



## 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: Slovakia**

**Date: 19/04/2022**

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: 19/04/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-905	-1 219	-5 035	-5 973	-5 213
- Central government	S.1311	-1 065	-1 534	-5 563	-6 219	-5 009
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	129	145	178	-24	-181
- Social security funds	S.1314	31	171	350	270	-24
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		44 384	45 277	55 012	61 259	64 884
<i>By category:</i>						
Currency and deposits	AF.2	78	149	269	2 006	
Debt securities	AF.3	37 755	38 184	46 681	51 002	
Short-term	AF.31	800	0	1 380	0	
Long-term	AF.32	36 955	38 184	45 301	51 002	
Loans	AF.4	6 551	6 944	8 062	8 251	
Short-term	AF.41	189	242	266	207	
Long-term	AF.42	6 362	6 702	7 795	8 044	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	3 348	3 351	3 191	3 064	4 786
<b>Interest (consolidated)</b>	D.41 (uses)	1 210	1 165	1 105	1 083	918
<b>Gross domestic product at current market prices</b>	B.1*g	89 430	94 048	92 079	97 123	105 535

(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

Data are in millions of EUR

Date: 19/04/2022

	2018	2019	Year 2020	2021	2022	
<b>Working balance in central government accounts</b>	<b>-1 182</b>	<b>-1 814</b>	<b>-7 291</b>	<b>-6 503</b>	<b>-5 474</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-5	-11	-9	-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 (+/-)	-5	-11	-9	-9	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	-5	-11	-9	-9	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	376	79	1 601	154	322	
Extrabudgetary accounts and State financial assets	37	-336	1 180	-349	322	
Tax assignment scheme	68	73	53	87		
System of tax credits	269	340	368	416		
Other transactions	1	1	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	-6	-62	-264	-325	105	
Other accounts receivable (+)	-134	608	953	398	520	
Accrual taxes	-91	114	284	-210	464	
EU flows	-36	-3	38	-40	0	
Other receivables	-7	498	632	648	56	
Other accounts payable (-)	-134	109	-64	-98	-12	
EU flows	0	0	0	2	0	
Other payables	-134	109	-64	-100	-12	
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	433	205	243	626	208	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-413	-649	-732	-462	-678	
Bad foreign claims	-16	0	-16	-24	0	
Transfers to/from non-government units	-68	-73	-53	-87	-78	
Tax credits and tax bonuses	-269	-338	-368	-416	-485	
Reclassification of non-financial transaction to financial transaction	0	0	127	0	-104	
- superdividends	-58	-212	-172	-67	0	
EFSF	-1	0	0	0	0	
exclusion of exchange rate differences from revenues and expenditures	0	0	0	0	0	
COVID-19 guarantees - expected losses	M	M	-25	-23	0	
Other	-2	-25	-224	155	-11	
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-1 065</b>	<b>-1 534</b>	<b>-5 563</b>	<b>-6 219</b>	<b>-5 009</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: Slovakia Data are in ... (millions of units of national currency) Date: 19/04/2022	2018	2019	Year 2020	2021	2022	
<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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
<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>		

(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: Slovakia Data are in millions of EUR Date: 19/04/2022	2018	2019	Year 2020	2021	2022	
<b>Working balance in local government accounts</b>	99	135	180	23	-156	
<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	1	0		
Other accounts receivable (+)	-6	10	7	13		
<i>Other receivables</i>	-6	10	7	13		
<i>Detail 2</i>						
Other accounts payable (-)	-10	-50	-36	-58		
<i>Other payables</i>	-10	-50	-36	-58		
<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	56	44	30	0	-25	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-9	7	-2	-2		
<i>Capital expenditures</i>	-9	-3	-2	-2		
<i>Reclassification of non-financial transaction to financial transaction</i>	0	0	0	0		
<i>Capital transfers received</i>	0	10	0	0		
<i>Other</i>	0	0	-1	0		
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>129</b>	<b>145</b>	<b>178</b>	<b>-24</b>	<b>-181</b>	
<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	2018	2019	2020	2021	2022
Date: 19/04/2022					
<b>Working balance in social security accounts</b>	<b>290</b>	<b>10</b>	<b>291</b>	<b>255</b>	<b>43</b>
<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	2	7	-8	8	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	-74	236	44	190	47
<i>Accrual social contributions</i>	-66	150	56	233	47
<i>Other receivables</i>	-8	85	-12	-43	
Other accounts payable (-)	4	26	-30	-96	
<i>Other payables</i>	4	26	-30	-96	
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)	-190	-108	54	-88	-113
<i>Purchase of services of private insurance companies</i>	-78	-88	-82	-73	-94
<i>Debt forgiveness</i>	0	0	0	-1	-19
<i>Transfer from public part of health insurance comp. to private part</i>	-112	-20	-62	-14	
<i>Transfer from central government</i>	0	0	198	0	
<i>Other</i>	1	0	0	0	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>31</b>	<b>171</b>	<b>350</b>	<b>270</b>	<b>-24</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: Slovakia Data are in millions of EUR Date: 19/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>905</b>	<b>1 219</b>	<b>5 035</b>	<b>5 973</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>456</b>	<b>-23</b>	<b>6 108</b>	<b>3 062</b>
Currency and deposits (F.2)	590	-827	4 740	2 140
Debt securities (F.3)	1	0	-1	-1
Loans (F.4)	244	733	560	555
Increase (+)	473	981	814	853
Reduction (-)	-229	-248	-254	-298
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	244	733	560	555
Increase (+)	473	981	814	853
Reduction (-)	-229	-248	-254	-298
Equity and investment fund shares/units (F.5)	-49	-202	-25	185
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-49	-202	-25	185
Increase (+)	10	11	183	269
Reduction (-)	-59	-213	-208	-84
Financial derivatives (F.71)	-6	-45	-9	-7
Other accounts receivable (F.8)	-325	317	842	190
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-343</b>	<b>-208</b>	<b>-1 220</b>	<b>-2 626</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-3	-3	0	-2
Net incurrence (-) of other accounts payable (F.8)	-288	-197	-754	-2 089
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-32	9	-141	-226
Issuances above(-)/below(+) nominal value	-71	-165	-419	-459
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	47	108	109	150
Redemptions/repurchase of debt above(+)/below(-) nominal value	2	3	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	3	37	-1	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	-15	0
<b>Statistical discrepancies</b>	<b>-207</b>	<b>-95</b>	<b>-187</b>	<b>-162</b>
Difference between capital and financial accounts (B.9-B.9f)	-141	108	-63	-124
Other statistical discrepancies (+/-)	-65	-203	-124	-38
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>811</b>	<b>893</b>	<b>9 735</b>	<b>6 247</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: Slovakia Data are in millions of EUR Date: 19/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>1 065</b>	<b>1 534</b>	<b>5 563</b>	<b>6 219</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>484</b>	<b>-406</b>	<b>5 933</b>	<b>2 753</b>
Currency and deposits (F.2)	534	-937	4 439	2 014
Debt securities (F.3)	1	0	0	0
Loans (F.4)	255	723	756	582
Increase (+)	478	962	1 013	872
Reduction (-)	-224	-239	-257	-290
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	255	723	756	582
Increase (+)	478	962	1 013	872
Reduction (-)	-224	-239	-257	-290
Equity and investment fund shares/units (F.5)	-54	-210	-42	176
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-54	-210	-42	176
Increase (+)	4	2	166	256
Reduction (-)	-59	-213	-208	-80
Financial derivatives (F.71)	-6	-45	-9	-7
Other accounts receivable (F.8)	-246	63	789	-12
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-396</b>	<b>-192</b>	<b>-1 173</b>	<b>-2 429</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-3	-3	0	-2
Net incurrence (-) of other accounts payable (F.8)	-340	-182	-704	-1 893
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-34	10	-141	-225
Issuances above(-)/below(+) nominal value	-71	-165	-419	-459
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	47	108	109	150
Redemptions/repurchase of debt above(+)/below(-) nominal value	2	3	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	3	37	-1	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	-17	0
<b>Statistical discrepancies</b>	<b>-229</b>	<b>-108</b>	<b>-165</b>	<b>-136</b>
Difference between capital and financial accounts (B.9-B.9f)	-150	96	-52	-106
Other statistical discrepancies (+/-)	-79	-203	-113	-29
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>925</b>	<b>829</b>	<b>10 158</b>	<b>6 407</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>43 718</b>	<b>44 540</b>	<b>54 481</b>	<b>60 848</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	44 494	45 323	55 481	61 888
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	776	783	999	1 040

**\*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: Slovakia Data are in millions of EUR Date: 19/04/2022	Year			
	2018	2019	2020	2021
<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>(2)</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: Slovakia Data are in millions of EUR Date: 19/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-129</b>	<b>-145</b>	<b>-178</b>	<b>24</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>161</b>	<b>224</b>	<b>470</b>	<b>156</b>
Currency and deposits (F.2)	156	198	440	135
Debt securities (F.3)	0	0	-1	-1
Loans (F.4)	6	-1	4	1
Increase (+)	7	3	3	3
Reduction (-)	-1	-4	1	-3
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6	-1	4	1
Increase (+)	7	3	3	3
Reduction (-)	-1	-4	1	-3
Equity and investment fund shares/units (F.5)	5	8	17	9
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	5	8	17	9
Increase (+)	6	9	17	13
Reduction (-)	0	-1	0	-4
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-5	18	10	12
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>49</b>	<b>-42</b>	<b>-17</b>	<b>-101</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	47	-42	-19	-101
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	-1	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>(3)</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	2	0
<b>Statistical discrepancies</b>	<b>8</b>	<b>-7</b>	<b>-52</b>	<b>-24</b>
Difference between capital and financial accounts (B.9-B.9f)	-6	-7	-41	-15
Other statistical discrepancies (+/-)	14	1	-11	-9
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>89</b>	<b>31</b>	<b>222</b>	<b>55</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>1 532</b>	<b>1 475</b>	<b>1 558</b>	<b>1 603</b>
Local government gross debt (level) (b) **	1 922	1 953	2 175	2 230
Local government holdings of other subsectors debt (level) (c)**	390	478	617	626

\*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: 19/04/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-31</b>	<b>-171</b>	<b>-350</b>	<b>-270</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>13</b>	<b>125</b>	<b>351</b>	<b>367</b>
Currency and deposits (F.2)	75	-130	291	164
Debt securities (F.3)	0	0	0	0
Loans (F.4)	12	19	16	13
Increase (+)	16	24	25	23
Reduction (-)	-4	-6	-9	-10
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	12	19	16	13
Increase (+)	16	24	25	23
Reduction (-)	-4	-6	-9	-10
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	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)	-74	236	44	190
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>4</b>	<b>26</b>	<b>-30</b>	<b>-96</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	4	26	-30	-96
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>(3)</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>13</b>	<b>19</b>	<b>30</b>	<b>-2</b>
Difference between capital and financial accounts (B.9-B.9f)	14	20	30	-2
Other statistical discrepancies (+/-)	-1	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-867</b>	<b>-737</b>	<b>-1 028</b>	<b>-1 192</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	1	1	1	1
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	867	738	1 029	1 193

**\*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.

