



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: Portugal

Date: 27/09/2019

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: Portugal Data are in ...(millions of units of national currency) Date: 27/09/2019	ESA 2010 codes	2015	2016	Year		
				2017	2018	2019
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-7.995	-3.527	-5.799	-911	-330
- Central government	S.1311	-9.900	-5.944	-8.358	-3.286	-2.909
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	776	847	317	347	848
- Social security funds	S.1314	1.129	1.570	2.243	2.028	1.731
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		235.746	245.158	246.966	249.143	251.569
<i>By category:</i>						
Currency and deposits	AF.2	22.815	26.832	29.461	30.795	
Debt securities	AF.3	121.723	132.766	142.170	149.312	
Short-term	AF.31	10.538	14.957	15.400	13.265	
Long-term	AF.32	111.185	117.809	126.770	136.047	
Loans	AF.4	91.209	85.560	75.335	69.036	
Short-term	AF.41	3.410	2.816	1.446	1.328	
Long-term	AF.42	87.798	82.744	73.888	67.708	
General government expenditure on:						
Gross fixed capital formation	P.51g	4.045	2.875	3.496	3.795	4.382
Interest (consolidated)	D.41 (uses)	8.239	7.739	7.399	6.898	6.821
Gross domestic product at current market prices	B.1*g	179.713	186.490	195.947	203.896	210.844

(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: Portugal Data are in ... (millions of units of national currency) Date: 27/09/2019	Year				
	2015	2016	2017	2018	2019
Working balance in central government accounts	-11.965	-8.483	-10.160	-7.561	-12.644
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	6.052	1.915	4.941	3.493	7.540
Loans, granted (+)	1.875	1.107	1.192	2.679	3.911
Loans, repayments (-)	-549	-934	-583	-1.105	-922
Equities, acquisition (+)	4.992	1.943	5.179	1.537	4.038
Equities, sales (-)	-150	0	0	0	0
Other financial transactions (+/-)	-117	-202	-847	381	512
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
<i>interests on swaps</i>	-186	-213	-219	-180	L
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	0	0	0	0	0
<i>Detail 1</i>					
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (D.41)(-)	-436	126	140	512	514
Other accounts receivable (+)	210	708	584	1.117	865
<i>Time adjustment for taxes</i>	25	-162	135	658	87
<i>Other</i>	185	870	449	459	778
Other accounts payable (-)	290	491	492	387	47
<i>Other</i>	290	491	492	387	47
<i>Detail 2</i>					
Working balance (+/-) of entities not part of central government	0	0	0	0	0
Net lending (+)/ net borrowing (-) of other central government bodies	751	1.401	1.850	814	5.431
<i>Autonomous Services and Funds and other bodies classified to general govern</i>	864	1.457	1.865	785	5.522
<i>Civil Servants' Pension Scheme</i>	-113	-56	-15	29	-92
Other adjustments (+/-) (please detail)	-4.802	-2.102	-6.205	-2.048	-4.662
<i>Debt assumptions</i>	-94	-2	-67	0	0
<i>Capital injections reclassified to D9</i>	-4.851	-2.189	-6.301	-2.201	-4.949
<i>Guarantees</i>	-30	-22	52	5	-20
<i>Other</i>	174	112	111	147	308
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-9.900	-5.944	-8.358	-3.286	-2.909

(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: Portugal Data are in ...(millions of units of national currency) Date: 27/09/2019	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: Portugal	Year				
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019
Date: 27/09/2019					
Working balance in local government accounts	437	496	124	299	
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance	90	107	223	119	
Loans (+/-)	37	58	49	61	
Equities (+/-)	51	48	121	41	
Other financial transactions (+/-)	2	1	54	18	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
interests on swaps	3	3	51	11	
Detail 2					
Non-financial transactions not included in the working balance	0	0	0	0	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	32	14	9	-22	
Other accounts receivable (+)	8	8	-79	0	
Detail 1					
Detail 2					
Other accounts payable (-)	194	183	24	38	
Accrual adjustment for regional government	322	202	130	74	
Accrual adjustment for local government	-128	-20	-106	-36	
Working balance (+/-) of entities not part of local government	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	71	404	95	-8	
Regional government	70	370	89	0	
Local government	0	34	6	-7	
Other adjustments (+/-) (please detail)	-55	-365	-79	-80	
Debt assumptions	-26	-16	0	-94	
Capital injections	-36	-345	-83	-13	
Leasing	0	0	0	0	
Other	8	-3	4	27	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	776	847	317	347	
(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: Portugal Data are in ... (millions of units of national currency) Date: 27/09/2019	2015	2016	Year 2017	2018	2019
Working balance in social security accounts	1.183	818	1.454	-1.967	
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance					
Loans (+/-)	-146	746	632	3.944	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	-366	118	262	692	
of which: transactions in debt liabilities (+/-)	220	628	370	3.252	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	0	0	0	0	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	79	-9	141	87	
Time adjustment for social contributions	70	38	135	109	
EU Neutrality	9	-47	6	-22	
Other	0	0	0	0	
Other accounts payable (-)	0	0	0	0	
Detail 1					
Detail 2					
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	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	13	15	15	-37	
Other	13	15	15	-37	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	1.129	1.570	2.243	2.028	
<i>(ESA 2010 accounts)</i>					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 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: Portugal Data are in ... (millions of units of national currency) Date: 27/09/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	7.995	3.527	5.799	911
Net acquisition (+) of financial assets ⁽²⁾	-4.129	5.044	-3.150	-274
Currency and deposits (F.2)	-3.117	4.500	-2.602	-1.524
Debt securities (F.3)	-911	49	-582	585
Loans (F.4)	82	32	19	67
Increase (+)	428	119	103	123
Reduction (-)	-347	-87	-84	-56
Short term loans (F.41), net	136	-1	-25	-19
Long-term loans (F.42)	-55	33	45	87
Increase (+)	233	89	94	121
Reduction (-)	-288	-57	-50	-35
Equity and investment fund shares/units (F.5)	-264	-75	206	602
Portfolio investments, net ⁽²⁾	-287	28	238	616
Equity and investment fund shares/units other than portfolio investments	24	-103	-32	-14
Increase (+)	43	27	6	25
Reduction (-)	-19	-130	-38	-39
Financial derivatives (F.71)	-291	-483	-248	-282
Other accounts receivable (F.8)	372	1.032	53	274
Other financial assets (F.1, F.6)	0	-9	3	3
Adjustments ⁽³⁾	2.292	691	-651	1.146
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	28	225	632
Net incurrence (-) of other accounts payable (F.8)	2.195	421	269	628
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	152	0	-476	0
Issuances above(-)/below(+) nominal value	-1.515	-315	-986	-1.002
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-417	27	-236	521
Redemptions/repurchase of debt above(+)/below(-) nominal value	435	238	313	250
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.266	188	261	404
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	295	31	-15	-335
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-119	71	-6	47
Statistical discrepancies	-471	149	-190	394
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-471	149	-190	394
Change in general government (S.13) consolidated gross debt ^(1, 2)	5.687	9.412	1.809	2.177

*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: Portugal Data are in ...(millions of units of national currency) Date: 27/09/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	9.900	5.944	8.358	3.286
Net acquisition (+) of financial assets ⁽²⁾	-4.648	4.069	-3.774	-1.623
Currency and deposits (F.2)	-4.362	4.001	-2.424	-814
Debt securities (F.3)	-572	-165	-1.073	-214
Loans (F.4)	322	-141	-20	-184
Increase (+)	732	127	179	143
Reduction (-)	-410	-268	-199	-327
Short term loans (F.4.1), net	136	-1	-25	-19
Long-term loans (F.4.2)	186	-141	5	-165
Increase (+)	537	97	171	141
Reduction (-)	-351	-237	-166	-306
Equity and investment fund shares/units (F.5)	72	-124	-47	-101
Portfolio investments, net ⁽²⁾	49	-29	-29	-88
Equity and investment fund shares/units other than portfolio investments	24	-95	-18	-13
Increase (+)	43	27	6	25
Reduction (-)	-19	-122	-24	-38
Financial derivatives (F.7.1)	-414	-539	-127	-471
Other accounts receivable (F.8)	305	1.047	-87	157
Other financial assets (F.1, F.6)	0	-9	3	3
Adjustments ⁽³⁾	1.193	562	-696	1.041
Net incurrence (-) of liabilities in financial derivatives (F.7.1)	0	28	137	632
Net incurrence (-) of other accounts payable (F.8)	1.319	365	297	559
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)	152	0	-476	0
Issuances above(-)/below(+) nominal value	-1.958	-327	-989	-1.084
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-427	27	-229	598
Redemptions/repurchase of debt above(+)/below(-) nominal value	618	256	313	218
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.266	188	261	404
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	295	31	-15	-335
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-73	-6	6	49
Statistical discrepancies	-207	45	356	829
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-207	45	356	829
Change in central government (S.1311) consolidated gross debt ^(1, 2)	6.238	10.620	4.244	3.533
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	234.683	245.478	249.762	253.544
Central government gross debt (level) (b) ^(2, 5)	237.283	247.903	252.148	255.680
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	2.601	2.425	2.386	2.136

***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: Portugal Data are in ...(millions of units of national currency) Date: 27/09/2019	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: Portugal Data are in ...(millions of units of national currency) Date: 27/09/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-776	-847	-317	-347
Net acquisition (+) of financial assets ⁽²⁾	406	431	247	333
Currency and deposits (F.2)	389	434	263	302
Debt securities (F.3)	0	0	0	0
Loans (F.4)	5	-2	0	0
Increase (+)	5	0	0	0
Reduction (-)	0	-2	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	5	-2	0	0
Increase (+)	5	0	0	0
Reduction (-)	0	-2	0	0
Equity and investment fund shares/units (F.5)	0	-10	-20	-3
Portfolio investments, net ⁽²⁾	0	-1	-6	-1
Equity and investment fund shares/units other than portfolio investments	0	-9	-14	-1
Increase (+)	0	0	0	0
Reduction (-)	0	-9	-14	-1
Financial derivatives (F.71)	11	8	4	5
Other accounts receivable (F.8)	0	0	0	29
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	818	121	49	67
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	89	0
Net incurrence (-) of other accounts payable (F.8)	865	44	-28	69
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⁾ (-)	-46	77	-12	-1
Statistical discrepancies	-555	-42	-202	-184
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-555	-42	-202	-184
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-107	-337	-222	-131
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	10.628	10.049	9.757	9.696
Local government gross debt (level) (b) ^{5*}	10.843	10.506	10.284	10.153
Local government holdings of other subsectors debt (level) (c) ⁻	215	457	527	457

***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: Portugal Data are in ...(millions of units of national currency) Date: 27/09/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-1.129	-1.570	-2.243	-2.028
Net acquisition (+) of financial assets ⁽²⁾	838	1.445	2.596	2.214
Currency and deposits (F.2)	1.413	1.119	1.711	1.245
Debt securities (F.3)	-423	236	597	-9
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)	-336	58	273	705
Portfolio investments, net ⁽²⁾	-336	58	273	705
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)	112	47	-125	184
Other accounts receivable (F.8)	73	-15	140	88
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	12	12	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	12	12	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(-) ⁽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	280	112	-353	-186
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	280	112	-353	-186
Change in social security (S.1314) consolidated gross debt ^(1,2)	1	-1	0	1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-9.564	-10.369	-12.552	-14.097
Social security gross debt (level) (b) ^(2,5)	2	1	1	2
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	9.566	10.370	12.553	14.099

*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: Portugal Data are in ...(millions of units of national currency) Date: 27/09/2019	Year				
		2015 final	2016 final	2017 final	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	2.553	2.729	2.987	2.670	L
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)	174.301	181.960	191.348	199.411	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.