

## Other local government units

Updated: March 26, 2024

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### Table: Revenue, expense transactions and balance of other local government units (quarterly)

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#### Coverage:

Other local government units are institutional units which are part of the local government subsector (S.1313), but they do not submit reports to the Central system of state accounting information (CSÚIS). Currently, 98 organizations are included in this group.

#### Data sources:

Published estimates for organizations classified in this group are compiled with the use of the statement P 5-01 „Annual statement of economic entities from selected productive sectors“ and the statement N 1-01a „Annual statement of non-profit institutions, housing cooperatives and selected institutions“, which are collected by the Czech Statistical Office pursuant to the Act no. 89/1995 Coll., on the State statistical service, as amended.

#### Periodicity:

Quarterly

#### Release date:

The release date is always by the end of the quarter following the end of the reference period (quarter). The publication dates are contained in the [release calendar](#), available on the website of the Ministry of Finance.

#### Revisions:

Data are not revised.

#### Methodological description:

The statistical reports are designed in relation to the profit/loss statements. Items are selected in such a structure to conform to the parameters according to the GFSM 2014 (Government Finance Statistics Manual 2014) prepared by the International Monetary Fund. For this reason, some operations were excluded: such as incomes from the sale of securities and shares and securities sold shares, foreign exchange gains and losses, write-offs, creation and use of reserves and provisions, etc.

In comparison with the ESA, transactions with non-financial assets are not taken into account (profit/loss statement does not include information on non-financial assets and investment grants). Accounting depreciation of non-financial assets is used as a proxy for consumption of fixed capital.

Published data include:

#### REVENUE TRANSACTIONS

- 1 Taxes
  - 11 Direct
  - 12 Indirect
- 2 Social contributions
- 3 Grants
- 4 Other revenue
  - 41 Interests
  - 42 Dividends
  - 43 Sales
  - 44 Miscellaneous transactions

#### EXPENSE TRANSACTIONS

- 5 Compensations of employees
- 6 Use of goods and services
- 7 Consumption of fixed capital
- 8 Interests
- 9 Grants

- 10 Social benefits
- 11 Other expense

**BALANCE  
NOT INCLUDED**

**Presentation format:**

(xlsx table)

**Symbols used in the tables:**

- a phenomenon did not occur
- . information is not available or is unreliable
- x entry is not logical reasons
- 0 value is less than half of the measuring unit

<b>Item</b>	<b>Item description</b>
<b>REVENUE TRANSACTIONS</b>	<i>(1+2+3+4)</i>
<b>1 Taxes</b>	-
<b>2 Social contributions</b>	-
<b>3 Grants</b>	The item mainly includes revenue from grants, donations, subsidies, levies, non-repayable financial assistance, with the exception of taxes, fees and other similar benefits.
<b>4 Other revenue</b>	<i>(41+42+43+44)</i>
<b>41 Interests</b>	The item includes interest revenue, including interest income from debt securities and loans granted.
<b>42 Dividends</b>	-
<b>43 Sales of goods and services</b>	The category includes revenues from the sale of goods, own products, services, rents. It also includes compensation for damages and losses, the surplus assets excluding surpluses of intangible and tangible assets.
<b>44 Miscellaneous transactions</b>	The category includes revenues from fines, penalties and default interest (with the exception of interest on late payment under the credit agreement) and other financial revenue.
<b>EXPENSE TRANSACTIONS</b>	<i>(5+6+7+8+9+10+11)</i>
<b>5 Compensations of employees</b>	The item contains personal expenses, such as costs of all employee benefits from employment and wage compensation for temporary incapacity, the expenses arising from the statutory obligation of the employer to pay within the social insurance and health insurance, etc.
<b>6 Use of goods and services</b>	The item includes consumed purchases and services, e.g. expenses for materials, energy, sold goods, repairs and maintenance, travelling etc.

<b>7 Consumption of fixed capital</b>	The item includes expenses expressing the decline in the value of fixed assets owned and used by a unit during the course of an accounting period, especially in line with the depreciation plan, and the net book value of intangible and tangible fixed assets at its disposal, especially because of total wear.
<b>8 Interests</b>	The item includes expenses arising from interest on loans, borrowings and issued debt securities.
<b>9 Grants</b>	The item includes expenses arising from grants, donations, subsidies, levies, non-repayable financial assistance, regardless of the purpose of the transfer.
<b>10 Social benefits</b>	-
<b>11 Other expense</b>	The item includes e.g. expenses on corporate income tax, property tax, road tax, fees, fines, penalties, gifts and other financial costs.
<b>BALANCE</b>	It is difference between „REVENUE TRANSACTIONS“ and „EXPENSE TRANSACTIONS“.
<b>NOT INCLUDED</b>	-