

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Member state: CYPRUS

Date: 2018

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government deficit/surplus 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 deficit/surplus (EDP B.9) of each government sub-sector.

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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 deficit/surplus and debt levels and provision of associated data

| Member state: CYPRUS Data are in €mn Date: 2018 | | ESA 2010 codes | Year 2018 | | | | | | | | | | | | | |
|--|--|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------|--|--|
| | | | JAN | JAN-FEB | JAN-MAR | JAN-APR | JAN-MAY | JAN-JUNE | JAN-JULY | JAN-AUG | JAN-SEP | JAN-OCT | JAN-NOV | JAN-DEC | | |
| Net borrowing (-)/ net lending (+) | | EDP B.9 | | | | | | | | | | | | | | |
| General government | | S.13 | 255.2 | 254.3 | 345.6 | 426.9 | 393.4 | 326.9 | 488.5 | 732.6 | 769.7 | 852.8 | 779.6 | | | |
| - Central government | | S.1311 | 191.9 | 164.6 | 264.5 | 305.6 | 229.0 | 202.0 | 320.1 | 519.7 | 532.9 | 556.5 | 455.8 | | | |
| - State government | | S.1312 | M | M | M | M | M | M | M | M | M | M | M | | | |
| - Local government | | S.1313 | -3.2 | -3.9 | -7.6 | -10.8 | -4.5 | 3.1 | 2.7 | 5.9 | 14.2 | 26.7 | 22.0 | | | |
| - Social security funds | | S.1314 | 66.5 | 93.6 | 88.7 | 132.1 | 168.9 | 121.8 | 165.7 | 207.0 | 222.6 | 269.6 | 301.8 | | | |
| General government consolidated gross debt | | | | | | | | | | | | | | | | |
| Level at nominal value outstanding at end of month | | | 18,820.9 | 18,850.2 | 18,531.3 | 20,887.2 | 20,911.1 | 20,931.9 | 21,717.6 | 21,711.8 | 22,643.4 | 22,662.4 | 22,624.4 | | | |
| <i>By category:</i> | | | | | | | | | | | | | | | | |
| Currency and deposits | | AF.2 | 128.6 | 128.6 | 128.6 | 128.6 | 128.6 | 135.4 | 135.4 | 135.4 | 135.4 | 135.4 | 135.4 | | | |
| Securities other than shares, exc. financial derivatives | | AF.33 | 6,607.7 | 6,617.2 | 6,622.5 | 8,978.9 | 8,988.4 | 8,995.1 | 9,840.4 | 9,833.5 | 11,340.3 | 11,350.2 | 11,304.8 | | | |
| Short-term | | AF.331 | 300.1 | 300.1 | 300.1 | 300.2 | 300.2 | 300.2 | 300.2 | 300.2 | 300.2 | 300.2 | 251.9 | | | |
| Long-term | | AF.332 | 6,307.6 | 6,317.1 | 6,322.4 | 8,678.7 | 8,688.2 | 8,694.9 | 9,540.2 | 9,533.3 | 11,040.1 | 11,050.0 | 11,052.9 | | | |
| Loans | | AF.4 | 12,084.6 | 12,104.4 | 11,780.2 | 11,779.7 | 11,794.1 | 11,801.4 | 11,741.8 | 11,742.9 | 11,167.7 | 11,176.8 | 11,184.2 | | | |
| Short-term | | AF.41 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | |
| Long-term | | AF.42 | 12,084.6 | 12,104.4 | 11,780.2 | 11,779.7 | 11,794.1 | 11,801.4 | 11,741.8 | 11,742.9 | 11,167.7 | 11,176.8 | 11,184.2 | | | |
| General government expenditure on: | | | | | | | | | | | | | | | | |
| Gross fixed capital formation | | P.51 | 6.6 | 21.4 | 44.4 | 69.9 | 95.5 | 137.6 | 175.4 | 199.9 | 227.8 | 254.0 | 294.9 | | | |
| Interest (consolidated) | | EDP D.41 | 25.8 | 53.2 | 88.0 | 92.6 | 157.4 | 201.6 | 313.4 | 324.1 | 355.6 | 379.2 | 431.4 | | | |
| Gross domestic product at current market prices | | B.1*g | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | 20,759.7 | | |

(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 deficit/surplus

| Member state: CYPRUS Data are in €mn Date: 2018 | Year 2018 | | | | | | | | | | | | |
|--|--------------|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|--|
| | JAN | JAN-FEB | JAN-MAR | JAN-APR | JAN-MAY | JAN-JUNE | JAN-JULY | JAN-AUG | JAN-SEP | JAN-OCT | JAN-NOV | JAN-DEC | |
| Working balance in central government accounts | 79.5 | 76.7 | -132.9 | 2,246.7 | 2,162.4 | 2,151.7 | 3,048.8 | 3,199.6 | 4,433.5 | 4,447.6 | 4,367.0 | | |
| <i>Basis of the working balance</i> | mixed | mixed | mixed | mixed | mixed | mixed | mixed | mixed | mixed | mixed | mixed | | |
| Financial transactions included in the working balance | 62.2 | 39.5 | 347.6 | -2,013.6 | -2,024.7 | -2,046.3 | -2,825.8 | -2,801.4 | -4,000.3 | -4,010.9 | -4,027.0 | | |
| Loans, granted (+) | 1.0 | 2.4 | 4.2 | 4.2 | 4.5 | 6.1 | 23.5 | 39.6 | 39.6 | 42.7 | 46.0 | Issue of Loans | |
| Loans, repayments (-) | -10.6 | -16.0 | -19.0 | -19.6 | -25.7 | -28.8 | -34.6 | -35.4 | -46.4 | -50.2 | -57.6 | Proceeds from Loans Issued | |
| Equities, acquisition (+) | | | | | | | | | | | | | |
| Equities, sales (-) | | | | | | | | | | | | | |
| Other financial transactions (+/-) | 71.8 | 53.1 | 362.4 | -1,998.2 | -2,003.5 | -2,023.6 | -2,814.7 | -2,805.6 | -3,993.5 | -4,003.4 | -4,015.4 | | |
| of which: transactions in debt liabilities (+/-) | | | | | | | | | | | | | |
| Detail 1 | 77.5 | 80.6 | 399.0 | 399.8 | 404.5 | 421.1 | 478.4 | 493.2 | 809.6 | 812.6 | 829.1 | Repayments of Foreign and Local Loans | |
| Detail 2 | -6.4 | -28.2 | -37.3 | -2,399.0 | -2,409.0 | -2,445.7 | -3,294.1 | -3,299.8 | -4,804.1 | -4,817.0 | -4,845.5 | Withdrawals of Foreign and Local Loans | |
| | 0.7 | 0.7 | 0.7 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | Contribution to Sinking Funds | |
| Non-financial transactions not included in the working balance | 45.1 | 43.4 | 49.3 | 44.0 | 44.8 | 48.7 | 53.9 | 55.0 | 36.2 | 54.5 | 53.5 | | |
| Detail 1 | -0.2 | -2.0 | -2.7 | -3.8 | -9.3 | -2.4 | -3.3 | -4.5 | -1.8 | -4.2 | -5.3 | Advances | |
| Detail 2 | 45.3 | 45.4 | 52.0 | 47.8 | 54.1 | 51.1 | 57.2 | 59.5 | 38.0 | 58.7 | 58.8 | Deposits | |
| Detail 3 | | | | | | | | | | | | | |
| Difference between interest paid (+) and accrued (EDP D.41)(-) | | | | | | | | | | | | | |
| Other accounts receivable (+) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| Detail 1 | | | | | | | | | | | | | |
| Detail 2 | | | | | | | | | | | | | |
| Other accounts payable (-) | 0.0 | 0.0 | 0.0 | 18.0 | 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | | |
| Detail 1 | 0.0 | 0.0 | 0.0 | 18.0 | 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | 34.5 | Signature bonus adjustment (accrual) | |
| Detail 2 | | | | | | | | | | | | | |
| Working balance (+/-) of entities not part of central government | | | | | | | | | | | | | |
| Net borrowing (-) or net lending (+) of other central government bodies | 5.1 | 5.0 | 0.5 | 10.5 | 12.0 | 13.4 | 8.5 | 31.8 | 28.8 | 30.6 | 27.6 | | |
| Detail 1 | -0.9 | -0.1 | -2.8 | 1.1 | 1.5 | 3.1 | 0.1 | 12.5 | 10.9 | 11.7 | 13.1 | Semi-government organisations | |
| Detail 2 | 6.0 | 5.1 | 3.3 | 9.4 | 10.5 | 10.3 | 8.4 | 19.3 | 17.9 | 18.9 | 14.5 | Extra-budgetary funds | |
| Other adjustments (+/-) (please detail) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | | |
| Detail 1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | K.11.2 Real Holding Gains | |
| Detail 2 | | | | | | | | | | | | | |
| Detail 3 | | | | | | | | | | | | | |
| Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311) | 191.9 | 164.6 | 264.5 | 305.6 | 229.0 | 202.0 | 320.1 | 519.7 | 532.9 | 556.5 | 455.8 | | |

(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 deficit/surplus

| Member state: CYPRUS Data are in €mn Date: 2018 | Year 2018 | | | | | | | | | | | |
|--|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | JAN | JAN-FEB | JAN-MAR | JAN-APR | JAN-MAY | JAN-JUNE | JAN-JULY | JAN-AUG | JAN-SEP | JAN-OCT | JAN-NOV | JAN-DEC |
| Working balance in state government accounts | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Basis of the working balance</i> | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Financial transactions included in the working balance | M | M | M | M | M | M | M | M | M | M | M | M |
| Loans (+/-) | M | M | M | M | M | M | M | M | M | M | M | M |
| Equities (+/-) | M | M | M | M | M | M | M | M | M | M | M | M |
| Other financial transactions (+/-) | M | M | M | M | M | M | M | M | M | M | M | M |
| of which: transactions in debt liabilities (+/-) | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 1</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 2</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| Non-financial transactions not included in the working balance | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 1</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 2</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| Difference between interest paid (+) and accrued (EDP D.41)(-) | M | M | M | M | M | M | M | M | M | M | M | M |
| Other accounts receivable (+) | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 1</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 2</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| Other accounts payable (-) | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 1</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 2</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| Working balance (+/-) of entities not part of state government | M | M | M | M | M | M | M | M | M | M | M | M |
| Net borrowing (-) or net lending (+) of other state government bodies | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 1</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 2</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| Other adjustments (+/-) (please detail) | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 1</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 2</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| <i>Detail 3</i> | M | M | M | M | M | M | M | M | M | M | M | M |
| Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312) | M | M | M | M | M | M | 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 deficit/surplus

| Member state: CYPRUS Data are in €mn Date: 2018 | Year 2018 | | | | | | | | | | | |
|--|-------------|-------------|-------------|--------------|-------------|------------|------------|------------|-------------|-------------|-------------|---------|
| | JAN | JAN-FEB | JAN-MAR | JAN-APR | JAN-MAY | JAN-JUNE | JAN-JULY | JAN-AUG | JAN-SEP | JAN-OCT | JAN-NOV | JAN-DEC |
| Working balance in local government accounts | -3.2 | -3.9 | -7.6 | -10.8 | -4.5 | 3.1 | 2.7 | 5.9 | 14.2 | 26.7 | 22.0 | |
| <i>Basis of the working balance</i> | accrual | accrual | accrual | accrual | accrual | accrual | accrual | accrual | accrual | accrual | accrual | |
| Financial transactions included in the working balance | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Loans (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Equities (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Other financial transactions (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| of which: transactions in debt liabilities (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 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 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Difference between interest paid (+) and accrued (EDP D.41)(-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Other accounts receivable (+) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Other accounts payable (-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Working balance (+/-) of entities not part of local government | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Net borrowing (-) or net lending (+) of other local government bodies | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Other adjustments (+/-) (<i>please detail</i>) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| <i>Detail 3</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313) | -3.2 | -3.9 | -7.6 | -10.8 | -4.5 | 3.1 | 2.7 | 5.9 | 14.2 | 26.7 | 22.0 | |

(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 deficit/surplus

| Member state: CYPRUS Data are in €mn Date: 2018 | Year 2018 | | | | | | | | | | | |
|--|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------|
| | JAN | JAN-FEB | JAN-MAR | JAN-APR | JAN-MAY | JAN-JUNE | JAN-JULY | JAN-AUG | JAN-SEP | JAN-OCT | JAN-NOV | JAN-DEC |
| Working balance in social security accounts | 66.5 | 93.6 | 88.7 | 132.1 | 168.9 | 121.8 | 165.7 | 207.0 | 222.6 | 269.6 | 301.8 | |
| <i>Basis of the working balance</i> | | | | | | | | | | | | |
| Financial transactions included in the working balance | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Loans (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Equities (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other financial transactions (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: transactions in debt liabilities (+/-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Non-financial transactions not included in the working balance | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Difference between interest paid (+) and accrued (EDP D.41)(-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other accounts receivable (+) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 1</i> | | | | | | | | | | | | |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other accounts payable (-) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Working balance (+/-) of entities not part of social security funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Net borrowing (-) or net lending (+) of other social security bodies | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other adjustments (+/-) (please detail) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 1</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 2</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>Detail 3</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314) | 66.5 | 93.6 | 88.7 | 132.1 | 168.9 | 121.8 | 165.7 | 207.0 | 222.6 | 269.6 | 301.8 | |

(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