

**Table 2C: Provision of the data which explain the transition between the working balances and the local government deficit/surplus**

Member State: Cyprus Data are in ... (millions of units of national currency) Date: 31/03/ 2009	Year					2009 planned	
	2005 FINAL	2006 FINAL	2007 FINAL	2008 PRE-FINAL			
<b>Working balance in local government accounts</b>	<b>-12,7</b>	<b>-10,9</b>	<b>-9,1</b>	<b>-9,8</b>		<b>-10</b>	accrual
<i>(please specify whether this working balance is cash-based)</i>							
Financial transactions considered in the working balance	0	0	0	0		0	
Loans (+/-)	0	0	0	0		0	
Equities (+/-)	0	0	0	0		0	
Other financial transactions (+/-)	0	0	0	0		0	
Detail 1	0	0	0	0		0	
Detail 2	0	0	0	0		0	
Adjustment for non-financial transactions not considered in the working balance	0	0	0	0		0	
Detail 1	0	0	0	0		0	
Detail 2	0	0	0	0		0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		0	
Other accounts receivable (+)	0	0	0	0		0	
Detail 1	0	0	0	0		0	
Detail 2	0	0	0	0		0	
Other accounts payable (-)	0	0	0	0		0	
Detail 1	0	0	0	0		0	
Detail 2	0	0	0	0		0	
Adjustment for subsector delimitation	0	0	0	0		0	
Detail 1	0	0	0	0		0	
Detail 2	0	0	0	0		0	
Other adjustments (+/-) (please detail)	0	0	0	0		0	
Detail 1	0	0	0	0		0	
Detail 2	0	0	0	0		0	
Detail 3	0	0	0	0		0	
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-12,7</b>	<b>-10,9</b>	<b>-9,1</b>	<b>-9,8</b>		<b>-10</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.