

State budget

Table: Monthly cash receipts, payments and balance

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 year. The Parliament of the Czech Republic decides about use of a surplus.

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 (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 budget structure. 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 2001 (Government Finance Statistics Manual 2001) of the International Monetary Fund. Published figures include:

Published data include:

TOTAL CASH RECEIPTS, which are broken down to:

A. TAX RECEIPTS

of which:

- Corporate income taxes
- Individual income taxes
- 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 SAIF)
- 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 organ. 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 registration is not possible from logical reasons
- 0 value is less than half of a measuring unit

Central budgetary units

Table: Quarterly statement of sources and uses of cash

Coverage

Central budgetary organizations are in central government, for closer information see part I general government sector. Their operations are covered by revenues, expenditure 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 expenditure on cash basis. The breakdown of revenues and expenditures is according to Decree No. 323/2002 Coll., on budget structure.

Periodicity

Quarterly

Release date

By the end of next quarter

Revision

Not revised

Methodological description:

The basic parameters are based on the Government Finance Statistics Manual 2001 (Government Finance Statistics Manual 2001) of the International Monetary Fund. Published figures include:

A. Cash flows from operating activities:

(1) Cash receipts from operating activities

- taxes (taxes on income, profits and capital gains tax, property tax, of the goods and services tax, international trade, other taxes),
- social contributions
- grants (from foreign governments, international organizations, institutions of government sector),
- other receipts (income from property, sales of goods and services, fines, periodic penalty payments, gifts and other).

(2) Cash payments for operating activities

- compensation of employees (wages, salaries, social contributions)
- purchases/use of goods and services
- interest
- subsidies (to public and private financial and non-financial corporations)
- grants (to foreign governments, international organizations, institutions of government sector),
- social benefits (social security pensions, social assistance benefits)
- other payments (property expense other than interest, e. g. dividends or rent for leases, and miscellaneous).

B. Cash flows from investments in non-financial assets (fixed assets, strategic inventories, 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 loans, net acquisition of securities)

(6) Net change in liabilities (net change in loans, bonds issued)

D. Net change in currency and deposits.

Given the monthly frequency of the data and the need for simplification and adaptation of the transmission bridge between the budget structure (Decree no. 323/2002 Coll.) and indicated classifications automated processing of the contents of individual categories may not fully agree with subsequent annual processing. In relation to changes in the budget structure will be updated transmission bridge once a year, as of January 1 in the current year.

Presentation format:

(xls table)

Symbols used in the tables:

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- 0 value is less than half of a measuring unit

Code	Item description
11 Taxes	<p>Tax revenues represent mandatory transfers received by the sector of general government (see subjects listed in RES falling into the subsectors S.1311, S.1313 and S.1314, available on http://wwwinfo.mfcr.cz/ares/).</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. Returns and corrections of incorrectly collected tax revenues are recorded as negative income. This is an adjustment, which allows for 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, 1334, 1335, 1336, 1338, 1339, 1341, 1342, 1344, 1345, 1346, 1346, 1347, 1348, 1349, 1352, 1351, 1354, 1355, 1401, 1409, 1511, 1521, 1522, 1523, 1529, 1691 and 1701.</p>
12 Social contributions	<p>This includes the income of the social security system, and public health insurance paid by the participants of the system of social insurance i.e.: employees, self-employed persons, the employers for their 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, 2362 and 2361.</p>
13 Grants	<p>Grants are non-compulsory transfers received from other governments (see subjects listed in RES falling into the subsectors S.1311, S.1313 a S.1314, available on http://wwwinfo.mfcr.cz/ares/), from international organizations 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 there are doubts about the nature of the grant, 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 and 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, 4214, 4213, 4216, 4219, 4218, 4221, 4222, 4223, 4229 and 4240.</p>

14 Other revenue	<p>This category includes revenue from property income that generates financial assets, in particular deposits, securities other than shares, loans and accounts receivable. These revenues are received interest and dividends (distribution of the revenue from privatization and further sale of property and large extraordinary one-off payments based on the accumulated reserves or profits from the holding gains are recorded as income from property shares rather than as dividends). Also includes rent from the lease of land and other natural resources (rental property of the electromagnetic spectrum is considered to be the sale of non-financial assets (31.2)) and the revenue from the sale of goods and services (income from rent of produced assets). The category also includes other receipts from the ownership, which may be a payments surplus of organisations with a direct relationship (subsidised organisations) and other revenue, which cannot be classified in other categories.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items:</p> <p>1322, 1333, 1337, 1340, 1343, 1353, 1359, 1361, 1371, 1372, 1373, 1628, 1629, 1638, 1702, 1702, 1702, 1703, 1704, 2111, 2112, 2113, 2114, 2119, 2121, 2122, 2123, 2124, 2129, 2131, 2132, 2133, 2139, 2141, 2142, 2143, 2146, 2147, 2151, 2149, 2211, 2212, 2225, 2229, 2310, 2321, 2322, 2324, 2328, 2329, 2341, 2342, 2343, 2351, 2352, 2353, 2481, 2511, 2512, 3121, 3122, 3129, 4131, 4132, 4133, 4134, 4135, 4136, 4139, 4159 and the items consolidated at the appropriate level of public budget: consolidates against interest expense (code 24): 2144 and 2145.</p>
21 Compensation of employees	<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>use of goods and services</i> (22), as well as remuneration for using intellectual property pursuant to a copyright act. Compensation of employees engaged in own-account capital formation, which is the production of nonfinancial assets for own use, is recorded as the acquisition of nonfinancial assets (31.1). The item includes payments in kind to employees like uniforms, housing services or accommodation, meals etc. and fund for social and cultural requirements allowances, too. Further social contributions by employers belong here.</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category 21 includes this items:</p> <p>5011, 5012, 5013, 5014, 5019, 5021, 5022, 5023, 5024, 5025, 5026, 5027, 5029, 5031, 5032, 5038, 5039, 5196, 5197, 5342 and 5424.</p>
22 Use of goods and services	<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 as an acquisition of nonfinancial assets (31.1). It includes mainly purchases of materials, energy, services and other current ones. Also stamp purchases, charges related to government debt operations and value of goods – sold, held in inventory and in-completed belong here. On the contrary fixed assets, valuables and inventory and strategic inventory purchases are not considered to be purchases of goods and services. They are classified as acquisitions of fixed assets. Goods and services acquired and transferred without being used by the general government unit are classified as transfer payments, such as <i>subsidies</i> (25), <i>grants</i> (26), <i>social benefits</i> (27) or <i>other expense</i> for operating activities (28). Use of goods and services 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 in particular circumstances, such as following a natural disaster. Goods and services that were not directly produced by the donor government unit are classified as <i>social benefits</i> (27). Goods and services consumed for the maintenance and repair of fixed assets constitute use of goods and services but major renovations, reconstructions or enlargements of existing fixed assets are treated as acquisitions of <i>fixed assets</i> (31.1). Contrariwise goods and services used for research and development or staff training and education pertain here, as well as purchases of weapons and equipment used to deliver those</p>

	<p>weapons (new GFS 2012 considers destructive military equipment to be acquisitions of fixed assets). Depending on the reason for using, reimbursements of expenditures by employees on tools, equipment, special clothing or other items that are needed exclusively or primarily 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 reimbursements of expenditures belong to <i>compensation of employees</i> (21). The category 22 includes payments for the rental of produced assets, especially buildings, transport equipment and machinery. But 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</i> (28).</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category 22 includes the following items: 5041, 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>
24 Interest	<p>This category includes the expense that the general government unit (debtor) incurs for the use of the principal outstanding, which is the economic value that has been provided by the creditor in the form of certain kinds of liabilities like securities other than shares, loans or other payables. It does not include possible fees for financial intermediation services that are in the previous category <i>use of goods and services</i> (22).</p> <p>In accordance with the Decree on budgetary classification (no. 323/2002 Coll.), the category includes the following items: 5141, 5143, 5145 and 5146.</p>
25 Subsidies	<p>Subsidies are current transfers that government units make to private or public corporations on the basis of the levels of their production activities or the quantities or values of the goods or services they produce, sell, export or import. They can be payable on specific products or on production in general. They also include transfers to public corporations to compensate for losses as a result of 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</i> (27) or <i>other expense</i> for operating activities (28). Most transfers made to general government units are included in <i>grants</i> (26). Capital transfers, e. g. payments to enterprises to finance their capital formation or to compensate them for damage to nonfinancial assets, are part of <i>other expense</i> (28), rather of <i>miscellaneous other capital expense</i> (2822).</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>
26 Grants	<p>Grants are non-compulsory current or capital transfers from one government unit to another government unit within the general government sector (see subjects listed in RES falling into the subsectors S.1311, S.1313 a S.1314, available on http://wwwinfo.mfcr.cz/ares/) or international organization or foreign government. Capital grants involve 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, 5514, 5515, 5520 and 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>

27 Social benefits	<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 in terms of sickness and pension insurance subsystems, medical services within public health insurance system and unemployment compensation, included state social support benefits and other non-contribution social benefits or such ones but out of social insurance scheme as social assistance benefits. Benefits payable by government units to their employees belong here, too – e. g. payment of wages during 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</i> (28). 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 and 5421.</p>
28 Other expense	<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 – both current and capital – other expense not elsewhere classified, for instance current transfers to non-profit institutions serving households, current and capital taxes, compulsory fees and fines imposed by one level of government on another level, net tax credits, 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, 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>
31.1 Acquisitions of non-financial assets	<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, 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 (consist of tangible, naturally occurring assets – land, subsoil assets etc. over which ownership rights are enforced and intangible ones like an emissions trading).</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>
31.2 Disposals of non-financial assets	<p>It concerns the revenue from sales and other disposals of existing 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 (reduced by associated costs of ownership transfers) and non-produced assets (consist of tangible, naturally occurring assets – land, subsoil assets etc. over which ownership rights are enforced and intangible ones like an emissions trading). A rent received from leases of these assets is considered to be a property income – the rent in the category <i>Other revenue</i> (14)</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>

32x Net acquisition of financial assets other than currency and deposits	<p>This category records movement on the financial assets accounts related to an acquisition and a follow-up disposal of the financial assets other than currency and deposits. They can be shares and other equity, debt instruments like bonds and 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 and 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>
33 Net incurrence of liabilities	<p>This category includes movements on the financial assets accounts related to cash transactions like borrowing money via loans, issuances of bonds or contraction of other reimbursable financial aid 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 and 8224.</p>
Net change in the stock of currency and deposits	<p>It involves financial operations meaning a change in currency and deposits (growth (+)/ decline (-)) resulting from transactions of financial or non-financial form (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>