

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

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

Member State: Portugal

Date: 13/04/2015

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: Portugal Data are in ...(millions of units of national currency) Date:13/04/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-12,967	-9,450	-8,181	-7,717	-4,860
- Central government	S.1311	-13,163	-10,583	-9,004	-8,945	-6,719
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-242	819	401	445	924
- Social security funds	S.1314	438	314	423	783	935
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		195,690	211,784	219,645	225,280	223,603
<i>By category:</i>						
Currency and deposits	AF.2	10,143	9,388	10,491	14,922	
Debt securities	AF.3	123,922	116,797	114,403	110,750	
Short-term	AF.31	12,027	13,025	7,412	12,681	
Long-term	AF.32	111,895	103,772	106,991	98,069	
Loans	AF.4	61,625	85,599	94,751	99,608	
Short-term	AF.41	4,486	2,949	2,415	1,661	
Long-term	AF.42	57,139	82,650	92,336	97,947	
General government expenditure on:						
Gross fixed capital formation	P.51g	6,139	4,158	3,534	3,487	4,373
Interest (consolidated)	D.41 (uses)	7,604	8,214	8,319	8,580	8,886
Gross domestic product at current market prices	B.1*g	176,167	168,398	169,395	173,053	178,245

(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: Portugal	Year				
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015
Date: 13/04/2015					
Working balance in central government accounts	-13,877	-20,242	-12,607	-14,733	-11,232
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	6,833	11,346	4,943	7,641	5,208
Loans, granted (+)	7,394	4,749	4,201	8,975	2,743
Loans, repayments (-)	-1,544	-157	-1,343	-423	-517
Equities, acquisition (+)	814	1,590	2,012	1,887	2,892
Equities, sales (-)	-2	-3	0	0	0
Other financial transactions (+/-)	171	5,167	74	-2,799	90
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	0	0	0	0	0
<i>Detail 1</i>					
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (D.41)(-)	-612	-120	-291	-601	-549
Other accounts receivable (+)	-3,125	-2,998	-24	984	940
<i>Time adjustment for taxes</i>	-61	-167	69	86	113
<i>Other</i>	-3,064	-2,831	-92	898	827
Other accounts payable (-)	1,044	-41	-56	46	14
<i>Other</i>	1,044	-41	-56	46	14
<i>Detail 2</i>					
Working balance (+/-) of entities not part of central government	0	0	0	0	0
Net borrowing (-) or net lending (+) of other central government bodies	-2,456	2,437	217	2,866	3,609
<i>Autonomous Services and Funds and other bodies classified to general government</i>	-2,293	2,338	254	3,017	3,736
<i>Civil Servants' Pension Scheme</i>	-163	99	-36	-151	-126
Other adjustments (+/-) (please detail)	-970	-965	-1,187	-5,146	-4,710
<i>Leasing (net)</i>	1	6	0	0	0
<i>Debt assumptions</i>	0	0	0	-1,396	0
<i>Capital injections reclassified to D9</i>	-873	-915	-1,205	-3,692	-4,643
<i>Guarantees</i>	-157	-54	-60	-53	-43
<i>Other</i>	59	-2	78	-5	-24
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-13,163	-10,583	-9,004	-8,945	-6,719

(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: Portugal Data are in ... (millions of units of national currency) Date: 13/04/2015	2011	2012	Year 2013	2014	2015	
Working balance in state government accounts	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>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	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: Portugal	Year				
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015
Date:13/04/2015					
Working balance in local government accounts	165	488	-912	90	
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance	24	11	31	65	
Loans (+/-)	1	3	31	39	
Equities (+/-)	24	11	10	26	
Other financial transactions (+/-)	-1	-3	-10	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	0	0	0	0	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	42	36	4	-1	
Other accounts receivable (+)	0	-18	0	0	
Detail 1					
Detail 2					
Other accounts payable (-)	-187	69	1,428	317	
Accrual adjustment for regional government	-436	-163	1,002	501	
Accrual adjustment for local government	249	232	426	-185	
Working balance (+/-) of entities not part of local government	0	0	0	0	
Net borrowing (-) or net lending (+) of other local government bodies	-48	246	-98	-17	
Regional government	-139	165	-38	5	
Local government	91	82	-59	-23	
Other adjustments (+/-) (please detail)	-239	-13	-53	-7	
Debt assumptions	-237	0	0	0	
Capital injections	-6	-21	-1	-10	
Leasing	0	0	0	8	
Interests of swaps	9	17	23	9	
Other	-5	-9	-75	-13	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-242	819	401	445	

(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: Portugal	Year				
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015
Date:13/04/2015					
Working balance in social security accounts	-362	-1,188	496	426	
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance	806	1,619	-7	-7	
Loans (+/-)	0	0	0	0	
Equities (+/-)	-308	-707	264	-613	
Other financial transactions (+/-)	1,114	2,326	-271	607	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	0	0	0	0	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	-12	-126	-67	364	
Time adjustment for social contributions	-21	-33	-31	51	
EU Neutrality	9	-93	-35	312	
Other	0	0	0	0	
Other accounts payable (-)	0	0	0	0	
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of social security funds	0	0	0	0	
Net borrowing (-) or net lending (+) of other social security bodies	0	0	0	0	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	5	8	0	0	
Other	5	8	0	0	
Detail 2					
Detail 3					
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	438	314	423	783	

(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: Portugal Data are in ...(millions of units of national currency) Date:13/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	12,967	9,450	8,181	7,717
Net acquisition (+) of financial assets ⁽²⁾	14,584	1,578	-2,278	-2,728
Currency and deposits (F.2)	10,078	1,445	1,445	-241
Debt securities (F.3)	283	6,518	-958	-4,698
Loans (F.4)	838	1,261	-105	-356
<i>Increase (+)</i>	1,249	1,419	83	103
<i>Reduction (-)</i>	-411	-158	-188	-459
Short term loans (F.41), net	13	83	-4	-13
Long-term loans (F.42)	824	1,177	-101	-342
<i>Increase (+)</i>	1,212	1,295	81	93
<i>Reduction (-)</i>	-387	-118	-182	-435
Equity and investment fund shares/units (F.5)	-437	-4,081	-751	2,896
Portfolio investments, net ⁽²⁾	-345	-783	590	-575
Equity and investment fund shares/units other than portfolio investments	-93	-3,298	-1,341	3,471
<i>Increase (+)</i>	43	918	1,204	5,366
<i>Reduction (-)</i>	-136	-4,216	-2,545	-1,895
Financial derivatives (F.71)	-217	-188	-23	102
Other accounts receivable (F.8)	4,037	-3,376	-1,885	-432
Other financial assets (F.1, F.6)	1	-1	0	1
Adjustments ⁽³⁾	-5,463	4,638	2,548	1,512
Net incurrence (-) of liabilities in financial derivatives (F.71)	-34	-32	-18	6
Net incurrence (-) of other accounts payable (F.8)	-6,911	3,540	2,607	1,657
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	644	896	474	-837
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	536	245	-20	-209
Redemptions/repurchase of debt above(+)/below(-) nominal value	1	71	32	276
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	263	-357	-720	877
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	80	-122	-317
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	38	196	314	58
Statistical discrepancies	539	429	-591	-865
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	539	429	-591	-865
Change in general government (S.13) consolidated gross debt ^(1,2)	22,627	16,095	7,860	5,636

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

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

(2) Consolidated within 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: Portugal Data are in ...(millions of units of national currency) Date:13/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	13,163	10,583	9,004	8,945
Net acquisition (+) of financial assets ⁽²⁾	14,935	2,860	-1,959	-1,182
Currency and deposits (F.2)	10,413	2,484	558	-668
Debt securities (F.3)	3	5,291	-535	-3,380
Loans (F.4)	874	2,021	819	-171
Increase (+)	1,287	2,193	1,007	321
Reduction (-)	-413	-171	-188	-493
Short term loans (F.41), net	13	83	-4	-13
Long-term loans (F.42)	860	1,938	823	-158
Increase (+)	1,250	2,069	1,005	311
Reduction (-)	-389	-131	-182	-469
Equity and investment fund shares/units (F.5)	-136	-3,330	-1,002	3,492
Portfolio investments, net ⁽²⁾	-41	-30	260	21
Equity and investment fund shares/units other than portfolio investments	-95	-3,300	-1,262	3,471
Increase (+)	41	916	1,204	5,366
Reduction (-)	-136	-4,216	-2,466	-1,895
Financial derivatives (F.71)	-277	-249	56	29
Other accounts receivable (F.8)	4,058	-3,358	-1,854	-483
Other financial assets (F.1, F.6)	1	-1	0	1
Adjustments ⁽³⁾	-5,054	4,392	1,401	831
Net incurrence (-) of liabilities in financial derivatives (F.71)	-34	-32	-18	6
Net incurrence (-) of other accounts payable (F.8)	-6,203	3,376	1,599	1,151
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	672	953	501	-905
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	469	206	-37	-262
Redemptions/repurchase of debt above(+)/below(-) nominal value	1	71	32	276
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	263	-357	-720	877
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	80	-182	-359
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-222	95	227	47
Statistical discrepancies	124	1,025	255	-1,440
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	124	1,025	255	-1,440
Change in central government (S.1311) consolidated gross debt ^(1, 2)	23,167	18,860	8,702	7,155
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	191,056	209,145	216,922	223,893
Central government gross debt (level) (b) ^(2, 5)	191,591	210,450	219,152	226,307
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	535	1,306	2,230	2,414

***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: Portugal Data are in ...(millions of units of national currency) Date:13/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
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 ⁽²⁾	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
Adjustments ⁽²⁾	M	M	M	M
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 ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: Portugal Data are in ... (millions of units of national currency) Date: 13/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	242	-819	-401	-445
Net acquisition (+) of financial assets ⁽²⁾	14	186	34	110
Currency and deposits (F.2)	101	81	96	105
Debt securities (F.3)	-79	43	13	0
Loans (F.4)	0	10	0	0
Increase (+)	0	10	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	10	0	0
Increase (+)	0	10	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	-8	25	-81	1
Portfolio investments, net ⁽²⁾	-10	23	-2	1
Equity and investment fund shares/units other than portfolio investments	2	2	-79	0
Increase (+)	2	2	0	0
Reduction (-)	0	0	-79	0
Financial derivatives (F.71)	0	13	7	3
Other accounts receivable (F.8)	0	15	0	0
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-408	301	1,140	517
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-708	164	1,008	506
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 ⁽⁴⁾ (+)	42	36	4	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	41	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	258	101	87	11
Statistical discrepancies	508	-256	-454	12
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	508	-256	-454	12
Change in local government (S.1313) consolidated gross debt ^(1, 2)	356	-588	319	193
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	11,002	10,395	10,526	10,766
Local government gross debt (level) (b) ⁽⁵⁾	11,047	10,458	10,777	10,971
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	45	63	252	205

*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: Portugal Data are in ...(millions of units of national currency) Date: 13/04/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-438	-314	-423	-783
Net acquisition (+) of financial assets ⁽²⁾	543	657	766	475
Currency and deposits (F.2)	-638	120	441	-62
Debt securities (F.3)	1,434	1,299	110	1,014
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	-293	-776	332	-597
Portfolio investments, net ⁽²⁾	-293	-776	332	-597
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)	61	48	-85	70
Other accounts receivable (F.8)	-21	-33	-31	51
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	2	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	0	0	0	0
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 ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	2		0	0
Statistical discrepancies	-105	-344	-346	307
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-105	-344	-346	307
Change in social security (S.1314) consolidated gross debt ^(1, 2)	2	-1	-3	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-6,368	-7,756	-7,803	-9,378
Social security gross debt (level) (b) ^(2, 5)	5	4	2	1
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	6,373	7,760	7,805	9,379

*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: Portugal Data are in ...(millions of units of national currency) Date:13/04/2015	Year				
		2011 final	2012 final	2013 half-finalized	2014 half-finalized	2015 forecast
2	Trade credits and advances (AF.81 L)	6,107	5,347	4,512	3,246	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	Capitalised interest on Saving Certificates	4,803	4,140	4,025	4,055	L
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	144,738	137,846	139,318	143,125	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.