

Regions and capital city Prague, municipalities and voluntary associations of municipalities

Updated: June 26, 2024

Table: Statement of sources and uses of cash of territorial self-governing units (quarterly)

Coverage:

Regions, municipalities and voluntary associations of municipalities (hereinafter "VAM") are part of the local government (S.1313) which belongs to the [sector of general government \(S.13\)](#). Their operations cover the cash receipts, payments and financing of local budgets and they are held in the accounts of regions, municipalities and VAM. The main law for the preparation and the implementation of their budgets is Act no. 250/2000 Coll., on budgetary rules of territorial budgets, as amended.

Data sources:

Financial statements data based on accounting records involve cash flow operations (cash receipts/payments), are used as the main data source (FIN 2-12 M). The breakdown of revenues and expenditures is carried out according to the Decree No. 412/2021 Coll., on budgetary classification (before 2022 according to the Decree No. 323/2002 Coll.).

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 basic parameters are based on the GFSM 2014 (Government Finance Statistics Manual 2014) of the International Monetary Fund. The published figures include:

Cash flows from operating activities:

Cash receipts from operating activities:

- taxes (taxes on income, profits and capital gains, property taxes, income tax, taxes on goods and services, taxes on international trade, other taxes),
- social contributions,
- grants (from foreign governments, international organizations, and general government units),
- other receipts (property income, sales of goods and services, fines, penalties, voluntary transfers other than grants and miscellaneous receipts).

Cash payments for operating activities:

- compensation of employees (wages and salaries, social contributions)
- purchase of goods and services
- interest
- subsidies (to public and private financial and non-financial corporations)
- grants (to foreign governments, international organizations, general government units)
- social benefits (social security benefits, social assistance benefits, employer social benefits)
- other payments (property cash payments other than interest, e.g. dividends and rent, miscellaneous other cash payments).

Cash flow from investments in nonfinancial assets (fixed assets, strategic stocks, valuables, non-produced assets)

Purchases of nonfinancial assets

Sales of nonfinancial assets

Cash flows from financing activities

Net acquisition of financial assets other than cash (net provided loans, net acquisition of securities)

Net incurrence of liabilities (net change of accepted loans, issued bonds)

Net change in the stock of cash (currency and deposits)

Published data are consolidated, i.e. cash transactions are net of internal transfers of funds within the unit or between units of local government. Receipts, payments and financial transactions that are subject of consolidation, together with an indication of the level at which consolidation is carried out, is determined by the Decree no. 5/2014 Coll., on the manner, terms and scope of the data submitted for evaluation of the implementation of state budget, budgets of state funds, budgets of territorial self-government units and voluntary associations of municipalities, as amended.

The data are processed on a quarterly frequency (cumulatively from the beginning of year to the end of quarter and also separately for each quarter). Given the need to publish data in a simplified form and in line with a given classification, the transmission bridge between the budgetary classification (Decree no. 412/2021 Coll.) and above mentioned statistical classification was created. The transmission bridge is always updated in relation to changes in the budgetary classification.

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

Item	Item description
11 Taxes	Tax revenues represent compulsory, unrequited amounts received by the general government sector (see subjects listed in the Business Register falling into the subsectors 13110, 13130 and 13140, available on https://www.czso.cz/csu/res/registr_ekonomickyh_subjektu). Administrative fees are recorded as taxes if they are out of proportion to the costs of producing the services. Fees for standardized guarantee schemes, if participation in such schemes is compulsory and the payment is clearly out of proportion to the service provided, should be recorded as taxes (e.g. deposit insurance schemes). Some compulsory transfers, such as fines, penalties and most of the contributions to social security are not classified as tax revenues, but as non-tax revenues.
12 Social contributions	This item includes the income of the social insurance scheme and public health insurance companies paid by employees, self-employed persons, employers on behalf of their employees, unemployed persons on their own behalf and by the state for the state insurance policyholders.
13 Grants	Grants are transfers received from other government units (see subjects listed in the Business Register falling into the subsectors 13110, 13130 and 13140, available on https://www.czso.cz/csu/res/registr_ekonomickyh_subjektu), from international organisations or from foreign governments without providing any good, service or asset in return as a direct counterpart. This category includes both current and capital grants. Capital grants are provided for the purpose of acquisition of non-financial assets.

14 Other receipts	This category includes revenue in the form of property income generated by financial assets, in particular deposits, securities other than shares, loans and other accounts receivable. These revenues include received interest and dividends. Included is also rent from the lease of land and other natural resources, and the revenue from the sale of goods and services (including income from lease of produced assets). The category also includes premiums and fees related to nonlife insurance and standardized guarantee schemes, administrative fees, fines and penalties, transfers not elsewhere classified. And finally, other revenue, which cannot be recorded in other categories.
21 Compensation of employees	This category represents the total remuneration in cash payable to an individual in an employer-employee relationship in return for work performed by a government employee. It includes both wages and salaries (incl. social contributions made on behalf of employees), extra pay for overtime or night work, bonuses, supplementary pay etc. Excluded are amounts payable to contractors, self-employed or workers who are not employees of general government units. Any such amounts are recorded under <i>Purchases of goods and services</i> . The item includes payments in kind to employees like uniforms, housing services or accommodation, meals etc. and fund for cultural and social requirements allowances, as well. Further, social contributions paid by government units in a position of employers belong here.
22 Purchase of goods and services	This category consists of purchases of goods and services used for the production of market and nonmarket goods and services. It includes mainly purchases of materials, energy, services and other current purchases. Also purchases of stamps and charges related to government debt operations belong here. Purchases of fixed assets, valuables, strategic stocks and non-produced assets are not considered as purchases of goods and services. They are classified as <i>Purchases of fixed assets</i> . Goods and services acquired and transferred without being used by the general government unit are classified as transfer payments, i.e. <i>Subsidies, Grants, Social benefits or Other payments</i> . The item <i>Purchases of goods and services</i> includes all goods and services consumed by a general government unit to produce nonmarket goods and services that are distributed either as social benefits in kind or distributed to households as assistance in particular circumstances (e.g. natural disaster etc.). Goods and services that were not directly produced by the donor government unit are classified as <i>Social benefits</i> . Goods and services consumed for the maintenance and repair of fixed assets constitute <i>Purchases of goods and services</i> . However, major renovations, reconstructions or enlargements of existing fixed assets are treated as <i>Purchases of non-financial assets</i> . Goods and services used for research and development or staff training and education pertain here. This category includes payments for the rental of produced assets, especially buildings, transport equipment and machinery. On the other hand, payments for the rent of non-produced assets (land) are classified as a rent in the category <i>Other payments</i> .
24 Interest	This category includes the payments by a debtor (general government unit) for the use of another unit's funds. The interest-bearing financial instruments can be classified as securities other than shares, loans or other accounts payable. Interest shall also include interest paid on received deposits, interest payments on the sale of financial assets under a repurchase agreement (repo) or interest expense arising from financial derivatives. It does not include possible fees for financial intermediation services that are recorded in the category <i>Purchases of goods and services</i> .

25 Subsidies	Subsidies are current unrequited transfers that government units make to private or public corporations (usually to residents in the Czech Republic). They can be payable on specific products or on production in general. Also included are transfers to public corporations as a compensation for losses stemming from charging prices that are lower than the level of production costs. The subsidies are payable to producers only, not to households as final consumers or non-profit institutions serving households. These transfers are treated as either <i>Social benefits</i> or <i>Other expense</i> . Most transfers made to general government units are included in <i>Grants</i> . Capital transfers to enterprises are part of <i>Other expense</i> .
26 Grants	Grants are current or capital transfers to other government units (see units listed in the Business Register falling into the subsectors 13110, 13130 and 13140, available on https://www.czso.cz/csu/res/registr_ekonomickyh_subjektu), to international organisations or foreign governments without providing any good, service or asset in return as a direct counterpart. Capital grants are provided for the acquisition of nonfinancial assets by its recipient.
27 Social benefits	Social benefits are transfers to households to protect the entire population or specific segments of it against certain social risks in the form of social security benefits within social security schemes (sickness benefits, retirement pensions, unemployment benefits and other social security benefits). Included are also social assistance benefits paid for similar purposes as social security benefits, but out of social insurance schemes. Benefits payable by government units in a position of employer to their employees fall into this category, as well – e.g. payment of wages during the periods of absence from work as a result of sickness, accidents. Social benefits do not include transfers made in response to events or circumstances that are not normally covered by social insurance (for instance natural disasters). Such transfers are recorded under <i>Other payments</i> .
28 Other payments	This category includes property expense other than interest, mainly dividends, rent for leases of non-produced assets (land) and miscellaneous other payments – both current and capital – not elsewhere classified. There are for instance current transfers to nonprofit institutions serving households, taxes and fees paid by a government unit, fines imposed by another government unit, payments of compensation for damages caused by a natural disaster. Further, payments for purchases of goods and services from market producers that are distributed directly to households for final consumption other than social benefits, premiums and fees related to nonlife insurance and standardized guarantee schemes. This category includes also capital transfers to market enterprises and non-profit institutions serving households.
31.1 Purchases of non-financial assets	It concerns the expense for acquisitions of non-financial assets that are used repeatedly or continuously in production processes for more than one year, i.e. fixed assets (buildings and structures, machinery and equipment, means of transport, software etc.) including major improvements of these assets, valuables (gold and other precious metals and stones, paintings, sculptures etc.) and non-produced assets (i.e. expense related to transactions with land, subsoil assets, emission allowances etc.).
31.2 Sales of non-financial assets	It concerns the revenue from sales of non-financial assets that are used repeatedly or continuously in production processes for more than one year, i.e. fixed assets (buildings and structures, machinery and equipment, means of transport, software etc.), valuables (gold and other precious metals and stones, paintings, sculptures etc.) and non-produced assets (revenue related to transactions with land, subsoil assets, emission allowances etc.).

32x Net acquisition of financial assets other than currency and deposits	<p>This category records operations on the financial assets accounts related to a purchase and a follow-up sale of the financial assets other than currency and deposits. These can be shares and other equity, debt instruments like bonds, loans and their repayments. Financial assets are divided into domestic and external ones by residence of counterparty in the transaction. In the first case, it concerns a resident in the Czech Republic; in the latter case is a non-resident.</p>
33 Net incurrence of liabilities	<p>This category includes operations related to cash transactions like borrowing money via loans, issuances of bonds. They represent a change in liabilities at the same time. Further, liabilities of government institutions that own a banking license and are authorized to receive deposits. Liabilities are divided into domestic and external ones by residence of counterparty in the transaction. In the first case, it concerns a resident in the Czech Republic; in the latter case is a non-resident.</p>
Net change in the stock of currency and deposits	<p>It constitutes net change in the stock of currency and deposits (growth (+)/ decline (-)), resulting from both non-financial transactions (cash flows from operating and investment activities) and financial transactions (cash flows from transactions in financial assets and liabilities).</p>