Extraordinary appendix: Tables of fiscal development in 2004 - 2009

1 Public budgets in the GFS 2001 methodology

Table 1-1: Consolidated general government - revenue in CZK bn

		2004	2005	2006	2007	2008	2009
Total revenue	*bill. CZK*	**1 087.8**	**1 188.4**	**1 247.3**	**1 389.9**	**1 479.8**	**1 385.9**
Revenue from operating activities	*bill. CZK*	**1 077.2**	**1 176.1**	**1 233.2**	**1 377.1**	**1 464.2**	**1 358.7**
Taxes	*bill. CZK*	572.2	625.7	637.8	716.0	742.8	660.4
Taxes on income, profits, and capital gains	*bill. CZK*	253.1	287.3	278.6	317.9	330.9	254.7
Payable by individuals	*bill. CZK*	133.3	142.4	136.8	151.5	143.3	127.5
Payable by corporations and other enterprises	*bill. CZK*	119.8	144.8	141.8	166.4	187.6	127.1
Taxes on property	*bill. CZK*	15.3	13.1	13.5	15.5	15.5	14.4
Taxes on goods and services	*bill. CZK*	299.4	325.3	345.7	382.5	396.3	391.1
Value added tax[1)]	*bill. CZK*	179.2	202.4	213.2	229.5	249.2	248.1
Excises	*bill. CZK*	95.8	110.6	119.5	138.9	133.0	131.1
Social contributions	*bill. CZK*	416.7	445.6	473.3	522.0	548.2	509.7
Social security contributions	*bill. CZK*	416.7	430.8	457.5	504.6	529.9	495.9
Employee contributions	*bill. CZK*	102.0	146.7	112.7	123.3	130.1	113.6
Employer contributions	*bill. CZK*	285.8	255.0	316.2	345.9	364.9	338.5
Self-employed or nonemployed contributions	*bill. CZK*	25.7	27.0	27.4	33.0	32.8	39.2
Other social contributions	*bill. CZK*	0.0	14.7	15.8	17.4	18.3	13.8
Grants	*bill. CZK*	24.8	31.6	35.9	47.4	60.5	79.6
From international organizations	*bill. CZK*	24.8	31.6	35.9	47.4	60.4	79.4
Current	*bill. CZK*	18.3	24.3	20.3	23.2	26.8	33.3
Capital	*bill. CZK*	6.5	7.3	15.6	24.2	33.6	46.2
Other revenue	*bill. CZK*	63.6	73.2	86.2	91.7	112.8	109.0
Property income	*bill. CZK*	27.2	17.6	22.3	23.3	37.5	37.1
Interest	*bill. CZK*	0.0	4.6	5.6	6.7	13.1	10.4
Dividends	*bill. CZK*	0.0	6.5	10.1	9.6	16.1	18.8
Sales of goods and services	*bill. CZK*	24.3	32.4	36.7	40.8	43.3	42.9
Sales of market establishments	*bill. CZK*	0.0	16.7	20.4	18.9	19.2	19.5
Administrative fees	*bill. CZK*	24.3	15.3	15.9	21.4	23.5	22.8
Fines, penalties, and forfeits	*bill. CZK*	3.8	4.3	4.7	5.1	3.5	5.5
Voluntary transfers other than grants	*bill. CZK*	1.5	13.3	12.0	13.1	11.9	15.0
Miscellaneous and unidentified revenue	*bill. CZK*	6.8	5.6	10.4	9.4	16.6	8.5
Sales of nonfinancial assets	*bill. CZK*	**10.6**	**12.4**	**14.0**	**12.8**	**15.5**	**27.2**
Fixed assets	*bill. CZK*	6.9	7.9	8.8	7.3	9.6	9.5
Nonproduced assets	*bill. CZK*	3.7	4.5	5.3	5.5	6.0	17.7

[1)] *VAT consistent with the GFS 2001 methodology is reduced by the EU budget levies (see methodical window).*

Table 1-2: Consolidated general government - revenue in % GDP

		2004	2005	2006	2007	2008	2009
Total revenue	*in % GDP*	**38.6**	**39.8**	**38.7**	**39.3**	**40.1**	**38.2**
Revenue from operating activities	*in % GDP*	**38.3**	**39.4**	**38.3**	**39.0**	**39.7**	**37.5**
Taxes	*in % GDP*	20.3	21.0	19.8	20.3	20.1	18.2
Taxes on income, profits, and capital gains	*in % GDP*	9.0	9.6	8.6	9.0	9.0	7.0
Payable by individuals	*in % GDP*	4.7	4.8	4.2	4.3	3.9	3.5
Payable by corporations and other enterprises	*in % GDP*	4.3	4.9	4.4	4.7	5.1	3.5
Taxes on property	*in % GDP*	0.5	0.4	0.4	0.4	0.4	0.4
Taxes on goods and services	*in % GDP*	10.6	10.9	10.7	10.8	10.7	10.8
Value added tax[1)]	*in % GDP*	6.4	6.8	6.6	6.5	6.8	6.8
Excises	*in % GDP*	3.4	3.7	3.7	3.9	3.6	3.6
Social contributions	*in % GDP*	14.8	14.9	14.7	14.8	14.9	14.1
Social security contributions	*in % GDP*	14.8	14.4	14.2	14.3	14.4	13.7
Employee contributions	*in % GDP*	3.6	4.9	3.5	3.5	3.5	3.1
Employer contributions	*in % GDP*	10.2	8.5	9.8	9.8	9.9	9.3
Self-employed or nonemployed contributions	*in % GDP*	0.9	0.9	0.8	0.9	0.9	1.1
Other social contributions	*in % GDP*	-	0.5	0.5	0.5	0.5	0.4
Grants	*in % GDP*	0.9	1.1	1.1	1.3	1.6	2.2
From international organizations	*in % GDP*	0.9	1.1	1.1	1.3	1.6	2.2
Current	*in % GDP*	0.6	0.8	0.6	0.7	0.7	0.9
Capital	*in % GDP*	0.2	0.2	0.5	0.7	0.9	1.3
Other revenue	*in % GDP*	2.3	2.5	2.7	2.6	3.1	3.0
Property income	*in % GDP*	1.0	0.6	0.7	0.7	1.0	1.0
Interest	*in % GDP*	-	0.2	0.2	0.2	0.4	0.3
Dividends	*in % GDP*	-	0.2	0.3	0.3	0.4	0.5
Sales of goods and services	*in % GDP*	0.9	1.1	1.1	1.2	1.2	1.2
Sales of market establishments	*in % GDP*	-	0.6	0.6	0.5	0.5	0.5
Administrative fees	*in % GDP*	0.9	0.5	0.5	0.6	0.6	0.6
Fines, penalties, and forfeits	*in % GDP*	0.1	0.1	0.1	0.1	0.1	0.2
Voluntary transfers other than grants	*in % GDP*	0.1	0.4	0.4	0.4	0.3	0.4
Miscellaneous and unidentified revenue	*in % GDP*	0.2	0.2	0.3	0.3	0.4	0.2
Sales of nonfinancial assets	*in % GDP*	**0.4**	**0.4**	**0.4**	**0.4**	**0.4**	**0.7**
Fixed assets	*in % GDP*	0.2	0.3	0.3	0.2	0.3	0.3
Nonproduced assets	*in % GDP*	0.1	0.2	0.2	0.2	0.2	0.5

[1)] VAT consistent with the GFS 2001 methodology is reduced by the EU budget levies (see methodical window).

Table 1-3: Consolidated general government – expenditure in CZK bn

		2004	2005	2006	2007	2008	2009
Total expense	bill. CZK	**1 185.6**	**1 293.9**	**1 389.1**	**1 435.8**	**1 520.6**	**1 635.0**
Expense for operating activities	bill. CZK	**1 101.1**	**1 212.5**	**1 290.2**	**1 346.0**	**1 424.4**	**1 516.7**
Compensation of employees	bill. CZK	112.2	120.7	127.7	136.3	141.5	146.6
Wages and salaries	bill. CZK	83.8	90.6	96.3	102.6	106.6	111.3
Social contributions	bill. CZK	28.4	30.2	31.5	33.8	34.9	35.3
Actual social contributions	bill. CZK	28.4	30.2	31.5	33.8	34.9	35.2
Use of goods and services	bill. CZK	118.1	114.1	125.6	124.8	133.4	148.1
Interest	bill. CZK	30.5	25.4	33.8	37.1	48.0	53.2
Subsidies	bill. CZK	237.9	234.8	253.8	266.0	272.6	301.9
To public corporations	bill. CZK	.	166.1	180.0	186.8	206.5	224.8
To private enterprises	bill. CZK	.	68.7	73.7	79.2	66.2	77.1
Grants	bill. CZK	15.4	24.5	24.3	26.7	29.0	30.3
To international organizations	bill. CZK	15.4	24.4	24.3	26.7	29.0	30.3
Current	bill. CZK	15.4	24.4	24.3	26.6	29.0	30.3
Social benefits	bill. CZK	478.9	502.8	543.6	587.6	618.0	663.7
Social security benefits	bill. CZK	478.9	502.8	543.6	587.6	618.0	663.6
Other expense	bill. CZK	108.2	190.3	181.4	167.5	181.8	172.9
Miscellaneous other expense	bill. CZK	108.2	190.3	181.4	167.5	181.8	172.9
Current	bill. CZK	32.9	44.3	48.7	44.5	50.1	50.1
Capital	bill. CZK	75.3	146.0	132.6	123.1	131.7	122.8
Purchases of nonfinancial assets	bill. CZK	**84.4**	**81.4**	**98.9**	**89.8**	**96.1**	**118.3**
Fixed assets	bill. CZK	79.8	78.4	95.8	87.3	93.3	115.8
Nonproduced assets	bill. CZK	4.7	2.9	3.0	2.4	2.8	2.5

Table 1-4: Consolidated general government – expenditure in % GDP

		2004	2005	2006	2007	2008	2009
Total expense	in % GDP	**42.1**	**43.4**	**43.1**	**40.6**	**41.2**	**45.1**
Expense for operating activities	in % GDP	**39.1**	**40.6**	**40.0**	**38.1**	**38.6**	**41.8**
Compensation of employees	in % GDP	4.0	4.0	4.0	3.9	3.8	4.0
Wages and salaries	in % GDP	3.0	3.0	3.0	2.9	2.9	3.1
Social contributions	in % GDP	1.0	1.0	1.0	1.0	0.9	1.0
Actual social contributions	in % GDP	1.0	1.0	1.0	1.0	0.9	1.0
Use of goods and services	in % GDP	4.2	3.8	3.9	3.5	3.6	4.1
Interest	in % GDP	1.1	0.9	1.0	1.1	1.3	1.5
Subsidies	in % GDP	8.5	7.9	7.9	7.5	7.4	8.3
To public corporations	in % GDP	.	5.6	5.6	5.3	5.6	6.2
To private enterprises	in % GDP	.	2.3	2.3	2.2	1.8	2.1
Grants	in % GDP	0.5	0.8	0.8	0.8	0.8	0.8
To international organizations	in % GDP	0.5	0.8	0.8	0.8	0.8	0.8
Current	in % GDP	0.5	0.8	0.8	0.8	0.8	0.8
Social benefits	in % GDP	17.0	16.8	16.9	16.6	16.8	18.3
Social security benefits	in % GDP	17.0	16.8	16.9	16.6	16.8	18.3
Other expense	in % GDP	3.8	6.4	5.6	4.7	4.9	4.8
Miscellaneous other expense	in % GDP	3.8	6.4	5.6	4.7	4.9	4.8
Current	in % GDP	1.2	1.5	1.5	1.3	1.4	1.4
Capital	in % GDP	2.7	4.9	4.1	3.5	3.6	3.4
Purchases of nonfinancial assets	in % GDP	**3.0**	**2.7**	**3.1**	**2.5**	**2.6**	**3.3**
Fixed assets	in % GDP	2.8	2.6	3.0	2.5	2.5	3.2
Nonproduced assets	in % GDP	0.2	0.1	0.1	0.1	0.1	0.1

Table 1-5: Consolidated general government – balances in CZK bn

		2004	2005	2006	2007	2008	2009
CASH DEFICIT/SURPLUS	*bill. CZK*	**-97.7**	**-105.5**	**-141.8**	**-45.9**	**-40.8**	**-249.1**
Fiscal targeting CASH DEFICIT/SURPLUS[1)]	*bill. CZK*	**-76.2**	**-57.7**	**-102.0**	**-40.1**	**-38.5**	**-231.2**
Deficit / surplus of operating balance[2)]	*bill. CZK*	-23.9	-36.4	-57.0	31.1	39.8	-158.0
Deficit / surplus of primary balance	*bill. CZK*	-67.2	-80.1	-108.0	-8.8	7.2	-195.9

Table 1-6: Consolidated general government – balances in % GDP

		2004	2005	2006	2007	2008	2009
CASH DEFICIT/SURPLUS	*in % GDP*	**-3.5**	**-3.5**	**-4.4**	**-1.3**	**-1.1**	**-6.9**
Fiscal targeting CASH DEFICIT/SURPLUS[1)]	*in % GDP*	**-2.7**	**-1.9**	**-3.2**	**-1.1**	**-1.0**	**-6.4**
Deficit / surplus of operating balance[2)]	*in % GDP*	-0.8	-1.2	-1.8	0.9	1.1	-4.4
Deficit / surplus of primary balance	*in % GDP*	-2.4	-2.7	-3.4	-0.2	0.2	-5.4

Table 1-7: General government balance structure – CZK bn

		2004	2005	2006	2007	2008	2009
State budget[1)]	*bill. CZK*	-57.0	-64.4	-137.9	-62.9	-78.1	-221.5
Extrabudgetary funds total	*bill. CZK*	-33.2	-48.9	-2.3	-11.1	10.5	3.6
Social security funds	*bill. CZK*	0.2	0.5	2.8	17.2	10.8	-6.5
Local governments	*bill. CZK*	-7.8	7.3	-4.5	10.9	16.1	-24.7
CASH DEFICIT/SURPLUS	*bill. CZK*	**-97.7**	**-105.5**	**-141.8**	**-45.9**	**-40.8**	**-249.1**

[1)] incl. National Fund and ex-National Property Fund's transactions and net impact of elimination of transfers from/to reserve funds, in 2005-07 incl. Czech Consolidation Agency loss remuneration from state bonds

Table 1-8: Fiscal targeting balance structure – CZK bn

		2004	2005	2006	2007	2008	2009
State budget[1)]	*bill. CZK*	-35.5	-16.6	-98.1	-57.1	-75.8	-203.6
Extrabudgetary funds total	*bill. CZK*	-33.2	-48.9	-2.3	-11.1	10.5	3.6
Social security funds	*bill. CZK*	0.2	0.5	2.8	17.2	10.8	-6.5
Local governments	*bill. CZK*	-7.8	7.3	-4.5	10.9	16.1	-24.7
Fiscal targeting CASH DEFICIT/SURPLUS	*bill. CZK*	**-76.2**	**-57.7**	**-102.0**	**-40.1**	**-38.5**	**-231.2**

[1)] incl. National Fund and ex-National Property Fund's transactions and net impact of elimination of transfers from/to reserve funds, in 2005-07 incl. Czech Consolidation Agency loss remuneration from state bonds

Table 1-9: Consolidated general government – sources and use in CZK bn

		2004	2005	2006	2007	2008	2009
CASH FLOWS FROM OPERATING ACTIVITIES:							
Cash receipts from operating activities	bill. CZK	**1 077.2**	**1 176.1**	**1 233.2**	**1 377.1**	**1 464.2**	**1 358.7**
Taxes	bill. CZK	572.2	625.7	637.8	716.0	742.8	660.4
Social contributions	bill. CZK	416.7	445.6	473.3	522.0	548.2	509.7
Grants	bill. CZK	24.8	31.6	35.9	47.4	60.5	79.6
Other receipts	bill. CZK	63.6	73.2	86.2	91.7	112.8	109.0
Cash payments for operating activities	bill. CZK	**1 101.1**	**1 212.5**	**1 290.2**	**1 346.0**	**1 424.5**	**1 516.7**
Compensation of employees	bill. CZK	112.2	120.7	127.7	136.3	141.5	146.6
Purchases of goods and services	bill. CZK	118.1	114.1	125.6	124.8	133.4	148.1
Interest	bill. CZK	30.5	25.4	33.8	37.1	48.0	53.2
Subsidies	bill. CZK	237.9	234.8	253.8	266.0	272.6	301.9
Grants	bill. CZK	15.4	24.5	24.3	26.7	29.0	30.3
Social benefits	bill. CZK	478.9	502.8	543.6	587.6	618.0	663.7
Other payments	bill. CZK	108.2	190.3	181.4	167.5	181.9	172.9
Net cash inflow from operating activities	bill. CZK	***-23.9***	***-36.5***	***-57.0***	***31.1***	***39.8***	***-158.0***
CASH FLOWS FROM INVESTMENTS IN NONFINANCIAL ASSETS:							
Purchases of nonfinancial assets	bill. CZK	**84.4**	**81.4**	**98.9**	**89.8**	**96.1**	**118.3**
Fixed assets	bill. CZK	79.8	78.4	95.8	87.3	93.3	115.8
Strategic stocks	bill. CZK	0.0	0.0	0.0	0.0	0.0	0.0
Valuables	bill. CZK	0.0	0.0	0.1	0.0	0.1	0.1
Nonproduced assets	bill. CZK	4.7	2.9	3.0	2.4	2.8	2.5
Sales of nonfinancial assets	bill. CZK	**10.6**	**12.4**	**14.0**	**12.8**	**15.5**	**27.2**
Fixed assets	bill. CZK	6.9	7.9	8.8	7.3	9.6	9.5
Strategic stocks	bill. CZK	0.0	0.0	0.0	0.0	0.0	0.0
Valuables	bill. CZK	0.0	0.0	0.0	0.0	0.0	0.0
Nonproduced assets	bill. CZK	3.7	4.5	5.3	5.5	6.0	17.7
Net cash outflow: investments in nonfinancial assets	bill. CZK	***73.8***	***69.0***	***84.9***	***77.0***	***80.6***	***91.1***
Cash surplus / deficit	bill. CZK	***-97.7***	***-105.5***	***-141.8***	***-45.9***	***-40.8***	***-249.1***
CASH FLOWS FROM FINANCING ACTIVITIES:							
Net acquisition of financial assets other than cash	bill. CZK	**-8.9**	**-101.5**	**-11.2**	**6.2**	**14.6**	**74.0**
Domestic	bill. CZK	-0.7	0.9	-10.1	5.9	13.7	74.5
Foreign	bill. CZK	-8.2	-102.3	-1.0	0.3	0.9	-0.5
Monetary gold and SDRs	bill. CZK	0.0	0.0	0.0	0.0	0.0	0.0
Net incurrence of liabilities	bill. CZK	**106.6**	**102.5**	**116.6**	**95.1**	**86.0**	**180.4**
Domestic	bill. CZK	19.1	35.3	80.3	66.1	54.5	111.6
Foreign	bill. CZK	87.5	67.2	36.3	29.0	31.5	68.9
Net cash inflow from financing activities	bill. CZK	***115.5***	***204.0***	***127.8***	***88.9***	***71.3***	***106.4***
Net change in the stock of cash	bill. CZK	***17.7***	***98.4***	***-14.1***	***43.0***	***30.5***	***-142.6***

Table 1-10: Consolidated general government – government debt in CZK bn

		2004	2005	2006	2007	2008	2009
Consolidated general government debt	bill. CZK	**659.4**	**762.1**	**877.7**	**973.1**	**1 070.8**	**1 254.0**
State debt (consolidated)	bill. CZK	585.8	684.2	794.1	882.3	979.6	1 155.9
Extrabudgetary funds	bill. CZK	1.2	2.4	0.6	3.8	0.7	1.1
Social security funds	bill. CZK	0.2	0.2	0.2	0.0	0.1	0.0
Local governments	bill. CZK	77.8	82.2	88.9	90.8	94.7	100.0

Table 1-11: Consolidated general government – government debt in % GDP

		2004	2005	2006	2007	2008	2009
Consolidated general government debt	*in % GDP*	**23.4**	**25.5**	**27.2**	**27.5**	**29.0**	**34.6**
State debt (consolidated)	*in % GDP*	20.8	22.9	24.6	25.0	26.6	31.9
Extrabudgetary funds	*in % GDP*	0.0	0.1	0.0	0.1	0.0	0.0
Social security funds	*in % GDP*	0.0	0.0	0.0	0.0	0.0	0.0
Local governments	*in % GDP*	2.8	2.8	2.8	2.6	2.6	2.8