

# **Reporting of Government Deficits and Debt Levels**

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

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Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

**Member State: GREECE**

**Date: 14/04/2015**

DD/MM/YYYY

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

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

*Not applicable: M ; Not available: L*

*For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.*

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

Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	ESA 2010 codes	2011	2012	Year 2013	2014	2015
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-21,221	-16,871	-22,498	-6,356	-460
- Central government	S.1311	-19,273	-15,938	-26,624	-7,836	-573
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	487	633	755	524	863
- Social security funds	S.1314	-2,435	-1,566	3,371	956	-750
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		355,977	304,714	319,178	317,094	316,900
<i>By category:</i>						
Currency and deposits	AF.2	820	774	819	995	
Debt securities	AF.3	251,799	93,499	79,206	70,850	
Short-term	AF.31	11,844	16,516	11,993	13,169	
Long-term	AF.32	239,955	76,983	67,213	57,681	
Loans	AF.4	103,358	210,441	239,153	245,249	
Short-term	AF.41	2,821	2,396	2,093	4,542	
Long-term	AF.42	100,537	208,045	237,060	240,707	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	5,095	4,787	4,978	6,844	L
<b>Interest (consolidated)</b>	D.41 (uses)	15,067	9,743	7,276	6,986	L
<b>Gross domestic product at current market prices</b>	B.1*g	207,752	194,204	182,438	179,081	184,870

(1) Please indicate status of data: estimated, half-finalized, final.

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government deficit/surplus**

Member State: GREECE	Year					
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 14/04/2015						
<b>Working balance in central government accounts</b>	<b>-22,882</b>	<b>-15,688</b>	<b>-5,441</b>	<b>-3,697</b>	<b>-103</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-157	-634	-33	-119	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	5	4	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-162	-638	-33	-119	0	
of which: transactions in debt liabilities (+/-)	-78	-542	-189	127	0	
of which: net settlements under swap contracts (+/-)	-66	201	-49	187	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-952	165	214	-115	-32	
<i>Detail 1</i>	-269	-107	-232	-95		EU disallowances and penalties of ELEGEF
<i>Detail 2</i>	-683	272	446	-20	-32	Other
Difference between interest paid (+) and accrued (D.41)(-)	350	2,551	-1,376	-1,819	-2,000	
Other accounts receivable (+)	1,496	-188	-84	-1,789	-1,145	
<i>Detail 1</i>	491	76	299	-1,237		Accrual EU revenue
<i>Detail 2</i>	1,005	-264	-383	-552	-1,145	Other
Other accounts payable (-)	1,007	748	1,300	-333	-182	
<i>Detail 1</i>	247	122	582	-46		Payables of the ministries
<i>Detail 2</i>	760	626	718	-287	-218	Other
Working balance (+/-) of entities not part of central government	0	0	0	0	M	
Net borrowing (-) or net lending (+) of other central government bodies	5,440	-2,965	-15,047	2,198	2,815	
<i>Detail 1</i>	4,593	-2,433	-16,317	2,145	853	Government Enterprises & EBFs
<i>Detail 2</i>	847	-532	1,270	53	1,962	Public Hospitals
Other adjustments (+/-) (please detail)	-3,575	73	-6,157	-2,162	74	
<i>Detail 1</i>	732	694	621	471		Accrued bank guarantee fees
<i>Detail 2</i>	0	-467	-5,513	-1,152		Settlement of government arrears
<i>Detail 3</i>	-2,955	113	0	0		Debt assumptions
<i>Detail 4</i>	66	79	135	151		Intangibles
<i>Detail 5</i>	-1,418	-346	-1,400	-1,632	74	Other
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-19,273</b>	<b>-15,938</b>	<b>-26,624</b>	<b>-7,836</b>	<b>-573</b>	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M		
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: GREECE						
Data are in ...(millions of units of national currency)						
Date: 14/04/2015						
	2011	2012	Year 2013	2014	2015	
<b>Working balance in local government accounts</b>	798	934	1,097	1,266	863	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	169	149	98	93		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	169	149	98	93		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>	169	149	98	93		-REVENUE FROM BORROWING+REPAYMENT OF DEBT
<i>Detail 2</i>	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	255	-192	-35		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	255	-192	-35		SETTLEMENT OF GOVERNMENT ARREARS FOR Local GOVERNMENT
Other accounts payable (-)	13	140	771	266		
<i>Detail 1</i>	-42	3	-2	-1		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	55	137	773	267		PAYMENTS TO THIRD PARTIES OUTSIDE G.G
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net borrowing (-) or net lending (+) of other local government bodies	168	-2	69	62		
<i>Detail 1</i>	16	-5	41	46		LEGAL ENTITIES UNDER PUBLIC LAW+MUNICIPAL ENTERPRISES
<i>Detail 2</i>	152	3	28	16		REGIONS
Other adjustments (+/-) (please detail)	-661	-843	-1,088	-1,128		
<i>Detail 1</i>	-695	-831	-949	-1,128		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
<i>Detail 2</i>	46	0	0	0		CAPITAL TRANSFERS OF STATE
<i>Detail 3</i>	-12	-12	-139	0		DEBT ASSUMPTION FOR WATER SUPPLY ENTERPRISES
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	487	633	755	524	863	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

**Table 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus**

Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	Year					
	2011	2012	2013	2014	2015	
<b>Working balance in social security accounts</b>	-932	293	1,047	-275	-750	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-256	-216	23	77		
<i>Detail 1</i>	-273	-252	47	47		Accrual adjustment of social contributions
<i>Detail 2</i>	17	36	-24	30		Accrual adjustment of pensions
Other accounts payable (-)	-1,247	-1,643	2,301	1,154		
<i>Detail 1</i>	-1,247	-1,643	2,301	1,154		Payables related to SSFs
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	-2,435	-1,566	3,371	956	-750	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>21,221</b>	<b>16,871</b>	<b>22,498</b>	<b>6,356</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>558</b>	<b>45,625</b>	<b>-11,167</b>	<b>-9,617</b>
Currency and deposits (F.2)	-2,001	5,928	1,079	-3,050
Debt securities (F.3)	-48	12,834	-238	-1,606
Loans (F.4)	831	19,543	-24,563	-73
<i>Increase (+)</i>	1,543	25,044	118	-68
<i>Reduction (-)</i>	-712	-5,501	-24,681	-5
Short term loans (F.41), net	0	1	99	-100
Long-term loans (F.42)	831	19,542	-24,662	27
<i>Increase (+)</i>	1,543	25,043	19	32
<i>Reduction (-)</i>	-712	-5,501	-24,681	-5
Equity and investment fund shares/units (F.5)	596	7,617	13,289	-1,674
Portfolio investments, net <sup>(2)</sup>	5	53	233	-30
Equity and investment fund shares/units other than portfolio investments	591	7,564	13,056	-1,644
<i>Increase (+)</i>	1,302	7,599	13,736	486
<i>Reduction (-)</i>	-711	-35	-680	-2,130
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,180	-297	-734	-3,214
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>4,113</b>	<b>-113,870</b>	<b>3,114</b>	<b>1,155</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-78	-123	-1,203	321
Net incurrence (-) of other accounts payable (F.8)	2,737	-2,109	5,797	2,277
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-80	324	97	37
Issuances above(-)/below(+) nominal value	85	0	0	6
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	813	2,368	-1,350	-1,813
Redemptions/repurchase of debt above(+)/below(-) nominal value	-11	-114,236	-1	-32
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-28	-94	-226	359
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	675	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-240</b>	<b>111</b>	<b>19</b>	<b>22</b>
Difference between capital and financial accounts (B.9-B.9f)	-240	111	19	22
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>25,652</b>	<b>-51,263</b>	<b>14,464</b>	<b>-2,084</b>

\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>19,273</b>	<b>15,938</b>	<b>26,624</b>	<b>7,836</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>495</b>	<b>41,483</b>	<b>-11,791</b>	<b>-7,958</b>
Currency and deposits (F.2)	-2,393	5,268	-280	-2,796
Debt securities (F.3)	0	9,341	307	-186
Loans (F.4)	868	19,627	-24,545	-74
Increase (+)	1,543	25,044	118	-69
Reduction (-)	-675	-5,417	-24,663	-5
Short term loans (F.41), net	0	1	99	-100
Long-term loans (F.42)	868	19,626	-24,644	26
Increase (+)	1,543	25,043	19	31
Reduction (-)	-675	-5,417	-24,663	-5
Equity and investment fund shares/units (F.5)	584	7,583	13,132	-1,634
Portfolio investments, net <sup>(2)</sup>	-7	19	76	10
Equity and investment fund shares/units other than portfolio investments	591	7,564	13,056	-1,644
Increase (+)	1,302	7,599	13,736	486
Reduction (-)	-711	-35	-680	-2,130
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,436	-336	-405	-3,268
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>4,704</b>	<b>-123,942</b>	<b>42</b>	<b>-475</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-78	-123	-1,203	321
Net incurrence (-) of other accounts payable (F.8)	3,971	-606	2,725	647
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-80	324	97	37
Issuances above(-)/below(+) nominal value	117	0	0	6
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	813	2,663	-1,350	-1,813
Redemptions/repurchase of debt above(+)/below(-) nominal value	-11	-126,106	-1	-32
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-28	-94	-226	359
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-260</b>	<b>22</b>	<b>-112</b>	<b>2</b>
Difference between capital and financial accounts (B.9-B.9f)	-260	22	-112	2
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>24,212</b>	<b>-66,499</b>	<b>14,763</b>	<b>-595</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>378,648</b>	<b>312,149</b>	<b>326,912</b>	<b>326,317</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	378,648	312,149	326,912	326,317
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	0	0	0	0

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.



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

Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: GREECE Data are in ... (millions of units of national currency) Date: 14/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-487</b>	<b>-633</b>	<b>-755</b>	<b>-524</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>311</b>	<b>322</b>	<b>-59</b>	<b>191</b>
Currency and deposits (F.2)	298	101	177	120
Debt securities (F.3)	13	-34	-44	5
Loans (F.4)	0	0	0	89
Increase (+)	0	0	0	89
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	89
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	0	255	-192	-23
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>13</b>	<b>140</b>	<b>771</b>	<b>266</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	13	140	771	266
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>4</b>	<b>44</b>	<b>101</b>	<b>-62</b>
Difference between capital and financial accounts (B.9-B.9f)	4	44	101	-62
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-159</b>	<b>-127</b>	<b>58</b>	<b>-129</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,801</b>	<b>1,708</b>	<b>1,810</b>	<b>1,587</b>
Local government gross debt (level) (b) <sup>(5)</sup>	1,879	1,752	1,810	1,681
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	78	44	0	94

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>2,435</b>	<b>1,566</b>	<b>-3,371</b>	<b>-956</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,422</b>	<b>-254</b>	<b>1,163</b>	<b>-458</b>
Currency and deposits (F.2)	94	559	1,182	-374
Debt securities (F.3)	-1,235	-547	-181	-3,270
Loans (F.4)	-37	-84	-18	3,149
Increase (+)	0	0	0	3,149
Reduction (-)	-37	-84	-18	0
Short term loans (F.41), net	0	0	0	3,148
Long-term loans (F.42)	-37	-84	-18	1
Increase (+)	0	0	0	1
Reduction (-)	-37	-84	-18	0
Equity and investment fund shares/units (F.5)	12	34	157	-40
Portfolio investments, net <sup>(2)</sup>	12	34	157	-40
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-256	-216	23	77
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-1,247</b>	<b>-1,643</b>	<b>2,141</b>	<b>1,364</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,247	-1,643	2,141	1,364
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>16</b>	<b>45</b>	<b>30</b>	<b>82</b>
Difference between capital and financial accounts (B.9-B.9f)	16	45	30	82
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-218</b>	<b>-286</b>	<b>-37</b>	<b>32</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-24,472</b>	<b>-9,143</b>	<b>-9,544</b>	<b>-10,810</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	584	298	261	293
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	25,056	9,441	9,805	11,103

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Statement Number	Member State: GREECE Data are in ...(millions of units of national currency) Date: 14/04/2015	Year				
		2011 half-finalized	2012 half-finalized	2013 half-finalized	2014 half-finalized	2015 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	2,772	3,120	1,512	1,416	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	305	24,262	0	0	L
	<i>Institutional characteristics:</i>	PROTON BANK 3RIDGE LOANS POSTBANK PREFERENCE SHARES (LEGAL FORM)				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:	Market value of securities much lower than nominal value				
	ii) the reasons for these differences:	Economic crisis				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	202,142	195,430	182,379	178,868	L

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.