



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: 14/10/2019

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: 14/10/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-173	17	333	-926	828
- Central government	S.1311	-189	-10	131	-1.384	298
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	4	3	32	199	30
- Social security funds	S.1314	13	24	171	259	500
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		19.164	19.509	18.814	21.256	20.942
<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	10.299	
Short-term	AF.41	0	0	0	0	
Long-term	AF.42	13.159	13.081	12.095	10.299	
General government expenditure on:						
Gross fixed capital formation	P.51g	390	466	540	1.215	399
Interest (consolidated)	D.41 (uses)	566	504	509	510	502
Gross domestic product at current market prices	B.1*g	17.827	18.873	20.040	21.138	21.772

(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

Data are in ... (millions of units of national currency)

Date: 14/10/2019

	2015	2016	Year 2017	2018	2019	
Working balance in central government accounts	-160	263	-368	2.928	91	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-253	-472	491	-2.722	82	
Loans, granted (+)	27	42	39	50	79	Issue of Loans
Loans, repayments (-)	-41	-71	-74	-93	-47	Proceeds from Loans Issued
Equities, acquisition (+)	3	0	0	2	0	
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	Issue of Foreign and Local Bonds
	-1.065	-126	-121	-56	-177	Issue of Foreign and Local Loans
Non-financial transactions not included in the working balance	0	0	0	-1.564	30	
KEDIPES (ex CCB)	0	0	0	-1.564	30	KEDIPES
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-43	-14	-16	-47	22	TOTAL INTEREST ACCRUED
	-41	-14	-16	-47	22	Interest accrued on securities
	-1	0	0	0	0	Interest accrued on loans
Other accounts receivable (+)	73	79	7	44	-19	
Detail 1	54	15	-45	10	-50	Defence trade credits
Detail 2	4	-4	14	4	12	Income tax accrual
	16	68	37	30	19	VAT accrual
Other accounts payable (-)	95	34	-109	53	37	
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
	0	-10	10	0	0	Amending Budget 5/2016
	43	0	0	0	0	Impact of adjustment of National contribution to EU Budget
	-16	16	-15	18	0	Capital transfers (advances)
	7	-7	6	4	0	Deposits
	-25	25	0	0	0	BRRD
	58	0	-69	35	35	Signature bonus adjustment
	0	0	4	0	0	Capital transfer received
	0	0	-44	0	0	Balance transfer due to the closure of the Fund for the Construction of the Cyprus Museum
	0	-6	1	1	1	UMTS
	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	0	58	74	97	55	
Extra Budgetary Funds	-10	81	46	71	30	
Semi-Government	6	15	44	17	20	
Deposit Guarantee Scheme	0	-41	-20	0	-1	
Regulatory authorities	1	1	0	1	1	
Human Resources Development Authority and Game (Hunting) Fund	5	3	4	9	5	
Other adjustments (+/-) (please detail)	99	40	52	-174	0	
Detail 1	-2	-8	-4	0	0	Issuances above (-) / below (+) nominal value (securities)
Detail 2	50	0	0	0	0	Guarantees called
Detail 3	0	0	0	0	0	K11.2 Real Holding Gains of ECP
Detail 4	0	-2	0	0	0	Prepaid margin on EFSF Loans
Detail 5	52	49	56	0	0	Redemptions/repurchase of debt above (+) / below (-) nominal value
	0	0	0	-174	0	Capital Transfer to Local Government - Debt assumption
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-189	-10	131	-1.384	298	

(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: 14/10/2019	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>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
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>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
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: Cyprus Data are in ...(millions of units of national currency) Date: 14/10/2019	2015	2016	Year 2017	2018	2019	
Working balance in local government accounts	18	27	46	430	35	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	-14	-11	-10	-198	-15	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	-14	-11	-10	-198	-15	
of which: transactions in debt liabilities (+/-)	-14	-11	-10	-198	-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>	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 (+)	0	-6	2	-19	5	
<i>Detail 1</i>	0	-6	2	-19	5	
<i>Detail 2</i>	0	0	0	0	0	
Other accounts payable (-)	0	-7	-6	-14	5	
<i>Detail 1</i>	0	-7	-6	-14	5	
<i>Detail 2</i>	0	0	0	0	0	
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>	0	0	0	0	0	
<i>Detail 2</i>	0	0	0	0	0	
Other adjustments (+/-) (please detail)	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 local government (S.1313)	4	3	32	199	30	

(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: 14/10/2019	Year				
	2015	2016	2017	2018	2019
Working balance in social security accounts	13	15	150	255	485
<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
Detail 1	0	0	0	0	0
Detail 2	0	0	0	0	0
Non-financial transactions not included in the working balance	0	0	0	0	0
Detail 1	0	0	0	0	0
Detail 2	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
Detail 1	-1	9	21	4	15
Detail 2	0	0	0	0	0
Other accounts payable (-)	0	0	0	0	0
Detail 1	0	0	0	0	0
Detail 2	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
Detail 1	0	0	0	0	0
Detail 2	0	0	0	0	0
Other adjustments (+/-) (please detail)	0	0	0	0	0
Detail 1	0	0	0	0	0
Detail 2	0	0	0	0	0
Detail 3	0	0	0	0	0
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	13	24	171	259	500

(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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government	173	-17	-333	926
Net acquisition (+) of financial assets ⁽²⁾	-215	445	-289	1.794
Currency and deposits (F.2)	-303	340	-277	-76
Debt securities (F.3)	0	-1	0	0
Loans (F.4)	21	-19	-23	1.762
Increase (+)	39	53	51	2.123
Reduction (-)	-18	-72	-74	-361
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	21	-19	-23	1.762
Increase (+)	39	53	51	2.123
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	126	11	87
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	196	-73	-74	-285
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	104	-107	-43	-98
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	50	1	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	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	-4	-10	0	8
Difference between capital and financial accounts (B.9-B.9f)	-4	-10	2	8
Other statistical discrepancies (+/-)	0	0	-1	0
Change in general government (S.13) consolidated gross	150	345	-695	2.442

***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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	189	10	-131	1.384
Net acquisition (+) of financial assets ⁽²⁾	-258	412	-231	2.027
Currency and deposits (F.2)	-297	312	-194	-126
Debt securities (F.3)	0	-1	0	0
Loans (F.4)	-29	-21	-25	2.029
Increase (+)	39	53	51	2.123
Reduction (-)	-68	-74	-75	-94
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-29	-21	-25	2.029
Increase (+)	39	53	51	2.123
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	123	-12	103
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	196	-65	-68	-272
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	104	-99	-37	-85
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	50	1	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	-4	-10	0	8
Difference between capital and financial accounts (B.9-B.9f)	-4	-10	2	8
Other statistical discrepancies (+/-)	0	0	-1	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	123	347	-429	3.147
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	26.689	27.038	26.611	29.490
Central government gross debt (level) (b) ^(2, 5)	26.719	27.066	26.637	29.784
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: 14/10/2019	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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-4	-3	-32	-199
Net acquisition (+) of financial assets ⁽²⁾	-11	-1	27	15
Currency and deposits (F.2)	-11	6	25	34
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	-6	2	-19
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	0	-7	-6	-14
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	0	-7	-6	-14
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	-198
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	359	348	338	140
Local government gross debt (level) (b) ^{5*}	359	348	338	140
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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-13	-24	-171	-259
Net acquisition (+) of financial assets ⁽²⁾	13	24	171	259
Currency and deposits (F.2)	219	16	150	255
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: 14/10/2019	Year				
		2015 final	2016 final	2017 final	2018 final	2019 forecast
2	Trade credits and advances (AF.81 L)	87	93	100	118	111
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)	17.710	18.118	19.429	20.378	20.989

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

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