



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: Czechia

Date: 30/09/2019

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: Czechia Data are in millions of CZK Date: 30/09/2019 | ESA 2010 codes | Year | | | | |
|--|-------------------|-----------|-----------|----------------|----------------|-----------|
| | | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | final | final | half-finalized | half-finalized | planned |
| Net lending (+)/ net borrowing (-) | B.9 | | | | | |
| General government | S.13 | -28.260 | 34.274 | 78.765 | 58.396 | 16.050 |
| - Central government | S.1311 | -56.165 | -20.271 | 28.673 | 18.765 | -22.230 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | 25.992 | 49.659 | 41.910 | 22.985 | 22.093 |
| - Social security funds | S.1314 | 1.913 | 4.886 | 8.182 | 16.646 | 16.187 |
| | | final | final | half-finalized | half-finalized | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 1.836.255 | 1.754.883 | 1.749.532 | 1.734.720 | 1.762.638 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 5.364 | 8.502 | 5.911 | 8.675 | |
| Debt securities | AF.3 | 1.648.330 | 1.593.074 | 1.602.348 | 1.553.697 | |
| Short-term | AF.31 | 84.276 | 4.763 | 44.153 | 3.948 | |
| Long-term | AF.32 | 1.564.054 | 1.588.311 | 1.558.195 | 1.549.749 | |
| Loans | AF.4 | 182.561 | 153.307 | 141.273 | 172.348 | |
| Short-term | AF.41 | 9.290 | 2.907 | 3.045 | 45.805 | |
| Long-term | AF.42 | 173.271 | 150.400 | 138.228 | 126.543 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 236.312 | 155.201 | 171.113 | 224.243 | 242.340 |
| Interest (consolidated) | D.41 (uses) | 49.002 | 43.793 | 37.799 | 39.989 | 41.711 |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 4.595.783 | 4.767.990 | 5.047.267 | 5.328.738 | 5.626.804 |

(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: Czechia

Data are in millions of CZK

Date: 30/09/2019

| | Year | | | | | |
|--|----------------|----------------|---------------|---------------|----------------|--|
| | 2015 | 2016 | 2017 | 2018 | 2019 | |
| Working balance in central government accounts | -67.126 | 54.210 | -5.739 | -239 | -38.164 | |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | planned | |
| Financial transactions included in the working balance | 3.322 | 1.960 | 1.415 | -442 | 571 | |
| Loans, granted (+) | 1.078 | 454 | 695 | 779 | 2.333 | |
| Loans, repayments (-) | -1.982 | -2.028 | -1.466 | -1.567 | -1.848 | |
| Equities, acquisition (+) | 48 | 50 | 0 | 255 | 0 | |
| Equities, sales (-) | -71 | -70 | -423 | -143 | -34 | |
| Other financial transactions (+/-) | 4.249 | 3.554 | 2.609 | 234 | 120 | |
| of which: transactions in debt liabilities (+/-) | 2.010 | 2.195 | 1.271 | -933 | -1.580 | State guarantees, coupon sold. |
| of which: net settlements under swap contracts (+/-) | 2.027 | 1.791 | 1.473 | 1.371 | 1.697 | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Non-financial transactions not included in the working balance | -2.238 | 910 | 1.747 | 6.845 | -16.619 | |
| Detail 1 | 215 | 216 | 183 | -1.065 | -321 | Bad foreign claims (including interest) |
| Detail 2 | -3.949 | -3.299 | -2.298 | -1.791 | -2.240 | Difference between P.5 and NP in cash and accrual (including P.52) |
| Detail 3 | 1.868 | 833 | 1.186 | 1.187 | 1.300 | Extrabudgetary revenue (including creation of reserve fund) |
| Detail 4 | 0 | -236 | 0 | 0 | 500 | National Fund |
| Detail 5 | 34 | 39 | 37 | 4 | 0 | Interests from claims against mediators |
| Detail 6 | 0 | -450 | 0 | 0 | 0 | Services connected with Grippens |
| Detail 7 | -406 | 3.807 | 2.639 | 8.510 | -15.858 | Former National Property Fund |
| Difference between interest paid (+) and accrued (D.41)(-) | -2.185 | -2.487 | 2.848 | 5.880 | 9.844 | |
| Other accounts receivable (+) | 14.421 | -83.703 | 14.470 | -5.516 | 15.060 | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other accounts payable (-) | 2.694 | -1.629 | 973 | 2.014 | 2.185 | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Working balance (+/-) of entities not part of central government | 0 | 152 | 0 | -145 | 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 | 8.641 | 11.847 | 13.628 | 11.815 | 6.850 | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | -13.694 | -1.531 | -669 | -1.447 | -1.957 | |
| Detail 1 | -8.087 | -65 | 780 | 720 | 694 | Grippens (financial leasing, imputed interest and payment for lease) |
| Detail 2 | -2.870 | -1.377 | -1.329 | -1.575 | -2.217 | Internal transfers |
| Detail 3 | -2.861 | -171 | 0 | -237 | -205 | Superdividends |
| Detail 4 | 124 | 82 | -120 | -355 | -229 | Other adjustments |
| Detail 5 | | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -56.165 | -20.271 | 28.673 | 18.765 | -22.230 | |

(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: Czechia Data are in ...(millions of units of national currency) Date: 30/09/2019 | 2015 | 2016 | Year 2017 | 2018 | 2019 | |
|--|----------|----------|--------------|----------|------|--|
| 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 | | |
| 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 | | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312) | M | M | M | M | | |

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

| Member State: Czechia Data are in millions of CZK Date: 30/09/2019 | 2015 | 2016 | Year 2017 | 2018 | 2019 | |
|--|---------------|---------------|---------------|---------------|------|--|
| Working balance in local government accounts | 20.733 | 53.055 | 30.950 | 8.792 | | |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | | |
| Financial transactions included in the working balance | 642 | 5 | 1.385 | 4.425 | | |
| Loans (+/-) | -385 | -620 | 815 | 4.039 | | |
| Equities (+/-) | 842 | 458 | 401 | 328 | | |
| Other financial transactions (+/-) | 185 | 167 | 169 | 58 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | 170 | 156 | 160 | 39 | | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Non-financial transactions not included in the working balance | 5.244 | 239 | 1.605 | 2.202 | | Difference between P.5 and NP in cash and accrual, capital transfers |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Difference between interest paid (+) and accrued (D.41)(-) | 45 | 180 | 31 | 155 | | |
| Other accounts receivable (+) | 3.944 | 2.647 | 922 | 4.456 | | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Other accounts payable (-) | 1.132 | -11.196 | -949 | 3.516 | | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Working balance (+/-) of entities not part of local government | M | M | M | M | | |
| Net lending (+)/ net borrowing (-) of other local government bodies | 2.519 | 11.335 | 15.583 | 7.751 | | |
| <i>Detail 1</i> | | | | | | |
| <i>Detail 2</i> | | | | | | |
| Other adjustments (+/-) (please detail) | -8.267 | -6.606 | -7.617 | -8.312 | | |
| <i>Detail 1</i> | -7.897 | -6.533 | -7.495 | -8.220 | | Internal transfers |
| <i>Detail 2</i> | 95 | 146 | 92 | 49 | | Other adjustments |
| <i>Detail 3</i> | -465 | -219 | -214 | -141 | | Superdividends |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | 25.992 | 49.659 | 41.910 | 22.985 | | |

(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: Czechia | Year | | | | | |
|---|--------------|--------------|--------------|---------------|------|---|
| Data are in millions of CZK | 2015 | 2016 | 2017 | 2018 | 2019 | |
| Date: 30/09/2019 | | | | | | |
| Working balance in social security accounts | -325 | 2.147 | 11.245 | 16.835 | | |
| <i>Basis of the working balance</i> | accrual | accrual | accrual | accrual | | |
| Financial transactions included in the working balance | 8 | 0 | 0 | -13 | | |
| Loans (+/-) | 0 | 0 | 0 | 0 | | |
| Equities (+/-) | 2 | 0 | 0 | 0 | | Revenues (-)/(+) expenses related to transactions with equities. |
| Other financial transactions (+/-) | 6 | 0 | 0 | -13 | | 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 | 237 | 267 | 180 | 43 | | Transfers free of charge, gross capital formation (-), book depreciation of non-financial assets (+) |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Difference between interest paid (+) and accrued (D.41)(-) | M | M | M | M | | The submitted data on interests are only on accrual basis. |
| Other accounts receivable (+) | -6.315 | -4.564 | -8.066 | -5.741 | | 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 | 42 | 6 | -7 | -37 | | B.9 of the Associations of HIC and the Health Insurance Bureau (the Center of Interstate Settlements) |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | 8.266 | 7.030 | 4.830 | 5.559 | | |
| Detail 1 | 7.887 | 6.055 | 5.023 | 4.177 | | 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 | 379 | 975 | -193 | 1.382 | | Reserves and valuation reserves: creation (+), withdrawal (-) and other adjustments |
| Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) | 1.913 | 4.886 | 8.182 | 16.646 | | |

(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: Czechia Data are in millions of CZK Date: 30/09/2019 | Year | | | |
|--|----------------|----------------|----------------|----------------|
| | 2015 | 2016 | 2017 | 2018 |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | 28.260 | -34.274 | -78.765 | -58.396 |
| Net acquisition (+) of financial assets ⁽²⁾ | 12.202 | -58.287 | 111.869 | 20.336 |
| Currency and deposits (F.2) | 3.570 | 30.338 | 114.759 | 19.646 |
| Debt securities (F.3) | 255 | -1.340 | -40 | -655 |
| Loans (F.4) | -5.547 | -9.820 | -13.942 | -7.614 |
| Increase (+) | 9.627 | 6.653 | 7.316 | 11.682 |
| Reduction (-) | -15.174 | -16.473 | -21.258 | -19.296 |
| Short term loans (F.41), net | -297 | -40 | 17 | 132 |
| Long-term loans (F.42) | -5.250 | -9.780 | -13.959 | -7.746 |
| Increase (+) | 9.633 | 7.000 | 7.307 | 11.549 |
| Reduction (-) | -14.883 | -16.780 | -21.266 | -19.295 |
| Equity and investment fund shares/units (F.5) | -4.439 | -1.250 | -6.864 | 151 |
| Portfolio investments, net ⁽²⁾ | 431 | 195 | 436 | 282 |
| Equity and investment fund shares/units other than portfolio investments | -4.870 | -1.445 | -7.300 | -131 |
| Increase (+) | 1.673 | 1.263 | 607 | 1.526 |
| Reduction (-) | -6.543 | -2.708 | -7.907 | -1.657 |
| Financial derivatives (F.71) | 507 | 615 | 131 | 42 |
| Other accounts receivable (F.8) | 17.605 | -76.306 | 19.183 | 5.966 |
| Other financial assets (F.1, F.6) | 251 | -524 | -1.358 | 2.800 |
| Adjustments ⁽³⁾ | -23.280 | 7.635 | -35.676 | 18.961 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 152 | -40 | 574 | 316 |
| Net incurrence (-) of other accounts payable (F.8) | -11.754 | 6.978 | -28.659 | 11.487 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -3.003 | 3.063 | 1.009 | 1.888 |
| Issuances above(-)/below(+) nominal value | -6.566 | -8.598 | -6.065 | -143 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 3.797 | 5.829 | 8.177 | 4.141 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 80 | 105 | 35 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | -5.906 | 323 | -13.623 | 1.524 |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 0 | 2.806 | -287 |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | -25 | 3.554 | -2.779 | 4.287 |
| Difference between capital and financial accounts (B.9-B.9f) | -25 | 3.554 | -2.779 | 4.287 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | 17.157 | -81.372 | -5.351 | -14.812 |

*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: Czechia Data are in millions of CZK Date: 30/09/2019 | Year | | | |
|--|------------------|------------------|------------------|------------------|
| | 2015 | 2016 | 2017 | 2018 |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 56.165 | 20.271 | -28.673 | -18.765 |
| Net acquisition (+) of financial assets ⁽²⁾ | -406 | -74.177 | 84.143 | 15.465 |
| Currency and deposits (F.2) | -6.881 | 21.348 | 91.070 | 25.279 |
| Debt securities (F.3) | -2.139 | -902 | -248 | 58 |
| Loans (F.4) | -5.681 | -10.818 | -14.624 | -9.278 |
| Increase (+) | 9.400 | 6.249 | 6.704 | 8.825 |
| Reduction (-) | -15.081 | -17.067 | -21.328 | -18.103 |
| Short term loans (F.41), net | 33 | -27 | -1 | 13 |
| Long-term loans (F.42) | -5.714 | -10.791 | -14.623 | -9.291 |
| Increase (+) | 9.367 | 6.243 | 6.704 | 8.812 |
| Reduction (-) | -15.081 | -17.034 | -21.327 | -18.103 |
| Equity and investment fund shares/units (F.5) | -2.222 | -1.868 | -5.273 | -209 |
| Portfolio investments, net ⁽²⁾ | 144 | -59 | 157 | 119 |
| Equity and investment fund shares/units other than portfolio investments | -2.366 | -1.809 | -5.430 | -328 |
| Increase (+) | 571 | 326 | 70 | 365 |
| Reduction (-) | -2.937 | -2.135 | -5.500 | -693 |
| Financial derivatives (F.71) | 677 | 633 | -40 | -55 |
| Other accounts receivable (F.8) | 15.615 | -82.015 | 14.641 | -3.105 |
| Other financial assets (F.1, F.6) | 225 | -555 | -1.383 | 2.775 |
| Adjustments ⁽³⁾ | -31.197 | 25.025 | -29.835 | 20.832 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 401 | -20 | 400 | 290 |
| Net incurrence (-) of other accounts payable (F.8) | -19.737 | 24.527 | -22.307 | 13.550 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -3.003 | 3.063 | 1.009 | 1.888 |
| Issuances above(-)/below(+) nominal value | -6.566 | -8.598 | -6.065 | -143 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 3.754 | 5.651 | 8.140 | 3.986 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 80 | 105 | 35 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | -6.046 | 322 | -13.918 | 1.561 |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 0 | 2.801 | -335 |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | 2.067 | 2.607 | -5.388 | 135 |
| Difference between capital and financial accounts (B.9-B.9f) | 2.067 | 2.607 | -5.388 | 135 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | 26.629 | -26.274 | 20.247 | 17.667 |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 1.737.113 | 1.711.889 | 1.732.636 | 1.750.513 |
| Central government gross debt (level) (b) ^(2, 5) | 1.740.341 | 1.714.067 | 1.734.314 | 1.751.981 |
| Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 3.228 | 2.178 | 1.678 | 1.468 |

***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: Czechia Data are in ...(millions of units of national currency) Date: 30/09/2019 | Year | | | |
|--|----------|----------|----------|----------|
| | 2015 | 2016 | 2017 | 2018 |
| 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: Czechia Data are in millions of CZK Date: 30/09/2019 | Year | | | |
|--|----------------|----------------|----------------|----------------|
| | 2015 | 2016 | 2017 | 2018 |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)* | -25.992 | -49.659 | -41.910 | -22.985 |
| Net acquisition (+) of financial assets ⁽²⁾ | 18.344 | 39.287 | 37.743 | 18.497 |
| Currency and deposits (F.2) | 14.851 | 39.160 | 36.029 | 11.804 |
| Debt securities (F.3) | 2.060 | -1.908 | 15 | -958 |
| Loans (F.4) | -513 | -50 | 261 | 1.479 |
| Increase (+) | 557 | 439 | 768 | 3.125 |
| Reduction (-) | -1.070 | -489 | -507 | -1.646 |
| Short term loans (F.41), net | -330 | -13 | 18 | 132 |
| Long-term loans (F.42) | -183 | -37 | 243 | 1.347 |
| Increase (+) | 596 | 792 | 759 | 2.992 |
| Reduction (-) | -779 | -829 | -516 | -1.645 |
| Equity and investment fund shares/units (F.5) | -2.217 | 619 | -1.592 | 360 |
| Portfolio investments, net ⁽²⁾ | 287 | 254 | 279 | 163 |
| Equity and investment fund shares/units other than portfolio investments | -2.504 | 365 | -1.871 | 197 |
| Increase (+) | 1.102 | 937 | 536 | 1.161 |
| Reduction (-) | -3.606 | -572 | -2.407 | -964 |
| Financial derivatives (F.71) | -170 | -18 | 171 | 97 |
| Other accounts receivable (F.8) | 4.307 | 1.453 | 2.834 | 5.690 |
| Other financial assets (F.1, F.6) | 26 | 31 | 25 | 25 |
| Adjustments ⁽³⁾ | 4.271 | -13.028 | -5.980 | -325 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | -249 | -20 | 174 | 26 |
| Net incurrence (-) of other accounts payable (F.8) | 4.337 | -13.187 | -6.491 | -517 |
| 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⁾ (+) | 43 | 178 | 37 | 155 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 140 | 1 | 295 | -37 |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 0 | 5 | 48 |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | -2.159 | 2.094 | 5.571 | 4.152 |
| Difference between capital and financial accounts (B.9-B.9f) | -2.159 | 2.094 | 5.571 | 4.152 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in local government (S.1313) consolidated gross debt ^(1,2) | -5.536 | -21.306 | -4.576 | -661 |
| Local government contribution to general government debt (a=b-c) ⁽⁵⁾ | 98.712 | 61.089 | 46.990 | 28.986 |
| Local government gross debt (level) (b) ^{5*} | 110.705 | 89.399 | 84.823 | 84.162 |
| Local government holdings of other subsectors debt (level) (c) ⁻ | 11.993 | 28.310 | 37.833 | 55.176 |

***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: Czechia Data are in millions of CZK Date: 30/09/2019 | Year | | | |
|--|---------------|----------------|----------------|----------------|
| | 2015 | 2016 | 2017 | 2018 |
| Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)* | -1.913 | -4.886 | -8.182 | -16.646 |
| Net acquisition (+) of financial assets ⁽²⁾ | -771 | 9.369 | 12.138 | 16.773 |
| Currency and deposits (F.2) | 146 | 5.802 | 9.586 | 14.775 |
| Debt securities (F.3) | -69 | -198 | -89 | -7 |
| Loans (F.4) | 0 | 0 | 0 | 0 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | 0 | 0 | 0 | 0 |
| Short term loans (F.41), net | 0 | 0 | 0 | 0 |
| Long-term loans (F.42) | 0 | 0 | 0 | 0 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | 0 | 0 | 0 | 0 |
| Equity and investment fund shares/units (F.5) | 0 | -1 | 1 | 0 |
| Portfolio investments, net ⁽²⁾ | 0 | 0 | 0 | 0 |
| Equity and investment fund shares/units other than portfolio investments | 0 | -1 | 1 | 0 |
| Increase (+) | 0 | 0 | 1 | 0 |
| Reduction (-) | 0 | -1 | 0 | 0 |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Other accounts receivable (F.8) | -848 | 3.766 | 2.640 | 2.005 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 2.177 | -3.872 | -793 | -170 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | 2.177 | -3.872 | -793 | -170 |
| 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 | 67 | -1.147 | -2.962 | 0 |
| Difference between capital and financial accounts (B.9-B.9f) | 67 | -1.147 | -2.962 | 0 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in social security (S.1314) consolidated gross debt ^(1, 2) | -440 | -536 | 201 | -43 |
| Social security contribution to general government debt (a=b-c) ⁽⁵⁾ | 430 | -18.095 | -30.094 | -44.779 |
| Social security gross debt (level) (b) ^(2, 5) | 630 | 94 | 295 | 252 |
| Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 200 | 18.189 | 30.389 | 45.031 |

*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.

| Statement Number | Member State: Czechia Data are in ...(millions of units of national currency) Date: 30/09/2019 | Year | | | | |
|------------------|--|---------------|---------------|------------------------|------------------------|------------------|
| | | 2015 final | 2016 final | 2017 half-finalized | 2018 half-finalized | 2019 forecast |
| 2 | Trade credits and advances (AF.81 L) | 65.163 | 70.365 | 72.981 | 80.820 | 80.000 |
| 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) | 4.286.148 | 4.458.906 | 4.737.022 | 5.031.916 | 5.345.594 |

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.