

# 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 Slovak Republic**

**Date: 12/10/2017**

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 Slovak Republic Data are in millions of EUR Date: 12/10/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-2,017	-2,056	-2,160	-1,774	-1,376
- Central government	S.1311	-1,986	-1,904	-2,110	-1,980	-1,752
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	163	-43	121	459	254
- Social security funds	S.1314	-194	-109	-170	-253	123
		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>		40,600	40,725	41,295	42,053	43,087
<i>By category:</i>						
Currency and deposits	AF.2	110	105	421	308	
Debt securities	AF.3	34,349	35,179	35,201	35,887	
Short-term	AF.31	12	0	0	400	
Long-term	AF.32	34,338	35,179	35,201	35,487	
Loans	AF.4	6,141	5,441	5,673	5,858	
Short-term	AF.41	678	183	217	114	
Long-term	AF.42	5,463	5,258	5,456	5,745	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	2,466	3,023	4,951	2,600	2,811
<b>Interest (consolidated)</b>	D.41 (uses)	1,387	1,444	1,379	1,336	1,110
<b>Gross domestic product at current market prices</b>	B.1*g	74,170	76,088	78,896	81,154	84,600

(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 Slovak Republic Data are in millions of EUR Date: 12/10/2017	Year				
	2013	2014	2015	2016	2017
<b>Working balance in central government accounts</b>	<b>-2,023</b>	<b>-2,923</b>	<b>-1,933</b>	<b>-980</b>	<b>-1,984</b>
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
<b>Financial transactions included in the working balance</b>	<b>2</b>	<b>7</b>	<b>-11</b>	<b>-10</b>	<b>0</b>
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 (+/-)	2	7	-11	-10	0
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	2	7	-11	-10	0
Detail 1					
Detail 2					
<b>Non-financial transactions not included in the working balance</b>	<b>724</b>	<b>323</b>	<b>759</b>	<b>-166</b>	<b>178</b>
<i>Extrabudgetary accounts and State financial assets</i>	724	323	759	-166	178
Detail 2					
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>-91</b>	<b>65</b>	<b>7</b>	<b>6</b>	<b>76</b>
<b>Other accounts receivable (+)</b>	<b>-51</b>	<b>1,250</b>	<b>92</b>	<b>-482</b>	<b>292</b>
<i>Accrual taxes</i>	66	692	185	-96	270
<i>EU flows</i>	-273	635	-258	-408	4
<i>Receivables from dividends</i>	78	-78	0	12	-12
<i>Other receivables</i>	77	1	165	11	30
<b>Other accounts payable (-)</b>	<b>-196</b>	<b>-61</b>	<b>-187</b>	<b>-52</b>	<b>14</b>
<i>EU flows</i>	20	0	0	0	0
<i>Other payables</i>	-215	-61	-187	-52	14
<b>Working balance (+/-) of entities not part of central government</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	<b>297</b>	<b>-23</b>	<b>-615</b>	<b>254</b>	<b>6</b>
<i>State funds</i>	252	209	231	188	209
<i>Privatisation funds</i>	-137	-200	-804	-47	4
<i>Subsidised organisations</i>	26	-15	1	34	-14
<i>Slovenská konsolidačná a.s. (Slovak Consolidation Agency)</i>	-4	-1	-2	-5	-1
<i>Public universities</i>	48	-16	-3	47	-32
<i>Rozhlas a televízia Slovenska (Radio and Television of Slovakia)</i>	3	-1	6	3	-14
<i>ŽSR (Railways of Slovak Republic)</i>	58	36	-16	48	-78
<i>ZSSK (passenger railway company)</i>	-41	-29	23	-17	-19
<i>NDS a.s. (National Highway Corporations)</i>	147	4	17	98	-58
<i>EOSA</i>	-41	29	-6	6	37
<i>Hospitals</i>	-26	-63	-71	-75	-25
<i>EximBanka</i>	-3	20	-2	9	9
<i>JAVYS a.s.</i>	12	6	17	12	L
<i>Other institutions</i>	3	-2	-4	-48	-11
<b>Other adjustments (+/-) (please detail)</b>	<b>-648</b>	<b>-542</b>	<b>-222</b>	<b>-550</b>	<b>-335</b>
<i>Bad foreign claims</i>	-3	6	0	-11	0
<i>Transfers to/from non-government units</i>	-47	-52	-57	-62	-63
<i>Reclassification of non-financial transaction to financial transaction</i>	-52	-378	-168	-207	-8
<i>Interest, premium, discount</i>	-88	-123	0	0	0
<i>EFSF</i>	6	5	3	-7	0
<i>exclusion of exchange rate differences from revenues and expenditures</i>	0	0	0	0	0
<i>Tax credits and tax bonuses</i>	0	0	0	-263	-264
<i>Other</i>	-465	0	0	0	0
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-1,986</b>	<b>-1,904</b>	<b>-2,110</b>	<b>-1,980</b>	<b>-1,752</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 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: The Slovak Republic Data are in ...(millions of units of national currency) Date: 12/10/2017	2013	2014	Year 2015	2016	2017	
<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>	<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: The Slovak Republic Data are in millions of EUR Date: 12/10/2017	Year					
	2013	2014	2015	2016	2017	
<b>Working balance in local government accounts</b>	130	33	79	390	247	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
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	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	1	0	0		
Other accounts receivable (+)	5	-19	-51	-12		
Accrual taxes	6	0	0	0		
Other receivables	-1	-19	-51	-12		
Other accounts payable (-)	33	-10	95	57		
Other payables	33	-10	95	57		
Detail 2						
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	-7	-48	-1	27	7	
Subsidised organizations of municipalities	2	2	5	12	1	
Subsidised organizations of higher territorial units	-5	3	5	1	2	
Hospitals	-4	1	3	4	0	
Non-profit organizations of municipalities	0	0	-3	1		
Other	0	-55	-12	9	3	
Other adjustments (+/-) (please detail)	2	1	-1	-2		
Capital expenditures	-5	-4	0	0		
Reclassification of non-financial transaction to financial transaction	6	5	-1	-2		
Exclusion of exchange rate gains from revenues and expenditures	0	0	0	0		
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	163	-43	121	459	254	

(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 Slovak Republic Data are in millions of EUR Date: 12/10/2017	2013	2014	Year 2015	2016	2017	
<b>Working balance in social security accounts</b>	136	-35	404	-196	149	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
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	-3	-1	8	-6		
<i>Detail 1</i>	-3	-1	8	-6		
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	66	26	95	21	68	
<i>Accrual social contributions</i>	69	22	37	78	68	
<i>Other receivables</i>	-2	4	58	-57		
Other accounts payable (-)	-9	4	-4	29		
<i>Other payables</i>	-9	4	-4	29		
<i>Detail 2</i>						
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-384	-103	-672	-102	-94	
<i>Purchase of services of private insurance companies</i>	-46	-50	-48	-47	-62	
<i>Debt forgiveness</i>	-1	-1	-1	-1	-9	
<i>Transfer from public part of health insurance comp. to private part</i>	-97	-53	-44	-54	-23	
<i>Other</i>	-240	0	-579	0	0	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-194</b>	<b>-109</b>	<b>-170</b>	<b>-253</b>	<b>123</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 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 Slovak Republic Data are in millions of EUR Date: 12/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>2,017</b>	<b>2,056</b>	<b>2,160</b>	<b>1,774</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,268</b>	<b>-1,434</b>	<b>-748</b>	<b>-280</b>
Currency and deposits (F.2)	388	-2,210	530	619
Debt securities (F.3)	1	-10	-37	0
Loans (F.4)	456	112	-10	51
Increase (+)	569	567	386	258
Reduction (-)	-114	-455	-396	-207
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	456	112	-10	51
Increase (+)	569	567	386	258
Reduction (-)	-114	-455	-396	-207
Equity and investment fund shares/units (F.5)	-55	-197	-1,034	-205
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-55	-197	-1,034	-205
Increase (+)	293	169	59	13
Reduction (-)	-348	-367	-1,092	-218
Financial derivatives (F.71)	0	0	0	-20
Other accounts receivable (F.8)	479	870	-198	-725
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-748</b>	<b>-615</b>	<b>-1,093</b>	<b>-1,026</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-485	-257	-624	-667
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-6	2	1	-19
Issuances above(-)/below(+) nominal value	-183	-336	-372	-314
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-179	-90	-110	-41
Redemptions/repurchase of debt above(+)/below(-) nominal value	4	5	6	11
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-9	0	5	3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	1	61	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	110	0	0	2
<b>Statistical discrepancies</b>	<b>136</b>	<b>118</b>	<b>252</b>	<b>291</b>
Difference between capital and financial accounts (B.9-B.9f)	92	-14	-60	19
Other statistical discrepancies (+/-)	45	132	311	272
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>2,674</b>	<b>125</b>	<b>570</b>	<b>758</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 Slovak Republic Data are in millions of EUR Date: 12/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>1,986</b>	<b>1,904</b>	<b>2,110</b>	<b>1,980</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,134</b>	<b>-1,366</b>	<b>-832</b>	<b>-498</b>
Currency and deposits (F.2)	323	-2,125	396	427
Debt securities (F.3)	2	-11	-36	0
Loans (F.4)	462	114	39	91
Increase (+)	566	565	424	302
Reduction (-)	-104	-451	-385	-211
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	462	114	39	91
Increase (+)	566	565	424	302
Reduction (-)	-104	-451	-385	-211
Equity and investment fund shares/units (F.5)	-63	-203	-1,051	-209
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-63	-203	-1,051	-209
Increase (+)	283	160	40	6
Reduction (-)	-346	-363	-1,091	-215
Financial derivatives (F.71)	0	0	0	-20
Other accounts receivable (F.8)	410	859	-179	-786
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-528</b>	<b>-645</b>	<b>-679</b>	<b>-1,059</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-265	-226	-210	-700
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-6	2	1	-19
Issuances above(-)/below(+) nominal value	-183	-336	-372	-314
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-179	-91	-111	-41
Redemptions/repurchase of debt above(+)/below(-) nominal value	4	5	6	11
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-9	0	5	3
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> (-)	110	0	0	2
<b>Statistical discrepancies</b>	<b>142</b>	<b>137</b>	<b>211</b>	<b>217</b>
Difference between capital and financial accounts (B.9-B.9f)	91	-16	-42	2
Other statistical discrepancies (+/-)	51	153	253	215
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>2,734</b>	<b>31</b>	<b>811</b>	<b>640</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>39,869</b>	<b>39,893</b>	<b>40,651</b>	<b>41,241</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	40,500	40,531	41,342	41,982
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	632	639	691	741

**\*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 Slovak Republic Data are in ...(millions of units of national currency) Date: 12/10/2017	Year			
	2013	2014	2015	2016
<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 Slovak Republic Data are in millions of EUR Date: 12/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-163</b>	<b>43</b>	<b>-121</b>	<b>-459</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>93</b>	<b>-1</b>	<b>123</b>	<b>245</b>
Currency and deposits (F.2)	82	9	167	258
Debt securities (F.3)	0	0	-1	0
Loans (F.4)	1	-2	-3	2
Increase (+)	4	0	3	4
Reduction (-)	-3	-2	-6	-2
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1	-2	-3	2
Increase (+)	4	0	3	4
Reduction (-)	-3	-2	-6	-2
Equity and investment fund shares/units (F.5)	8	6	17	5
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	8	6	17	5
Increase (+)	10	9	19	8
Reduction (-)	-1	-3	-2	-3
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	2	-14	-57	-19
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>29</b>	<b>26</b>	<b>112</b>	<b>62</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	28	-35	112	63
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> (+/-)	1	61	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>-5</b>	<b>-18</b>	<b>51</b>	<b>69</b>
Difference between capital and financial accounts (B.9-B.9f)	2	3	-7	13
Other statistical discrepancies (+/-)	-7	-21	58	56
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-45</b>	<b>50</b>	<b>165</b>	<b>-83</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,572</b>	<b>1,527</b>	<b>1,647</b>	<b>1,498</b>
Local government gross debt (level) (b) <sup>(5)</sup>	1,639	1,688	1,853	1,770
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	67	161	206	272

\*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 Slovak Republic Data are in millions of EUR Date: 12/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>194</b>	<b>109</b>	<b>170</b>	<b>253</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>56</b>	<b>-112</b>	<b>367</b>	<b>-229</b>
Currency and deposits (F.2)	-14	-145	322	-317
Debt securities (F.3)	0	0	0	0
Loans (F.4)	5	8	8	9
Increase (+)	16	14	13	13
Reduction (-)	-12	-7	-5	-5
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	5	8	8	9
Increase (+)	16	14	13	13
Reduction (-)	-12	-7	-5	-5
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)	66	26	38	80
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-249</b>	<b>4</b>	<b>-527</b>	<b>-30</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-249	4	-527	-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 <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>-1</b>	<b>-1</b>	<b>-10</b>	<b>5</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	-1	-11	5
Other statistical discrepancies (+/-)	0	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>-841</b>	<b>-695</b>	<b>-1,003</b>	<b>-686</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	0	0	1	0
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	841	695	1,004	687

\*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.

