

# **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

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

**Member state: CYPRUS**

**Date: 2025**

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: <b>CYPRUS</b> Data are in <b>€mn</b> Date: <b>2025</b>	ESA 2010 codes	Year 2025											
		JAN	JAN-FEB	JAN-MAR	JAN-APR	JAN-MAY	JAN-JUNE	JAN-JULY	JAN-AUG	JAN-SEP	JAN-OCT	JAN-NOV	JAN-DEC
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9												
General government	S.13	524,2	641,8	580,6									
- Central government	S.1311	422,2	423,1	306,7									
- State government	S.1312	M	M	M									
- Local government	S.1313	-14,1	2,7	-6,7									
- Social security funds	S.1314	116,1	216,0	280,6									
<b>General government consolidated gross debt</b>													
<b>Level at nominal value outstanding at end of month</b>		21.820,1	21.836,1	21.829,2									
<i>By category:</i>													
Currency and deposits	AF.2	171,3	171,3	171,3									
Securities other than shares, exc. financial derivatives	AF.33	12.783,0	12.801,1	12.797,1									
Short-term	AF.331	74,5	99,3	99,4									
Long-term	AF.332	12.708,5	12.701,8	12.697,7									
Loans	AF.4	8.865,8	8.863,7	8.860,8									
Short-term	AF.41	0,0	0,0	0,0									
Long-term	AF.42	8.865,8	8.863,7	8.860,8									
<b>General government expenditure on:</b>													
<b>Gross fixed capital formation</b>	P.51G	35,2	107,3	168,2									
<b>Interest (consolidated)</b>	EDP D.41	35,7	69,7	72,9									
<b>Gross domestic product at current market prices</b>	B.1*g	35.313,2	35.313,2	35.313,2									

(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: <b>CYPRUS</b> Data are in <b>€mn</b> Date: <b>2025</b>	Year 2025											
	JAN	JAN-FEB	JAN-MAR	JAN-APR	JAN-MAY	JAN-JUNE	JAN-JULY	JAN-AUG	JAN-SEP	JAN-OCT	JAN-NOV	JAN-DEC
<b>Working balance in central government accounts</b>	<b>328,6</b>	<b>303,0</b>	<b>270,0</b>									
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	11,0	23,4	27,7									
Loans, granted (+)	0,0	0,0	0,0									
Loans, repayments (-)	-1,0	-1,5	-5,1									
Equities, acquisition (+)	0,0	0,0	0,0									
Equities, sales (-)	0,0	0,0	0,0									
Other financial transactions (+/-)	12,0	24,9	32,8									
of which: transactions in debt liabilities (+/-)												
<i>Repayments of Foreign and Local Loans</i>	12,0	24,9	41,5									
<i>Withdrawals of Foreign and Local Loans</i>	0,0	0,0	-8,7									
<i>Contribution to Sinking Funds</i>	0,0	0,0	0,0									
Non-financial transactions not included in the working balance	43,5	35,2	36,4									
<i>Advances</i>	-1,0	-6,5	-6,5									
<i>Deposits</i>	44,5	41,7	42,9									
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0	0,0	0,0									
Other accounts receivable (+)	17,3	11,2	-13,4									
<i>VAT accrual</i>	0,0	0,0	-21,3									
<i>Defence Trade Credits</i>	0,1	-18,5	-35,5									
<i>Income Tax Accrual</i>	0,0	0,0	0,0									
<i>Amounts related to SHSO, which are not included in the working balance</i>	17,2	29,7	43,4									
<i>Guarantee</i>	0,0	0,0	0,0									
Other accounts payable (-)	-21,3	2,7	-32,2									
<i>UMTS licences (accrual)</i>	0,0	0,5	0,5									
<i>Payments to NHS not included in the working balance</i>	-40,0	-26,5	-69,1									
<i>Amounts received in favor of HIO / not related to central government re</i>	0,0	0,0	0,0									
<i>Retroactive amounts regarding new pension scheme</i>	10,2	23,5	33,1									
<i>DTA correction</i>	12,1	12,1	12,1									
<i>ETS correction</i>	-3,6	-6,9	-8,8									
<i>RRF neutralisation</i>	0,0	0,0	0,0									
Working balance (+/-) of entities not part of central government												
Net borrowing (-) or net lending (+) of other central government bodies	43,1	47,6	18,2									
<i>Semi-government organisations</i>	-10,6	-1,4	-25,6									
<i>Extra-budgetary funds</i>	53,7	49,0	43,8									
<i>Detail 3</i>												
Other adjustments (+/-) (please detail)	0,0	0,0	0,0									
<i>K 11.2 Real Holding Gains</i>	0,0	0,0	0,0									
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>422,2</b>	<b>423,1</b>	<b>306,7</b>									

(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: <b>CYPRUS</b> Data are in <b>€mn</b> Date: <b>2025</b>	Year 2025											
	JAN	JAN-FEB	JAN-MAR	JAN-APR	JAN-MAY	JAN-JUNE	JAN-JULY	JAN-AUG	JAN-SEP	JAN-OCT	JAN-NOV	JAN-DEC
<b>Working balance in state government accounts</b>	<b>M</b>	<b>M</b>	<b>M</b>									
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	M	M	M									
Loans (+/-)	M	M	M									
Equities (+/-)	M	M	M									
Other financial transactions (+/-)	M	M	M									
of which: transactions in debt liabilities (+/-)	M	M	M									
<i>Detail 1</i>	M	M	M									
<i>Detail 2</i>	M	M	M									
Non-financial transactions not included in the working balance	M	M	M									
<i>Detail 1</i>	M	M	M									
<i>Detail 2</i>	M	M	M									
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M									
Other accounts receivable (+)	M	M	M									
<i>Detail 1</i>	M	M	M									
<i>Detail 2</i>	M	M	M									
Other accounts payable (-)	M	M	M									
<i>Detail 1</i>	M	M	M									
<i>Detail 2</i>	M	M	M									
Working balance (+/-) of entities not part of state government	M	M	M									
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M									
<i>Detail 1</i>	M	M	M									
<i>Detail 2</i>	M	M	M									
Other adjustments (+/-) (please detail)	M	M	M									
<i>Detail 1</i>	M	M	M									
<i>Detail 2</i>	M	M	M									
<i>Detail 3</i>	M	M	M									
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>									

(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: <b>CYPRUS</b> Data are in <b>€mn</b> Date: <b>2025</b>	Year 2025											
	JAN	JAN-FEB	JAN-MAR	JAN-APR	JAN-MAY	JAN-JUNE	JAN-JULY	JAN-AUG	JAN-SEP	JAN-OCT	JAN-NOV	JAN-DEC
<b>Working balance in local government accounts</b>	<b>-14,1</b>	<b>2,7</b>	<b>-6,7</b>									
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	0,0	0,0	0,0									
Loans (+/-)	0,0	0,0	0,0									
Equities (+/-)	0,0	0,0	0,0									
Other financial transactions (+/-)	0,0	0,0	0,0									
of which: transactions in debt liabilities (+/-)	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Non-financial transactions not included in the working balance	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0	0,0	0,0									
Other accounts receivable (+)	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Other accounts payable (-)	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Working balance (+/-) of entities not part of local government	0,0	0,0	0,0									
Net borrowing (-) or net lending (+) of other local government bodies	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Other adjustments (+/-) ( <i>please detail</i> )	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
<i>Detail 3</i>	0,0	0,0	0,0									
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-14,1</b>	<b>2,7</b>	<b>-6,7</b>									

(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: <b>CYPRUS</b> Data are in <b>€mn</b> Date: <b>2025</b>	Year 2025											
	JAN	JAN-FEB	JAN-MAR	JAN-APR	JAN-MAY	JAN-JUNE	JAN-JULY	JAN-AUG	JAN-SEP	JAN-OCT	JAN-NOV	JAN-DEC
<b>Working balance in social security accounts</b>	<b>116,1</b>	<b>216,0</b>	<b>280,6</b>									
<i>Basis of the working balance</i>												
Financial transactions included in the working balance	0,0	0,0	0,0									
Loans (+/-)	0,0	0,0	0,0									
Equities (+/-)	0,0	0,0	0,0									
Other financial transactions (+/-)	0,0	0,0	0,0									
of which: transactions in debt liabilities (+/-)	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Non-financial transactions not included in the working balance	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0	0,0	0,0									
Other accounts receivable (+)	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Other accounts payable (-)	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Working balance (+/-) of entities not part of social security funds	0,0	0,0	0,0									
Net borrowing (-) or net lending (+) of other social security bodies	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
Other adjustments (+/-) <i>(please detail)</i>	0,0	0,0	0,0									
<i>Detail 1</i>	0,0	0,0	0,0									
<i>Detail 2</i>	0,0	0,0	0,0									
<i>Detail 3</i>	0,0	0,0	0,0									
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>116,1</b>	<b>216,0</b>	<b>280,6</b>									

(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