*

**Accounts of all units, which are not included in the public corporation sector according to ESA95, are audited by the Auditor General as indicated in section 2.2.2.1**

## **2.3. Communication**

### **2.3.1 Communication between actors involved in EDP**

#### *2.3.1.1 Agreement on co-operation*

**A Memorandum of Understanding for the statistical cooperation between the Fiscal Council, CYSTAT, MOF, the Central Bank of Cyprus and the University of Cyprus as regards public finance statistics and public accounts was signed on 10th June 2014.**

**Moreover, the Public Finance Statistics Section, along with the Ministry of Finance, take part in the National Treasury's working groups regarding public finances. The cooperation among all three parties involved is excellent and entailed by mutual respect.**

#### *2.3.1.2 Access to data sources based on public accounts*

**Public accounts data is accessed electronically via FIMAS (please see section 2.2.1) and extracted in excel format. Once the National Treasury confirms that all transactions of the month in question are entered and that all transactions are verified and confirmed, the Public Finance Statistics Section staff accesses the data referring to that specific month and begins processing. This is done for all budgetary accounts, for funds data, and social security funds data.**

**As of 2013, the National Treasury has made arrangements to collect monthly cash data from all local authority bodies (municipalities and village authorities) as well as all semi-government organisations included in the general government in electronic form. The deadline for submission of these data is ten days after the end of the month. The collected data is then tabulated in excel format and transmitted to the Public Finance Statistics Section. This collection scheme is expected to be carried out using online reporting as of 2014. Sanctions have been approved by the Ministry of Finance and will be enforced in case of non-compliance of the certain bodies to provide monthly data, to ensure full coverage of the sector and completeness of the data.**

**This way, it will be ensured that CYSTAT will have full coverage of all general**

government accounts data at the greatest detail for all general government units. This is very important as the Technical Memorandum of Understanding demands monthly reporting of EDP data and full coverage and timely response by all general government bodies is essential. These requirements by TMU are on top of quarterly and annual data required by Eurostat.

## **2.3.2 Publication of deficit and debt statistics**

### *2.3.2.1 Publication of EDP data*

CYSTAT is the body solely responsible for the dissemination of EDP data. After the October transmission of EDP tables to Eurostat and ECOFIN, and after the clarification requests are replied and completed, CYSTAT receives official validation by Eurostat and disseminates all final EDP tables via its website under the Statistical Theme *Economy and Finance* and the subsection *Public Finance*.

The quarterly accounts are published with a time delay of 30 days and before the final validation by Eurostat.

### *2.3.2.2 Publication of underlying government ESA95 accounts*

All EDP tables transmitted to Eurostat for the October notification as well as all quarterly accounts are published on CYSTAT's website under the statistical theme *Economy and Finance* and the sub-theme *Public Finance* and the section *Key Figures*:

[http://www.mof.gov.cy/mof/cystat/statistics.nsf/economy\\_finance\\_12main\\_en/economy\\_finance\\_12main\\_en?OpenForm&sub=2&sel=2](http://www.mof.gov.cy/mof/cystat/statistics.nsf/economy_finance_12main_en/economy_finance_12main_en?OpenForm&sub=2&sel=2)

The EDP Consolidated Inventory of Sources and Methods is also published on the CYSTAT website under the Public Finance subsection at the following link:

<http://www.cystat.gov.cy/mof/cystat/statistics.nsf/all/EE5FF7CEBA3927B3C22576B1005A6308?OpenDocument>

### 3. EDP tables and data sources

This section reports on availability and use of basic data sources for the compilation of national accounts and EDP tables, by general government subsectors and main units/groups of units. It also aims at describing adjustments to basic data source in order to compile ESA95 based deficit/surplus; EDP tables compilation techniques, balancing practices; link between EDP table 2 and 3.

#### 3.1. EDP1 table 1

EDP table 1 provides the core, summary information for the reporting period, as requested by the related EU legislation<sup>5</sup>: net borrowing(-)/net lending(+)(EDP B.9) for general government sector and its subsectors, outstanding amount of Maastricht debt by instruments, Gross Domestic Product (GDP), gross fixed capital formation (GFCF) for GG sector and data on interest expenditure (ESA95 D.41 and EDP D.41)<sup>6</sup>.

This section focuses on Maastricht debt only. A detailed description of EDP B.9 calculation and data sources for individual subsectors is covered under section 3.2.

#### 3.1.1 Compilation of Maastricht debt

##### 3.1.1.1 Specification of debt instruments

###### AF2:

**In the Consolidated debt there is no liability of the government in the form of AF2. In the non-consolidated debt, however, there is a liability of Central Government (S1311) to the Social Security Funds (S1313) in the form of deposits. The SSFs earns an interest rate of the ECB Marginal Lending Facility Rate minus 0,25%.**

###### AF331:

**There are two types of short term securities: (i) Treasury bills and (ii) Euro Commercial Paper (ECP).**

**Treasury bills are domestic and constitute the only contact with the primary debt market. They are short term, usually of duration less than 3 months. They are issued at a discount and by private placements only. The investors are usually Cyprus residents such as banking institutions, administered funds and pension/provident funds.**

**ECPs are foreign short term securities, usually of duration 1 month. They are also issued at a discount. There is no market rate available since they are not traded in the secondary market.**

###### AF332:

**Long term securities are comprised of the (i) Domestic securities and (ii) European Medium Term Securities (EMTN).**

<sup>5</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/government\\_finance\\_statistics/documents/council\\_reg\\_479-2009](http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/documents/council_reg_479-2009)

<sup>6</sup> <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2001:344:0001:0004:EN:PDF>

Domestic Securities include mainly Development stocks which are listed in the Cyprus Stock Exchange, but very few transactions take place. All debt securities carry fixed interest rate (between 4-6%). A special case of domestic security is the one issued for the recapitalization of the banking sector, which is zero-coupon (interest rate equal to 0%). The security matures in one year and it is automatically renewed upon maturity. Other minor cases are the Saving Certificates.

EMTN securities are traded in the London Stock Exchange. Secondary market records are available only to international depositories (Euroclear and Clearstream). They are usually of duration 5 or 10 years. The interest rate is fixed (between 3,75%-6,5%) and applied annually.

It should be noted that a part of the debt in domestic securities and EMTN is investment by the Social Security Funds reserve (S1313) and hence, it is not included in the consolidated amount.

#### AF41: Short-term Loans

Short-term loans of negligible extent exist only in the case of semi-government organisations (Cyprus Sports Organisation, Cyprus Broadcasting Corporation and the Bank of Cyprus Oncology Centre) that belongs to the Central Government sector.

#### AF42: Long-term Loans

Long term loans are divided into domestic and foreign. The main creditors in the domestic market are the Central Bank of Cyprus, the Cooperative Central bank of Cyprus (in order to finance school committees) and private domestic banks (financing semi-government organisations that belong in the General Government Sector). Nearly all domestic loans of the local authorities, school committees and semi-government organisations carry floating exchange rates.

The main foreign creditors on the other hand are the European Stability Mechanism (ESM), the International Monetary Fund (IMF), the European Financial Stability Facility (EFSF), the European Investment Bank (EIB), the Council of Europe Development Bank (CEB), Foreign Governments and other private foreign banks. Loans by the EIB and the CEB Bank carry typically floating rates with low margins over the Euribor. In the case of IMF, the interest rate is floating and stepwise increasing the longer the debt is outstanding and the higher the amount borrowed. The interest rate results from the borrowing cost of the ESM which can be approximated by the respective rate of the German Bunds plus a margin of 0,10%. Additionally the Republic pays various fees around 0,50% -0,55% of the nominal borrowed amounts. The weighted average maturity of the ESM loans has been agreed at 15 years.

Regarding valuation, all debt instruments are recorded in nominal value.

#### *3.1.1.2 Data sources used for the compilation of Maastricht debt*

The data sources used for the compilation of Maastricht are the Public Debt Management Office and the Budget Directorate of the Ministry of Finance for the Central Government. For Local Government, the data source is the Treasury of the Republic (Financial Report).

The Financial Report is an annual report that is published in March every year. The data that is available from Public Debt Management Office is on a quarterly basis and the timeliness is approximately one month after the reference quarter. Data from the Budget Directorate of the Ministry of Finance are available on a monthly basis and the timeliness is approximately one month after the reference month.

There is no need to make estimates since most data is available on a monthly basis and Maastricht Debt for the year t-1 is available on March of year t.

#### *3.1.1.3 Amendments to basic data sources*

No deviations in terms of valuation of debt for individual GG units are observed.

Counterpart data are not used.

Government guarantees are granted to municipalities and community boards, sewerage boards, public and other organisations, and enterprises. They are contingent liabilities, though, and they are not part of public debt. Debt assumption has not been observed up to 2013 and financial leasing is not seen to be applicable.

#### *3.1.1.4 Consolidation of Maastricht debt*

In the case of Consolidation, the subsectors involved are the Central Government and the Social Security Funds (SSF). SSF holds long-term securities (Development Stocks and EMTN) and short-term securities (Treasury Bills) issued by Central Government. Central Government has also a liability towards SSF in the form of Deposits. Administered funds, belonging in Central Government, also hold short-term treasury bills.

The data sources are those specified under section 3.1.1.2.

Basic data on consolidation is fully consistent within the general government subsector.

### **3.2. Central Government sub-sector, EDP table 2A and 3B**

Information provided in this section refers to data sources available for the Central Government (S.1311), indicates what sources are used for compilation of non-financial and financial accounts and EDP tables for S.1311, and explains the adjustments made in order to comply with ESA95.

### 3.2.1 Data sources for main Central Government unit : “The State”

This section describes data sources available and used for compilation of national accounts and EDP tables for the main Central Government unit:

- Basic data sources
- Complementary data sources used for the purpose of special ESA95 adjustments (e.g. accrual adjustments, recording of specific government transactions, etc.).

The main central government unit, as reported in the working balance of EDP T2A, refers to:

- Central budgetary units (ministries, government offices, etc),
- Extra-budgetary units (21 state funds),
- Semi-government organisations (14 organisations).

The same data sources are used for the April and the October notifications, as well as for quarterly and monthly accounts.

Table 2 – Availability and use of basic source data for the main central government unit

Available source data				Source Data Accounting	Source data used for compilation of		
Accounting basis (C/A/M)	Periodicity (M/Q/A/O)	Time of availability of annual results for T-1			WB	B.9 (NFA)	B.9f (FA)
		First results	Final data				
1	2	3	4	5	6	7	8
		<i>T + days</i>	<i>T+months</i>		<i>cross appropriate cells</i>		
				<b>Budget Reporting</b>			
				(1) Current revenue and expenditure			
				(2) Current and capital revenue and expenditure			
<b>C</b>	<b>M</b>	<b>T+25</b>	<b>T+9</b>	(3) Current and capital revenue and expenditure and financial transactions	✓	✓	✓
				(4) Balance sheets			
				<b>Financial Statements</b>			
<b>C</b>	<b>M</b>	<b>T+90</b>	<b>T+9</b>	(5) Profit and loss accounts	✓	✓	✓
				(6) Balance sheets			
<b>C</b>	<b>M</b>	<b>T+90</b>	<b>T+9</b>	(7) Cash flow statement	✓	✓	✓
				<b>Other Reporting</b>			
				(8) Statistical surveys			
<b>C</b>	<b>M</b>	<b>T+25</b>	<b>T+9</b>	(9) Other: <b>Reporting to the National Treasury</b>	✓	✓	✓

Accounting basis (column 1): C- cash, A- accrual, M-mixed

Periodicity (column 2); M - monthly, Q - quarterly, A - accrual, O - other, to be specified.



*Time of availability (column 4): availability of annual results for T-1 = number of months and days after the reporting period.*

*Column 6, 7 and 8 – those cells are crossed which refer to data sources used for compilation of the WB, B.9 (non-financial accounts) and B.9f (financial accounts), respectively.*

*Empty cells in column 1, 2, 3 and 4 mean that the data source does not exist.*

**A mixed accounting basis is used for WB or B.9 and B.9f, however the accounting basis for all budgetary activity (source point 3) is on a cash basis since the data are extracted from FIMAS (the financial online accounting system of the National Treasury of the Republic of Cyprus – please see section 2.2.1).**

**Financial Statements (source points 5, 6 and 7) are taken from the National Treasury's Annual Report and are also on a cash basis.**

**Other reporting refers to the data collected by the National Treasury for semi-government organisations.**

**Up until 2013 (regarding data up to 2012), CYSTAT collected final economic accounts from all the semi-government organisations every year, where every single transaction was inspected/studied and coded according to ESA95.**

**However, as of September 2013, semi-government organisations have agreed to provide the National Treasury of the Republic with summarised reports concerning their monthly revenue and expenditure on a cash basis 10 days after the end of every month as per Troika request. The agreement had a retroactive effect and the organisations agreed to send monthly reports concerning January 2013 onwards.**

**The organisations submit their reports electronically (by email) and are then tabulated by the National Treasury and forwarded to the Public Finance Statistics Section of CYSTAT for processing.**

**It is worth mentioning that sanctions have been approved by the Ministry of Finance and are enforced in case of non-compliance to provide monthly data in a timely fashion.**

### *3.2.1.1 Details of the basic data sources*

#### ***Data sources used for compilation of national accounts***

**Information for the Central Government is available by unit and by category of transaction/instrument through FIMAS.**

**All data concerning the transactions of the State are received from the National Treasury electronically through the Financial Information Management System (FIMAS). The National Budget contains around 20,000 expenditure budget codes and around 1,000 revenue codes. Each code has a unique identification serial number, a description and the specific department the code refers to. The level of detail is sufficient and provides all the necessary information concerning the**

flows between various bodies of the same sub-sector and the other sectors of general government.

Having this kind of analysis available, it is possible to monitor all budget codes even on a daily basis at the greatest detail. All budget codes have been classified by CYSTAT according to ESA95 and ESA 2010 classification codes as well as by NACE activity and by function (COFOG). Bridge tables between the public accounts items used as a basic data source for national accounts compilation and ESA95 and ESA 2010 codes for the main central government entity are maintained by CYSTAT and an example of them is listed in Annex II.

Any new budget codes that arise are investigated and coded as they come about throughout the year. The National Treasury provides all the primary data 20 days after the end of the “accounting period” (on a monthly basis) and the accounts can be easily compiled under ESA95 transmission requirements.

In addition, the Financial Report of the State provides additional information on certain flows that are an integral part in the process of GFS (outstanding liabilities, accrual taxes, social contributions, financial flows, starting balances in EDP Table 2A, accrual interest, issuance above/below nominal value, advances, etc.).

Certain elements of the financial report are provided to CYSTAT in order to facilitate for the April transmission on time (ending balance of the financial report which is the opening balance of EDP T2A, financial flows in the budget – both revenue and expenditure –, other accounts payable, reconciliation tables, PPP’s ongoing projects).

As regards semi-government organisations’ data, these are reported to the National Treasury within 10 days after the end of every month. Upon expiration of the 10-day monthly deadline the National Treasury tabulates and forwards the data to CYSTAT (Table 2, column 5, point 9 “Other reporting”) for processing and coding. This collection scheme is expected to be carried out using online reporting through a dedicated web portal in the future and can be used to estimate missing data due to non-response. Sanctions have been approved by the Ministry of Finance and will be enforced in case of non-compliance of the certain bodies to provide monthly data, to ensure full coverage of the sector and completeness of the data in a timely fashion.

The collected data under this reporting includes five categories under which the organisations list their monthly cash flow as indicated below:

	<i>ESA95</i>
<u>A. Receipts</u>	
1. Current taxes on income and wealth	D.5
2. Taxes on production and imports	D.2
3. Goods and services	G.S
4. Property income	D.4
5. Transfers	
a. Other government current transfers	D.7
b. Government capital transfers	D.9
c. Other current transfers	D.7
6. Other	
<u>B. Payments</u>	
1. Compensation of employees	D.1
2. Intermediate consumption	P.2
3. Property income	D.4
4. Gross capital formation	P.5
5. Other current transfers	D.7
6. Capital transfers	D.9
7. Other	
<u>C. Deficit/surplus</u>	
<u>D. Loan repayments</u>	
<u>E. Loan withdrawals</u>	

**Funds data are included in FIMAS.**

**By virtue, all flows recorded in the Financial Report belong to units classified in the general government sector. Therefore no flows are excluded from the primary data source FIMAS (belonging to other sectors) and in addition, according to the new arrangements made, all units belonging to the general government sector, apart from those already covered (state budget, social security funds, extra budgetary funds) are to be incorporated into the Financial Report.**

**Financial flows are all flows under category 10, and are hence clearly marked during codification in ESA95, so as to be clearly labelled and definitely excluded.**

**Inflows and outflows are clearly marked as they are clearly structured in separate files.**

**The structure of outstanding amounts of assets and liabilities in balance sheets is appropriate for financial balance sheets and FA compilation. Financial instruments, as defined by ESA95, can be identified.**

**Codification complies with ESA95 standards and therefore flows and stocks which should be consolidated between general government units/subsectors are clearly identified.**

**No extra codification is needed to single out consolidation items.**

**All data available from basic sources are on a non-consolidated basis. The level of detail of the State Budget provides all information for all the transactions between the State and the other units that are classified within the same sector, other sub-sectors of the general government and other sectors.**

**All codification is done by CYPSTAT.**

### ***Working balance (WB)***

**The working balance represents the final balance of the Financial Report (revenues and expenditures balance).**

#### *3.2.1.2 Statistical surveys used as a basic data source*

**No statistical surveys are used as a basic data source. The statistical surveys used in previous years have been replaced by online reporting to the National Treasury.**

**As from now on all information will be derived from administrative records.**

#### *3.2.1.3 Supplementary data sources and analytical information*

This section describes supplementary data sources used to amend basic data sources when compiling national accounts. In order to meet ESA95 requirements, supplementary data could be used for e.g. for accrual adjustments, reclassification of specific transactions, consolidation, amendments of revenue and expenditure structure, amendments of structure of assets and liabilities, identification of a counterpart sector, etc.

##### *3.2.1.3.1 Supplementary data sources used for the compilation of non-financial accounts*

**Special reports on dedicated operations/instruments and analytical evidence for GFS purposes are provided by the National Treasury. These concern reconciliation tables for specific accounting periods, list of state guarantees, PPP's, outstanding liabilities.**

##### *3.2.1.3.2 Supplementary data sources used for the compilation of financial accounts*

**Special reports on dedicated operations/instruments and analytical evidence for GFS purposes are provided by the National Treasury. These concern reconciliation tables for specific accounting periods, list of state guarantees, PPP's, outstanding liabilities.**

#### *3.2.1.4 Extra-budgetary accounts (EBA)*

Usually, not all flows of a non-financial nature are recorded in the so called budgetary accounts which enter the WB, as reported in the first line of EDP table 2. Some funds could be put aside as reserves, special purpose funds and are booked in so called “extra-budgetary accounts” - EBA. In some cases, according to national legislation, transactions which are not

scrutinized by budgetary rules can be booked in EBA and not in ordinary budgetary accounts. It is very important that all non-financial flows of the main entity, including those entering EBA, are appropriately incorporated into calculations of deficit.

**EBA concern the 22 extra-budgetary units and the 22 semi-government organisations listed in section 1.1 and Annex I. These extra-budgetary units and semi-government organisations are heavily funded by the state budget.**

### *Non-financial flows recorded in EBA*

The starting balance of EDP T2A does not include the balance of the EBA. Their balance is provided in the *Net borrowing (-) or net lending (+) of other central government bodies* and it is analysed in the related table 3. The balance recorded on this line includes the 22 extra-budgetary units and the 22 semi-government organisations listed in section 1.1 and Annex I.

EBAs and their individual balances are listed in Table 3<sup>7</sup> of EDP Annex 3<sup>8</sup>.

Almost all revenues of EBA come from the WB as they are heavily financed by the state budget through current and capital transfers. Few organisations may have incidental sales which are treated as non-market output.

Mostly current and capital expenditure to perform government policies related to their function are recorded in EBA.

The information on inflows and outflows of EBA is provided through FIMAS where their revenues and expenditures are reported in great detail.

Taking into consideration the extensive detail of accounts – revenue and expenditure – available through FIMAS consolidation procedure is not a difficult task to perform as those flows are mostly identifiable to those organisations from the donor side (state budget).

As an example, please see below for a breakdown of revenue and expenditure of EBA in the form of Table 0200. The same is available for every EBA individually.

		EBA				
		Central Government	Ordinary Budget	Sinking Fund	Other Funds	Total Semi Gov.
Transaction Code	Transaction Label	S.1311				
TRP1	Output	3,602.6	3,256.0	0.0	13.7	332.9
TRP11+TRP12	-Market output and output for own final use	104.0	104.0		0.0	0.0
TRP13	-Other non-market output	3,498.6	3,152.0	0.0	13.7	332.9
TRP131	. Payments for other non-market output	296.6	246.9		3.8	45.9

<sup>7</sup> Table 3. Adjustments for sector delimitation as reported in EDP tables 2A-D - breakdown of B.9 net borrowing (-)/net lending (+) by groups of units or units.

<sup>8</sup> Questionnaire relating to the EDP notification tables as foreseen under Article 8 of Council Regulation (EC) N° 479/2009, as amended.

millions		Central Government	Ordinary Budget	EBA		
				Sinking Fund	Other Funds	Total Semi Gov.
Transaction Code	Transaction Label	S.1311				
TRP132	. Other non-market output, other	3,202.0	2,905.1		9.9	287.0
TRP11+TRP12+TRP131	Market output, output for own final use and payments for other non-market output	400.6	350.9	0.0	3.8	45.9
TRP2	Intermediate consumption	767.3	607.7		13.7	145.9
TRB1G	Value added, gross	2,835.2	2,648.2	0.0	0.0	187.0
TRK1	Consumption of fixed capital	107.8	92.7		0.0	15.1
TRB1N	Value added, net	2,727.4	2,555.5	0.0	0.0	171.9
TRD1PAY	Compensation of employees, payable	2,677.6	2,505.7		0.0	171.9
TRD29PAY	Other taxes on production, payable	0.4	0.0		0.0	0.4
TRD39REC	Other subsidies on production, receivable	0.0	0.0		0.0	0.0
TRB2N	Operating surplus, net	49.4	49.8	0.0	0.0	-0.4
TRD2REC	Taxes on production and imports, receivable	2,583.1	2,562.4		20.7	0.0
TRD4REC	Property income, receivable <sup>(1)</sup>	110.3	93.3	0.9	14.5	1.6
TRD3PAY	Subsidies, payable	94.8	94.8		0.0	0.0
TRD4PAY	Property income, payable <sup>(1)</sup>	642.9	641.4	0.0	0.0	1.5
TRD4PAY_SES1311	of which, payable to sub-sector S1311 <sup>(1) (6)</sup>	0.0	0.0			M
TRD4PAY_SES1312	of which, payable to sub-sector S1312 <sup>(1) (6)</sup>	0.0	0.0			M
TRD4PAY_SES1313	of which, payable to sub-sector S1313 <sup>(1) (6)</sup>	0.0	0.0			M
TRD4PAY_SES1314	of which, payable to sub-sector S1314 <sup>(1) (6)</sup>	0.0	0.0			M
TRD41PAY	-Interest <sup>(1)</sup>	642.9	641.4		0.0	1.5
TRD42PAY_TRD45PAY	-Other property income, payable <sup>(1)</sup>	0.0	0.0		0.0	0.0
TRB5N	Balance of primary incomes, net	2,005.2	1,969.4	0.9	35.2	-0.3
TRD5REC	Current taxes on income, wealth etc., receivable	1,931.6	1,931.6		0.0	0.0
TRD61REC	Social contributions, receivable	0.0	0.0	0.0	0.0	0.0
TRD611REC	-Actual social contributions	0.0	0.0		0.0	0.0
TRD612REC	-Imputed social contributions	0.0	0.0		0.0	0.0
TRD7REC	Other current transfers, receivable <sup>(1)</sup>	248.3	248.3		52.3	333.1
TRD5PAY	Current taxes on income, wealth etc., payable	0.1	0.0		0.0	0.1
TRD62PAY	Social benefits other than social transfers in kind, payable	1,139.3	1,111.5		27.8	0.0
TRD6311PAY+TRD63121PAY+TRD63131PAY	Social transfers in kind related to expenditure on products supplied to households via market producers, payable	8.7	8.7		0.0	0.0
TRD62PAY+TRD6311PAY+TRD63121PAY+TRD63131PAY	Social benefits other than social transfers in kind and social transfers in kind related to expenditure on products supplied to households via market producers, payable	1,148.0	1,120.2	0.0	27.8	0.0
TRD7PAY	Other current transfers, payable <sup>(1)</sup>	614.0	944.2		5.5	49.7
TRD7PAY_SES1311	of which, payable to sub-sector S1311 <sup>(1) (6)</sup>	0.0	0.0			M

millions		Central Government	Ordinary Budget	EBA		
				Sinking Fund	Other Funds	Total Semi Gov.
Transaction Code	Transaction Label	S.1311				
TRD7PAY_SES1312	<i>of which, payable to sub-sector S1312</i> <sup>(1) (6)</sup>	0.0	0.0			M
TRD7PAY_SES1313	<i>of which, payable to sub-sector S1313</i> <sup>(1) (6)</sup>	0.0	0.0			M
TRD7PAY_SES1314	<i>of which, payable to sub-sector S1314</i> <sup>(1) (6)</sup>	0.0	0.0			M
TRB6N	Disposable income, net	2,431.7	2,093.6	0.9	54.2	283.0
TRP3	Final consumption expenditure	3,210.7	2,913.8	0.0	9.9	287.0
TRP31	-Individual consumption expenditure	0.0	0.0		0.0	0.0
TRP32	-Collective consumption expenditure	296.9	0.0		9.9	287.0
TRD8	Adjustment for the change in net equity of households in pension funds reserves	0.0	0.0		0.0	0.0
TRB8G	Saving, gross	-671.2	-727.5	0.9	44.3	11.1
TRB8N	Saving, net	-779.0	-820.2	0.9	44.3	-4.0
TRD9REC	Capital transfers, receivable <sup>(1)</sup>	10.8	10.8	0.0	0.0	10.1
TRD91REC	-Capital taxes <sup>(1)</sup>	2.4	2.4		0.0	0.0
TRD92REC+TRD99REC	-Other capital transfers and investment grants, receivable <sup>(1) (2)</sup>	8.4	8.4		0.0	10.1
TRD9PAY	Capital transfers, payable <sup>(1) (2)</sup>	310.6	302.7		15.1	2.9
TRD9PAY_SES1311	<i>of which, payable to sub-sector S1311</i> <sup>(1) (6)</sup>	0.0	0.0			M
TRD9PAY_SES1312	<i>of which, payable to sub-sector S1312</i> <sup>(1) (6)</sup>	0.0	0.0			M
TRD9PAY_SES1313	<i>of which, payable to sub-sector S1313</i> <sup>(1) (6)</sup>	0.0	0.0			M
TRD9PAY_SES1314	<i>of which, payable to sub-sector S1314</i> <sup>(1) (6)</sup>	0.0	0.0			M
TRP5	Gross capital formation	337.7	308.9	0.0	0.8	28.0
TRP51	-Gross fixed capital formation	337.7	308.9		0.8	28.0
TRP52+TRP53	-Changes in inventories and acquisitions less disposals of valuables	0.0	0.0		0.0	0.0
TRK2	Acquisitions less disposals of non-produced non-financial assets	0.0	0.0		0.0	0.0
TRP5+TRK2	Gross capital formation and Acquisitions less disposals of non-financial non-produced assets	337.7	308.9	0.0	0.8	28.0
TRB9	Net lending (+)/Net borrowing (-)	-1,308.7	-1,328.3	0.9	28.4	-9.7
TRTE	Total expenditure	6,593.4	6,525.6	0.0	62.9	400.4
TRTR	Total revenue	5,284.7	5,197.3	0.9	91.3	390.7
TRD995	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected <sup>(1) (2) (3)</sup>	0.0	0.0			
EDP_D41	Interest <sup>(1)</sup> including flows on swaps and FRAs <sup>(4)</sup>	0.0	0.0			
EDP_B9	Net lending (+)/Net borrowing (-) under the EDP <sup>(4)</sup>	0.0	0.0			

### Financial flows recorded in EBA

**Apart from the semi-government organisations, where loans received and loans payable can be identified, the so-called funds are not allowed to perform any financial transactions.**

**As the data source for the EBA is FIMAS, the accounting presentation for EBA has the same structure as followed for the state budget. Therefore financial transactions receivable and payable are clearly identified in a different category, category 10.**

### **3.2.2 Data sources for other Central Government units**

This section describes data sources available and used for compilation of national accounts and EDP tables for other Central Government units (those not reported in the working balance in EDP T2A).

**No other Central Government units are classified in S.1311 apart from the EBA (please see section 3.2.1).**

### **3.2.3 EDP table 2A**

This section provides detailed information on individual lines reported in EDP T2A.

#### *3.2.3.1 Working balance - use for the compilation of national accounts*

**The data sources used for the compilation of WB are used for NFA and also B.9.**

#### *3.2.3.2 Legal basis of the working balance*

**The starting balance used in Table 2A is the ending balance of the Financial Report of the National Treasury which is audited by the Auditor General. Every year the national budget is submitted to the House of Representatives (Parliament) for approval. Upon approval, usually at the end of the previous year of the reference year, the budget is then a legal document.**

**The Financial Report of the National Treasury is audited by the Auditor General of the Republic of Cyprus (Γενικός Ελεγκτής της Κυπριακής Δημοκρατίας – please see section 2.2.2).**

**The Financial Report is publicly available at**

**[http://www.treasury.gov.cy/treasury/Treasury.nsf/fr\\_en/fr\\_en?OpenDocument](http://www.treasury.gov.cy/treasury/Treasury.nsf/fr_en/fr_en?OpenDocument).**

#### *3.2.3.3 Coverage of units in the working balance*

Two adjustment lines due to sector delimitation appear in EDP T2. The purpose of the first adjustment is to exclude flows relating to units which do not belong to the government sector (or to the particular subsector) according to ESA95 definition. The second adjustment refers to B.9 of other units which are classified within the particular government subsector, but related inflows/outflows are not included in the working balance.

##### **3.2.3.3.1 Units to be classified outside the subsector, but reported in the WB**



All government units reported in the WB belong to the government sector (S.1311). All those units have been checked by applying the market/non-market criteria test.

#### 3.2.3.3.2 Units to be classified inside the subsector, but not reported in the WB

The 22 semi-government organisations and 22 funds (see section 1.1) are not included in the WB. Their balance is recorded in EDP T2A under *Net borrowing (-) or net lending (+) of other central government bodies*. The impact of methodological imputations/reclassifications relating to these units (e.g. debt cancellations, debt assumptions, EU flows, dividends, capital injections, etc.) is reflected in their B.9 as reported in EDP T2 (line: *Net borrowing (-) or net ending (+) of other central government bodies*) and does not appear anywhere else.

A full sequence of ESA95 accounts (Table 0200) is available for each and every unit of the central government.

#### 3.2.3.4 Accounting basis of the working balance

The balance of the State Budget represents the cash deficit of the Central Government Budget and the starting balance of the EDP Table 2a.

As to the application of the European Parliament regulation on the principles governing the treatment of the transactions on an accrual basis, Eurostat's expert - who visited Cyprus and examined CYSTAT's procedures and practices - deemed the method applied by the Cypriot authorities acceptable. Following a detailed examination of the final accounts and the budgetary procedures, Eurostat's expert concluded that "...due to government rules and practices, there are no relevant differences between cash and accrual figures for all types of the government expenditures (intermediate consumption, compensation of employees etc.) and other flows of primary income".

The need to adjust cash data into accruals was identified to affect only certain cases. These mainly concern some time adjustments for V.A.T. income tax receipts, interest payments, social contributions, issuance above/below par, outstanding liabilities, etc. along with some adjustments required in order to take into account the prepayments made in the case of purchases of military equipment.

The treatment selected to adjust V.A.T. and income tax receipts into accruals, following a discussion with the V.A.T. and the Inland Revenue Department personnel, is the time-adjusted method, which seems to be the most suitable procedure under the circumstances, since it reflects and captures the proceeds discussed and attributes them to the period the activity generating the liability took place.

The procedure for achieving this is very simple and transparent. All V.A.T. and Income Tax revenues are broken down on a monthly basis according to the data provided by the National Treasury Department. The amounts received for the

months of January-February in the year t+1 are isolated and attributed to year t. Similarly, the procedure is applied to years t, t-1, t-2... etc.

The time adjustment method in the case of taxes on income and wealth has not been applied for all categories of income tax. It has been applied only to three cases of income tax received; the tax for employees, for the self-employed and for those employed by international businesses.

The income tax of civil servants is deducted from their respective income directly at source and it is recorded in the year that the income is provided, thus no other adjustment is required. In the case of corporation income tax collections, these are received in three instalments over the reference year thus the cash receipts are equal to the accruals.

Interest is recorded on an accrual basis: that is, interest is recorded as accruing continuously over time to the creditor on the amount of principal outstanding. The interest accruing in each accounting period must be recorded whether or not it is actually paid or added to the principal outstanding.

The source information for the interest accrual is the National Treasury.

Therefore cash data recorded in the public accounts is adjusted according to regulation No.2516/2000 using option (b) as indicated in Article 3 of the said regulation.

3.2.3.4.1 Accrual adjustment relating to interest D.41, as reported in EDP T2

Please see previous section (Section 3.2.3.4)

3.2.3.4.2 Accrual adjustments reported under other accounts receivable/payable F.7 in EDP T2

The non-financial transactions amended on an accrual basis via receivables F.7 are recorded under *Other accounts receivable (+)* of EDP T2A. These are:

- Defence trade credits
- Income tax accrual (see section 3.2.3.4)
- VAT accrual (see section 3.2.3.4)
- UMTS licences
- Penalty imposed to Petroleum Companies by The Commission for the Protection of Competition

The non-financial transactions that are adjusted on an accrual basis via payables F.7 are recorded under *Other accounts payable (-)* of EDP T2A. These are:

- Change in outstanding liabilities
- Accrual adjustment for traditional Own Resources
- Accrual adjustment for VAT Own Resources
- Accrual adjustment for GNI Own Resources
- Settlement agreement between the state, the insurance companies and the

## Electricity Authority of Cyprus

Please see section 3.2.3.4 for details regarding adjustments, as the adjustments do not refer to a replacement of the cash flow by an accrual one.

All accrual adjustments reported in EDP Table 2 are fully consistent with F.7 reported in EDP T3 and financial accounts.

### 3.2.3.4.3 Other accrual adjustments in EDP T2

**There are no other accrual adjustments to be reported in EDP T2.**

### 3.2.3.5 Completeness of non-financial flows covered in the working balance

**There are no “Non-financial transactions not included in the working balance”.**

### 3.2.3.6 Financial transactions included in the working balance

The following transactions in financial assets and liabilities are recorded in the WB according to national legislation:

- Issue of loans
- Proceeds from loans issued
- IMF transactions
- Contribution to Sinking Funds
- Repayments of Foreign and Local Loans
- Withdrawals of Foreign and Local Loans
- Superdividend (CYTA)

### 3.2.3.7 Other adjustments reported in EDP T2

Other adjustments reported in EDP T2 are recorded under *Other adjustments (+/-)*. These are:

- Compensation of provident funds
  - This compensation concerns a one-off compensation to provident funds held in Laiki Bank
- Issuances above(-)/below(+) nominal value
- Transfer of Investment Fund Reserve to the revenue budget
  - The Investment Fund was terminated in 2012 and its balance was transferred to budget revenues. The Fund was included in EBA and therefore up until 2011 its B.9 was included in the *Net borrowing (-) or net lending (+) of other central government bodies*, so when it was terminated the amount transferred to budget revenues had to be subtracted from the WB. This is a one-off adjustment.
- Capital transfer to Laiki Bank
  - This concerns a one-off capital injection to Laiki Bank

## 3.2.3.8 Net lending/net borrowing of central government

**B.9 as reported in the last line in EDP T2 is derived from the same source data used for the calculation of the WB.**

## 3.2.4 EDP table 3B

## 3.2.4.1 Transactions in financial assets and liabilities

**For the compilation of EDP T3 the financial accounts of the state are used.**

**Table 3. Data used for compilation of transactions and of stocks of financial assets and liabilities**

Source Data	Assets						Liabilities					
	F.2	F.3	F.4	F.5	F.6	F.7	F.2	F.3	F.4	F.5	F.6	F.7
<b>Calculation of transactions</b>												
Transaction data (integrated in public accounts)	✓	✓	✓	✓		✓		✓	✓			✓
Other transaction data												
Stock data		✓	✓	✓			✓	✓	✓			
<b>Calculation of stocks</b>												
Transaction data												
Stock data		✓	✓	✓			✓	✓	✓			

**ASSETS****F.2**

**FIMAS is the data source for transactions. No other alternative or supplementary source is used. Money and Banking Statistics data on transactions are used only as verification check and not for any amendment since FIMAS is considered as a more reliable source.**

**F.3**

**The Annual Financial Report of the Treasury of the Republic is the data source for stocks, from which the transactions are indirectly calculated. No other source is used.**

**F.4**

**FIMAS is the data source for transactions. For the particular item of EFSF loans, the data is provided by MoF and cross-checked with data from EUROSTAT.**

**F.5**

**The data source for transactions in shares is FIMAS.**

## LIABILITIES

### F.2

The Budget Directorate of the Ministry of Finance is the data source for stock data, from which transactions data is indirectly calculated.

### F.3

Transactions data is available from the Public Debt Management Office while stock data is also available from the Budget Directorate of the Ministry of Finance.

### F.4

Transactions data is available from the Public Debt Management Office while stock data is also available from the Budget Directorate of the Ministry of Finance.

### F.5

No transactions with respect to this instrument have been observed so far. Any future cases are expected to be captured through FIMAS source.

### F.6

Not applicable yet (standardised guarantees). These are going to be taken into consideration as of 2014.

#### *3.2.4.2 Other stock-flow adjustments*

On the issue of new government bonds, the nominal value upon issue is subtracted from the market value. This difference is then spread over across the life of the bond and recorded under "Issuance above/below nominal value" accordingly for every time period concerned along with the difference of other existing bonds.

Please see Annex III for a brief tabulated example of the calculation.

The difference between the interest accrued and paid of government bonds is what is recorded under "Difference between interest accrued and paid".

Interest attributable to swaps and FRAs is not applicable in the case of Cyprus.

Government bonds are recorded under "Redemptions of debt above/below nominal value".

The data source for the item "Appreciation/depreciation of foreign currency debt" is the Financial Report of the National Treasury of the Republic of Cyprus

Under the implementation of ESA 2010, three Government-Controlled organisations classified outside the General Government Sector (S.13) have been reclassified. The two CSE's (Cyprus Organisation for Storage and Management of Oil Stocks and Cyprus Petroleum Storage Company Ltd) and the Agricultural Insurance Organisation are now classified within General Government. These 3 cases were reported under the item "Changes in sector classifications".

**There are no recent cases reported under item "Other volume changes in financial liabilities".**

#### *3.2.4.3 Balancing of non-financial and financial accounts, transactions in F.7*

This section aims at describing of techniques and methods for balancing non-financial and financial accounts applied generally for the whole general government sector.

##### *Allocation of discrepancy B.9 vs B.9f*

**No statistical discrepancies are observed.**

##### *Changes to intermediate data*

**No counterpart data to obtain the final statistics in NFA or FA are used; therefore there is no discrepancy to be allocated at the final stage.**

##### *Complementary elements on stocks/*

**Not applicable.**

##### *Accruals*

**Not applicable.**

##### *Ex-post monitoring*

**There are no discrepancies, hence there are no mechanisms at hand to launch an enquire.**

### **3.3. State government sub-sector, EDP table 2B and 3C**

**Not applicable for Cyprus**

### 3.4. Local government sub-sector, EDP table 2C and 3D

#### 3.4.1 Data sources for Local Government main unit: **Municipalities and Village Authorities**

Table 4 – Availability and use of basic source data for main local government units

Available source data				Source Data Accounting	Source data used for compilation of		
Accounting basis (C/A/M)	Periodicity (M/Q/A/O)	Time of availability of annual results for T-1			WB	B.9 (NFA)	B.9f (FA)
		First results	Final data				
1	2	3	4	5	6	7	8
		<i>T + days</i>	<i>T+months</i>		<i>cross appropriate cells</i>		
				<b>Budget Reporting</b>			
				(1) Current revenue and expenditure			
<b>C</b>	<b>M</b>	<b>T+25</b>	<b>T+9</b>	(2) Current and capital revenue and expenditure	✓	✓	✓
				(3) Current and capital revenue and expenditure and financial transactions			
				(4) Balance sheets			
				<b>Financial Statements</b>			
<b>C</b>	<b>M</b>	<b>T+25</b>	<b>T+9</b>	(5) Profit and loss accounts	✓	✓	✓
				(6) Balance sheets			
<b>C</b>	<b>M</b>	<b>T+25</b>	<b>T+9</b>	(7) Cash flow statement	✓	✓	✓
				<b>Other Reporting</b>			
				(8) Statistical surveys			
<b>C</b>	<b>M</b>	<b>T+25</b>	<b>T+1</b>	(9) Other: <b>Reporting to the National Treasury</b>	✓	✓	✓

Accounting basis (column 1): C- cash, A- accrual, M-mixed

Periodicity (column 2); M - monthly, Q - quarterly, A - accrual, O - other, to be specified.

Time of availability (column 4): availability of annual results for T-1 = number of months and days after the reporting period.

Column 6, 7 and 8 – those cells are crossed which refer to data sources used for compilation of the WB, B.9 (non-financial accounts) and B.9f (financial accounts), respectively.

Empty cells in column 1, 2, 3 and 4 mean that the data source does not exist.

#### 3.4.1.1 Details of the basic data sources

Up until 2013 (regarding data up to 2012), CYPSTAT collected final economic accounts from all the municipalities and more simplified economic statements from all village authorities every year, where every single transaction was inspected/studied and coded according to ESA95 in order to compile the net

## **lending/borrowing of the Local Government sub-sector.**

However, as of September 2013, municipalities and village authorities have agreed to provide the National Treasury of the Republic with summarised reports concerning their monthly revenue and expenditure on a cash basis 10 days after the end of every month as per Troika request (in the same way as semi-government organisations). The agreement had a retroactive effect and the local authorities agreed to send monthly reports concerning January 2013 onwards.

The local authorities submit their reports electronically (by email) and are then tabulated by the National Treasury and forwarded to the Public Finance Statistics Section of CYSTAT for processing.

It is worth mentioning that sanctions have been approved by the Ministry of Finance and are enforced in case of non-compliance to ensure completeness of the monthly data in a timely fashion.

At the end of the fiscal year, municipalities also submit to the Ministry of Finance their audited Financial Reports.

### *3.4.1.2 Statistical surveys used as a basic data source*

**As of 2013, no statistical surveys are used as a basic data source.**

### *3.4.1.3 Supplementary data sources and analytical information*

#### *3.4.1.3.1 Supplementary data sources used for the compilation of non-financial accounts*

**No other supplementary data is needed or used, however CYSTAT monitors all flows towards local authorities through FIMAS for checking purposes.**

#### *3.4.1.3.2 Supplementary data sources used for the compilation of financial accounts*

**The Ministry of Finance provides extra information regarding the financial accounts of local authorities.**

## **3.4.2 Data sources for other Local Government units**

**No other local government units exist in Cyprus.**

## **3.4.3 EDP table 2C**

### *3.4.3.1 Working balance - use for the compilation of national accounts*

**The WB used for the compilation of national accounts is derived from the data sources indicated in Table 4.**

### *3.4.3.2 Legal basis of the working balance*

**As per the sanctions approved by the Ministry of Finance, all local authorities have**



**to submit their summarised reports concerning their monthly revenue and expenditure on a cash basis 10 days after the end of every month.**

*3.4.3.3 Coverage of units in the working balance*

3.4.3.3.1 Units to be classified outside the subsector, but reported in the WB

**There are no units classified outside the subsector that are reported in the WB.**

3.4.3.3.2 Units to be classified inside the subsector, but not reported in the WB

**All units classified inside the subsector are reported in the WB.**

*3.4.3.4 Accounting basis of the working balance*

3.4.3.4.1 Accrual adjustments relating to interest D.41, as reported in EDP T2C

**No adjustments are needed relating to interest D.41, as reported in EDP T2.**

3.4.3.4.2 Accrual adjustments reported under other accounts receivable/payable F.7 in EDP T2C

**There are no accrual adjustments reported under other accounts receivable/payable F.7 in EDP T2C.**

3.4.3.4.3 Other accrual adjustments in EDP T2C

**There are no other accrual adjustments in EDP T2C.**

*3.4.3.5 Completeness of non-financial flows covered in the working balance*

**The working balance is complete.**

*3.4.3.6 Financial transactions included in the working balance*

3.4.3.7 Other adjustments reported in EDP T2C

**No other specific adjustment is needed.**

3.4.3.8 Net lending/net borrowing of local government

**There is no net lending/net borrowing of local government reported in EDP T2C.**

**3.4.4 EDP table 3D**

*3.4.4.1 Transactions in financial assets and liabilities*

**Table 5. Data used for compilation of transactions and of stocks of financial assets and liabilities**

Source Data	Assets						Liabilities					
	F.2	F.3	F.4	F.5	F.6	F.7	F.2	F.3	F.4	F.5	F.6	F.7
<b>Calculation of transactions</b>												
Transaction data (integrated in public accounts)									✓			
Other transaction data												
Stock data	✓								✓			
<b>Calculation of stocks</b>												
Transaction data												
Stock data	✓								✓			

## 3.4.4.2 Other stock-flow adjustments

**Not applicable.**

### 3.5. Social security sub-sector, EDP table 2D and 3E

All information for the units comprising the Social Security sub-sector is collected from the Ministry of Labour and Social Insurance. This data is derived from FIMAS (Budget Reporting) as well as from their final audited accounts (Financial Statements).

#### 3.5.1 Data sources for Social Security Funds main unit: Social Security Funds

Table 6 – Availability and use of basic source data for social security funds

Available source data				Source Data Accounting	Source data used for compilation of		
Accounting basis (C/A/M)	Periodicity (M/Q/A/O)	Time of availability of annual results for T-1			WB	B.9 (NFA)	B.9f (FA)
		First results	Final data				
1	2	3	4	5	6	7	8
		<i>T + days</i>	<i>T+months</i>		<i>cross appropriate cells</i>		
				<b>Budget Reporting</b>			
				(1) Current revenue and expenditure			
				(2) Current and capital revenue and expenditure			
<b>C</b>	<b>M</b>	<b>T+25</b>	<b>T+7</b>	(3) Current and capital revenue and expenditure and financial transactions	✓	✓	✓
				(4) Balance sheets			
				<b>Financial Statements</b>			
<b>A</b>	<b>A</b>	<b>T+150</b>	<b>T+7</b>	(5) Profit and loss accounts	✓	✓	✓
<b>A</b>	<b>A</b>	<b>T+150</b>	<b>T+7</b>	(6) Balance sheets	✓	✓	✓
				(7) Cash flow statement			
				<b>Other Reporting</b>			
				(8) Statistical surveys			
				(9) Other:			

Accounting basis (column 1): C- cash, A- accrual, M-mixed

Periodicity (column 2); M - monthly, Q - quarterly, A - accrual, O - other, to be specified.

Time of availability (column 4): availability of annual results for T-1 = number of months and days after the reporting period.

Column 6,7 and 8 – those cells are crossed which refer to data sources used for compilation of the WB, B.9 (non-financial accounts) and B.9f (financial accounts), respectively.

Empty cells in column 1, 2, 3 and 4 mean that the data source does not exist.

### 3.5.1.1 Details of the basic data sources

**Budget Reporting is recorded through FIMAS monthly and it is on a cash basis. Financial Statements are requested by CYPSTAT and received annually. The statements are on an accrual and non-consolidated basis.**

### 3.5.1.2 Statistical surveys used as a basic data source

**No statistical surveys are needed.**

### 3.5.1.3 Supplementary data sources and analytical information

#### 3.5.1.3.1 Supplementary data sources used for the compilation of non-financial accounts

**No supplementary data sources are needed for non-financial accounts compilation.**

#### 3.5.1.3.2 Supplementary data sources used for the compilation of financial accounts

**No supplementary data sources are needed for financial accounts compilation.**

## 3.5.2 Data sources for other Social Security units

**No other Social Security units exist in Cyprus.**

## 3.5.3 EDP table 2D

### 3.5.3.1 Working balance - use for national accounts compilation

**The WB used for the compilation of national accounts is derived from the data sources indicated in Table 6.**

### 3.5.3.2 Legal basis of the working balance

**All six social security funds provide their audited annual reports to CYPSTAT.**

### 3.5.3.3 Coverage of units in the working balance

**All six Social Security Funds are included in the working balance.**

#### 3.5.3.3.1 Units to be classified outside the subsector, but reported in the WB

**This is not applicable in the case of Cyprus.**

#### 3.5.3.3.2 Units to be classified inside the subsector, but not reported in the WB

**This is not applicable in the case of Cyprus.**

### 3.5.3.4 Accounting basis of the working balance

#### 3.5.3.4.1 Accrual adjustments relating to interest D.41, as reported in EP T2D

**There is no need for accrual adjustments relating to interest D.41 as the information collected from the Financial Reports is on an accrual basis.**

3.5.3.4.2 Accrual adjustments reported under other accounts receivable/payable F.7 in EDP T2D

**Accrual adjustments reported under other accounts receivable/payable F.7 in EDP T2D are reported directly from the National Treasury.**

3.5.3.4.3 Other accrual adjustments in EDP T2D

**No other accrual adjustments are needed.**

3.5.3.5 Completeness of non-financial flows covered in the working balance

**The working balance is complete.**

3.5.3.6 Financial transactions included in the working balance

**No financial transactions are included in the working balance.**

3.5.3.7 Other adjustments reported in EDP T2D

**No other adjustments need to be reported.**

3.5.3.8 Net lending/net borrowing of social security funds

**The net lending/net borrowing of social security funds reported in the last line of EDP T2D is derived from the same source data used when calculating the WB. The only adjustment that needs to be made is that of *Other accounts receivable(+)*.**

### 3.5.4 EDP table 3E

3.5.4.1 Transactions in financial assets and liabilities

**Table 7. Data used for compilation of transactions and of stocks of financial assets and liabilities**

Source Data	Assets						Liabilities					
	F.2	F.3	F.4	F.5	F.6	F.7	F.2	F.3	F.4	F.5	F.6	F.7
<b>Calculation of transactions</b>												
Transaction data (integrated in public accounts)	✓											
Other transaction data												
Stock data		✓										
<b>Calculation of stocks</b>												
Transaction data	✓											
Stock data		✓										

3.5.4.2 Other stock-flow adjustments

### 3.6. Link between EDP T2 and related EDP T3

The monitoring of the link between the individual adjustments in EDP T2 and the related transactions reported in EDP T3 is important for the assessment of GFS data quality.

It is not expected that the adjustments from EDP T2 would be clearly identified in EDT3.

- First, this is due to different coverage of units, because the adjustments in EDP T2 should refer only to the main entity reported in the WB, while transactions in EDP T3 reflect the whole subsector.
- Second, due to the accounting basis and coverage of transactions reported in the WB. For the former, if the WB is on accrual basis, theoretically there is no need for adjustments in other accounts receivable/payable F.7 in EDP T2, but it should be ensured that the accrual recordings in non-financial accounts are linked to transactions in F.7 reported in EDP T3 and in FA. For the latter (coverage of transactions), the WB balance as reported in EDP T2 typically does not cover all financial flows, since some are booked in the so called extra-budgetary accounts of the main entity.
- Third, adjustments/transactions reported in EDP T2A are non-consolidated, since they refer to the main entity only, as recorded in the working balance (e.g. loans, other accounts receivable/payable, etc.), while financial transactions recorded in EDP T3 refer to the whole subsector and are consolidated.

As far as specific imputations are concerned, such as debt cancellation, debt assumption etc., which are reported in EDP T2, these should be reflected also in financial accounts and EDP T3 under the related financial instrument.

Therefore, in order to ensure consistency between non-financial and financial accounts and quality of GFS data, statisticians are to be able to explain and to quantify a link between flows reported in EDP T2 and EDP T3.

#### 3.6.1 Coverage of units

**For each subsector, the same register of units is used for non-financial and financial account compilations, and for EDP Tables 2 and 3.**

**No possible deviations in sector delimitation for any subsector may occur in data used for EDP T2 and EDP T3 compilation.**

**It is confirmed that the coverage of units reported in EDP T2 and T3 is identical since there is only one financial reporting for each unit and since the same register is used.**

#### 3.6.2 Financial transactions

**The financial transactions which are excluded from the WB as reported in EDP T2 are the financial transactions reported in financial accounts and EDP T3.**

**Data on financial transactions reported in the WB is used for EDP T3 and FA compilation.**

**The financial transactions reported in EDP T2 and T3 are identical for all subsectors and no adjustments need to be made in order to reconcile the two tables as all of the data (financial and non-financial) are derived from the same data source.**

The financial transactions that are part of the WB are clearly and explicitly recorded in T2A apart from the EFSF contribution which is not covered by the WB. This is added over and above the amounts of T2A in T3B and subsequently 3A.

### 3.6.3 Adjustments for accrued interest D.41

The adjustment in EDP T2 for accrued interest refers to interest expenditure.

There are no differences in the adjustment for accrued interest in EDP T2 and T3. Since interest D.41 is incorporated in the *Net borrowing (-) or net lending (+) of other central government bodies*, there is no case of sector coverage difference.

No other adjustments are necessary in order to reconcile the figures reported in EDP T2 and EDP T3 in the adjustment line for accrual D.41 since interest is recorded on an accrual basis and is reported as such regardless of whether it is actually paid or added to the principal outstanding or not.

### 3.6.4 Other accounts receivable/payable F.7

*Other accounts payable (-)* in EDP T2A is equal to *Net incurrence (-) of other liabilities (F.5, F.6 and F.7)* of EDP T3A. There is no difference between the two values and accrual adjustments reflected in non-financial accounts are identical to those reported in financial accounts in F.7.

Under the notion that the working balance represents the cash deficit of the central government budget, the accrued revenue and expenditure should be added or deducted from the working balance as proposed by the guidelines provided by Eurostat. Four types of transactions that have to be readjusted in terms of time of recording have been identified. The flows mainly concern the accrual adjustment on defence trade credits, income tax accrual, VAT accrual and revenue from deposits.

### 3.6.5 Other adjustments/imputations

*Other adjustments (+/-)* in EDP T2A refer to:

- Compensation of provident funds
- Capital expenditure not included in the budget
- Issuances above (-)/below (+) nominal value
- Transfer of Investment Fund Reserve to the revenue budget (one-off adjustment)
- Capital transfer to Laiki (one-off operation)
- K.11.2 Real holding gains of ECP

### 3.7. General comments on data sources

### 3.8. EDP table 4

Table 4 – The statements on the provision of additional data contained in the Council minutes of 23/11/1993 request the submission of trade credits and advances, amounts outstanding in the government debt from the financing of public undertakings, differences between the face value and the present value of government debt and GNI at market prices.

#### 3.8.1 Trade credits and advances

The information is provided by the National Treasury. As an example, the 2012 table is attached below.

ΠΙΝΑΚΑΣ - STATEMENT 3.8		
ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΟΦΕΙΛΩΝ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2012		
STATEMENT OF OUTSTANDING LIABILITIES AS AT 31 DECEMBER 2012		
Κεφ / Head	2012	2011
	€	€
ΓΕΝΙΚΟ ΣΥΝΟΛΟ - GRAND TOTAL	<b>18.275.917</b>	<b>7.635.230</b>
01 ΣΥΝΤΑΓΜΑΤΙΚΕΣ ΕΞΟΥΣΙΕΣ - CONSTITUTIONAL POWERS	<b>165.567</b>	<b>48.665</b>
01 01 Προεδρία και Προεδρικό Μέγαρο - Presidency and Presidential Palace	21.429	4.756
01 04 Βουλή των Αντιπροσώπων - House of Representatives	134.352	38.803
01 05 Δικαστική Υπηρεσία – Judicial Service	9.786	5.107
02 ΣΥΝΤΑΓΜΑΤΙΚΕΣ ΥΠΗΡΕΣΙΕΣ - CONSTITUTIONAL SERVICES	<b>6.990</b>	<b>11.185</b>
02 01 Νομική Υπηρεσία - Law Office	5.422	10.330
02 02 Ελεγκτική Υπηρεσία - Audit Office	1.568	855
03 ΑΝΕΞΑΡΤΗΤΕΣ ΥΠΗΡΕΣΙΕΣ - INDEPENDENT SERVICES	<b>6.014</b>	<b>0</b>
03 03 Επιτροπή Προστασίας Ανταγωνισμού – Competition Protection Commission	533	0
03 05 Γραφείο Εφόρου Ελέγχου Κρατικών Ενισχύσεων – Office of the Commissioner for State Aid Control	4.011	0
03 08 Υπηρεσία Εποπτείας και Ανάπτυξης Συνεργατικών Εταιρειών – Co-operative Societies' Supervision and Development Authority	1.469	0
11 ΥΠΟΥΡΓΕΙΟ ΑΜΥΝΑΣ - MINISTRY OF DEFENCE	<b>1.713.062</b>	<b>2.293.743</b>
11 01 Υπουργείο Άμυνας, Διοίκηση - Ministry Of Defence, Administration	29.186	9.978
11 02 Κυπριακός Στρατός - Cyprus Army	15.914	0
11 03 Εθνική Φρουρά - National Guard	1.005.624	1.461.251
11 04 Αμυντική Θωράκιση - Defence Expenditure	662.338	822.514
12 ΥΠΟΥΡΓΕΙΟ ΓΕΩΡΓΙΑΣ, ΦΥΣΙΚΩΝ ΠΟΡΩΝ ΚΑΙ ΠΕΡΙΒΑΛΛΟΝΤΟΣ - MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND ENVIRONMENT	<b>110.555</b>	<b>248.370</b>
12 01 Υπουργείο Γεωργίας, Φυσικών Πόρων και Περιβάλλοντος, Διοίκηση - Ministry Of Agriculture, Natural Resources And Environment, Administration	9.873	2.571
12 02 Τμήμα Γεωργίας - Department of Agriculture	16.733	16.527
12 04 Κτηνιατρικές Υπηρεσίες - Veterinary Services	0	218.011
12 05 Τμήμα Δασών - Forestry Department	2.840	264
12 06 Τμήμα Αναπτύξεως Υδάτων – Water Development Department	50.873	9.995
12 07 Τμήμα Γεωλογικής Επισκοπήσεως - Geological Survey Department	0	120
12 11 Ινστιτούτο Γεωργικών Ερευνών - Agricultural Research Institute	9.849	0
12 12 Τμήμα Αλιείας και Θαλάσσιων Ερευνών - Department of Fisheries and Marine Research	20.386	883
13 ΥΠΟΥΡΓΕΙΟ ΔΙΚΑΙΟΣΥΝΗΣ ΚΑΙ ΔΗΜΟΣΙΑΣ ΤΑΞΕΩΣ - MINISTRY OF JUSTICE AND PUBLIC ORDER	<b>1.092.375</b>	<b>459.194</b>
13 01 Υπουργείο Δικαιοσύνης και Δημοσίας Τάξεως, Διοίκηση - Ministry of Justice and Public Order, Administration	6.325	1.546
13 02 Φυλακές - Prisons	72.356	94.303
13 03 Αστυνομία - Police	1.013.695	362.806
13 04 Πυροσβεστική Υπηρεσία - Fire Service	0	539
14 ΥΠΟΥΡΓΕΙΟ ΕΜΠΟΡΙΟΥ, ΒΙΟΜΗΧΑΝΙΑΣ ΚΑΙ ΤΟΥΡΙΣΜΟΥ - MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	<b>38.267</b>	<b>225.647</b>
14 01 Υπουργείο Εμπορίου, Βιομηχανίας και Τουρισμού, Διοίκηση - Ministry of Commerce, Industry and Tourism, Administration	10.389	225.647
14 02 Υπηρεσίες Εμπορίου και Βιομηχανίας - Commerce and Industry Services	13.589	0
14 04 Τμήμα Εφόρου Εταιρειών και Επίσημου Παραλήπτη - Department of Registrar of Companies and Official Receiver	14.289	0



**ΠΙΝΑΚΑΣ - STATEMENT 3.8**  
**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΟΦΕΙΛΩΝ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2012**  
**STATEMENT OF OUTSTANDING LIABILITIES AS AT 31 DECEMBER 2012**

Κεφ / Head		2012	2011
		€	€
<b>15</b>	<b>ΥΠΟΥΡΓΕΙΟ ΕΡΓΑΣΙΑΣ ΚΑΙ ΚΟΙΝΩΝΙΚΩΝ ΑΣΦΑΛΙΣΕΩΝ - MINISTRY OF LABOUR AND SOCIAL INSURANCE</b>	<b>126.196</b>	<b>26.143</b>
15 03	Υπηρεσίες Κοινωνικών Ασφαλίσεων - Social Insurance Services	2.589	350
15 04	Υπηρεσίες Κοινωνικής Ευημερίας - Social Welfare Services	115.327	18.311
15 05	Κέντρο Παραγωγικότητας - Productivity Centre	8.280	728
15 07	Ανώτερο Ξενοδοχειακό Ινστιτούτο Κύπρου - Cyprus Higher Hotel Institute	0	5.484
15 10	Τμήμα Επιθεώρησης Εργασίας - Department of Labour Inspection	0	1.271
<b>16</b>	<b>ΥΠΟΥΡΓΕΙΟ ΕΣΩΤΕΡΙΚΩΝ - MINISTRY OF THE INTERIOR</b>	<b>106.336</b>	<b>261.309</b>
16 01	Υπουργείο Εσωτερικών, Διοίκηση - Ministry of The Interior, Administration	0	93.254
16 02	Επαρχιακή Διοίκηση Λευκωσίας – Nicosia District Administration	4.340	141.195
16 03	Επαρχιακή Διοίκηση Αμμοχώστου - Famagusta District Administration	10.191	0
16 05	Επαρχιακή Διοίκηση Λεμεσού - Limassol District Administration	78.036	13.415
16 06	Επαρχιακή Διοίκηση Πάφου - Paphos District Administration	0	955
16 10	Τμήμα Κτηματολογίου και Χωρομετρίας - Department of Lands and Surveys	646	176
16 11	Γραφείο Τύπου και Πληροφοριών – Press and Information Office	0	6.700
16 13	Πολιτική Άμυνα - Civil Defence	13.123	0
16 14	Υπηρεσία Ασύλου - Asylum Service	0	5.615
<b>17</b>	<b>ΥΠΟΥΡΓΕΙΟ ΕΞΩΤΕΡΙΚΩΝ - MINISTRY OF FOREIGN AFFAIRS</b>	<b>0</b>	<b>1.146</b>
17 01	Υπουργείο Εξωτερικών, Διοίκηση - Ministry of Foreign Affairs, Administration	0	1.146
<b>18</b>	<b>ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ - MINISTRY OF FINANCE</b>	<b>1.271.543</b>	<b>115.655</b>
18 01	Υπουργείο Οικονομικών, Διοίκηση - Ministry of Finance, Administration	958.083	517
18 03	Τελωνεία - Customs And Excise	0	10.512
18 04	Τμήμα Εσωτερικών Προσόδων - Inland Revenue Department	1.878	189
18 05	Στατιστική Υπηρεσία - Statistical Service	4.193	194
18 06	Τμήμα Κρατικών Αγορών και Προμηθειών - Department of Government Purchases and Supplies	234.687	1.202
18 07	Τμήμα Δημόσιας Διοίκησης και Προσωπικού – Personnel and Public Administration Department	59	5.541
18 21	Διαχείριση Δημόσιου Χρέους - Public Debt Management	72.643	97.500
<b>19</b>	<b>ΑΝΕΞΑΡΤΗΤΑ ΓΡΑΦΕΙΑ - INDEPENDENT OFFICES</b>	<b>66.493</b>	<b>134.047</b>
19 01	Γραφείο Προγραμματισμού - Planning Bureau	66.117	133.779
19 02	Γενικό Λογιστήριο - Treasury	376	268
<b>20</b>	<b>ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ ΚΑΙ ΠΟΛΙΤΙΣΜΟΥ - MINISTRY OF EDUCATION AND CULTURE</b>	<b>1.155.871</b>	<b>139.173</b>
20 01	Υπουργείο Παιδείας και Πολιτισμού, Διοίκηση - Ministry of Education and Culture, Administration	1.113.732	77.376
20 02	Ανώτερη και Ανώτατη Εκπαίδευση - Higher and Tertiary Education	0	4214
20 03	Μέση Εκπαίδευση - Secondary Education	14.928	29.406
20 04	Μέση Τεχνική και Επαγγελματική Εκπαίδευση - Secondary Technical and Vocational Education	0	16.142
20 05	Δημοτική Εκπαίδευση - Primary Education	27.211	12.035
<b>21</b>	<b>ΥΠΟΥΡΓΕΙΟ ΣΥΓΚΟΙΝΩΝΙΩΝ ΚΑΙ ΕΡΓΩΝ - MINISTRY OF COMMUNICATIONS AND WORKS</b>	<b>574.842</b>	<b>469.462</b>

**ΠΙΝΑΚΑΣ - STATEMENT 3.8**  
**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΟΦΕΙΛΩΝ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2012**  
**STATEMENT OF OUTSTANDING LIABILITIES AS AT 31 DECEMBER 2012**

Κεφ / Head		2012	2011
		€	€
21 01	Υπουργείο Συγκοινωνιών και Έργων, Διοίκηση - Ministry of Communications and Works, Administration	1.113	35.735
21 02	Τμήμα Δημοσίων Έργων - Public Works Department	27.610	87.143
21 08	Τμήμα Αρχαιοτήτων - Antiquities Department	14.121	4.274
21 09	Τμήμα Πολιτικής Αεροπορίας - Civil Aviation Department	27.969	13.673
21 10	Τμήμα Εμπορικής Ναυτιλίας - Merchant Shipping Department	44.248	4.327
21 11	Τμήμα Ταχυδρομικών Υπηρεσιών - Postal Services Department	390.565	298.205
21 12	Τμήμα Οδικών Μεταφορών - Road Transport Department	31.693	7.719
21 13	Τμήμα Ηλεκτρομηχανολογικών Υπηρεσιών - Electrical and Mechanical Services Department	37.523	18.385
<b>22</b>	<b>ΥΠΟΥΡΓΕΙΟ ΥΓΕΙΑΣ - MINISTRY OF HEALTH</b>	<b>11.841.807</b>	<b>3.201.488</b>
22 01	Υπουργείο Υγείας, Διοίκηση - Ministry of Health, Administration	3.055.137	828.996
22 02	Ιατρικές Υπηρεσίες και Υπηρεσίες Δημόσιας Υγείας - Medical and Public Health Services	8.681.889	2.309.401
22 05	Φαρμακευτικές Υπηρεσίες - Pharmaceutical Services	104.781	36.481
22 06	Γενικό Χημείο του Κράτους - State General Laboratory	0	26.610

Σημείωση - Note:

Οι Εκκρεμείς Οφειλές σε ξένο συνάλλαγμα έχουν μετατραπεί σε Ευρώ χρησιμοποιώντας τις συναλλαγματικές ισοτιμίες που ήταν σε ισχύ στο τέλος του έτους. – Outstanding Liabilities in foreign currency are translated to Euro by using the year-end exchange rates.

**3.8.2 Amount outstanding in the government debt from the financing of public undertakings**

**Cyprus does not borrow on behalf of public enterprises.**

## **4. Revision policy used for annual GFS**

This section relates to the revision policy concerning annual non-financial and financial government accounts. It describes the country policy for revisions with and without impact on the deficit (non-financial accounts for general government) and debt (financial accounts for general government).

### **4.1. Existence of a revision policy in your country**

#### **4.1.1 Relating to deficit and non-financial accounts**

Since, all data is collected on a monthly basis to compile monthly data for the Troika and the TMU, most data is final shortly after the end of the year. Revisions therefore have no significant impact on the deficit (B.9).

Shortly after the first notification, final data are available for central government (i.e. final financial reports for semi-government, local authorities, and social security funds) and accrual assumptions are eliminated.

#### **4.1.2 Relating to debt and financial accounts**

The revision has no material impact on the debt or B.9f since the data are provided on a monthly basis along with a reconciliation table.

### **4.2. Reasons for other than ordinary revisions**

The revisions are due to the existence of actual figures (on an accrual basis) derived from the final audited financial reports/accounts of semi-government organisations, local authorities and social security funds. The accounts of the semi-government organisations are audited/examined by external auditors using international accounting standards and practices, therefore there is no need for any further adjustment by the national accountants as to the application of the accrual methodology.

### **4.3. Timetable for finalising and revising the accounts**

Non-financial accounts and financial accounts by subsectors are finalised at t+9 months.

## B. Methodological issues

### 5. Sector delimitation – practical aspects

#### 5.1. Sector classification of units

General government is defined by ESA95 §2.68 as "...all institutional units which are other non-market producers whose output is intended for individual and collective consumption and mainly financed by compulsory payments made by units belonging to other sectors and/or all institutional units principally engaged in the redistribution of national income and wealth".

It is necessary to determine:

- a. if it is an institutional unit (ESA95 2.12 describes the rules according to which an entity can be considered as an institutional unit)
- b. if it is a public institutional unit (MGDD 1.2.3 – control by the government "ability to determine the general policy or programme of an institutional unit by appointing appropriate directors or managers, if necessary")
- c. if it is a non-market public institutional unit - reference to "Market-non-market distinction"

**The General Government sector of Cyprus is comprised of three subsectors: Central Government, Local Government and Social Securities.**

**The Central Government subsector includes by definition all administrative departments and other governmental departments and bodies whose activities are incorporated in the National Budget and form a single institutional unit.**

**In certain cases government departments have sufficient revenue derived from their operations of providing goods and services and cover more than 50% of their costs, thus satisfying the relevant criterion for market producers of ESA95. However, these departments are not sufficiently independent having neither autonomy of decision nor any control or authority over their respective income. These bodies, namely Civil Aviation and Postal Services, are therefore deemed to be part of central government producing market output within the central government. All other bodies included in the general government sector do not meet the 50% criterion. After the introduction of ESA2010, qualitative criteria for market/non-market distinction are also taken into account.**

**In principle, none of the activities included in the national budget have been classified outside the general government sector.**

**Taking into consideration all relevant ESA95 criteria rules, a series of final annual accounts of all government-controlled organisations have been examined in detail. All organisations determined to be controlled by government in any of the ESA95 forms (equity participation, management, legislation) were examined to conclude whether their operating income covered more than 50% of their production costs. Out of these, 22 semi-government organisations were classified in the general government sector under the central government sub-sector S.1311**

as they were identified as non-market producers, controlled and mainly financed by the state budget.

The legal status of relative bodies is also taken into consideration for sector/subsector classification.

When a new unit is created and not covered by FIMAS, the info is provided by the Business Register. The Public Finance Statistics Section immediately examines whether this unit is to be classified within or outside the general government sector. If a new unit is created and covered by FIMAS there is no need to investigate further the nature of the unit as their information on their expenditure and revenue and legal status is easily accessible by the National Treasury.

CYSTAT is body responsible for all ESA95 and sector/subsector classifications.

### **5.1.1 Criteria used for sector classification of new units**

The criteria used for sector classification of units follows the guidelines of the Manual of Government Deficit and Debt (Part I, section 2).

### **5.1.2 Updating of the register**

The register is updated whenever a new unit is created. For more information on the classification of units and inclusion in the register, please see section 5.1.1 and 5.1. CYSTAT is informed well ahead for the establishment of units and provides its expertise on whether it should be classified inside or outside the GG sector. Therefore all relevant information on new entities is available to CYSTAT authorities along with the legal framework that governs the new unit.

Moreover, CYSTAT also completes the Eurostat questionnaire of government-controlled entities classified outside general government every year upon receipt of the entities' annual reports.

### **5.1.3 Consistency between different data sources concerning classification of units**

A single classification of every unit exists, as CYSTAT is the body solely responsible for the classification of units. CYSTAT's decision on the classification is adopted by all government and non-government units.

## **5.2. Existence and classification of specific units**

There are three public universities in Cyprus, namely:

- **University of Cyprus**
- **Cyprus University of Technology**
- **Open University**

**The universities are classified within the central government sector.**

**The Cyprus Broadcasting Corporation is also included in the central government sector.**

**Public hospitals are an integral part of the budget and therefore included in the central government.**

## 6. Time of recording

This section describes the time of recording for taxes and social contributions, EU flows, military expenditure, interest and other transactions (subsidies, current and capital transfers and financial transactions).

The time of recording is defined in ESA95 §1.57. It is the accrual basis, meaning when economic value is created, transformed or extinguished, or when claims and obligations arise, are transformed or are cancelled.

**As to the application of the European Parliament regulation on the principles governing the treatment of the transactions on an accrual basis, Eurostat's expert - who visited Cyprus and examined CYSTAT's procedures and practices - deemed the method applied by the Cypriot authorities acceptable. Following a detailed examination of the final accounts and the budgetary procedures, Eurostat's expert concluded that "...due to government rules and practices, there are no relevant differences between cash and accrual figures for all types of the government expenditures (intermediate consumption, compensation of employees etc.) and other flows of primary income".**

**The need to adjust cash data into accruals was identified to affect only certain cases. These mainly concern some time adjustments for V.A.T. income tax receipts, interest payments, social contributions, issuance above/below par, outstanding liabilities, etc. along with some adjustments required in order to take into account the prepayments made in the case of purchases of military equipment.**

**The treatment selected to adjust V.A.T. and income tax receipts into accruals, following a discussion with the V.A.T. and the Inland Revenue Department personnel, is the time-adjusted method, which seems to be the most suitable procedure under the circumstances, since it reflects and captures the proceeds discussed and attributes them to the period the activity generating the liability took place.**

**The procedure for achieving this is very simple and transparent. All V.A.T. and Income Tax revenues are broken down on a monthly basis according to the data provided by the National Treasury Department. The amounts received for the months of January-February in the year t+1 are isolated and attributed to year t. Similarly, the procedure is applied to years t, t-1, t-2... etc.**

**The time adjustment method in the case of taxes on income and wealth has not been applied for all categories of income tax. It has been applied only to three cases of income tax received; the tax for employees, for the self-employed and for those employed by international businesses.**

**The income tax of civil servants is deducted from their respective income directly at source and it is recorded in the year that the income is provided, thus no other adjustment is required. In the case of corporation income tax collections, these are received in three instalments over the reference year thus the cash receipts**

are equal to the accruals.

**Interest is recorded on an accrual basis: that is, interest is recorded as accruing continuously over time to the creditor on the amount of principal outstanding. The interest accruing in each accounting period must be recorded whether or not it is actually paid or added to the principal outstanding.**

**The source information for the interest accrual is the National Treasury.**

**Therefore cash data recorded in the public accounts is adjusted according to regulation No.2516/2000 using option (b) as indicated in Article 3 of the said regulation.**

## **6.1. Taxes and social contributions**

Council Regulation 2516/2000 amended the Regulation on European system of national and regional accounts in the Community (ESA) 95 as concerns taxes and social contributions and clarified the rules concerning both the time of recording and the amounts to be recorded.

### **6.1.1 Taxes**

This section describes the methods of recording of taxes on an accrual basis. The time of recording is defined in ESA95 §4.26 and §4.82 as the time "...when the activities, transactions or other events occur which create the liabilities to pay taxes".

**Data on Taxes are retrieved from FIMAS every month. As we have chosen the option of "time adjustment method" for implementing accruals the information needed is retrieved from the accounting system of the National Treasury.**

**The National Treasury provides data on Taxes through FIMAS; CYSTAT is the institution responsible for the collection of the information and compilation of the data for EDP tables and related questionnaires.**

**Reimbursements and refunds are taken out from the gross cash data. Refunds and reimbursements are recorded in the National Treasury as an expenditure item. For GFS purposes however we consider those amounts as negative revenues, thus taking out from the proceeds of the tax collections.**

**The other categories, fines and penalties for late payment, are recorded within the tax collection amounts with no information available to CYSTAT in order to distinguish the actual tax received and the amounts of penalties and fines. Taking into consideration however that this practice is a repeating action from the tax authorities the impact on GFS data is minimised.**



### 6.1.2 Social contributions

The time of recording of social contributions is defined in ESA95 §4.96 as "... the time when the work that gives rise to the liability to pay the contribution is carried out..." for employers and employees social contributions, and as "... when the liabilities to pay are created" for self-employed and non-employed persons.

**Data on social contributions are retrieved from FIMAS on a monthly basis. As we use the pay-as-you-go system, actual social contributions paid by employers and employees are recorded at the same time when the work that gives rise to the liability to pay the contribution is carried out. For government the fiscal year is on a fourteen month basis, therefore cash payments towards those obligations to pay by both parties (employer and employees) are recorded within the period the liability arises. For self-employed the Ministry of Labour and Social Insurance provides the necessary information to CYPSTAT concerning the accrual adjustments and the values involved.**

## 6.2. EU flows

The issue of recording EU flows is important for national accounts, especially government accounts, because – due to the institutional arrangements – in general all amounts transit via government accounts. In order to avoid potential effects on the level of government deficits, countries have to eliminate these flows from public accounts. Eurostat, after the consultation with Member States, released a decision in February 2005. Chapter II. 6 of the ESA Manual on government deficit and debt details the rules concerning the recording of these flows.

### 6.2.1 General questions

**The impact related to expenditures carried out by government on behalf of the EU is broadly neutralised to the extent that the amounts received from the Commission are kept in a dedicated bank account at the Central Bank, which is outside the Treasury account. Receipts from the EU enter the working balance in the National Treasury's Financial Report (*Final Accounts*) only after the expenditure has been carried out by the beneficiary government unit and the claim for reimbursement checked by the Treasury services, which is judged by the Treasury, to entail a limited lag of about 1 to 2 months.**

**Concerning the EU own resources payments, those are adjusted for time lags using detailed monthly information (those items will be moved under receivables in EDP Table 2A).**

### 6.2.2 Cash and Schengen facility:

The time of recording of payments received by the beneficiary Member States through Schengen and Transitional Facilities would be accounted according to the Eurostat decision on EU flows, while the time of recording of Cash-flow Facility is when the transfers are to be made by the Commission. In practice, in this particular case, the amounts would be recorded as revenue in the years in which they were received by the beneficiary countries.

## **The above decision is fully respected and implemented.**

### **6.2.3 Jeremie/Jessica**

The European Commission and the European Investment Bank Group and other International Financial Institutions on financial engineering in cohesion policy, the European Commission drew up new initiatives for improving access to finance of European corporations. These initiatives require the involvement of EU governments (as in the case for other cohesion and structural policy instruments). EU Member States implement the JEREMIE and JESSICA initiatives by establishing a Holding Fund funded through their Structural Fund receipts from the European Commission and national contributions. The Holding Fund (HF) can be managed either by the EIF or by other financial institutions, according to the EU Structural Funds legislation applicable. In this context, the "Managing Authorities" can award management either directly to the EIF or any national institution which benefits from public procurement exemption under national law through a grant agreement, or indirectly by way of tender to a financial institution through a service contract. Holding Funds can be set up either as "*ring-fenced blocks of finance*" or as bank accounts managed by the Holding Fund manager on behalf of and in the name of the Managing Authority, or as an independent legal entity (Special Purpose Vehicle – SPV).

**The Jeremie/Jessica programmes are implemented in Cyprus and the Holding Fund is classified in the Banking Sector. The Holding Fund is fully financed by the EIB. The whole process is managed by the Bank of Cyprus and the State is bypassed and has no involvement in the whole process. The beneficiaries are SMEs.**

### **6.2.4 Market Regulatory Agencies**

Market regulatory agencies are bodies whose intervention activities are mostly characterised by buying and selling products, often on behalf of the EU, with an aim to stabilize prices and to maintain purchasing prices to farmers at a sufficiently high level: they offer buying agricultural products from domestic producers at a predetermined price (often higher than "market" prices) and reselling them usually at a lower price later on and occasionally arranging for giving them away free of charge. These agencies can be involved in storing agricultural inventories, or in arranging for storage, as well as in distributing subsidies.

The question is whether the principle of re-arranging EU transactions would also apply to the recording of changes in inventories (P.52) arising from the interventions of agricultural market regulatory agencies in the market. According to the guidance, in those circumstances where a market regulatory agency acting on behalf of the EU is classified inside general government, the creation of a unit in S.11 is recommended in order to capture the changes in agricultural inventories, and to avoid that such changes in inventories are recorded in national government accounts (as changes in government inventories, with an impact on the government deficit/surplus) or in the rest of the world accounts (as exports and imports). The unit to be created to capture these changes in inventories is a quasi-corporation, rather than a notional unit, in order to ensure an equality of treatment with cases where market regulatory agencies are classified outside government. This is also appropriate because any temporary

difference in value arising from changes in market value of these inventories not yet covered by subsidies is likely to be small and on average zero.

**The Cyprus Agricultural Payments Organisation is classified within the General Government sector. Flows from EU are not considered either as revenue or expenditure.**

### **6.3. Military expenditure**

The ESA95 principle on accrual recording, when applied to military expenditure, is generally the time when the economic ownership of the good occurs, which is usually when delivered. Chapter II.5 in Part II of the MGDD details the rules concerning the recording of military expenditure.

#### **6.3.1 Types of contracts**

**As far as the treatment of public expenditure on military equipment is concerned, the level of defence expenditures as reported in the national budget is ignored. As an alternative, data from Trade Statistics (imports of military equipment) and the Ministry of Defence, as well as all expenditures concerning purchases of defence equipment in the local market are taken into consideration. The difference between the total value of imports along with capital formation and the total expenditure, which appears in the National Budget under the head “Defence Expenditure”, is classified as “prepayments for military equipment not yet delivered”, and is recorded as “other accounts receivable” under the ESA95 transmission code TRF71AS.**

#### **6.3.2 Borderline cases**

**All goods are considered consumables except from those also used for civil purposes. No borderline cases.**

#### **6.3.3 Recording in national accounts**

**The delivery approach is used.**

## 6.4. Interest

This part aims at describing accrual adjustment for interest.

ESA 4.50 reads: "Interest is recorded on an accrual basis: that is, interest is recorded as accruing continuously over time to the creditor on the amount of principal outstanding. The interest accruing in each accounting period must be recorded whether or not it is actually paid or added to the principal outstanding. When it is not actually paid, the increase in the principal must also be recorded in the Financial Account as a further acquisition of that kind of financial asset by the creditor and an equal acquisition of a liability by the debtor. "

MGDD part II, chapter II.4 is dealing with some practical aspects of the recording of interest.

### 6.4.1 Interest expenditure

**Table 8. Availability and basis of data on interest**

Instrument	S.1311		S.1312		S.1313		S.1314	
	State	OCGB	Main unit	OSGB	Main unit	OLGB	Main unit	OSSB
Deposits (AF.2)			n.a.	n.a.				
Securities other than shares (AF.3)			n.a.	n.a.				
Loans (AF.4)			n.a.	n.a.				
Other accounts receivable (AF.7)			n.a.	n.a.				

Cash/accrual, M (not applicable) or L (not available)

Data sources are FIMAS and financial accounts.

Interest is recorded on an accrual basis – that is, interest is recorded as accruing continuously over time to the creditor on the amount of principal outstanding. The interest accruing in each accounting period must be recorded whether or not it is actually paid or added to the principal outstanding.

The source information for the interest accrual is the National Treasury.

Data on interest by instrument basis is available to the NSI from the National Treasury.

Information on State/Local government and social security funds subsector is also available.

The principle of recording accrued interest under instrument is being followed for all instruments.

As a general practice, amounts for accrual adjustment on interest are the same in EDP table 2A and 3B.

#### **6.4.2 Interest Revenue**

The source data for interest accrued and received is the National Treasury, Money and Banking Statistics.

Related accrual adjustments are recorded in EDP Table 2A on the row “*Difference between interest paid (+) and accrued (D.41) (-)*”.

#### **6.4.3 Consolidation**

Interest paid from the Central Government to the Social Security subsector is consolidated on General Government level.

Source data come from FIMAS.

Consolidation is applied for all subsectors.

There is no impact of consolidation to B.9 as the amounts involved are netted out.

#### **6.4.4 Recording of discounts and premiums on government securities**

No flows associated to premium and discount enter the Working Balance of EDP tables 2.

Entities reported under “other government bodies” in EDP tables 2 do not issue debt above/below par.

## **6.5. Time of recording of other transactions**

**All transactions are recorded on an accrual basis according to ESA95 rules, even if the source data is on a cash basis, using the time-adjusted method, which was deemed acceptable and appropriate by Eurostat's expert who visited Cyprus, as explained in section 6.**

## 7. Specific government transactions

Methodological rules applicable for recording of specific government transactions are set up in the Manual on Government Deficit and Debt (implementation of ESA95), 2010 edition<sup>9</sup>.

### 7.1. Guarantees, debt assumptions

Generally, government guarantees are recorded off-balance sheet in government accounts (contingent liability), and neither government debt nor deficit is impacted. However, when a guarantee is activated (called), the payment made by government on behalf of the debtor is normally recorded as government expenditure. In case of repeated guarantee calls, the whole outstanding amount of the guaranteed debt should be assumed by government. The latter leads to a one-off increase of government debt as well as of deficit. The accounting rules are explained in the Chapter VII.4 on Government guarantees of the ESA95 Manual on government deficit and debt. This chapter describes also specific cases and related treatment in national accounts.

#### 7.1.1 Guarantees on borrowing

##### 7.1.1.1 *New guarantees provided*

**New guarantees are added to the existing stock. Very detailed information is provided by the Annual Financial Report Statement.**

##### *Recording in public accounts*

**Please see statement 2.4 “Statement of Outstanding Guarantees” of the National Treasury’s Financial Report in ANNEX IV.**

**The state provides guarantees mostly to public, semi-public entities and local authorities.**

**An exclusive part on government guarantees is dedicated in the Financial Report of the National Treasury.**

**The information on government guarantees is made public in detail in the Financial Report. The details included in Statement 2.4 of the Report are: Recipient info, Year Raised, Maturity Year, Currency, Initial Amount, and Balance.**

**Please see Annex IV for more details on the typology of guarantees on assets and on borrowing.**

**Granted guarantees are recorded in public accounts as contingent liabilities.**

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<sup>9</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/product\\_details/publication?p\\_product\\_code=KS-RA-09-017](http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-RA-09-017)



**There exist no cases of debt assumption at inception.**

*Recording in national accounts*

**Please see Annex IV, for available kinds of data and details on guarantees.**

**Guarantees provided by government are treated in national accounts as contingent liabilities unless the guarantee is called.**

**Cases of debt assumption at inception in national accounts do not exist yet.**

*7.1.1.2 Treatment of guarantees called*

**All guarantees called are considered capital transfers and are attributed to the year.**

*Recording in public accounts*

**When a guarantee is activated then it is recorded as a capital transfer in the public accounts. No such cases have been recorded up to 2013.**

*Recording in national accounts*

**A guarantee call is recorded in national accounts as Expenditure – Capital transfer.**

**The decision on the way of recording is taken independently by statisticians.**

**There are no cases of repeated guarantee calls..**

**There are no cases of recorded assumption of the outstanding amount of debt.**

**There are no cases of regular call for payments of interest by GG on behalf of debtor.**

*7.1.1.3 Treatment of repayments related to guarantees called*

**In the case of any guarantees called, the guaranteed amount is a liability of the government. It is no longer considered as a contingent liability but real liability of the State.**

*Recording in public accounts*

**Repayments by the original debtor/third party are recorded as revenue in public accounts.**

**Recording in national accounts**

**Repayments by the original debtor/third party are recorded as capital transfers in national accounts.**

*7.1.1.4 Treatment of write-offs by government in public accounts of government assets that arose from calls, if any*

**The case of write-offs is considered as a capital transfer and therefore part of the expenditure of the State.**

**7.1.1.5 Data sources**

**Data concerning write-offs is provided by the Public Debt Management Office (PDMO).**

**The PDMO regularly assess the non-performing loans of debtors guaranteed by the State.**

**The PDMO assess the non-performing loans amount under GG expected to be called. These amounts are available by beneficiary and as from 2015 provisions will be incorporated in national accounts for "Standardised guarantees" (see table below).**

<b>The assessed NPLs amount under GG expected to be called within the next 24 months</b>							
<b>NPLs and assessed NPLs</b>							
<b>Beneficiary</b>	<b>Frequency</b>	<b>% Frequency</b>	<b>Total NPLs amount (€)</b>	<b>Total outstanding loans (TOL) (€)</b>	<b>Ratio NPLs/TOL (%)</b>	<b>Assumed future ratio NPLs/TOL (%)</b>	<b>The assessed NPLs amount under GG expected to be called within the next 24 months (€)</b>
Local authorities	43	2,46	25.464.739,4	315.802.986,8	8,1	8,1	25.464.739,4
Public corporate bodies	2	0,11	1.037.619,3	197.587.155,4	0,5	1,0	1.975.871,5
Not-for-profit organisations (Satiriko Theatre)*	1	0,06	501.564,3	1.631.675,8	30,7	100,0	1.631.675,8
Companies	14	0,8	6.152.425,1	6.172.833,3	99,7	100,0	6.172.833,3
Natural persons	1691	96,57	73.417.167,8	195.996.625,6	37,5	45,0	88.198.481,5
<b>Total NPLs</b>	<b>1751</b>	<b>100</b>	<b>106.573.516</b>				
Companies with share capital participation by the Government (Cyprus Airways)**	1		-	24.856.428,7	-	100,0	24.856.428,7
	<b>1752</b>			<b>742.047.705,6</b>			<b>148.300.030,2</b>

\* **Not-for-profit organisation:** The whole outstanding amount relating to this beneficiary was given to the Satiriko Theatre: (EUR 501.564 mn from Hellenic Bank Ltd and EUR 1.1 bn from the CoCB Ltd).

\*\* **Cyprus Airways:** The initial loan amount was EUR 78 mn (date of maturity: 30/6/2017); current loan balance (March 2014) EUR 24.9 mn. Therefore, the total NPLs amount under GG expected to be called within the next 24 months is projected to be of the order of **EUR 150 mn.** This amount, which is over and above the amounts of GG that have already been called, is evenly spread on an annual basis within the period 2014 – 2016.

## **7.1.2 Guarantees on assets**

**Please see statement 2.4 “Statement of Outstanding Guarantees” of the National Treasury’s Financial Report in ANNEX IV.**

### *7.1.2.1 New guarantees provided*

*Recording in public accounts*

### **Contingent liabilities**

*Recording in national accounts*

**Contingent liabilities. For the standardised guarantees provisions will be assessed and incorporated into the national accounts.**

### *7.1.2.2 Treatment of guarantees called*

*Recording in public accounts*

### **Capital transfers**

*Recording in national accounts*

### **Capital transfers**

### *7.1.2.3 Treatment of repayments related to guarantees called*

*Recording in public accounts*

**Once the debt has been assumed by the State, any expenditure is considered as repayments of debt.**

*Recording in national accounts*

**Once the debt has been assumed by the State, any expenditure is considered as repayments of debt.**

### *7.1.2.4 Treatment of write-offs*

**Capital transfers in both public accounts and national accounts.**

### *7.1.2.5 Data sources*

***The data source used is the Financial Report of the National Treasury.***

## **7.2. Claims, debt cancellations and debt write-offs**

Providing loan capital is generally a financial transaction not impacting the net borrowing/net lending (B.9). Government, as a lender, is expecting that the debtor will be in a position to repay the loans, according to a schedule agreed at inception. However, if the loan is non-recoverable, the recording of government expenditure might be considered. The related accounting rules are set up in ESA95 and further clarified in the Chapter III.2 on Capital injections and Chapter VII.2 on Debt assumption and cancellation of the ESA95 Manual on government deficit and debt.

### **7.2.1 New lending**

**Loans have been granted by the Government to the following organisations:**

- **Foreign governments**
- **Municipalities**
- **Sewerage Boards**
- **Water Boards**
- **Public Corporate Bodies and Other Organisations**
- **Co-operative Societies and Other Enterprises**

**The Statement of Loans from Public Funds, which includes Loans granted, is included in Statement 2.5 of the Financial Report of the National Treasury (please see Annex V).**

### **7.2.2 Debt cancellations**

**Not applicable for Cyprus.**

### **7.2.3 Repayments of claims**

**Not applicable for Cyprus.**

### **7.2.4 Debt write-offs**

**Not applicable for Cyprus.**

### **7.2.5 Sale of claims**

**Not applicable for Cyprus.**

## **7.3. Capital injections in public corporations**

Government capital injections are transactions which occur when governments provide assets (in cash or in kind) to public corporations (or assume liabilities), in their capacity of owner / shareholder, with an aim to capitalize or recapitalize them. The accounting rules are set out in ESA95 and clarified in the Chapter III.2 on Capital injections of the ESA95 Manual on government deficit and debt. This chapter devotes considerable space to set the operational

rules for the recording of capital injections in national accounts either as transactions in equity (financial transaction = financing = “below-the-line”), or as capital transfers (non-financial transaction = expenditure = “above-the-line”).

It is recalled that the MGDD also indicates that payments by government to public units, structured in the legal form of a loan or a bond, might be considered in specific circumstances as capital injections, to be classified as either a capital transfer D.9 or as an acquisition of equity F.5.

**The information on capital injections is provided by the Financial Report of the National Treasury. If those injections are other than the ones provided in category “Purchase of Shares”, they are recorded as capital transfers. In the case of the purchase of shares however (capital stock increase) details again are provided by a special part of the Financial Report is thoroughly examined by CYSTAT. Usually the end result is to classify those financial flows (capital increase) not as increase in financial assets of the State but as capital injections into problematic corporations without any future investment yield for the government. Therefore this kind of operations are also recorded as capital transfers and the amounts recorded can be explicitly seen and monitored in EDP table 2A.**

#### **7.4. Dividends**

It is recalled, that the ESA95 Manual on Government Deficit and Debt chapter III.5 indicates that large and exceptional payments out of reserves which significantly reduce the own funds of the corporation should be treated as superdividends, i.e. transaction in shares and other equity (a capital withdrawal).

Total distributions could therefore comprise one part recorded as property income, D.42, and another recorded as transactions in equity, F.5. The former data is reported to Eurostat in ESA95 table 2, but the latter is included within transactions in equity in financial accounts. Within the latter, for the benefit of analysis, one should also distinguish between amounts received from the National Central Bank, and amounts received from other public corporations.

**The data source on dividends received by the government is FIMAS. Every time dividends are received, CYSTAT carries out the superdividend test and interim dividends are recorded as D.42 – Property Income Receivable.**

**All relevant information is regularly reported in Table 10.2 of EDP Annex 3 for a dividends table.**

#### **7.5. Privatisation**

The proceeds collected by government when disposing of shares in public corporations are often called privatisation proceeds. The counterpart entity (i.e. the acquirer of shares) is the private sector. Privatisation can be indirect when the proceeds are forwarded to government after the sale of a subsidiary. The MGDD chapter V.2 indicates that such indirect privatisation proceeds are not government revenue.

Chapter V.3.1 of the ESA95 Manual on government deficit and debt mentions that in some EU Member States, holding companies have been set-up by the government to restructure the public sector with the aim of making the enterprises more competitive and profitable and, in the long run, disengaging the government. Often their main activity is to organise the privatisation efficiently and transfer the proceeds of the sale of shares to other public corporations (owned by the holding company or not), through grants, loans or capital injections.

The main issue is: what is the relevant sector classification of this sort of unit managing privatisation and possibly making grants to other enterprises? Should this activity be considered as taking place on behalf of the government?

**No privatisations have occurred in Cyprus and no privatisation proceeds have been included as revenues in GFS data.**

## **7.6. Public Private Partnerships**

The term “Public-Private Partnerships” (PPPs) is widely used for many different types of long-term contracts between government and corporations for the provision of public infrastructure. In these partnerships, government agrees to buy services from a non-government unit over a long period of time, resulting from the use of specific “dedicated assets”, such that the non-government unit builds a specifically designed asset to supply the service. ESA95 Manual on government deficit and debt Chapter VI.5 deals with this issue.

The key statistical issue is the classification of the assets involved in the PPP contract – either as government assets (thereby immediately influencing government deficit and debt) or as the partner’s assets (spreading the impact on government deficit over the duration of the contract). This is an issue similar to the one of distinguishing between operating leases and finance leases, which is explained in annex II of ESA95 (see also chapter VI.4).

As a result of the methodological approach followed, in national accounts the assets involved in a PPP can be considered as non-government assets only if there is strong evidence that the partner is bearing most of the risk attached to the asset of the specific partnership. In this context, it was agreed among European statistical experts that, for the interpretation of risk assessment, guidance should focus on three main categories of risk: “construction risk” (covering events like late delivery, respect of specifications and additional costs), “availability risk” (covering volume and quality of output) and “demand risk” (covering variability of demand).

PPP assets are classified in the partner's balance sheet if both of the following conditions are met: the partner bears the construction risks and the partner bears at least one of either availability or demand risk, as designed in the contract.

If the conditions are not met, or *if government assumes the risks through another mechanism*, (e.g. guarantees, government financing) then the assets are to be recorded in the government's balance sheet. The treatment is in this case similar to the treatment of a financial lease in national accounts requiring the recording of government capital expenditure and borrowing. In borderline cases it is appropriate to consider other criteria, notably what happens to the asset at the end of the PPP contract.

**A detailed description for each PPP project is part of the Annual Financial Report. All conditions covered in those schemes are thoroughly examined according to the**

## guidelines of GFS.

A mechanism between CYSTAT, the Planning Bureau, MOF and the National Treasury exists in order to monitor these projects.

The Planning Bureau is the competent authority for PPP's in Cyprus. The information for PPP's however, is included in the National Treasury's Financial Report.

Please see Statement 1.4 of the National Treasury Financial Report 2012 below.

## STATEMENT 1.4

## REPUBLIC OF CYPRUS

## NOTES TO THE FINANCIAL STATEMENTS

Particulars	(A) Larnaca and Paphos Airports	(B) Lemesos Marina	(C) Ayia Napa Marina
<i>Partnership description</i>	Airports development and operation	Marina development, building, financing and operation	Marina design, building, financing and operation
<i>Agreement signing date</i>	8.7.2005	Initial: 25.1.2008 Complementary: 25.1.2010	27.4.2012
<i>Agreement starting date</i>	12.5.2006	25.1.2008	27.4.2012
<i>Agreement term</i>	25 years	53 years (as of 25.1.2010)	55 years
<i>Cost sharing</i>	Operator:100%	Operator:100%	Operator:100%
<i>Actual/ expected cost of project construction (total)</i>	Phase I €500 m.	Phase I €130,3 m.	Phase I €82,8 m.
	Phase II €143 m.	Phase II €221,0 m.	Phase II €137,2 m.
	<u>Total €643 m.</u>	<u>Total €351,3 m.</u>	<u>Total €220,0 m.</u>
<i>Net value of project revenues (Government)</i>	(1)	Fixed: €51.260 per annum, adjusted every year, according to the Consumer Price Index, and increased every 10 years, by 3%	Fixed: €100.000 per annum, adjusted every year, according to the Consumer Price Index, and increased every 10 years, by 3%
	Fixed: €3,5 m. per annum, adjusted every 2 years, according to the Consumer Price Index	Fixed: €290,500 per annum, adjusted every 2 years, according to the Consumer Price Index	
	Variable: 33% of the gross revenues of the Operator	€4.291.074 from leasing housing units (2008-2012)	
	Profit sharing, according to performance standards	€13,2 m. estimated VAT etc revenue from development of housing units	

## STATEMENT 1.4

## REPUBLIC OF CYPRUS

## NOTES TO THE FINANCIAL STATEMENTS

Particulars	(A) Larnaca and Paphos Airports	(B) Lemesos Marina	(C) Ayia Napa Marina
<i>Risks (Government)</i>			
<i>a) Construction</i>	(2)	Zero	Zero
<i>b) Availability</i>	Zero	Zero	Zero
<i>c) Demand</i>	Zero	Zero	Zero
<i>Receipts for the year</i>	€34,8 m. (3)	€3,1 m.	-
<i>Payments for the year</i>	N/A	N/A	N/A
<i>Option for agreement renewal</i>	No	No	No
<i>Project ownership at the agreement maturity date</i>	Government (6)	Government (6)	Government (6)
<i>Fees determination</i>	Air fees: increase requires Government approval	Relaxed determination by the Operator	Relaxed determination by the Operator
	Other fees: relaxed determination, based on the cost of service concerned		

STATEMENT 1.4

REPUBLIC OF CYPRUS

NOTES TO THE FINANCIAL STATEMENTS

Particulars	(C) Larnaca Desalination Plant	(D) Dekelia Desalination Plant	(E) Moni Mobile Desalination Plant	(F) Paphos Mobile Desalination Plant	(G) Lemesos Desalination Plant	(H) Garillis Water Treatment Plant
<i>Partnership description</i>	Procurement, installation, operation and sale of water	Refurbishment, operation, maintenance and sale of water	Design, erection, construction and supply of water	Design, erection, operation, maintenance and supply of water	Design, erection, operation, maintenance and supply of water	Aquifer treatment for potable water
<i>Agreement signing date</i>	4.3.99 (initial) 2.2.2001 (extension)	30.9.2005	14.2.2008	21.5.2009	7.8.2009	14.7.2008
<i>Agreement starting date</i>	1.6.2001	1.4.2007	22.12.2008	21.4.2010	7.8.2011	16.1.2010
<i>Agreement term</i>	10 years (4)	20 years	3 years (4)	3 years	20 years	5 years
<i>Cost sharing</i>	Government: €3,8 m. Operator: €37,7 m.	Operator: 100%	Operator: 100%	Operator: 100%	Operator: 100%	Operator: 100%
<i>Actual/ expected cost of project construction (total)</i>	€41,5 m.	€13,2 m.	€9,7 m.	€18,1 m.	€45,8 m.	€1,9 m.

STATEMENT 1.4

REPUBLIC OF CYPRUS

NOTES TO THE FINANCIAL STATEMENTS

Particulars	(C) Larnaca Desalination Plant	(D) Dekelia Desalination Plant	(E) Moni Mobile Desalination Plant	(F) Paphos Mobile Desalination Plant	(G) Lemesos Desalination Plant	(H) Garillis Water Treatment Plant
<i>Net value of project revenues (Government)</i>	N/A	N/A	N/A	N/A	N/A	N/A
<i>Risks (Government)</i>						
a) <i>Construction</i>	Zero	Minimal	Minimal	Zero	Zero	Zero
b) <i>Availability</i>	Minimal	Minimal	Minimal	Zero	Zero	Zero
c) <i>Demand</i>	Low	Low	Low	Low	Low	Low
<i>Receipts for the year</i>	N/A	N/A	N/A	N/A	N/A	N/A
<i>Payments for the year</i>	€13,3 m. (5)	€20,5 m. (5)	€3 m. (5)	€7,7 m. (5)	€2 m. (5)	€0,8 m. (5)
<i>Option for agreement renewal</i>	No	No	No	No	No	No
<i>Project ownership at the agreement maturity date</i>	Government (6)	Government (6)	Government (6)	Government (6)	Government (6)	Government (6)
<i>Fees determination</i>	According to predetermined parameters (7)	According to predetermined parameters (7)	According to predetermined parameters (7)	According to predetermined parameters (7)	According to predetermined parameters (7)	According to predetermined parameters (7)

## 7.7. Financial derivatives

This part describes the use of financial derivatives and the recording of derivative related flows in EDP tables and national accounts.

Regulation 2558/2001 added a new annex to ESA95 which specified that: "For the purpose of the Member States' reports to the Commission under the excessive deficit procedure..., "Government deficit" is the balancing item "net borrowing/net lending" of General Government, including streams of interest payments resulting from swaps arrangements and forward rate agreements. This balancing item is codified as EDPB9. For this purpose,



*interest includes the abovementioned flows and is codified as EDPD41 of streams of interest payments. "*

*Eurostat guidance note on Financial Derivatives was published on 13 March 2008.*

## **Financial derivatives are not used in Cyprus.**

### **7.7.1 Types of derivatives used**

**Not applicable.**

### **7.7.2 Data sources**

**Not applicable.**

### **7.7.3 Recording**

**Not applicable.**

## **7.8. Payments for the use of roads**

The main issue is whether payments for road, both in the case of tolls and vignettes, should be considered as sale of services or as a tax, when the infrastructures are owned by public units. The issue is important also because the classification of payments made for the usage of roads, either as sales or taxes, influences the assessment of the 50% criterion, which is fundamental for the purpose of assessing whether a given institutional unit (in some cases, a government-controlled entity receiving the payment of the toll or vignette) is a market or a non-market producer.

Payments for the use of roads will generally be classified as a sale of a service in the case of tolls. They will also be classified as a sale of a service in the case of vignettes whenever users have sufficient choice both in terms of selecting specific roads and of choosing a determined length of time for the vignette.

**There are no tolls or vignettes in Cyprus.**

## **7.9. Emission permits**

There are two main trading systems, where European Union Member States can participate:

The Kyoto Protocol is a 1997 international treaty which came into force in 2005. In the treaty, most developed nations agreed to legally binding targets for their emissions of the six major greenhouse gases.[33] Emission quotas (known as "Assigned amounts", AAUs) were agreed by each participating 'Annex 1' country,

The European Union Emission Trading Scheme (or EU ETS) is the largest multi-national, greenhouse gas emissions trading scheme in the world. It is one of the EU's central policy instruments to meet their cap set in the Kyoto Protocol. The so-called EU emission Allowance (EUA) is traded.

**Cyprus sells emission permits. For national accounts and EDP tables only cash payments are considered as the amounts involved are small.**

## 7.10. Sale and leaseback operations

Government sells an asset and immediately leases it back from the purchaser. The issue is whether the sale is to be considered as a "true sale" (transaction in GFCF improving B.9) or the transaction is to be treated differently and an asset should remain on government's balance sheet.

MGDD part VI, chapter VI.3 is dealing with sale and lease back operations.

**No such operations take place in Cyprus.**

## 7.11. Securitisation

Securitisation is when a government unit transfers the ownership rights over financial or nonfinancial assets, or the right to receive specific future cash flows, to a special-purpose vehicle (SPV) which in exchange pays the government unit by way of financing itself by issuing, on its own account, asset backed bonds.

The classification of the proceeds received by government as disposal of an asset may lead to an impact on the government deficit, when the asset is a nonfinancial asset or if it is determined that a revenue should accrue. All securitisation of fiscal claims should be treated as borrowing, as well as all securitisation with a deferred purchase price clause and all securitisation with a clause in the contract referring to the possibility of substitution of assets. Also if the government compensates the SPV ex-post, although this was not required according to the contract, the operation should be reclassified as government borrowing.

MGDD part V, chapter V.5 and the Eurostat decision of 25 June 2007, "Securitisation operations undertaken by general government" are dealing with securitisation operations.

**No such operations take place in Cyprus.**

## 7.12. UMTS licenses

The sale of UMTS licenses is to be recorded as the sale of a non-financial asset (the license) at the time the license is allocated. Thus, sale proceeds have a positive effect on B.9 in the year when the license is allocated. The actual payment of cash payment does not influence the recording of this transaction.

In some special cases, the sale of UMTS could be seen as a rent for the use of a non-financial asset, recorded over the life time of the license. In this case, the impact on government B.9 is spread over the duration of the license.

MGDD part V, chapter V.2 and Eurostat decision of 14 July 2000 on the allocation of mobile phone licences (UMTS) are dealing with the sale of UMTS licenses.

**UMTS licences have been recorded in 2004. Those licences have been considered as a sale of non-financial assets and have been recorded in the year of the occurrence of the sale.**

### **7.13. Transactions with the Central Bank**

The management of asset portfolios and interventions in foreign exchange markets for monetary policy purposes, may generate capital gains for central banks which are liable to be distributed to general government. The amounts involved may sometimes be very large. Capital gains are not income in national accounts and therefore payments to government financed out of capital gains cannot be recorded as property income but have to be recorded as financial transactions.

It also proposes to apply the rules on capital injections when government makes a payment to the Central Bank. Such payments by government may be made to cover losses made by the Central Bank. Capital losses may occur due to foreign exchange holding losses. Operational losses may occur due to the fact that interest and other operational income do not cover operational costs made by the central bank. Capital losses can not be recorded as equity injection, therefore capital gains and losses are somehow not treated symmetrically. This asymmetrical treatment is nevertheless justified for the purpose of appropriately measuring government deficit.

**No such transactions have taken place. Usually the Central Bank provides dividend to the State.**

### **7.14. Lump sum pension payments**

The related accounting rules are described in the Chapter III.6 on payments to government from transfer of pension obligations, in the ESA95 Manual on government deficit and debt.

**There have been no occurrences of lump sum pension payments.**

### **7.15. Pension schemes**

#### **7.15.1 Definition of pensions**

**Post-retirement benefits that an employee might receive from some employers. A pension is essentially compensation received by the employee after he/she has retired.**

#### **7.15.2 Classification of pension schemes**

**All pension schemes controlled and administered by government are classified in the Social Securities sub-sector.**

#### **7.15.3 Classification of social insurance pension schemes**

**See 7.15.2**

#### **7.15.4 Definition of social security schemes**

**Social security schemes are schemes imposed and controlled by government units for the purpose of providing social benefits to members of the community as a whole, or of particular sections of the community.**

### **7.15.5 Classification of institutional units supporting pension schemes. Borderline cases**

**No borderline cases.**

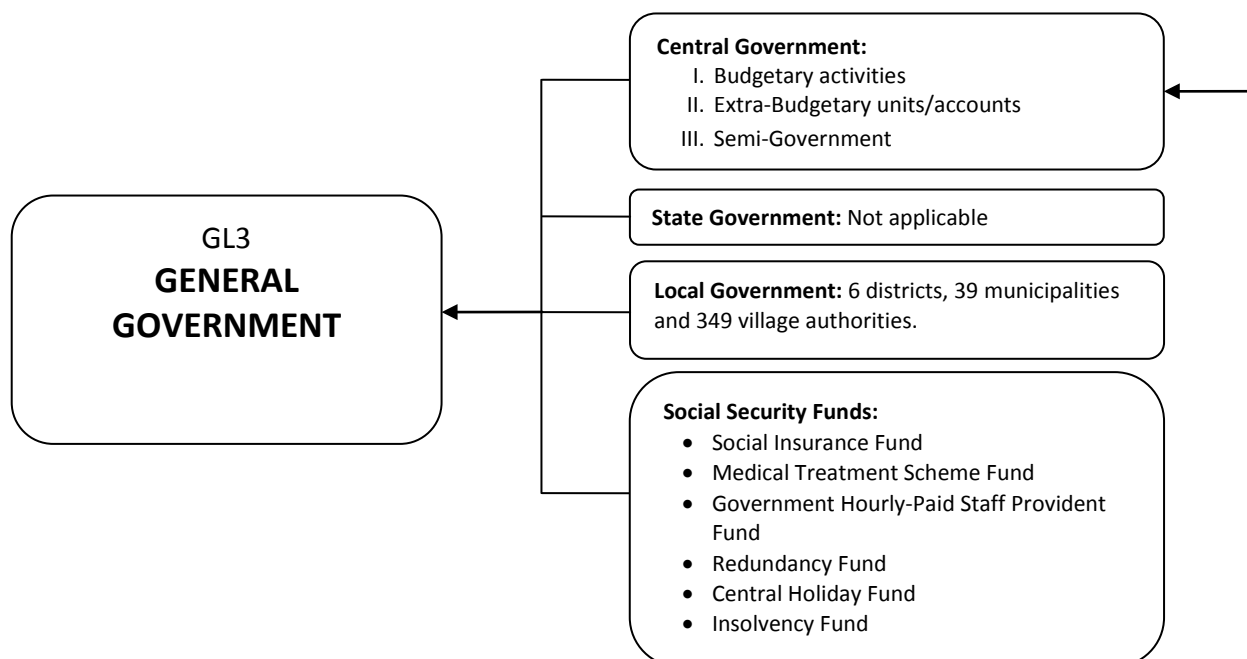
# **ANNEXES**

# **ANNEX I**

## **List of General Government Units**

*Cyprus EDP Inventory (ESA 95)  
2014*

# Cyprus: Statistical Definition of General Government



## Central Government:

- I. **Budgetary activities:** Constitutional powers, constitutional services, independent services, independent offices, 11 ministries for: Agricultural and Natural Resources and Environment; Commerce, Industry and Tourism; Communication and Works; Defence; Education and Culture; Finance; Foreign Affairs; Health; the Interior; Justice and Public Order; and Labour and Social Insurance.
- II. **Extra-Budgetary units/accounts:** Council for the Preservation of the Memory of the EOKA Liberation Struggle 1955-1959; Cyprus Children Fund Committee; Cyprus Handicraft Services; Cyprus State Scholarship Foundation; Improvement of Community Forests; and 17 other funds.
- III. **Semi-Government:** Non-profit organisations included in the central government sector
  - Cyprus Sports Organisation
  - Cyprus Agricultural Payments Organisation
  - Cyprus Theatre Organisation
  - Cyprus Broadcasting Corporation
  - Cyprus Tourism Organisation
  - Youth Foundation
  - University of Cyprus
  - Symphony Orchestra Foundation
  - Cyprus University of Technology
  - Cyprus Anti-Drugs Council
  - Open University of Cyprus
  - Cyprus Standards Organisation
  - School Committees
  - Central Agency for Equal Distribution of Burdens
  - Cyprus News Agency
  - Cyprus Organisation for Storage and Management of Oil Stocks (COSMOS)
  - Investment Promotion Agency
  - Cyprus Petroleum Storage Company
  - Research Promotion Foundation
  - Agricultural Insurance Organisation
  - Cyprus Cultural Foundation
  - Bank of Cyprus Oncology Centre
  - Bank of Cyprus Oncology Centre

# ORDINARY BUDGET

## **01 CONSTITUTIONAL POWERS**

- 01.01 PRESIDENCY AND PRESIDENTIAL PALACE
- 01.03 COUNCIL OF MINISTERS
- 01.04 HOUSE OF REPRESENTATIVES
- 01.05 JUDICIAL

## **02 CONSTITUTIONAL SERVICES**

- 02.01 LAW OFFICE
- 02.02 AUDIT OFFICE
- 02.03 PUBLIC SERVICE COMMISSION

## **03 INDEPENDENT SERVICES**

- 03.01 EDUCATIONAL SERVICE COMMISSION
- 03.02 OFFICE OF THE COMMISSIONER FOR ADMINISTRATION (OMBUDSMAN)
- 03.03 COMPETITION PROTECTION COMMISSION
- 03.04 OFFICE FOR THE COMMISSIONER OF PERSONAL CHARACTER DATA PROTECTION
- 03.05 OFFICE OF THE COMMISSIONER FOR STATE AID CONTROL
- 03.06 INTERNAL AUDIT SERVICE
- 03.07 TENDER REVIEW BODY
- 03.08 CO-OPERATIVE SOCIETIES' SUPERVISION AND DEVELOPMENT AUTHORITY
- 03.09 REFUGEES' REVIEW BODY

## **11 MINISTRY OF DEFENSE**

- 11.01 MINISTRY OF DEFENSE, ADMINISTRATION
- 11.02 CYPRUS ARMY
- 11.03 NATIONAL GUARD
- 11.04 DEFENCE EXPENDITURE

## **12 MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND ENVIRONMENT**

- 12.01 MINISTRY OF AGRICULTURE, NATURAL RESOURCES AND ENVIRONMENT, ADMINISTRATION
- 12.02 DEPARTMENT OF AGRICULTURE
- 12.04 VETERINARY SERVICES
- 12.05 FORESTRY DEPARTMENT
- 12.06 WATER DEVELOPMENT DEPARTMENT
- 12.07 GEOLOGICAL SURVEY DEPARTMENT
- 12.08 METEOROLOGICAL SERVICE
- 12.09 LAND CONSOLIDATION
- 12.10 MINES
- 12.11 AGRICULTURAL RESEARCH INSTITUTE
- 12.12 DEPARTMENT OF FISHERIES AND MARINE RESEARCH
- 12.13 DEPARTMENT OF ENVIRONMENT



**13 MINISTRY OF JUSTICE AND PUBLIC ORDER**

- 13.01 MINISTRY OF JUSTICE AND PUBLIC ORDER, ADMINISTRATION
- 13.02 PRISONS
- 13.03 POLICE
- 13.04 FIRE SERVICE

**14 MINISTRY OF COMMERCE, INDUSTRY AND TOURISM**

- 14.01 MINISTRY OF COMMERCE, INDUSTRY AND TOURISM, ADMINISTRATION
- 14.02 COMMERCE AND INDUSTRY SERVICES
- 14.03 CO-OPERATIVE SOCIETIES' SUPERVISION AND DEVELOPMENT AUTHORITY
- 14.04 DEPARTMENT OF REGISTRAR OF COMPANIES AND OFFICIAL RECEIVER

**15 MINISTRY OF LABOUR AND SOCIAL INSURANCE**

- 15.01 MINISTRY OF LABOUR AND SOCIAL INSURANCE, ADMINISTRATION
- 15.02 LABOUR DEPARTMENT
- 15.03 SOCIAL INSURANCE SERVICES
- 15.04 SOCIAL WELFARE SERVICES
- 15.05 PRODUCTIVITY CENTER
- 15.06 DEPARTMENT OF SOCIAL INCLUSION OF PERSONS WITH DISABILITIES
- 15.07 CYPRUS HIGHER HOTEL INSTITUTE
- 15.08 HIGHER TECHNICAL INSTITUTE
- 15.09 DEPARTMENT OF LABOUR RELATIONS
- 15.10 DEPARTMENT OF LABOUR INSPECTION

**16 MINISTRY OF THE INTERIOR**

- 16.01 MINISTRY OF THE INTERIOR, ADMINISTRATION
- 16.02 NICOSIA DISTRICT ADMINISTRATION
- 16.03 FAMAGUSTA DISTRICT ADMINISTRATION
- 16.04 LARNACA DISTRICT ADMINISTRATION
- 16.05 LIMASSOL DISTRICT ADMINISTRATION
- 16.06 PAPHOS DISTRICT ADMINISTRATION
- 16.07 KYRENIA DISTRICT ADMINISTRATION
- 16.08 TOWN PLANNING AND HOUSING
- 16.09 CIVIL REGISTRY AND MIGRATION
- 16.10 LAND AND SURVEYS
- 16.11 PRESS AND INFORMATION OFFICE
- 16.12 SERVICE FOR THE CARE AND REHABILITATION OF DISPLACED PERSONS
- 16.13 CIVIL DEFENSE
- 16.14 ASYLUM SERVICE

**17 MINISTRY OF FOREIGN AFFAIRS**

- 17.01 MINISTRY OF FOREIGN AFFAIRS, ADMINISTRATION

- 17.02 FOREIGN SERVICES
- 17.15 CONSULATES

## **18 MINISTRY OF FINANCE**

- 18.01 MINISTRY OF FINANCE ADMINISTRATION
- 18.03 CUSTOMS AND EXCISE
- 18.04 INLAND REVENUE DEPARTMENT
- 18.05 STATISTICAL SERVICE
- 18.06 DEPARTMENT OF GOVERNMENT PURCHASES AND SUPPLIES
- 18.07 DEPARTMENT OF PUBLIC ADMINISTRATION AND PERSONNEL
- 18.08 PRINTING OFFICE
- 18.09 DEPARTMENT OF INFORMATION TECHNOLOGY SERVICES
- 18.21 PUBLIC DEBT MANAGEMENT
- 18.22 PENSIONS AND GRATUITIES
- 18.29 CREDIT FOR DEVELOPMENT
- 18.30 CONTINGENCIES AND RESERVE - ORDINARY EXPENDITURE

## **19 INDEPENDENT OFFICES**

- 19.01 PLANNING BUREAU
- 19.02 TREASURY
- 19.30 CONTINGENCIES AND RESERVE - DEVELOPMENT EXPENDITURE

## **20 MINISTRY OF EDUCATION AND CULTURE**

- 20.01 MINISTRY OF EDUCATION AND CULTURE, ADMINISTRATION
- 20.02 HIGHER AND TERTIARY EDUCATION
- 20.03 SECONDARY EDUCATION
- 20.04 SECONDARY TECHNICAL AND VOCATIONAL EDUCATION
- 20.05 PRIMARY EDUCATION
- 20.06 PEDAGOGICAL INSTITUTE
- 20.07 CYPRUS RESEARCH CENTER
- 20.08 CULTURAL SERVICES

## **21 MINISTRY OF COMMUNICATIONS AND WORKS**

- 21.01 MINISTRY OF COMMUNICATIONS AND WORKS, ADMINISTRATION
- 21.02 PUBLIC WORKS DEPARTMENT
- 21.03 DEPARTMENT OF CONTROL
- 21.05 DEPARTMENT OF ELECTRONIC COMMUNICATIONS
- 21.08 ANTIQUITIES DEPARTMENT
- 21.09 CIVIL AVIATION DEPARTMENT
- 21.10 MERCHANT SHIPPING DEPARTMENT
- 21.11 POSTAL SERVICE DEPARTMENT
- 21.12 ROAD TRANSPORT DEPARTMENT
- 21.13 ELECTRICAL AND MECHANICAL SERVICES DEPARTMENT

**22      MINISTRY OF HEALTH**

- 22.01    MINISTRY OF HEALTH, ADMINISTRATION
- 22.02    MEDICAL AND PUBLIC HEALTH SERVICES
- 22.03    MENTAL HEALTH SERVICES
- 22.04    DENTAL SERVICES
- 22.05    PHARMACEUTICAL SERVICES
- 22.06    STATE GENERAL LABORATORY

## **OTHER FUNDS**

- 1 CYPRUS CHILDREN FUND COMMITTEE
- 2 ENERGY CONSERVATION AND THE PROMOTION OF UTILISATION OF RENEWABLE ENERY SOURCES
- 3 CYPRUS STATE SCHOLARSHIP FOUNDATION
- 4 YOUTH BOARD
- 5 COUNCIL OF PRESERVATION OF MEMORY OF THE EOKA LIBERATION STRUGGLE 1955-1959
- 6 FUND FOR THE CONSTRUCTION OF CYPRUS MUSEUM
- 7 FUND FOR ADDITIONAL TAX ON PETROL
- 8 IMPROVEMENT OF COMMUNITY FORESTS
- 9 FUND FOR TRAVEL ALLOWANCE TO THE DISABLED
- 10 CYPRUS HANDICRAFT SERVICES
- 11 EDUCATION A' FUND
- 12 WELFARE LOTTERY FUND
- 13 WELFARE FUND NATIONAL GUARD PERSONNEL
- 14 RELIEF FUND FOR AFFECTED PERSONS
- 15 AIDS FUND
- 16 FUND FOR MAINTENANCE OF OLD RENOVATED BUILDINGS
- 17 TURKISH CYPRIOT PROPERTY ADMINISTRATION FUND
- 18 INVESTMENT FUND
- 19 PUBLIC LOANS FUND
- 20 NATIONAL BETTING AUTHORITY
- 21 NATIONAL SOLIDARITY FUND
- 22 SINKING FUND

## **NON-PROFIT ORGANISATIONS (Semi-government organisations)**

- 1 CYPRUS SPORTS ORGANISATION
- 2 CYPRUS THEATRE ORGANISATION
- 3 CYPRUS TOURISM ORGANISATION
- 4 UNIVERSITY OF CYPRUS
- 5 CYPRUS UNIVERSITY OF TECHNOLOGY
- 6 OPEN UNIVERSITY OF CYPRUS
- 7 SCHOOL COMMITTEES
- 8 CYPRUS BROADCASTING CORPORATION
- 9 CYPRUS NEWS AGENCY
- 10 CYPRUS INVESTMENT PROMOTION AGENCY
- 11 RESEARCH PROMOTION FOUNDATION
- 12 CYPRUS CULTURAL FOUNDATION
- 13 BANK OF CYPRUS ONCOLOGY CENTRE
- 14 CYPRUS AGRICULTURAL PAYMENTS ORGANISATION
- 15 YOUTH FOUNDATION
- 16 SYMPHONY ORCHESTRA FOUNDATION
- 17 CYPRUS ANTI-DRUGS COUNCIL
- 18 CYPRUS STANDARDS ORGANISATION
- 19 CENTRAL AGENCY FOR EQUAL DISTRIBUTION OF BURDENS
- 20 CYPRUS ORGANISATION FOR STORAGE AND MANAGEMENT OF OIL STOCKS (COSMOS)
- 21 CYPRUS PETROLEUM STORAGE COMPANY LTD
- 22 AGRICULTURAL INSURANCE ORGANISATION

# LOCAL GOVERNMENT

## MUNICIPALITIES

### NICOSIA DISTRICT

- 1 AGLANTZIA
- 2 AYIOS DOMETIOS
- 3 IDALION
- 4 ENGOMI
- 5 KYTHREA<sup>1</sup>
- 6 LAKATAMIA
- 7 LATSIA
- 8 MORPHOU<sup>1</sup>
- 9 NICOSIA
- 10 STROVOLOS
- 11 TSERI<sup>2</sup>
- 12 YERI<sup>2</sup>

### LIMASSOL DISTRICT

- 13 AYIOS ATHANASIOS
- 14 KATO POLEMIDIA
- 15 LIMASSOL
- 16 MESA YITONIA
- 17 YERMASOYIA
- 18 YPSONAS<sup>2</sup>

### KERYNIA DISTRICT

- 19 KARAVAS<sup>1</sup>
- 20 KERYNIA<sup>1</sup>
- 21 LAPITHOS<sup>1</sup>

### PAPHOS DISTRICT

- 22 PAFOS
- 23 PEYIA
- 24 POLIS CHRYSOCHOUS
- 25 YEROSKIPOU

### AMMOXOSTOS DISTRICT

- 26 AKANTHOU<sup>1</sup>
- 27 AMMOXOSTOS<sup>1</sup>
- 28 AYIA NAPA
- 29 DHERYNIA
- 30 LEFKONIKON<sup>1</sup>
- 31 LYSI<sup>1</sup>
- 32 PARALIMNI
- 33 SOTERA<sup>2</sup>

### LARNAKA DISTRICT

- 34 ARADIPPOU
- 35 ATHIENOU
- 36 LARNACA
- 37 LEFKARA
- 38 DROMOLAXIA-MENEOU<sup>2</sup>
- 39 LIVADHA<sup>2</sup>

<sup>1</sup> Municipalities under Turkish occupation since 1974

<sup>2</sup> New municipalities

# LOCAL GOVERNMENT

## VILLAGE AUTHORITIES

1	ACHELEIA	60	ANTHOUPOLI	119	FYKARDOU
2	ACHNA	61	APAISIA	120	GALATA
3	AGGLISIDES	62	APLIKI	121	GALATARIA
4	AGIA ANNA	63	APSIUO	122	GERAKIES
5	AGIA BARBARA	64	ARAKAPAS	123	GERASA
6	AGIA EIRINI	65	ARCHIMANDRITA	124	GEROVASA/ TROZENA
7	AGIA MARINA	66	AREDIUO	125	GILOUO
8	AGIA MARINA	67	ARGAKA	126	GOUDI
9	AGIA MARINA XYLIATOU	68	ARMENOCHORI	127	GOURRI
10	AGIA MARINOUDA	69	ARMINOU	128	GYALIA
11	AGIA VARVARA	70	ARMOU	129	INNIA
12	AGII TRIMITHIAS	71	ARODES KATO	130	KAKOPETRIA
13	AGIOS AMBROSIOS	72	ARODES PANO	131	KALAVASOS
14	AGIOS CONSTANTINOS	73	ARSOS	132	KALIANA
15	AGIOS DIMITRIANOS	74	ASGATA	133	KALLEPEIA
16	AGIOS DIMITRIS	75	ASKAS	134	KALO CHORIO
17	AGIOS EPIFANEIOS	76	ASOMATOS	135	KALO CHORIO
18	AGIOS GEOGIOS	77	ASPROGIA	136	KALO CHORIO OR.
19	AGIOS GEORGIOS (SIL.)	78	ASTROMERITIS	137	KALOPANAYIOTIS
20	AGIOS GEORGIOS	79	AVDELERO	138	KAMBI FARMAKA
21	AGIOS GEORGIOS	80	AVDIMOU	139	KAMBIA
22	AGIOS IOANNIS	81	AVGOROU	140	KAMBOS
23	AGIOS IOANNIS	82	AXYLOU	141	KAMINARIA
24	AGIOS IOANNIS PITSILIAS	83	AYII VAVATSINIAS	142	KANNAVIA
25	AGIOS MAMAS	84	CHANDRIA	143	KANNAVIOU
26	AGIOS NIKOLAOS	85	CHLORAKA	144	KANTOU
27	AGIOS PAVLOS	86	CHOLETRIA	145	KAPEDES
28	AGIOS THEODOROS	87	CHOLI	146	KAPILIO
29	AGIOS THEODOROS	88	CHOULOU	147	KATHIKAS
30	AGIOS THEODOROS	89	CHRYSOCHOU	148	KATO DRYS
31	AGIOS THERAPON	90	DEFTERA KATO	149	KATO LEFKARA
32	AGIOS THOMAS	91	DEFTERA PANO	150	KATO MILOS
33	AGIOS TYCHONAS	92	DELIKIPOS	151	KATO MONI
34	AGRIDIA	93	DENEIA	152	KATYDATA
35	AGROKIPIA	94	DIERONAS	153	KEDARES
36	AGROS	95	DORA	154	KELLAKI
37	AKAKI	96	DOROS	155	KELLIA
38	AKAPNOU	97	DRIMOU	156	KELOKEDARA
39	AKOUERDALIA P.	98	DRINIA	157	KHIROKITIA
40	AKOURDALIA K.	99	DROUSIA	158	KILANI
41	AKOURSOS	100	DYMES	159	KINOUSA
42	AKROTIRI	101	ELEDIO	160	KISSONERGA
43	AKROUNTA	102	EMPA	161	KISSOUSA
44	ALAMBRA	103	EPISKOPEIO	162	KITI
45	ALAMINOS	104	EPISKOPI PAPHOS	163	KIVIDES PANO
46	ALASSA	105	EPISKOPI LEMESOS	164	KIVISILI
47	ALEKTORA	106	EPTAGONIA	165	KLAVDIA
48	ALETHRIKO	107	ERGATES	166	KLIROU
49	ALITHINO	108	ERIMI	167	KLONARI
50	ALONA	109	EVRYCHOU	168	KOFINO
51	AMARGETI	110	FARMAKAS	169	KOILI
52	AMIAOTOS	111	FASOULA	170	KOILINIA
53	ANADIOU	112	FASOULA	171	KOKKINOTRIMITHIA
54	ANAFOTIA	113	FILOUSA CHR.	172	KOLOSSI AP.ANDREAS
55	ANALIONTAS	114	FILOUSA KEL.	173	KOLOSSI AP.LOUKAS
56	ANARITA	115	FINIKARIA	174	KONIA
57	ANAYIA	116	FLASSOU	175	KORAKOU
58	ANDROLIKOU	117	FRENAROS	176	KORFI
59	ANOGYRA	118	FTERIKOUDI	177	KORNOS

178	KOTSIATIS	242	NIKOKLEIA	306	SIA
179	KOUKA	243	NISOU	307	SIKOPETRA
180	KOUKLIA	244	ODOU	308	SILIKOU
181	KOURDALI (SPILIA)	245	OIKOS	309	SIMOU
182	KOURTAKAS	246	OMODOS	310	SINA OROS
183	KOUTRAFAS KATO	247	ORA	311	SKARINOU
184	KRITOU MAROTTOU	248	ORMIDEIA	312	SKOULLI
185	KRITOU TERRA	249	OROUNTA	313	SOTIRA
186	KYPEROUNDA	250	PACHIAMMOS	314	SOUNI ZANATZIA
187	LAGIA	251	PAHNA	315	SPILIA
188	LAGOUDERA	252	PALAICHORI MORFOU	316	SPITALI
189	LANIA	253	PALAICHORI ORINIS	317	STATOS/ AGIOS PHOTIOS
190	LASA	254	PALIOMETOCHO	318	STAVROKONNOU
191	LAZANIA	255	PALIOMILOS	319	STENI
192	LEIVADIA P.	256	PALODIA	320	STROUMBI
193	LEMONA	257	PANAGIA	321	TALA
194	LEMPA	258	PARAMALI	322	TEMBRIA
195	LEMYTHOU	259	PARAMYTHA	323	TERRA
196	LETYMBOU	260	PAREKLISSIA	324	TERSEFANO
197	LIMNATI	261	PEDOULAS	325	THELETRA
198	LIMPIA	262	PELATHOUSA	326	TIMI
199	LINO	263	PELENDRI	327	TOCHNI
200	LIOPETRI	264	PENTAKOMO	328	TRACHIPEDOULA
201	LITHRODONTAS	265	PENTALIA	329	TRACHONI
202	LOFOU	266	PERA CHORIO	330	TREMITHOUSA
203	LOUVARAS	267	PERA ORINIS	331	TRIMIKLINI
204	LYSSOS	268	PERA PEDI	332	TRIS ELIES
205	MAKOUNTA	269	PERISTERONA	333	TROULLI
206	MALLIA	270	PERISTERONA	334	TSADA
207	MALOUNTA	271	PERVOLIA	335	TSAKKISTRA
208	MAMMARI	272	PHINI	336	TSERKEZ TSIFLIK
209	MAMONIA	273	PHYTI	337	VASA KELLAKIOU
210	MANDRIA	274	PIGAINIA	338	VASA KOILANIOU
211	MANDRIA	275	PISSOURI	339	VAVATINIA
212	MARATHOUNTA	276	PLATANISKIA	340	VAVLA
213	MARI	277	PLATANISTASA	341	VIKLA
214	MARKI	278	PLATRES KATO	342	VOROKLINI
215	MARONI	279	PLATRES PANO	343	VOUNI
216	MATHIATIS	280	POLEMI	344	VYZAKIA
217	MATHIKOLONI	281	POLEMIDIA PANO	345	XYLIATOS
218	MAZOTOS	282	POLITIKO	346	XYLOFAGOU
219	MELINI	283	POLYSTIPOS	347	XYLOTYMBOU
220	MENNOGIA	284	POMOS	348	ZOOPIYI
221	MENOIKO	285	POTAMI	349	ZYGI
222	MESA CHORIO	286	POTAMIA		
223	MESANA	287	POTAMIA		
224	MESOGI	288	POTAMIOU		
225	MILIA	289	POTAMITISSA		
226	MILIKOURI	290	PRAITORI		
227	MILIOU	291	PRASTIO AVDIMOU		
228	MITSERO	292	PRASTIO KELLAKIOU		
229	MONAGRI	293	PRODROMOS		
230	MONAGROULLI	294	PSATHI		
231	MONI	295	PSEMATISMENOS		
232	MONIATIS	296	PSEVDAS		
233	MOSFILI	297	PSIMOLOFOU		
234	MOSFILOTI	298	PYLA		
235	MOUSERE	299	PYRGA		
236	MOUTAYIAKA	300	PYRGOS		
237	MOUTOULAS	301	PYRGOS KATO		
238	NATA	302	PYRGOS PANO		
239	NEA DIMMATA	303	SALAMIOU		
240	NEO CHORIO	304	SANIDA		
241	NIKITARI	305	SARANTI		



# **ANNEX II**

## **Bridge Tables between Public Accounts Items and ESA95 codes**

### **Example**

*Cyprus EDP Inventory (ESA 95)  
2014*

## REVENUE BRIDGE TABLE

12-digit Budget Code	ESA95	Description
011803111161	D.211	ΦΟΡΟΣ ΠΡΟΣΤΙΘΕΜΕΝΗΣ ΑΞΙΑΣ
010104100526	G.S	ΑΛΛΑ ΕΣΟΔΑ
010105100242	D.29	ΤΕΛΗ ΕΓΓΡΑΦΗΣ ΔΙΚΗΓΟΡΩΝ
010105100246	G.S	ΤΕΛΗ ΧΑΡΤΟΣΗΜΩΝ
011804100043	D.59	ΦΟΡΟΣ ΑΚΙΝΗΤΗΣ ΙΔΙΟΚΤΗΣΙΑΣ
011205100227	D.29	ΑΔΕΙΕΣ ΕΚΚΟΠΗΣ ΞΥΛΩΝ
011205100752	D.74	ΧΟΡΗΓΙΑ ΕΥΡΩΠΑΙΚΗΣ ΕΝΩΣΗΣ
010105100573	G.S	ΔΑΠΑΝΕΣ ΠΟΙΝΙΚΩΝ ΔΙΩΞΕΩΝ
011804100002	D.51	ΔΗΜΟΣΙΟΙ ΥΠΑΛΛΗΛΟΙ - ΦΟΡΟΣ ΕΙΣΟΔΗΜΑΤΟΣ
010105100579	D.75	ΕΚΤΕΛΕΣΗ ΔΙΚΑΣΤΙΚΩΝ ΑΠΟΦΑΣΕΩΝ
010105100639	D.75	ΕΙΣΦΟΡΕΣ ΓΙΑ ΤΟ ΔΙΚΑΣΤ. ΕΡΓ. Δ
010105100671	D.75	ΑΖΗΤΗΤΕΣ ΚΑΤΑΘΕΣΕΙΣ
012111100266	D.214	ΠΡΟΣΦΥΓΙΚΟ ΓΡΑΜΜΑΤΟΣΗΜΟ
010201100484	G.S	ΕΣΟΔΑ ΑΠΟ ΠΩΛ ΗΛΕΚΤΡΙΚ ΡΕΥΜΑΤ
010201100576	D.75	ΕΣΟΔΑ ΑΠΟ ΕΠΙΔΙΚΑΣΘΕΝΤΑ ΕΞΟΔΑ
011804100021	D.51	ΕΤΑΙΡΙΚΟΣ ΦΟΡΟΣ
012112100221	D.29	ΑΔΕΙΕΣ ΟΔΙΚΗΣ ΧΡΗΣΗΣ
061801100049	D.41	ΑΛΛΟΙ ΤΟΚΟΙ
010202100323	G.S	ΕΛΕΓΚΤΙΚΑ ΔΙΚΑΙΩΜΑΤΑ
011803100139	D.2122	ΑΛΛΑ ΕΙΔΗ
010303100581	D.75	ΧΡΗΜΑΤΙΚΕΣ ΠΟΙΝΕΣ

## EXPENDITURE BRIDGE TABLE

12-digit Budget Code	ESA95	Description
020101100002	D.11	ΒΑΣΙΚΟΙ ΜΙΣΘΟΙ
020101100006	D.11	ΔΕΚΑΤΟΣ ΤΡΙΤΟΣ ΜΙΣΘΟΣ
020101100041	D.11	ΤΙΜΑΡΙΘΜΙΚΑ ΕΠΙΔΟΜΑΤΑ
020101100063	D.11	ΕΠΙΔΟΜΑΤΑ ΠΑΡΑΣΤΑΣΕΩΣ
030101200027	P.51	ΒΙΒΛΙΟΘΗΚΗ
030101200028	P.2	ΕΦΗΜΕΡΙΔΕΣ ΚΑΙ ΠΕΡΙΟΔΙΚΑ
030101200029	P.2	ΔΙΑΦΗΜ ΔΗΜΟΣΙΕΥΣ ΔΗΜΟΣΙΟΤΗΤΑ
030101200049	P.2	ΔΙΑΦΟΡΑ
030101200099	P.2	ΕΚΤΑΚΤΑ
030105214462	P.2	ΣΥΝΤ ΤΗΛΕΠΙΚΟΙΝΩΝΙΑΚ ΕΞΟΠΛΙΣΜ
041503200121	D.621	ΓΕΝΙΚΗ ΚΥΒΕΡΝ. ΕΙΣΦΟΡΑ ΣΤΟ ΤΚΑ
041504300509	D.75	ΧΟΡΗΓΙΕΣ ΣΕ ΕΘΕΛΟΝΤΙΚΟΥΣ ΟΡΓΑΝ
041801213466	D.624	ΠΑΡΟΧΗ ΕΠΙΔΟΜΑΤΟΣ ΤΕΚΝΟΥ
041603200403	D.92	ΕΠΙΧ. ΑΥΤΟΣΤΕΓ. ΣΕ ΚΥΒ. ΟΙΚΟΠ
041601200061	D.73	ΧΟΡΗΓ ΣΤΟΥΣ ΔΗΜΟΥΣ ΕΛΕΥΘΕΡ ΠΕΡ
020101200281	D.12	ΣΥΝ ΤΑΜΕΙΟ ΚΟΙΝΩΝΙΚ ΑΣΦΑΛΙΣΕΩΝ
042112216291	D.3	ΔΗΜΟΣΙΕΣ ΕΠΙΒΑΤΙΚΕΣ ΜΕΤΑΦΟΡΕΣ
041503200464	D.621	ΚΟΙΝΩΝΙΚΗ ΣΥΝΤΑΞΗ
041902200602	D.75	ΑΠΟΖΗΜΙΩΣΗ ΚΑΙ ΕΞΟΔΑ ΑΓΩΓΩΝ
051505371166	D.6	ΕΚΤ.ΣΧ.ΕΠΙΧΟΡ.ΕΠΙΧ.ΕΝΙΣΧ.ΑΠΑΣΧ
061821100102	D.41	ΤΟΚΟΙ ΓΡΑΜΜΑΤΙΩΝ ΔΗΜΟΣΙΟΥ

# **ANNEX III**

## **Issuance Above/Below Nominal Value**

### **Example of Calculation**

*Cyprus EDP Inventory (ESA 95)  
2014*

## Issuance above/below nominal value

### EXAMPLE of CALCULATION

#### ΚΡΑΤΙΚΑ ΟΝΟΜΑΣΤΙΚΑ ΧΡΕΩΓΡΑΦΑ ΑΝΑΠΤΥΞΕΩΣ



Κατηγορία	Ονομαστική Αξία €	Πραγματική Αξία €	Ημερομηνία Έκδοσης	Ημερομηνία Λήξης	Above/below par (Market - Nominal value)	Bond duration in months	par per month €
<b>ΚΟΧΑ</b>							
1	7,000,000	7,050,000	01/11/2007	26/10/2016	50,000	108	463
2	150,000,000	152,000,500	09/01/2009	09/01/2014	2,000,500	60	33,342
3	710,000,000	707,000,000	04/04/2011	04/07/2013	-3,000,000	60	-50,000
4	23,100,000	22,200,000	25/08/2011	25/08/2021	-900,000	120	-7,500
5	82,700,000	80,700,000	04/01/2012	04/01/2015	-2,000,000	36	-55,556
<b>TOTAL</b>	<b>972,800,000</b>	<b>968,950,500</b>					



Allocation of months per year

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>ΚΟΧΑ</b>															
1	2	12	12	12	12	12	12	12	12	10					
2			11	12	12	12	12	1							
3					8	12	12	12	12	4					
4					4	12	12	12	12	12	12	12	12	12	8
5						11	12	12	1						



#### ABOVE/BELOW NOMINAL VALUE for EDP Tables 2A and 3B

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>ΚΟΧΑ</b>															
1	926	5,556	5,556	5,556	5,556	5,556	5,556	5,556	5,556	4,630					
2			366,759	400,100	400,100	400,100	400,100	33,342							
3					-400,000	-600,000	-600,000	-600,000	-600,000	-200,000					
4					-30,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-60,000
5						-611,112	-666,667	-666,667	-55,556						
<b>TOTAL</b>	<b>926</b>	<b>5,556</b>	<b>372,315</b>	<b>405,656</b>	<b>-24,344</b>	<b>-895,456</b>	<b>-951,011</b>	<b>-1,317,769</b>	<b>-740,000</b>	<b>-285,370</b>	<b>-90,000</b>	<b>-90,000</b>	<b>-90,000</b>	<b>-90,000</b>	<b>-60,000</b>

# **ANNEX IV**

## **Statement of Outstanding Guarantees**

*Cyprus EDP Inventory (ESA 95)  
2014*



**ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ**  
**REPUBLIC OF CYPRUS**

**ΔΗΜΟΣΙΟΝΟΜΙΚΗ ΕΚΘΕΣΗ**  
**FINANCIAL REPORT**

**2013**

**ΜΕΡΟΣ Α: ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ**  
**PART A: FINANCIAL STATEMENTS**



**ΓΕΝΙΚΟ ΛΟΓΙΣΤΗΡΙΟ ΤΗΣ ΔΗΜΟΚΡΑΤΙΑΣ**  
**TREASURY OF THE REPUBLIC**

**ΛΕΥΚΩΣΙΑ - NICOSIA**

**ΤΥΠΩΘΗΚΕ ΣΤΟ ΤΥΠΟΓΡΑΦΕΙΟ ΤΗΣ ΚΥΠΡΙΑΚΗΣ ΔΗΜΟΚΡΑΤΙΑΣ**  
**PRINTED AT THE PRINTING OFFICE OF THE REPUBLIC OF CYPRUS**

**2014**

**ΠΙΝΑΚΑΣ - STATEMENT 2.4**

**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**

STATEMENT OF OUTSTANDING GUARANTEES AS AT 31st DECEMBER 2012

Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό Initial Amount  €	2012 Υπόλοιπο Balance (2) €	2011 Υπόλοιπο Balance (2) €
	<b>ΓΕΝΙΚΟ ΣΥΝΟΛΟ - GRAND TOTAL</b>				<b><u>4.528.051.918</u></b>	<b><u>-3.070.730.049</u></b>
3 <b>Εγγυημένα μη Συγχρηματοδοτούμενα</b> Guaranteed not cofinanced				<b><u>4.528.051.918</u></b>	<b><u>-3.070.730.049</u></b>	<b><u>-1.796.066.192</u></b>
34 <b>ΔΗΜΟΙ</b> MUNICIPALITIES				<b><u>234.165.316</u></b>	<b><u>-221.449.679</u></b>	<b><u>-226.287.493</u></b>
01 <b>Επαρχία Λευκωσίας</b> Nicosia District				<b><u>81.307.204</u></b>	<b><u>-79.637.167</u></b>	<b><u>-81.008.516</u></b>
341000 <b>Δήμος Λευκωσίας</b> Municipality of Nicosia				<u>49.318.618</u>	<u>-49.035.511</u>	<u>-49.554.747</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				8.959.195	<u>-8.508.387</u>	<u>-8.959.625</u>
124 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		8.959.195	<u>-8.508.387</u>	<u>-8.959.625</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>5.735.558</u>	<u>-5.755.965</u>	<u>-5.782.810</u>
126 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		5.735.558	<u>-5.755.965</u>	<u>-5.782.810</u>
40210 <b>Ευρωπαϊκή Τράπεζα Επενδύσεων</b> European Investment Bank				<u>12.000.000</u>	<u>-12.101.820</u>	<u>-12.132.700</u>
147 <b>Λευκωσία - Αστικές Υποδομές</b> Nicosia - Urban Infrastructure	2010	2035		12.000.000	<u>-12.101.820</u>	<u>-12.132.700</u>
40211 <b>Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ</b> Council of Europe Development Bank				<u>20.000.000</u>	<u>-20.017.702</u>	<u>-20.019.084</u>
146 <b>Χρηματοδότηση Επενδυτικού Προγράμματος</b> Financing of Investment Projects	2011	2026		20.000.000	<u>-20.017.702</u>	<u>-20.019.084</u>
40223 <b>KA Finanz AG</b>				<u>2.623.865</u>	<u>-2.651.637</u>	<u>-2.660.528</u>
125 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		2.623.865	<u>-2.651.637</u>	<u>-2.660.528</u>
341010 <b>Δήμος Αγίου Δομετίου</b> Municipality of Agios Dometios				<u>1.992.323</u>	<u>-1.970.146</u>	<u>-1.988.245</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>238.763</u>	<u>-200.877</u>	<u>-212.873</u>
127 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		238.763	<u>-200.877</u>	<u>-212.873</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>124.137</u>	<u>-124.584</u>	<u>-125.173</u>
129 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		124.137	<u>-124.584</u>	<u>-125.173</u>
40223 <b>KA Finanz AG</b>				<u>1.629.423</u>	<u>-1.644.685</u>	<u>-1.650.199</u>
128 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		1.629.423	<u>-1.644.685</u>	<u>-1.650.199</u>
341011 <b>Δήμος Έγκωμης</b> Municipality of Egkomi				<u>2.565.628</u>	<u>-1.746.455</u>	<u>-2.021.787</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>1.531.337</u>	<u>-1.148.823</u>	<u>-1.312.548</u>
130 <b>Βελτίωση Αργακιού Περιοχής Παρισσινού</b> Improvement of Argakion at Parissinos Area	2007	2015		199.337	<u>-72.803</u>	<u>-100.770</u>
143 <b>Ανακατασκευή Λεωφόρου Αρχαγγέλου</b> Reconstruction of Archangelos Avenue	2010	2020		1.332.000	<u>-1.076.020</u>	<u>-1.211.778</u>

**ΠΙΝΑΚΑΣ - STATEMENT 2.4**

**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
20056 <b>Alpha Bank</b>				419.291	-89.447	-146.527
118 <b>Επέκταση Δρόμων</b> Roads Enlargement	2005	2013		27.338	-3.834	-7.719
119 <b>Επένδυση Ποταμού</b> River Facing	2005	2013		118.577	-29.449	-44.876
120 <b>Ανέγερση Ιατρικού Κέντρου</b> Medical Centre Erection	2005	2013		273.376	-56.164	-93.932
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>615.000</u>	<u>-508.185</u>	<u>-562.712</u>
144 <b>Κατασκευή Πάρκου</b> Park Creation	2010	2020		190.000	-155.965	-173.353
145 <b>Βελτίωση/Ανακατασκευή της Λ. 28ης Οκτωβρίου</b> Improvement of 28th Oktovriou Av.	2010	2020		425.000	-352.220	-389.359
341012 <b>Δήμος Στροβόλου</b> Municipality of Strovolos				<u>5.887.164</u>	<u>-5.577.545</u>	<u>-5.885.286</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>1.139.562</u>	<u>-1.049.137</u>	<u>-1.106.591</u>
131 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		1.139.562	-1.049.137	-1.106.591
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>2.418.548</u>	<u>-2.297.993</u>	<u>-2.419.944</u>
133 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		2.418.548	-2.297.993	-2.419.944
40223 <b>KA Finanz AG</b>				<u>2.329.054</u>	<u>-2.230.415</u>	<u>-2.358.751</u>
132 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		2.329.054	-2.230.415	-2.358.751
341013 <b>Δήμος Αγλαντζιάς</b> Municipality of Aglantzia				<u>12.424.637</u>	<u>-12.419.466</u>	<u>-12.425.430</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>9.179.012</u>	<u>-9.173.783</u>	<u>-9.178.529</u>
134 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		9.179.012	-9.173.783	-9.178.529
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>3.245.625</u>	<u>-3.245.683</u>	<u>-3.246.901</u>
135 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		3.245.625	-3.245.683	-3.246.901
341021 <b>Δήμος Λακατάμιας</b> Municipality of Lakatamia				<u>5.722.253</u>	<u>-5.634.791</u>	<u>-5.693.383</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>689.475</u>	<u>-579.122</u>	<u>-613.818</u>
136 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		689.475	-579.122	-613.818
31023 <b>Νεα Σ. Π. Ε. Λακαταμιας</b> New Co-op Credit Society Lakatamias Ltd				<u>313.243</u>	<u>-318.607</u>	<u>-320.420</u>
139 <b>Κατασκευή Κλειστού Οχετού στο Αργάκι Μαλλίν</b> Construction of Closed Culvert in Mallina Argakion	2007	2032		313.243	-318.607	-320.420
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>4.617.333</u>	<u>-4.633.903</u>	<u>-4.655.640</u>
138 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		4.617.333	-4.633.903	-4.655.640



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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
40223 <b>KA Finanz AG</b>				102.202	-103.159	-103.505
137 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		102.202	-103.159	-103.505
341023 <b>Δήμος Λατσιών</b> Municipality of Latsia				<u>2.640.440</u>	<u>-2.529.210</u>	<u>-2.674.107</u>
40223 <b>KA Finanz AG</b>				<u>2.640.440</u>	<u>-2.529.210</u>	<u>-2.674.107</u>
140 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		2.640.440	-2.529.210	-2.674.107
341107 <b>Δήμος Ιδαλίου</b> Municipality of Dali				<u>756.141</u>	<u>-724.043</u>	<u>-765.531</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>19.968</u>	<u>-18.970</u>	<u>-19.971</u>
142 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		19.968	-18.970	-19.971
40223 <b>KA Finanz AG</b>				<u>736.173</u>	<u>-705.073</u>	<u>-745.560</u>
141 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		736.173	-705.073	-745.560
03 <b>Επαρχία Αμμοχώστου</b> Famagusta District				<u>14.603.798</u>	<u>-13.720.917</u>	<u>-13.104.152</u>
343000 <b>Δήμος Αμμοχώστου</b> Municipality of Ammochostos				<u>85.430</u>	<u>0</u>	<u>-28.476</u>
10004 <b>Ταμείο Προνοίας Κυβερνητικών Εργατών</b> Government Hourly Employees Provident Fund				<u>85.430</u>	<u>0</u>	<u>-28.476</u>
001 <b>Συντήρηση Δρόμων</b> Roads Maintenance	1973	1984		85.430	0	-28.476
343100 <b>Δήμος Αγίας Νάπας</b> Municipality of Agia Napa				<u>4.544.999</u>	<u>-3.844.185</u>	<u>-4.142.483</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>312.296</u>	<u>-256.872</u>	<u>-271.200</u>
040 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		312.296	-256.872	-271.200
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>3.506.783</u>	<u>-2.893.711</u>	<u>-3.137.875</u>
032 <b>Κατασκευή/Βελτίωση Δρόμων</b> Roads Construction/Improvement	2008	2020		92.264	0	-7.231
033 <b>Έργα σε Αλιευτικά Καταφύγια</b> Fishery Refuge Works	2006	2016		227.813	-95.585	-128.684
034 <b>Τοπιότεχνηση Παραλιακού Μετώπου</b> Beach Front Design	2006	2016		189.655	-79.887	-107.670
035 <b>Κατασκευή/Βελτίωση Δρόμων</b> Roads Construction/Improvement	2006	2016		245.611	-103.538	-139.514
042 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		2.751.440	-2.614.701	-2.754.776
40223 <b>KA Finanz AG</b>				<u>725.920</u>	<u>-693.602</u>	<u>-733.408</u>
041 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		725.920	-693.602	-733.408
343101 <b>Δήμος Παραλιμνίου</b> Municipality of Paralimni				<u>8.400.564</u>	<u>-8.389.294</u>	<u>-7.365.223</u>

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**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**

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				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>324.590</u>	<u>-273.093</u>	<u>-292.280</u>
043 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		324.590	-273.093	-292.280
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>6.019.655</u>	<u>-6.040.622</u>	<u>-4.990.405</u>
045 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		4.945.655	-4.966.622	-4.990.405
049 <b>Παραλιακός Πεζόδρομος Πρωταρά, Φάση Β'</b> Pedestrian Road, Protaras, Phase B	2012	2032		1.074.000	-1.074.000	0
40223 <b>KA Finanz AG</b>				<u>2.056.319</u>	<u>-2.075.579</u>	<u>-2.082.538</u>
044 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		2.056.319	-2.075.579	-2.082.538
343102 <b>Δήμος Δερύνειας</b> Municipality of Deryneia				<u>1.572.805</u>	<u>-1.487.438</u>	<u>-1.567.970</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>30.331</u>	<u>-20.524</u>	<u>-22.058</u>
046 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		30.331	-20.524	-22.058
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>1.358.953</u>	<u>-1.291.141</u>	<u>-1.360.051</u>
048 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		1.358.953	-1.291.141	-1.360.051
40223 <b>KA Finanz AG</b>				<u>183.521</u>	<u>-175.773</u>	<u>-185.861</u>
047 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		183.521	-175.773	-185.861
04 <b>Επαρχία Λάρνακας</b> Larnaca District				<b><u>43.394.775</u></b>	<b><u>-38.291.981</u></b>	<b><u>-38.582.494</u></b>
344000 <b>Δήμος Λάρνακας</b> Municipality of Larnaka				<u>31.610.861</u>	<u>-31.411.150</u>	<u>-31.949.708</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>7.354.128</u>	<u>-6.986.320</u>	<u>-7.429.179</u>
039 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		7.354.128	-6.986.320	-7.429.179
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>10.214.570</u>	<u>-10.251.145</u>	<u>-10.299.320</u>
041 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		10.214.570	-10.251.145	-10.299.320
40223 <b>KA Finanz AG</b>				<u>14.042.163</u>	<u>-14.173.685</u>	<u>-14.221.209</u>
040 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		14.042.163	-14.173.685	-14.221.209
344010 <b>Δήμος Αραδίππου</b> Municipality of Aradippou				<u>1.259.009</u>	<u>-1.196.113</u>	<u>-1.259.697</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>1.259.009</u>	<u>-1.196.113</u>	<u>-1.259.697</u>
043 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		1.259.009	-1.196.113	-1.259.697
344202 <b>Δήμος Αθαιίνου</b> Municipality of Athiainou				<u>9.381.402</u>	<u>-4.582.303</u>	<u>-4.227.718</u>

**ΠΙΝΑΚΑΣ - STATEMENT 2.4**

**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				108.607	-91.452	-96.887
044 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		108.607	-91.452	-96.887
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				9.272.795	-4.490.851	-4.130.831
047 <b>Αναπτυξιακά Έργα</b> Development Works	2010	2035		9.272.795	-4.490.851	-4.130.831
344311 <b>Δήμος Πάνω Λευκάρων</b> Municipality of Pano Lefkara				1.143.503	-1.102.415	-1.145.371
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				306.906	-291.536	-306.896
045 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		306.906	-291.536	-306.896
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				294.156	-294.633	-296.034
046 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		294.156	-294.633	-296.034
34004 <b>Σ. Π. Ε. Περιοχων Σταυροβουνιου Λευκαρων</b> Co-op Credit Society Stavrovouni Lefkara				542.441	-516.246	-542.441
048 <b>Δημιουργία Πολυδύναμου Συνεδριακού Κέντρου</b> Creation of Multipurpose Conference Centre	2011	2026		542.441	-516.246	-542.441
05 <b>Επαρχία Λεμεσού</b> Limassol district				<b>68.148.275</b>	<b>-64.502.784</b>	<b>-67.826.997</b>
345000 <b>Δήμος Λεμεσού</b> Municipality of Lemesos				51.698.207	-49.166.339	-51.802.442
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				15.860.332	-15.069.886	-15.861.205
058 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2031		15.860.332	-15.069.886	-15.861.205
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				30.260.615	-28.756.323	-30.292.864
060 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2031		30.260.615	-28.756.323	-30.292.864
40223 <b>KA Finanz AG</b>				5.577.260	-5.340.130	-5.648.373
059 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2031		5.577.260	-5.340.130	-5.648.373
345011 <b>Δήμος Μέσα Γειτονιάς</b> Municipality of Mesa Geitonia				4.199.407	-4.136.525	-4.183.561
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				242.656	-242.628	-242.666
061 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		242.656	-242.628	-242.666
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				2.885.008	-2.901.797	-2.885.207
063 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		2.885.008	-2.901.797	-2.885.207
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				6.834	-3.349	-4.154
065 <b>Δημιουργία Χώρου Στάθμευσης</b> Parking Place Creation	2007	2017		6.834	-3.349	-4.154

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				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
40207 <b>Derfa Investment Bank</b>				<u>79.735</u>	<u>-50.559</u>	<u>-59.187</u>
064 <b>Ανέγερση Ιατρικού Κέντρου</b> Medical Centre Erection	2006	2018		79.735	-50.559	-59.187
40223 <b>KA Finanz AG</b>				<u>985.174</u>	<u>-938.192</u>	<u>-992.347</u>
062 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		985.174	-938.192	-992.347
345012 <b>Δήμος Αγίου Αθανασίου</b> Municipality of Agios Athanasios				<u>3.953.928</u>	<u>-3.775.741</u>	<u>-3.951.905</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>217.370</u>	<u>-206.395</u>	<u>-217.357</u>
066 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		217.370	-206.395	-217.357
20061 <b>Τράπεζα Πειραιώς (Κύπρου) Λτδ</b> Piraeus Bank (Cyprus) Ltd				<u>679.814</u>	<u>-679.814</u>	<u>-679.814</u>
079 <b>Πολεοδομικά Έργα</b> Town Planning Works	2010	2025		679.814	-679.814	-679.814
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>1.661.919</u>	<u>-1.579.302</u>	<u>-1.663.689</u>
068 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		1.661.919	-1.579.302	-1.663.689
40207 <b>Derfa Investment Bank</b>				<u>79.735</u>	<u>-50.559</u>	<u>-59.187</u>
069 <b>Ανέγερση Ιατρικού Κέντρου</b> Medical Centre Erection	2006	2018		79.735	-50.559	-59.187
40223 <b>KA Finanz AG</b>				<u>1.315.090</u>	<u>-1.259.671</u>	<u>-1.331.858</u>
067 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		1.315.090	-1.259.671	-1.331.858
345013 <b>Δήμος Γερμασόγειας</b> Municipality of Germasogeia				<u>7.377.176</u>	<u>-6.611.936</u>	<u>-7.020.154</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>1.188.585</u>	<u>-988.241</u>	<u>-1.047.719</u>
070 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		1.188.585	-988.241	-1.047.719
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>5.061.658</u>	<u>-4.810.144</u>	<u>-5.067.123</u>
072 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		5.061.658	-4.810.144	-5.067.123
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>390.415</u>	<u>-135.459</u>	<u>-182.567</u>
074 <b>Κατασκευή Κυματοθραυστών</b> Wave Breaks Construction	2006	2016		390.415	-135.459	-182.567
40207 <b>Derfa Investment Bank</b>				<u>79.735</u>	<u>-50.559</u>	<u>-59.187</u>
073 <b>Ανέγερση Ιατρικού Κέντρου</b> Medical Centre Erection	2006	2018		79.735	-50.559	-59.187
40223 <b>KA Finanz AG</b>				<u>656.783</u>	<u>-627.533</u>	<u>-663.558</u>
071 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		656.783	-627.533	-663.558

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
345022 Δήμος Κάτω Πολεμιδιών Municipality of Kato Polemidia				919.557	-812.243	-868.935
20051 Cyprus Popular Bank Public Co Ltd				113.907	-49.791	-68.210
077 Διαμόρφωση Χώρων Πρασίνου Green Space Formation	2007	2015		113.907	-49.791	-68.210
20052 Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ Bank of Cyprus Public Company Ltd				47.016	-41.632	-41.659
075 Ενοποίηση Δανείων Loans Unification	2007	2031		47.016	-41.632	-41.659
31369 Συνεργατική Κεντρική Τράπεζα Λτδ. Co-Operative Central Bank Ltd				758.634	-720.820	-759.066
076 Ενοποίηση Δανείων Loans Unification	2006	2032		758.634	-720.820	-759.066
06 Επαρχία Πάφου Paphos District				<b>26.711.264</b>	<b>-25.296.830</b>	<b>-25.765.334</b>
346000 Δήμος Πάφου Municipality of Pafos				13.068.244	-12.885.692	-12.968.584
20052 Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ Bank of Cyprus Public Company Ltd				2.601.236	-2.472.325	-2.482.386
038 Ενοποίηση Δανείων Loans Unification	2007	2031		2.601.236	-2.472.325	-2.482.386
31369 Συνεργατική Κεντρική Τράπεζα Λτδ. Co-Operative Central Bank Ltd				10.467.008	-10.413.367	-10.486.198
039 Ενοποίηση Δανείων Loans Unification	2007	2032		10.193.632	-10.221.571	-10.272.286
040 Ανακατασκευή Πεζοδρομοποίηση Road Conversion to Pedestrian Area	2007	2032		273.376	-191.796	-213.912
346010 Δήμος Γεροσκήπου Municipality of Geroskipou				6.084.671	-5.344.770	-5.496.578
20051 Cyprus Popular Bank Public Co Ltd				1.660.778	-1.667.629	-1.660.778
053 Κατασκευή Κυματοθραυστών Wave Breaks Construction	2010	2025		1.660.778	-1.667.629	-1.660.778
20052 Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ Bank of Cyprus Public Company Ltd				3.061.874	-2.943.568	-2.945.349
041 Ενοποίηση Δανείων Loans Unification	2007	2031		3.061.874	-2.943.568	-2.945.349
20061 Τράπεζα Πειραιώς (Κύπρου) Λτδ Piraeus Bank (Cyprus) Ltd				876.500	-244.718	-399.733
048 Χρηματοδότηση Αναπτυξιακών Έργων Financing of Various Development Projects	2009	2018		876.500	-244.718	-399.733
31369 Συνεργατική Κεντρική Τράπεζα Λτδ. Co-Operative Central Bank Ltd				206.373	-207.094	-208.013
043 Ενοποίηση Δανείων Loans Unification	2007	2032		206.373	-207.094	-208.013
40223 KA Finanz AG				279.146	-281.761	-282.705
042 Ενοποίηση Δανείων Loans Unification	2007	2032		279.146	-281.761	-282.705
346133 Δήμος Πέγειας Municipality of Pegeia				556.567	-281.450	-280.434

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				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				556.567	-281.450	-280.434
044 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2032		556.567	-281.450	-280.434
346343 <b>Δήμος Πόλις Χρυσοχούς</b> Municipality of Polis Chrysochous				<u>7.001.782</u>	<u>-6.784.918</u>	<u>-7.019.738</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>1.034.558</u>	<u>-944.446</u>	<u>-994.445</u>
045 <b>Ενοποίηση Δανείων</b> Loans Unification	2007	2031		983.300	-927.495	-977.078
050 <b>Κατασκευή Παραλιακού Πεζόδρομου</b> Beach Pedestrian Path Construction	2006	2016		51.258	-16.951	-17.367
20061 <b>Τράπεζα Πειραιώς (Κύπρου) Λτδ</b> Piraeus Bank (Cyprus) Ltd				<u>2.040.000</u>	<u>-2.085.374</u>	<u>-2.092.537</u>
051 <b>Επέκταση Αλιευτικού Καταφυγίου</b> Extension of Fishing Shelter	2010	2025		340.000	-340.197	-340.276
052 <b>Κατασκευή Κυματοθραυστών</b> Wave breaks construction	2010	2025		1.700.000	-1.745.177	-1.752.261
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>3.761.961</u>	<u>-3.596.814</u>	<u>-3.765.386</u>
047 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		3.761.961	-3.596.814	-3.765.386
40223 <b>KA Finanz AG</b>				<u>165.263</u>	<u>-158.284</u>	<u>-167.370</u>
046 <b>Ενοποίηση Δανείων</b> Loans Unification	2006	2032		165.263	-158.284	-167.370
35 <b>ΚΟΙΝΟΤΙΚΑ ΣΥΜΒΟΥΛΙΑ</b> COMMUNITY BOARDS				<b><u>11.667.110</u></b>	<b><u>-7.870.212</u></b>	<b><u>-8.626.117</u></b>
01 <b>Επαρχία Λευκωσίας</b> Nicosia District				<b><u>867.768</u></b>	<b><u>-651.181</u></b>	<b><u>-703.241</u></b>
351024 <b>Κοινοτικό Συμβούλιο Γερίου</b> Community Board of Geri				<u>46.132</u>	<u>-29.262</u>	<u>-33.469</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>46.132</u>	<u>-29.262</u>	<u>-33.469</u>
049 <b>Χώρος Στάθμευσης</b> Parking Place	2006	2021		46.132	-29.262	-33.469
351102 <b>Κοινοτικό Συμβούλιο Αλάμπρας</b> Community Board of Alampira				<u>15.719</u>	<u>-6.214</u>	<u>-11.284</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>15.719</u>	<u>-6.214</u>	<u>-11.284</u>
052 <b>Κατασκευή Πεζοδρομίων</b> Pavements Construction	2007	2015		15.719	-6.214	-11.284
351220 <b>Κοινοτικό Συμβούλιο Καπέδων</b> Community Board of Kapedes				<u>27.338</u>	<u>-5.486</u>	<u>-5.143</u>
31103 <b>Σ. Π. Ε. Ταμασού</b> Co-operative Credit Society Tamasou				<u>27.338</u>	<u>-5.486</u>	<u>-5.143</u>
055 <b>Εξωραϊσμός Πλατείας</b> Square Beautification	2004	2018		27.338	-5.486	-5.143
351230 <b>Κοινοτικό Συμβούλιο Εργατών</b> Community Board of Ergates				<u>117.894</u>	<u>-53.519</u>	<u>-68.398</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>117.894</u>	<u>-53.519</u>	<u>-68.398</u>

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	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
050 Αντιπλημμυρικά Έργα Anti-flood Works	2006	2016		117.894	-53.519	-68.398
351241 Κοινοτικό Συμβούλιο Παλιομετόχου Community Board of Palaiometocho				<u>514.702</u>	<u>-471.740</u>	<u>-487.571</u>
20051 Cyprus Popular Bank Public Co Ltd				<u>89.702</u>	<u>-40.088</u>	<u>-49.614</u>
047 Κατασκευή / Βελτίωση Δρόμων Roads Construction / Improvement	2005	2016		89.702	-40.088	-49.614
31214 Σ. Τ. Λευκωσίας Λτδ Co-operative Savings Society Nicosia Ltd				<u>425.000</u>	<u>-431.652</u>	<u>-437.957</u>
060 Πεζοδρομοποίηση Λεωφ. Αρχ. Μακαρίου Γ' Pavements Construction Arch.Makariou III Avenue	2011	2041		425.000	-431.652	-437.957
351310 Κοινοτικό Συμβ.Παλαιχωρίου Ορεινής Community Board of Palaichori Oreinis				<u>75.076</u>	<u>-43.277</u>	<u>-48.832</u>
20053 Ελληνική Τράπεζα Λτδ Hellenic Bank Ltd				<u>75.076</u>	<u>-43.277</u>	<u>-48.832</u>
058 Κατασκευή / Βελτίωση Δρόμων Roads Construction / Improvement	2008	2020		75.076	-43.277	-48.832
351320 Κοινοτικό Συμβούλιο Ξυλιάτου Community Board of Xyliatos				<u>11.106</u>	<u>-6.418</u>	<u>-7.822</u>
20052 Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ Bank of Cyprus Public Company Ltd				<u>11.106</u>	<u>-6.418</u>	<u>-7.822</u>
053 Ασφαλτοστρώσεις Οδικού Δικτύου Road Network Asphaltting Works	2007	2017		11.106	-6.418	-7.822
351424 Κοινοτικό Συμβούλιο Καλοπαναγιώτη Community Board of Kalopanagiotis				<u>59.801</u>	<u>-35.265</u>	<u>-40.722</u>
31602 Σ.Τ Μαραθάσας Λτδ Co-operative Savings Society Marathasa Ltd				<u>59.801</u>	<u>-35.265</u>	<u>-40.722</u>
054 Ανάπλαση Οδικού Δικτύου Roads Network Development	2007	2032		59.801	-35.265	-40.722
04 Επαρχία Λάρνακας Larnaca District				<b><u>6.976.734</u></b>	<b><u>-4.622.479</u></b>	<b><u>-5.016.355</u></b>
354011 Κοινοτικό Συμβ. Λειβάδια Λάρνακας Community Board of Livadia Larnaka				<u>370.446</u>	<u>-228.064</u>	<u>-267.734</u>
20051 Cyprus Popular Bank Public Co Ltd				<u>246.039</u>	<u>-112.534</u>	<u>-142.192</u>
062 Παραλιακός Δρόμος Beach Road	2005	2017		246.039	-112.534	-142.192
20053 Ελληνική Τράπεζα Λτδ Hellenic Bank Ltd				<u>124.407</u>	<u>-115.530</u>	<u>-125.542</u>
075 Διαμόρφωση Πάρκου Park Formation	2008	2021		72.534	-67.358	-73.194
076 Επανακατασκευή Πεζοδρομίων Pavements Reconstruction	2008	2021		51.873	-48.172	-52.348
354105 Κοινοτικό Συμβούλιο Ξυλοτύμπου Community Board of Xylyotympou				<u>349.124</u>	<u>-74.625</u>	<u>-172.387</u>
31369 Συνεργατική Κεντρική Τράπεζα Λτδ. Co-Operative Central Bank Ltd				<u>349.124</u>	<u>-74.625</u>	<u>-172.387</u>
077 Έργα στη Βιοτεχνική Περιοχή Industrial Area Works	2007	2014		349.124	-74.625	-172.387
354110 Κοινοτικό Συμβούλιο Κιτίου Community Board of Kiti				<u>2.211.555</u>	<u>-2.001.595</u>	<u>-2.135.833</u>

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				466.448	-311.760	-367.076
063 <b>Κατασκευή/Βελτίωση Δρόμων</b> Roads Construction/Improvement	2005	2019		466.448	-311.760	-367.076
34026 <b>Σ.Π.Ε.Συνεργασίας Κιτιου-Περβολ.-Τερσεφ.-Μενε</b> Co-op Credit Society Kiti Pervolia Tersefanou Meneo				<u>1.745.107</u>	<u>-1.689.835</u>	<u>-1.768.757</u>
067 <b>Ασφαλτοστρώσεις Αγροτικών Δρόμων</b> Rural Road Asphaltting Works	2007	2032		45.107	-26.177	-32.515
079 <b>Εξόφληση Καθυστερημένων Δόσεων Παλαιών Δ</b> Repayment of Older Loan Installments Due	2011	2031		1.700.000	-1.663.658	-1.736.242
354111 <b>Κοινοτικό Συμβ. Περβόλια Λάρνακας</b> Community Board of Pervolia Larnaka				<u>3.148.935</u>	<u>-1.547.090</u>	<u>-1.614.071</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>90.898</u>	<u>-71.199</u>	<u>-81.716</u>
074 <b>Κατασκευή Δρόμου</b> Road Construction	2006	2019		90.898	-71.199	-81.716
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>3.058.037</u>	<u>-1.475.891</u>	<u>-1.532.355</u>
039 <b>Κατασκευή Δρόμου</b> Road Construction	1992	1999		512.580	-132.454	-122.065
040 <b>Κατασκευή Δρόμου</b> Road Construction	1993	2000		1.409.596	-577.679	-532.368
042 <b>Κατασκευή Δρόμου</b> Road Construction	1995	2003		359.490	-207.227	-190.973
043 <b>Χώρος Στάθμευσης και Κτίρια</b> Parking Place and Buildings	1996	2003		136.688	-206.769	-350.853
045 <b>Ασφαλτοστρώσεις Οδικού Δικτύου</b> Road Network Asphaltting Works	1997	2004		639.683	-351.762	-336.096
354120 <b>Κοινοτικό Συμβούλιο Μαζωπού</b> Community Board of Mazotos				<u>416.899</u>	<u>-333.996</u>	<u>-378.899</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>314.383</u>	<u>-261.765</u>	<u>-296.496</u>
065 <b>Κατασκευή/Βελτίωση Δρόμων</b> Roads Construction/Improvement	2006	2019		314.383	-261.765	-296.496
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>102.516</u>	<u>-72.231</u>	<u>-82.403</u>
068 <b>Ανέγερση Κοινοτικών Κτιρίων</b> Community Buildings Erection	2007	2032		102.516	-72.231	-82.403
354127 <b>Κοινοτικό Συμβούλιο Αγγλισίδων</b> Community Board of Aglisides				<u>68.344</u>	<u>-42.428</u>	<u>-47.825</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>68.344</u>	<u>-42.428</u>	<u>-47.825</u>
066 <b>Κατασκευή/Βελτίωση Δρόμων</b> Roads Construction/Improvement	2006	2015		68.344	-42.428	-47.825
354306 <b>Κοινοτικό Συμβούλιο Μαρώνι</b> Community Board of Maroni				<u>28.021</u>	<u>-26.735</u>	<u>-25.604</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>28.021</u>	<u>-26.735</u>	<u>-25.604</u>
070 <b>Ασφαλτοστρώσεις Οδικού Δικτύου</b> Road Network Asphaltting Works	2008	2019		28.021	-26.735	-25.604
354307 <b>Κοινοτικό Συμβ. Αγ. Θεοδώρου Λάρνακα</b> Community Board of Ag Theodoros Larnaka				<u>383.410</u>	<u>-367.946</u>	<u>-374.002</u>



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**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
34030 <b>Σ. Π. Ε. Βασιλικός Πεντασχιнос</b> Co-op Credit Society Vasilikos Pentaschinos				383.410	-367.946	-374.002
057 <b>Υδροδότηση Αγίου Θεοδώρου</b> Agios Theodoros Water Supply	2001	2011		383.410	-367.946	-374.002
05 <b>Επαρχία Λεμεσού</b> Limassol district				<b>3.688.013</b>	<b>-2.557.896</b>	<b>-2.853.966</b>
355021 <b>Κοινοτικό Συμβούλιο Ύψωνα</b> Community Board of Ypsonas				<u>76.887</u>	<u>-15.395</u>	<u>-24.872</u>
35027 <b>Σ.Π.Ε. Ύψωνα -Λόφου</b> Co-operative Credit Society Ypsona - Lofou				<u>76.887</u>	<u>-15.395</u>	<u>-24.872</u>
004 <b>Κατασκευή / Βελτίωση Δρόμων</b> Roads Construction / Improvement	2004	2014		76.887	-15.395	-24.872
355124 <b>Κοινοτικό Συμβούλιο Αγίου Τύχωνα</b> Community Board of Agios Tychonas				<u>669.202</u>	<u>-365.136</u>	<u>-492.410</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>669.202</u>	<u>-365.136</u>	<u>-492.410</u>
024 <b>Κατασκευή Κυματοθραυστών</b> Wave Breaks Construction	2008	2017		213.575	-83.197	-136.357
161 <b>Κατασκευή Πεζοδρομίων / Πάρκου</b> Pavement / Park Construction	2008	2017		284.767	-163.647	-199.547
163 <b>Διαμόρφωση Χώρων Στάθμευσης-ΚΑΣΤΕΛΑ</b> Parking Place Creation	2007	2019		170.860	-118.292	-156.506
355125 <b>Κοινοτικό Συμβούλιο Παρεκκλησιάς</b> Community Board of Parekkklisia				<u>205.032</u>	<u>-125.932</u>	<u>-144.895</u>
35600 <b>Σ.Π.Ε. Ανατολικής Λεμεσού Λτδ</b> Co-op Credit Society Anatolikis Lemesou Ltd				<u>205.032</u>	<u>-125.932</u>	<u>-144.895</u>
151 <b>Βελτίωση Δρόμου Πετράκη Γιάλλουρου</b> Petraiki Yiallourou Road Improvement	2007	2022		205.032	-125.932	-144.895
355136 <b>Κοινοτικό Συμβούλιο Κελλακίου</b> Community Board of Kellaki				<u>7.689</u>	<u>-6.922</u>	<u>-7.639</u>
35600 <b>Σ.Π.Ε. Ανατολικής Λεμεσού Λτδ</b> Co-op Credit Society Anatolikis Lemesou Ltd				<u>7.689</u>	<u>-6.922</u>	<u>-7.639</u>
152 <b>Μετατροπή Σχολείου σε Πολιτιστικό Κέντρο</b> Conversion of School to Cultural Centre	2007	2022		7.689	-6.922	-7.639
355211 <b>Κοινοτικό Συμβούλιο Ερήμης</b> Community Board of Erimi				<u>512.581</u>	<u>-459.538</u>	<u>-491.891</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>512.581</u>	<u>-459.538</u>	<u>-491.891</u>
162 <b>Ανάπλαση Ιστορικού Πυρήνα</b> Community Historical Centre Reformation	2006	2023		512.581	-459.538	-491.891
355212 <b>Κοινοτικό Συμβούλιο Επισκοπής Λεμεσού</b> Community Board of Episkopi Lemesos				<u>46.132</u>	<u>-12.959</u>	<u>-12.016</u>
35601 <b>Σ.Π.Ε. Κουρίου</b> Co-operative Credit Society Kouriou				<u>46.132</u>	<u>-12.959</u>	<u>-12.016</u>
068 <b>Ανέγερση Κοινοτικών Κτιρίων</b> Community Buildings Erection	1989	1996		46.132	-12.959	-12.016
355227 <b>Κοινοτικό Συμβούλιο Πισσούρι</b> Community Board of Pissouri				<u>269.276</u>	<u>-198.939</u>	<u>-223.080</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>269.276</u>	<u>-198.939</u>	<u>-223.080</u>
153 <b>Κατασκευή Δρόμου Περιοχή Καψάλια</b> Kapsalia Area Road Construction	2007	2032		117.894	-87.133	-97.701

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
154 <b>Μετατροπή Πολυδύναμο Πολιτιστικό Κέντρο</b> Conversion to Multifaceted Cultural Centre	2007	2032		151.382	-111.806	-125.379
355304 <b>Κοινοτικό Συμβούλιο Πάνω Κυβίδων</b> Community Board of Pano Kivides				<u>329.531</u>	<u>-269.806</u>	<u>-294.281</u>
20053 <b>Ελληνική Τράπεζα Λτδ</b> Hellenic Bank Ltd				<u>89.531</u>	<u>-56.587</u>	<u>-72.557</u>
158 <b>Κατασκευή Πεζοδρομίων</b> Pavements Construction	2008	2015		89.531	-56.587	-72.557
35601 <b>Σ.Π.Ε. Κουρίου</b> Co-operative Credit Society Kouriou				<u>240.000</u>	<u>-213.219</u>	<u>-221.724</u>
164 <b>Κατασκευή Πεζοδρομίων</b> Pavements Construction	2010	2021		240.000	-213.219	-221.724
355308 <b>Κοινοτικό Συμβούλιο Πάχνας</b> Community Board of Pachna				<u>170.860</u>	<u>-124.778</u>	<u>-140.830</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>170.860</u>	<u>-124.778</u>	<u>-140.830</u>
155 <b>Ανάπλαση Ιστορικού Πυρήνα της Κοινότητας</b> Community Historical Centre Reformation	2007	2022		170.860	-124.778	-140.830
355351 <b>Κοινοτικό Συμβούλιο Πάνω Πλατρών</b> Community Board of Pano Platres				<u>212.208</u>	<u>-150.236</u>	<u>-165.637</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>212.208</u>	<u>-150.236</u>	<u>-165.637</u>
156 <b>Μετατροπή Δημ.Αγοράς σε Πολιτιστικό Κέντρο</b> Conversion of Municipal Market to Cultural Centre	2007	2021		212.208	-150.236	-165.637
355365 <b>Κοινοτικό Συμβούλιο Πελενδρίου</b> Community Board of Pelendri				<u>148.078</u>	<u>-134.436</u>	<u>-135.177</u>
20053 <b>Ελληνική Τράπεζα Λτδ</b> Hellenic Bank Ltd				<u>113.906</u>	<u>-117.111</u>	<u>-115.017</u>
160 <b>Βιοτεχνική Περιοχή</b> Industrial Area	2008	2017		113.906	-117.111	-115.017
35025 <b>Σ. Π. Ε. Ημιορεινης Λεμεσου</b> Co-operative Credit Society Imiorinis Lemesou				<u>34.172</u>	<u>-17.325</u>	<u>-20.160</u>
149 <b>Κατασκευή/Βελτίωση Δρόμων</b> Roads Construction/Improvement	2006	2017		34.172	-17.325	-20.160
355366 <b>Κοινοτικό Συμβούλιο Αγρού</b> Community Board of Agros				<u>555.295</u>	<u>-556.195</u>	<u>-592.100</u>
35007 <b>Σ.Π.Ε. Αγρού Λτδ</b> Co-operative Credit Society Agrou Ltd				<u>555.295</u>	<u>-556.195</u>	<u>-592.100</u>
097 <b>Κατασκευή / Βελτίωση Δρόμων</b> Roads Construction / Improvement	2003	2014		42.715	-6.180	-11.954
131 <b>Δημιουργία Κοινοτικού Πάρκου</b> Community Park Creation	2002	2011		512.580	-550.015	-580.146
355369 <b>Κοινοτικό Συμβούλιο Κυπερούντας</b> Community Board of Kyperountas				<u>485.242</u>	<u>-137.624</u>	<u>-129.138</u>
35018 <b>Σ.Π.Ε. Κυπερούντας Λτδ</b> Co-operative Credit Society Kyperountas Ltd				<u>485.242</u>	<u>-137.624</u>	<u>-129.138</u>
138 <b>Συντήρηση Βιολογικού Σταθμού</b> Biological Station Maintenance	2004	2008		58.092	-96.128	-90.541
143 <b>Αίθουσα Πολλαπλής Χρήσης</b> Multiple Use Hall	1993	2013		427.150	-41.496	-38.597
06 <b>Επαρχία Πάφου</b> Paphos District				<u>134.595</u>	<u>-38.656</u>	<u>-52.555</u>

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
356022 Κοινοτικό Συμβούλιο Έμπα				<u>76.887</u>	<u>-27.631</u>	<u>-35.528</u>
Community Board of Empa						
20052 Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ				<u>76.887</u>	<u>-27.631</u>	<u>-35.528</u>
Bank of Cyprus Public Company Ltd						
037 Εξωραϊσμός Πλατείας	2006	2016		76.887	-27.631	-35.528
Square Beautification						
356132 Κοινοτικό Συμβούλιο Κάθηκα				<u>57.708</u>	<u>-11.025</u>	<u>-17.027</u>
Community Board of Kathikas						
31369 Συνεργατική Κεντρική Τράπεζα Λτδ.				<u>57.708</u>	<u>-11.025</u>	<u>-17.027</u>
Co-Operative Central Bank Ltd						
036 Εξωραϊσμός Πλατείας	2005	2012		57.708	-11.025	-17.027
Square Beautification						
36 ΣΥΜΒΟΥΛΙΑ ΑΠΟΧΕΤΕΥΣΕΩΣ				<b><u>765.955.704</u></b>	<b><u>-681.498.942</u></b>	<b><u>-669.892.189</u></b>
SEWERAGE BOARDS						
01 Επαρχία Λευκωσίας				<b><u>272.349.566</u></b>	<b><u>-255.784.586</u></b>	<b><u>-262.761.312</u></b>
Nicosia District						
361000 Συμβούλιο Αποχετεύσεως Λευκωσίας				<u>268.349.217</u>	<u>-252.210.106</u>	<u>-259.365.499</u>
Sewerage Board of Lefkosia						
31369 Συνεργατική Κεντρική Τράπεζα Λτδ.				<u>20.503.217</u>	<u>-20.822.734</u>	<u>-20.505.284</u>
Co-Operative Central Bank Ltd						
004 Συντήρηση Δρόμων	2006	2032		20.503.217	-20.822.734	-20.505.284
Roads Maintenance						
40210 Ευρωπαϊκή Τράπεζα Επενδύσεων				<u>100.000.000</u>	<u>-98.000.000</u>	<u>-100.000.000</u>
European Investment Bank						
005 Αποχετευτικό Έργο Λευκωσίας	2005	2031		40.000.000	-38.037.145	-40.000.000
Nicosia Sewerage Project						
006 Αποχετευτικό Έργο Λευκωσίας	2007	2033		10.000.000	-9.962.855	-10.000.000
Nicosia Sewerage Project						
007 Αποχετευτικό Έργο Λευκωσίας	2008	2034		20.000.000	-20.000.000	-20.000.000
Nicosia Sewerage Project						
008 Αποχετευτικό Έργο Λευκωσίας	2009	2036		30.000.000	-30.000.000	-30.000.000
Nicosia Sewerage Project						
40211 Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ				<u>147.846.000</u>	<u>-133.387.372</u>	<u>-138.860.215</u>
Council of Europe Development Bank						
009 Αποχετευτικό Έργο Λευκωσίας	2002	2022		25.396.000	-16.935.234	-18.637.836
Nicosia Sewerage Project						
010 Αποχετευτικό Έργο Λευκωσίας	2005	2025		15.000.000	-13.021.629	-14.070.691
Nicosia Sewerage Project						
011 Αποχετευτικό Έργο Λευκωσίας	2007	2027		10.000.000	-10.010.688	-10.039.104
Nicosia Sewerage Project						
012 Αποχετευτικό Έργο Λευκωσίας	2008	2028		15.000.000	-15.009.312	-15.052.000
Nicosia Sewerage Project						
013 Αποχετευτικό Έργο Λευκωσίας	2009	2023		18.700.000	-18.732.258	-18.785.475
Nicosia Sewerage Project						
014 Αποχετευτικό Έργο Λευκωσίας	2009	2024		14.750.000	-14.781.897	-14.823.873
Nicosia Sewerage Project						
015 Αποχετευτικό Έργο Λευκωσίας	2010	2030		34.000.000	-30.640.672	-32.434.852
Nicosia Sewerage Project						
017 Αποχετευτικό Έργο (2nd Tranch)	2011	2031		15.000.000	-14.255.682	-15.016.384
Swerage Project (2nd Tranch)						
361107 Συμβούλιο Αποχετεύσεως Ιδαλίου				<u>854.301</u>	<u>-342.984</u>	<u>-314.232</u>
Sewerage Board of Dali						

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				854.301	-342.984	-314.232
001 <b>Βιολογικός Σταθμός</b> Biological Station	1996	2003		854.301	-342.984	-314.232
361109 <b>Συμβούλιο Αποχετ. Λυθροδόνα</b> Sewerage Board of Lythrodontas				<u>515.998</u>	<u>-472.695</u>	<u>-443.641</u>
31100 <b>Περιφ. Σ. Π. Ε. Μαχαιρα</b> Regional Co-op Cr. Society Macheras				515.998	-472.695	-443.641
003 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2006	2021		515.998	-472.695	-443.641
361467 <b>Συμβούλιο Αποχετεύσεων Αστρομερίτη-Πε</b>				<u>2.630.050</u>	<u>-2.758.801</u>	<u>-2.637.940</u>
31002 <b>Σ. Π. Ε. Δυτικής Λευκωσίας</b> Co-operative Credit Society Akakiou Ltd				2.630.050	-2.758.801	-2.637.940
016 <b>Αποχετευτικά Συστήματα</b> Swerage Projects	2010	2031		2.630.050	-2.758.801	-2.637.940
03 <b>Επαρχία Αμμοχώστου</b> Famagusta District				<b><u>83.291.406</u></b>	<b><u>-67.302.982</u></b>	<b><u>-60.585.161</u></b>
363100 <b>Συμβούλιο Αποχετεύσεως Αγίας Νάπας</b> Sewerage Board of Agia Napa				<u>24.632.790</u>	<u>-22.179.609</u>	<u>-20.911.357</u>
20061 <b>Τράπεζα Πειραιώς (Κύπρου) Λτδ</b> Piraeus Bank (Cyprus) Ltd				20.000.000	-18.927.198	-17.308.030
018 <b>Επείγουσες Ανάγκες Συμβουλίου</b> Board Emergency Needs	2009	2034		20.000.000	-18.927.198	-17.308.030
40211 <b>Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ</b> Council of Europe Development Bank				<u>2.155.000</u>	<u>-974.277</u>	<u>-1.192.177</u>
005 <b>Αποχετευτικό Έργο (3rd TRANCHE)</b> Sewerage Project (3rd TRANCHE)	2001	2016		1.130.000	-460.914	-576.142
007 <b>Αποχετευτικό Έργο (4th TRANCHE)</b> Sewerage Project (4th TRANCHE)	2002	2017		1.025.000	-513.363	-616.035
40223 <b>KA Finanz AG</b>				<u>2.477.790</u>	<u>-2.278.134</u>	<u>-2.411.150</u>
016 <b>Επείγουσες ανάγκες συμβουλίου</b> Board Emergency Needs	2005	2031		2.477.790	-2.278.134	-2.411.150
363101 <b>Συμβούλιο Αποχετεύσεως Παραλιμνίου</b> Sewerage Board of Paralimni				<u>58.658.616</u>	<u>-45.123.373</u>	<u>-39.673.804</u>
20061 <b>Τράπεζα Πειραιώς (Κύπρου) Λτδ</b> Piraeus Bank (Cyprus) Ltd				50.000.000	-39.033.126	-32.924.532
019 <b>Επείγουσες Ανάγκες Συμβουλίου</b> Board Emergency Needs	2009	2034		50.000.000	-39.033.126	-32.924.532
40211 <b>Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ</b> Council of Europe Development Bank				<u>4.116.000</u>	<u>-1.913.668</u>	<u>-2.328.829</u>
014 <b>Αποχετευτικό Έργο (5th TRANCHE)</b> Sewerage Project (5th TRANCHE)	2001	2016		1.590.000	-648.542	-810.678
015 <b>Αποχετευτικό Έργο (6th TRANCHE)</b> Sewerage Project (6th TRANCHE)	2002	2017		2.526.000	-1.265.126	-1.518.151
40223 <b>KA Finanz AG</b>				<u>4.542.616</u>	<u>-4.176.579</u>	<u>-4.420.443</u>
017 <b>Επείγουσες ανάγκες συμβουλίου</b> Board Emergency Needs	2005	2031		4.542.616	-4.176.579	-4.420.443
04 <b>Επαρχία Λάρνακας</b> Larnaca District				<b><u>98.361.317</u></b>	<b><u>-90.224.357</u></b>	<b><u>-69.695.579</u></b>

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**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
364000 <b>Συμβούλιο Αποχετεύσεως Λάρνακας</b> Sewerage Board of Larnaka				<u>94.676.317</u>	<u>-89.424.384</u>	<u>-68.895.582</u>
40210 <b>Ευρωπαϊκή Τράπεζα Επενδύσεων</b> European Investment Bank				<u>33.700.000</u>	<u>-33.730.125</u>	<u>-33.791.123</u>
009 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2009	2036		6.700.000	-6.704.828	-6.720.078
013 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2010	2037		12.000.000	-12.008.261	-12.019.820
014 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2010	2037		15.000.000	-15.017.036	-15.051.225
40211 <b>Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ</b> Council of Europe Development Bank				<u>46.519.601</u>	<u>-42.135.052</u>	<u>-20.772.317</u>
006 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2000	2015		6.419.601	-1.950.145	-2.600.636
010 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2009	2029		6.700.000	-6.706.315	-6.715.584
015 <b>Αποχετευτικό Έργο (2nd TRANCHE)</b> Sewerage Project (2nd TRANCHE)	2011	2026		11.400.000	-11.421.315	-11.456.097
016 <b>Αποχετευτικό Έργο (3rd TRANCHE)</b> Sewerage Project (3rd TRANCHE)	2012	2027		5.000.000	-5.050.022	0
017 <b>Αποχετευτικό Έργο (4nd TRANCHE)</b> Sewerage Project (4nd TRANCHE)	2012	2027		17.000.000	-17.007.255	0
40223 <b>KA Finanz AG</b>				<u>14.456.716</u>	<u>-13.559.207</u>	<u>-14.332.142</u>
007 <b>Συμπληρωματικό Δάνειο</b> Supplementary Loan	2005	2031		14.456.716	-13.559.207	-14.332.142
364202 <b>Συμβούλιο Αποχετεύσεως Αθηαίνου</b> Sewerage Board of Athinaou				<u>3.685.000</u>	<u>-799.973</u>	<u>-799.997</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>3.685.000</u>	<u>-799.973</u>	<u>-799.997</u>
012 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2010	2035		3.685.000	-799.973	-799.997
05 <b>Επαρχία Λεμεσού</b> Limassol district				<b><u>185.233.299</u></b>	<b><u>-162.233.693</u></b>	<b><u>-167.653.798</u></b>
365000 <b>Συμβ. Αποχ. Λεμεσού -Αμαθούντας</b> Sewerage Board of Limassol-Amathous				<u>185.168.372</u>	<u>-162.193.764</u>	<u>-167.606.249</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>5.125.804</u>	<u>-3.776.623</u>	<u>-4.133.176</u>
023 <b>Ανανέωση Δανείου</b> Loan Renewal	2007	2023		5.125.804	-3.776.623	-4.133.176
40210 <b>Ευρωπαϊκή Τράπεζα Επενδύσεων</b> European Investment Bank				<u>108.979.302</u>	<u>-100.087.559</u>	<u>-101.144.852</u>
011 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	1995	2012		5.390.835	0	-530.398
012 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	1995	2012	USD	3.513.899	0	-327.434
013 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	1995	2012	CHF	74.568	0	-9.664
025 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2008	2035		10.000.000	-10.000.804	-10.006.781
026 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2009	2035		10.000.000	-10.001.840	-10.003.029

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
032 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2007	2033		5.200.000	-5.200.670	-5.204.089
033 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2010	2036		44.800.000	-44.845.995	-44.939.832
035 <b>Αποχετευτικό Έργο II Β</b> Sewerage Project II B	2010	2037		30.000.000	-30.038.250	-30.123.625
40211 <b>Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ</b> Council of Europe Development Bank				<u>65.942.828</u>	<u>-58.329.582</u>	<u>-61.276.192</u>
001 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2002	2017		7.983.000	-3.992.533	-4.793.375
027 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2007	2027		5.200.000	-5.200.159	-5.200.863
028 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2008	2028		5.000.000	-5.001.657	-5.008.883
029 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2009	2024		10.000.000	-10.000.268	-10.001.204
030 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2004	2019		3.400.000	-2.381.316	-2.727.964
031 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2004	2024		2.550.000	-2.040.200	-2.211.125
034 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2010	2030		10.809.828	-9.740.839	-10.308.978
036 <b>Αποχετευτικό Έργο (1st TRANCHE)</b> Sewerage Project (1st TRANCHE)	2011	2031		21.000.000	-19.972.610	-21.023.800
40223 <b>KA Finanz AG</b>				<u>5.120.438</u>	<u>0</u>	<u>-1.052.029</u>
021 <b>Αναχρηματοδότηση Υφιστάμενου Δανείου</b> Existing Loan Refinancing	2005	2012		5.120.438	0	-1.052.029
365304 <b>Συμβούλιο Αποχ. Πάνω Κυβίδων</b> Sewerage Board of Pano Kivides				<u>17.940</u>	<u>-3.631</u>	<u>-6.457</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>17.940</u>	<u>-3.631</u>	<u>-6.457</u>
022 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2006	2013		17.940	-3.631	-6.457
365365 <b>Συμβούλιο Αποχετεύσεως Πελενδρίου</b> Sewerage Board of Pelendri				<u>46.987</u>	<u>-36.298</u>	<u>-41.092</u>
20053 <b>Ελληνική Τράπεζα Λτδ</b> Hellenic Bank Ltd				<u>46.987</u>	<u>-36.298</u>	<u>-41.092</u>
024 <b>Αποχετευτικά Συστήματα</b> Sewerage Projects	2008	2018		46.987	-36.298	-41.092
06 <b>Επαρχία Πάφου</b> Paphos District				<b><u>126.720.116</u></b>	<b><u>-105.953.324</u></b>	<b><u>-109.196.339</u></b>
366000 <b>Συμβούλιο Αποχετεύσεως Πάφου</b> Sewerage Board of Pafos				<u>126.720.116</u>	<u>-105.953.324</u>	<u>-109.196.339</u>
40210 <b>Ευρωπαϊκή Τράπεζα Επενδύσεων</b> European Investment Bank				<u>59.658.053</u>	<u>-48.109.894</u>	<u>-49.677.476</u>
003 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	1999	2014	CHF	1.967.786	-509.159	-807.681
004 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	1999	2014		2.957.763	-629.325	-921.769
005 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2001	2014		3.192.505	-684.915	-1.003.192

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Λεπτομέρειες - Particulars	Έτος Σύνταξης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
006 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2001	2014	CHF	1.690.203	-415.268	-658.743
007 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2002	2004		1.045.046	-224.459	-328.764
008 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2002	2004	STG	3.804.750	-634.500	-905.870
013 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2008	2034		7.000.000	-7.001.592	-7.012.952
014 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2008	2035		7.000.000	-7.000.550	-7.004.468
016 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2010	2037		21.000.000	-21.005.347	-21.017.435
019 <b>Αποχετευτικό Έργο Πάφου II</b> Paphos Sewerage II	2011	2038		10.000.000	-10.004.779	-10.016.602
40211 <b>Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ</b> Council of Europe Development Bank				<u>67.062.063</u>	<u>-57.843.430</u>	<u>-59.518.863</u>
001 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2003	2018		7.700.000	-4.622.326	-5.397.992
009 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2002	2017		6.015.104	-2.043.740	-2.455.244
010 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2002	2017		4.472.959	-2.237.478	-2.690.623
012 <b>Αποχετευτικό Έργο Πάφου</b> Paphos Sewerage Project	2007	2027		10.000.000	-10.002.090	-10.008.875
015 <b>Αποχετευτικών Έργων Πάφου</b> Paphos Sewerage Project	2009	2024		20.000.000	-20.022.667	-20.051.000
017 <b>Αποχετευτικών Έργων Πάφου</b> Paphos Sewerage Project	2010	2025		15.000.000	-15.033.458	-15.033.458
018 <b>Αποχετευτικό Έργο (4th TRANCHE)</b> Sewerage Project (4th TRANCHE)	2011	2026		3.874.000	-3.881.671	-3.881.671
38 <b>ΔΗΜΟΣΙΟΙ ΚΑΙ ΑΛΛΟΙ ΟΡΓΑΝΙΣΜΟΙ</b> PUBLIC AND OTHER ORGANISATIONS				<b><u>866.183.753</u></b>	<b><u>-724.932.739</u></b>	<b><u>-767.158.680</u></b>
31 <b>Οργανισμοί Δημοσίου Δικαίου</b> Public Corporate Bodies				<b><u>864.902.302</u></b>	<b><u>-723.764.018</u></b>	<b><u>-765.968.310</u></b>
380101 <b>Αρχή Ηλεκτρισμού Κύπρου</b> Electricity Authority of Cyprus				<u>745.265.126</u>	<u>-426.048.597</u>	<u>-419.364.679</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>90.000.000</u>	<u>-67.598.625</u>	<u>-72.160.040</u>
118 <b>Επέκταση Ηλεκτροπαραγωγικής Μονάδας</b> Expansion of Power Plant	2010	2020		90.000.000	-67.598.625	-72.160.040
40207 <b>Derfa Investment Bank</b>				<u>50.000.000</u>	<u>-10.000.325</u>	<u>-14.001.937</u>
024 <b>Βασιλικός - Φάση I</b> Vasilikos - Tranche I	2000	2015		50.000.000	-10.000.325	-14.001.937
40210 <b>Ευρωπαϊκή Τράπεζα Επενδύσεων</b> European Investment Bank				<u>495.571.126</u>	<u>-326.880.398</u>	<u>-300.626.506</u>
002 <b>Σύστημα Μεταφοράς και Διανομής</b> Transport and Delivery System	2003	2018		49.953.265	-27.275.810	-31.838.669
003 <b>Βασιλικός Φάση II</b> Vasilikos - Tranche II	2003	2014		49.953.265	-10.926.754	-16.061.595
022 <b>Αναβάθμιση Συστημάτων Μεταφοράς</b> Transport Systems Upgrading	1998	2013	CHF	11.191.169	-787.300	-2.313.011

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
026 Ενδυνάμωση Συστημάτων Μεταφοράς Transport Systems Empowerment	1995	2027		10.863.940	-591.879	-628.784
028 Αναβάθμιση /Ενδυνάμωση Συστήματος Μεταφορ Transport System Upgrading and Empowerment	1998	2013	STG	4.715.543	-220.886	-632.749
030 Αναβάθμιση και Ενδυνάμωση Συστήματος Μετα Transport System Upgrading and Empowerment	1998	2013		13.991.078	-817.886	-2.398.783
104 Αναβάθμιση Συστημάτων Μεταφοράς Transport Systems Upgrading	2005	2014		24.902.866	-6.256.651	-8.792.314
112 Σύστημα Μεταφοράς και Διανομής Transport and Delivery System	2007	2022		50.000.000	-43.186.699	-47.758.003
113 Βασιλικός Φάση III Vasilikos - Tranche III	2008	2022		60.000.000	-54.551.620	-60.038.900
114 Βασιλικός Φάση III Vasilikos - Tranche III	2008	2023		40.000.000	-38.186.134	-40.025.933
115 Δεκέλεια Μονάδες Εσωτερικής Καύσης II Dhekelia Ice Power Plant II	2010	2024		30.000.000	-24.005.330	-30.023.225
119 Σύστημα Μεταφοράς και Διανομής II EAC Transmision & Distribution II	2010	2035		75.000.000	-60.035.814	-60.114.540
126 Σύστημα Μεταφοράς και Διανομής II (2nd TRANC EAC Transmision & Distribution II (2nd TRANCHE)	2010	2036		75.000.000	-60.037.635	0
40211 Τράπεζα Αναπτύξεως του Συμβουλίου της Ευρώ Council of Europe Development Bank				<u>109.694.000</u>	<u>-21.569.249</u>	<u>-32.576.196</u>
001 Εκσυγχρονισμός Αγροτικών Περιοχών Rural Areas Modernisation	1997	2012		78.894.000	0	-7.894.975
105 Αναβάθμιση Συστημάτων Μεταφοράς Transport Systems Upgrading	2004	2019		30.800.000	-21.569.249	-24.681.221
380102 Αρχή Κρατικών Εκθέσεων Cyprus State Fairs Authority				<u>1.964.892</u>	<u>-167.618</u>	<u>-254.892</u>
31369 Συνεργατική Κεντρική Τράπεζα Λτδ. Co-Operative Central Bank Ltd				<u>1.964.892</u>	<u>-167.618</u>	<u>-254.892</u>
036 Αποπληρωμή Δανείου Loan Repayment	1994	2001		1.964.892	-167.618	-254.892
380103 Αρχή Λιμένων Κύπρου Cyprus Ports Authority				<u>42.985.768</u>	<u>0</u>	<u>-41.855.204</u>
40221 Prudential Annuities Ltd				<u>42.985.768</u>	<u>0</u>	<u>-41.855.204</u>
044 Κάλυψη Χρηματοδοτικών Αναγκών Financial Needs Coverage	2000	2022	STG	42.985.768	0	-41.855.204
380110 Ραδιοφωνικό Ίδρυμα Κύπρου Cyprus Broadcasting Corporation				<u>34.172.029</u>	<u>-12.182.210</u>	<u>-15.322.506</u>
31369 Συνεργατική Κεντρική Τράπεζα Λτδ. Co-Operative Central Bank Ltd				<u>10.251.609</u>	<u>0</u>	<u>-412.806</u>
102 Κάλυψη ελλείμματος του Προϋπολογισμού ΡΙΚ Cy.B.C. Budget Deficit Coverage	2004	2016		10.251.609	0	-412.806
40223 KA Finanz AG				<u>23.920.420</u>	<u>-12.182.210</u>	<u>-14.909.700</u>
106 Ενοποίηση Υφιστάμενων Δανείων Existing Loans Amalgamation	2005	2017		23.920.420	-12.182.210	-14.909.700
380111 Θεατρικός Οργανισμός Κύπρου Cyprus Theatrical Organisation				<u>555.295</u>	<u>-363.763</u>	<u>-347.495</u>
20056 Alpha Bank				<u>555.295</u>	<u>-363.763</u>	<u>-347.495</u>



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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
107 <b>Ανακαίνιση Θεάτρου</b> Theatre Renovation	2006	2021		555.295	-363.763	-347.495
380113 <b>Κυπριακός Οργανισμός Αθλητισμού</b> Cyprus Sports Organisation				<u>24.000.000</u>	<u>-22.157.426</u>	<u>-24.004.347</u>
40224 <b>HYPO NOE Gruppe Bank AG</b>				<u>24.000.000</u>	<u>-22.157.426</u>	<u>-24.004.347</u>
116 <b>Αναχρηματοδότηση Δανείων - Χρηματοδότηση</b> Works Financing	2010	2024		24.000.000	-22.157.426	-24.004.347
380114 <b>Κεντρικός Φορέας Ισότιμης Κατανομής Βα</b> Central Agency For Equal Distribution of Burde				0	<u>-239.650.808</u>	<u>-242.419.933</u>
20058 <b>Οργανισμός Χρηματοδότησεως Στέγης</b> Housing Finance Corporation				0	<u>-46.894.845</u>	<u>-52.025.284</u>
090 <b>Στεγαστικά Δάνεια</b> Housing Loans	1996	2010		0	-40.403.842	-45.209.356
091 <b>Επαγγελματικά Δάνεια</b> Professional Loans	2000	2010		0	-6.491.003	-6.815.928
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				0	<u>-192.755.963</u>	<u>-190.394.649</u>
092 <b>Επαγγελματικά Δάνεια Λ/κας-Αμ/στου</b> Professional Loans Larnaka-Ammochostos	1998			0	-13.831.583	-14.726.581
093 <b>Επαγγελματικά Δάνεια Λεμεσού</b> Professional Loans Limassol	1998			0	-10.975.527	-12.124.737
094 <b>Επαγγελματικά Δάνεια Λευκωσίας</b> Professional Loans Nicosia	1998			0	-26.455.001	-28.822.899
095 <b>Επαγγελματικά Δάνεια Πάφου</b> Professional Loans Paphos	1998			0	-2.088.461	-2.299.557
096 <b>Στεγαστικά Δάνεια Λ/κας - Αμ/στου</b> Larnaka -Ammochostos Housing Loans	1998			0	-19.838.973	-20.680.012
097 <b>Στεγαστικά Δάνεια Λεμεσού</b> Limassol Housing Loans	1998			0	-24.662.104	-23.140.311
098 <b>Στεγαστικά Δάνεια Λευκωσίας</b> Nicosia Housing Loans	1998			0	-69.981.109	-69.954.692
099 <b>Στεγαστικά Δάνεια Πάφου</b> Paphos Housing Loans	1998			0	-2.850.020	-2.703.797
115 <b>Δάνεια σε Διαιτησία</b>	1998			0	-22.073.185	-15.942.063
380122 <b>Συμβούλιο Κεντρικού Σφαγείου</b> Central Slaughterhouse Board				<u>11.431.398</u>	<u>-20.441.553</u>	<u>-19.350.669</u>
10001 <b>Δανειστικοί Επίτροποι</b> Loan Commissioners				<u>9.387.162</u>	<u>-18.262.977</u>	<u>-17.241.802</u>
020 <b>Διάφορα Έργα</b> Sundry Works	2001	2021		9.387.162	-18.262.977	-17.241.802
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>2.044.236</u>	<u>-2.015.435</u>	<u>-1.915.512</u>
117 <b>Πιστωτικές διευκολύνσεις</b> Credit Facilities	2010	2011		1.600.000	-1.571.199	-1.668.727
121 <b>Πιστωτικές Διευκολύνσεις</b> Credit Facilities	1989			444.236	-444.236	-246.785
40201 <b>Γαλλο-Κυπριακό Πρωτόκολλο</b> Franco-Cypriot Protocol				0	<u>-163.141</u>	<u>-193.355</u>
018 <b>Αγορά Μηχανημάτων</b> Purchase of Machinery	1987	2017		0	-163.141	-193.355

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
380125 <b>Κυπριακή Ολυμπιακή Επιτροπή</b> Cyprus Olympic Committee				<u>4.527.794</u>	<u>-2.752.043</u>	<u>-3.048.585</u>
20052 <b>Τράπεζα Κύπρου Δημοσια Εταιρεία Λτδ</b> Bank of Cyprus Public Company Ltd				<u>4.527.794</u>	<u>-2.752.043</u>	<u>-3.048.585</u>
110 <b>Αποπληρωμή Υφιστάμενων Δανείων</b> Repayment of Existing Loans	2006	2019		4.527.794	-2.752.043	-3.048.585
32 <b>Μη Κερδοσκοπικοί Οργανισμοί</b> Not for Profit Organisation				<b><u>1.281.451</u></b>	<b><u>-1.168.721</u></b>	<b><u>-1.190.370</u></b>
380802 <b>Σατιρικό Θέατρο</b> Satiriko Theatre				<u>1.281.451</u>	<u>-1.168.721</u>	<u>-1.190.370</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>1.281.451</u>	<u>-1.168.721</u>	<u>-1.190.370</u>
015 <b>Ανέγερση Πολιτιστικών Κέντρων</b> Cultural Centre Erection	2007	2027		1.281.451	-1.168.721	-1.190.370
39 <b>ΕΠΙΧΕΙΡΗΣΕΙΣ</b> ENTERPRISES				<b><u>1.122.940.535</u></b>	<b><u>-1.073.439.840</u></b>	<b><u>-77.492.829</u></b>
33 <b>Εταιρείες με Συμμετοχή από το Κράτος στ</b> Companies with Share Capital Particip. by the				<b><u>1.078.000.000</u></b>	<b><u>-1.032.084.476</u></b>	<b><u>-39.060.000</u></b>
390051 <b>Λαϊκή Κυπριακή Τράπεζα Λτδ</b> Cyprus Popular Bank Ltd				<u>1.000.000.000</u>	<u>-1.000.000.000</u>	<u>0</u>
50001 <b>Έκδοση Ομολόγων</b> Issue of Debt Instruments				<u>1.000.000.000</u>	<u>-1.000.000.000</u>	<u>0</u>
38 <b>Εγγυήσεις σε Πιστωτικά ιδρύματα</b> Guarantees to Financial Institutions	2012	2015		1.000.000.000	-1.000.000.000	0
390105 <b>Κυπριακές Αερογραμμές Λτδ</b> Cyprus Airways Ltd				<u>78.000.000</u>	<u>-32.084.476</u>	<u>-39.060.000</u>
20053 <b>Ελληνική Τράπεζα Λτδ</b> Hellenic Bank Ltd				<u>78.000.000</u>	<u>-32.084.476</u>	<u>-39.060.000</u>
034 <b>Δάνειο Ανασυγκρότησης</b> Restructuring Aid Loan	2007	2017		78.000.000	-32.084.476	-39.060.000
34 <b>Εταιρείες</b> Companies				<b><u>18.182.168</u></b>	<b><u>-20.190.316</u></b>	<b><u>-18.723.186</u></b>
390702 <b>Ε.Τ.Κ.Ο. Λτδ</b> E.T.K.O. Ltd				<u>8.020.267</u>	<u>-15.555.732</u>	<u>-14.251.698</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>8.020.267</u>	<u>-15.555.732</u>	<u>-14.251.698</u>
007 <b>Πληρωμή Σταφυλιών Εσοδείας 1995</b> Grapes Payment Vintage 1995	1995	2013		8.020.267	-15.555.732	-14.251.698
390704 <b>Λ.Ο.Ε.Λ. Λτδ</b> L.O.E.L. Ltd				<u>9.564.751</u>	<u>-3.331.582</u>	<u>-3.240.055</u>
20057 <b>Εμπορική Τράπεζα της Ελλάδας (Κύπρου)</b> Commercial Bank of Greece (Cyprus)				<u>8.881.310</u>	<u>-3.325.112</u>	<u>-3.231.618</u>
001 <b>Πληρωμή Σταφυλιών</b> Grapes Payment	2003	2016		8.881.310	-3.325.112	-3.231.618
35304 <b>Σ.Τ. Πελενδρίου Λτδ.</b> Co-operative Savings Society Pelendriou Ltd				<u>683.441</u>	<u>-6.470</u>	<u>-8.437</u>
004 <b>Πληρωμή Σταφυλιών</b> Grapes Payment	1991	2003		683.441	-6.470	-8.437
390727 <b>Lapertas Fisheries Ltd</b>				<u>341.720</u>	<u>-1.303.002</u>	<u>-1.193.772</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>341.720</u>	<u>-1.303.002</u>	<u>-1.193.772</u>

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
009 <b>Αναδιοργάνωση Ιχθυοτροφείου</b> Fishery Reorganisation	1996	2001		341.720	-1.303.002	-1.193.772
390728 <b>Αδελφοί Χριστοφόρου Πλαστικός Λτδ</b> Christoforou Brothers Plastics Ltd				<u>85.430</u>	<u>0</u>	<u>-20.798</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>85.430</u>	<u>0</u>	<u>-20.798</u>
013 <b>Σχέδιο Δανειοδότησης Μικρομ. Επιχειρήσεων</b> Financing Scheme of S/M Enterprises	2004	2011		85.430	0	-20.798
390729 <b>Ένφωτον (Σόλαρ) Λτδ</b> Enfoton (Solar) Ltd				<u>170.000</u>	<u>0</u>	<u>-16.863</u>
20051 <b>Cyprus Popular Bank Public Co Ltd</b>				<u>170.000</u>	<u>0</u>	<u>-16.863</u>
014 <b>Σχέδιο Δανειοδότησης Μικρομ. Επιχειρήσεων</b> Financing Scheme of S/M Enterprises	2004	2012		170.000	0	-16.863
36 <b>Συνεργατικές Εταιρείες</b> Co-operative Societies				<b><u>15.249.189</u></b>	<b><u>-15.817.072</u></b>	<b><u>-14.511.425</u></b>
390601 <b>Σ.Ο.Δ.Α.Π.</b> S.O.D.A.P.				<u>7.714.336</u>	<u>-6.204.973</u>	<u>-5.628.045</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>7.714.336</u>	<u>-6.204.973</u>	<u>-5.628.045</u>
030 <b>Αποπληρωμή Ειδικών Λογ/σμών Αγοράς Σταφυλ</b> Repayment of Special Accounts for Purchases of Gra	1995	2013		7.714.336	-6.204.973	-5.628.045
390602 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Πελενδρίου - Κάτω Αμιάντου</b> S.E.DI.GE.P. Pelendri - Kato Amiantos				<u>111.059</u>	<u>-92.685</u>	<u>-84.817</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>111.059</u>	<u>-92.685</u>	<u>-84.817</u>
031 <b>Ανέγερση Υποστέγους</b> Shed Erection	1996	2006		111.059	-92.685	-84.817
390603 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Στρουμπίου- Πολεμίου</b> S.E.DI.GE.P. Stroumbi- Polemi				<u>512.580</u>	<u>-696.031</u>	<u>-696.031</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>512.580</u>	<u>-696.031</u>	<u>-696.031</u>
033 <b>Ανέγερση Οικήματος</b> Hall Erection	1997	2006		341.720	-467.208	-467.208
039 <b>Δημιουργία Ψυκτικών Θαλάμων</b> Refrigerated Cabinets Construction	1997	2007		170.860	-228.823	-228.823
390604 <b>Περιφερειακή Σ.Ε.ΔΙ.ΓΕ.Π Αγρού</b> Regional S.E.DI.GE.P Agros				<u>512.580</u>	<u>-1.147.607</u>	<u>-1.051.208</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>512.580</u>	<u>-1.147.607</u>	<u>-1.051.208</u>
001 <b>Ηλεκτροδότηση Κτιρίων</b> Buildings Electricity Supply	2000	2010		85.430	-178.535	-163.471
040 <b>Ψυκτικοί θάλαμοι και Γραφεία</b> Refrigerated Cabinets and Offices	1997	2007		427.150	-969.072	-887.737
390605 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Χλώρακας</b> S.E.DI.GE.P. Chloraka				<u>512.580</u>	<u>-1.403.660</u>	<u>-1.285.992</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>512.580</u>	<u>-1.403.660</u>	<u>-1.285.992</u>
011 <b>Ανέγερση Συσκευαστηρίου και Γραφείων</b> Packing Centre and Offices Erection	1994	2004		341.720	-965.425	-884.494
025 <b>Ανέγερση Συσκευαστηρίου και Γραφείων</b> Packing Centre and Offices Erection	1994	2004		170.860	-438.235	-401.498

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
390606 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Αργάκας</b> S.E.DI.GE.P. Argaka				<u>299.005</u>	<u>-191.455</u>	<u>-175.406</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>299.005</u>	<u>-191.455</u>	<u>-175.406</u>
026 <b>Διάφορα Έργα</b> Sundry Works	1995	2005		162.317	-52.071	-47.706
041 <b>Αγορά Γης για Επέκταση Κτιρίων</b> Purchase of Land for Buildings Enlargement	1999	2009		136.688	-139.384	-127.700
390608 <b>Περιφερειακή Σ.Ε.ΔΙ.ΓΕ.Π. Μαρωνίου</b> Regional S.E.DI.GE.P. Maroni				<u>512.580</u>	<u>-1.013.435</u>	<u>-928.479</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>512.580</u>	<u>-1.013.435</u>	<u>-928.479</u>
028 <b>Δημιουργία Περιφερειακού Συνδέσμου</b> Regional Council Creation	1995	2005		392.978	-764.018	-699.971
043 <b>Κεφαλαιουχικές Δαπάνες</b> Capital Expenditure	1999	2009		119.602	-249.417	-228.508
390609 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Φαρμακά, Οδούς</b> S.E.DI.GE.P. Farmaka, Odou				<u>145.231</u>	<u>-138.350</u>	<u>-126.752</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>145.231</u>	<u>-138.350</u>	<u>-126.752</u>
036 <b>Ανέγερση Οικήματος</b> Hall Erection	1997	2007		76.887	-34.869	-31.946
044 <b>Αποπεράτωση Υποστ.Εγκατάστασης Ψυκτικών</b> Refrigerated Cabinets Estates Completion	1999	2009		68.344	-103.481	-94.806
390610 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Αγίας Μαρίας Χρυσοχούς</b> S.E.DI.GE.P. Ay. Marina Chrysochou				<u>102.516</u>	<u>-228.423</u>	<u>-209.274</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>102.516</u>	<u>-228.423</u>	<u>-209.274</u>
038 <b>Κάλυψη Κεφαλαιουχικών Δαπανών</b> Capital Expenditure Coverage	1997	2007		102.516	-228.423	-209.274
390611 <b>Περιφερειακή Σ.Ε.ΔΙ.ΓΕ.Π Παλαιχωρίου</b> Regional S.E.DI.GE.P Palechori				<u>105.933</u>	<u>-305.844</u>	<u>-280.206</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>105.933</u>	<u>-305.844</u>	<u>-280.206</u>
029 <b>Κεφαλαιουχικές Δαπάνες</b> Capital Expenditure	1995	2005		93.973	-272.234	-249.413
035 <b>Δημιουργία Ψυκτικών θαλάμων και Κτιρίων</b> Refrigerated Cabinets and Buildings Construction	1997	2007		11.960	-33.610	-30.793
390612 <b>Συνεργατική Εταιρεία Κωφάλλων</b> Co-Operative Society of Deaf Persons				<u>307.548</u>	<u>-1.172.856</u>	<u>-1.082.173</u>
10004 <b>Ταμείο Προνοίας Κυβερνητικών Εργατών</b> Government Hourly Employees Provident Fund				<u>51.258</u>	<u>-131.732</u>	<u>-128.326</u>
012 <b>Τρέχουσες Ανάγκες</b> Current Needs	1980	2005		51.258	-131.732	-128.326
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>256.290</u>	<u>-1.041.124</u>	<u>-953.847</u>
014 <b>Τρεχούμενος Λογαριασμός</b> Current Account	1976	1999		0	-190.009	-174.081
032 <b>Τρέχουσες Ανάγκες</b> Current Needs	1996	2002		256.290	-851.115	-779.766
390613 <b>Σ.Π.Ε. Λιοπετρίου</b> Co-Operative Society of Liopetri				<u>312.845</u>	<u>-58.788</u>	<u>-55.734</u>

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				312.845	-58.788	-55.734
015 <b>Δανειοδότηση Πατατοπαραγωγών</b> Potato Producers Financing	1989	2006		0	-37.400	-35.505
016 <b>Δανειοδότηση Πατατοπαραγωγών</b> Potato Producers Financing	1999	1999		248.772	-14.995	-14.183
017 <b>Δανειοδότηση Πατατοπαραγωγών</b> Potato Producers Financing	2000	2000		64.073	-6.393	-6.046
390614 <b>Σ.Π.Ε. Σωτήρας</b> Co-Operative Society of Sotira				100.927	-18.596	-17.589
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				100.927	-18.596	-17.589
019 <b>Δανειοδότηση Πατατοπαραγωγών</b> Potato Producers Financing	1999	1999		100.927	-18.596	-17.589
390615 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Στατού-Αγ.Φώτη</b> S.E.DI.GE.P. Statou-Ay.Photi				222.118	-466.327	-427.235
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				222.118	-466.327	-427.235
020 <b>Αγορά Εξοπλισμού</b> Purchase of Equipment	1999	2009		222.118	-466.327	-427.235
390616 <b>Σ.Ε.ΔΙ.ΓΕ.Π. Κυπερούντας, Δύμων &amp; Χανδριά</b> S.E.DI.GE.P. Kyperoundas, Dymon & Chantria				76.887	-57.461	-52.546
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				76.887	-57.461	-52.546
037 <b>Δημιουργία Περιφερειακού Συνδέσμου Φρούτων κ</b> 1997 Fruits and Vegetables Regional Council Creation		2007		76.887	-57.461	-52.546
390618 <b>Σ.Π.Ε. Αυγόρου</b> Co-Operative Society of Avgorou				1.216.157	-375.775	-355.562
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				1.216.157	-375.775	-355.562
021 <b>Δανειοδότηση Πατατοπαραγωγών</b> Potato Producers Financing	2000	2000		264.748	-9.244	-11.469
034 <b>Δανειοδότηση Πατατοπαραγωγών</b> Potato Producers Financing	1997	1998		951.409	-366.531	-344.093
390623 <b>Σ.Ε.Π.</b> S.E.P.				2.135.752	-2.237.473	-2.047.414
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				2.135.752	-2.237.473	-2.047.414
004 <b>Πληρωμή Ελαιοπαραγωγών</b> Olive Producers Payment	2002	2004		1.281.451	-988.972	-904.823
009 <b>Πληρωμή Ελαιοπαραγωγών</b> Olive Producers Payment	2003	2005		854.301	-1.248.501	-1.142.591
390624 <b>Σ.Π.Ε. Ξυλοφάγου</b> Co-Operative Society of Xylofagou				348.555	-7.333	-6.962
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				348.555	-7.333	-6.962
022 <b>Δανειοδότηση Πατατοπαραγωγών</b> Potato Producers Financing	1989	2006		348.555	-7.333	-6.962
38 <b>Διάφοροι</b> Sundries				11.509.178	-5.347.976	-5.198.218
390901 <b>Διάφορα Άτομα</b> Sundry Persons				11.252.888	-4.248.088	-4.190.678

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
20099 <b>Διάφοροι Οικονομικοί Οργανισμοί</b> Various Financial Institutions				<u>11.252.888</u>	<u>-3.133.635</u>	<u>-3.133.791</u>
004 <b>Σχέδιο Παροχής Εγγυήσεων 75% για Βιομηχανία</b> Provision of 75% Guarantees Plan - Industry, New B	1970	2010		3.454.155	-902.170	-877.925
005 <b>Σχέδιο Παροχής Εγγυήσεων 90% για Βιομηχανία</b> Provision of 90% Guarantees Plan - Industry, Proces	1970	2010		6.985.439	-2.179.253	-2.119.017
010 <b>Σχέδιο Εγγυήσεων για Δανειοδότηση των ΜΜΕ</b> Guarantees Plan for Media Financing	2002	2010		813.294	-52.212	-136.849
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>0</u>	<u>-1.114.453</u>	<u>-1.056.887</u>
007 <b>Αγροτική Ανάπτυξη</b> Rural Development	1965	2006		0	-580.900	-557.475
008 <b>Αγροτική Ανάπτυξη</b> Rural Development	1965	2006		0	-533.553	-499.412
390906 <b>Βάσος Χαραλαμπίδης</b> Vasos Charalambides				<u>256.290</u>	<u>-1.099.888</u>	<u>-1.007.540</u>
31369 <b>Συνεργατική Κεντρική Τράπεζα Λτδ.</b> Co-Operative Central Bank Ltd				<u>256.290</u>	<u>-1.099.888</u>	<u>-1.007.540</u>
009 <b>Αναβάθμιση - Ενδυνάμωση Συστήματος Μεταφο</b> Transport System Upgrading and Empowerment	1996	2001		256.290	-1.099.888	-1.007.540
40 <b>ΦΥΣΙΚΑ ΠΡΟΣΩΠΑ</b> NATURAL PERSONS				<b><u>1.459.500</u></b>	<b><u>-1.405.091</u></b>	<b><u>-937.437</u></b>
38 <b>Διάφοροι</b> Sundries				<b><u>1.459.500</u></b>	<b><u>-1.405.091</u></b>	<b><u>-937.437</u></b>
400001 <b>Κατερίνα Συλιτζιώτη και Πανίκος Συλιτζιώτ</b> Katerina Silitzioti and Panicos Silitziotis				<u>80.000</u>	<u>-89.747</u>	<u>-83.809</u>
31214 <b>Σ. Τ. Λευκωσίας Λτδ</b> Co-operative Savings Society Nicosia Ltd				<u>80.000</u>	<u>-89.747</u>	<u>-83.809</u>
001 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2023		80.000	-89.747	-83.809
400002 <b>Μαρία Αλβανού και Αντώνης Αλβανού</b> Maria Alvanou and Antonis Alvanou				<u>80.000</u>	<u>-85.786</u>	<u>-81.836</u>
31602 <b>Σ.Τ Μαραθάσας Λτδ</b> Co-operative Savings Society Marathasa Ltd				<u>80.000</u>	<u>-85.786</u>	<u>-81.836</u>
002 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2030		80.000	-85.786	-81.836
400003 <b>Δήμητρα Παντελάκη Γεωργίου και Παντελά</b> Demetra Pantelaki Georgiou and Pantelakis A				<u>80.000</u>	<u>-78.194</u>	<u>-79.798</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>80.000</u>	<u>-78.194</u>	<u>-79.798</u>
003 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2036		80.000	-78.194	-79.798
400004 <b>Μόνικα Αδάμου Γεωργίου και Αντωνάκης</b> Monika Adamou Georgiou and Antonakis Aga				<u>70.000</u>	<u>-76.003</u>	<u>-70.707</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>70.000</u>	<u>-76.003</u>	<u>-70.707</u>
004 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2027		70.000	-76.003	-70.707
400005 <b>Νικολία Φράγκου Ιωαννίδου</b> Nicolia Fragkou Ioannidou				<u>42.000</u>	<u>0</u>	<u>-42.215</u>
34601 <b>Σ.Π.Ε. Ακανθούς</b> Co-operative Credit Society Akanthous				<u>42.000</u>	<u>0</u>	<u>-42.215</u>

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Λεπτομέρειες - Particulars	Έτος Σύναψης	Έτος Λήξης	Ξένο Νόμισμα	Αρχικό Ποσό	2012	2011
	Year Raised	Maturity Year	Foreign Currency	Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
005 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2036		42.000	0	-42.215
400006 <b>Γεώργιος Τσαγγάρης</b> Georgios Tsaggaris				<u>40.000</u>	<u>-35.294</u>	<u>-1.108</u>
34602 <b>Συνεργατικό Ταμειτήριο Αμμοχώστου Λτδ</b> Co-operative Savings Society Ammochostou Ltd				40.000	-35.294	-1.108
006 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2025		40.000	-35.294	-1.108
400007 <b>Πέτρος Λεωνίδου</b> Petros Leonidou				<u>55.000</u>	<u>-57.867</u>	<u>-54.844</u>
34602 <b>Συνεργατικό Ταμειτήριο Αμμοχώστου Λτδ</b> Co-operative Savings Society Ammochostou Ltd				55.000	-57.867	-54.844
007 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2043		55.000	-57.867	-54.844
400008 <b>Αντρέας Σταύρου Σάββα</b> Andreas Stavrou Savva				<u>45.000</u>	<u>-44.675</u>	<u>-44.698</u>
34008 <b>Σ. Π. Ε. Αλληλεγγυης</b> Co-op Credit Society Allileggiis				45.000	-44.675	-44.698
008 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/Cland Lessees Financing	2011	2021		45.000	-44.675	-44.698
400009 <b>Ανδρέας Στυλιανού Ανδρέα και Μαρίτα Λα</b> Andreas Stylianou Andrea and Marita Lampria				<u>80.000</u>	<u>-75.159</u>	<u>-79.951</u>
34602 <b>Συνεργατικό Ταμειτήριο Αμμοχώστου Λτδ</b> Co-operative Savings Society Ammochostou Ltd				80.000	-75.159	-79.951
009 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2028		80.000	-75.159	-79.951
400010 <b>Παναγιώτα Κασάπη</b> Panagiota Kasapi				<u>25.000</u>	<u>-24.383</u>	<u>-25.251</u>
31021 <b>Νεα Σ. Π. Ε. Γεριου</b> New Co-operative Credit Society Yeriou Ltd				25.000	-24.383	-25.251
010 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2027		25.000	-24.383	-25.251
400011 <b>Άριστος Θεοδότου</b> Aristos Theodotou				<u>35.000</u>	<u>-31.987</u>	<u>-34.575</u>
34601 <b>Σ.Π.Ε. Ακανθούς</b> Co-operative Credit Society Akanthous				35.000	-31.987	-34.575
011 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2021		35.000	-31.987	-34.575
400012 <b>Αντώνης Ηλιάδης και Ανδρονίκη Ηλιάδου</b> Antonis Iliades and Androniki Iliadou				<u>80.000</u>	<u>-76.474</u>	<u>-78.919</u>
36201 <b>Ελληνικό Συνεργατικό Ταμ. Πάφου Λτδ.</b> Paphos Greek Co-op Savings Society Ltd				80.000	-76.474	-78.919
012 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2025		80.000	-76.474	-78.919
400013 <b>Κλεοπάτρα Νικόλα Χριστοφή</b> Cleopatra Nicola Christofi				<u>31.000</u>	<u>-29.325</u>	<u>-31.049</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				31.000	-29.325	-31.049
013 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2023		31.000	-29.325	-31.049
400014 <b>Νικολάου Άννα, Χρύσανθος και Μαρία</b> Nicolau Anna, Chrysanthos and Maria				<u>32.000</u>	<u>-16.403</u>	<u>-8.009</u>

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**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**

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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>32.000</u>	<u>-16.403</u>	<u>-8.009</u>
014 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2031		32.000	-16.403	-8.009
400015 <b>Μαίρη και Χρίστος Γεωργίου</b> Mary and Christos Georgiou				<u>17.000</u>	<u>-18.424</u>	<u>-17.105</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>17.000</u>	<u>-18.424</u>	<u>-17.105</u>
015 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2019		17.000	-18.424	-17.105
400016 <b>Κωνσταντίνου Κώστας, Γιωργούλα και Π</b> Constantinou Costas, Georgoulla and Prodrom				<u>80.000</u>	<u>-82.262</u>	<u>-80.307</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>80.000</u>	<u>-82.262</u>	<u>-80.307</u>
016 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2021		80.000	-82.262	-80.307
400017 <b>Θεοφάνους Κ. Χαράλαμπος και Πιτσιλλή Χ</b> Theophanous K. Charalambos and Pitsilli C. M				<u>23.000</u>	<u>-23.506</u>	<u>-23.056</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>23.000</u>	<u>-23.506</u>	<u>-23.056</u>
017 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2031		23.000	-23.506	-23.056
400018 <b>Ιωάννου Σωκράτης</b> Ioannou Socrates				<u>80.000</u>	<u>-79.542</u>	<u>-80.121</u>
31603 <b>Σ.Ο.Ε.Δ.Υ.Κ. Λτδ - Συνεργατική Οικοδομική Εταιρ</b> Co-operative Building Society Ltd				<u>80.000</u>	<u>-79.542</u>	<u>-80.121</u>
018 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2028		80.000	-79.542	-80.121
400019 <b>Νίκος Συρίμης</b> Nicos Sirimis				<u>20.000</u>	<u>-21.384</u>	<u>-20.079</u>
34603 <b>Συνεργατικό Ταμειυτήριο Λάρνακας Λτδ</b> Coop Larnacas Ltd				<u>20.000</u>	<u>-21.384</u>	<u>-20.079</u>
019 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2011	2025		20.000	-21.384	-20.079
400020 <b>Λουκά Αντωνάκης και Γεωργίου Παναγιώτ</b> Louca Antonakis and Geogriou Panagiota				<u>30.000</u>	<u>-29.007</u>	<u>0</u>
35600 <b>Σ.Π.Ε. Ανατολικής Λεμεσού Λτδ</b> Co-op Credit Society Anatolikis Lemesou Ltd				<u>30.000</u>	<u>-29.007</u>	<u>0</u>
020 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012			30.000	-29.007	0
400021 <b>Χαραλάμπους Αλεξάνδρα</b> Charalambous Alexandra				<u>80.000</u>	<u>-78.360</u>	<u>0</u>
31603 <b>Σ.Ο.Ε.Δ.Υ.Κ. Λτδ - Συνεργατική Οικοδομική Εταιρ</b> Co-operative Building Society Ltd				<u>80.000</u>	<u>-78.360</u>	<u>0</u>
021 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012			80.000	-78.360	0
400022 <b>Κωνσταντίνου Ανδρούλα, Πανίκος και Καίτ</b> Constantinou Andrroula, Panikos and Kate				<u>21.500</u>	<u>-21.678</u>	<u>0</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>21.500</u>	<u>-21.678</u>	<u>0</u>
022 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012	2029		21.500	-21.678	0



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Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό	2012	2011
				Initial Amount	Υπόλοιπο Balance (2)	Υπόλοιπο Balance (2)
				€	€	€
400023 <b>Στυλιανού Στέφη και Χαραλάμπους Χαράλ</b> Stylianou Stefi and Charalambous Charalambo				<u>80.000</u>	<u>-77.317</u>	<u>0</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>80.000</u>	<u>-77.317</u>	<u>0</u>
023 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012	2027		80.000	-77.317	0
400024 <b>Πέτρου Πέτρος και Φρόσω</b> Petrou Petros and Froso				<u>29.000</u>	<u>-28.454</u>	<u>0</u>
36040 <b>Σ. Π. Ε. Περιφέρειας Πολης Χρυσοχους</b> Co-op Credit Society Polis Chrysochou Region Ltd				<u>29.000</u>	<u>-28.454</u>	<u>0</u>
024 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012	2023		29.000	-28.454	0
400025 <b>Παμπόρη Μάρθα και Στέλιος</b> Pampori Martha and Stelios				<u>60.000</u>	<u>-58.175</u>	<u>0</u>
31603 <b>Σ.Ο.Ε.Δ.Υ.Κ. Λτδ - Συνεργατική Οικοδομική Εταιρ</b> Co-operative Building Society Ltd				<u>60.000</u>	<u>-58.175</u>	<u>0</u>
025 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012	2027		60.000	-58.175	0
400026 <b>Κουλουμπρίδης Χαράλαμπος και Μαρία</b> Kouloumprides Charalambos and Maria				<u>21.000</u>	<u>-21.399</u>	<u>0</u>
36040 <b>Σ. Π. Ε. Περιφέρειας Πολης Χρυσοχους</b> Co-op Credit Society Polis Chrysochou Region Ltd				<u>21.000</u>	<u>-21.399</u>	<u>0</u>
026 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012	2019		21.000	-21.399	0
400028 <b>Βαρβάρα Α. Πουρή &amp; Σκέυη Α. Πουρή &amp; Μ</b> Varvara A. Pouri & Skevi A. pouri & Marina A.				<u>63.000</u>	<u>-63.198</u>	<u>0</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>63.000</u>	<u>-63.198</u>	<u>0</u>
028 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012	2026		63.000	-63.198	0
400029 <b>Σοφούλλα Χρ. Σαρκά &amp; Χριστάκης Γ. Σαρκ</b> Sofoulla Chr. Sarka & Christiakis G. Sarka & G				<u>80.000</u>	<u>-81.088</u>	<u>0</u>
35203 <b>Σ.Τ. Λεμεσού Λτδ.</b> Co-operative Savings Society Lemesou Ltd				<u>80.000</u>	<u>-81.088</u>	<u>0</u>
029 <b>Δανειοδότηση Μισθωτών Τ/Κ Περιουσίας</b> T/C Land Lessees Financing	2012	2026		80.000	-81.088	0
41 <b>ΔΙΕΘΝΕΙΣ ΟΡΓΑΝΙΣΜΟΙ</b> INTERNATIONAL ORGANISATIONS				<u>1.525.680.000</u>	<u>-360.133.546</u>	<u>-45.671.447</u>
33 <b>Εταιρείες με Συμμετοχή από το Κράτος στ</b> Companies with Share Capital Particip. by the				<u>1.525.680.000</u>	<u>-360.133.546</u>	<u>-45.671.447</u>
410001 <b>Ευρωπαϊκό Ταμείο Χρηματοπιστωτικής Στ</b> European Financial Stability Facility				<u>1.525.680.000</u>	<u>-360.133.546</u>	<u>-45.671.447</u>
50001 <b>Έκδοση Ομολόγων</b> Issue of Debt Instruments				<u>1.525.680.000</u>	<u>-360.133.546</u>	<u>-45.671.447</u>
001 <b>Διαφύλαξη Χρηματοπιστωτικής Σταθερότητας</b> Preservation of Financial Stability	2011	2022		1.525.680.000	-360.133.546	-45.671.447

**ΠΙΝΑΚΑΣ - STATEMENT 2.4**

**ΠΙΝΑΚΑΣ ΕΚΚΡΕΜΩΝ ΕΓΓΥΗΣΕΩΝ ΓΙΑ ΤΗΝ ΑΠΟΠΛΗΡΩΜΗ ΧΡΕΩΝ ΚΑΤΑ ΤΗΝ 31 ΔΕΚΕΜΒΡΙΟΥ 2012**  
STATEMENT OF OUTSTANDING GUARANTEES AS AT 31st DECEMBER 2012

Λεπτομέρειες - Particulars	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Αρχικό Ποσό Initial Amount  €	2012 Υπόλοιπο Balance (2) €	2011 Υπόλοιπο Balance (2) €
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**Σημειώσεις:**

- (1) Οι Εγγυήσεις Δανείων για τα Συγχρηματοδοτούμενα Έργα παρουσιάζονται στον Πίνακα 2.3  
 (2) Τα δάνεια σε ξένο νόμισμα αναπροσαρμόζονται με τις συναλλαγματικές ισοτιμίες που ισχύουν στο τέλος του έτους  
 (3) Δεν παρουσιάζεται έτος λήξης για εγγυήσεις που αφορούν δάνεια που παραχωρούνται από τον Κεντρικό Φορέα Ισότιμης Κατανομής Βαρών αφού δόθηκε μεγάλος αριθμός δανείων με διάφορες ημερομηνίες λήξης  
 (4) Το υπόλοιπο του δανείου αρ.147 του Δήμου Λευκωσίας από την Ευρωπαϊκή Τράπεζα Επενδύσεων παρουσιάστηκε εκ παραδρομής με θετικό πρόσημο στον αντίστοιχο πίνακα της Δημοσιονομικής Έκθεσης του 2011 και παρουσιάζεται ορθό σε αυτή τη Δημοσιονομική Έκθεση

**Notes:**

- (1) Guarantees for Co-financed Project Loans are presented on Statement 2.3  
 (2) Loans in foreign currency are adjusted using the year-end exchange rates  
 (3) The Maturity year of guarantees relating to loans granted by the Central Agency of Equal Distribution of Burdens is not presented, as a significant number of loans has been given out that have varying maturity dates  
 (4) The balance of loan no 147 of the Municipality of Nicosia from the European Investment Bank was shown with a positive sign in the relevant table of the 2011 Financial Report and restated for the purpose of this Financial Report

# **ANNEX V**

## **Loans from Public Funds**

*Cyprus EDP Inventory (ESA 95)*  
*2014*



**ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ**  
**REPUBLIC OF CYPRUS**

**ΔΗΜΟΣΙΟΝΟΜΙΚΗ ΕΚΘΕΣΗ**  
**FINANCIAL REPORT**

**2013**

**ΜΕΡΟΣ Α: ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ**  
**PART A: FINANCIAL STATEMENTS**



**ΓΕΝΙΚΟ ΛΟΓΙΣΤΗΡΙΟ ΤΗΣ ΔΗΜΟΚΡΑΤΙΑΣ**  
**TREASURY OF THE REPUBLIC**

**ΛΕΥΚΩΣΙΑ - NICOSIA**

**ΤΥΠΩΘΗΚΕ ΣΤΟ ΤΥΠΟΓΡΑΦΕΙΟ ΤΗΣ ΚΥΠΡΙΑΚΗΣ ΔΗΜΟΚΡΑΤΙΑΣ**  
**PRINTED AT THE PRINTING OFFICE OF THE REPUBLIC OF CYPRUS**

**2014**

ΠΙΝΑΚΑΣ ΔΑΝΕΙΩΝ ΑΠΟ ΤΟ ΔΗΜΟΣΙΟ ΤΑΜΕΙΟ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2013  
STATEMENT OF LOANS FROM PUBLIC FUNDS OUTSTANDING AS AT 31 DECEMBER 2013

Λεπτομέρειες Details	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Επιτόκιο Interest Rate %	Αρχικό Ποσό Initial Amount €	2013 Υπόλοιπο Balance €	2012 Υπόλοιπο Balance €
<b>ΓΕΝΙΚΟ ΣΥΝΟΛΟ - GRAND TOTAL</b>					<b>-222.860.599</b>	<b>807.768.514</b>	<b>799.316.627</b>
<b>31 ΔΑΝΕΙΑ ΕΞΩΤΕΡΙΚΟΥ - FOREIGN DEBT</b>					<b>-109.631.644</b>	<b>109.788.434</b>	<b>109.788.434</b>
<b>3100 Κυπριακή Δημοκρατία - Government of Cyprus</b>					<b>-109.631.644</b>	<b>109.788.434</b>	<b>109.788.434</b>
<b>310020 Ξένες Κυβερνήσεις - Foreign Governments</b>					<b>-109.631.644</b>	<b>109.788.434</b>	<b>109.788.434</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					-109.631.644	109.788.434	109.788.434
<b>001 ΔΑΝΕΙΟ ΠΡΟΣ ΤΗΝ ΕΛΛΗΝΙΚΗ ΚΥΒΕΡΝΗΣΗ - LOAN FACILITY TO HELLENIC REPUBLIC</b>	2010	2041		E+ 1,50	-109.631.644	109.788.434	109.788.434
<b>34 ΔΗΜΟΙ - MUNICIPALITIES</b>					<b>-402.630</b>	<b>125.142</b>	<b>136.388</b>
<b>3401 Επαρχία Λευκωσίας - Nicosia District</b>					<b>-136.688</b>	<b>125.142</b>	<b>125.142</b>
<b>341000 Δήμος Λευκωσίας - Municipality of Lefkosia</b>					<b>-136.688</b>	<b>125.142</b>	<b>125.142</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					-136.688	125.142	125.142
<b>001 Οικισμός - Housing</b>	1948	1999		3,25	-136.688	125.142	125.142
<b>3405 Επαρχία Λεμεσού - Limassol district</b>					<b>-265.941</b>	<b>0</b>	<b>11.246</b>
<b>345000 Δήμος Λεμεσού - Municipality of Lemesos</b>					<b>-265.941</b>	<b>0</b>	<b>11.246</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					-265.941	0	11.246
<b>001 Ανέγερση Οικισμού και Περιφράγματος - Housing and Erection of Fence</b>	1967	2013		3,25	-265.941	0	11.246
<b>36 ΣΥΜΒΟΥΛΙΑ ΑΠΟΧΕΤΕΥΣΕΩΣ - SEWERAGE BOARDS</b>					<b>-4.200.000</b>	<b>2.919.660</b>	<b>2.919.660</b>
<b>3601 Επαρχία Λευκωσίας - Nicosia District</b>					<b>-4.200.000</b>	<b>2.919.660</b>	<b>2.919.660</b>
<b>361000 Συμβούλιο Αποχετεύσεως Λευκωσίας - Sewerage Board of Lefkosia</b>					<b>-4.200.000</b>	<b>2.919.660</b>	<b>2.919.660</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					-4.200.000	2.919.660	2.919.660
<b>001 Χρηματοδότηση Αποχ. Σχεδίου Λευκωσίας Φάση II - Financing the Nicosia Sew. project Face II</b>	1988	2022		1,00	-3.000.000	2.102.850	2.102.850
<b>002 Χρηματοδότηση Αποχ. Σχεδίου Λευκωσίας Φάση II - Financing Nicosia Sew. Project Face II</b>	1992	2026		1,00	-1.200.000	816.810	816.810
<b>37 ΣΥΜΒΟΥΛΙΑ ΥΔΑΤΟΠΡΟΜΗΘΕΙΑΣ - WATER BOARDS</b>					<b>-41.006</b>	<b>24.289</b>	<b>24.289</b>
<b>3704 Επαρχία Λάρνακας - Larnaca District</b>					<b>-41.006</b>	<b>24.289</b>	<b>24.289</b>
<b>374000 Συμβούλιο Υδατοπρομήθειας Λάρνακας - Water Board of Larnaka</b>					<b>-41.006</b>	<b>24.289</b>	<b>24.289</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					-41.006	24.289	24.289

ΠΙΝΑΚΑΣ ΔΑΝΕΙΩΝ ΑΠΟ ΤΟ ΔΗΜΟΣΙΟ ΤΑΜΕΙΟ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2013  
STATEMENT OF LOANS FROM PUBLIC FUNDS OUTSTANDING AS AT 31 DECEMBER 2013

Λεπτομέρειες Details	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Επιτόκιο Interest Rate %	Αρχικό Ποσό Initial Amount €	2013 Υπόλοιπο Balance €	2012 Υπόλοιπο Balance €
001 Ανώτατο Συμβούλιο Εβκάφ - Evkaf High Council	1939	1982		3,00	-41.006	24.289	24.289
<b>38 ΟΡΓΑΝΙΣΜΟΙ ΔΗΜΟΣΙΟΥ ΔΙΚΑΙΟΥ ΚΑΙ ΑΛΛΟΙ ΟΡΓΑΝΙΣΜΟΙ - PUBLIC CORPORATE BODIES AND OTHER ORGANIZATIONS</b>					<b>-60.342.895</b>	<b>650.247.817</b>	<b>641.555.513</b>
<b>3831 Οργανισμοί Δημοσίου Δικαίου - Public Corporate Bodies</b>					<b>-58.239.408</b>	<b>465.437.720</b>	<b>442.013.437</b>
<b>380103 Αρχή Λιμένων Κύπρου - Cyprus Ports Authority</b>					<b>-2.812.136</b>	<b>2.812.136</b>	<b>2.812.136</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					<b>-2.812.136</b>	<b>2.812.136</b>	<b>2.812.136</b>
<b>016 Αξία Περιουσιακών Στοιχείων που μεταφέρθηκαν απο την Κυβέρνηση - Value of assents Transferred by the Government</b>	1976			0,00	-2.812.136	2.812.136	2.812.136
<b>380104 Επιτροπή Σιτηρών Κύπρου - Cyprus Grain Commission</b>					<b>-5.588.230</b>	<b>3.259.801</b>	<b>3.725.486</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					<b>-5.588.230</b>	<b>3.259.801</b>	<b>3.725.486</b>
<b>019 Ενοποίηση Δανείων - Loans Unification</b>	2008	2020		5,19	-5.588.230	3.259.801	3.725.486
<b>380107 Κυπριακός Οργανισμός Αναπτύξεως Γης - Cyprus Land Development Corporation</b>					<b>-2.972.967</b>	<b>75.765.724</b>	<b>74.277.191</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					<b>-2.972.967</b>	<b>842.740</b>	<b>961.385</b>
<b>009 Απόκτηση Κρατικής Γης Φρέναρος - Σωτήρα - Aquisition of Government Land Frenaros - Sotira</b>	2001	2017		5,00	-666.355	227.643	277.944
<b>010 Απόκτηση Κρατικής Γης Κοκκινотριμιθιά - Aquisition of Gov. Property at Kokkinotrimithia</b>	2003	2022		5,00	-2.135.752	512.580	569.534
<b>011 Απόκτηση Κρατικής Γης στην Αγλαντζιά - Aquisition of Property at Aglantzia</b>	2003	2022		5,00	-170.860	102.516	113.907
<b>3 Άτοκα Δάνεια - Interest Free Debt</b>					<b>0</b>	<b>74.922.984</b>	<b>73.315.806</b>
<b>018 Στεγαστικό Σχέδιο Χαμηλά Αμειβομένων - Housing Scheme for persons with low Income</b>	2001	2026		0,00	0	74.922.984	73.315.806
<b>380114 Κεντρικός Φορέας Ισότιμης Κατανομής Βαρών - Central Agency For Equal Distribution of Burdens</b>					<b>0</b>	<b>363.635.049</b>	<b>340.952.984</b>
<b>3 Άτοκα Δάνεια - Interest Free Debt</b>					<b>0</b>	<b>363.635.049</b>	<b>340.952.984</b>
<b>019 Σχέδιο Αποκατάστασης Προπολεμικής Φερεγγυότητας - Implementation of the pre- Invasion Solvency Scheme</b>	1995			0,00	0	363.635.049	340.952.984
<b>380116 Δανειστικοί Επίτροποι - Loan Commissioners</b>					<b>-46.866.076</b>	<b>19.965.011</b>	<b>20.245.640</b>
<b>3 Άτοκα Δάνεια - Interest Free Debt</b>					<b>-46.866.076</b>	<b>19.965.011</b>	<b>20.245.640</b>
<b>001 Γενική Ανάπτυξη - General Development</b>	1948			0,00	-46.678.130	19.777.065	20.057.694

ΠΙΝΑΚΑΣ ΔΑΝΕΙΩΝ ΑΠΟ ΤΟ ΔΗΜΟΣΙΟ ΤΑΜΕΙΟ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2013  
STATEMENT OF LOANS FROM PUBLIC FUNDS OUTSTANDING AS AT 31 DECEMBER 2013

Λεπτομέρειες Details	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Επιτόκιο Interest Rate %	Αρχικό Ποσό Initial Amount €	2013 Υπόλοιπο Balance €	2012 Υπόλοιπο Balance €
002 Σχολικά Κτίρια - School Buildings	1949			0,00	-187.946	187.946	187.946
3832 Μη Κερδοσκοπικοί Οργανισμοί - Not For Profit Organisations					<b>-2.103.487</b>	<b>184.810.098</b>	<b>199.542.076</b>
380813 Διακυβερνητική Επιτροπή Μεταναστεύσεως για την Ευρώπη - Intergovernmental Committee for European Migration					<b>-40.173</b>	<b>40.172</b>	<b>40.172</b>
3 Άτοκα Δάνεια - Interest Free Debt					-40.173	40.172	40.172
016 Δημιουργία Δανειοδ. Ταμείου για Υποβοήθηση των Μεταναστών - Loan fund for assistihng the Migrants	1977	1999		0,00	-40.173	40.172	40.172
380824 Σύνδεσμος Αστυνομίας - Police Association					<b>-2.063.314</b>	<b>241.230</b>	<b>287.330</b>
1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt					-2.063.314	241.230	287.330
006 Στεγαστικό Σχέδιο Εκτ. Κρατικών Υπαλλήλων - Housing Scheme of Displaced Government Employees	1978	2003		3,00	-2.063.314	241.230	287.330
380829 Οργανισμός Χρηματοδοτήσεως Στέγης - Housing Finance Corporation					<b>0</b>	<b>184.528.696</b>	<b>199.214.574</b>
1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt					0	184.528.696	199.214.574
011 Σχ.Δαν.Ζευγαριών την Αποστατικοποιημένη Ζώνη - Housing Scheme for young couples near occupied areas	1989			B.E.E.K. T.- 0,35	0	24.973.615	27.841.751
012 Αναζωογ. Περιοχ. Πράσινης Γραμμής - Housing Scheme for Revitalisation of Nic. Green Line	1992			B.E.E.K. T.- 0,35	0	11.319.101	12.656.895
013 Στεγαστικό Σχέδιο Κοινοτήτων κάτω 500 κατοίκων - Housing Scheme for Communities under 500 persons	2002			B.E.E.K. T.- 0,35	0	22.983.721	26.444.573
014 Στεγαστικό Σχέδιο Αγροτικών Περιοχών - Housing Scheme of Rural Area	2004			B.E.E.K. T.- 0,35	0	44.104	51.611
015 Στεγαστικό Σχέδιο Πολυτέκνων - Housing Scheme for big Families	2004			B.E.E.K. T.- 0,35	0	2.144.797	2.270.235
016 Στεγαστικό Σχέδιο Αναπήρων - Housing Scheme of Disabled	2007			B.E.E.K. T.- 0,35	0	881.140	1.000.390
018 Δανειοδότηση Ζευγαριών με Χαμηλά και Μέτρια Εισοδήματα - Housing Scheme for low income couples	2009			B.E.E.K. T.- 0,35	0	122.182.218	128.949.119
39 ΕΠΙΧΕΙΡΗΣΕΙΣ - ENTERPRISES					<b>-48.242.424</b>	<b>44.663.172</b>	<b>44.892.342</b>
3933 Εταιρείες με Συμμετοχή στο Μετοχικό τους Κεφάλαιο από το Κράτος - Companies with Share Capital Participation by the Government					<b>-4.375.419</b>	<b>4.375.420</b>	<b>4.375.420</b>
390125 Ελληνικές Χημικές Βιομηχανίες Λτδ - Hellenic Chemical Industries Ltd					<b>-4.375.419</b>	<b>4.375.420</b>	<b>4.375.420</b>
0 Μη Κατατάξιμα - Non Allocated					-4.375.419	4.375.420	4.375.420

ΠΙΝΑΚΑΣ ΔΑΝΕΙΩΝ ΑΠΟ ΤΟ ΔΗΜΟΣΙΟ ΤΑΜΕΙΟ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2013  
STATEMENT OF LOANS FROM PUBLIC FUNDS OUTSTANDING AS AT 31 DECEMBER 2013

Λεπτομέρειες Details	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Επιτόκιο Interest Rate %	Αρχικό Ποσό Initial Amount €	2013 Υπόλοιπο Balance €	2012 Υπόλοιπο Balance €
<b>003 Αντιμετωπ. Τρεχ. Κεφαλ. Δαπανών - Finance of Current and Capital Expenditure</b>	1984	1988		8,00	-3.487.237	3.487.237	3.487.237
<b>004 Αντιμετώπιση Τρέχουσων Δαπανών - To meet current expenditure</b>	1987	1988		8,00	-888.182	888.182	888.182
<b>3934 Εταιρείες - Companies</b>					<b>-6.796.432</b>	<b>3.480.887</b>	<b>3.667.342</b>
<b>390051 Μαρφίν Λαϊκή Τράπεζα Λτδ - Marfin Popular Bank Ltd</b>					<b>-1.079.000</b>	<b>600.394</b>	<b>600.394</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					<b>-1.079.000</b>	<b>600.394</b>	<b>600.394</b>
<b>008 Λαϊκή Επενδυτική Λτδ - Laiki Investment Ltd</b>	1992	2016		0,00	-1.079.000	600.394	600.394
<b>390052 Τράπεζα Κύπρου Λτδ - Bank of Cyprus Ltd</b>					<b>-1.388.000</b>	<b>1.388.000</b>	<b>1.388.000</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					<b>-1.388.000</b>	<b>1.388.000</b>	<b>1.388.000</b>
<b>011 Cisco Ltd - Cisco Ltd</b>	1992	2016		0,00	-1.388.000	1.388.000	1.388.000
<b>390106 Κυπριακή Τράπεζα Αναπτύξεως Λτδ - The Cyprus Development Bank Ltd</b>					<b>-3.353.803</b>	<b>1.492.492</b>	<b>1.492.492</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					<b>-3.353.803</b>	<b>1.492.492</b>	<b>1.492.492</b>
<b>002 Επαναδραστηριοποίηση Εκτοπισθέντων και Πληγέντων Επιχειρηματιών - Financing Scheme for Displaced and affected Businessmen</b>	1987	1995		5,00	-1.957.953	589.231	589.231
<b>001 Χρηματοδότηση Αγοράς Μετοχικού Κεφαλαίου - Finance the subscription to share capital</b>	1992	2016		0,00	-1.395.850	903.261	903.261
<b>390711 Εκκαθαριστής - Liquidator of "The Cyprus Asvestos Mines Ltd"</b>					<b>-975.629</b>	<b>0</b>	<b>186.456</b>
<b>3 Άτοκα Δάνεια - Interest Free Debt</b>					<b>-975.629</b>	<b>0</b>	<b>186.456</b>
<b>014 Πληρωμή Μισθών και Ωφελημάτων στους Πρώην Μισθωτούς της Εταιρείας - Payment of Salaries and Other Benefits to the Company's Ex-Employees</b>	1990	1991		0,00	-975.629	0	186.456
<b>3936 Συνεργατικές Εταιρείες - Co-operative Societies</b>					<b>-36.993.686</b>	<b>36.772.693</b>	<b>36.772.693</b>
<b>391364 Συνεργατική Οικοδομική Εταιρεία Δημοσίων Υπαλλήλων Λτδ. - .</b>					<b>-357.098</b>	<b>136.105</b>	<b>136.105</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt</b>					<b>-357.098</b>	<b>136.105</b>	<b>136.105</b>
<b>002 Δανειοδότηση Μελών για Ανέγερση Κατοικίας - Members Lending for Housing</b>	1968	1988		5,50	-227.244	81.662	81.662
<b>003 Δανειοδότηση Μελών για Ανέγερση Κατοικίας - Members Lending for Housing</b>	1970	1998		5,50	-129.854	54.443	54.443
<b>391369 Συνεργατική Κεντρική Τράπεζα Λτδ. - Co-operative Central Bank Ltd</b>					<b>-36.534.072</b>	<b>36.534.072</b>	<b>36.534.072</b>
<b>1 Αποπληρωτέα Τοκοχρεωλυτικά</b>					<b>-36.534.072</b>	<b>36.534.072</b>	<b>36.534.072</b>



ΠΙΝΑΚΑΣ ΔΑΝΕΙΩΝ ΑΠΟ ΤΟ ΔΗΜΟΣΙΟ ΤΑΜΕΙΟ ΚΑΤΑ ΤΗΝ 31η ΔΕΚΕΜΒΡΙΟΥ 2013  
STATEMENT OF LOANS FROM PUBLIC FUNDS OUTSTANDING AS AT 31 DECEMBER 2013

Λεπτομέρειες Details	Έτος Σύναψης Year Raised	Έτος Λήξης Maturity Year	Ξένο Νόμισμα Foreign Currency	Επιτόκιο Interest Rate %	Αρχικό Ποσό Initial Amount €	2013 Υπόλοιπο Balance €	2012 Υπόλοιπο Balance €
- Unfunded Debt							
<b>005</b> Αποπληρωμή Συνεργατικών Καταθέσεων - Repayment of deposits at Co-Operative Institutions	1976	1979		3,00	-36.534.072	36.534.072	36.534.072
<b>391458</b> Συνεργατική Εταιρεία Κωφών Λτδ. - .					<b>-102.516</b>	<b>102.516</b>	<b>102.516</b>
<b>1</b> Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt					<u>-102.516</u>	<u>102.516</u>	<u>102.516</u>
<b>004</b> Κάλυψη Επείγουσων Οικονομικών Υποχρεώσεων - Loan to meet urgent financial obligations	1989			1,00	-102.516	102.516	102.516
<b>3938</b> Διάφοροι - Sundries					<u>-76.887</u>	<u>34.172</u>	<u>76.887</u>
<b>390901</b> Διάφορα Άτομα - Sundry Persons					<u>-76.887</u>	<u>34.172</u>	<u>76.887</u>
<b>1</b> Αποπληρωτέα Τοκοχρεωλυτικά - Unfunded Debt					<u>-76.887</u>	<u>34.172</u>	<u>76.887</u>
<b>003</b> Δάνειο για Οικονομική Βοήθεια - Loan for Finance	1998	2009		5,00	-42.715	0	42.715
<b>004</b> Δάνειο για κάλυψη ζημιών - Loan for damages	1996	2007		5,00	-34.172	34.172	34.172

Σημειώσεις - Notes:

1. E= Euribor

2. B.E.E.K.T.= Βασικό Επιτόκιο Ευρωπαϊκής Κεντρικής Τράπεζας - Basic Interest Rate of European Central Bank