



## 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: 17/04/2018**

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: 17/04/2018	ESA 2010 codes	2014	2015	Year		
				2016	2017	2018
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-6,460	-9,990	1,094	1,454	1,126
- Central government	S.1311	-7,701	-9,927	-1,473	-1,924	-1,001
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	533	489	551	441	342
- Social security funds	S.1314	708	-552	2,016	2,937	1,785
		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>		319,629	311,724	315,009	317,407	332,000
<i>By category:</i>						
Currency and deposits	AF.2	6,374	5,546	5,987	5,946	
Debt securities	AF.3	69,466	61,084	57,163	54,956	
Short-term	AF.31	12,201	10,934	10,134	14,322	
Long-term	AF.32	57,265	50,150	47,029	40,634	
Loans	AF.4	243,789	245,094	251,859	256,505	
Short-term	AF.41	352	293	278	377	
Long-term	AF.42	243,437	244,801	251,581	256,128	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	6,573	6,878	6,108	8,108	L
<b>Interest (consolidated)</b>	D.41 (uses)	7,098	6,252	5,615	5,626	L
<b>Gross domestic product at current market prices</b>	B.1*g	178,656	176,312	174,199	177,735	183,370

(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)	2014	2015	2016	2017	2018	
Date: 17/04/2018						
<b>Working balance in central government accounts</b>	-3,697	-3,531	-1,140	-4,267	-943	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-191	319	488	474	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 (+/-)	-191	319	488	474	0	
of which: transactions in debt liabilities (+/-)	127	494	510	515	0	
of which: net settlements under swap contracts (+/-)	187	494	510	515	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-69	-324	-311	-116	-10	
Detail 1	-87	-351	-138	-19		
Detail 2	18	27	-173	-97	-10	Other
Difference between interest paid (+) and accrued (D.41)(-)	-1,819	-1,506	-1,241	-652	-2,100	
Other accounts receivable (+)	-1,823	223	-156	552	-194	
Detail 1	-1,256	226	28	245	13	Accrual EU revenue
Detail 2	-567	-3	-184	307	-207	Other
Other accounts payable (-)	-276	-307	-84	424	11	
Detail 1	50	-57	81	79		Payables of the Ministries + Olympic Airways
Detail 2	-326	-250	-165	345	11	Other
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	2,375	-7,119	5,792	2,966	2,228	
Detail 1	2,324	-6,877	4,422	2,583	2,084	Government Enterprises & EBFs (payables of these entites are reported in this line)
Detail 2	51	-242	1,370	383	144	Public Hospitals (payables of these entites are reported in this line)
Other adjustments (+/-) (please detail)	-2,201	2,318	-4,821	-1,305	7	
Detail 1	-1,555	1,855	-1,787	42	7	Other
Detail 2	475	538	195	26		
Detail 3	-1,152	0	-2,824	-1,431		
Detail 4	0	0	-500	0		
Detail 5	31	-75	95	58		
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-7,701</b>	<b>-9,927</b>	<b>-1,473</b>	<b>-1,924</b>	<b>-1,001</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: 17/04/2018	2014	2015	Year 2016	2017	2018	
<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 (+/-) ( <i>please detail</i> )	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>	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) Date: 17/04/2018	2014	2015	Year 2016	2017	2018	
<b>Working balance in local government accounts</b>	1,258	1,508	1,824	1,946	342	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	94	93	96	103		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	94	93	96	103		
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>	94	93	96	103		
<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 (+)	-62	70	77	-13		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	-62	70	77	-13		ADJUSTMENT OF GOVERNMENT TRANSFERS
Other accounts payable (-)	249	-18	-19	87		
<i>Detail 1</i>	-11	-22	-19	-22		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	260	4	0	109		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	88	59	85	140		
<i>Detail 1</i>	46	25	42	17	LEGAL ENTITIES UNDER PUBLIC LAW PLUS MUNICIPAL ENTERPRISES (NOT INCLUDED PAYABLES AND RECEIVABLES)	
<i>Detail 2</i>	42	34	43	123		REGIONS (NOT INCLUDED PAYABLES AND RECEIVABLES)
Other adjustments (+/-) (please detail)	-1,094	-1,223	-1,512	-1,822		
<i>Detail 1</i>	-1,094	-1,223	-1,512	-1,822		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
<i>Detail 2</i>	0	0	0	0		
<i>Detail 3</i>	0	0	0	0		
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	533	489	551	441	342	

(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)	2014	2015	2016	2017	2018	
Date: 17/04/2018						
<b>Working balance in social security accounts</b>	-414	340	957	1,966	1,785	
<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						
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 (+)	47	35	56	54		
Detail 1	47	-41	16	46		accrual adjustment of social contributions
Detail 2	0	76	40	8		D.41 adjustment
Other accounts payable (-)	1,075	-583	1,043	902		
Detail 1	1,045	-671	1,043	902		payables related to SSF
Detail 2	30	88	0	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						
Detail 2						
Other adjustments (+/-) (please detail)	0	-344	-40	15		
Detail 1	0	40	-40	15		other
Detail 2	0	-384	0	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>708</b>	<b>-552</b>	<b>2,016</b>	<b>2,937</b>	<b>1,785</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: 17/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>6,460</b>	<b>9,990</b>	<b>-1,094</b>	<b>-1,454</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-13,267</b>	<b>-15,815</b>	<b>3,605</b>	<b>1,392</b>
Currency and deposits (F.2)	-5,849	-2,684	5,489	2,790
Debt securities (F.3)	-2,005	-12,303	-343	-48
Loans (F.4)	-597	-237	-278	-218
Increase (+)	-299	49	1	99
Reduction (-)	-298	-286	-279	-317
Short term loans (F.41), net	-329	-150	1	1,046
Long-term loans (F.42)	-268	-87	-279	-1,264
Increase (+)	30	199	0	-947
Reduction (-)	-298	-286	-279	-317
Equity and investment fund shares/units (F.5)	-1,752	630	-2,481	-162
Portfolio investments, net <sup>(2)</sup>	-37	101	-76	60
Equity and investment fund shares/units other than portfolio investments	-1,715	529	-2,405	-222
Increase (+)	496	1,935	6	20
Reduction (-)	-2,211	-1,406	-2,411	-242
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-3,063	-845	1,218	-970
Other financial assets (F.1, F.6)	-1	-376	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>5,955</b>	<b>-2,131</b>	<b>879</b>	<b>2,133</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	345	-282	63	503
Net incurrence (-) of other accounts payable (F.8)	2,219	-1,832	1,568	2,242
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	65	6	9	0
Issuances above(-)/below(+) nominal value	6	0	0	318
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,804	-1,379	-1,152	-580
Redemptions/repurchase of debt above(+)/below(-) nominal value	-32	0	0	195
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	365	1,356	391	-545
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	4,791	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>-17</b>	<b>51</b>	<b>-105</b>	<b>327</b>
Difference between capital and financial accounts (B.9-B.9f)	-17	51	-105	327
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-869</b>	<b>-7,905</b>	<b>3,285</b>	<b>2,398</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: 17/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>7,701</b>	<b>9,927</b>	<b>1,473</b>	<b>1,924</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-11,591</b>	<b>-15,069</b>	<b>2,171</b>	<b>-2,229</b>
Currency and deposits (F.2)	-5,520	-1,913	4,596	-745
Debt securities (F.3)	-585	-12,254	-391	4
Loans (F.4)	-574	-177	-251	-248
Increase (+)	-299	49	1	44
Reduction (-)	-275	-226	-252	-292
Short term loans (F.4.1), net	-329	-150	1	44
Long-term loans (F.4.2)	-245	-27	-252	-292
Increase (+)	30	199	0	0
Reduction (-)	-275	-226	-252	-292
Equity and investment fund shares/units (F.5)	-1,712	534	-2,482	-215
Portfolio investments, net <sup>(2)</sup>	3	5	-77	7
Equity and investment fund shares/units other than portfolio investments	-1,715	529	-2,405	-222
Increase (+)	496	1,935	6	20
Reduction (-)	-2,211	-1,406	-2,411	-242
Financial derivatives (F.7.1)	0	0	0	0
Other accounts receivable (F.8)	-3,199	-883	699	-1,025
Other financial assets (F.1, F.6)	-1	-376	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>5,705</b>	<b>-1,590</b>	<b>-68</b>	<b>1,136</b>
Net incurrence (-) of liabilities in financial derivatives (F.7.1)	345	-282	63	503
Net incurrence (-) of other accounts payable (F.8)	836	-1,215	661	1,253
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)	65	6	9	0
Issuances above(-)/below(+) nominal value	6	0	0	318
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,804	-1,455	-1,192	-588
Redemptions/repurchase of debt above(+)/below(-) nominal value	-32	0	0	195
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	365	1,356	391	-545
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	5,924	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>-108</b>	<b>171</b>	<b>-14</b>	<b>242</b>
Difference between capital and financial accounts (B.9-B.9f)	-108	171	-14	242
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1,707</b>	<b>-6,561</b>	<b>3,562</b>	<b>1,073</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>328,990</b>	<b>322,437</b>	<b>326,034</b>	<b>327,152</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	329,964	323,403	326,965	328,038
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	974	966	931	886

**\*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: 17/04/2018	Year			
	2014	2015	2016	2017
<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: 17/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-533</b>	<b>-489</b>	<b>-551</b>	<b>-441</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>110</b>	<b>421</b>	<b>443</b>	<b>215</b>
Currency and deposits (F.2)	78	85	456	92
Debt securities (F.3)	5	1	-5	-1
Loans (F.4)	89	265	-85	137
Increase (+)	89	265	-85	137
Reduction (-)	0	0	0	0
Short term loans (F.41), net	89	265	-85	137
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)	-62	70	77	-13
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>249</b>	<b>-18</b>	<b>-19</b>	<b>87</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	249	-18	-19	87
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>96</b>	<b>-6</b>	<b>-11</b>	<b>64</b>
Difference between capital and financial accounts (B.9-B.9f)	96	-6	-11	64
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-78</b>	<b>-92</b>	<b>-138</b>	<b>-75</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,466</b>	<b>1,097</b>	<b>943</b>	<b>601</b>
Local government gross debt (level) (b) <sup>(5)</sup>	1,718	1,626	1,488	1,413
Local government holdings of other subsectors debt (level) (c)-	252	529	545	812

**\*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: 17/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-708</b>	<b>552</b>	<b>-2,016</b>	<b>-2,937</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-540</b>	<b>8</b>	<b>1,163</b>	<b>2,007</b>
Currency and deposits (F.2)	-374	-845	543	3,576
Debt securities (F.3)	-3,270	849	170	-2,530
Loans (F.4)	3,097	-51	7	840
Increase (+)	3,148	17	69	865
Reduction (-)	-51	-68	-62	-25
Short term loans (F.41), net	3,148	17	69	865
Long-term loans (F.42)	-51	-68	-62	-25
Increase (+)	0	0	0	0
Reduction (-)	-51	-68	-62	-25
Equity and investment fund shares/units (F.5)	-40	96	1	53
Portfolio investments, net <sup>(2)</sup>	-40	96	1	53
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	-41	442	68
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>1,285</b>	<b>-590</b>	<b>926</b>	<b>902</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,285	-590	926	902
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>-5</b>	<b>-114</b>	<b>-80</b>	<b>21</b>
Difference between capital and financial accounts (B.9-B.9f)	-5	-114	-80	21
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>32</b>	<b>-144</b>	<b>-7</b>	<b>-7</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-10,827</b>	<b>-11,810</b>	<b>-11,968</b>	<b>-10,346</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	293	149	142	135
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	11,120	11,959	12,110	10,481

\*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: 17/04/2018	Year				
		2014	2015	2016	2017	2018
		(1)	(1)	(1)	(1)	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	3,217	3,709	2,980	2,718	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>					
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:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	179,866	177,110	175,123	L	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.