

# 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

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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**

**Date: 17/10/2017**

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: Greece Data are in ...(millions of units of national currency) Date: 17/10/2017	ESA 2010 codes	2013	2014	Year 2015	2016	2017
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-23,774	-6,407	-10,083	790	-2,201
- Central government	S.1311	-27,899	-7,703	-9,984	-1,661	-1,459
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	763	552	494	556	200
- Social security funds	S.1314	3,362	744	-593	1,895	-942
		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>		320,509	319,726	311,763	315,036	318,700
<i>By category:</i>						
Currency and deposits	AF.2	1,088	6,374	5,546	5,987	
Debt securities	AF.3	79,205	69,477	61,095	57,164	
Short-term	AF.31	10,874	12,201	10,934	10,134	
Long-term	AF.32	68,331	57,276	50,161	47,030	
Loans	AF.4	240,216	243,875	245,122	251,885	
Short-term	AF.41	183	352	293	278	
Long-term	AF.42	240,033	243,523	244,829	251,607	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	6,210	6,549	6,830	5,625	L
<b>Interest (consolidated)</b>	D.41 (uses)	7,275	7,096	6,322	5,651	L
<b>Gross domestic product at current market prices</b>	B.1*g	180,654	178,656	176,312	174,199	180,236

(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	Year					
Data are in ... (millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 17/10/2017						
<b>Working balance in central government accounts</b>	-5,441	-3,697	-3,531	-1,140	-1,313	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-33	-191	319	488	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-33	-191	319	488	0	
of which: transactions in debt liabilities (+/-)	-189	127	494	510	0	
of which: net settlements under swap contracts (+/-)	49	187	494	510	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	223	-69	-324	-320	L	
Detail 1	-232	-87	-351	-138		EU Disallowances and Penalties of ELEGEP
Detail 2	455	18	27	-182		Other
Difference between interest paid (+) and accrued (D.41)(-)	-1,376	-1,819	-1,506	-1,241	-900	
Other accounts receivable (+)	-84	-1,823	223	-254	0	
Detail 1	530	-1,256	226	28		Accrual EU revenue
Detail 2	-614	-567	-3	-282		Other
Other accounts payable (-)	1,270	-276	-309	-83	0	
Detail 1	582	50	-59	82		Payables of the Ministries + Olympic Airways
Detail 2	688	-326	-250	-165		Other
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-7,805	2,372	-7,174	5,709	2,511	
Detail 1	-9,051	2,321	-6,932	4,339	2,003	Government Enterprises & EBFs (payables of these entities are reported in this line)
Detail 2	1,246	51	-242	1,370	508	Public Hospitals (payables of these entities are reported in this line)
Other adjustments (+/-) (please detail)	-14,653	-2,200	2,318	-4,820	-1,757	
Detail 1	-9,893	-1,554	1,855	-1,786	-1,757	Other
Detail 2	621	475	538	195		Accrued Bank Guarantee fees
Detail 3	-5,513	-1,152	0	-2,824		Settlement of Government Arrears
Detail 4	0	0	0	-500		Debt assumption
Detail 5	132	31	-75	95		Intangibles
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-27,899</b>	<b>-7,703</b>	<b>-9,984</b>	<b>-1,661</b>	<b>-1,459</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 surplus/ deficit**

Member State: Greece Data are in ...(millions of units of national currency) Date: 17/10/2017	2013	2014	Year 2015	2016	2017	
<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 lending (+)/ net borrowing (-) 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>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
<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) Date: 17/10/2017	2013	2014	Year 2015	2016	2017	
<b>Working balance in local government accounts</b>	1,097	1,258	1,508	1,823	200	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	98	94	93	96		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	98	94	93	96		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	98	94	93	96		
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 (+)	-124	-62	70	77		
Detail 1	0	0	0	0		
Detail 2	-124	-62	70	77		ADJUSTMENT OF GOVERNMENT TRANSFERS
Other accounts payable (-)	708	268	-16	-13		
Detail 1	-2	-11	-22	-18		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
Detail 2	710	279	6	5		PAYMENTS TO THIRD PARTIES OUTSIDE GG
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	72	88	62	85		
Detail 1	44	46	28	42	LEGAL ENTITIES UNDER PUBLIC LAW PLUS MUNICIPAL ENTERPRISES (NOT INCLUDED PAYABLES AND RECEIVABLES)	
Detail 2	28	42	34	43	REGIONS (NOT INCLUDED PAYABLES AND RECEIVABLES)	
Other adjustments (+/-) (please detail)	-1,088	-1,094	-1,223	-1,512		
Detail 1	-949	-1,094	-1,223	-1,512		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
Detail 2	0	0	0	0		CAPITAL TRANSFERS OF STATE
Detail 3	-139	0	0	0		DEBT ASSUMPTION FOR WATER SUPPLY ENTERPRISES
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>763</b>	<b>552</b>	<b>494</b>	<b>556</b>	<b>200</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 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)	2013	2014	2015	2016	2017	
Date: 17/10/2017						
<b>Working balance in social security accounts</b>	<b>1,047</b>	<b>-414</b>	<b>340</b>	<b>957</b>	<b>-942</b>	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
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 (+)	47	47	-41	16		
Detail 1	47	47	-41	16		accrual adjustment of social contributions
Detail 2						
Other accounts payable (-)	2,268	1,111	-548	962		
Detail 1	2,292	1,081	-636	962		payables related to SSF
Detail 2	-24	30	88	0		accrual adjustment of pensions
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	-344	-40		
Detail 1	0	0	40	-40		other
Detail 2	0	0	-384	0		TSMED(ETAA) capital transfer
Detail 3	0	0	0	0		
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>3,362</b>	<b>744</b>	<b>-593</b>	<b>1,895</b>	<b>-942</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 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: Greece Data are in ... (millions of units of national currency) Date: 17/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>23,774</b>	<b>6,407</b>	<b>10,083</b>	<b>-790</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-11,937</b>	<b>-13,273</b>	<b>-15,840</b>	<b>3,515</b>
Currency and deposits (F.2)	721	-5,849	-2,650	5,480
Debt securities (F.3)	-246	-2,005	-12,303	-353
Loans (F.4)	-24,306	-510	-294	-280
<i>Increase (+)</i>	375	-299	51	34
<i>Reduction (-)</i>	-24,681	-211	-345	-314
Short term loans (F.41), net	356	-329	-150	-15
Long-term loans (F.42)	-24,662	-181	-144	-265
<i>Increase (+)</i>	19	30	201	49
<i>Reduction (-)</i>	-24,681	-211	-345	-314
Equity and investment fund shares/units (F.5)	13,013	-1,752	631	-2,480
Portfolio investments, net <sup>(2)</sup>	233	-37	102	-75
Equity and investment fund shares/units other than portfolio investments	12,780	-1,715	529	-2,405
<i>Increase (+)</i>	13,736	496	1,935	6
<i>Reduction (-)</i>	-956	-2,211	-1,406	-2,411
Financial derivatives (F.71)	1	0	0	0
Other accounts receivable (F.8)	-1,121	-3,156	-848	1,148
Other financial assets (F.1, F.6)	1	-1	-376	0
<b>Adjustments <sup>(3)</sup></b>	<b>3,461</b>	<b>6,089</b>	<b>-2,195</b>	<b>752</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1,140	345	-282	63
Net incurrence (-) of other accounts payable (F.8)	6,148	2,356	-1,773	1,527
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	97	65	6	9
Issuances above(-)/below(+) nominal value	0	6	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,342	-1,807	-1,502	-1,238
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	-32	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-301	365	1,356	391
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	4,791	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>115</b>	<b>-6</b>	<b>-11</b>	<b>-204</b>
Difference between capital and financial accounts (B.9-B.9f)	115	-6	-11	-204
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>15,413</b>	<b>-783</b>	<b>-7,963</b>	<b>3,273</b>

\*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: Greece Data are in ...(millions of units of national currency) Date: 17/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>27,899</b>	<b>7,703</b>	<b>9,984</b>	<b>1,661</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-12,663</b>	<b>-11,534</b>	<b>-15,025</b>	<b>2,074</b>
Currency and deposits (F.2)	-648	-5,521	-1,878	4,590
Debt securities (F.3)	299	-585	-12,254	-391
Loans (F.4)	-24,288	-574	-175	-251
Increase (+)	375	-299	51	1
Reduction (-)	-24,663	-275	-226	-252
Short term loans (F.41), net	356	-329	-150	1
Long-term loans (F.42)	-24,644	-245	-25	-252
Increase (+)	19	30	201	0
Reduction (-)	-24,663	-275	-226	-252
Equity and investment fund shares/units (F.5)	12,856	-1,712	535	-2,481
Portfolio investments, net <sup>(2)</sup>	76	3	6	-76
Equity and investment fund shares/units other than portfolio investments	12,780	-1,715	529	-2,405
Increase (+)	13,736	496	1,935	6
Reduction (-)	-956	-2,211	-1,406	-2,411
Financial derivatives (F.71)	1	0	0	0
Other accounts receivable (F.8)	-884	-3,141	-877	607
Other financial assets (F.1, F.6)	1	-1	-376	0
<b>Adjustments <sup>(2)</sup></b>	<b>485</b>	<b>5,633</b>	<b>-1,624</b>	<b>-80</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1,140	345	-282	63
Net incurrence (-) of other accounts payable (F.8)	3,172	767	-1,202	695
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	97	65	6	9
Issuances above(-)/below(+) nominal value	0	6	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,342	-1,807	-1,502	-1,238
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	-32	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-301	365	1,356	391
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	5,924	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>6</b>	<b>-95</b>	<b>104</b>	<b>-93</b>
Difference between capital and financial accounts (B.9-B.9f)	6	-95	104	-93
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>15,727</b>	<b>1,707</b>	<b>-6,561</b>	<b>3,562</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>328,257</b>	<b>329,077</b>	<b>322,465</b>	<b>326,060</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	328,257	329,964	323,403	326,965
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	0	887	938	905

**\*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: Greece Data are in ...(millions of units of national currency) Date: 17/10/2017	Year			
	2013	2014	2015	2016
<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 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) Date: 17/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-763</b>	<b>-552</b>	<b>-494</b>	<b>-556</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>19</b>	<b>111</b>	<b>420</b>	<b>440</b>
Currency and deposits (F.2)	187	79	84	453
Debt securities (F.3)	-44	5	1	-5
Loans (F.4)	0	89	265	-85
Increase (+)	0	89	265	-85
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	89	265	-85
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)	-124	-62	70	77
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>708</b>	<b>268</b>	<b>-16</b>	<b>-13</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	708	268	-16	-13
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>79</b>	<b>94</b>	<b>-1</b>	<b>-9</b>
Difference between capital and financial accounts (B.9-B.9f)	79	94	-1	-9
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>43</b>	<b>-79</b>	<b>-91</b>	<b>-138</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,796</b>	<b>1,465</b>	<b>1,097</b>	<b>943</b>
Local government gross debt (level) (b) <sup>(5)</sup>	1,796	1,717	1,626	1,488
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	0	252	529	545

\*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: Greece Data are in...(millions of units of national currency) Date: 17/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-3,362</b>	<b>-744</b>	<b>593</b>	<b>-1,895</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,187</b>	<b>-540</b>	<b>-68</b>	<b>1,145</b>
Currency and deposits (F.2)	1,182	-374	-845	543
Debt securities (F.3)	-181	-3,270	773	130
Loans (F.4)	-18	3,097	-51	7
Increase (+)	0	3,148	17	69
Reduction (-)	-18	-51	-68	-62
Short term loans (F.41), net	0	3,148	17	69
Long-term loans (F.42)	-18	-51	-68	-62
Increase (+)	0	0	0	0
Reduction (-)	-18	-51	-68	-62
Equity and investment fund shares/units (F.5)	157	-40	96	1
Portfolio investments, net <sup>(2)</sup>	157	-40	96	1
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)	47	47	-41	464
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>2,108</b>	<b>1,321</b>	<b>-555</b>	<b>845</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2,108	1,321	-555	845
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>(5)</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>30</b>	<b>-5</b>	<b>-114</b>	<b>-102</b>
Difference between capital and financial accounts (B.9-B.9f)	30	-5	-114	-102
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-37</b>	<b>32</b>	<b>-144</b>	<b>-7</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-9,544</b>	<b>-10,816</b>	<b>-11,799</b>	<b>-11,967</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	261	293	149	142
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	9,805	11,109	11,948	12,109

\*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.**

Statement Number	Member State: Greece Data are in ...(millions of units of national currency) Date: 17/10/2017	Year				
		2013 half-finalized	2014 half-finalized	2015 half-finalized	2016 half-finalized	2017 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	3,570	3,195	3,685	2,965	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0	0	0	0	L
	<i>Institutional characteristics:</i>	<div style="border: 1px dashed black; height: 100px; width: 100%;"></div>				
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:	<div style="border: 1px dashed black; height: 40px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px dashed black; height: 40px; width: 100%;"></div>				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	180,436	179,866	177,110	175,123	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.