



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: Greece

Date: 15/04/2019

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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2019	ESA 2010 codes	2015	2016	Year		
				2017	2018	2019
Net lending (+)/ net borrowing (-)	B.9	half-finalized	half-finalized	half-finalized	half-finalized	planned
General government	S.13	-9.953	858	1.317	1.991	1.133
- Central government	S.1311	-9.892	-1.594	-2.121	-1.990	-784
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	491	554	655	673	244
- Social security funds	S.1314	-552	1.898	2.783	3.308	1.673
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		311.729	315.010	317.485	334.573	323.500
<i>By category:</i>						
Currency and deposits	AF.2	5.546	5.987	6.008	6.107	
Debt securities	AF.3	61.084	57.162	54.938	52.882	
Short-term	AF.31	10.933	10.133	14.322	11.202	
Long-term	AF.32	50.151	47.029	40.616	41.680	
Loans	AF.4	245.099	251.861	256.539	275.584	
Short-term	AF.41	1.509	2.198	2.036	2.241	
Long-term	AF.42	243.590	249.663	254.503	273.343	
General government expenditure on:						
Gross fixed capital formation	P.51g	6.813	6.106	7.855	5.601	L
Interest (consolidated)	D.41 (uses)	6.195	5.572	5.629	6.158	L
Gross domestic product at current market prices	B.1*g	177.258	176.488	180.218	184.714	191.027

(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)	2015	2016	2017	2018	2019	
Date: 15/04/2019						
Working balance in central government accounts	-3.531	-1.140	-4.267	-2.316	-4.774	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	319	488	481	824	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 (+/-)	319	488	481	824	0	
of which: transactions in debt liabilities (+/-)	494	510	515	883	0	
of which: net settlements under swap contracts (+/-)	494	510	515	883	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-324	-311	-109	-90	0	
<i>Detail 1</i>	-351	-138	-23	-73		EU Disallowances and Penalties of ELEGEP
<i>Detail 2</i>	27	-173	-86	-17		Other
Difference between interest paid (+) and accrued (D.41)(-)	-1.506	-1.241	-652	-2.379	-400	
Other accounts receivable (+)	207	-239	553	328	135	
<i>Detail 1</i>	226	28	245	212	135	Accrual EU revenue
<i>Detail 2</i>	-19	-267	308	116		Other
Other accounts payable (-)	-307	-84	422	269	0	
<i>Detail 1</i>	-57	81	77	112		Payables of the Ministries & payables to OA according to Eurostat's request (Clarification Q10 - Action point 10).
<i>Detail 2</i>	-250	-165	345	157		Other
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-7.065	5.834	2.931	4.302	2.366	
<i>Detail 1</i>	-6.823	4.516	2.601	4.195	2.270	Gov. Enterprises + EBF
<i>Detail 2</i>	-242	1.318	330	107	96	Hospitals
Other adjustments (+/-) (please detail)	2.315	-4.901	-1.480	-2.928	1.889	
<i>Detail 1</i>	1.852	-1.867	-133	-1.585	1.889	Other
<i>Detail 2</i>	538	195	26	4		Accrued Bank Guarantee fees
<i>Detail 3</i>	0	-2.824	-1.431	-1.282		Settlement of Government Arrears
<i>Detail 4</i>	0	-500	0	0		Debt assumption
<i>Detail 5</i>	-75	95	58	-65		Intangibles
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-9.892	-1.594	-2.121	-1.990	-784	

(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: 15/04/2019	2015	2016	Year 2017	2018	2019	
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 (+/-) (please detail)	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		

(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: 15/04/2019	2015	2016	Year 2017	2018	2019	
Working balance in local government accounts	1.508	1.824	1.939	2.008	244	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	93	96	103	73		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	93	96	103	73		
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>	93	96	104	73		-REVENUE FROM BORROWING+REPAYMENT OF DEBT
<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 (+)	70	77	-14	-27		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	70	77	-14	-27		ADJUSTMENT OF GOVERNMENT TRANSFERS
Other accounts payable (-)	-17	-19	53	37		
<i>Detail 1</i>	-22	-19	-22	-26		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	5	0	75	63		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	60	88	152	88		
<i>Detail 1</i>	26	45	18	14		LEGAL ENTITIES UNDER PUBLIC LAW PLUS MUNICIPAL ENTERPRISES (NOT INCLUDED PAYABLES AND RECEIVABLES)
<i>Detail 2</i>	34	43	134	74		REGIONS (NOT INCLUDED PAYABLES AND RECEIVABLES)
Other adjustments (+/-) (please detail)	-1.223	-1.512	-1.578	-1.506		
<i>Detail 1</i>	-1.223	-1.512	-1.823	-1.940		CASH OUTSTANDING IN THE BEGINNING OF THE YEAR
<i>Detail 2</i>	0	0	245	434		ADJUSTMENT FOR FILODIMOS 2
<i>Detail 3</i>	0	0	0	0		
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	491	554	655	673	244	

(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)	2015	2016	2017	2018	2019	
Date: 15/04/2019						
Working balance in social security accounts	340	957	1.940	2.049	1.673	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>	0	0	0	0		
<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 (+)	35	56	54	194		
<i>Detail 1</i>	-41	16	46	112		accrual adjustment of social contributions
<i>Detail 2</i>	76	40	8	82		accrual adjustment of interest
Other accounts payable (-)	-583	925	774	1.136		
<i>Detail 1</i>	-671	925	774	1.136		payables related to SSF
<i>Detail 2</i>	88	0	0	0		accrual adjustment of pensions
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		
<i>Detail 1</i>	0	0	0	0		payables related to SSF
<i>Detail 2</i>	0	0	0	0		accrual adjustment of pensions
Other adjustments (+/-) (please detail)	-344	-40	15	-71		
<i>Detail 1</i>	40	-40	15	-15		other D73 time adjustment
<i>Detail 2</i>	-384	0	0	-21		Attika Bank EFKA (TSMED-EETAA) capital transfer
<i>Detail 3</i>	0	0	0	-35		retroactive payment L.4575/2018
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-552	1.898	2.783	3.308	1.673	

(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: 15/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	9.953	-858	-1.317	-1.991
Net acquisition (+) of financial assets ⁽²⁾	-15.816	3.321	1.772	18.195
Currency and deposits (F.2)	-2.685	5.039	3.042	18.331
Debt securities (F.3)	-12.284	-108	-49	1.059
Loans (F.4)	-233	-275	-259	-57
Increase (+)	49	1	45	240
Reduction (-)	-282	-276	-304	-297
Short term loans (F.41), net	-150	1	0	199
Long-term loans (F.42)	-83	-276	-259	-256
Increase (+)	199	0	0	0
Reduction (-)	-282	-276	-259	-256
Equity and investment fund shares/units (F.5)	631	-2.481	-160	-1.503
Portfolio investments, net ⁽²⁾	101	-76	59	99
Equity and investment fund shares/units other than portfolio investments	530	-2.405	-219	-1.602
Increase (+)	1.936	6	13	312
Reduction (-)	-1.406	-2.411	-232	-1.914
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-869	1.146	-802	365
Other financial assets (F.1, F.6)	-376	0	0	0
Adjustments ⁽³⁾	-2.111	825	1.841	713
Net incurrence (-) of liabilities in financial derivatives (F.71)	-282	63	511	862
Net incurrence (-) of other accounts payable (F.8)	-1.792	1.512	2.116	1.920
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	6	9	-16	-3
Issuances above(-)/below(+) nominal value	0	0	4.591	23
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1.399	-1.150	993	-2.269
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	-5.809	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.356	391	-545	180
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	74	-7	179	171
Difference between capital and financial accounts (B.9-B.9f)	74	-7	179	171
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-7.900	3.281	2.475	17.088

*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: 15/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	9.892	1.594	2.121	1.990
Net acquisition (+) of financial assets ⁽²⁾	-15.064	1.902	-1.841	21.142
Currency and deposits (F.2)	-1.908	4.161	-496	21.429
Debt securities (F.3)	-12.235	-156	3	1.035
Loans (F.4)	-173	-248	-279	-29
Increase (+)	49	1	0	199
Reduction (-)	-222	-249	-279	-228
Short term loans (F.41), net	-150	1	0	199
Long-term loans (F.42)	-23	-249	-279	-228
Increase (+)	199	0	0	0
Reduction (-)	-222	-249	-279	-228
Equity and investment fund shares/units (F.5)	535	-2.482	-213	-1.573
Portfolio investments, net ⁽²⁾	5	-77	6	29
Equity and investment fund shares/units other than portfolio investments	530	-2.405	-219	-1.602
Increase (+)	1.936	6	13	312
Reduction (-)	-1.406	-2.411	-232	-1.914
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-907	627	-856	280
Other financial assets (F.1, F.6)	-376	0	0	0
Adjustments ⁽³⁾	-1.571	-4	1.006	-518
Net incurrence (-) of liabilities in financial derivatives (F.71)	-282	63	511	862
Net incurrence (-) of other accounts payable (F.8)	-1.176	723	1.289	771
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	6	9	-16	-3
Issuances above(-)/below(+) nominal value	0	0	4.591	23
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1.475	-1.190	985	-2.351
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	-5.809	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.356	391	-545	180
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	186	65	70	135
Difference between capital and financial accounts (B.9-B.9f)	186	65	70	135
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-6.557	3.557	1.356	22.749
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	322.441	326.033	327.434	350.224
Central government gross debt (level) (b) ^(2, 5)	323.407	326.964	328.320	351.069
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	966	931	886	845

***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: 15/04/2019	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: Greece Data are in ...(millions of units of national currency) Date: 15/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-491	-554	-655	-673
Net acquisition (+) of financial assets ⁽²⁾	415	428	430	582
Currency and deposits (F.2)	79	441	291	472
Debt securities (F.3)	1	-5	-1	1
Loans (F.4)	265	-85	154	136
Increase (+)	265	-85	154	136
Reduction (-)	0	0	0	0
Short term loans (F.41), net	265	-85	154	136
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)	70	77	-14	-27
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-17	-19	53	37
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-17	-19	53	37
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	2	8	99	-21
Difference between capital and financial accounts (B.9-B.9f)	2	8	99	-21
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-91	-137	-73	-75
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1.098	945	393	-276
Local government gross debt (level) (b) ^{5*}	1.627	1.490	1.417	1.342
Local government holdings of other subsectors debt (level) (c) ⁻	529	545	1.024	1.618

***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: 15/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	552	-1.898	-2.783	-3.308
Net acquisition (+) of financial assets ⁽²⁾	8	1.163	1.992	2.132
Currency and deposits (F.2)	-845	543	3.575	-3.113
Debt securities (F.3)	849	170	-2.530	1.674
Loans (F.4)	-51	7	826	3.389
Increase (+)	17	69	851	3.458
Reduction (-)	-68	-62	-25	-69
Short term loans (F.41), net	17	69	851	3.458
Long-term loans (F.42)	-68	-62	-25	-69
Increase (+)	0	0	0	0
Reduction (-)	-68	-62	-25	-69
Equity and investment fund shares/units (F.5)	96	1	53	70
Portfolio investments, net ⁽²⁾	96	1	53	70
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)	-41	442	68	112
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-590	808	774	1.112
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-590	808	774	1.112
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	-114	-80	10	57
Difference between capital and financial accounts (B.9-B.9f)	-114	-80	10	57
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-144	-7	-7	-7
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-11.810	-11.968	-10.342	-15.375
Social security gross debt (level) (b) ^(2, 5)	149	142	135	128
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	11.959	12.110	10.477	15.503

*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: 15/04/2019	Year				
		2015 half-finalized	2016 half-finalized	2017 half-finalized	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	3.773	3.010	2.833	2.604	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	L
	<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)	177.502	176.494	180.568	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.