

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: The Czech Republic

Date: 06/10/2017

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 of CZK Date: 06/10/2017 | ESA 2010 codes | Year | | | | |
|---|-------------------|-----------|-----------|----------------|-----------|-----------|
| | | 2013 | 2014 | 2015 | 2016 | 2017 |
| | | final | final | half-finalized | estimated | planned |
| Net lending (+)/ net borrowing (-) | B.9 | | | | | |
| General government | S.13 | -51,129 | -83,063 | -28,961 | 34,995 | 56,635 |
| - Central government | S.1311 | -64,174 | -88,064 | -56,866 | -19,336 | 6,764 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | 12,130 | 7,693 | 25,992 | 49,445 | 43,598 |
| - Social security funds | S.1314 | 915 | -2,692 | 1,913 | 4,886 | 6,273 |
| | | final | final | half-finalized | estimated | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 1,840,412 | 1,819,098 | 1,836,255 | 1,754,883 | 1,742,983 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 6,835 | 9,958 | 5,353 | 7,840 | |
| Debt securities | AF.3 | 1,639,111 | 1,622,964 | 1,648,330 | 1,593,074 | |
| Short-term | AF.31 | 120,966 | 106,934 | 84,276 | 4,763 | |
| Long-term | AF.32 | 1,518,145 | 1,516,030 | 1,564,054 | 1,588,311 | |
| Loans | AF.4 | 194,466 | 186,176 | 182,572 | 153,969 | |
| Short-term | AF.41 | 4,702 | 9,436 | 9,301 | 3,569 | |
| Long-term | AF.42 | 189,764 | 176,740 | 173,271 | 150,400 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 152,388 | 177,982 | 236,312 | 155,684 | 172,977 |
| Interest (consolidated) | D.41 (uses) | 55,017 | 56,136 | 49,002 | 44,666 | 40,097 |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 4,098,128 | 4,313,789 | 4,595,783 | 4,773,240 | 5,039,552 |

(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 of CZK
Date: 06/10/2017

| | 2013 | 2014 | Year 2015 | 2016 | 2017 | |
|--|----------------|----------------|----------------|----------------|----------------|--|
| Working balance in central government accounts | -78,503 | -75,580 | -67,126 | 54,210 | -13,230 | |
| <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 | 9,748 | 4,043 | 3,320 | 1,960 | 3,037 | |
| Loans, granted (+) | 3,132 | 1,104 | 1,078 | 454 | 1,392 | |
| Loans, repayments (-) | -1,479 | -2,079 | -1,982 | -2,028 | -1,434 | |
| Equities, acquisition (+) | 0 | 40 | 48 | 50 | 28 | |
| Equities, sales (-) | -56 | -47 | -71 | -70 | -27 | |
| Other financial transactions (+/-) | 8,151 | 5,025 | 4,247 | 3,554 | 3,078 | |
| of which: transactions in debt liabilities (+/-) | 3,880 | 2,256 | 2,008 | 2,195 | 2,415 | State guarantees. |
| of which: net settlements under swap contracts (+/-) | 3,723 | 2,789 | 2,027 | 1,791 | 1,477 | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Non-financial transactions not included in the working balance | 1,713 | 1,933 | -1,501 | -2,529 | -1,973 | |
| <i>Detail 1</i> | 594 | 512 | 547 | 584 | 213 | Bad foreign claims (including interest) |
| <i>Detail 2</i> | -533 | 772 | -3,949 | -3,299 | -4,000 | Difference between P.5 and NP in cash and accrual (including P.52) |
| <i>Detail 3</i> | 1,582 | 616 | 1,868 | 833 | 1,372 | Extrabudgetary revenue (including creation of reserve fund) |
| <i>Detail 4</i> | 30 | 6 | 0 | -236 | 400 | National Fund |
| <i>Detail 5</i> | 40 | 27 | 33 | 39 | 42 | Interests from claims against mediators |
| <i>Detail 6</i> | | | | -450 | | Services connected with Gripens |
| Difference between interest paid (+) and accrued (D.41)(-) | -4,519 | -4,125 | -2,183 | -2,487 | 3,375 | |
| Other accounts receivable (+) | -787 | 2,051 | 14,421 | -83,703 | 3,987 | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Other accounts payable (-) | 2,805 | -1,735 | 1,662 | -1,053 | 1,906 | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Working balance (+/-) of entities not part of central government | 0 | 0 | 0 | 152 | 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 | 11,972 | -9,576 | 8,641 | 11,847 | 10,313 | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Other adjustments (+/-) (please detail) | -6,603 | -5,075 | -14,100 | 2,267 | -651 | |
| <i>Detail 1</i> | 535 | 559 | -8,087 | -65 | 786 | Grippens (financial leasing, imputed interest and payment for lease) |
| <i>Detail 2</i> | -1,533 | -815 | -2,870 | -1,377 | -2,935 | Internal transfers |
| <i>Detail 3</i> | -5,252 | -2,376 | -406 | 3,807 | 1,732 | Former National Property Fund |
| <i>Detail 4</i> | -586 | -2,592 | -2,861 | -171 | 0 | Superdividends |
| <i>Detail 5</i> | 233 | 149 | 124 | 73 | -234 | Other adjustments |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -64,174 | -88,064 | -56,866 | -19,336 | 6,764 | |

(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: 06/10/2017 | 2013 | 2014 | Year 2015 | 2016 | 2017 | |
|---|------|------|--------------|------|------|--|
| Working balance in state government accounts | 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> | | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312) | M | M | M | M | | |
| <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: The Czech Republic Data are in millions of CZK Date: 06/10/2017 | 2013 | 2014 | Year 2015 | 2016 | 2017 | |
|---|---------------|--------------|---------------|---------------|------|--|
| Working balance in local government accounts | 17,910 | 11,333 | 20,733 | 53,055 | | |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | | |
| Financial transactions included in the working balance | 1,685 | 2,897 | 642 | 5 | | |
| Loans (+/-) | 232 | 218 | -385 | -620 | | |
| Equities (+/-) | 312 | 2,496 | 842 | 458 | | |
| Other financial transactions (+/-) | 1,141 | 183 | 185 | 167 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | 194 | 183 | 170 | 156 | | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Non-financial transactions not included in the working balance | 4,987 | 8,906 | 5,244 | 239 | | Difference between P.5 and NP in cash and accrual, capital transfers |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Difference between interest paid (+) and accrued (D.41)(-) | 54 | -71 | 45 | 180 | | |
| Other accounts receivable (+) | -1,178 | -2,848 | 3,944 | 2,432 | | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other accounts payable (-) | -4,516 | -5,525 | 1,132 | -11,196 | | |
| 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 | 1,432 | 4,902 | 2,519 | 11,335 | | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | -8,244 | -11,901 | -8,267 | -6,605 | | |
| Detail 1 | -8,346 | -8,450 | -7,897 | -6,533 | | Internal transfers |
| Detail 2 | 102 | 167 | 95 | 147 | | Other adjustments |
| Detail 3 | 0 | -3,618 | -465 | -219 | | Superdividends |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | 12,130 | 7,693 | 25,992 | 49,445 | | |

(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 of CZK Date: 06/10/2017 | Year | | | | | |
|---|----------------|----------------|----------------|----------------|------|---|
| | 2013 | 2014 | 2015 | 2016 | 2017 | |
| Working balance in social security accounts | -1,036 | -73 | -325 | 2,147 | | |
| <i>Basis of the working balance</i> | <i>accrual</i> | <i>accrual</i> | <i>accrual</i> | <i>accrual</i> | | |
| Financial transactions included in the working balance | 4 | 16 | 8 | 0 | | |
| Loans (+/-) | 0 | 0 | 0 | 0 | | |
| Equities (+/-) | 0 | 0 | 2 | 0 | | Revenues (-)/(+) expenses related to transactions with equities. |
| Other financial transactions (+/-) | 4 | 16 | 6 | 0 | | 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 | 613 | 221 | 237 | 267 | | 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 (+) | -4,730 | -7,704 | -6,315 | -4,564 | | 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 | -3 | 21 | 42 | 6 | | B.9 of the Associations of Health insurance Companies and the Center of Interstate Settlements |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | 6,067 | 4,827 | 8,266 | 7,030 | | |
| Detail 1 | 3,529 | 3,713 | 7,887 | 6,055 | | 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 | 2,538 | 1,114 | 379 | 975 | | Reserves and valuation reserves: creation (+), withdrawal (-) and other adjustments |
| Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) | 915 | -2,692 | 1,913 | 4,886 | | |

(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 of CZK Date: 06/10/2017 | Year | | | |
|--|----------------|-----------------|----------------|----------------|
| | 2013 | 2014 | 2015 | 2016 |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | 51,129 | 83,063 | 28,961 | -34,995 |
| Net acquisition (+) of financial assets ⁽²⁾ | -18,823 | -102,873 | 12,779 | -52,466 |
| Currency and deposits (F.2) | -26,105 | -105,892 | 3,570 | 35,173 |
| Debt securities (F.3) | -1,478 | -1,784 | 255 | -1,340 |
| Loans (F.4) | 6,862 | 964 | -5,216 | -9,452 |
| Increase (+) | 25,358 | 19,310 | 7,088 | 10,754 |
| Reduction (-) | -18,496 | -18,346 | -12,304 | -20,206 |
| Short term loans (F.41), net | -110 | 357 | -297 | 110 |
| Long-term loans (F.42) | 6,972 | 607 | -4,919 | -9,562 |
| Increase (+) | 25,445 | 19,009 | 7,215 | 10,951 |
| Reduction (-) | -18,473 | -18,402 | -12,134 | -20,513 |
| Equity and investment fund shares/units (F.5) | 1,324 | 964 | -4,193 | -531 |
| Portfolio investments, net ⁽²⁾ | 583 | 284 | 431 | 187 |
| Equity and investment fund shares/units other than portfolio investments | 741 | 680 | -4,624 | -718 |
| Increase (+) | 2,001 | 7,661 | 1,919 | 2,036 |
| Reduction (-) | -1,260 | -6,981 | -6,543 | -2,754 |
| Financial derivatives (F.71) | 1,446 | 862 | 507 | 615 |
| Other accounts receivable (F.8) | -1,344 | 1,470 | 17,605 | -76,521 |
| Other financial assets (F.1, F.6) | 472 | 543 | 251 | -410 |
| Adjustments ⁽³⁾ | 9,897 | 1,900 | -24,558 | 7,484 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 4,689 | 6,459 | 152 | -40 |
| Net incurrence (-) of other accounts payable (F.8) | -6,576 | 2,401 | -13,032 | 6,827 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -1,893 | -1,247 | -3,003 | 3,063 |
| Issuances above(-)/below(+) nominal value | -4,123 | -4,640 | -6,566 | -8,598 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | -1,163 | -726 | 3,797 | 5,829 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 211 | 322 | 0 | 80 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 18,752 | -498 | -5,906 | 323 |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | -171 | 0 | 0 |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | -7,220 | -3,404 | -25 | -1,395 |
| Difference between capital and financial accounts (B.9-B.9f) | -7,220 | -3,404 | -25 | -1,395 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | 34,983 | -21,314 | 17,157 | -81,372 |

*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 of CZK Date: 06/10/2017 | Year | | | |
|--|------------------|------------------|------------------|------------------|
| | 2013 | 2014 | 2015 | 2016 |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 64,174 | 88,064 | 56,866 | 19,336 |
| Net acquisition (+) of financial assets ⁽²⁾ | -35,898 | -117,323 | 171 | -68,142 |
| Currency and deposits (F.2) | -46,833 | -120,379 | -6,881 | 26,183 |
| Debt securities (F.3) | -1,448 | -1,102 | -2,139 | -902 |
| Loans (F.4) | 9,026 | -502 | -5,350 | -10,450 |
| Increase (+) | 27,258 | 17,252 | 6,821 | 10,332 |
| Reduction (-) | -18,232 | -17,754 | -12,171 | -20,782 |
| Short term loans (F.41), net | 695 | -711 | 33 | 123 |
| Long-term loans (F.42) | 8,331 | 209 | -5,383 | -10,573 |
| Increase (+) | 26,558 | 17,252 | 6,909 | 10,176 |
| Reduction (-) | -18,227 | -17,043 | -12,292 | -20,749 |
| Equity and investment fund shares/units (F.5) | 513 | -2,206 | -1,976 | -1,150 |
| Portfolio investments, net ⁽²⁾ | 151 | 185 | 144 | -68 |
| Equity and investment fund shares/units other than portfolio investments | 362 | -2,391 | -2,120 | -1,082 |
| Increase (+) | 1,005 | 729 | 817 | 1,100 |
| Reduction (-) | -643 | -3,120 | -2,937 | -2,182 |
| Financial derivatives (F.71) | 1,446 | 862 | 677 | 633 |
| Other accounts receivable (F.8) | 961 | 5,501 | 15,615 | -82,015 |
| Other financial assets (F.1, F.6) | 437 | 503 | 225 | -441 |
| Adjustments ⁽³⁾ | 10,845 | 8,095 | -32,475 | 24,874 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 3,380 | 6,402 | 401 | -20 |
| Net incurrence (-) of other accounts payable (F.8) | -5,578 | 8,373 | -21,015 | 24,376 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -1,893 | -1,247 | -3,003 | 3,063 |
| Issuances above(-)/below(+) nominal value | -4,123 | -4,640 | -6,566 | -8,598 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | -1,227 | -669 | 3,754 | 5,651 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 211 | 322 | 0 | 80 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 20,075 | -446 | -6,046 | 322 |
| 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 | -2,971 | 738 | 2,067 | -2,342 |
| Difference between capital and financial accounts (B.9-B.9f) | -2,971 | 738 | 2,067 | -2,342 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | 36,150 | -20,426 | 26,629 | -26,274 |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 1,729,513 | 1,709,945 | 1,737,113 | 1,711,889 |
| Central government gross debt (level) (b) ^(2, 5) | 1,734,138 | 1,713,712 | 1,740,341 | 1,714,067 |
| Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾ | 4,625 | 3,767 | 3,228 | 2,178 |

*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 of CZK Date: 06/10/2017 | Year | | | |
|--|----------|----------|----------|----------|
| | 2013 | 2014 | 2015 | 2016 |
| Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)* | M | M | M | M |
| Net acquisition (+) of financial assets ⁽²⁾ | M | M | M | M |
| 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 ⁽²⁾ | 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 |
| Adjustments ⁽²⁾ | M | M | M | M |
| 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 ⁽⁴⁾ (+) | M | M | M | M |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | M | M | M | M |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | M | M | M | M |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | M | M | M | M |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | M | M | M | M |
| Statistical discrepancies | M | M | M | M |
| Difference between capital and financial accounts (B.9-B.9f) | M | M | M | M |
| Other statistical discrepancies (+/-) | M | M | M | M |
| Change in state government (S.1312) consolidated gross debt ^(1, 2) | M | M | M | M |
| State government contribution to general government debt (a=b-c) ⁽⁵⁾ | M | M | M | M |
| State government gross debt (level) (b) ^(2, 5) | M | M | M | M |
| State government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 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 of CZK Date: 06/10/2017 | Year | | | |
|--|----------------|----------------|----------------|----------------|
| | 2013 | 2014 | 2015 | 2016 |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)* | -12,130 | -7,693 | -25,992 | -49,445 |
| Net acquisition (+) of financial assets ⁽²⁾ | 22,815 | 15,835 | 18,344 | 39,073 |
| Currency and deposits (F.2) | 20,088 | 12,874 | 10,301 | 21,346 |
| Debt securities (F.3) | 840 | -1,712 | 2,060 | -1,908 |
| Loans (F.4) | 3,472 | 2,400 | 4,037 | 17,764 |
| Increase (+) | 4,629 | 4,213 | 5,107 | 18,253 |
| Reduction (-) | -1,157 | -1,813 | -1,070 | -489 |
| Short term loans (F.41), net | 3,304 | 2,207 | 4,220 | 17,801 |
| Long-term loans (F.42) | 168 | 193 | -183 | -37 |
| Increase (+) | 1,307 | 2,073 | 596 | 792 |
| Reduction (-) | -1,139 | -1,880 | -779 | -829 |
| Equity and investment fund shares/units (F.5) | 811 | 3,170 | -2,217 | 620 |
| Portfolio investments, net ⁽²⁾ | 432 | 99 | 287 | 255 |
| Equity and investment fund shares/units other than portfolio investments | 379 | 3,071 | -2,504 | 365 |
| Increase (+) | 996 | 6,932 | 1,102 | 937 |
| Reduction (-) | -617 | -3,861 | -3,606 | -572 |
| Financial derivatives (F.71) | 0 | 0 | -170 | -18 |
| Other accounts receivable (F.8) | -2,430 | -936 | 4,307 | 1,238 |
| Other financial assets (F.1, F.6) | 34 | 39 | 26 | 31 |
| Adjustments ⁽³⁾ | -2,779 | -4,322 | 4,271 | -13,028 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 1,309 | 57 | -249 | -20 |
| Net incurrence (-) of other accounts payable (F.8) | -2,829 | -4,099 | 4,337 | -13,187 |
| 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⁾ (+) | 64 | -57 | 43 | 178 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | -1,323 | -52 | 140 | 1 |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | -171 | 0 | 0 |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | -4,260 | -3,989 | -2,159 | 2,094 |
| Difference between capital and financial accounts (B.9-B.9f) | -4,260 | -3,989 | -2,159 | 2,094 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in local government (S.1313) consolidated gross debt ^(1,2) | 3,646 | -169 | -5,536 | -21,306 |
| Local government contribution to general government debt (a=b-c) ⁽⁵⁾ | 109,221 | 108,287 | 98,712 | 61,089 |
| Local government gross debt (level) (b) ⁽⁵⁾ | 116,410 | 116,241 | 110,705 | 89,399 |
| Local government holdings of other subsectors debt (level) (c) ⁻ | 7,189 | 7,954 | 11,993 | 28,310 |

*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 of CZK Date: 06/10/2017 | Year | | | |
|--|--------------|---------------|---------------|----------------|
| | 2013 | 2014 | 2015 | 2016 |
| Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)* | -915 | 2,692 | -1,913 | -4,886 |
| Net acquisition (+) of financial assets ⁽²⁾ | 72 | -988 | -771 | 9,369 |
| Currency and deposits (F.2) | 654 | 1,611 | 146 | -12,350 |
| Debt securities (F.3) | -8 | 5 | -69 | -198 |
| Loans (F.4) | 0 | 0 | 0 | 18,152 |
| Increase (+) | 0 | 0 | 0 | 18,152 |
| Reduction (-) | 0 | 0 | 0 | 0 |
| Short term loans (F.41), net | 0 | 0 | 0 | 18,152 |
| 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) | 0 | 0 | 0 | -1 |
| Portfolio investments, net ⁽²⁾ | 0 | 0 | 0 | 0 |
| Equity and investment fund shares/units other than portfolio investments | 0 | 0 | 0 | -1 |
| Increase (+) | 0 | 0 | 0 | -1 |
| Reduction (-) | 0 | 0 | 0 | 0 |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Other accounts receivable (F.8) | -575 | -2,605 | -848 | 3,766 |
| Other financial assets (F.1, F.6) | 1 | 1 | 0 | 0 |
| Adjustments ⁽³⁾ | 2,531 | -2,363 | 2,177 | -3,872 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | 2,531 | -2,363 | 2,177 | -3,872 |
| 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(-) ⁽⁵⁾ 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 | 11 | -153 | 67 | -1,147 |
| Difference between capital and financial accounts (B.9-B.9f) | 11 | -153 | 67 | -1,147 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in social security (S.1314) consolidated gross debt ^(1, 2) | 1,699 | -812 | -440 | -536 |
| Social security contribution to general government debt (a=b-c) ⁽⁵⁾ | 1,678 | 866 | 430 | -18,095 |
| Social security gross debt (level) (b) ^(2, 5) | 1,882 | 1,070 | 630 | 94 |
| Social security holdings of other subsectors debt (level) (c) ⁽³⁾ | 204 | 204 | 200 | 18,189 |

*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: 06/10/2017 | | Year | | | | |
|---|--|-----------|-----------|----------------|-----------|-----------|
| | | 2013 | 2014 | 2015 | 2016 | 2017 |
| Statement | | final | final | half-finalized | estimated | forecast |
| 2 | Trade credits and advances (AF.81 L) | 74,507 | 72,240 | 65,163 | 70,365 | 70,000 |
| 3 | Amount outstanding in the government debt from the financing of public undertakings | | | | | |
| | <i>Data:</i> | L | L | L | L | L |
| | <i>Institutional characteristics:</i> | | | | | |
| 4 | In case of substantial differences between the face value and the present value of government debt, please provide information on | | | | | |
| | i) the extent of these differences: | | | | | |
| | ii) the reasons for these differences: | | | | | |
| 10 | Gross National Income at current market prices (B.5*g)(2) | 3,853,521 | 4,022,278 | 4,285,362 | 4,467,763 | 4,771,956 |
| | (1) Please indicate status of data: estimated, half-finalized, final. | | | | | |
| | (2) Data to be provided in particular when GNI is substantially greater than GDP. | | | | | |