



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: Cyprus

Date: 29/03/2019

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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-236	59	344	-990	731
- Central government	S.1311	-252	33	143	-1.273	383
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	4	2	31	26	20
- Social security funds	S.1314	13	24	171	257	327
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		19.164	19.509	18.814	21.258	20.747
<i>By category:</i>						
Currency and deposits	AF.2	112	119	129	138	
Debt securities	AF.3	5.893	6.310	6.591	10.819	
Short-term	AF.31	399	300	200	252	
Long-term	AF.32	5.495	6.010	6.391	10.567	
Loans	AF.4	13.159	13.081	12.095	10.301	
Short-term	AF.41	0	0	0	0	
Long-term	AF.42	13.159	13.081	12.095	10.301	
General government expenditure on:						
Gross fixed capital formation	P.51g	390	469	534	1.145	494
Interest (consolidated)	D.41 (uses)	566	510	504	517	500
Gross domestic product at current market prices	B.1*g	17.746	18.490	19.649	20.731	21.643

(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: Cyprus	Year					
Data are in ..(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 29/03/2019						
Working balance in central government accounts	-160	263	-368	2.928	200	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-253	-472	491	-2.722	75	
Loans, granted (+)	27	42	39	50	72	Issue of Loans
Loans, repayments (-)	-41	-71	-74	-93	-47	Proceeds from Loans Issued
Equities, acquisition (+)	3	0	0	2	0	Από Reconciliation treasury (γπαρμτ 19)
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-242	-443	525	-2.681	50	
of which: transactions in debt liabilities (+/-)	-242	-443	525	-2.681	50	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	0	0	0	0	0	IMF Transactions
Detail 2	2	2	2	1	0	Contribution to Sinking Funds
	3.127	1.272	1.871	2.182	2.127	Repayments of Foreign and Local Loans
	-2.306	-1.591	-1.226	-4.808	-1.900	Withdrawals of Foreign and Local Bonds
	-1.065	-126	-121	-56	-177	Withdrawals of Foreign and Local Loans
Non-financial transactions not included in the working balance	0	0	0	-1.659	30	
KEDIPES	0	0	0	-1.659	30	KEDIPES
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-43	-14	-16	-47	18	
	-41	-14	-16	-47	18	Interest accrued on securities
	-1	0	0	0	0	Interest accrued on loans
Other accounts receivable (+)	73	79	7	84	-20	
Detail 1	54	15	-45	50	-50	Defence trade credits
Detail 2	4	-4	14	4	10	Income tax accrual
Detail 3	16	68	37	30	20	VAT accrual
Other accounts payable (-)	37	40	-110	53	32	
Detail 1	0	2	-2	-4	2	Change in outstanding liabilities
Detail 2	28	14	0	0	0	Settlement agreement between the state, the insurance companies and Electricity authority of Cyprus
Detail 3	0	-10	10	0	0	Amending Budget 5/2016
Detail 4	43	0	0	0	0	Impact of adjustment of National contribution to EU Budget
Detail 5	-16	16	-15	18	-10	Advanced payments
Detail 6	7	-7	6	4	5	Deposits
Detail 7	-25	25	0	0	0	BRRD
Detail 8	0	0	-69	35	35	Signature bonus adjustment
Detail 9	0	0	4	0	0	Capital transfer received
Detail 10	0	0	-44	0	0	Balance transfer due to the closure of the Fund for the Construction of the Cyprus Museum
Detail 11	0	0	0	0	0	Advances - Business trips abroad (account group 54)
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	-4	95	87	91	50	
Extra Budgetary Funds	-10	81	46	71	30	
Semi-Government	6	15	44	20	20	
Deposit Guarantee Scheme	0	-1	-3	0	-1	
Regulatory authorities	1	1	0	0	1	
Other adjustments (+/-) (please detail)	99	40	52	0	0	
Detail 1	0	0	0	0	0	Capital transfers to Cyprus Airways (advances)
Detail 2	-2	-8	-4	0	0	Issuances above (-) / below (+) nominal value (securities)
Detail 3	0	0	0	0	0	Transfer of Investment Fund Reserve to the revenue budget
Detail 4	50	0	0	0	0	Guarantees called
Detail 5	0	0	0	0	0	K.11.2 Real Holding Gains of ECP
Detail 6	0	0	0	0	0	Capital injection to public corporation (CCB)
Detail 7	0	-2	0	0	0	Prepaid margin on EFSF Loans
Detail 8	52	49	56	0	0	Redemptions/repurchase of debt above (+) / below (-) nominal value
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-252	32	143	-1.273	383	
(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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	2015	2016	Year 2017	2018	2019	
Working balance in state government accounts	M	M	M	M	M	M
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
<i>Detail 3</i>	M	M	M	M	M	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	2015	2016	Year 2017	2018	2019	
Working balance in local government accounts	18	13	41	48	35	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	-14	-11	-10	-22	-15	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	-14	-11	-10	-22	-15	
of which: transactions in debt liabilities (+/-)	-14	-11	-10	-22	-15	
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)(-)	0	0	0	0	0	
Other accounts receivable (+)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	4	2	31	26	20	

(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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	Year				
	2015	2016	2017	2018	2019
Working balance in social security accounts	13	15	150	254	312
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>
Financial transactions included in the working balance	0	0	0	0	0
Loans (+/-)	0	0	0	0	0
Equities (+/-)	0	0	0	0	0
Other financial transactions (+/-)	0	0	0	0	0
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>	0	0	0	0	0
<i>Detail 2</i>	0	0	0	0	0
Non-financial transactions not included in the working balance	0	0	0	0	0
<i>Detail 1</i>	0	0	0	0	0
<i>Detail 2</i>	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0
Other accounts receivable (+)	-1	9	21	4	15
<i>Detail 1</i>	-1	9	21	4	15
<i>Detail 2</i>	0	0	0	0	0
Other accounts payable (-)	0	0	0	0	0
<i>Detail 1</i>	0	0	0	0	0
<i>Detail 2</i>	0	0	0	0	0
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0
<i>Detail 1</i>	0	0	0	0	0
<i>Detail 2</i>	0	0	0	0	0
Other adjustments (+/-) (<i>please detail</i>)	0	0	0	0	0
<i>Detail 1</i>	0	0	0	0	0
<i>Detail 2</i>	0	0	0	0	0
<i>Detail 3</i>	0	0	0	0	0
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	13	24	171	257	327

(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: Cyprus Data are in ... (millions of units of national currency) Date: 29/03/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	236	-59	-344	990
Net acquisition (+) of financial assets ⁽²⁾	-224	559	-222	1.973
Currency and deposits (F.2)	-312	452	-244	123
Debt securities (F.3)	0	0	0	0
Loans (F.4)	21	21	-5	1.688
Increase (+)	39	93	68	2.048
Reduction (-)	-18	-72	-74	-361
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	21	21	-5	1.688
Increase (+)	39	93	68	2.048
Reduction (-)	-18	-72	-74	-361
Equity and investment fund shares/units (F.5)	3	-2	0	21
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	3	-2	0	21
Increase (+)	3	0	0	21
Reduction (-)	0	-2	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	64	89	27	141
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	138	-142	-123	-520
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	46	-175	-91	-333
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	50	0	0	-155
Issuances above(-)/below(+) nominal value	-2	-8	-4	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-43	-14	-16	-47
Redemptions/repurchase of debt above(+)/below(-) nominal value	52	49	56	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	35	5	-67	15
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	1	-13	-6	1
Difference between capital and financial accounts (B.9-B.9f)	1	-13	-6	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	150	345	-695	2.444

*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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	252	-32	-143	1.273
Net acquisition (+) of financial assets ⁽²⁾	-268	535	-157	2.219
Currency and deposits (F.2)	-306	438	-156	105
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-29	19	-7	1.955
Increase (+)	39	93	68	2.048
Reduction (-)	-68	-74	-75	-94
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-29	19	-7	1.955
Increase (+)	39	93	68	2.048
Reduction (-)	-68	-74	-75	-94
Equity and investment fund shares/units (F.5)	3	-2	0	21
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	3	-2	0	21
Increase (+)	3	0	0	21
Reduction (-)	0	-2	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	65	80	7	138
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	138	-142	-123	-520
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	46	-175	-91	-333
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	50	0	0	-155
Issuances above(-)/below(+) nominal value	-2	-8	-4	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-43	-14	-16	-47
Redemptions/repurchase of debt above(+)/below(-) nominal value	52	49	56	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	35	5	-67	15
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	1	-13	-6	1
Difference between capital and financial accounts (B.9-B.9f)	1	-13	-6	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	123	347	-429	2.973
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	26.689	27.038	26.611	29.316
Central government gross debt (level) (b) ^(2, 5)	26.719	27.066	26.637	29.610
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	30	28	27	294

***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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	Year			
	2015	2016	2017	2018
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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-4	-2	-31	-26
Net acquisition (+) of financial assets ⁽²⁾	-11	-8	20	4
Currency and deposits (F.2)	-11	-8	20	4
Debt securities (F.3)	0	0	0	0
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)	0	0	0	0
Portfolio investments, net ⁽²⁾	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)	0	0	0	0
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	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(-) ⁽³⁾ 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	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-14	-11	-10	-22
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	359	348	338	316
Local government gross debt (level) (b) ⁽⁵⁾	359	348	338	316
Local government holdings of other subsectors debt (level) (c) ⁻	0	0	0	0

***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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-13	-24	-171	-257
Net acquisition (+) of financial assets ⁽²⁾	13	24	171	257
Currency and deposits (F.2)	219	16	150	254
Debt securities (F.3)	-206	-1	0	0
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)	0	0	0	0
Portfolio investments, net ⁽²⁾	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)	-1	9	21	4
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(-) ⁽³⁾ 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	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-7.884	-7.877	-8.135	-8.374
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	7.884	7.877	8.135	8.374

*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: Cyprus Data are in ...(millions of units of national currency) Date: 29/03/2019	Year				
		2015 final	2016 final	2017 final	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	8	6	7	11	9
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:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	17.970	18.116	19.115	20.171	21.058

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.