

The COVID-19 Pandemic and Budget Shortfalls in the Local Governments in Slovakia

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Abstract

The study focuses on budget policy implementation at the level of local governments in Slovakia in connection with the COVID-19 pandemic. The research problem focuses on identifying shortfalls in initially planned funds to local government budgets caused by the COVID-19 crisis and the potential ways individual local governments in Slovakia have been able to cover them. The aim of the study is to identify the accepted crisis mechanisms for solving financial shortfalls in local budgets due to the pandemic situation. In the descriptive-analytical study qualitative and quantitative methods were used. Available information on Slovakia indicates several main findings. It has been confirmed the pandemic had negative effects for all local governments nationwide, regardless of the status of the town or municipality. The municipal fiscal imbalance as a result of the Covid-19 crisis and municipal financial resources are not commensurate and the most important tool that municipalities have the opportunity to use is their reserve funds. Consequently, they have become highly dependent on repayable financial assistance from the state. The authors contribute to the ongoing debate about the current Covid-19 crisis and its consequences for local government finance.

Keywords

Budget Shortfalls, Local Governments, Local Budgets, COVID-19, Slovakia

JEL Classification

H72, H12, H83, D73

Introduction

The COVID-19 pandemic is unlike anything any individual or organization has experienced. The pandemic has not only revealed weaknesses in the healthcare system but has in particular posed a threat to the financial capacity of public and non-profit organizations. The unprecedented situation almost immediately triggered a social, economic and financial crisis in many countries. Despite financial pressure, the need for public services has never been more pronounced. It is essential to meet the current demand for services to protect the public from the spread of the pandemic. Although it is still too early to fully assess the extent of this pandemic, it is necessary to continuously evaluate both the level of deficits and the effectiveness of the crisis strategies used to cover the shortfalls identified.

This article analyses financial shortfalls in the budgets of local governments in Slovakia and in particular identifies the accepted crisis methods for dealing with them during the COVID-19 pandemic. From a short-term point of view, support for local administrations comes from repayable financial assistance approved by the Ministry of Finance of the Slovak Republic. However, once the real scope and implications of the COVID-19 programme have been assessed, it will be significantly more important to carry out formal expenditure control that provides a framework for policy priorities, policies and funding mechanisms with strengthened programme budgeting, especially in the context of prioritising output and results, and controlling the volume and, in particular, the quality of services and the efficiency of spending.

Literature Review

The COVID-19 pandemic has undoubtedly raised unprecedented concerns about public health and increased

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mortality. As an unforeseen event with serious economic and social consequences, the coronavirus pandemic has affected the global economy to such an extent that, for the first time since the Great Depression, both mature and emerging market economies found themselves in recession in 2020. It is now well known that the scale of this crisis and the associated economic paralysis, followed by high unemployment and debt growth, appears to be much greater than the global financial crisis of 2008-2009, which logically affects the situation at local government level. The responsibility of local governments for health care in different countries is dealt by e.g. Dutta and Fischer (2020) or Wilkinson et al. (2020). Some authors address the effects of the pandemic on public budgets at the global level (e.g. Grossi, Ho, Joyce, 2020; Anessi-Pessina et al., 2020) as well as developments in specific countries (e.g. Andrew et al., 2020; Joyce and Suryo Prabowo, 2020; Vavrek, Papcunova and Tej, 2020; Nemeč and Špaček, 2020; Cho and Kurpierz, 2020; Schilirò, 2020; Nguyen and Chu, 2020), or the local level need for adaptive governance (Țiclău, Hînțea and Andrianu, B. 2020; Arias Yurisch, Retamal Soto and Ramos Fuenzalida, 2020).

As pointed out by Nemeč a Špaček (2020) research into the current COVID-19 crisis focuses in particular on epidemiological and macro-level socioeconomic aspects and looks only marginally at impacts on local budgets. Published studies address the impact of the pandemic on budgeting, such as Maher et al. (2020), who find that local governments are, essentially, trying to work out their financial position as they move into the next budget cycle. An important view is offered by Anessi-Pessina et al. (2020), who examine the example of Italy and point out that rebudgeting, reporting processes and budget formats and classifications need to be reconsidered and supported by the development of new competencies. These should look at budgeting from multiple points of view in order to capture different aspects and questions relevant in the current crisis and in the postcrisis era. They also note that Governments will need to put stronger emphasis on the anticipatory and coping roles of budgeting in order to reduce public organizations' exposure to shocks and to increase governmental resilience, including the maximal involvement of citizens, which will become increasingly relevant due to the financial impacts of COVID-19 on future public service provision. Greater attention should be paid to the risks of increased corruption. Ahrens and Ferry (2021) also discuss how local governments should produce other pandemic-required public services and expand existing ones, but this creates enormous operational and fiscal pressures at a time when key sources of government revenue, such as taxes, fees and service revenues, are falling sharply.

Sedmíhradská (2011) points out that the situation of local governments is quite different from that of the central government for several reasons: i) local governments are rarely involved in stabilization policy; (ii) they have different revenue and expenditure structures; (iii) their fiscal autonomy is rather limited; and (iv) they are affected by central government action. These differences mean that the impact of the economic downturn on local governments stretches over a longer period of time. Travers (2012) also argues that ineffective local government could not only influence the response to a crisis, but also undermine any post-crisis economic recovery. Žárska (2020) draws attention to the need to motivate municipalities to create reserves for "bad times" in "good times". Municipalities are obliged to create a reserve fund from the current account surplus (minimum 10%). The resources of the reserve fund are primarily intended to deal with emergencies and the consequences of natural disasters, but they can also be used for investment expenditure, loan repayments and, in crisis situations, for current expenditure. If municipalities do not have a sufficient reserve fund for such phenomena, they have to reduce investment expenditure and current expenditure, which may result in the poor or limited performance of their competencies. Tkáčová and Konečný (2017), Horváth et al (2018) and Mihálik et al (2019) deal with the financial performance of regions and their dependency from the state in Slovakia. Žitek and Klímová (2020), as well as Čajka and Abrahám, (2019) draw attention to the fact that better prepared regions are the basis for better functioning and perhaps coping with other similar crises with less negative impact on the economy and society.

All these facts mean that local governments are unable to cope with the COVID-19 situation with the available budget resources. In the short-term support for local self-government will come from emergency budget allocations (Ministry of Finance of the Slovak Republic, 2020). However, once the real scope and implications of the COVID-19 programme are better understood, it will be much more important for formal expenditure control to take place in order to provide a framework for policy priorities, policies and funding mechanisms.

Objectives, research strategies and methods

The research problem of this study focuses on shortfalls in the budgets of local governments in Slovakia as identified in the report of the Ministry of Finance of the Slovak Republic (MFSR, 2020b) and how they are being covered by local governments in Slovakia. The main goal of the study is to identify the crisis strategies used to cover shortfalls in local government budgets caused by the COVID-19 pandemic. It focuses on the ways that unexpected budget shortfalls arising because of the pandemic have been financed. Based on the published data, the analysis is structured in part into findings and comparisons of categories: the amount of personal income tax shortfall for 2020, financial assistance for local governments approved by the Ministry of Finance, the difference between the amount of the personal income tax shortfall in 2020 and the amount of approved financial assistance, the structure of expenditure caused by the COVID-19 pandemic (current expenditure, capital expenditure, expenditure from financial operations and the total amount of expenditure), methods of financial

coverage of expenditure in the budget of local governments, the purpose of using funds from crisis coverage and the relationship between the size of self-government by population and the amount of shortfall.

The study is primarily exploratory in nature and does not seek to apply selected theories or models. It moves on a theoretical level. The study critically analyses the current state of research at home and abroad. We did not attempt a detailed analysis of decision making about the possibility of drawing three different forms of approaches and the results (reduction of personal income tax revenue, assistance provided, and their effects on municipalities' management) because the pandemic is ongoing and municipalities have been badly impacted by the chaotic planning of repeated mass testing of the local population imposed on them by the government, whereby planning and decision making has been made extremely difficult by frequent last-minute changes in government regulations. We plan to carry out such an analysis retrospectively later in 2021.

Self-governing units in Slovakia, as individual cases, are the research objects of our work. The basic set of units includes 2,927 municipalities. After applying the intentional method of selection, our sample comprises 141 local governments with the status of a town. The research subject of the analysis is the crisis methods adopted for solving budget shortfalls caused by the COVID-19 pandemic. We use several research methods, combining quantitative and qualitative research strategies. For data collection, we undertake content analysis of documents, in particular statistics published by the Ministry of Finance of the Slovak Republic and local governments in Slovakia (Slovak towns). In the case of the Ministry of Finance, the research focuses on repayable financial assistance, which was approved in two rounds, with results of the first round announced on 22.10.2020, and the second on 7.12.2020. In the case of local governments, the analysis is concerned with documents containing data on the amount of budget shortfalls (in a structured form), the approval of applications for financial assistance and the budgetary measures subsequently adopted (specifically resolutions and minutes from town council meetings). The third type of data uses statistics from the Statistical Office of the Slovak Republic for the population of individual local governments in 2017 (the latest available official statistics).

The qualitative research strategy is again based on the content analysis of documents, while it also uses other forms of covering budget shortfalls in addition to repayable financial assistance from the Ministry of Finance of the Slovak Republic. The forms identified are then, in addition to the qualitative form, recorded in the overall aggregate quantitative form with the occurrence of representation. A detailed breakdown of budgeted items, including the method of planned or implemented coverage of budget deficits, is presented in tabular form for the sake of clarity. The qualitative perspective is also concerned in identifying the purpose for which local governments use the crisis funds obtained. In this case, the findings are not quantified. Data evaluation uses basic descriptive statistics to describe the data obtained from content analyses with display via a summary comparative table (Table 1).

Results

The Ministry of Finance of the Slovak Republic has published information on the shortfall of personal income tax for 2020 due to the negative impacts of measures taken in connection with the SARS-COV-2 pandemic. According to the statistical summary given in Table 1, we find the average shortfall in personal income tax for 2020 for one municipality with the status of a town amounts to EUR 473,803 (rounded to an integer without a decimal place). The total shortfall in personal income tax for 2020 for towns amounts to a total of EUR 66,806,215. The amount of the shortfall for one city is related to the size of the municipality and the criteria set by Act No. 564/2004 Coll. and Government Regulation on the Distribution of Income Tax Revenue to Territorial Self-Government No. 668/2004.

The opportunity to apply for repayable financial assistance was provided by the Ministry of Finance of the Slovak Republic between 12 August 2020 and 30 October 2020 (MFSR, 2020a), while the initial report on assistance to Slovak self-governments was published on 24 June 2020 (MFSR, 2020b). On 13 August, the Ministry of Finance published a detailed report on the amount of the shortfall of personal income tax for all local governments (municipalities, towns, local authorities) in Slovakia (MFSR, 2020c). The first summary report on local governments for which the Ministry of Finance of the Slovak Republic approved repayable financial assistance was published on 23 October 2020 (MFSRd, 2020). The second final report on the approval of repayable financial assistance is recorded as of 7 December 2020 (MFSRe, 2020) pursuant to Government Regulation no. 494 according to point B.1 of the proposal for the provision of repayable financial assistance to municipalities and higher territorial units (Government of the Slovak Republic, 2020). The publication of the second report completed the list of places for which repayable financial assistance was approved or the towns that applied between 23 October 2020 and 31 October 2020 and were not registered in the first list. In the first stage of the approval process, after sending the application and meeting the criteria, repayable financial assistance was allocated to 97 towns. 31 towns received funding in the second round of the approval process. According to the data we find 13 towns without approved assistance. In the case of places without aid approved, we can identify two different categories. The first category includes a case where, according to a resolution adopted at a council meeting, an application for a repayable financial contribution was approved, but according to summary reports, the assistance was not approved by the Ministry of Finance of the Slovak Republic (Bytča, 2020). The second

category includes towns which, in the absence of resolutions from council meetings, did not request a repayable financial contribution so the Ministry of Finance of the Slovak Republic could not approve assistance for them (Gbely, Hanušovce nad Topľou, Krásno nad Kysucou, Medzev, Námestovo, Rajecké Teplice, Sered', Svätý Jur, Tisovec, Tvrdošín, Vysoké Tatry). The information published by the Ministry of Finance of the Slovak Republic contained only municipalities, cities and local authorities for whom assistance was approved. For this reason, it is not possible to perform a double check about the Ministry of Finance's failure to approve assistance for a town that had passed a resolution requesting such assistance.

According to the criteria laid down (Government of the Slovak Republic, 2020), local governments had the opportunity to request the approval of financial assistance up to the level of 100% of the personal income tax shortfall for 2020. According to our findings, we record three different situations regarding access to state aid. The first is represented by a group of 97 towns which made an application for the maximum possible rate of repayable financial assistance (i.e. 100% of the shortfall). The second is represented by 19 towns that applied for almost 100% of the shortfall. In all cases, they simply rounded down the amount of aid requested to the nearest thousand euros. The third situation is represented by 12 towns where an application for less than 100% of the shortfall was made. The difference in this case is of a fundamental nature (it is not just a matter of rounding down to an amount close to 100% of the shortfall). The remaining 13 towns comprise the group that received no financial assistance, either because they did not submit an application or because their application was not approved by the Ministry of Finance.

We could only find detailed accounts of the economic impacts of the COVID-19 pandemic in terms of the main budget items on the expenditure side in 11 towns (Bánovce nad Bebravou, Banská Bystrica, Brezová pod Bradlom, Medzilaborce, Michalovce, Sečovce, Skalica, Spišská Nová Ves, Stropkov, Tornaľa and Trnava). In these cases, there is a precise breakdown of the increase or decrease in current, capital, financial and total expenditure due to the COVID-19 pandemic. From the published materials and documents of other towns, there is information about the adoption of the budgetary measures necessary, but no connection is made with the COVID-19 pandemic. For this reason, it is not possible to include such data in the analysis. Primary items of current expenditure (11 cases) and capital expenditures (11 cases) are negatively affected to the greatest extent. According to the findings, we record negative impacts on financial operations expenditure in three cases. The significant lack of information about budgetary measures in Slovak towns makes it fundamentally difficult to determine the real impact of COVID-19 on the structure of their budgets. The 11 towns identified as providing a detailed description of COVID-19 impacts demonstrate their above-average approach to providing information beyond their legal obligations.

The last analytical category monitored relates to the methods of remediation of shortfalls in personal income tax for 2020. According to our findings, even in this case towns use several different procedures. At the basic level, we are talking about either one source of funds used to cover the financial shortfall or a combination of several sources of funds. One source of compensation for the shortfall of personal income tax for 2020, according to the findings, was used by 66 towns. A combined procedure was chosen by 12 towns. In the remaining 63 cases, due to the absence of a resolution or budgetary measure, we are unable to identify the methods of solving the financial problems that have arisen. If towns use a single source for covering financial shortfalls, they primarily use repayable state financial assistance (see Table 1 - # - notes). Among other ways of using a single source to cover a shortfall in funds, cities can use finance from their reserve fund (Bytča) or the transfer of funds from other programme categories (Gbely). The combined method of raising funds uses two to three different sources, almost always including repayable financial assistance from the state. Based on the available information, we have identified the use of repayable financial assistance and a reserve fund in 7 cases (Bánovce nad Bebravou, Dolný Kubín, Galanta, Nová Baňa, Spišská Nová Ves, Trnava, Vráble); repayable financial assistance and income from business activities in one case (Banská Bystrica); repayable financial assistance and subsidies in 2 cases (Banská Štiavnica, Hnúšťa,) repayable financial assistance and other unspent funds in one case (Dubnica nad Váhom); and repayable financial assistance and the drawing of other loans in 3 cases (Levoča, Piešťany, Revúca). The only exception to multi-source coverage of a financial shortfall is represented by Rajecké Teplice, which used a loan in combination with a reserve fund because repayable financial assistance had not been approved by the town council.

In some cases, where the town had the above-average procedure for publishing information, we can determine the purpose for which the funds are used. The municipalities analysed use funds for the active prevention of COVID-19 (Gbely, Košice); reconstruction of roads and pavements (Ilava); the performance of self-government functions (Kežmarok, Partizánske, Trebišov, Žilina), repayments of commercial loans and leases (Kolárovo, Žarnovica); investment projects (Lipany, Martin, Poltár); reconstruction of property (Poltár, Žarnovica); purchase of a vehicle (Poltár) and reconstruction of the town square (Zvolen). In addition to the use of funds, selected municipalities also provide information about the method for transferring funds to cover shortfalls or the necessary cancellation of selected investment or other activities that represent expenses for the city. Specifically, we identify e.g. transfer of funds from the communication and public spaces programme (Gbely). Based on the provision of repayable financial assistance, it was possible for local governments e.g. to cancel the use of the

reserve fund (Kolárovo) to cover the shortfall and subsequently use it for another investment project - road reconstruction (Levice). When approving the amount of repayable financial assistance to be sought by towns, we identify certain specific procedures for various proposals. The first vote on the amount of aid to be sought in the town of Handlová (2020) requested financial assistance of EUR 220,000, but the council did not approve this. The second vote was successful, approving the maximum possible amount of financial assistance of EUR 345,000.

Discussion

As mentioned above, the currently available tools for resolving the financial crisis were considered insufficient both by local governments and the Government of the Slovak Republic, and this was reflected in the implementation of the necessary emergency allocations we have analysed (Ministry of Finance of the Slovak Republic, 2020). However, it is a one-off tool and not feasible for the long term. At the level of local government, it is therefore necessary to continue research and identify possibilities for a long-term solution. Particular questions that need to be answered are: 1) how budgeting can increase the financial resilience of governments; 2) how citizens are involved in budgeting cycles; and 3) how to create a framework for establishing political priorities, policies and crisis financing mechanisms.

According to Ahrens and Ferry (2021), the financial management of local authorities depends, *inter alia*, on scenario planning based on assumptions about crisis macro-factors such as the expected duration, infection rates, treatment and mortality, and restrictions on the movement of people and goods and services set by the central government. However, income budgets must also take into account the micro-environment of local authorities and the effects of specific behaviour on individual service units, such as health and social services, education, housing, transport and waste management. Therefore, in order to plan effective financial management, it is also necessary to take into account the various interactions that may arise in the provision of services, for example between education and transport, which was clearly reflected in the current pandemic crisis.

Based on the above, it can be stated that a "universal approach" to setting up a long-term budgeting solution to increase the financial resilience of local governments is neither desirable nor feasible. Sedmihradská (2011) on the example of the previous crisis, as well as Nemeč and Špaček (2020), point to different levels of responses of central governments, based on both the impact of the financial and economic crisis on local government financing in transition countries and differences between countries. The results of our research may thus provide baseline data in the context of the sensitivity of local finances to economic fluctuations, the ability of sub-national governments to absorb extreme stress, fiscal health, and the range of supportive policies from higher levels of government to individual local governments, which will also include comparisons with other EU countries.

Conclusion

The research focuses primarily on the implementation of budgetary policy at local government level in Slovakia in relation to the social issues caused by the COVID-19 crisis. This was a period when they were forced to cope with a decline in their revenues due to the pandemic. We identified the ways towns dealt with the shortfalls in their budgets caused by the reduction in personal income tax for 2020 due to the pandemic and this produced several important findings.

First of all, we should emphasize that there were negative effects on all local governments nationwide, regardless of the status of the town or municipality, but for analytic purposes this study focused only on a sample of Slovak towns. The amount that personal income tax revenue declined directly reflects the size of the self-governing unit, and the state covered 100% of the shortfall if the municipality submitted an application. State funding was the most important tool municipalities used: although they did have the possibility of using their reserve funds, reducing capital expenditure and reducing both expenditure on personnel and non-personnel operational expenditure, these sources were far from sufficient to stabilize the situation.

The financial contribution provided by the Ministry of Finance is currently in the form of repayable financial assistance, but from studying the resolutions and minutes of the town councils, it seems possible that in the future non-repayable financial grants will be available. However, the statements to this effect are currently only verbal promises from the Ministry of Finance, so there is no guarantee that it will happen. This could have a dominant or partial influence on whether Slovak towns decide to apply for state financial aid in the future. Towns cannot estimate how long they will be forced to use extraordinary mechanisms to compensate for shortfalls in revenue, and in particular, if reductions in staff costs and operating costs are necessary. Given that an overwhelming majority of towns decided to apply for state funding to compensate for losses due to the COVID-19 crisis, we can see that they have so far accepted the current conditions for the allocation of funding, with the possibility of change which may or may not occur.

The strategic decision making of most towns adopted this simpler alternative without any more active efforts to try to solve the problem of budget shortfalls. In several cases, there were additional strategic solutions that used

unspent funds, reserve funds or loans, but only to the extent that the given territorial units had reserves or funds available in their budgets. Some local governments stated the purposes for which repayable financial assistance was used in last year's minutes (2020), but this is not a necessary condition for obtaining it. Our findings show that the assistance was used, for example, for covering the costs of performing self-governing activities, for the reconstruction of property, the purchase of property for investment activities, the purchase of goods and services, and covering wage costs.

However, a major shortcoming appears to be an overall lack of transparency: there are few detailed descriptions of the structure of the costs covered by the extra state funding, or more precisely the extent to which financial problems were associated with the COVID-19 pandemic. The paradox is that only a small number of municipalities describe in detail the increase in expenditure items in the budget caused by the pandemic and the clear, transparent way that the state funding obtained was used to deal with this. The declared purpose of the funds was to cover the basic needs of municipalities connected to the routine operation of local government, but in some cases they were spent on the purchase of goods and services which, in view of the crisis situation, could have been delayed until a later period. The minutes of the relevant council meetings do not show the justification for making decisions about such expenditure. In any case, it should be remembered that transparency in the use of funds may also be linked to the limited amount of information available to those municipalities that provided extra information beyond, given the higher level of awareness of the inhabitants and the general public.

Our last set of findings relates to the amount of repayable financial assistance requested. The strategy of most towns was to depend 100%, or very nearly that extent, on assistance provided by the state to cover their budget shortfalls. We identified only a narrow circle of local governments where there is a substantial difference between the total amount of their shortfall and the assistance requested. Here again, the application of a strategically simple procedure for resolving a crisis situation seemed to be the easiest solution for the territorial units examined. There were very few cases where a town sought to reduce the need to use repayable financial assistance to make up 100% of their shortfall.

The extraordinary repayment burden, which under the terms of the state aid provided will start after four years, will burden the new councils elected in 2022. The councils and mayors currently in office may not be affected by the need to repay the assistance they have received after the end of the current election period. Therefore, they may not have felt so much pressure when considering the consequences of the decisions they were making. The fact that repayment can be deferred has played a key role in local governments' failure to look for alternative strategic solutions for covering financial shortfalls.

The situation is complicated by a number of other budgetary interventions, some of which may also lead to a reduction in the revenues of regions and municipalities. A limitation of our results is the time aspect and the urgency with which these measures were implemented. It is therefore necessary to carry out further analyses.

Another limitation of our research is the fact that only 11 cities from our sample gave details of the economic impact of the pandemic in terms of the main expenditure items in their budgets. As we state in our analysis, the significant absence of information about towns' budgetary measures – namely, precise details of the decline in ordinary, capital and financial and expenditure caused by the pandemic and the link to information on a budgetary measures, makes it difficult for authors to determine the real implications on the structure of towns' budgets. We aim to conduct further research and obtain comprehensive data for the pandemic period, with a follow-up analysis of the extent of multifaceted coverage of financial shortfalls, including the use of credit, reserve funds and reducing personnel and operating costs. The authors will also attempt a comprehensive analysis of the purpose for which the funds were used. Further analyses will also be carried out in the ongoing APVV research project on "Innovations in Local Government Budgeting in Slovakia", which aims to identify the budgetary innovations necessary, as well as the incentives and obstacles to their implementation. It is important to look at the intended and unexpected effects on budgets associated with unexpected/crisis situations, of which the COVID-19 pandemic is a prime example.

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Appendix A

Table 1. Adopted crisis methods for solving budget shortfalls in individual towns

City	Population (*2017)	Personal tax shortfall for 2020 in EUR	Approved financial assistance (as of 23.10.2020) (as of 7.12.2020)	Difference (Personal tax/ Approved aid)	Approval of financial assistance by resolution	Current expenses	Capital expenditures	Expenditure on financial operations	Total increase in expenditure	Ways of financially covering the budget shortfall
Bánovce nad Bebravou	18,350	437,614	437,614	0	yes	287,483	38,124	0	325,607	NFC*, RF**
Banská Bystrica	78,484	1,874,305	1,874,305	0	yes	31,508	59,121	500,600	591,229	RF
Banská Štiavnica	10,097	244,073	244,073	0	yes	N/A*****				NFC, S***
Bardejov	32,587	793,510	793,510	0	not available	N/A				
Bojnice	4,934	139,549	139,549	0	not available	N/A				
Bratislava	429,564	9,308,872	9,308,872	0	not available	N/A				
Brezno	21,082	434,276	434,276	0	not available					
Brezová pod Bradlom#	4,871	95,735	95,735	0	yes	132,131	4,237	0	136,368	NFC
Bytča	11,362	271,482	not approved		yes	N/A				RF
Čadca#	24,315	563,402	563,402	0	yes	N/A				NFC
Čierna nad Tisou#	3,633	69,713	69,713		yes Application submitted	N/A				NFC
Detva#	14,751	336,215	336,215	0	22.10.2020	N/A				NFC
Dobšiná	5,670	125,342	100,000	25,342	not available	N/A				
Dolný Kubín	18,955	504,816	504,816	0	yes	N/A				NFC, RF
Dubnica nad Váhom	24,068	483,251	483,251	0	yes	N/A				NFC, OUF*****
Dudince#	1,422	33,294	33,294	0	yes	N/A				NFC
Dunajská Streda#	22,643	518,682	518,682	0	yes	N/A				NFC
Fíľakovo#	10,654	236,297	235,000	1,297	yes	N/A				NFC
Gabčíkovo	5,391	120,459	120,000	459	not available	N/A				
Galanta	15,029	329,177	186,771	142,406	yes	N/A				NFC, RF
Gbely	5,155	114,968	not approved		not available	N/A				NFC
Gelnica#	6,099	132,956	132,956	0	yes	N/A				NFC

Giraltovce#	4,153	109,099	109,099	0	yes	N/A	NFC
Handlová#	17,119	345,759	345,000	0	yes	N/A	NFC
Hanušovce nad Topľou	3,768	93,749	not approved		not available	N/A	
Hlohovec	21,715	459,467	459,467	0	not available	N/A	
Hnúšťa	7,490	152,831	152,000	831	not available	N/A	S
Holíč	11,171	239,088	239,000	88	not available	N/A	
Hriňová	7,535	176,120	176,120	0	not available	N/A	
Humenné	33,441	760,766	760,766	0	not available	N/A	
Hurbanovo	7,469	162,079	162,079	0	not available	N/A	
Ilava#	5,485	122,783	122,783	0	yes	N/A	NFC
Jelšava#	3,216	63,071	63,071	0	yes	N/A	NFC
Kežmarok#	16,481	427,508	427,508	0	yes	N/A	NFC
Kolárovo#	10,546	215,390	215,390	0	yes	N/A	NFC
Komárno	34,160	686,203	686,203	0	not available	N/A	
Košice#	239,095	5,345,256	5,345,256	0	not available	N/A	NFC
Kráľovský Chlmec	7,505	167,607	167,607	0	not available	N/A	
Krásno nad Kysucou	6,783	161,398	not approved		not available	N/A	
Kremnica	5,358	143,678	143,678	0	not available	N/A	
Krompachy	8,828	185,881	185,881	0	not available	N/A	
Krupina	7,890	173,692	173,692	0	not available	N/A	
Kysucké Nové Mesto	15,132	357,757	357,757	0	not available	N/A	RF
Leopoldov	4,161	76,727	76,272	0	not available	N/A	
Levice#	33,332	712,999	712,999	0	yes	N/A	NFC
Levoča	14,803	388,705	388,705	0	yes	N/A	NFC, S
Lipany#	6,484	214,723	214,723	0	yes	N/A	NFC
Liptovský Hrádok	7,528	208,675	208,675	0	not available	N/A	
Liptovský Mikuláš	31,345	727,766	not approved		not available	N/A	
Lučenec#	27,991	595,872	595,872	0	yes	N/A	NFC
Malacky#	17,430	399,141	399,141	0	yes	N/A	NFC
Martin#	54,978	1,328,018	1,300,000	28,018	yes	N/A	NFC
Medzev	4,435	111,043	not approved		not available	N/A	

Medzilaborce#	6,612	146,155	140,000	6,155	yes	12,328	136,954	0	149,282	NFC
Michalovce#	39,151	850,274	850,274	0	yes	-104,736	-4,055,700	0	-4,160,436	NFC
Modra#	8,976	210,154	210,154	0	yes	N/A				NFC
Modrý Kameň	1,597	42,193	42,000	193	not available	N/A				
Moldava nad Bodvou#	11,342	258,260	258,000	260	yes	N/A				NFC
Myjava#	11,708	258,249	258,249	0	yes	N/A				NFC
Námestovo	7,876	213,339	not approved		not available	N/A				
Nemšová	6,368	170,652	170,652	0	not available	N/A				
Nesvady	5,094	92,166	92,166	0	not available	N/A				
Nitra	77,048	1,834,157	1,834,157	0	not available	N/A				
Nová Baňa	7,364	167,345	167,000	345	yes	N/A				NFC, RF
Nová Dubnica#	11,134	253,985	180,000	13,985	yes				251,563	NFC
Nováky	4,215	102,293	102,293	0	not available	N/A				
Nové Mesto nad Váhom#	20,066	432,929	432,929	0	yes	N/A				NFC
Nové Zámky	38,172	785,483	785,483	0	not available	N/A				
Partizánske#	22,653	465,059	465,059	0	yes	N/A				NFC
Pezinok	22,861	528,107	528,107	0	not available	N/A				
Piešťany	27,666	604,731	604,731	0	not available	N/A				S
Podolíneč	3,213	82,230	82,230	0	not available	N/A				
Poltár#	5,693	144,923	144,923	0	yes	N/A				NFC
Poprad	51,486	1,291,447	1,290,000	1,447	not available	N/A				
Považská Bystrica#	39,837	896,813	896,813	0	yes	N/A				NFC
Prešov	89,138	2,246,523	2,246,523	0	not available	N/A				
Prievidza	46,408	974,168	900,000	74,168	not available	N/A				
Púchov	17,810	412,948	412,948	0	not available	N/A				
Rajec#	5,816	154,108	154,108		yes	N/A				NFC
Rajecké Teplice	3,008	58,392	not approved		not available	N/A				S, RF
Revúca#	12,249	262,482	262,482	0	yes	N/A				NFC, S
Rimavská Sobota	24,010	495,069	495,000	69	not available	N/A				
Rožňava#	19,190	458,849	458,849	0	yes	N/A				NFC
Ružomberok#	26,854	729,238	729,238	0	yes	N/A				NFC

Sabinov	12,700	303,349	303,349	0	not available	N/A					
Sečovce [#]	8,441	219,460	219,460	0	yes	49,168	2,520	134,030	185,718	NFC	
Senec [#]	19,410	559,548	559,548	0	yes	N/A				NFC	
Senica	20,342	460,429	460,000	429	not available	N/A					
Sereď	15,726	340,077	not approved		not available	N/A					
Skalica [#]	14,967	396,317	390,000	6,317	yes	110,000	253,000	0	363,000	NFC	
Sládkovičovo [#]	5,281	123,322	123,322	0	yes	N/A				NFC	
Sliac [#]	4,980	117,415	117,000	415	yes	N/A				NFC	
Snina	19,855	447,576	447,576	0	not available	N/A					
Sobrance [#]	6,289	159,557	159,557	0	yes	N/A				NFC	
Spišská Belá [#]	6,657	167,371	167,371	0	yes	N/A				NFC	
Spišská Nová Ves [#]	37,326	851,289	810,000	41,289	yes	446,991	228,000	0	674,991	NFC	
Spišská Stará Ves	2,302	65,481	65,481	0	no/not available	N/A					
Spišské Podhradie	4,026	108,016	108,000	16	no/not available	N/A					
Spišské Vlchy	3,509	92,151	92,151	0	no/not available	N/A					
Stará Ľubovňa [#]	16,349	389,674	389,674	0	yes	N/A				NFC	
Stará Turá [#]	8,932	192,474	192,474	0	yes	N/A				NFC	
Strážske [#]	4,334	84,655	84,000	655	yes	N/A				NFC	
Stropkov [#]	10,654	273,044	273,000	44	yes	61,477	83,596	26,350	171,423	NFC	
Stupava	11,471	285,973	285,973	0	not available	N/A					
Svätý Jur	5,655	141,086	not approved		not available	N/A					
Svidník	11,069	260,818	260,818	0	not available	N/A					
Svit	7,770	201,503	200,000	1,503	not available	N/A					
Šahy	7,321	164,656	164,656	0	not available	N/A					
Šaľa	22,219	474,914	474,914	0	not available	N/A					
Šamorín [#]	13,324	328,958	328,958	0	yes	N/A				NFC	
Šaštín-Stráže	5,015	115,928	115,928	0	not available	N/A					
Štúrovo [#]	10,390	230,373	230,373	0	yes	N/A				NFC	
Šurany	9,878	200,300	200,300	0	not available	N/A					
Tisovec	4,168	84,004	not approved		not available	N/A					
Tlmače [#]	3,570	77,491	77,491	0	yes	N/A				NFC	

Topoľčany#	25,492	596,346	596,000	346	yes	N/A				NFC
Tornaľa#	7,252	160,142	160,000	142	yes	107,652	582,492			NFC
Trebišov#	24,587	490,300	490,300	0	yes	N/A				NFC
Trenčianske Teplice	4,177	83,134	83,134	0	not available	N/A				
Trenčín	55,537	1,280,520	1,280,520	0	not available	N/A				
Tmava	65,382	1,462,429	1,462,429	0	yes	805,009	922,564	0	1,727,573	NFC, RF
Trstená	7,368	194,948	194,948	0	not available	N/A				
Turany#	4,275	88,093	88,093	0	yes	N/A				NFC
Turčianske Teplice#	6,390	153,743	153,743	0	yes	N/A				NFC
Turzovka#	7,559	168,148	168,148	0	yes	N/A				NFC
Tvrdošín	9,195	234,031	not approved		not available	N/A				
Veľké Kapušany	9,004	184,744	184,744	0	not available	N/A				
Veľký Krtíš#	12,115	249,714	249,714	0	yes	N/A				NFC
Veľký Šariš	6,185	145,773	145,773	0	not available	N/A				
Veľký Meder	8,650	180,841	180,841	0	not available	N/A				
Vráble	8,656	201,664	200,000	1,664	yes	N/A				NFC, RF, S
Vranov nad Topľou#	22,589	507,814	507,814	0	yes	N/A				NFC
Vrbové	5,969	144,530	144,530	0	not available	N/A				
Vrútky#	7,760	198,036	198,036	0	yes	N/A				NFC
Vysoké Tatry	4,070	118,774	not approved		not available	N/A				
Zlaté Moravce	11,583	262,513	95,735	166,778	not available	N/A				
Zvolen#	42,476	942,079	906,000	36,079	yes	N/A				NFC
Žarnovica#	6,289	131,121	131,121	0	yes	N/A				NFC
Želiezovce#	6,859	144,622	144,000	622	yes	N/A				NFC
Žiar nad Hronom#	19,188	414,250	414,250	0	Yes	N/A				NFC
Žilina#	80,978	2,047,137	2,047,137	0	Yes	N/A				NFC

Note: *NFC – Non-repayable financial contribution; **RF – Reserve fund; ***S – Subsidy; ****OUF – Other unspent funds; ***** - N/A – Not Available; # - towns using the form of single-source coverage of financial outages, primarily repayable state financial assistance;

Source: Data drawn from the websites of the towns listed in the references (2020)