

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:04/10/2017

DD/MM/YYYY

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/ deficit (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/ deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

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 million euro Date:04/10/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-8,245	-12,402	-7,918	-3,665	-2,844
- Central government	S.1311	-8,882	-13,851	-9,818	-6,081	-4,941
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	289	650	771	855	971
- Social security funds	S.1314	348	798	1,129	1,561	1,126
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		219,715	226,029	231,541	240,958	244,076
<i>By category:</i>						
Currency and deposits	AF.2	10,490	14,922	18,647	22,537	
Debt securities	AF.3	114,284	111,466	121,676	132,849	
Short-term	AF.31	7,412	12,681	10,538	14,957	
Long-term	AF.32	106,872	98,785	111,138	117,892	
Loans	AF.4	94,940	99,640	91,218	85,572	
Short-term	AF.41	2,514	2,591	3,377	2,786	
Long-term	AF.42	92,427	97,050	87,841	82,786	
General government expenditure on:						
Gross fixed capital formation	P.51g	3,701	3,446	4,045	2,734	3,812
Interest (consolidated)	D.41 (uses)	8,258	8,483	8,210	7,761	7,930
Gross domestic product at current market prices	B.1*g	170,269	173,079	179,809	185,179	191,148

(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 million euro Date:04/10/2017	Year				
	2013	2014	2015	2016	2017
Working balance in central government accounts	-12,607	-14,720	-11,965	-8,483	-13,227
<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	-234
Other accounts receivable (+)	-381	607	186	656	873
<i>Time adjustment for taxes</i>	69	97	25	-162	178
<i>Other</i>	-449	510	160	817	695
Other accounts payable (-)	346	502	259	434	479
<i>Other</i>	346	502	259	434	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	890	1,378	2,955
<i>Autonomous Services and Funds and other bodies classified to general government</i>	332	-2,138	1,002	1,434	3,059
<i>Civil Servants' Pension Scheme</i>	-36	-144	-113	-56	-104
Other adjustments (+/-) (please detail)	-1,306	-4,890	-4,988	-2,319	-2,629
<i>Debt assumptions</i>	0	-1,192	-94	-2	0
<i>Capital injections reclassified to D9</i>	-1,205	-3,692	-4,851	-2,189	-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	174	109	264
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-8,882	-13,851	-9,818	-6,081	-4,941

(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:04/10/2017	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 million euro Date:04/10/2017	2013	2014	Year 2015	2016	2017	
Working balance in local government accounts	-912	86	437	496		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	31	64	87	104		
Loans (+/-)	31	38	37	58		
Equities (+/-)	10	26	51	48		
Other financial transactions (+/-)	-10	0	-1	-2		
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)(-)	4	38	32	14		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	1,315	422	197	191		
<i>Accrual adjustment for regional government</i>	1,002	473	322	208		
<i>Accrual adjustment for local government</i>	313	-52	-125	-17		
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	-87	31	71	395		
<i>Regional government</i>	-26	13	70	378		
<i>Local government</i>	-61	18	0	17		
Other adjustments (+/-) (please detail)	-62	9	-51	-346		
<i>Debt assumptions</i>	0	-2	-26	0		
<i>Capital injections</i>	-1	-10	-36	-345		
<i>Interests of swaps</i>	23	3	3	3		
<i>Other</i>	-85	18	8	-4		
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	289	650	771	855		
<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 million euro Date:04/10/2017	2013	2014	Year 2015	2016	2017
Working balance in social security accounts	496	436	1,183	818	
<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	79	-15	
<i>Time adjustment for social contributions</i>	-31	51	70	38	
<i>EU Neutrality</i>	-110	312	9	-53	
<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	13	12	
<i>Other</i>	0	5	13	12	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	348	798	1,129	1,561	
<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 million euro Date:04/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	8,245	12,402	7,918	3,665
Net acquisition (+) of financial assets ⁽²⁾	-2,196	-6,515	-4,017	5,638
Currency and deposits (F.2)	1,209	-1	-3,118	4,511
Debt securities (F.3)	-280	-4,707	-968	5
Loans (F.4)	-91	-143	114	-48
Increase (+)	107	100	441	6
Reduction (-)	-198	-244	-327	-54
Short term loans (F.41), net	-24	-34	120	-6
Long-term loans (F.42)	-68	-109	-6	-43
Increase (+)	106	94	252	6
Reduction (-)	-174	-203	-258	-48
Equity and investment fund shares/units (F.5)	-1,082	-2,111	-92	-103
Portfolio investments, net ⁽²⁾	252	-603	-242	28
Equity and investment fund shares/units other than portfolio investments	-1,333	-1,509	150	-131
Increase (+)	863	429	167	2
Reduction (-)	-2,197	-1,938	-18	-133
Financial derivatives (F.71)	-23	112	-291	-483
Other accounts receivable (F.8)	-1,930	326	349	1,763
Other financial assets (F.1, F.6)	0	10	-11	-6
Adjustments ⁽³⁾	708	701	1,741	374
Net incurrence (-) of liabilities in financial derivatives (F.71)	-18	6	0	28
Net incurrence (-) of other accounts payable (F.8)	772	757	1,769	326
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	-439	-549	-164
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⁾ (-)	229	-3	-121	74
Statistical discrepancies	402	-275	-129	-260
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	402	-275	-129	-260
Change in general government (S.13) consolidated gross debt ^(1, 2)	7,160	6,314	5,512	9,417

*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 million euro Date:04/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	8,882	13,851	9,818	6,081
Net acquisition (+) of financial assets ⁽²⁾	-1,654	-5,238	-4,558	4,596
Currency and deposits (F.2)	322	-426	-4,370	4,012
Debt securities (F.3)	191	-3,365	-637	-214
Loans (F.4)	832	45	354	-283
Increase (+)	1,031	320	745	6
Reduction (-)	-199	-275	-391	-289
Short term loans (F.41), net	-24	-34	120	-6
Long-term loans (F.42)	856	79	235	-277
Increase (+)	1,030	314	556	6
Reduction (-)	-175	-235	-321	-283
Equity and investment fund shares/units (F.5)	-1,266	-1,490	243	-151
Portfolio investments, net ⁽²⁾	-12	18	93	-29
Equity and investment fund shares/units other than portfolio investments	-1,254	-1,509	150	-122
Increase (+)	863	429	167	2
Reduction (-)	-2,118	-1,938	-18	-125
Financial derivatives (F.71)	56	26	-414	-539
Other accounts receivable (F.8)	-1,788	-37	276	1,778
Other financial assets (F.1, F.6)	0	10	-11	-6
Adjustments ⁽²⁾	13	-326	1,095	327
Net incurrence (-) of liabilities in financial derivatives (F.71)	-18	6	0	28
Net incurrence (-) of other accounts payable (F.8)	200	410	1,348	355
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	-498	-560	-170
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⁾ (-)	147	-75	-75	-4
Statistical discrepancies	747	-567	-297	-494
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	747	-567	-297	-494
Change in central government (S.1311) consolidated gross debt ^(1, 2)	7,988	7,720	6,057	10,510
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	217,075	224,609	230,420	241,167
Central government gross debt (level) (b) ^(2, 5)	219,305	227,025	233,082	243,593
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:04/10/2017	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 ⁽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: Portugal Data are in million euro Date:04/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-289	-650	-771	-855
Net acquisition (+) of financial assets ⁽²⁾	11	110	414	339
Currency and deposits (F.2)	96	102	397	342
Debt securities (F.3)	-9	0	0	0
Loans (F.4)	1	-2	5	-2
Increase (+)	1	0	5	0
Reduction (-)	0	-2	0	-2
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1	-2	5	-2
Increase (+)	1	0	5	0
Reduction (-)	0	-2	0	-2
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	375	47
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	572	348	421	-30
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	158	-121	93
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-92	158	-121	93
Change in local government (S.1313) consolidated gross debt ^(1,2)	334	309	-104	-375
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	10,443	10,798	10,684	10,160
Local government gross debt (level) (b) ⁽⁵⁾	10,695	11,003	10,899	10,524
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 million euro Date:04/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-348	-798	-1,129	-1,561
Net acquisition (+) of financial assets ⁽²⁾	566	751	846	1,450
Currency and deposits (F.2)	441	-62	1,413	1,119
Debt securities (F.3)	84	994	-416	241
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	-622	-335	58
Portfolio investments, net ⁽²⁾	268	-622	-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	73	-15
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	47	283	110
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-220	47	283	110
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:04/10/2017		Year				
		2013	2014	2015	2016	2017
Statement Number		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	4,985	4,340	3,720	3,961	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	174,868	181,174	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.					