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.

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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 deficit/surplus and debt levels and provision of associated data

Member state: **CYPRUS**
Data are in **€mn**
Date: **2026**

	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	**495,2**	**566,1**	**665,1**	**681,3**	**608,0**	**536,3**	**886,6**	**1.603,0**	**1.609,7**			
- Central government	S.1311	380,0	349,8	346,1	253,8	101,6	-102,6	111,0	749,0	656,3			
- State government	S.1312	M	M	M	M	M	M	M	M	M			
- Local government	S.1313	-3,2	-18,0	-18,7	-12,4	7,6	-14,8	0,5	3,0	-3,8			
- Social security funds	S.1314	118,4	234,3	337,7	439,9	498,8	653,7	775,1	851,0	957,2			
General government consolidated gross debt													
Level at nominal value outstanding at end of month		21.042,5	20.035,0	20.034,5	20.056,8	19.082,2	19.203,1	19.239,4	19.256,0	19.246,4			
By category:													
Currency and deposits	AF.2	177,8	177,8	177,8	177,8	177,8	180,1	180,1	180,1	180,1			
Securities other than shares, exc. financial derivatives	AF.33	12.674,0	11.668,7	11.697,8	11.724,7	11.724,4	11.721,7	11.721,7	11.714,5	11.707,3			
Short-term	AF.331	*96,1*	*96,1*	*121,0*	*149,2*	*149,2*	*149,2*	*149,2*	*149,1*	*149,1*			
Long-term	AF.332	*12.577,9*	*11.572,6*	*11.576,8*	*11.575,5*	*11.575,2*	*11.572,5*	*11.572,5*	*11.565,4*	*11.558,2*			
Loans	AF.4	8.190,7	8.188,5	8.158,9	8.154,3	7.180,0	7.301,3	7.337,6	7.361,4	7.359,0			
Short-term	AF.41	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*			
Long-term	AF.42	*8.190,7*	*8.188,5*	*8.158,9*	*8.154,3*	*7.180,0*	*7.301,3*	*7.337,6*	*7.361,4*	*7.359,0*			
General government expenditure on:													
Gross fixed capital formation	P.51G	29,8	86,8	179,7	248,5	329,6	434,0	519,1	603,1	686,4			
Interest (consolidated)	EDP D.41	42,2	75,2	78,5	161,7	222,9	263,4	298,8	298,5	340,7			
Gross domestic product at current market prices[1]	B.1*g	40.595,5	40.595,5	40.595,5	40.595,5	40.595,5	40.595,5	40.595,5	40.595,5	40.595,5			

[1] Projected

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: **2026**

	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**	**321,5**	**251,9**	**201,5**	**-893,0**	**-1.027,4**	**-794,9**	**-118,1**	**-294,6**			
Basis of the working balance												
Financial transactions included in the working balance	-992,8	22,6	21,6	22,1	998,3	835,6	790,5	782,4	790,8			
Loans, granted (+)	0,0	4,7	4,7	8,7	8,7	8,7	8,7	19,9	19,9			
Loans, repayments (-)	-12,0	-12,5	-13,4	-23,1	-23,1	-37,8	-46,7	-49,3	-51,0			
Equities, acquisition (+)	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Equities, sales (-)	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Other financial transactions (+/-)	-980,8	30,4	30,3	36,5	1.012,7	864,7	828,5	811,8	821,9			
of which: transactions in debt liabilities (+/-)												
Repayments of Foreign and Local Loans	*11,7*	*1.022,9*	*1.031,7*	*1.037,9*	*2.049,1*	*2.078,3*	*2.095,9*	*2.109,2*	*2.119,3*			
Withdrawals of Foreign and Local Loans	*-992,5*	*-992,5*	*-1.001,4*	*-1.001,4*	*-1.036,4*	*-1.213,6*	*-1.267,4*	*-1.297,4*	*-1.297,4*			
Contribution to Sinking Funds	*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	18,4	16,0	48,2	41,1	37,6	40,4	44,3	39,7	34,1			
Advances	*0,2*	*-0,1*	*-1,0*	*-0,5*	*-0,1*	*0,1*	*-0,4*	*-0,6*	*1,5*			
Deposits	*18,2*	*16,1*	*49,2*	*41,6*	*37,7*	*40,3*	*44,7*	*40,3*	*32,6*			
Difference between interest paid (+) and accrued (EDP D.41)(-)	-7,9	-7,9	-7,9	-15,9	-15,9	-15,9	-15,9	-15,9	-23,8			
Other accounts receivable (+)	8,1	10,3	64,6	76,0	77,7	83,2	89,4	136,4	162,1			
VAT accrual	*0,0*	*0,0*	*51,9*	*51,9*	*51,9*	*65,8*	*65,8*	*65,8*	*78,2*			
Defence Trade Credits	*0,1*	*-7,2*	*-13,6*	*-10,6*	*-17,5*	*-35,0*	*-37,7*	*0,5*	*5,0*			
Amounts related to SHSO, which are not included in the working balan	*8,0*	*17,5*	*26,3*	*34,7*	*43,3*	*52,4*	*61,3*	*70,1*	*78,9*			
Deferred revenues	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,0*			
Other accounts payable (-)	-19,8	-6,8	1,5	10,3	0,8	107,5	113,3	80,6	129,8			
UMTS licences (accrual)	*0,0*	*0,5*	*0,5*	*0,5*	*1,6*	*1,6*	*1,6*	*1,6*	*1,6*			
Payments to HIO not included in the working balance	*-48,0*	*-44,9*	*-45,9*	*-46,9*	*-41,2*	*-44,3*	*-47,1*	*-88,7*	*-45,0*			
Retroactive amounts regarding new pension scheme	*14,3*	*22,9*	*31,5*	*40,3*	*48,6*	*57,1*	*65,5*	*73,9*	*82,3*			
DTA correction	*12,1*	*12,1*	*12,1*	*12,1*	*12,1*	*12,1*	*12,1*	*12,1*	*12,1*			
ETS correction	*1,8*	*2,6*	*3,3*	*4,3*	*4,3*	*3,5*	*3,7*	*4,2*	*1,3*			
RRF neutralisation	*0,0*	*0,0*	*0,0*	*0,0*	*-24,6*	*77,5*	*77,5*	*77,5*	*77,5*			
Working balance (+/-) of entities not part of central government												
Net borrowing (-) or net lending (+) of other central government bodies	-47,7	-5,9	-33,8	-81,4	-103,4	-124,9	-114,7	-155,3	-141,4			
Semi-government organisations	*-53,6*	*-59,7*	*-86,1*	*-129,6*	*-148,0*	*-165,0*	*-149,0*	*-189,5*	*-179,4*			
Extra-budgetary funds	*5,9*	*53,8*	*52,3*	*48,2*	*44,6*	*40,1*	*34,3*	*34,2*	*38,0*			
Detail 3												
Other adjustments (+/-) (*please detail*)	0,0	0,0	0,0	0,1	-0,5	-1,1	-1,0	-0,8	-0,7			
K.11.2 Real Holding Gains	*0,0*	*0,0*	*0,0*	*0,1*	*-0,5*	*-1,1*	*-1,0*	*-0,8*	*-0,7*			
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311	**380,0**	**349,8**	**346,1**	**253,8**	**101,6**	**-102,6**	**111,0**	**749,0**	**656,3**			

(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 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: **2026**

	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**	**M**	**M**	**M**	**M**	**M**	**M**	**M**	**M**			
Basis of the working balance												
Financial transactions included in the working balance	M	M	M	M	M	M	M	M	M			
Loans (+/-)	M	M	M	M	M	M	M	M	M			
Equities (+/-)	M	M	M	M	M	M	M	M	M			
Other financial transactions (+/-)	M	M	M	M	M	M	M	M	M			
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	M	M	M	M			
Detail 1	M	M	M	M	M	M	M	M	M			
Detail 2	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			
Detail 1	M	M	M	M	M	M	M	M	M			
Detail 2	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			
Other accounts receivable (+)	M	M	M	M	M	M	M	M	M			
Detail 1	M	M	M	M	M	M	M	M	M			
Detail 2	M	M	M	M	M	M	M	M	M			
Other accounts payable (-)	M	M	M	M	M	M	M	M	M			
Detail 1	M	M	M	M	M	M	M	M	M			
Detail 2	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			
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M	M	M	M	M	M			
Detail 1	M	M	M	M	M	M	M	M	M			
Detail 2	M	M	M	M	M	M	M	M	M			
Other adjustments (+/-) (please detail)	M	M	M	M	M	M	M	M	M			
Detail 1	M	M	M	M	M	M	M	M	M			
Detail 2	M	M	M	M	M	M	M	M	M			
Detail 3	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**			

(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: **2026**

	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	**-3,2**	**-18,0**	**-18,7**	**-12,4**	**7,6**	**-14,8**	**0,5**	**3,0**	**-3,8**			
Basis of the working balance												
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			
Loans (+/-)	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			
Other financial transactions (+/-)	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Other accounts receivable (+)	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 3	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**	**-18,0**	**-18,7**	**-12,4**	**7,6**	**-14,8**	**0,5**	**3,0**	**-3,8**			

(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 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: **2026**

	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	**118,4**	**234,3**	**337,7**	**439,9**	**498,8**	**653,7**	**775,1**	**851,0**	**957,2**			
Basis of the working balance												
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			
Loans (+/-)	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			
Other financial transactions (+/-)	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Other accounts receivable (+)	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	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			
Detail 1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0			
Detail 3	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)	**118,4**	**234,3**	**337,7**	**439,9**	**498,8**	**653,7**	**775,1**	**851,0**	**957,2**			

(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