



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: 8/10/2019

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/ deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/ deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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: 8/10/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-9.953	858	1.299	1.826	3.064
- Central government	S.1311	-9.892	-1.594	-2.128	-2.135	1.429
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	491	554	654	672	179
- Social security funds	S.1314	-552	1.898	2.773	3.289	1.456
		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	315.009	317.484	334.721	329.300
<i>By category:</i>						
Currency and deposits	AF.2	5.546	5.987	6.008	6.245	
Debt securities	AF.3	61.084	57.162	54.938	52.882	
Short-term	AF.31	10.884	10.087	14.261	11.144	
Long-term	AF.32	50.200	47.075	40.677	41.738	
Loans	AF.4	245.099	251.860	256.538	275.594	
Short-term	AF.41	1.509	2.198	2.036	2.241	
Long-term	AF.42	243.590	249.662	254.502	273.353	
General government expenditure on:						
Gross fixed capital formation	P.51g	6.812	6.106	7.851	5.559	L
Interest (consolidated)	D.41 (uses)	6.281	5.612	5.566	6.074	L
Gross domestic product at current market prices	B.1*g	177.258	176.488	180.218	184.714	190.004

(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: 8/10/2019						
Working balance in central government accounts	-3.531	-1.140	-4.267	-2.316	-3.774	
<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	-97	0	
<i>Detail 1</i>	-351	-138	-23	-64		EU Disallowances and Penalties of ELEGEP
<i>Detail 2</i>	27	-173	-86	-33		Other
Difference between interest paid (+) and accrued (D.41)(-)	-1.506	-1.241	-652	-2.379	L	
Other accounts receivable (+)	207	-239	553	328	L	
<i>Detail 1</i>	226	28	245	212		Accrual EU revenue
<i>Detail 2</i>	-19	-267	308	116		Other
Other accounts payable (-)	-283	82	684	269	L	
<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>	-226	1	607	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	2.927	4.239	2.928	
<i>Detail 1</i>	-6.823	4.516	2.597	4.130	2.818	Gov. Enterprises + EBFs
<i>Detail 2</i>	-242	1.318	330	109	110	Hospitals
Other adjustments (+/-) (please detail)	2.291	-5.067	-1.745	-3.003	2.275	
<i>Detail 1</i>	1.828	-2.033	-398	-1.660	2.275	Other
<i>Detail 2</i>	538	195	26	4		Accrued Bank Guarantee fees from, 2012 and onwards
<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	-2.128	-2.135	1.429	

(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: 8/10/2019	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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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: 8/10/2019	2015	2016	Year 2017	2018	2019	
Working balance in local government accounts	1.508	1.824	1.939	2.009	179	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	93	96	104	73		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	93	96	104	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	-20	52	35		
<i>Detail 1</i>	-22	-19	-22	-27		REVENUES AND PAYMENTS ON BEHALF OF THIRD PARTIES
<i>Detail 2</i>	5	-1	74	62		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	89	151	88		
<i>Detail 1</i>	26	46	17	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 (+/-) (<i>please detail</i>)	-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	654	672	179	

(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: 8/10/2019						
Working balance in social security accounts	340	957	1.930	2.047	1.456	
<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	1.119		
<i>Detail 1</i>	-671	925	774	1.119		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	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
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	2.773	3.289	1.456	

(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: 8/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	9.953	-858	-1.299	-1.826
Net acquisition (+) of financial assets ⁽²⁾	-15.846	3.645	2.067	18.637
Currency and deposits (F.2)	-2.927	5.272	3.219	19.048
Debt securities (F.3)	-11.823	-56	-54	1.060
Loans (F.4)	-481	-233	-148	-307
Increase (+)	-199	43	150	16
Reduction (-)	-282	-276	-298	-323
Short term loans (F.41), net	-398	43	105	-20
Long-term loans (F.42)	-83	-276	-253	-287
Increase (+)	199	0	0	0
Reduction (-)	-282	-276	-253	-287
Equity and investment fund shares/units (F.5)	631	-2.481	-160	-1.506
Portfolio investments, net ⁽²⁾	101	-76	59	98
Equity and investment fund shares/units other than portfolio investments	530	-2.405	-219	-1.604
Increase (+)	1.936	6	13	312
Reduction (-)	-1.406	-2.411	-232	-1.916
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-870	1.143	-790	342
Other financial assets (F.1, F.6)	-376	0	0	0
Adjustments ⁽³⁾	-2.089	494	1.560	331
Net incurrence (-) of liabilities in financial derivatives (F.71)	-282	63	511	871
Net incurrence (-) of other accounts payable (F.8)	-1.770	1.181	1.835	1.533
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	6	9	-16	-5
Issuances above(-)/below(+) nominal value	0	0	4.591	23
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1.399	-1.150	993	-2.271
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	82	-1	147	95
Difference between capital and financial accounts (B.9-B.9f)	82	-1	147	95
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-7.900	3.280	2.475	17.237

*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: 8/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	9.892	1.594	2.128	2.135
Net acquisition (+) of financial assets ⁽²⁾	-15.094	2.230	-1.560	21.563
Currency and deposits (F.2)	-2.150	4.398	-323	22.127
Debt securities (F.3)	-11.774	-104	3	1.036
Loans (F.4)	-421	-206	-168	-274
Increase (+)	-199	43	105	-20
Reduction (-)	-222	-249	-273	-254
Short term loans (F.41), net	-398	43	105	-20
Long-term loans (F.42)	-23	-249	-273	-254
Increase (+)	199	0	0	0
Reduction (-)	-222	-249	-273	-254
Equity and investment fund shares/units (F.5)	535	-2.482	-213	-1.576
Portfolio investments, net ⁽²⁾	5	-77	6	28
Equity and investment fund shares/units other than portfolio investments	530	-2.405	-219	-1.604
Increase (+)	1.936	6	13	312
Reduction (-)	-1.406	-2.411	-232	-1.916
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-908	624	-859	250
Other financial assets (F.1, F.6)	-376	0	0	0
Adjustments ⁽³⁾	-1.549	-334	728	-872
Net incurrence (-) of liabilities in financial derivatives (F.71)	-282	63	511	871
Net incurrence (-) of other accounts payable (F.8)	-1.154	393	1.011	412
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	6	9	-16	-5
Issuances above(-)/below(+) nominal value	0	0	4.591	23
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1.475	-1.190	985	-2.353
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	194	67	60	80
Difference between capital and financial accounts (B.9-B.9f)	194	67	60	80
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-6.557	3.557	1.356	22.906
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	322.441	326.033	327.434	350.376
Central government gross debt (level) (b) ^(2, 5)	323.407	326.964	328.320	351.226
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	966	931	886	850

***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: 8/10/2019	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: Greece Data are in ...(millions of units of national currency) Date: 8/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-491	-554	-654	-672
Net acquisition (+) of financial assets ⁽²⁾	415	424	440	586
Currency and deposits (F.2)	79	437	301	476
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	-20	52	35
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-17	-20	52	35
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	12	89	-27
Difference between capital and financial accounts (B.9-B.9f)	2	12	89	-27
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-91	-138	-73	-78
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1.098	944	392	-280
Local government gross debt (level) (b) ^{5*}	1.627	1.489	1.416	1.338
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: 8/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	552	-1.898	-2.773	-3.289
Net acquisition (+) of financial assets ⁽²⁾	8	1.163	1.996	2.154
Currency and deposits (F.2)	-845	543	3.569	-3.098
Debt securities (F.3)	849	170	-2.535	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	83	119
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-590	808	772	1.086
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-590	808	772	1.086
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(-) ⁽⁵⁾ 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	-2	42
Difference between capital and financial accounts (B.9-B.9f)	-114	-80	-2	42
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) ⁽²⁾	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: 8/10/2019	Year				
		2015 half-finalized	2016 half-finalized	2017 half-finalized	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	3.768	3.006	2.830	2.618	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.