

**Table 2A: Provision of the data which explain the transition between the public accounts budget deficit and the central government deficit/surplus**

Member State: Cyprus	Year					
Data are in ...(millions of units of national currency)	2005	2006	2007	2008	2009	
Date: 31/03/ 2009	FINAL	FINAL	FINAL	PRE-FINAL	planned	
<b>Working balance in central government accounts</b>	<b>-119,4</b>	<b>-212,8</b>	<b>250,6</b>	<b>-1140,8</b>	<b>-697,5</b>	<b>mixed basis</b>
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-618,2	-351,7	-266,8	680,7	156,7	
Loans, granted (+)	715,7	1104,3	755,1	893	1046,6	
Loans, repayments (-)	-1337,8	-1402,2	-1046,7	-154,4	-889,9	
Equities, acquisition (+)	3,9	4,1	24,8	8,1	0	
Equities, sales (-)	0	0	0	-66	0	
Other financial transactions (+/-)	0	-57,9	0	0	0	
<i>Detail 1</i>		-57,9				IMF TRANSACTIONS
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-11,8	-0,2	-8,2	-8	-5	
Other accounts receivable (+)	45,6	10,3	42,5	35,4	-24,9	
<i>Detail 1</i>	20,3	-23,6	20,3	22,3	-10	Defence trade credits
	9,9	4,1	5,6	6,1	-5	Income tax accrual
	19,8	34,2	21	11,4	-10	VAT accrual
	-4,4	-4,4	-4,4	-4,4	-4,4	UMTSlicences
<i>Detail 2</i>						
Other accounts payable (-)	-15,5	-4,3	7,9	-9,4	0	
<i>Detail 1</i>	5,7	5,8	3,8	-9,4	0	Change in outstanding liabilities
	0,3	-4,1	4,1	0	0	Accrual adjustment for traditional Own Resources
	-4,2	-2,8	0	0	0	Accrual adjustment for VAT Own Resources
	-17,3	-3,2	0	0	0	Accrual adjustment for GNI Own Resources
<i>Detail 2</i>						
Net borrowing (+) or net lending (-) of State entities not part of central government						
Net borrowing (-) or net lending (+) of other central government bodies	-2,1	-3,4	39,6	-4,5	-5	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	9,6	26,1	3,6	3	2	
<i>Detail 1</i>	0	0	0	0	0	Revenue from deposits
<i>Detail 2</i>	0	0	0	0	0	Capital expenditure not included in the budget
<i>Detail 3</i>	9,6	26,1	3,6	3	2	Issuancesabove(-)/below (+) nominal value
<i>Detail 4</i>						
<i>Detail 5</i>						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-711,8</b>	<b>-536</b>	<b>69,2</b>	<b>-443,6</b>	<b>-573,7</b>	

(ESA 95 accounts)

(1) Please indicate status of data: estimated, half-finalized, final.

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