

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Greece

18/04/2016

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 surplus/ deficit and debt levels and provision of associated data

Member State: Greece Data are in ...(millions of units of national currency) 18/04/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-16,870	-23,503	-6,476	-12,757	-3,695
- Central government	S.1311	-15,926	-27,605	-7,812	-12,714	-2,966
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	622	737	575	501	315
- Social security funds	S.1314	-1,566	3,365	761	-544	-1,044
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		305,094	320,510	319,718	311,452	321,000
<i>By category:</i>						
Currency and deposits	AF.2	1,055	1,088	6,374	5,555	
Debt securities	AF.3	93,443	79,205	70,059	61,631	
Short-term	AF.31	16,516	11,993	12,826	12,119	
Long-term	AF.32	76,927	67,212	57,233	49,512	
Loans	AF.4	210,596	240,217	243,285	244,266	
Short-term	AF.41	359	183	356	199	
Long-term	AF.42	210,237	240,034	242,929	244,067	
General government expenditure on:						
Gross fixed capital formation	P.51g	4,790	6,188	6,527	6,747	L
Interest (consolidated)	D.41 (uses)	9,743	7,275	7,181	6,703	L
Gross domestic product at current market prices	B.1*g	191,204	180,389	177,559	176,023	174,791

(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 surplus/ deficit

Member State: Greece Data are in ... (millions of units of national currency) 18/04/2016	Year					
	2012	2013	2014	2015	2016	
Working balance in central government accounts	-15,688	-5,441	-3,697	-3,530	-2,224	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-641	-33	-191	310	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	4	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-645	-33	-191	310	0	
of which: transactions in debt liabilities (+/-)	-542	-189	127	494	0	
of which: net settlements under swap contracts (+/-)	201	49	187	494	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	165	213	-67	-246	-60	
Detail 1	-107	-232	-87	-351		EU Disallowances and penalties of ELEGEP
Detail 2	272	445	20	105	-60	Other
Difference between interest paid (+) and accrued (D.41)(-)	2,551	-1,376	-1,819	-1,506	-1,000	
Other accounts receivable (+)	-188	-84	-1,823	232	-664	
Detail 1	76	299	-1,237	-23	-882	Accrual EU revenue
Detail 2	-264	-383	-586	255	218	Other
Other accounts payable (-)	748	1,300	-336	-1,201	-803	
Detail 1	122	582	-49	-439	-772	Payables of the Ministries
Detail 2	626	718	-287	-762	-31	Other
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-2,948	-15,001	2,325	-3,633	2,105	
Detail 1	-2,416	-16,271	2,270	-3,406	545	Government Enterprises & EBFs (payables of these entities are reported in this line)
Detail 2	-532	1,270	55	-227	1,560	Public Hospitals (payables of these entities are reported in this line)
Other adjustments (+/-) (please detail)	75	-7,183	-2,204	-3,140	-320	
Detail 1	-346	-2,423	-1,558	-3,599	-320	Other
Detail 2	694	621	470	535		Accrued Bank guarantee fees
Detail 3	-467	-5,513	-1,152	0		Settlement of government arrears
Detail 4	113	0	0	0		Debt assumptions
Detail 5	81	132	36	-76		Intangibles
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-15,926	-27,605	-7,812	-12,714	-2,966	

(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 surplus/ deficit

Member State: Greece Data are in ...(millions of units of national currency) 18/04/2016	2012	2013	Year 2014	2015	2016	
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 lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	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 surplus/ deficit

Member State: Greece Data are in ...(millions of units of national currency) 18/04/2016	2012	2013	Year 2014	2015	2016	
Working balance in local government accounts	934	1,097	1,257	1,507	315	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	149	98	94	93		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	149	98	94	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>	149	98	94	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 (+)	255	-192	-40	55		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	255	-192	-40	55		SETTLEMENT OF GOVERNMENT ARREARS FOR LOCAL GOVERNMENT
Other accounts payable (-)	129	750	267	28		
<i>Detail 1</i>	3	-2	-11	-24		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	126	752	278	52		PAYMENTS TO THIRD PARTIES OUTSIDE G.G.
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	-2	72	89	37		
<i>Detail 1</i>	-5	44	47	22	LEGAL ENTITIES UNDER PUBLIC LAW + MUNICIPAL ENTERPRISES(not included payables and receivables)	
<i>Detail 2</i>	3	28	42	15	REGIONS(not included payables and receivables)	
Other adjustments (+/-) (please detail)	-843	-1,088	-1,092	-1,219		
<i>Detail 1</i>	-831	-949	-1,092	-1,219		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
<i>Detail 2</i>	0	0	0	0		CAPITAL TRANSFERS OF STATE
<i>Detail 3</i>	-12	-139	0	0		DEBT ASSUMPTION FOR WATER SUPPLY ENTERPRISES
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	622	737	575	501	315	

(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 surplus/ deficit

Member State: Greece	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
18/04/2016						
Working balance in social security accounts	293	1,047	-413	346	-1,044	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-216	23	77	59		
Detail 1	-252	47	47	-29		accrual adjustment of social contributions
Detail 2	36	-24	30	88		accrual adjustment of pensions
Other accounts payable (-)	-1,643	2,295	1,097	-605		
Detail 1						
Detail 2	-1,643	2,295	1,097	-605		payables related to SSF
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Other adjustments (+/-) (please detail)	0	0	0	-344		
Detail 1	0	0	0	40		other
Detail 2	0	0	0	-384		tsmede-etaa capital transfer
Detail 3	0	0	0	0		
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-1,566	3,365	761	-544	-1,044	

(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

Data are in ...(millions of units of national currency)

18/04/2016

	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	16,870	23,503	6,476	12,757
Net acquisition (+) of financial assets ⁽²⁾	45,772	-11,741	-13,183	-17,746
Currency and deposits (F.2)	6,729	951	-6,436	-3,298
Debt securities (F.3)	12,120	-246	-1,613	-11,674
Loans (F.4)	19,544	-24,563	-238	-199
Increase (+)	25,048	118	-70	4
Reduction (-)	-5,504	-24,681	-168	-203
Short term loans (F.41), net	1	99	-100	2
Long-term loans (F.42)	19,543	-24,662	-138	-201
Increase (+)	25,047	19	30	2
Reduction (-)	-5,504	-24,681	-168	-203
Equity and investment fund shares/units (F.5)	7,610	13,288	-1,751	-1,524
Portfolio investments, net ⁽²⁾	49	233	-36	68
Equity and investment fund shares/units other than portfolio investments	7,561	13,055	-1,715	-1,592
Increase (+)	7,599	13,736	496	38
Reduction (-)	-38	-681	-2,211	-1,630
Financial derivatives (F.71)	3	1	0	0
Other accounts receivable (F.8)	-234	-1,173	-3,144	-675
Other financial assets (F.1, F.6)	0	1	-1	-376
Adjustments ⁽²⁾	-113,868	3,571	5,902	-2,728
Net incurrence (-) of liabilities in financial derivatives (F.71)	-123	-1,203	324	494
Net incurrence (-) of other accounts payable (F.8)	-2,112	6,258	2,297	-2,278
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	324	97	65	-10
Issuances above(-)/below(+) nominal value	0	0	6	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	2,373	-1,342	-1,818	-1,506
Redemptions/repurchase of debt above(+)/below(-) nominal value	-114,231	-1	-32	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-99	-238	378	572
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	4,682	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	31	83	13	-549
Difference between capital and financial accounts (B.9-B.9f)	31	83	13	-549
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-51,195	15,416	-792	-8,266

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit 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) 18/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	15,926	27,605	7,812	12,714
Net acquisition (+) of financial assets ⁽²⁾	41,549	-12,375	-11,520	-16,926
Currency and deposits (F.2)	5,988	-418	-6,132	-2,471
Debt securities (F.3)	8,627	299	-193	-11,625
Loans (F.4)	19,628	-24,545	-302	-79
Increase (+)	25,048	118	-70	4
Reduction (-)	-5,420	-24,663	-232	-83
Short term loans (F.41), net	1	99	-100	2
Long-term loans (F.42)	19,627	-24,644	-202	-81
Increase (+)	25,047	19	30	2
Reduction (-)	-5,420	-24,663	-232	-83
Equity and investment fund shares/units (F.5)	7,576	13,131	-1,711	-1,586
Portfolio investments, net ⁽²⁾	15	76	4	6
Equity and investment fund shares/units other than portfolio investments	7,561	13,055	-1,715	-1,592
Increase (+)	7,599	13,736	496	38
Reduction (-)	-38	-681	-2,211	-1,630
Financial derivatives (F.71)	3	1	0	0
Other accounts receivable (F.8)	-273	-844	-3,181	-789
Other financial assets (F.1, F.6)	0	1	-1	-376
Adjustments ⁽²⁾	-123,929	526	5,461	-2,143
Net incurrence (-) of liabilities in financial derivatives (F.71)	-123	-1,203	324	494
Net incurrence (-) of other accounts payable (F.8)	-598	3,213	723	-1,693
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	324	97	65	-10
Issuances above(-)/below(+) nominal value	0	0	6	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	2,668	-1,342	-1,818	-1,506
Redemptions/repurchase of debt above(+)/below(-) nominal value	-126,101	-1	-32	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-99	-238	378	572
Changes in sector classification (K.61) ⁽⁶⁾ (+/-)	0	0	5,815	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	24	-29	-53	-486
Difference between capital and financial accounts (B.9-B.9f)	24	-29	-53	-486
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-66,430	15,727	1,700	-6,841
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	312,530	328,257	329,070	322,178
Central government gross debt (level) (b) ^(2, 5)	312,530	328,257	329,957	323,116
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	887	938

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

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit 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) 18/04/2016	Year			
	2012	2013	2014	2015
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 lending/ net borrowing 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 surplus/ deficit 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) 18/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-622	-737	-575	-501
Net acquisition (+) of financial assets ⁽²⁾	403	-49	157	366
Currency and deposits (F.2)	182	187	103	45
Debt securities (F.3)	-34	-44	5	1
Loans (F.4)	0	0	89	265
Increase (+)	0	0	89	265
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	89	265
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 ⁽²⁾	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)	255	-192	-40	55
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	129	750	267	27
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	129	750	267	27
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) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	-38	82	70	10
Difference between capital and financial accounts (B.9-B.9f)	-38	82	70	10
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-128	46	-81	-98
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1,707	1,797	1,464	1,073
Local government gross debt (level) (b) ^{a, s}	1,751	1,797	1,716	1,618
Local government holdings of other subsectors debt (level) (c) ^m	44	0	252	545

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

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit 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) 18/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	1,566	-3,365	-761	544
Net acquisition (+) of financial assets ⁽²⁾	-254	1,163	-510	-3
Currency and deposits (F.2)	559	1,182	-374	-845
Debt securities (F.3)	-547	-181	-3,270	773
Loans (F.4)	-84	-18	3,097	-52
Increase (+)	0	0	3,148	17
Reduction (-)	-84	-18	-51	-69
Short term loans (F.41), net	0	0	3,148	17
Long-term loans (F.42)	-84	-18	-51	-69
Increase (+)	0	0	0	0
Reduction (-)	-84	-18	-51	-69
Equity and investment fund shares/units (F.5)	34	157	-40	62
Portfolio investments, net ⁽²⁾	34	157	-40	62
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)	-216	23	77	59
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1,643	2,135	1,307	-612
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,643	2,135	1,307	-612
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⁾ (-)	0	0	0	0
Statistical discrepancies	45	30	-4	-73
Difference between capital and financial accounts (B.9-B.9f)	45	30	-4	-73
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-286	-37	32	-144
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-9,143	-9,544	-10,816	-11,799
Social security gross debt (level) (b) ^(2, 5)	298	261	293	149
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	9,441	9,805	11,109	11,948

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

