



# 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: 16/10/2018**

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: 16/10/2018	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	-6,355	-9,941	932	1,391	662
- Central government	S.1311	-7,670	-9,879	-1,517	-2,097	-1,628
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	531	490	551	679	482
- Social security funds	S.1314	784	-552	1,898	2,809	1,808
		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	311,725	315,011	317,414	335,000
<i>By category:</i>						
Currency and deposits	AF.2	6,374	5,546	5,987	5,950	
Debt securities	AF.3	69,466	61,084	57,163	54,944	
Short-term	AF.31	12,201	10,934	10,134	14,322	
Long-term	AF.32	57,265	50,150	47,029	40,622	
Loans	AF.4	243,789	245,095	251,861	256,520	
Short-term	AF.41	352	293	278	377	
Long-term	AF.42	243,437	244,802	251,583	256,143	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	6,570	6,812	6,106	7,846	L
<b>Interest (consolidated)</b>	D.41 (uses)	6,970	6,253	5,615	5,619	L
<b>Gross domestic product at current market prices</b>	B.1*g	178,656	177,258	176,488	180,218	183,101

(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: 16/10/2018						
<b>Working balance in central government accounts</b>	-3,697	-3,531	-1,140	-4,267	-3,381	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-191	319	488	481	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	481	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	-109	0	
Detail 1	-87	-351	-138	-23		
Detail 2	18	27	-173	-86		
Difference between interest paid (+) and accrued (D.41)(-)	-1,819	-1,506	-1,241	-652	-1,700	
Other accounts receivable (+)	-1,823	223	-156	577	511	
Detail 1	-1,256	226	28	245		Accrual EU revenue
Detail 2	-567	-3	-184	332	511	Other
Other accounts payable (-)	-276	-307	-84	422	0	
Detail 1	50	-57	81	77		Payables of the Ministries & payables to OA according to Eurostat's request (Clarification Q10 - Action point 10).
Detail 2	-326	-250	-165	345		Other
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	2,406	-7,068	5,828	2,931	3,030	
Detail 1	2,355	-6,826	4,510	2,589	2,874	Gov. Enterprises & EBFs
Detail 2	51	-242	1,318	342	156	Hospitals
Other adjustments (+/-) (please detail)	-2,201	2,315	-4,901	-1,480	-88	
Detail 1	-1,555	1,852	-1,867	-133	-88	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>-7,670</b>	<b>-9,879</b>	<b>-1,517</b>	<b>-2,097</b>	<b>-1,628</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: 16/10/2018	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>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</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 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: 16/10/2018	2014	2015	Year 2016	2017	2018	
<b>Working balance in local government accounts</b>	1,259	1,508	1,824	1,945	482	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	94	93	96	104		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	94	93	96	104		
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	104		
<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	-14		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	-62	70	77	-14		ADJUSTMENT OF GOVERNMENT TRANSFERS
Other accounts payable (-)	248	-16	-20	69		
<i>Detail 1</i>	-11	-22	-19	-22		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	259	6	-1	91		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	86	58	86	153		
<i>Detail 1</i>	44	24	43	18	LEGAL ENTITIES UNDER PUBLIC LAW PLUS MUNICIPAL ENTERPRISES (NOT INCLUDED PAYABLES AND RECEIVABLES)	
<i>Detail 2</i>	42	34	43	135		REGIONS (NOT INCLUDED PAYABLES AND RECEIVABLES)
Other adjustments (+/-) (please detail)	-1,094	-1,223	-1,512	-1,578		
<i>Detail 1</i>	-1,094	-1,223	-1,512	-1,823		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
<i>Detail 2</i>	0	0	0	245		ADJUSTMENT FOR FILODIMOS 2
<i>Detail 3</i>	0	0	0	0		
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	531	490	551	679	482	

(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: 16/10/2018						
<b>Working balance in social security accounts</b>	-414	340	957	1,966	1,808	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	123	35	56	54		
Detail 1	47	-41	16	46		accrual adjustment of social contributions
Detail 2	76	76	40	8		accrual adjustment of interest
Other accounts payable (-)	1,075	-583	925	774		
Detail 1	1,045	-671	925	774		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	0	0	0	0		
Detail 2	0	0	0	0		
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>784</b>	<b>-552</b>	<b>1,898</b>	<b>2,809</b>	<b>1,808</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: 16/10/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>6,355</b>	<b>9,941</b>	<b>-932</b>	<b>-1,391</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-13,264</b>	<b>-15,814</b>	<b>3,406</b>	<b>1,841</b>
Currency and deposits (F.2)	-5,845	-2,687	5,286	3,098
Debt securities (F.3)	-2,005	-12,303	-343	-48
Loans (F.4)	-598	-233	-274	-250
Increase (+)	-299	49	1	90
Reduction (-)	-299	-282	-275	-340
Short term loans (F.41), net	-329	-150	1	1,037
Long-term loans (F.42)	-269	-83	-275	-1,287
Increase (+)	30	199	0	-947
Reduction (-)	-299	-282	-275	-340
Equity and investment fund shares/units (F.5)	-1,752	630	-2,481	-151
Portfolio investments, net <sup>(2)</sup>	-37	101	-76	63
Equity and investment fund shares/units other than portfolio investments	-1,715	529	-2,405	-214
Increase (+)	496	1,935	6	26
Reduction (-)	-2,211	-1,406	-2,411	-240
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-3,063	-845	1,218	-808
Other financial assets (F.1, F.6)	-1	-376	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>6,077</b>	<b>-2,089</b>	<b>828</b>	<b>1,794</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	345	-282	63	511
Net incurrence (-) of other accounts payable (F.8)	2,218	-1,790	1,517	2,068
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	65	6	9	-16
Issuances above(-)/below(+) nominal value	6	0	0	318
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,681	-1,379	-1,152	-580
Redemptions/repurchase of debt above(+)/below(-) nominal value	-32	0	0	38
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>-37</b>	<b>58</b>	<b>-16</b>	<b>159</b>
Difference between capital and financial accounts (B.9-B.9f)	-37	58	-16	159
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>-7,904</b>	<b>3,286</b>	<b>2,403</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: 16/10/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>7,670</b>	<b>9,879</b>	<b>1,517</b>	<b>2,097</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-11,592</b>	<b>-15,065</b>	<b>1,983</b>	<b>-1,819</b>
Currency and deposits (F.2)	-5,520	-1,913	4,404	-487
Debt securities (F.3)	-585	-12,254	-391	4
Loans (F.4)	-575	-173	-247	-270
Increase (+)	-299	49	1	45
Reduction (-)	-276	-222	-248	-315
Short term loans (F.41), net	-329	-150	1	45
Long-term loans (F.42)	-246	-23	-248	-315
Increase (+)	30	199	0	0
Reduction (-)	-276	-222	-248	-315
Equity and investment fund shares/units (F.5)	-1,712	534	-2,482	-204
Portfolio investments, net <sup>(2)</sup>	3	5	-77	10
Equity and investment fund shares/units other than portfolio investments	-1,715	529	-2,405	-214
Increase (+)	496	1,935	6	26
Reduction (-)	-2,211	-1,406	-2,411	-240
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-3,199	-883	699	-862
Other financial assets (F.1, F.6)	-1	-376	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>5,752</b>	<b>-1,550</b>	<b>0</b>	<b>943</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	345	-282	63	511
Net incurrence (-) of other accounts payable (F.8)	836	-1,175	729	1,225
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	65	6	9	-16
Issuances above(-)/below(+) nominal value	6	0	0	318
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,757	-1,455	-1,192	-588
Redemptions/repurchase of debt above(+)/below(-) nominal value	-32	0	0	38
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>-123</b>	<b>175</b>	<b>62</b>	<b>51</b>
Difference between capital and financial accounts (B.9-B.9f)	-123	175	62	51
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>1,272</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>327,351</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	329,964	323,403	326,965	328,237
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.

[6] The discounts on T-bills are currently included in the line Difference between interest (D.41) accrued (-) and paid (+) instead of the line Issuances above (-)/ below (+) nominal value.

(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: 16/10/2018	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: 16/10/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-531</b>	<b>-490</b>	<b>-551</b>	<b>-679</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>114</b>	<b>418</b>	<b>432</b>	<b>459</b>
Currency and deposits (F.2)	82	82	445	337
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	-14
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>248</b>	<b>-16</b>	<b>-20</b>	<b>69</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	248	-16	-20	69
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>91</b>	<b>-3</b>	<b>2</b>	<b>77</b>
Difference between capital and financial accounts (B.9-B.9f)	91	-3	2	77
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>-91</b>	<b>-137</b>	<b>-74</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,466</b>	<b>1,098</b>	<b>945</b>	<b>409</b>
Local government gross debt (level) (b) <sup>5*</sup>	1,718	1,627	1,490	1,416
Local government holdings of other subsectors debt (level) (c)-	252	529	545	1,007

**\*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: 16/10/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-784</b>	<b>552</b>	<b>-1,898</b>	<b>-2,809</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-464</b>	<b>8</b>	<b>1,163</b>	<b>1,997</b>
Currency and deposits (F.2)	-374	-845	543	3,576
Debt securities (F.3)	-3,194	849	170	-2,530
Loans (F.4)	3,097	-51	7	830
Increase (+)	3,148	17	69	855
Reduction (-)	-51	-68	-62	-25
Short term loans (F.41), net	3,148	17	69	855
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>808</b>	<b>774</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	808	774
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>31</b>
Difference between capital and financial accounts (B.9-B.9f)	-5	-114	-80	31
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: 16/10/2018	Year				
		2014 half-finalized	2015 half-finalized	2016 half-finalized	2017 half-finalized	2018 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	3,275	3,772	3,010	2,789	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	177,502	176,494	180,568	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.