



# 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: Malta**

**Date: 09/04/2019**

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: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	ESA 2010 codes	2015	2016	Year		
				2017	2018	2019
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-98	91	387	251	165
- Central government	S.1311	-104	86	379	242	166
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	6	5	8	9	-1
- Social security funds	S.1314	M	M	M	M	M
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		5.586	5.740	5.683	5.665	5.660
<i>By category:</i>						
Currency and deposits	AF.2	69	73	178	277	
Debt securities	AF.3	5.144	5.338	5.154	4.999	
Short-term	AF.31	222	254	177	290	
Long-term	AF.32	4.922	5.084	4.977	4.709	
Loans	AF.4	373	329	351	388	
Short-term	AF.41	31	28	32	42	
Long-term	AF.42	342	301	319	346	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	403	259	265	371	465
<b>Interest (consolidated)</b>	D.41 (uses)	226	216	205	188	188
<b>Gross domestic product at current market prices</b>	B.1*g	9.650	10.344	11.313	12.320	12.924

(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: Malta	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 09/04/2019						
<b>Working balance in central government accounts</b>	-233	9	183	-70	33	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-3	-8	-11	0	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	-2	0	0	0	0	Loan repayment
Equities, acquisition (+)	0	0	0	0	0	International subscriptions
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-1	-8	-11	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>	-1	-8	-11	0	0	Superdividends
<i>Detail 2</i>	0	0	0	0	0	
Non-financial transactions not included in the working balance	15	-49	34	-38	33	
<i>Detail 1</i>	56	-24	37	41	33	Treasury Clearance Fund Flows in non-financial transactions and Good Causes Fund
<i>Detail 2</i>	4	3	4	4	0	S/Fund Interests (Local)
<i>Detail 3</i>	0	0	0	0	0	S/Fund Interests (Foreign)
<i>Detail 4</i>	0	0	0	0	0	Interest received not in the working balance
<i>Detail 5</i>	0	-1	0	0	0	EFSF re-routing
<i>Detail 6</i>	-43	-12	0	-63	0	Equity injection
<i>Detail 7</i>	0	0	-2	-4	0	Rerouted affordable housing project
<i>Detail 8</i>	-1	-4	-5	-16	0	PPP healthcare agreement
<i>Detail 9</i>	-1	-11	0	0	0	Other
Difference between interest paid (+) and accrued (D.41)(-)	-6	-7	0	7	0	Annex 8
Other accounts receivable (+)	99	1	-15	213	18	Annex 9
<i>Detail 1</i>	102	-4	-51	172	8	Accruals adjustment
<i>Detail 2</i>	-4	5	35	41	10	Time adjusted cash Reg. 2516/2000
<i>Detail 3</i>	1	0	0	0	0	Interest receivable
Other accounts payable (-)	8	-31	-8	-46	12	Annex 9
<i>Detail 1</i>	8	-31	-8	-46	12	Accruals adjustment
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	16	172	198	177	70	Net Borrowing (-) / Net Lending (+) of EBUs - Annex 5
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<i>Detail 4</i>						
<i>Detail 5</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-104</b>	<b>86</b>	<b>379</b>	<b>242</b>	<b>166</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: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	2015	2016	Year 2017	2018	2019	
<b>Working balance in state government accounts</b>	M	M	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	M	M
Loans (+/-)	M	M	M	M	M	M
Equities (+/-)	M	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M	M
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Working balance (+/-) of entities not part of state government	M	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
<i>Detail 3</i>	M	M	M	M	M	M
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	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: Malta	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 09/04/2019						
<b>Working balance in local government accounts</b>	2	2	3	4	-1	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
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	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Non-financial transactions not included in the working balance	-4	-3	-2	-2	0	
Detail 1	-12	-5	-6	-6	0	Purchase of property, plant and equipment
Detail 2	0	0	0	0	0	Change in inventories
Detail 3	7	2	4	4	0	Capital grants received
Detail 4	0	0	0	0	0	Capital transfers, payable
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Working balance (+/-) of entities not part of local government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other local government bodies	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other adjustments (+/-) (please detail)	8	5	7	7	0	
Detail 1	8	8	8	8	0	Depreciation
Detail 2	2	0	1	1	0	Adjustment for provision for doubtful debts
Detail 3	-2	-2	-2	-2	0	Other adjustments
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>6</b>	<b>5</b>	<b>8</b>	<b>9</b>	<b>-1</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 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	Year					
	2015	2016	2017	2018	2019	
<b>Working balance in social security accounts</b>	M	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	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 social security funds	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security 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	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>M</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 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: Malta Data are in ... (millions of units of national currency) Date: 09/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>98</b>	<b>-91</b>	<b>-387</b>	<b>-251</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>103</b>	<b>454</b>	<b>200</b>	<b>248</b>
Currency and deposits (F.2)	45	484	90	-145
Debt securities (F.3)	0	0	0	101
Loans (F.4)	-50	-4	21	36
Increase (+)	5	11	22	36
Reduction (-)	-55	-15	0	0
Short term loans (F.41), net	4	-3	2	5
Long-term loans (F.42)	-54	-1	20	31
Increase (+)	1	11	20	31
Reduction (-)	-55	-12	0	0
Equity and investment fund shares/units (F.5)	-8	-9	95	56
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-8	-9	95	56
Increase (+)	2	1	104	56
Reduction (-)	-11	-10	-10	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	116	-17	-6	201
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-8</b>	<b>-207</b>	<b>140</b>	<b>-56</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-2	-200	139	-64
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-12	-15	-9	-7
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	6	8	8	14
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	1	1
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>3</b>	<b>-3</b>	<b>-10</b>	<b>41</b>
Difference between capital and financial accounts (B.9-B.9f)	-2	-16	-11	38
Other statistical discrepancies (+/-)	5	13	1	3
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>196</b>	<b>154</b>	<b>-57</b>	<b>-18</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: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>104</b>	<b>-86</b>	<b>-379</b>	<b>-242</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>97</b>	<b>454</b>	<b>194</b>	<b>246</b>
Currency and deposits (F.2)	42	481	83	-146
Debt securities (F.3)	0	0	0	101
Loans (F.4)	-50	-4	21	36
Increase (+)	5	11	22	36
Reduction (-)	-55	-15	0	0
Short term loans (F.41), net	4	-3	2	5
Long-term loans (F.42)	-54	-1	20	31
Increase (+)	1	11	20	31
Reduction (-)	-55	-12	0	0
Equity and investment fund shares/units (F.5)	-8	-9	95	56
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-8	-9	95	56
Increase (+)	2	1	104	56
Reduction (-)	-11	-10	-10	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	114	-14	-6	200
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-7</b>	<b>-211</b>	<b>138</b>	<b>-56</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-2	-204	138	-63
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-12	-15	-9	-7
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	6	8	8	14
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	1	1
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>3</b>	<b>-3</b>	<b>-10</b>	<b>34</b>
Difference between capital and financial accounts (B.9-B.9f)	-2	-16	-11	31
Other statistical discrepancies (+/-)	5	13	1	3
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>197</b>	<b>154</b>	<b>-57</b>	<b>-18</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>5.582</b>	<b>5.736</b>	<b>5.680</b>	<b>5.662</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	5.582	5.736	5.680	5.662
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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 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: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	Year			
	2015	2016	2017	2018
<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: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-6</b>	<b>-5</b>	<b>-8</b>	<b>-9</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6</b>	<b>1</b>	<b>6</b>	<b>2</b>
Currency and deposits (F.2)	4	4	7	1
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 <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)	3	-3	0	1
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-1</b>	<b>4</b>	<b>1</b>	<b>-1</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1	4	1	-1
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>0</b>	<b>0</b>	<b>0</b>	<b>7</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	7
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>
Local government gross debt (level) (b) <sup>5a</sup>	4	4	3	3
Local government holdings of other subsectors debt (level) (c) <sup>a</sup>	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: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</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>(3)</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 social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
Social security 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 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: Malta Data are in ...(millions of units of national currency) Date: 09/04/2019	Year				
		2015 final	2016 final	2017 half-finalized	2018 half-finalized	2019 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	104	106	109	122	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	M	M	M	M	M
	<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:	M				
	ii) the reasons for these differences:	M				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	9.138	9.480	10.265	11.270	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.