

# Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: The Czech Republic**

**Date: 30/09/2016**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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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 surplus/ deficit and debt levels and provision of associated data**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	half-finalized	estimated	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-159,552	-51,129	-83,063	-28,607	-11,198
- Central government	S.1311	-150,639	-64,174	-88,064	-56,847	-42,746
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2,085	12,130	7,693	26,326	29,391
- Social security funds	S.1314	-6,828	915	-2,692	1,914	2,157
		final	final	half-finalized	estimated	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		1,805,429	1,840,412	1,819,098	1,836,255	1,814,000
<i>By category:</i>						
Currency and deposits	AF.2	8,406	6,835	9,958	5,353	
Debt securities	AF.3	1,603,476	1,639,111	1,622,964	1,648,330	
Short-term	AF.31	178,984	120,966	106,934	84,276	
Long-term	AF.32	1,424,492	1,518,145	1,516,030	1,564,054	
Loans	AF.4	193,547	194,466	186,176	182,572	
Short-term	AF.41	3,675	4,702	9,436	9,301	
Long-term	AF.42	189,872	189,764	176,740	173,271	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	169,375	152,388	177,982	232,297	175,884
<b>Interest (consolidated)</b>	D.41 (uses)	57,831	55,017	56,136	48,948	45,332
<b>Gross domestic product at current market prices</b>	B.1*g	4,059,912	4,098,128	4,313,789	4,554,615	4,680,667

(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 surplus/ deficit**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in central government accounts</b>	<b>-102,031</b>	<b>-78,503</b>	<b>-75,580</b>	<b>-67,126</b>	<b>26,945</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	4,167	9,748	4,043	3,320	4,278	
Loans, granted (+)	398	3,132	1,104	1,078	1,154	
Loans, repayments (-)	-1,360	-1,479	-2,079	-1,982	-3,118	
Equities, acquisition (+)	84	0	40	48	517	
Equities, sales (-)	-49	-56	-47	-71	-38	
Other financial transactions (+/-)	5,094	8,151	5,025	4,247	5,763	
of which: transactions in debt liabilities (+/-)	932	3,880	2,256	2,008	2,734	State guarantees.
of which: net settlements under swap contracts (+/-)	4,548	3,723	2,789	2,027	1,796	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	2,128	1,713	1,933	-1,501	505	
Detail 1	601	594	512	547	451	Bad foreign claims (including interest)
Detail 2	535	-533	772	-3,949	-746	Difference between P.5 and NP in cash and accrual (including P.52)
Detail 3	918	1,582	616	1,868	800	Extrabudgetary revenue (including creation of reserve fund)
Detail 4	74	30	6	0	0	National Fund
Detail 5	0	40	27	33	0	Interests from claims against mediators
Difference between interest paid (+) and accrued (D.41)(-)	-14,733	-4,519	-4,125	-2,183	-1,204	
Other accounts receivable (+)	19,473	-787	2,051	14,421	-84,932	
Detail 1						
Detail 2						
Other accounts payable (-)	-58,096	2,805	-1,735	1,662	1,959	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	-14	0	0	0	0	Reclassification of MRA inventories from S.13 to S.11 in compliance with Eurostat decision
Net lending (+)/ net borrowing (-) of other central government bodies	9,378	11,972	-9,576	8,641	8,455	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-10,911	-6,603	-5,075	-14,081	1,248	
Detail 1	1,084	535	559	-8,087	794	Grippens (financial leasing, imputed interest and payment for lease)
Detail 2	-1,235	-1,533	-815	-2,870	-1,939	Internal transfers
Detail 3	-6,403	-5,252	-2,376	-406	2,386	Former National Property Fund
Detail 4	0	-586	-2,592	-2,861	-172	Superdividends
Detail 5	-4,357	233	149	143	179	Other adjustments
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-150,639</b>	<b>-64,174</b>	<b>-88,064</b>	<b>-56,847</b>	<b>-42,746</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 surplus/ deficit**

Member State: The Czech Republic Data are in ...(millions of units of national currency) Date: 30/09/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	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 surplus/ deficit**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in local government accounts</b>	1,527	17,910	11,333	20,733		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-188	1,685	2,897	642		
Loans (+/-)	-805	232	218	-385		
Equities (+/-)	398	312	2,496	842		
Other financial transactions (+/-)	219	1,141	183	185		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	161	194	183	170		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	2,028	4,987	8,906	5,244		Difference between P.5 and NP in cash and accrual.
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-247	54	-71	45		
Other accounts receivable (+)	1,518	-1,178	-2,848	4,270		
Detail 1						
Detail 2						
Other accounts payable (-)	-2,388	-4,516	-5,525	1,132		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	2,454	1,432	4,902	2,519		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-6,789	-8,244	-11,901	-8,259		
Detail 1	-7,483	-8,346	-8,450	-7,897		Internal transfers
Detail 2	694	102	167	103		Other adjustments
Detail 3			-3,618	-465		Superdividends
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-2,085</b>	<b>12,130</b>	<b>7,693</b>	<b>26,326</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 surplus/ deficit**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	Year					
	2012	2013	2014	2015	2016	
<b>Working balance in social security accounts</b>	<b>-6,798</b>	<b>-1,036</b>	<b>-73</b>	<b>-325</b>		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-7	4	16	8		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	2		Revenues (-)/(+) expenses related to transactions with equities.
Other financial transactions (+/-)	-7	4	16	6		Transactions with securities other than shares (bonds), revenues (-)/(+) expenses related to the transaction.
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	244	613	221	237		Transfers free of charge, gross capital formation (-), book depreciation of non-financial assets (+)
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		The submitted data on interests are only on accrual basis.
Other accounts receivable (+)	-6,126	-4,730	-7,704	-6,315		Adjustment resulting from method of time-adjusted cash of insurance contributions and fines and penalties.
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	10	-3	21	42		B.9 of the Associations of Health insurance Companies and the Center of Interstate Settlements
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	5,849	6,067	4,827	8,267		
Detail 1	4,067	3,529	3,713	7,887		Write-off receivables from contributions, fines and penalties, which are not recorded in the NA due to application of time-adjusted cash (i. e. expenses included on the starting line, which do not effect EDP B.9
Detail 2						
Detail 3	1,782	2,538	1,114	380		Reserves and valuation reserves: creation (+), withdrawal (-) and other adjustments
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-6,828</b>	<b>915</b>	<b>-2,692</b>	<b>1,914</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 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>159,552</b>	<b>51,129</b>	<b>83,063</b>	<b>28,607</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>153,351</b>	<b>-18,823</b>	<b>-102,873</b>	<b>13,133</b>
Currency and deposits (F.2)	129,986	-26,105	-105,892	3,570
Debt securities (F.3)	-1,774	-1,478	-1,784	255
Loans (F.4)	2,595	6,862	964	-5,216
Increase (+)	20,998	25,358	19,310	7,088
Reduction (-)	-18,403	-18,496	-18,346	-12,304
Short term loans (F.41), net	87	-110	357	-297
Long-term loans (F.42)	2,508	6,972	607	-4,919
Increase (+)	20,901	25,445	19,009	7,215
Reduction (-)	-18,393	-18,473	-18,402	-12,134
Equity and investment fund shares/units (F.5)	1,825	1,324	964	-4,162
Portfolio investments, net <sup>(2)</sup>	186	583	284	462
Equity and investment fund shares/units other than portfolio investments	1,639	741	680	-4,624
Increase (+)	1,843	2,001	7,661	1,919
Reduction (-)	-204	-1,260	-6,981	-6,543
Financial derivatives (F.71)	1,087	1,446	862	507
Other accounts receivable (F.8)	19,478	-1,344	1,470	17,931
Other financial assets (F.1, F.6)	154	472	543	248
<b>Adjustments <sup>(3)</sup></b>	<b>-109,284</b>	<b>9,897</b>	<b>1,900</b>	<b>-24,741</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	4,982	4,689	6,459	152
Net incurrence (-) of other accounts payable (F.8)	-90,782	-6,576	2,401	-13,215
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	619	-1,893	-1,247	-3,003
Issuances above(-)/below(+) nominal value	-9,370	-4,123	-4,640	-6,566
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-8,161	-1,163	-726	3,797
Redemptions/repurchase of debt above(+)/below(-) nominal value	244	211	322	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-6,816	18,752	-498	-5,906
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	-171	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-4,682</b>	<b>-7,220</b>	<b>-3,404</b>	<b>158</b>
Difference between capital and financial accounts (B.9-B.9f)	-4,682	-7,220	-3,404	158
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>198,937</b>	<b>34,983</b>	<b>-21,314</b>	<b>17,157</b>

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>150,639</b>	<b>64,174</b>	<b>88,064</b>	<b>56,847</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>143,901</b>	<b>-35,898</b>	<b>-117,323</b>	<b>190</b>
Currency and deposits (F.2)	121,448	-46,833	-120,379	-6,881
Debt securities (F.3)	-504	-1,448	-1,102	-2,139
Loans (F.4)	3,554	9,026	-502	-5,350
Increase (+)	20,459	27,258	17,252	6,821
Reduction (-)	-16,905	-18,232	-17,754	-12,171
Short term loans (F.41), net	-10	695	-711	33
Long-term loans (F.42)	3,564	8,331	209	-5,383
Increase (+)	20,458	26,558	17,252	6,909
Reduction (-)	-16,894	-18,227	-17,043	-12,292
Equity and investment fund shares/units (F.5)	1,421	513	-2,206	-1,955
Portfolio investments, net <sup>(2)</sup>	188	151	185	165
Equity and investment fund shares/units other than portfolio investments	1,233	362	-2,391	-2,120
Increase (+)	1,330	1,005	729	817
Reduction (-)	-97	-643	-3,120	-2,937
Financial derivatives (F.71)	926	1,446	862	677
Other accounts receivable (F.8)	16,956	961	5,501	15,615
Other financial assets (F.1, F.6)	100	437	503	223
<b>Adjustments <sup>(2)</sup></b>	<b>-102,416</b>	<b>10,845</b>	<b>8,095</b>	<b>-32,658</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	5,004	3,380	6,402	401
Net incurrence (-) of other accounts payable (F.8)	-84,313	-5,578	8,373	-21,198
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	619	-1,893	-1,247	-3,003
Issuances above(-)/below(+) nominal value	-9,370	-4,123	-4,640	-6,566
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-7,888	-1,227	-669	3,754
Redemptions/repurchase of debt above(+)/below(-) nominal value	244	211	322	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-6,712	20,075	-446	-6,046
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-380</b>	<b>-2,971</b>	<b>738</b>	<b>2,250</b>
Difference between capital and financial accounts (B.9-B.9f)	-380	-2,971	738	2,250
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>191,744</b>	<b>36,150</b>	<b>-20,426</b>	<b>26,629</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,695,693</b>	<b>1,729,513</b>	<b>1,709,945</b>	<b>1,737,113</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	1,697,988	1,734,138	1,713,712	1,740,341
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	2,295	4,625	3,767	3,228

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.



**Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>2,085</b>	<b>-12,130</b>	<b>-7,693</b>	<b>-26,326</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>15,529</b>	<b>22,815</b>	<b>15,835</b>	<b>18,678</b>
Currency and deposits (F.2)	13,591	20,088	12,874	10,301
Debt securities (F.3)	1,087	840	-1,712	2,060
Loans (F.4)	-1,006	3,472	2,400	4,037
Increase (+)	1,145	4,629	4,213	5,107
Reduction (-)	-2,151	-1,157	-1,813	-1,070
Short term loans (F.41), net	97	3,304	2,207	4,220
Long-term loans (F.42)	-1,103	168	193	-183
Increase (+)	1,049	1,307	2,073	596
Reduction (-)	-2,152	-1,139	-1,880	-779
Equity and investment fund shares/units (F.5)	402	811	3,170	-2,207
Portfolio investments, net <sup>(2)</sup>	-2	432	99	297
Equity and investment fund shares/units other than portfolio investments	404	379	3,071	-2,504
Increase (+)	511	996	6,932	1,102
Reduction (-)	-107	-617	-3,861	-3,606
Financial derivatives (F.71)	161	0	0	-170
Other accounts receivable (F.8)	1,240	-2,430	-936	4,633
Other financial assets (F.1, F.6)	54	34	39	24
<b>Adjustments <sup>(3)</sup></b>	<b>-3,752</b>	<b>-2,779</b>	<b>-4,322</b>	<b>4,271</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-22	1,309	57	-249
Net incurrence (-) of other accounts payable (F.8)	-3,353	-2,829	-4,099	4,337
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-273	64	-57	43
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-104	-1,323	-52	140
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	-171	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-4,360</b>	<b>-4,260</b>	<b>-3,989</b>	<b>-2,159</b>
Difference between capital and financial accounts (B.9-B.9f)	-4,360	-4,260	-3,989	-2,159
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>9,502</b>	<b>3,646</b>	<b>-169</b>	<b>-5,536</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>109,736</b>	<b>109,221</b>	<b>108,287</b>	<b>98,712</b>
Local government gross debt (level) (b) <sup>(5)</sup>	112,764	116,410	116,241	110,705
Local government holdings of other subsectors debt (level) (c)-	3,028	7,189	7,954	11,993

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: The Czech Republic Data are in millions CZK Date: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>6,828</b>	<b>-915</b>	<b>2,692</b>	<b>-1,914</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2,585</b>	<b>72</b>	<b>-988</b>	<b>-770</b>
Currency and deposits (F.2)	-5,050	654	1,611	146
Debt securities (F.3)	-22	-8	5	-69
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	2	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	2	0	0	0
Increase (+)	2	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	2,485	-575	-2,605	-848
Other financial assets (F.1, F.6)	0	1	1	1
<b>Adjustments <sup>(3)</sup></b>	<b>-4,319</b>	<b>2,531</b>	<b>-2,363</b>	<b>2,177</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-4,319	2,531	-2,363	2,177
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>58</b>	<b>11</b>	<b>-153</b>	<b>67</b>
Difference between capital and financial accounts (B.9-B.9f)	58	11	-153	67
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-18</b>	<b>1,699</b>	<b>-812</b>	<b>-440</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>0</b>	<b>1,678</b>	<b>866</b>	<b>430</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	183	1,882	1,070	630
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	183	204	204	200

\*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Member State: The Czech Republic Data are in ...(millions of units of national currency) Date: 30/09/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	half-finalized	estimated	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	79,784	74,507	72,240	65,163	65,000
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	3,808,342	3,853,521	4,022,278	4,255,247	4,392,304
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					