

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: 2026

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.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus 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 deficit/surplus and debt levels and provision of associated data

Member state: CYPRUS Data are in €mn Date: 2025	ESA 2010 codes	Year 2026											
		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	538,8											
- Central government	S.1311	422,1											
- State government	S.1312	M											
- Local government	S.1313	6,3											
- Social security funds	S.1314	110,4											
General government consolidated gross debt													
Level at nominal value outstanding at end of month		21.086,4											
<i>By category:</i>													
Currency and deposits	AF.2	177,8											
Securities other than shares, exc. financial derivatives	AF.33	12.670,0											
Short-term	AF.331	96,1											
Long-term	AF.332	12.573,9											
Loans	AF.4	8.238,6											
Short-term	AF.41	0,0											
Long-term	AF.42	8.238,6											
General government expenditure on:													
Gross fixed capital formation	P.51G	27,0											
Interest (consolidated)	EDP D.41	34,3											
Gross domestic product at current market prices	B.1*g	36.321,5											

(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: 2025	Year 2026											
	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	1.421,7											
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	-992,5											
Loans, granted (+)	0,0											
Loans, repayments (-)	-12,0											
Equities, acquisition (+)	0,0											
Equities, sales (-)	0,0											
Other financial transactions (+/-)	-980,5											
of which: transactions in debt liabilities (+/-)												
<i>Repayments of Foreign and Local Loans</i>	12,0											
<i>Withdrawals of Foreign and Local Loans</i>	-992,5											
<i>Contribution to Sinking Funds</i>	0,0											
Non-financial transactions not included in the working balance	18,4											
<i>Advances</i>	0,2											
<i>Deposits</i>	18,2											
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0											
Other accounts receivable (+)	2,4											
<i>VAT accrual</i>	0,0											
<i>Defence Trade Credits</i>	-0,1											
<i>Amounts related to SHSO, which are not included in the working balance</i>	2,5											
<i>Deferred revenues</i>	0,0											
Other accounts payable (-)	-17,6											
<i>UMTS licences (accrual)</i>	0,0											
<i>Payments to HIO not included in the working balance</i>	-45,8											
<i>Retroactive amounts regarding new pension scheme</i>	14,3											
<i>DTA correction</i>	12,1											
<i>ETS correction</i>	1,8											
<i>RRF neutralisation</i>	0,0											
Working balance (+/-) of entities not part of central government												
Net borrowing (-) or net lending (+) of other central government bodies	-10,3											
<i>Semi-government organisations</i>	-16,2											
<i>Extra-budgetary funds</i>	5,9											
<i>Detail 3</i>												
Other adjustments (+/-) (please detail)	0,0											
<i>K.11.2 Real Holding Gains</i>	0,0											
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	422,1											
<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 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: 2025	Year 2026											
	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											
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	M											
Loans (+/-)	M											
Equities (+/-)	M											
Other financial transactions (+/-)	M											
of which: transactions in debt liabilities (+/-)	M											
<i>Detail 1</i>	M											
<i>Detail 2</i>	M											
Non-financial transactions not included in the working balance	M											
<i>Detail 1</i>	M											
<i>Detail 2</i>	M											
Difference between interest paid (+) and accrued (EDP D.41)(-)	M											
Other accounts receivable (+)	M											
<i>Detail 1</i>	M											
<i>Detail 2</i>	M											
Other accounts payable (-)	M											
<i>Detail 1</i>	M											
<i>Detail 2</i>	M											
Working balance (+/-) of entities not part of state government	M											
Net borrowing (-) or net lending (+) of other state government bodies	M											
<i>Detail 1</i>	M											
<i>Detail 2</i>	M											
Other adjustments (+/-) (please detail)	M											
<i>Detail 1</i>	M											
<i>Detail 2</i>	M											
<i>Detail 3</i>	M											
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	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: 2025	Year 2026											
	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	6,3											
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	0,0											
Loans (+/-)	0,0											
Equities (+/-)	0,0											
Other financial transactions (+/-)	0,0											
of which: transactions in debt liabilities (+/-)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Non-financial transactions not included in the working balance	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0											
Other accounts receivable (+)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Other accounts payable (-)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Working balance (+/-) of entities not part of local government	0,0											
Net borrowing (-) or net lending (+) of other local government bodies	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Other adjustments (+/-) (<i>please detail</i>)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
<i>Detail 3</i>	0,0											
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	6,3											

(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: 2025	Year 2026											
	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	110,4											
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	0,0											
Loans (+/-)	0,0											
Equities (+/-)	0,0											
Other financial transactions (+/-)	0,0											
of which: transactions in debt liabilities (+/-)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Non-financial transactions not included in the working balance	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0											
Other accounts receivable (+)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Other accounts payable (-)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Working balance (+/-) of entities not part of social security funds	0,0											
Net borrowing (-) or net lending (+) of other social security bodies	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
Other adjustments (+/-) (<i>please detail</i>)	0,0											
<i>Detail 1</i>	0,0											
<i>Detail 2</i>	0,0											
<i>Detail 3</i>	0,0											
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	110,4											

(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