

## Central budgetary units

Table: Statement of sources and uses of cash – monthly (data since 2015)

Statement of sources and uses of cash – quarterly (data for 2014)

### Coverage

Central budgetary organizations are part of central government, for closer information see [General government sector](#). Their operations are represented by revenues, expenditures and financing of state budget chapters on state budget accounts. The base law for compilation and fulfilment of the State Budget is Act No. 218/2000 Coll., on Budgetary Rules and on amendments to some related acts (Budgetary Rules). Data do not include operations on off-budgets accounts, which are National Fund and sources from privatization.

### Data sources

The sources are financial statements constructed from accounting records and include revenues and expenditures on cash basis. The breakdown of revenues and expenditures is carried out according to Decree No. 323/2002 Coll., on budgetary classification.

### Periodicity

Monthly or quarterly.

### Release date

By the end of next month (Statement of sources and uses of cash – monthly) or quarter (Statement of sources and uses of cash – quarterly).

### Revision

Not revised.

### Methodological description:

The basic parameters are based on the Government Finance Statistics Manual 2001, 2014 of the International Monetary Fund. The published figures include:

#### A. Cash flows from operating activities:

- (1) Cash receipts from operating activities
  - taxes (taxes on income, profits and capital gains, taxes on property, taxes on goods and services, taxes on international trade, other taxes),
  - social contributions,
  - grants (from foreign governments, international organisations, general government units),
  - other receipts (property income; sales of goods and services; fines, penalties and forfeits; voluntary transfers other than grants (gifts) and other revenue).
- (2) Cash payments for operating activities
  - compensation of employees (wages and salaries, social contributions)
  - purchases of goods and services
  - interest
  - subsidies (to public and private financial and non-financial corporations)
  - grants (to foreign governments, international organisations, general government units),
  - social benefits (social security benefits, social assistance benefits, employment-related social benefits)
  - other payments (property expense other than interest, e. g. dividends and rent for leases, other expense not elsewhere classified).

#### B. Cash flows from investments in non-financial assets (fixed assets, strategic stocks, valuables and non-produced assets):

- (3) Purchases of non-financial assets
- (4) Sales of non-financial assets

**C. Cash flows from financing activities:**

- (5) Net acquisition of financial assets other than currency and deposits (net provided loans, net acquisition of securities)
- (6) Net incurrence of liabilities (net change in received loans and issued bonds)

**D. Net change in the stock of currency and deposits.**

Given the monthly/quarterly frequency of the data and the need for simplification and adaptation of the transmission bridge between the budgetary classification (Decree no. 323/2002 Coll.) and mentioned classification for automated processing, the contents of particular categories may not fully agree with subsequent annual processing. In relation to changes in the budgetary classification, the transmission bridge is updated once a year, as of January 1 in the current year.

**Presentation format:**

(xls table)

**Symbols used in the tables:**

- A phenomenon did not occur
- . Information is not available or is unreliable
- x Record is not possible for logical reasons
- 0 Value is less than half of a measuring unit

Code	Item description
<b>11 Taxes</b>	<p>Tax revenues represent mandatory transfers received by the general government sector (see subjects listed in RES falling into the subsectors S.1311, S.1313 and S.1314, available on <a href="http://wwwinfo.mfcr.cz/ares/">http://wwwinfo.mfcr.cz/ares/</a>).</p> <p>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. Refunds and corrections of erroneously collected tax revenues are recorded as negative income. This is an adjustment, which allows the correction of the previous collection of taxes.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 1111, 1112, 1113, 1119, 1121, 1122, 1123, 1129, 1211, 1219, 1221, 1222, 1223, 1224, 1225, 1226, 1227, 1231, 1232, 1233, 1234, 1321, 1331, 1332, 1334, 1335, 1336, 1338, 1339, 1341, 1342, 1344, 1345, 1346, 1347, 1348, 1349, 1351, 1352, 1354, 1355, 1401, 1409, 1511, 1521, 1522, 1523, 1529, 1691, 1701, minus 5514</p>
<b>12 Social contributions</b>	<p>This item includes the income of the social security scheme and public health insurance companies paid by the participants of social insurance system, i.e. employees, self-employed persons, employers on behalf of employees and by the state for the state insurance policyholders.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 1611, 1612, 1613, 1614, 1615, 1617, 1618, 1621, 1627, 1631, 1632, 1633, 1641, 1642, 1643, 2361 and 2362.</p>
<b>13 Grants</b>	<p>Grants are non-compulsory transfers received from other government units (see subjects listed in RES falling into the subsectors S.1311, S.1313 and S.1314, available on <a href="http://wwwinfo.mfcr.cz/ares/">http://wwwinfo.mfcr.cz/ares/</a>), from international organisations or from foreign governments. Grants are classified first by the type of unit paying the grant and then by whether the grant is current or capital. Capital grants are provided for the purpose of acquisition of non-financial fixed assets. If it is not clear whether the grant is current or capital, it is classified as current.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 4151, 4152, 4153, 4155, 4156, 4231, 4232, 4233, 4234, 4235</p> <p>The items consolidated at the appropriate level of public budget: 2221, 2222, 2224, 2325, 2326, 2327, 4111, 4112, 4113, 4114, 4115, 4116, 4118, 4119, 4121, 4122, 4123, 4129, 4160, 4211, 4212, 4213, 4214, 4216, 4218, 4219, 4221, 4222, 4223, 4229 and 4240.</p>

<p><b>14 Other revenue</b></p>	<p>This category includes revenue in the form of property income generated by financial assets, in particular deposits, securities other than shares, loans and accounts receivable. These revenues include received interest and dividends (distributions of proceeds from privatization receipts and other sales of assets, large and exceptional one-off payments based on accumulated reserves or holding gains are recorded as income from capital participations rather than as dividends). Included is also rent from the lease of land and other natural resources (lease of property such as the electromagnetic spectrum is considered to be the <i>sale of non-financial assets (31.2)</i>) and the revenue from the sale of goods and services (including income from lease of produced assets). The category also includes other revenue from the ownership, which may be payments from organisations with a direct relationship (semi-budgetary organisations) and other revenue, which cannot be recorded in other categories.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items:  1322, 1333, 1337, 1340, 1343, 1353, 1359, 1361, 1371, 1372, 1373, 1628, 1629, 1638, 1702, 1703, 1704, 2111, 2112, 2113, 2114, 2119, 2121, 2122, 2123, 2124, 2129, 2131, 2132, 2133, 2139, 2141, 2142, 2143, 2146, 2147, 2148, 2149, 2151, 2211, 2212, 2225, 2229, 2310, 2321, 2322, 2324, 2328, 2329, 2341, 2342, 2343, 2351, 2352, 2353, 2481, 2511, 2512, 2513, 3121, 3122, 3129, 4131, 4132, 4133, 4134, 4135, 4136, 4139, 4159</p> <p>The items consolidated at the appropriate level of public budget: consolidates against interest expense (code 24): 2144 and 2145.</p>
<p><b>21 Compensation of employees</b></p>	<p>This category means the total remuneration in return for work done 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 (22)</i>, as well as the remuneration for using intellectual property according to the Copyright Act. Compensation of employees engaged in own-account capital formation, which is the production of non-financial assets for own use, is recorded as <i>Purchases of non-financial assets (31.1)</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, too. Further social contributions paid by employers belong here.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category 21 includes these items:  5011, 5012, 5013, 5014, 5019, 5021, 5022, 5023, 5024, 5025, 5026, 5027, 5029, 5031, 5032, 5038, 5039, 5196, 5197, 5342.</p>
<p><b>22 Purchases of goods and services</b></p>	<p>This category consists of goods and services used for the production of market and nonmarket goods and services, except for own-account capital formation regarded as <i>Purchases of nonfinancial assets (31.1)</i>. It includes mainly purchases of materials, energy, services and other current ones. Also purchases of stamps and charges related to government debt operations belong here. On the contrary purchases of fixed assets, valuables and strategic stocks are not considered as purchases of goods and services. They are classified as <i>Purchases of fixed assets (31.1)</i>. Goods and services acquired and transferred without being used by the general government unit are classified as transfer payments, such as <i>Subsidies (25)</i>, <i>Grants (26)</i>, <i>Social benefits (27)</i> or <i>Other expense for operating activities (28)</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 (27)</i>. Goods and services consumed for the maintenance and repair of fixed assets constitute <i>Purchases of goods and services</i> but major renovations, reconstructions or enlargements of existing fixed assets are treated as <i>Purchases of non-financial assets (31.1)</i>. Goods and services used for research and development or staff training and education pertain here. Also included are purchases of destructive military equipment (according to the new 2014 GFS system these purchases are</p>

	<p>considered as purchases of fixed assets). Depending on the reason for using, goods and services purchased by government units and consumed by their employees (tools, equipment, special clothing or other items) that are needed exclusively or mainly to enable them to carry out their work; but in case of using even out of work and according to an employee's will such expenditures belong to <i>Compensation of employees (21)</i>. The category 22 includes payments for the rental of produced assets, especially buildings, transport equipment and machinery. On the contrary payment for the rent of non-produced naturally occurring assets, such as land, is classified as a rent in the group of <i>Other expense (28)</i>.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category 22 includes the following items: 5041, 5042, 5131, 5132, 5133, 5134, 5135, 5136, 5137, 5138, 5139, 5144, 5151, 5152, 5153, 5154, 5155, 5156, 5157, 5159, 5161, 5162, 5163, 5164, 5166, 5167, 5168, 5169, 5171, 5173, 5175, 5176, 5178, 5179, 5181, 5182, 5192, 5199, 5361 and 6113.</p>
<b>24 Interest</b>	<p>This category includes the expense incurred 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 payables. It does not include possible fees for financial intermediation services that are recorded in the previous category <i>Purchases of goods and services (22)</i>.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 5141, 5143, 5145, 5146 and 5147.</p>
<b>25 Subsidies</b>	<p>Subsidies are current transfers that government units make to private or public corporations. 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. The transfers that government units make directly to households as consumers are treated as either <i>Social benefits (27)</i> or <i>Other expense (28)</i>. Most transfers made to general government units are included in <i>Grants (26)</i>. Capital transfers to enterprises are part of <i>Other expense (28)</i>.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 5193, 5211, 5212, 5213, 5214, 5215, 5219, 5331, 5332, 5333, 5334, 5335, 5336, 5339 and 5341.</p>
<b>26 Grants</b>	<p>Grants are non-compulsory current or capital transfers from one government unit to another government unit within the general government sector (see units listed in RES falling into the subsectors S.1311, S.1313 and S.1314, available on <a href="http://www.info.mfcr.cz/ares/">http://www.info.mfcr.cz/ares/</a>), to international organisation or foreign government. Capital grants are provided for the acquisition of fixed assets by its recipient.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 5511, 5512, 5513, 5515, 5520</p> <p>The items consolidated on the relevant level of public budgets: 5311, 5312, 5313, 5314, 5318, 5319, 5321, 5322, 5323, 5324, 5325, 5329, 5364, 5369, 5710, 5720, 5730, 5740, 5750, 5760, 5770, 5790, 6331, 6332, 6333, 6334, 6335, 6339, 6341, 6342, 6343, 6344, 6345, 6349, 6710, 6720, 6730, 6740, 6750, 6760 and 6790.</p>

<p><b>27 Social benefits</b></p>	<p>Social benefits are transfers in cash or in kind to households to protect the entire population or specific segments of it against certain social risks, in the form of social security pensions within sickness and pension insurance subsystems, medical services within public health insurance system and unemployment compensation. Included are also state social support benefits and other non-contribution social benefits or transfers paid for similar purposes as social assistance benefits, but out of social insurance scheme. Benefits payable by government units to their employees fall into this category, too – e. g. payment of wages during the periods of absence from work as a result of sickness, accidents or maternity. Social benefits do not include transfers made in response to events or circumstances that are not normally covered by social insurance, such as natural disasters. Such transfers are recorded under <i>Other expense (28)</i>. Remunerations for purchases of goods and services by households related to social assistance fall into this category.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 5410, 5421, 5424 and 5425.</p>
<p><b>28 Other expense</b></p>	<p>The group includes property expense other than interest (mainly dividends, rent for leases of land, subsoil assets and other naturally occurring assets) and miscellaneous other expense – both current and capital – not elsewhere classified, for instance current transfers to non-profit institutions serving households, taxes and fees paid by a government unit, net tax credits, fines imposed by another government unit, payments of compensation for damages caused by a natural disaster, scholarships and other educational benefits, purchases of goods and services from market producers that are distributed directly to households for final consumption other than social benefits, non-life insurance premiums or capital transfers to market enterprises and non-profit institutions serving households.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 5051, 5142, 5149, 5165, 5183, 5189, 5191, 5194, 5195, 5198, 5221, 5222, 5223, 5224, 5225, 5229, 5230, 5240, 5250, 5315, 5316, 5317, 5343, 5344, 5345, 5346, 5349, 5362, 5363, 5365, 5422, 5423, 5429, 5491, 5492, 5493, 5494, 5499, 5531, 5532, 5901, 5902, 5909, 6311, 6312, 6313, 6314, 6315, 6319, 6321, 6322, 6323, 6324, 6329, 6351, 6352, 6353, 6354, 6355, 6356, 6359, 6361, 6371, 6379, 6380, 6901 and 6909.</p>
<p><b>31.1 Purchases of non-financial assets</b></p>	<p>It concerns the expense for acquisitions of non-financial assets that are used repeatedly or continuously in production processes for more than one year (accounting period), i. e. fixed assets (buildings and structures, machinery and equipment, means of transport, software etc.) including major improvements to them, new assets produced on own-account, valuables (including associated costs of ownership transfers) and non-produced assets (i.e. expense related to transactions with land, subsoil assets, emission allowances etc.).</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 5172, 5177, 6111, 6112, 6119, 6121, 6122, 6123, 6124, 6125, 6127, 6129 and 6130.</p>
<p><b>31.2 Sales of non-financial assets</b></p>	<p>It concerns the revenue from sales of non-financial assets that are used repeatedly or continuously in production processes for more than one year (accounting period), i. e. fixed assets (buildings and structures, machinery and equipment, means of transport, software etc.), valuables (reduced by associated costs of ownership transfers) and non-produced assets (revenue related to transactions with land, subsoil assets, emission allowances etc.). A rent received from leases of these assets is considered as a property income – the rent in the category <i>Other revenue (14)</i>.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 3111, 3112, 3113, 3114 and 3119.</p>

<p><b>32-3212-3222</b>  <b>Net acquisition of financial assets other than currency and deposits</b></p>	<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, granting loans and their repayments. A change in other financial assets is connected with these operations.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items:  minus 2411, 2412, 2413, 2414, 2420, 2451, 2452, 2459, 2460, 2470, 2482, 3201, 3202, 3203, 3209,  plus 5184, 5611, 5612, 5613, 5614, 5615, 5619, 5621, 5622, 5623, 5624, 5629, 5651, 5652, 5659, 5660, 5670, 6201, 6202, 6209, 6411, 6412, 6413, 6414, 6415, 6419, 6421, 6422, 6423, 6424, 6429, 6451, 6452, 6459, 6460, 6470</p> <p>The items consolidated on the relevant level of public budgets:  minus 2431, 2432, 2433, 2434, 2439, 2441, 2442, 2443, 2449,  plus 5631, 5632, 5633, 5634, 5639, 5641, 5642, 5643, 5649, 6431, 6432, 6433, 6434, 6439, 6441, 6442, 6443, 6449,  minus 8117, 8118, 8127, 8128, 8217, 8218, 8227 and 8228.</p>
<p><b>33 Net incurrence of liabilities</b></p>	<p>This category includes operations on the financial assets accounts related to cash transactions like borrowing money via loans, issuances of bonds or receiving of other reimbursable financial assistance and then their repayments. They represent a change in liabilities at the same time.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items:  8111, 8112, 8113, 8114, 8121, 8122, 8123, 8124, 8211, 8212, 8213, 8214, 8221, 8222, 8223, 8224, 8413 and 8414.</p>
<p><b>3212+3222</b>  <b>Net change in the stock of currency and deposits</b></p>	<p>It involves financial operations meaning a change in currency and deposits (growth (+)/decline (-)), resulting from financial or non-financial transactions (cash flows from operating and investment activities).</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items:  minus 8115, 8125, 8300, 8215, 8225 and 8905.</p>

## State budget

Table: Cash receipts, payments and balance of state budget – monthly (data for 2014)

### Coverage:

Operations covered by revenue (tax, non-tax, capital and grants), expenditure (current, capital, net lending) and balance of state budget chapters on state budget accounts.

Financing is ensured from domestic resources (banking and non-banking) and foreign resources during a fiscal year. In case the balance of state budget differs from the balance given in Act on the State budget, the Parliament decides on the use of a surplus or financing of a deficit.

The base law for compilation and realisation of the State Budget is Act No. 218/2000 Coll., on Budgetary Rules and on amendments to some related acts (Budgetary Rules). Data do not include operations on off-budgets accounts, which are National Fund and sources from privatization.

### Data sources:

Monthly data are taken from bank accounts and they are adjusted according to financial statements at the end of a quarter (Decree No. 449/2009 Coll., on a way, terms and scope of data submitted for the evaluation of state budget's, state funds' and local budgets', voluntary associations' of municipalities and budgets' of Regional councils of cohesion regions realizations). The basic breakdown of revenue and expenditure is stemming from the budget classification regulated by Decree No. 323/2002 Coll., on budgetary classification. Differences are negligible.

### Frequency:

Monthly

### Date of publication:

By the end of following month

### Revisions:

Data are not revised.

### Methodological description:

The basic parameters are based on the Government Finance Statistics Manual 1986 of the International Monetary Fund. Published data include:

**TOTAL CASH RECEIPTS**, which are broken down to:

#### A. TAX RECEIPTS

of which:

- Taxes on income, profits and capital gains (corporate income taxes, individual income taxes)
- Domestic taxes on goods and services (value added tax, excises)
- Taxes and fees on specific services and perform activities (Administration fees)
- Taxes on property
- Social and health security contributions and payroll taxes
- Other taxes

#### B. NON-TAX AND CAPITAL RECEIPTS AND RECEIVED SUBSIDIES

of which:

- Receipts from interest and financial property implementation
- Court fees
- Received sanctions
- Receipts shared with EU (customs)
- Capital receipts
- Received transfers

**TOTAL CASH PAYMENTS AND LENDING MINUS REPAYMENTS**, which are broken down to:

**A. CURRENT PAYMENTS:**

of which:

- Purchases and related payments (of which advances granted, principals and guarantees called)
- Compensation of employees
- Transfers to enterprises
- Transfers to central public budgets (transfers to social security and health insurance funds, transfers to the State Agricultural Intervention Fund)
- Transfers to local public budgets
- Contributions to subsidised organisations
- Subsidies to civic associations
- Social benefits (pension, unemployment – passive, other benefit, state social support)
- Unemployment - Active
- Claims paid to population
- Own resources payments into EU budget
- State debt

**B. CAPITAL PAYMENTS**

of which:

- Transfers to enterprises
- Grants to regional/local public budgets
- Transfers to subsidised organisations and similar organisations
- Purchase and related payments

**C. LENDING MINUS REPAYMENTS**

**BALANCE**

**TOTAL FINANCING** (domestic, foreign)

**Presentation format:**

(xls table)

**Symbols used in the tables:**

- A phenomenon did not occur
- . Information is not available or is unreliable
- x Record is not possible for logical reasons
- 0 Value is less than half of a measuring unit