

GOVERNMENT FINANCE STATISTICS

General Government Operations

Updated: June 2025

LEGAL FRAMEWORK	
Legal regulation of the establishment and the activity of selected government institutions	<p>There is no Czech act directly requiring the Ministry of Finance (MoF) to publish government finance statistics. The data are disseminated by the MoF as a service to the public.</p> <p>The selected entities of the general government, which produce general government operations data, are governed by a variety of acts as follows:</p> <p>(1) State budget: Since 2001 it has been prepared according to the Act No. 218/2000 Coll. on Budgetary Rules and amending related laws, as amended (Budgetary Rules). The State Budget Act is submitted for legislative authorization of the Czech Chamber of Deputies every year. The Budgetary Rules define the Government's obligation to submit the semi-annual report on economic development and fulfilment of the state budget including state debt and financial assets' situation, state guarantees and a rest of the year's outlook to the Czech Chamber of Deputies.</p> <p>Data include operations on the off-budgets accounts, which are the National Fund and the Privatization Fund.</p> <p>(2) The extra-budgetary funds of central government comprise state funds that are governed by the Budgetary Rules in general, as well as by their special laws, all as amended:</p> <ul style="list-style-type: none"> • State Environmental Fund of the Czech Republic (Act No. 388/1991 Coll.) • State Culture Fund of the Czech Republic (Act No. 239/1992 Coll.) • State Film Fund (Act No. 496/2012 Coll., on audiovision) • State Fund for Transport Infrastructure (Act No. 104/2000 Coll.) • State Investment Support Fund (Act No. 211/2000 Coll.) • State Agricultural Intervention Fund (Act No. 256/2000 Coll.). <p>(3) Health insurance companies are governed by the following acts: No. 48/1997 Coll., on Public Health Insurance, No. 592/1992 Coll., on Insurance Payment, No. 280/1992 Coll., on Sector and Branch Health Insurance Companies, and No. 551/1991 Coll., on General Health Insurance Company of the Czech Republic, as amended.</p> <p>(4) Local governments: Since 2001 they have been governed by the Act on Budgetary Rules of Local Budgets (No. 250/2000 Coll.), and by other related laws:</p> <ul style="list-style-type: none"> • Act No. 128/2000 Coll., on municipalities • Act No. 129/2000 Coll., on regions • Act No. 131/2000 Coll., on Prague as the capital.
INDIVIDUAL REPORTERS' DATA, QUALITY MANAGEMENT	
Confidentiality of individual reporters' data	No individual data (i.e. data relating to particular legal persons or other accounting units) are published separately.
Data quality and its monitoring	The quality of the compilation process is one of the main MoF goals in the field of statistical reporting. The quality of data is regularly monitored during the process of data collection (including approval of accounting data by the

	relevant body), data processing (technical and logical checks) and during the compilation of aggregates at the macroeconomic level (mutual relations, elimination of discrepancy, etc.). Therefore, the quality is assured by a wide range of steps taken during the process.
METHODOLOGY	
General concept and framework	<p>Data on general government operations are released using the Government Finance Statistics Manual (GFSM) 2014 framework of the International Monetary Fund.</p> <p>The government finance statistics are divided into following tables. They are available on the Ministry of Finance's Internet website.</p> <ul style="list-style-type: none"> • TABLE 1 - Statement of sources and uses of cash • TABLE 2 - Revenue • TABLE 3 - Expense • TABLE 4 - Outstanding debt by type of debt instrument • TABLE 5 – Outlays by functions of government
Currency, recording basis, valuation, accounting period	<p>Data are expressed in millions of national currency. Revenue and expense are recorded on a cash basis. Marketable securities and government securities sold at a discount are valued at nominal value. Foreign-currency-denominated debt is revalued in local currency terms at each month-end by the Czech National Bank exchange rate.</p> <p>The accounting year (fiscal year) is the calendar year.</p>
Documentation on the methodology	Government Finance Statistics Manual 2014 (GFSM 2014)
INSTITUTIONAL COVERAGE	
Institutional coverage	<p>The selected government institutions are divided into 2 subsectors:</p> <ul style="list-style-type: none"> • central government • local government. <p>Central government subsector includes following units, structured into 3 groups: budgetary, extra-budgetary and social security funds.</p> <ol style="list-style-type: none"> 1. Budgetary – i.e. central budgetary organisations (CBO) plus the National Fund and the Privatization Fund. 2. Extra-budgetary – i.e. state extra-budgetary funds established directly by special laws (see above the box <i>Legal framework</i>) <ul style="list-style-type: none"> - State Fund for Transport Infrastructure, - State Environmental Fund of the Czech Republic, - State Agricultural Intervention Fund, - State Investment Support Fund, - State Culture Fund of the Czech Republic, - State Film Fund. 3. Social security funds – i.e. health insurance companies. <p>Local government subsector includes following units:</p> <ol style="list-style-type: none"> 1. Territorial Self-Governing Units, i. e. municipalities and regions 2. Voluntary Associations of Municipalities.
Exceptions to coverage	Due to the lack of data sources, the statistics do not cover other extra-budgetary units and institutions belonging to the central government subsector and the local government subsector according to the methodology GFS 2014.
Delimitation of the general government and its updating	The general government sector and its subsectors are defined in accordance with the methodology GFS 2014. The general government in the Czech Republic consists of 2 subsectors: the central government and the local government. The MoF compiles government finance statistics for each subsector as well as for the general government sector as a whole.

DATA SOURCES	
Source data collection	<p>Data sources (profit and loss statement and balance sheet) for budgetary organizations, state funds and for territorial self-governing units and voluntary associations of municipalities are collected and processed by the MoF (including financial statements, i.e. data on revenue and expenditure of budgetary organizations and state funds). The administrative data mentioned above are in case of need supplemented by information contained in the State Final Accounts or annual reports.</p> <p>Source data are based on financial and accounting statements that cover most of government units. The financial statements, drawn up on the basis of the accounting records of the state budget chapters, represent revenue and expense on a cash basis, broken down by the Decree no. 412/2021 Coll., on budgetary classification, as amended.</p>
Revisions	The published data may be revised in connection with newly discovered facts or changes in the methodology. These changes in methodology are reported together with the statistics.
RELEASE OF STATISTICS	
Periodicity	Annual
Timeliness	Within 6 months after the end of the reference period
Simultaneous release	The data are released simultaneously to all interested parties by posting on the Ministry of Finance's Internet website .
Comments on released statistics	No associated information is attached to the regular release of data.

Contacts

Contact person: Ing. Michaela Secká
Phone: +420 257 042 267
E-mail: Michaela.Secka@mfcz.cz
Address: Ministry of Finance CR
 Letenská 15
 118 10 Prague 1