



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

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: Slovakia

Date: 30/09/2021

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: Slovakia Data are in millions of EUR Date: 30/09/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-829	-905	-1 252	-5 062	-8 509
- Central government	S.1311	-1 108	-1 065	-1 569	-5 591	-8 356
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-23	129	146	179	-212
- Social security funds	S.1314	302	31	171	350	58
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		43 572	44 384	45 277	55 010	60 860
<i>By category:</i>						
Currency and deposits	AF.2	45	78	149	269	
Debt securities	AF.3	37 048	37 755	38 184	46 681	
Short-term	AF.31	0	800	0	1 380	
Long-term	AF.32	37 048	36 955	38 184	45 301	
Loans	AF.4	6 479	6 551	6 944	8 059	
Short-term	AF.41	175	189	241	266	
Long-term	AF.42	6 303	6 362	6 702	7 793	
General government expenditure on:						
Gross fixed capital formation	P.51g	2 845	3 348	3 350	3 191	3 905
Interest (consolidated)	D.41 (uses)	1 220	1 210	1 163	1 105	927
Gross domestic product at current market prices	B.1*g	84 443	89 430	94 048	92 079	97 041

(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: Slovakia	Year					
Data are in millions of EUR	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in central government accounts	-1 220	-1 182	-1 814	-7 291	-9 456	
<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	-8	-5	-11	-9	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	-8	-5	-11	-9	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	-8	-5	-11	-9	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	463	376	76	1 601	631	
<i>Extrabudgetary accounts and State financial assets</i>	133	37	-336	1 180	631	
<i>Tax assignation scheme</i>	63	68	73	53	0	
<i>System of tax credits</i>	266	269	338	368	0	
<i>Other transactions</i>	1	1	1	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	49	-6	-62	-264	-270	
Other accounts receivable (+)	176	-134	576	925	1 018	
<i>Accrual taxes</i>	123	-91	82	255	794	
<i>EU flows</i>	43	-36	-3	38		
<i>Receivables from dividends</i>	-12	0	0	0		
<i>Other receivables</i>	21	-7	498	632	224	
Other accounts payable (-)	32	-134	109	-64	99	
<i>EU flows</i>	0	0	0	0	111	
<i>Other payables</i>	32	-134	109	-64	-12	
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	-11	433	205	243	192	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-588	-413	-649	-732	-569	
<i>Bad foreign claims</i>	-3	-16	0	-16	0	
<i>Transfers to/from non-government units</i>	-63	-68	-73	-53	-85	
<i>Tax credits and tax bonuses</i>	-266	-269	-338	-368	-424	
<i>Reclassification of non-financial transaction to financial transaction</i>	0	0	0	127	0	
- <i>superdividends</i>	-243	-58	-212	-172	-67	
<i>EFSF</i>	-2	-1	0	0	0	
<i>exclusion of exchange rate differences from revenues and expenditures</i>	0	0	0	0	0	
<i>COVID-19 guarantees - expected losses</i>	M	M	M	-25	0	
<i>Other</i>	-10	-2	-25	-224	7	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-1 108	-1 065	-1 569	-5 591	-8 356	
<i>(ESA 2010 accounts)</i>						

(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: Slovakia Data are in millions of EUR Date: 30/09/2021	2017	2018	Year 2019	2020	2021	
Working balance in local government accounts	42	99	135	180	-207	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	1		
Other accounts receivable (+)	-25	-6	10	7		
<i>Other receivables</i>	-25	-6	10	7		
<i>Detail 2</i>						
Other accounts payable (-)	-46	-10	-50	-36		
<i>Other payables</i>	-46	-10	-50	-36		
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	9	56	44	31	-4	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-3	-9	7	-2		
<i>Detail 1</i>	-3	-9	-3	-2		
<i>Detail 2</i>	0	0	0	0		
	0	0	10	0		
<i>Detail 3</i>		0	0	-1		
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-23	129	146	179	-212	
<i>(ESA 2010 accounts)</i>						

(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: Slovakia	Year				
Data are in millions of EUR	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in social security accounts	222	290	10	291	116
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance	0	0	0	0	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	
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	0	2	7	-8	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	148	-74	236	44	55
<i>Accrual social contributions</i>	132	-66	150	56	55
<i>Other receivables</i>	16	-8	85	-12	
Other accounts payable (-)	30	4	26	-30	
<i>Other payables</i>	30	4	26	-30	
Detail 2					
Working balance (+/-) of entities not part of social security funds	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	-99	-190	-108	54	-113
<i>Purchase of services of private insurance companies</i>	-63	-78	-88	-82	-84
<i>Debt forgiveness</i>	-1	0	0	0	-19
<i>Transfer from public part of health insurance comp. to private part</i>	-35	-112	-20	-62	-10
<i>Transfer from central government</i>	0	0	0	198	0
<i>Other</i>	0	1	0	0	0
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	302	31	171	350	58
(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: Slovakia Data are in millions of EUR Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	829	905	1 252	5 062
Net acquisition (+) of financial assets ⁽²⁾	571	459	-63	6 085
Currency and deposits (F.2)	480	592	-831	4 745
Debt securities (F.3)	33	1	0	-1
Loans (F.4)	92	244	733	560
Increase (+)	223	473	981	814
Reduction (-)	-131	-229	-248	-254
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	92	244	733	560
Increase (+)	223	473	981	814
Reduction (-)	-131	-229	-248	-254
Equity and investment fund shares/units (F.5)	-244	-49	-202	-25
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-244	-49	-202	-25
Increase (+)	8	10	11	183
Reduction (-)	-252	-59	-213	-208
Financial derivatives (F.71)	-4	-6	-45	-9
Other accounts receivable (F.8)	215	-324	283	815
Other financial assets (F.1, F.6)	-1	0	0	0
Adjustments ⁽³⁾	-255	-345	-206	-1 222
Net incurrence (-) of liabilities in financial derivatives (F.71)	-4	-3	-3	0
Net incurrence (-) of other accounts payable (F.8)	-244	-287	-197	-753
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	6	-34	10	-141
Issuances above(-)/below(+) nominal value	-121	-71	-165	-419
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	155	46	109	107
Redemptions/repurchase of debt above(+)/below(-) nominal value	1	2	3	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-3	3	37	-1
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-44	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-15
Statistical discrepancies	-55	-207	-91	-192
Difference between capital and financial accounts (B.9-B.9f)	-12	-154	100	-87
Other statistical discrepancies (+/-)	-43	-54	-191	-105
Change in general government (S.13) consolidated gross debt ^(1, 2)	1 091	811	893	9 733

*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: Slovakia Data are in millions of EUR Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	1 108	1 065	1 569	5 591
Net acquisition (+) of financial assets ⁽²⁾	352	485	-445	5 910
Currency and deposits (F.2)	395	535	-942	4 445
Debt securities (F.3)	30	1	0	0
Loans (F.4)	89	255	723	756
Increase (+)	213	478	962	1 013
Reduction (-)	-124	-224	-239	-257
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	89	255	723	756
Increase (+)	213	478	962	1 013
Reduction (-)	-124	-224	-239	-257
Equity and investment fund shares/units (F.5)	-245	-54	-210	-42
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-245	-54	-210	-42
Increase (+)	2	4	2	166
Reduction (-)	-247	-59	-213	-208
Financial derivatives (F.71)	-4	-6	-45	-9
Other accounts receivable (F.8)	88	-246	29	761
Other financial assets (F.1, F.6)	-1	0	0	0
Adjustments ⁽³⁾	-236	-397	-191	-1 175
Net incurrence (-) of liabilities in financial derivatives (F.71)	-4	-3	-3	0
Net incurrence (-) of other accounts payable (F.8)	-226	-340	-182	-704
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	6	-34	10	-141
Issuances above(-)/below(+) nominal value	-121	-71	-165	-419
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	155	46	109	106
Redemptions/repurchase of debt above(+)/below(-) nominal value	1	2	3	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-3	3	37	-1
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-44	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-17
Statistical discrepancies	-47	-229	-104	-171
Difference between capital and financial accounts (B.9-B.9f)	-9	-162	87	-77
Other statistical discrepancies (+/-)	-38	-67	-191	-94
Change in central government (S.1311) consolidated gross debt ^(1,2)	1 177	925	829	10 155
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	42 822	43 718	44 540	54 479
Central government gross debt (level) (b) ^(2,5)	43 570	44 494	45 323	55 478
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	748	776	783	999

***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 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: Slovakia Data are in millions of EUR Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	23	-129	-146	-179
Net acquisition (+) of financial assets ⁽²⁾	88	162	224	470
Currency and deposits (F.2)	105	155	198	440
Debt securities (F.3)	3	0	0	-1
Loans (F.4)	1	6	-1	4
Increase (+)	4	7	3	3
Reduction (-)	-2	-1	-4	1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1	6	-1	4
Increase (+)	4	7	3	3
Reduction (-)	-2	-1	-4	1
Equity and investment fund shares/units (F.5)	1	5	8	17
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	1	5	8	17
Increase (+)	6	6	9	17
Reduction (-)	-6	0	-1	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-21	-4	18	10
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-48	47	-41	-17
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-48	48	-41	-19
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 ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	2
Statistical discrepancies	-18	9	-6	-52
Difference between capital and financial accounts (B.9-B.9f)	-13	-6	-7	-40
Other statistical discrepancies (+/-)	-5	14	1	-11
Change in local government (S.1313) consolidated gross debt ^(1,2)	45	89	31	222
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	1 542	1 532	1 475	1 558
Local government gross debt (level) (b) **	1 833	1 922	1 953	2 175
Local government holdings of other subsectors debt (level) (c)**	291	390	478	617

*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: Slovakia Data are in millions of EUR Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-302	-31	-171	-350
Net acquisition (+) of financial assets ⁽²⁾	262	13	125	351
Currency and deposits (F.2)	106	75	-130	291
Debt securities (F.3)	1	0	0	0
Loans (F.4)	8	12	19	16
Increase (+)	13	16	24	25
Reduction (-)	-5	-4	-6	-9
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	8	12	19	16
Increase (+)	13	16	24	25
Reduction (-)	-5	-4	-6	-9
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	148	-74	236	44
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	30	4	26	-30
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	30	4	26	-30
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 ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	10	13	19	30
Difference between capital and financial accounts (B.9-B.9f)	10	14	20	30
Other statistical discrepancies (+/-)	0	-1	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-791	-867	-737	-1 028
Social security gross debt (level) (b) ^(2,5)	1	1	1	1
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	792	867	738	1 029

***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.

