

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: Portugal

Date: 12/04/2017

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: Portugal Data are in ...(millions of units of national currency) Date: 12/04/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-8,245	-12,402	-7,826	-3,722	-3,018
- Central government	S.1311	-8,882	-13,851	-9,756	-6,084	-5,115
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	289	650	817	787	971
- Social security funds	S.1314	348	798	1,113	1,575	1,126
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		219,715	226,031	231,540	241,061	244,811
<i>By category:</i>						
Currency and deposits	AF.2	10,491	14,923	18,646	22,536	
Debt securities	AF.3	114,284	111,466	121,676	132,939	
Short-term	AF.31	7,412	12,681	10,538	14,957	
Long-term	AF.32	106,872	98,785	111,138	117,982	
Loans	AF.4	94,940	99,642	91,218	85,585	
Short-term	AF.41	2,514	2,591	3,377	2,786	
Long-term	AF.42	92,427	97,050	87,841	82,799	
General government expenditure on:						
Gross fixed capital formation	P.51g	3,701	3,446	4,049	2,799	4,116
Interest (consolidated)	D.41 (uses)	8,258	8,483	8,191	7,836	8,297
Gross domestic product at current market prices	B.1*g	170,269	173,079	179,504	184,931	190,464

(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: Portugal Data are in ... (millions of units of national currency) Date: 12/04/2017	Year				
	2013	2014	2015	2016	2017
Working balance in central government accounts	-12,607	-14,720	-11,965	-8,506	-13,482
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	4,943	7,594	6,237	2,128	6,843
Loans, granted (+)	4,201	8,928	1,875	1,107	2,687
Loans, repayments (-)	-1,343	-423	-549	-934	-1,222
Equities, acquisition (+)	2,012	2,289	4,992	1,943	5,276
Equities, sales (-)	0	0	-150	0	0
Other financial transactions (+/-)	74	-3,200	69	12	101
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)(-)	-172	-661	-436	126	-154
Other accounts receivable (+)	-381	607	209	639	873
<i>Time adjustment for taxes</i>	69	97	25	-163	178
<i>Other</i>	-449	510	184	801	695
Other accounts payable (-)	346	502	259	456	479
<i>Other</i>	346	502	259	456	479
<i>Detail 2</i>					
Working balance (+/-) of entities not part of central government	0	0	0	0	0
Net lending (+)/ net borrowing (-) of other central government bodies	296	-2,282	936	1,378	2,955
<i>Autonomous Services and Funds and other bodies classified to general government</i>	332	-2,138	1,049	1,434	3,059
<i>Civil Servants' Pension Scheme</i>	-36	-144	-113	-56	-104
Other adjustments (+/-) (please detail)	-1,306	-4,890	-4,996	-2,305	-2,629
<i>Debt assumptions</i>	0	-1,192	-94	0	0
<i>Capital injections reclassified to D9</i>	-1,205	-3,692	-4,851	-2,173	-3,307
<i>Interests on swaps</i>	-119	39	-186	-213	L
<i>Guarantees</i>	-52	-46	-30	-22	415
<i>Other</i>	71	1	165	104	264
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-8,882	-13,851	-9,756	-6,084	-5,115

(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: Portugal Data are in ...(millions of units of national currency) Date: 12/04/2017	2013	2014	Year 2015	2016	2017	
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: Portugal Data are in ...(millions of units of national currency) Date: 12/04/2017	2013	2014	Year 2015	2016	2017	
Working balance in local government accounts	-912	86	437	497		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	31	64	87	102		
Loans (+/-)	31	38	37	57		
Equities (+/-)	10	26	51	48		
Other financial transactions (+/-)	-10	0	-1	-3		
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>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	4	38	19	17		
Other accounts receivable (+)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	1,315	422	221	115		
<i>Accrual adjustment for regional government</i>	1,002	473	321	199		
<i>Accrual adjustment for local government</i>	313	-52	-100	-84		
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	-87	31	101	395		
<i>Regional government</i>	-26	13	83	386		
<i>Local government</i>	-61	18	18	10		
Other adjustments (+/-) (please detail)	-62	9	-48	-340		
<i>Debt assumptions</i>	0	-2	-26	0		
<i>Capital injections</i>	-1	-10	-32	-343		
<i>Leasing</i>	0	0	0	6		
<i>Interests of swaps</i>	23	3	3	3		
<i>Other</i>	-85	18	7	-6		
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	289	650	817	787		
<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 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Portugal Data are in ... (millions of units of national currency) Date: 12/04/2017	2013	2014	Year 2015	2016	2017
Working balance in social security accounts	496	436	1,183	814	
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance	-7	-7	-146	746	
Loans (+/-)	0	0	0	0	
Equities (+/-)	264	-613	-366	118	
Other financial transactions (+/-)	-271	607	220	628	
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 (+)	-141	364	69	10	
<i>Time adjustment for social contributions</i>	-31	51	70	38	
<i>EU Neutrality</i>	-110	312	-1	-28	
<i>Other</i>	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 lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	0	5	7	6	
<i>Other</i>	0	5	7	6	
Detail 2					
Detail 3					
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	348	798	1,113	1,575	
<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 3A: Provision of the data which explain the contributions of the surplus/ deficit 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: 12/04/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	8,245	12,402	7,826	3,722
Net acquisition (+) of financial assets ⁽²⁾	-2,128	-6,645	-4,049	5,073
Currency and deposits (F.2)	1,209	-3	-3,115	4,586
Debt securities (F.3)	-282	-4,705	-967	3
Loans (F.4)	-14	-278	131	-66
Increase (+)	109	104	449	7
Reduction (-)	-122	-382	-318	-74
Short term loans (F.41), net	-24	-34	120	-6
Long-term loans (F.42)	10	-244	12	-60
Increase (+)	108	98	260	7
Reduction (-)	-98	-342	-248	-68
Equity and investment fund shares/units (F.5)	-1,090	-2,097	-138	-137
Portfolio investments, net ⁽²⁾	246	-601	-209	-6
Equity and investment fund shares/units other than portfolio investments	-1,336	-1,496	71	-131
Increase (+)	861	429	97	1
Reduction (-)	-2,197	-1,926	-26	-132
Financial derivatives (F.71)	-23	112	-291	-483
Other accounts receivable (F.8)	-1,930	326	332	1,170
Other financial assets (F.1, F.6)	0	1	-1	1
Adjustments ⁽³⁾	804	651	1,766	262
Net incurrence (-) of liabilities in financial derivatives (F.71)	-18	6	0	28
Net incurrence (-) of other accounts payable (F.8)	770	727	1,819	168
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	340	-12	161	0
Issuances above(-)/below(+) nominal value	447	-639	-1,515	-315
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-249	-462	-543	-168
Redemptions/repurchase of debt above(+)/below(-) nominal value	31	216	435	238
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-723	864	1,266	188
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-121	-49	295	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	327	0	-151	122
Statistical discrepancies	239	-92	-33	464
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	239	-92	-33	464
Change in general government (S.13) consolidated gross debt ^(1, 2)	7,160	6,316	5,510	9,521

*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 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 surplus/ deficit 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: 12/04/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	8,882	13,851	9,756	6,084
Net acquisition (+) of financial assets ⁽²⁾	-1,586	-5,369	-4,527	3,921
Currency and deposits (F.2)	322	-427	-4,369	4,012
Debt securities (F.3)	189	-3,363	-636	-215
Loans (F.4)	910	-90	372	-303
Increase (+)	1,033	324	753	7
Reduction (-)	-123	-414	-381	-310
Short term loans (F.41), net	-24	-34	120	-6
Long-term loans (F.42)	933	-56	253	-297
Increase (+)	1,032	318	564	7
Reduction (-)	-99	-373	-312	-304
Equity and investment fund shares/units (F.5)	-1,274	-1,478	196	-186
Portfolio investments, net ⁽²⁾	-17	18	125	-63
Equity and investment fund shares/units other than portfolio investments	-1,257	-1,496	71	-123
Increase (+)	861	429	97	1
Reduction (-)	-2,118	-1,926	-26	-124
Financial derivatives (F.71)	56	26	-414	-539
Other accounts receivable (F.8)	-1,788	-37	323	1,151
Other financial assets (F.1, F.6)	0	1	-1	1
Adjustments ⁽³⁾	91	-380	1,142	351
Net incurrence (-) of liabilities in financial derivatives (F.71)	-18	6	0	28
Net incurrence (-) of other accounts payable (F.8)	197	379	1,367	335
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	340	-12	161	0
Issuances above(-)/below(+) nominal value	480	-919	-1,958	-327
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-264	-521	-555	-174
Redemptions/repurchase of debt above(+)/below(-) nominal value	30	258	618	256
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-723	864	1,266	188
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-179	-359	295	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	227	-75	-53	44
Statistical discrepancies	602	-381	-315	237
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	602	-381	-315	237
Change in central government (S.1311) consolidated gross debt ^(1, 2)	7,988	7,721	6,056	10,593
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	217,075	224,610	230,420	241,250
Central government gross debt (level) (b) ^(2, 5)	219,305	227,026	233,082	243,675
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	2,230	2,416	2,662	2,425

***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 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 surplus/ deficit 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: 12/04/2017	Year			
	2013	2014	2015	2016
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 ⁽³⁾	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: Portugal Data are in ...(millions of units of national currency) Date: 12/04/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-289	-650	-817	-787
Net acquisition (+) of financial assets ⁽²⁾	11	110	414	341
Currency and deposits (F.2)	96	102	398	343
Debt securities (F.3)	-9	0	0	0
Loans (F.4)	1	-2	5	0
Increase (+)	1	0	5	0
Reduction (-)	0	-2	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1	-2	5	0
Increase (+)	1	0	5	0
Reduction (-)	0	-2	0	0
Equity and investment fund shares/units (F.5)	-83	1	0	-10
Portfolio investments, net ⁽²⁾	-4	1	0	-1
Equity and investment fund shares/units other than portfolio investments	-79	0	0	-9
Increase (+)	0	0	0	0
Reduction (-)	-79	0	0	-9
Financial derivatives (F.71)	7	8	11	8
Other accounts receivable (F.8)	0	0	0	0
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	704	691	405	-90
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	572	348	451	-168
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⁾ (+)	4	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⁾ (+/-)	41	268	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	87	75	-46	77
Statistical discrepancies	-92	159	-106	182
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-92	159	-106	182
Change in local government (S.1313) consolidated gross debt ^(1,2)	334	309	-104	-355
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	10,443	10,799	10,684	10,181
Local government gross debt (level) (b) ⁽⁵⁾	10,695	11,004	10,899	10,545
Local government holdings of other subsectors debt (level) (c)-	252	205	215	364

*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 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 surplus/ deficit 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: 12/04/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-348	-798	-1,113	-1,575
Net acquisition (+) of financial assets ⁽²⁾	565	754	781	1,560
Currency and deposits (F.2)	441	-63	1,413	1,194
Debt securities (F.3)	83	996	-418	242
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)	268	-620	-335	58
Portfolio investments, net ⁽²⁾	268	-620	-335	58
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)	-85	78	112	47
Other accounts receivable (F.8)	-141	364	9	19
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	0	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(-) ⁽⁵⁾ 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	-220	43	333	14
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-220	43	333	14
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-3	0	1	-1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-7,803	-9,378	-9,564	-10,369
Social security gross debt (level) (b) ^(2, 5)	2	1	2	1
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	7,805	9,379	9,566	10,370

*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 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.

Member State: Portugal Data are in ...(millions of units of national currency) Date: 12/04/2017		Year				
		2013	2014	2015	2016	2017
Statement Number		final	final	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	4,985	4,339	3,690	4,076	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	4,025	4,055	4,170	4,296	L
	ii) the reasons for these differences:				
10	Gross National Income at current market prices (B.5*g)(2)	167,975	170,117	174,353	181,106	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.