



Budgets4Citizens

Fiscal Transparency and Budget Related Public Communication Practices in Czechia: Cases of Justice, Education, Social Security, and Agriculture Sectors

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Prague, June 2023

With the aim of contributing to the participation of civil society organizations in the budgetary processes in Armenia and the effective implementation of monitoring and advocacy in that field, the Armenian Association of Lawyers and Agora Central Europe (Agora CE) have commissioned this review analyses to inform the future work of the Project.

The "Budgets 4 Citizens" (B4C) project funded by the European Union is implemented by a consortium consisting of the Armenian Lawyers' Association, cooperation with partners "Economic Development and Research Center" (EDRC) NGO and "Agora Central Europe" NGO from Czech Republic. The Overall Objective of the project is to foster an inclusive and transparent budgetary process with participation of Civil Society in Armenia and to enhance participation of Civil Society in public budgetary processes. The sectors of justice, agriculture, social security and education are selected as the target sectors of the Project.

The "Armenian Lawyers' Association" non-governmental organization was founded in 1995 with the aim of creating a strong civil society and supporting the development of Armenia as a sovereign, democratic, legal and social state. The organization has contributed to the development of Armenia's public policies in the areas of anti-corruption and return of stolen assets, human rights and gender equality, budgetary processes, good governance and rule of law.

Agora CE has been active for almost fifteen years in the Czech Republic. It was founded as a Czech non-governmental and non-profit company by two Dutch partners, an open dialogue and involvement of citizens in public affairs tradition takes a unique place in Netherlands. The mission of the Agora CE is to strengthen the process of democratization of our society. Long-term commitment of Agora CE is to improve communication and cooperation between citizens and town halls, and encourage citizens interested in public affairs with the aim of increasing the political culture in the country.

This publication has been produced with the assistance of the European Union in the scope of "Budgets 4 Citizens" (B4C) Project. The contents of this publication are the sole responsibility of the author and can in no way be taken to reflect the views of the European Union.

The baseline study has been compiled on behalf of Agora Central Europe by Jana Stehnová.

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Contents

| | |
|--|----|
| Abbreviations | 5 |
| Executive Summary | 6 |
| Introduction..... | 11 |
| Methodology | 11 |
| Literature review | 12 |
| Legal Framework | 12 |
| Review of state bodies' websites | 14 |
| 1 Public Participation on Fiscal Policymaking..... | 15 |
| 1.1 The cooperation between public bodies, citizens, and CSOs..... | 16 |
| Central Level Government Efforts: Citizens Budgets and Workshops..... | 17 |
| Local Level: Surveys, Consultations, Decision-Making | 18 |
| 1.2 Participatory budgeting | 19 |
| 2 Fiscal Framework in the Czech Republic | 22 |
| 2.1 Fiscal Policy Bodies | 22 |
| 2.2 Fiscal Rules and Budgetary Framework..... | 24 |
| Budgetary Rules | 27 |
| State budget | 28 |
| Expenditures..... | 34 |
| 2.3 Financial system and fund distribution in chosen domains | 37 |
| Justice | 37 |
| Education | 40 |
| Social Security..... | 43 |
| Agriculture Sectors..... | 45 |
| 3 Fiscal Transparency and Related Public Communication Practices | 48 |
| 3.1 Fiscal and Budgetary Transparency..... | 48 |
| Fiscal forecasting and budgeting, risk analysis and management | 49 |

| | |
|--|----|
| Fiscal monitoring and reporting | 52 |
| 3.2 Budget Related Public Communication Practices..... | 52 |
| Communication on Aggregated information..... | 52 |
| Budget communication in the justice domain..... | 56 |

Abbreviations

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| Agora CE | | Agora Central Europe, Czech Republic |
| ALA | | Armenian Lawyers Association, Republic of Armenia |
| B4C | ..... | Budget for Citizens Project |
| BU | ..... | budgetary unit |
| CFC | ..... | Czech Fiscal Council |
| CGB | ..... | central government body (<i>ústřední orgán státní správy</i>) |
| CO | ..... | contributory organization (<i>příspěvková organizace</i>) |
| COFOG | ..... | Classification of the functions of government |
| CSSA | ..... | Czech Social Security Administration |
| EU | ..... | European Union |
| GIFT | ..... | Global Initiative for Fiscal Transparency |
| IBP | ..... | International Budget Partnership |
| IFI | ..... | independent fiscal institution |
| IMF | ..... | International Monetary Fund |
| MAG | ..... | Ministry of Agriculture of the Czech Republic |
| MEdu | ..... | Ministry of Education, Youth, and Sports of the Czech Republic |
| MF | ..... | Ministry of Finance of the Czech Republic |
| MLSA | ..... | Ministry of Labor and Social Affairs |
| MoJ | ..... | Ministry of Justice of the Czech Republic |
| NERV | ..... | National Economic Council |
| NGO | ..... | Non-governmental organization |
| OBP | ..... | Open Budget Survey |
| OECD | ..... | Organization for Economic Cooperation and Development |
| OUS | ..... | organizational unit of the state (<i>organizační složka státu</i>) |
| PB | ..... | Participatory budgeting |
| PP | ..... | public procurement |
| ROSC | ..... | Reports on the Observance of Standards and Codes |
| SAO | ..... | Supreme Audit Office |

Executive Summary

In the European Union (EU) and its member states, **the cooperation between public bodies, citizens, and Civil Society Organizations (CSOs) in the fiscal policymaking processes is an important aspect of democratic governance and policy development.** As each country has its own governance structures and practices, the methods of approaches vary across the member states.

With respect to government-driven, i.e., **INVITED PARTICIPATION**, many EU member states conduct **public consultations** on fiscal matters, that provide citizens and CSOs with opportunities to express their opinions and concerns regarding **budget priorities, taxation policies, and public spending.** Information about these consultations is typically made available on government websites, and feedback may be **collected through surveys, meetings, or written submissions.** Fiscal decisions in most EU member states require **approval by the national parliament or legislative body.** Public hearings and parliamentary committees often provide platforms for citizens and CSOs to engage with lawmakers and provide input on fiscal matters. Also on the sub-national level, **local governments have the authority over their budgets and the citizens and CSOs can engage with local governments through public meetings, advisory councils, or citizen forums to discuss local fiscal priorities and policies.** In several member states, there are established **social partnership mechanisms** involving government, labor unions, business associations, and sometimes CSOs. These partnerships can influence fiscal decisions, especially those related to labor policies, social spending, and taxation.

Governments in EU member states are generally expected to maintain **TRANSPARENCY IN THEIR BUDGETARY PROCESSES.** This includes **publishing budget proposals, financial reports, and audits,** making them accessible to the public and CSOs. Transparency initiatives may also involve **user-friendly budget summaries to facilitate citizen understanding.** Some EU member states have implemented **e-government tools and platforms to enhance citizen engagement in fiscal decision-making.** These tools may include online budget simulators, interactive dashboards, and open data portals that allow citizens to explore and understand budget data.

CSOs often engage directly with governments at the national and local levels. They may participate in formal advisory committees, policy working groups, or consultations on fiscal matters. CSOs may also **conduct research, advocacy, and public awareness campaigns related to fiscal policies.** They may organize **public awareness campaigns and educational initiatives to inform the public about fiscal issues, their implications, and alternatives.** These efforts are often part of the **INVENTED PARTICIPATION,** and they too can encourage citizen engagement and participation in fiscal debates. Moreover, the CSOs can **file complaints or seek redress through**

the Ombudsman and other accountability mechanisms if they believe fiscal decisions are unfair, improper, or non-transparent.

THE CZECH REPUBLIC is a member country of the European Union (EU), an economic and political union with its own legislative power that consequently influences legal framework in various areas of its member countries. One of this area is also fiscal policy, which is in the Czech Republic bound by both European and national rules. **Multiple legal acts, amendments, and other regulations have come into effect in the area of so-called budgetary law since the Czech Republic's accession to the EU, that increased fiscal transparency in the country.**

The **LAW ON BUDGETARY RULES** (divided into two constitutive acts regulating central budget and territorial budgets) provide guidelines for budget preparation, execution, and reporting. These rules contain **measures to ensure greater fiscal stability and predictability** – *such as the requirements for submission of medium-term fiscal frameworks and budget forecasts along with budget proposals and limiting the powers of policymakers in terms of preventing arbitrary adjustments of the budget after its approval* – as well as **control and accountability** – *by improving requirements on monitoring and reporting standards, comprehensiveness, and timeliness.* Moreover, **RULES FOR BUDGETARY RESPONSIBILITY** and related acts aim to ensure **sustainability** of public funds – *by introducing preventive measures and requiring profound macroeconomic forecasts to be elaborated in line with the EU regulation* – and enhance **greater transparency** – *by accenting and demanding public access to information on fiscal indicators and statistics.*

The Rules of Budgetary responsibility also contributed to more comprehensive structure of the fiscal framework in terms of involved institutions. **FISCAL POLICY BODIES** in the Czech Republic include independent consulting, monitoring and ex-ante controlling institutions: **The Czech Fiscal Council** and the **National Economic Council of the Government**, as well ex-ante controlling institutions and mechanisms – the most important being the **Supreme Audit Office**. All of those institutions publish their findings, analyses, and statements online, thus all the information are available for public. In terms of policymaking bodies, those are **the Cabinet** and the **Committees of Chamber of Deputies** on the central level and territorial self-governing authorities on the regional municipal levels. All those parties publish **timely information available to public on the medium-term budget outlooks as well budget proposals and final accounts.**

Budgetary rules are binding for all budgetary units and institutions in the **CZECH BUDGETARY FRAMEWORK**, which has been established in line with **fiscal federalism**. Vertically, **Czech budgetary framework comprises of three internal levels of fiscal autonomy** – *the state level, regional level, and municipal level* – and one external level – *the EU level*. Horizontally, there is a number of institutions/bodies of the general government that **stand aside the governmental**

(national and local) **budgets and are granted fiscal autonomy**, these are: extrabudgetary funds, public universities, public research institutions, and health insurance funds.

State's revenues and expenditures are represented by **STATE BUDGET**, which also includes **financial relations towards all the above-mentioned autonomous budgets**. With respect to the **territorial self-government units**, the state budget provides them with transfer payments for their execution of delegated responsibilities and other transfers (donations, loans) that are allocated from specific chapters' budgets and comprise targeted spending. Similarly, in relation to the **extrabudgetary funds**, the financial relation constitutes transfers and budget allocations for implementation of governmental policies through the budget chapters of their line ministries.

The state budget is structured into **BUDGET CHAPTERS** that represent budgets of the central government bodies, which are chapter administrators. Chapter administrator is charged to:

- draft its chapter's budget proposal in collaboration with the organizational units of the state under its competences based on preliminary indicators provided by the Ministry of Finance of the Czech Republic on behalf of the Cabinet,
- be available to discuss its chapter's draft budget and eventually proposed changes with ordered committee of the Chamber of Deputies,
- administer its chapter's budget in compliance with law and provide the Cabinet (via the Ministry of Finance of the Czech Republic) with required data and information,
- elaborate its chapter's final account and submit it to its assigned committee for final discussion.

The **MINISTRY OF FINANCE OF THE CZECH REPUBLIC (MF)**, a supreme public administration body authorized to implement fiscal policy and manage financial operations, is required to collect and publish a substantial amount of information on the state budget and other fiscal data, i.e.:

- monthly statements of sources and uses of cash of central budgetary units and (state) extrabudgetary funds (financial statements), state semi-budgetary units, public universities, public research institutions, and other central government units (reporting);
- monthly estimates of cash inflows, outflows and balance of public health insurance companies;
- quarterly statements of sources and uses of cash of territorial self-governing units (financial statement), public health insurance companies and public hospitals with a legal form other than a semi budgetary unit (reporting);
- quarterly overview of revenue and expense transactions and balance of local semi budgetary units (bookkeeping), other local government units and other government units in the social security sector (estimate);

- yearly report on the impact of tax expenditures on revenues of general government (part of the state budget bill)
- yearly reporting on government guarantees, non-performing loans, liabilities stemming from the operation of public corporations, and off-balance sheet PPPs (4 years history), and overview of significant participations in the capital of corporations held by general government.

The MF also provides these **DATA IN A MORE USER-FRIENDLY WAY** by the means of an online application called **Monitor**. The engine, interconnected to the accounting system of the state, provides regular citizens with up-to-date information on spending of all the budgetary organizations from the central government bodies to local contributory organizations. Another attempt for better comprehensiveness from the MF is a yearly brochure **State Budget at a Glance**, which Represents an easy-to-read citizens budget with narrative and visualizations. In all those cases, however, we talk about aggregated statistical data rather than concrete items and financial operations.

CONCRETE FINANCIAL OPERATIONS, i.e., in a form of public procurements and other payment performances are published on the platform called **Contract Register**. Here all the contracts where at least one of the contracting site is a public / general government institution must be published if they are above (a rather low) threshold of 50 000 CZK, otherwise those contracts are not valid. Also a centralized portal for **Public Procurement Gazette** helps in standardization and greater transparency of the PP processes. These registers also include local entities, i.e., territorial self-government bodies. An example of good practice in the local level is an online application/engine called **CityVizor** that links general spending data and concrete information from the above-mentioned portals in a visually attractive way. However, there is still only a very small number of municipalities who have joined this system.

With respect to the **FOUR SECTORS** analyzed in this study, it is necessary to say that they all have a **very different mode and structure of financing**. While the domains of justice, social security, and agriculture are rather **centralized** in terms of financing, the domain of education is very decentralized. Also, a certain level of deconcentration can be observed in all the four domains, however, the actual level of deconcentration again varies.

The domain of **justice** is generally funded from the state budget, there are three budget chapters (i.e., central government bodies) responsible for the execution of justice-related policies: the Ministry of Justice, the Constitutional Court, and the Office of the Public Defender of Rights. While the two latter are single institutions, the Chapter of Ministry of Justice comprises of more than a hundred budgetary units (mostly courts).

The **education** is very decentralized and deconcentrated as well. On the vertical plane, the education is financed on all the three governmental levels: central (State), regional, and municipal. Moreover, from the point of view of the horizontal plane, public universities are granted fiscal autonomy, also the private sector plays an important part in the educational system in terms of private and denominational schools.

The domain of **social security** represents major share of the overall spending of the government. Most of the finances going through the chapter of the Ministry of Labor and Social Affairs. The powers of the ministry are deconcentrated as well, yet there is great centralization in the social security sector. All the major institutions: labor offices, inspectorates, social security administration offices, etc., fall within the scope of the MoLSA's budgetary chapter.

Lastly, the **agricultural** sector is rather specific, as it significantly relies on external funding, i.e., funding from the EU budget. The sector of agriculture is very centralized, yet also extensively deconcentrated. The Ministry of Agriculture manages and oversees almost one hundred of units with a variety of legal statuses: state organizational units, contributory organizations, state enterprises and joint-stock companies, state (extrabudgetary) funds, public research institutions.

Almost all the budget administrators communicate their budget allocation and final account on their webpages, moreover, those documents are also available on the webpages of the Chamber of Deputies, as they need to be approved by the committees. The sessions of the committees are open to public, some even provide live-streaming. The same goes for the plenary sessions of the Chamber. A calendar / timetable is available on the web of the Chamber of Deputies including invitations for the committee meetings.

The Czech government organizes public hearings to engage citizens, civil society organizations, and other stakeholders in the budgetary process. These hearings provide an opportunity for open dialogue, feedback, and discussion on budget priorities, allocations, and their impact on the public. Budget-related information are also communicated through press releases, media briefings, and other communication channels.

The Czech government promotes the use of open data by publishing budget-related information in machine-readable formats. Open data initiatives make it easier for the public, researchers, and analysts to access, analyze, and interpret budgetary data. This fosters greater transparency and accountability in the budget process as well.

Introduction

The study *Fiscal Transparency and Budget Related Public Communication Practices in Czechia: Cases of Justice, Education, Social Security, and Agriculture Sector* has been conducted under the auspices of the *Budgets for Citizens* program (Project) funded by the European Union and implemented under the leadership of the Armenian Lawyers' Association (ALA). The Project is implemented in cooperation with Agora Central Europe (Agora CE), an NGO based in Prague, Czech Republic, on behalf of which this study was elaborated.

The aim of this study is to review the state-of-affairs of fiscal and budgetary transparency in the Czech Republic and to further analyze communication practices of respective institutions and agencies of public administration of the Czech Republic in selected sectors with respect to their budget related activities. The perspective taken into account in this study is that transparency in fiscal policymaking cultivates and expands the opportunities for the civil society to become more involved and participate in policy formulation and thus enhances the democratic attitudes in the society. Transparency in fiscal matters is yet a mere precondition that needs to be pursued various stakeholders in order to leverage its potential for more efficient and fair use of public funds.

The sectors analyzed in this study in accordance with the Project design are justice, education, social security, and agriculture sector. The purpose of this exercise is to identify good practice in both systemic approach as well as in particularities that could be further adapted and replicated in other countries, even those with different historical context or socio-economic organization.

The study is divided into three chapters, the first one introducing some examples of EU member states' examples of good practice on cooperation between public bodies and citizens on budget-related issues are presented.

The second chapter aims to describe and explain fiscal framework of the Czech Republic, identify major administrative and executive bodies of central and sub-central administration and also introduce budgetary processes in the Czech Republic. Finally, it also explains how activities in each of the individual sector analyzed in this study is financed.

In the third chapter, the study further explores the state-of-affairs of the fiscal transparency of the Czech Republic, highlighting good practices that can be shared and eventually replicated.

Methodology

In the first part of the study, a brief compilation of various cases from EU member states is presented as a showcase of possible practical approaches, these cases have been

compiled by desk research from existing resources on budgetary participation in general, and participatory budgeting in particular. These are:Partici

- [Shah ed., 2005: Participatory Budgeting.](#)
- [Krek, Losito, Ridley and Hoskins, 2012: Good Practices Report Participatory Citizenship in the European Union by](#)
- [Nelson Dias \(ORG\), 2014: Hope for Democracy.](#)
- [Sintomer, Röcke and Herzberg, 2016: Participatory Budgeting in Europe, Democracy and Public Governance.](#)
- [Hagelskamp, Su and Kumar, 2018: How Participatory Budgeting Can Strengthen Civil Society & Political Participation](#)
- [Bastiaensen and Cook, 2021: Guide to Deliberation: Participatory Budgeting](#)
- [United Nations, 2022: CEPA strategy guidance note on Participatory budgeting.](#)
- [Participedia, n.d.](#)

The chapter on the state-of affairs of fiscal transparency in the Czech Republic has been compiled with the method of desk review, covering the following issues:

Literature review

The primary purpose of the literature review was to compile existing materials of international organizations and other respected institutions including scientific research on the topic of fiscal and budgetary transparency. For the purpose of the study, especially following research work have been identified as baseline material for stating good practice in fiscal transparency:

- International Monetary Fund (IMF) work on fiscal transparency,
- The work of Organization for Economic Cooperation and Development (OECD) on budgetary transparency,
- Open Budget Survey (OBS) evaluation criteria and monitoring results,
- Fiscal rules and budgetary outlines of the European Union (EU).

Legal Framework

The fiscal and budgetary law in the Czech Republic has developed substantially, pursuing both, the development of legal framework of the EU as well as the socio-economic needs of the country. Furthermore, specific laws regulating (i) public administration and (ii) particular areas and domains that are further analyzed in this study have been reviewed in order to grasp and describe the state-of-affairs and mode of operation:

- Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the Procedure in the event of an excessive deficit, attached to the Treaty establishing the European Community.
- Council Regulation (EC) No. 1467/1997 of 7 July 1997 on speeding up and clarifying the procedure for excessive deficit.
- Council Regulation (EC) No. 1466/1997 of July 7, 1997 on strengthening the supervision of budgets and economic policies and on strengthening the coordination of economic policies
- Council Directive 2011/85/EU of 8 November 2011 on the requirements for the budgetary frameworks of the Member States.
- the Constitution of the Czech Republic.
- Act No. 2/1969 Coll., on Establishment of Ministries and Other Central Authorities of the State Administration of the Czech Republic (the Competency Law).
- Act No. 128/2000 Coll., on municipalities, as amended.
- Act No. 129/2000 Coll., on regions, as amended.
- Act No. 166/1993 Coll., on the Supreme Audit office.
- Act No. 219/2000 Coll., on the property of the Czech Republic.
- Act No. 171/1991 Coll., concerning the powers of the bodies of the Czech Republic in the matters of transferring state property on other persons and on the Fund of National Property, as amended.
- Act No. 218/2000 Coll., on budgetary rules and on the amendment of some related laws.
- Act No. 250 /2000 Coll., on budgetary rules of territorial budgets.
- Act No. 243/2000 Coll., on the budgetary determination of revenues from certain taxes to territorial self-governing units and certain state funds, as amended.
- Act No. 23/2017 Coll., on the rules of budgetary responsibility.
- Act No. 24/2017 Coll., which amends certain laws in connection with the adoption of legislation on budgetary responsibility.
- Act No. 25/2017 Coll., on the collection of selected data for the purposes of monitoring and management of public finances.
- Act 340/2015 Coll., on the Contract Register.
- Act No. 449/2022 Coll., on the state budget of the Czech Republic for the year 2023.
- Act No. 256/2000 Coll., on the State Agricultural Intervention Fund and on amendment to some related acts, as amended.
- Act No. 6/2002 Coll., on courts, judges, lay judges, and state administration of courts and on the amendment of some other laws (Law on Courts and Judges).
- Act No. 561/2004 Coll., on Pre-School, Primary, Secondary, Higher Vocational and Other Education (Education Act).
- Act No. 111/1998 Coll., on Universities and Amendments to Other Acts (Act on Universities).

Review of state bodies' websites

In the last part of the study, the information have been gathered from websites of the relevant state bodies, websites of organizational units of the state, websites of territorial self-government units, central, regional and municipal contributory organizations, relevant extrabudgetary funds and public universities to reveal information published regarding their budgetary transparency.

1 Public Participation on Fiscal Policymaking

Fiscal policymaking is one of the leading agendas of politicians and general governance, with an enormous impact on daily lives of individual citizens and communities. One of the key programmatic documents of the execution of these policies are the national and local/regional budgets, central policy documents of governments that represent political priorities with connection to the resources.

Fiscal policy refers to the use of government spending and tax policies to influence economic conditions, its orientation is on state's revenues on one hand, and governmental purchases of goods, services, and other governmental expenditures on the other.¹ During past decades, notably in reaction to the 2008 world economic (so called mortgage) crisis, extensive research had been conducted on the topic of fiscal policy with regard to sustainable fiscal planning and governance and potential tools for preventing its repetition.²

According to the international community and national experts alike, transparency in fiscal policies and budgeting can help identify potential fiscal risks and promote informed public debate on budgetary decisions and policies. Fiscal transparency refers to the overall extent to which a government provides comprehensive, timely, accessible, and understandable information about its fiscal activities. By providing accurate and timely information about fiscal management, revenues, expenditures, and borrowings, governments can enable citizens, civil society organizations (CSOs), and other stakeholders to understand how public resources are generated, allocated, and used.

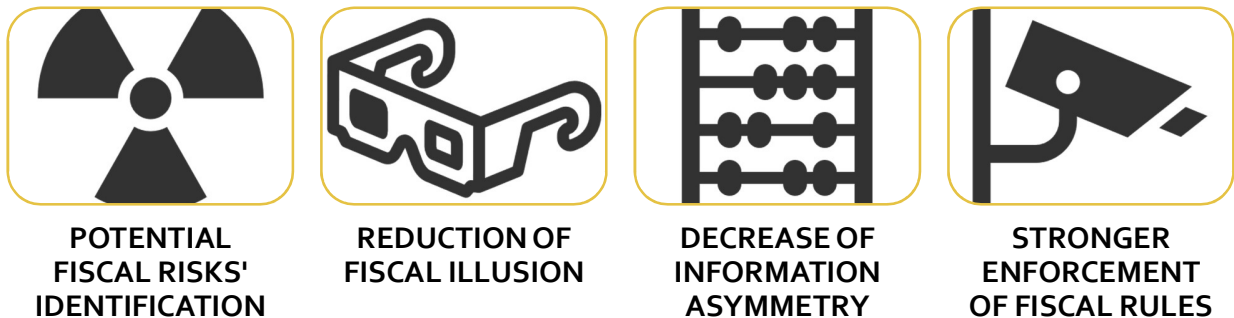


Figure 1 Benefits of fiscal transparency³

¹ Source: Hayes, 2023.

² Cf. International Monetary Fund, World Bank, OECD, EU.

³ Inspired by source: Sedmihradská, 2013.

1.1 The cooperation between public bodies, citizens, and CSOs

The availability of information on governmental budgets is an essential pre-requisite for increasing citizens' participation, yet it is only a first step in a long haul. Fiscal policy agenda and related communication is challenging for both, the representatives of state authorities as well as general public including non-profit organizations and other representatives of the civil society. Even citizens with private-sector financial backgrounds may not understand fund accounting, municipal bond issues, property taxes, or other unique aspects of government financial management.⁴

Generally, there are two ways in which participation in fiscal policies can be initiated:

- (i) by state actors inviting non-state actors to participate (i.e., invited participation).
- (ii) by non-state actors, such as CSOs or social groups, initiating the engagement (i.e., invented or claimed participation).⁵

In practice, one does not really work without the other, numerous cases proved that invented participation can gradually lead towards greater effort from the public institutions to open up their budgets and seek ways how to involve the public in the budget related processes, on the other hand, the invited participation might end up becoming very formalistic and at the end only a bureaucratic exercise, if done with little demand from the citizens.⁶

Generally, it is the stage of budget planning, particularly the submission of the executive budget proposal for the general debate, that receives the most attention from the media and thus also the wider public. Over the years, CSOs across the globe have worked towards demystifying budgets and to draw the attention towards the implications of budgetary policies on the marginalized sections of the population and on critical social sectors.

There are several ways how the governments and public officials may involve the general public or interested groups into budget-related discussions and processes that can be deployed even beyond the budget planning process from informing (by using on-line and offline methods and instruments), conducting surveys and organizing consultations, to more deliberative methods, such as establishing standing advisory bodies or conducting participatory budgeting, the latter

⁴ Source: [Lewing, 2020](#).

⁵ Cit. source: [Global Initiative for Fiscal Transparency \(GIFT\), n.d.](#)

⁶ As the focus of this review is rather on the institutional and normative setting, this chapter further examines the formerly mentioned type of participation, i.e., invited participation. The latter, i.e., invented participation, is further analyzed and summarized in a Budget Participation Guide, which comprises another output of the B4C project. The Guide is available here: [XXX](#)

being demonstrably successful in municipalities, particularly those with strong civil society involvement.

In the following chapter, an overview of different examples of good practice from different EU member states is presented to illustrate concrete cases of cooperation between public authorities and the citizens.

Central Level Government Efforts: Citizens Budgets and Workshops

One way how to bring the budget agenda closer to the people is creation of a Citizens Budget, i.e., a document written in accessible language, designed to present key public finance information to a general audience.⁷

A great example of Citizens Budget approach can be found in **Sweden**, where the government and the ministry of finance regularly publish an article “*The Budget for [the upcoming year] in 5 minutes*”.⁸ It is an online presentation of the main aspects of the executive budget for each year that includes key indicators and a narrative on planned fiscal policies and reforms. It also provides links for further reading and explanations on the upcoming legislative process.

In **the Czech Republic**, the brochure *Státní rozpočet v kostce (State Budget at a Glance)* has been issued yearly by the ministry of finance since the 2014.⁹ This document, available both online and in hard copies, is usually published in March of the fiscal year and summarizes key features of the enacted budget including the budget indicators, their composition and their historical development (usually 5 years back). It gives some international context, presents planned revenues and expenditures according to different aspects (by sector, by classification, etc.) and shows budget allocation, it also comments on macro-economic issues and context.

While according to the International Budget Partnership (IBP), a proper Citizens Budget should be produced and issued by governments because they serve to institutionalize the government’s commitment to presenting its policies in a manner that is understandable to the public,¹⁰ in practice however, Citizens Budgets are also often produced by CSOs, or in a mutual collaboration of CSO and a public authority. One example is a project of the Institute of Public Policy – Lisbon,

⁷ The existence and quality of a Citizens (State) Budget is one of the criteria in the Open Budget Survey (OBS) conducted by the International Budget Partnership (IBP). Source: [IBP, 2021](#). The IBP has elaborated and published a guide on how to prepare an effective Citizens Budget (source: [IBP, 2012](#)). For more information on the Citizens Budget topic, see source: [Petrie and Shields, 2010](#) or [Bilge, 2015](#).

⁸ See source: [Government offices of Sweden, 2021](#) and [Government Offices of Sweden, 2022](#).

⁹ See source: [Ministry of Finance of the Czech Republic, n.d.](#)

¹⁰ Cit. source: [IBP, 2015](#).

an independent think-tank in **Portugal** that worked on Citizens Budget with their ministry of finance.¹¹

Among non-EU member countries, version of Citizens Budgets can be found for example in **Albania**¹² and **Moldavia**.¹³

In 2007 in **Estonia**, a website was launched in a form of an up-to-date portal for citizens to participate in an inclusive policy-making process.¹⁴ The platform, the development of which had been co-financed by the EU, acted as a communication channel between citizens and policy makers at different levels, enabling the citizens and interest groups to present ideas, launch initiatives for new legislative proposals, submit petitions, or participate online in public consultations and hearings.¹⁵

A new education strategy has been adopted in the **Czech Republic**, part of which had been a reform of financing of the educational sector. The Ministry of Youth, Education, and Sports, charged to draft the Strategy, took two years during which a wide range of all stakeholders of the education system was included. The preparations began in 2018, in January 2019 the line minister appointed an eight-member expert working group, which formulated the key principles and directions for educational policy. Public discussions, conferences, and consultations were held on these basic theses. The open preparation took place across all regions of the Czech Republic and thousands of people took part in it – academics, experts, school directors, teachers, and founders, but also parents and pupils. There were over 1,000 direct participants at round tables and conferences, over 8,000 views and 670 comments at the online conference.¹⁶

Local Level: Surveys, Consultations, Decision-Making

Public participation can be formal or informal ranging from one-off public consultations or invitations for submissions, to on-going and institutionalized relationships, such as regular public surveys and standing advisory bodies. It may also include potentially participatory budgeting (PB).¹⁷ These approaches are not exclusively conducted by municipalities, as they..., nonetheless, it is more common to reach for these “tools” and mechanisms on the local or regional level.

In 1998 **Poland**, the small town of Zwolen introduces a multiyear capital investment plan developed in a participatory and deliberative way. On the mayor’s initiative, the city distributed *capital investment cards* widely to citizens, inviting them to express their development priorities. At the outset, the city made the rules of the process known, setting out a detailed schedule for

¹¹ See source: [Institute of Public Policy – Lisbon, n.d.](#)

¹² See: <https://internationalbudget.org/wp-content/uploads/albania-2019-citizens-budget.pdf>

¹³ See: <https://www.mf.gov.md/ro/content/bugetul-pentru-cet%C4%83%C8%9Beni-2021>

¹⁴ The portal „osale.ee” is no longer operating. For more info see source: [Olesk, 2019.](#)

¹⁵ Source: [Krek, Losito, Ridley and Hoskins, 2012.](#)

¹⁶ Source: [Ministry of Youth, Education, and Sports of the Czech Republic, n.d.](#)

¹⁷ Cit. source: [Global Initiative for Fiscal Transparency \(GIFT\), n.d.](#)

implementation and a method for prioritizing and ranking proposed projects. Three criteria were emphasized: improving the city's economy, creating work, and increasing city revenues. The city also appointed an implementation committee to oversee the process and mediate the decisions. The implementation committee worked closely with the city treasurer to ensure that expectations for resources were realistic. Existing projects were also emphasized and considered. The final draft of the budget was approved by the implementation committee, the city board, and the city council.¹⁸

1.2 Participatory budgeting

Participatory budgeting (PB) represents a direct-democracy approach to budgeting. It offers citizens at large an opportunity to learn about government operations and to deliberate, debate, and influence the allocation of public resources.¹⁹

Although originally invented in Brazil in late 90s, PB has become wide-spread and very popular participatory method in Europe, as well. PB in Europe was born of the need to revive democratic participation, strengthen civil society, modernize public services and combat corruption.²⁰ Through-out almost a quarter of century, probably every EU member country has experimented with PB to some extent,²¹ often on the local level. The most common type of PB seems to be the "competition of ideas" approach, list of practical examples and case studies can be found in the *Table 1* compiling a non-exhaustive list of EU member states cases of participation in budgetary policymaking.

Table 1 Cases-Compilation of PB in EU member states from source: [Participedia, n.d](#)

| COUNTRY | NAME OF THE CASE | LINK |
|------------|--|---|
| Netherland | Leefbaarheidsbudget Participatory Budgeting (Utrecht, Netherlands) | https://participedia.net/case/506 |
| Spain | Truth and Reconciliation Commission | https://participedia.net/case/8543 |
| Italy | A Budget With Your Ideas (Reggio Emilia, Italy) | https://participedia.net/case/550 |
| Italy | Participatory Budgeting in San Marcello Pistoiese, Italy | https://participedia.net/case/98 |
| Italy | Participatory Budgeting in Saione, Italy | https://participedia.net/case/94 |
| Germany | 2010 Participatory Budgeting in Cologne, Germany | https://participedia.net/case/4285 |
| Italy | "Io Conto" ("I Count"): Participatory Budgeting in Arezzo, Italy | https://participedia.net/case/104 |
| Italy | Youth Participatory Budgeting in Colle di Val d'Elsa | https://participedia.net/case/120 |
| Slovakia | Participatory Budgeting in Bratislava (Slovakia) | https://participedia.net/case/7813 |
| Netherland | Participatory Budgeting in the Indische Buurt, Amsterdam | https://participedia.net/case/7400 |

¹⁸ Cit. source: [Natkaniec 2002](#).

¹⁹ Cit. source: [Shah, 2007:1](#).

²⁰ Cit. source: [Sgueo, 2016:3](#).

²¹ Cf. the compilation of cases on source: [Participedia, n.d](#).

| | | |
|------------|---|---|
| GB | Community Wealth Generation and a Local Cooperative Economy (Preston, UK) | https://participedia.net/case/6596 |
| Poland | Participatory Budgeting (Budżet Obywatelski) in Sopot, Poland | https://participedia.net/case/4237 |
| Netherland | "Motiemarkt" Participatory Budgeting in Enschede, Netherlands | https://participedia.net/case/2842 |
| Romania | Youth Participatory Budgeting in Cluj-Napoca, Romania | https://participedia.net/case/5556 |
| Italy | Participatory Budgeting in Milan: 2015-2016 cycle | https://participedia.net/case/4742 |
| Italy | Ataldegmé I participate for Soliera [Italian] | https://participedia.net/case/4816 |
| GB | Oor Bit Fife- Places and Spaces' Participatory Budgeting Case Study: Fife Council | https://participedia.net/case/7811 |
| Germany | Participatory Budgeting in Berlin-Lichtenberg | https://participedia.net/case/12 |
| Germany | Participatory Budgeting in Wuppertal, Germany | https://participedia.net/case/5801 |
| Portugal | Participatory Budgeting in Braga, Portugal | https://participedia.net/case/5541 |
| Spain | Decide Madrid: Online Participatory Planning | https://participedia.net/case/5726 |
| Estonia | Participatory Budgeting in Tartu, Estonia | https://participedia.net/case/7795 |
| France | Participatory Budgeting in Paris, France | https://participedia.net/case/5008 |
| GB | Participatory Budgeting in Castlemilk, Scotland | https://participedia.net/case/6084 |
| Italy | 2018 Participatory Budgeting in Canicattini Bagni, Syracuse, Italy | https://participedia.net/case/6303 |
| Italy | Participatory Budgeting in Milan - Cycle 2017/18 | https://participedia.net/case/5664 |
| Slovenia | Participatory Budgeting in Maribor, Slovenia | https://participedia.net/case/5583 |
| Spain | Decide.Madrid.es Online Participatory Budgeting | https://participedia.net/case/4365 |
| Italy | Neighborhood in sight - Vignola | https://participedia.net/case/6910 |
| Italy | Roma Decide - Rome Capital's 2019 participatory budget | https://participedia.net/case/6882 |
| Italy | 2019 Participatory Budgeting in Desio, Italy | https://participedia.net/case/6761 |
| Italy | "Idee in Fuga" Participatory Budgeting in the Bollate Prison, Milan | https://participedia.net/case/5978 |
| Lithuania | Participatory Budgeting at Lithuanian Schools | https://participedia.net/case/12508 |
| Poland | Warsaw Participatory Budget | https://participedia.net/case/7815 |
| Poland | Participatory Budgeting at Gdańsk University of Technology, Poland | https://participedia.net/case/6233 |
| Italy | LaCittàIntorno: Participatory Urban Regeneration in Milan | https://participedia.net/case/6801 |
| Ireland | Participatory Budgeting in Glasgow to Tackle Child Poverty | https://participedia.net/case/7551 |
| Spain | Decidim: Participatory Budgeting in Barcelona | https://participedia.net/case/7425 |
| Italy | Civic Engagement and Urban Co-Creation in Bologna (2010-present) | https://participedia.net/case/5950 |
| Portugal | Participatory Budgeting in Lisbon - Cycle 2017/18 | https://participedia.net/case/5813 |

Public participation in budgetary matters, however, can be organized in various ways and the phenomenon is definitely broader in scope than PB in Latin America.²²

In **Germany**, the major incentive for the local governments to establish PB was to create modernized and responsive “customer-friendly” town-halls and reduce public debt, and to this day, PB in Germany is rather about the participatory rating of services, and the economic management of public funds and less about investment. *The process of PB is consultative and the citizens often give their proposals on the overall municipal budget, “[t]ypically, German participatory budgets relate not only to expenditure, but also to cost-saving measures.”*²³

²² Cf. sources: [Shah ed., 2005](#); [Nelson Dias, 2014](#); [Sintomer, Röcke and Herzberg, 2016](#); [United Nations, 2022](#); [Bastiaensen and Cook, 2021](#), [Hagelskamp, Su and Kumar, 2018](#).

²³ Cit. source: [Reusch and Wagner, 2014:295](#). Sources: [Reusch and Wagner, 2014](#); [Sgueo, 2016](#).

2 Fiscal Framework in the Czech Republic

The preparations and the implementation of government budgets and other fiscal policies is organized in a budget system, the set of rules and procedures, bodies and institutions in charge of collection, administration, redistribution, and control of spending of public funds.

2.1 Fiscal Policy Bodies

The Czech fiscal policy framework is bound by European²⁴ and domestic legislation. While the European legislation articulates specific rules for fiscal performance²⁵ and gives recommendations on other aspects (such as fiscal framework design, socio-economic priorities, etc.),²⁶ the actual organization in terms of institutional set-up is on the member states themselves.

In the Czech Republic, *the supreme body of the executive power* (i.e. fiscal policy-making body) **is the Cabinet that stands in the lead of the state administration system**. The Cabinet controls activities of Ministries and other central administrative authorities and is responsible for quality of approved laws and government regulations.²⁷

The Cabinet takes full advantage of collegiate advisory bodies (councils, commissions and committees), in the domain of economic issues, an independent advisory body of the



Cabinet/Government is the **National Economic Council of the Government** (NERV)²⁸ that assists the government with research and analytical work in connection with intended economic reforms and measures.²⁹ The NERV is composed of 19 leading Czech economists with years of experience working for the public and private sectors. The members of the council are appointed and dismissed by the Cabinet at the proposal of the Prime Minister.³⁰

²⁴ Although the Czech Republic still has not adopted Euro for its currency, it has to follow the **economic governance framework** of the EU (see https://economy-finance.ec.europa.eu/economic-and-fiscal-governance_en).

²⁵ A set of rules designed to ensure that countries in the EU pursue sound public finances and coordinate their fiscal policies is defined by the Stability and Growth Pact (SGP, see https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/stability-and-growth-pact_en).

²⁶ See https://commission.europa.eu/business-economy-euro/economic-and-fiscal-policy-coordination/european-semester/framework/european-semester-explained_en

²⁷ Source: Postránecký, 2004: 18.

²⁸ The Council had been established in response to the first effects of then recession of 2008, operating from January 2009 to August 2013, the activities of the Council were suspended and it was relaunched in May 2022 to propose reforms in the context of the economic problems caused by the COVID-19 pandemic, Russian aggression against Ukraine and rising energy prices.

²⁹ <https://www.vlada.cz/en/ppov/national-economic-council-203485/>

³⁰ <https://www.vlada.cz/assets/ppov/NERV/Statut-NERV-2022.pdf>

The main administrative body for fiscal policy is the **Ministry of Finance of the Czech Republic** (MF).³¹ The MF, i.a., prepares fiscal and macroeconomic forecasts, it administers collection of



**Ministerstvo financí
České republiky**

revenues, is in charge of state budget, treasury, and state final account, administers payment systems and transactions, performs financial control and audit, oversees the financial management of territorial self-governing units, examines accounting records for the needs of the state, including the compilation of accounting statements for the Czech Republic.³²

While central state administration occupies a decisive role in management and economy of public sector, pursuant the Constitution which gives **spending autonomy to local governments**,³³ the Czech fiscal (and budgetary) framework is characterized by **fiscal federalism**.³⁴ The system of territorial administration is two-tier, composed of fundamental self-governing units, i.e., municipalities, and higher self-governing units, i.e., regions.³⁵

The central government and territorial self-governing units³⁶ are obliged to *plan and implement fiscal and budgetary policies as accurately and responsibly as possible in compliance with principles of transparency and efficiency*.³⁷ The compliance with the rules of budgetary responsibility of the state and other public institutions is assessed and evaluated by **Czech Fiscal Council** (CFC), an independent expert body established also to contribute to the sustainability of



**Národní
rozpočtová
rada**

the Czech Republic's public finances and risk reduction of over-indebtedness of the state.³⁸ The CFC represents to what international standards of good practice refer as IFI – Independent Fiscal Institution, *“an independent fiscal institution performs real-time costing and forecasting to ascertain the macro-fiscal consequences of the budget bill, over a short and medium term to a long-term horizon.”*³⁹

³¹ Act No. 2/1969 Coll., on Establishment of Ministries and Other Central Authorities of the State Administration of the Czech Republic (the Competency Law).

³² <https://www.mfcr.cz/cs/o-ministerstvu/zakladni-informace/hlavni-cinnosti>

³³ According to the paragraph 3 of the Constitution of the Czech Republic, the *“territorial self-governing units are public corporation that can have their own possession and manage their own budget”*. Source: Constitution of the Czech Republic

³⁴ More on fiscal federalism in source: Forman, Dougherty, Blöchliger, 2020.

³⁵ The territorial self-government is not vertically hierarchical in terms of superiority or inferiority as each level of the territorial self-governing unit has its own competencies, which cannot be interfered by other territorial self-governing unit.

³⁶ With respect to budgetary rules and competences, the law also recognizes voluntary associations of municipalities as an entity with budgetary right.

³⁷ Act No. 23/2017 Coll., on the Rules of Budgetary Responsibility.

³⁸ Source: [The Czech Fiscal Council \(About\)](#).

³⁹ Source: Kopits, 2011: 2.

An independent audit body that audits the economic activities of the state is the **Supreme Audit Office (SAO)**, the existence of which is enshrined in the Constitutions. The SAO audits the financial management of state property and financial resources received from abroad. It expresses its opinion on the state final account and oversees the state budget implementation. The SAO is not authorized to audit either finances of municipalities and regions, or to audit companies co-financed by the state or by a self-government.⁴⁰ The responsibility to conduct a detailed ex post inspection of the financial management of the regions is entrusted to the MF, in case of municipalities, the choice is theirs whether they will ask corresponding region for the audit of their final account or an independent (private) auditor's office.⁴¹

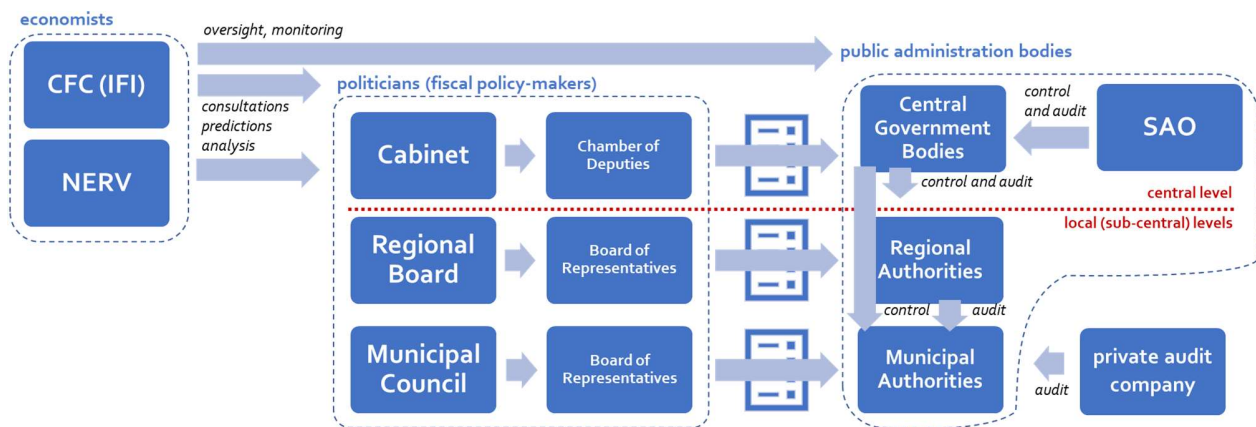


Figure 2 Diagram of Czech Fiscal Institutions

2.2 Fiscal Rules and Budgetary Framework

The central government can finance the operations and functions of the state only through the **State budget** and the **National Fund**,⁴² unless stated otherwise by a special law. Similarly, the financial management of territorial self-government units is governed by annual **local government budgets**. The Czech budgetary framework is, however, more complex: besides national and local governments' budgets, the Czech budgetary framework also comprises of

⁴⁰ Act No. 166/1993 Coll., on the Supreme Audit office. <https://www.zakonyprolidi.cz/cs/1993-166>

⁴¹ <https://www.zakonyprolidi.cz/cs/2004-420>

⁴² The National Fund is a sum of funds entrusted to the Czech Republic for implementation of programs or projects co-financed from the European Union budget and other European funds, and from financial mechanisms entrusted on the basis of international agreements.

budgets of extrabudgetary funds,⁴³ health insurance organizations, public universities, research institutions, contributory organizations,⁴⁴ and other public institutions that do not operate on the competitive market.⁴⁵

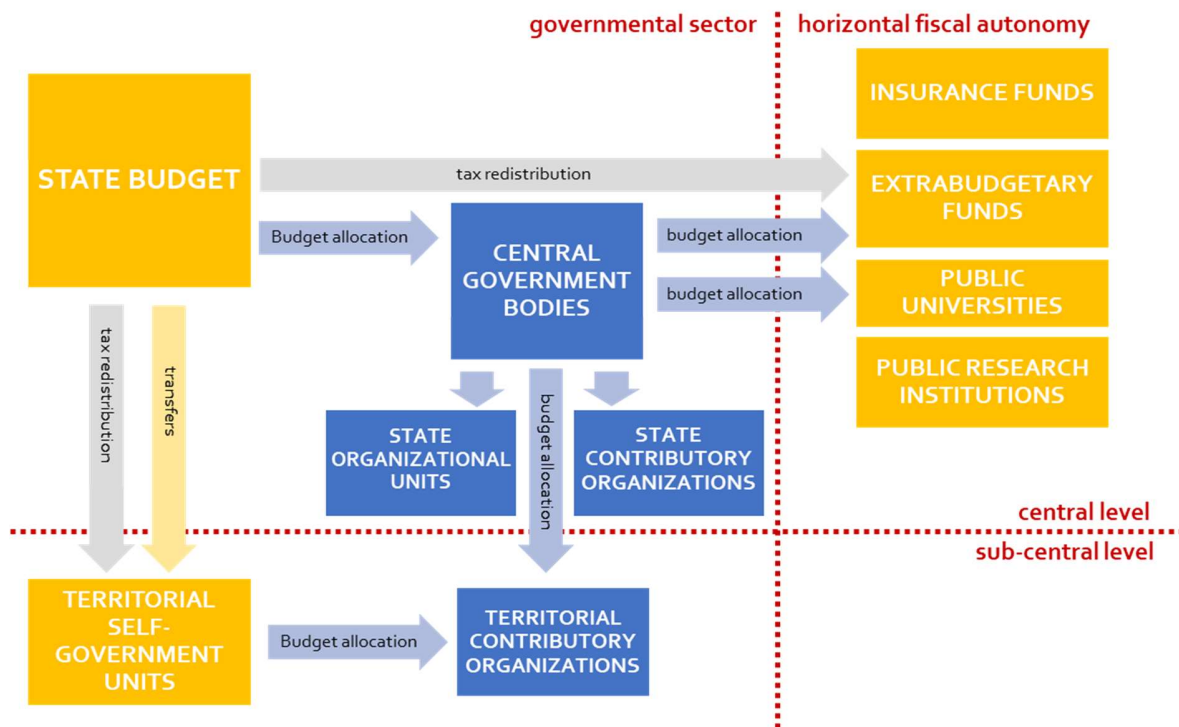


Figure 3 Diagram of Czech Budgetary Framework

Central government generates **revenues** from various sources: *taxes* (e.g., income tax, value-added tax), *social security and health insurance contributions, fees, fines, and proceeds from state-owned enterprises*, above all. Sub-central governments are financed from three basic sources: *tax and fees revenues*,⁴⁶ various forms of *transfers from the state budget* (transfers, grants and subsidies), and *own resources* (from property rights, entrepreneurship, donations and contributions other than from the state).⁴⁷

⁴³ Public funds consist of the following types of funds: state funds, government agencies, privatization and property funds, and trust funds. For more info, see e.g. source: [Janovec, 2011](#).

⁴⁴ Contributory organizations are legal entities in the Czech Republic, that can be established by (central or sub-central) government to carry on some particular duties of it (except decision-making duties). They are semi-budgetary organizations as less than 50% of production costs usually are covered by sales and their operations are subsidies from the (state/local) budget.

⁴⁵ <https://www.rozpocetovarada.cz/o-verejnych-financich/vse-o-verejnych-financich/>

⁴⁶ Act. No. 565/1990 Coll., on local fees

⁴⁷ Act No. 250/2000 Coll., on budgetary rules of territorial budgets.

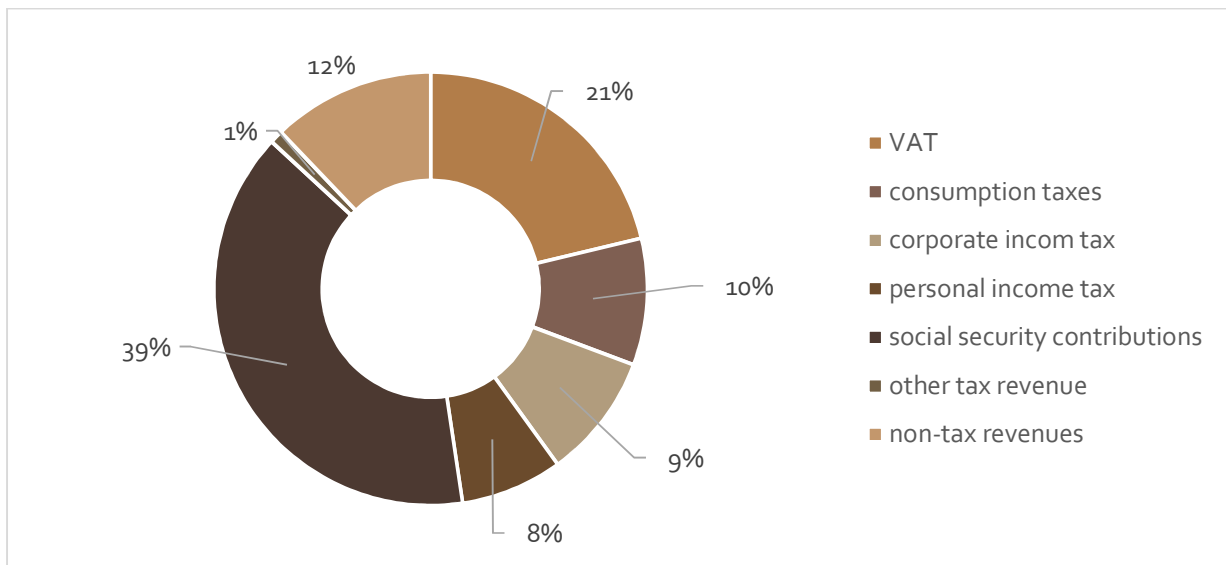


Figure 4 Composition of revenues of the state budget (data from 2022 final state account)

The key based on which the revenues from collected taxes are redistributed among relevant beneficiaries (municipalities, regions, state, or state funds) is defined by law,⁴⁸ which specifies both the taxes which are subject to sharing and the sharing formula.

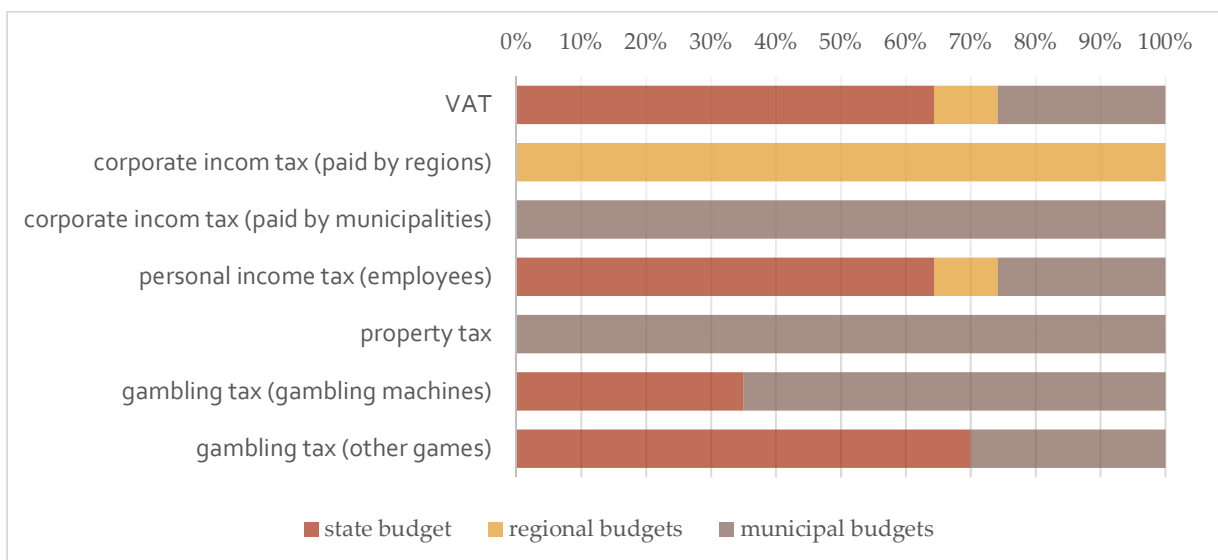


Figure 5 Ratio of revenue sharing among state, regional, and municipal budgets.

⁴⁸ Act No. 243/2000 Coll., on the budgetary determination of revenues from certain taxes to territorial self-governing units and certain state funds, as amended.

Tax revenues are at the full discretion of sub-central governments. Transfers, on the other hand, are state contributions to the execution of delegated competences within the join public administration model, thus are fully earmarked.⁴⁹

In the case of municipalities, about a third of their revenues come currently from earmarked transfers and two thirds from tax revenues and other incomes. Shared taxes include part of personal and corporate income tax as well as value added tax, while property tax revenues go fully to the municipalities. For regional administrations, the ratio of earmarked transfers and shared tax revenues is inverse.

Budgetary Rules

The rules for operation of public funds are defined by law on budgetary rules. Legal provisions for governing the central budgets are covered by the so called "*major budgetary rules*",⁵⁰ while territorial budgets⁵¹ are governed by so-called "*minor budgetary rules*".⁵²

Budgetary rules regulate, above all:

- the creation, functions and content of central and local governments' annual budgets including their medium-term budgetary outlooks, and their final accounts;
- financial management of the organizational units of the state,⁵³ contributory organizations, voluntary associations of municipalities, and financial funds;
- management of the state treasury and the management of the state debt;
- budget revenues and expenditures,
- financial assets, liabilities, grants, and subsidies;
- some terms and deadlines, and provisional budgeting.

| | MAJOR BUDGETARY RULES | MINOR BUDGETARY RULES |
|----------------|--|--|
| Legal document | Act No. 218/2000 Coll., on budgetary rules and on the amendment of some related laws | Act No. 250 /2000 Coll., on budgetary rules of territorial budgets |

⁴⁹ In the Czech Republic, the so-called *join model of public administration* is applied, this means that municipalities and regions exercise in addition to their own (*independent*) *competencies* also the state administration in *delegated competence*. For more information see source: Postránecký, 2004.

⁵⁰ Act No. 218/2000 Coll., on budgetary rules and on the amendment of some related laws

⁵¹ The law recognizes three types of territorial self-governing units: municipalities (including statutory cities and the capital of Prague), regions, and voluntary associations of municipalities.

⁵² Act No. 250 /2000 Coll., on budgetary rules of territorial budgets.

⁵³ The Organizational unit of the State (*Organizační složka státu*) is a special type of institutions established in 2001 on the basis of the Act No. 219/2000 Coll., on the property of the Czech Republic. These units represent the state in a defined area of public administration, lacking full legal personality, but have the right to handle state property. Often, they are an independent accounting unit with unique ID number.

| | | |
|-----------------------|---|---|
| Legal subjects | <ul style="list-style-type: none"> • Central Government Bodies • Organizational Units of the state • State Contributory organizations • National Fund • Extrabudgetary Funds | <ul style="list-style-type: none"> • The Capital Prague • Regions • Municipalities • Voluntary associations of municipalities • Local Contributory Organizations |
| ESA subsector | Central government subsector | Local government subsector |

Figure 6 Legal Subjects of the Budgetary Rules

The **medium-term budgetary outlooks** have to be elaborated on both the central government and the sub-central government levels for a minimum of 2 years succeeding the budgetary year and involves forecasting and estimating revenues, expenditures, and fiscal balances during this time frame. Projections of budgetary outlooks comprise limits for the creation of budget. The central level budgetary outlook is prepared by MF (in cooperation with other Chapters' administrators) and presented by the Cabinet to the Chamber of Deputies together with the budget proposal.⁵⁴ In case of regions and municipalities, the medium-term budgetary outlook proposal ought to be published online and offline 15 days prior to its negotiations on the Board of Representatives and remain available until a final version of a budgetary outlook has been approved. Analogically, an approved budgetary outlook has to be available on the territorial self-governing unit webpage until a new one comes in effect.

State budget

The **State budget** is a centralized financial fund and represents the *state's revenue and expenditure balance for a given calendar year*. Individual revenues and expenditures of state budget are further divided into individual chapters expressing the scope of competence and responsibility of individual **central government bodies**.

The state budget has 48 chapters (the list of all the chapters can be found in the Figure 7):

- 14 chapters for ministries,
- 31 chapters for other central government bodies, and
- 3 operational chapters (for state depth, state financial assets and state treasury).

The central government bodies who have their own budget chapter are called **Chapter administrators** (in case of the operational chapters, the state administrative body is the MF) and are responsible for budget allocation for the organizational units of the state and state contributory organization in their scope of competence.

⁵⁴ The MF is to present both proposals (annual state budget and medium-term budgetary outlook) to the Cabinet no later than by the end of August (of the preceding year). The Chamber of Deputies is due to approve the budget and the budgetary outlook before beginning of fiscal year, otherwise the provisional budget is put in place temporarily.

| Chapter No. | Chapter | Chapter No. | Chapter |
|-----------------------------|--|--------------------------------|---|
| Ministries | | Other Government Bodies | |
| 306 | Ministry of Foreign Affairs | 301 | Office of the President of the Republic |
| 307 | Ministry of Defense | 302 | The Chamber of Deputies of the Parliament |
| 312 | Ministry of Finance | 303 | Senate of Parliament |
| 313 | Ministry of Labour and Social Affairs | 304 | Office of the Government of the Czech Republic |
| 314 | Ministry of Interior | 305 | Security Information Service |
| 315 | Ministry of the Environment | 308 | National Security Agency |
| 317 | Ministry for Regional Development | 309 | Office of the Public Defender of Rights |
| 322 | Ministry of Industry and Trade | 321 | Grant Agency of the Czech Republic |
| 327 | Ministry of Transportation | 328 | Czech telecommunication office |
| 329 | Ministry of Agriculture | 343 | Office for Personal Data Protection |
| 333 | Ministry of Education, Youth, and Sports | 344 | Office of Industrial Property |
| 334 | Ministry of Culture | 345 | Czech Statistical Office |
| 335 | Ministry of Health | 346 | Czech Geodetic and Cadastral Office |
| 336 | Ministry of Justice | 348 | Czech Mining Office |
| Operational Chapters | | 349 | Energy Regulatory Office |
| 396 | State debt | 353 | Office for Protection of Competition |
| 397 | Operations of state financial assets | 355 | Institute for the Study of Totalitarian Regimes |
| 398 | General Treasury Management | 358 | Constitutional Court |
| | | 359 | Office of the National Budget Council |
| | | 361 | Czech Academy of Sciences |
| | | 362 | National Sports Agency |
| | | 363 | Supreme Building Authority |
| | | 364 | Digital and information agency |
| | | 371 | Office for Supervision of Political Parties and Movements |
| | | 372 | Council for Radio and Television Broadcasting |
| | | 373 | Transport Infrastructure Access Authority |
| | | 374 | Administration of state material reserves |
| | | 375 | The State Office for Nuclear Safety |
| | | 376 | General inspection of security forces |
| | | 377 | Technology Agency of the Czech Republic |
| | | 378 | National Office for Cyber and Information Security |
| | | 381 | Supreme Audit Office |

Figure 7 List of Chapters of the State Budgets

State budget takes the form of a law.⁵⁵ The budget process begins with the preparation of the budget proposal by individual ministries and government bodies, which is then consolidated by the Ministry of Finance. The MF shall inform the administrators of the chapters on preliminary budget allocation and other binding numerical data (budget indicators) by the end of June. The administrators of the chapters proceed similarly to the budgetary organizations in their scope (the state organizational units, funds, contributory organizations) and consequently submit their respective chapter's budget to the MF by the end of July.

| TERM | PROCESS | RESPONSIBLE ENTITIES | |
|-----------------------|-------------------------|--|---|
| Year o (preparations) | January–May | gradual submission of income and expenditure proposals | <ul style="list-style-type: none"> • The Cabinet • The Ministry of Finance • Chapters' Administrators • Fiscal Autonomous Units |
| | by the end of June | preliminary budget allocation sent by MF to Chapter Administrators | <ul style="list-style-type: none"> • The Ministry of Finance |
| | by the end of July | Chapters' budgets submitted to the MF | <ul style="list-style-type: none"> • Chapters' Administrators • Budgetary Units |
| | by the end of September | finalization of Draft Budget Bill and Medium-term Budgetary Outlook for the years consecutive the fiscal year. | <ul style="list-style-type: none"> • The Ministry of Finance • The Cabinet |
| | October–December | negotiations and budget approval in the Parliament | <ul style="list-style-type: none"> • The Chamber of Deputies |
| Fiscal Year | January–December | Budget implementation and reporting | <ul style="list-style-type: none"> • Chapters' Administrators • Budgetary Units |
| | January–December | Ongoing monitoring of cash-flow and budget spending | <ul style="list-style-type: none"> • The Ministry of Finance • Budget Committee (Chamber of Deputies) • (Fiscal Autonomous Units) |
| | After the end of June | Mid-term implementation report | <ul style="list-style-type: none"> • The Ministry of Finance • The Cabinet |
| Consecutive Year | By the end of April | Finalization of the Draft Final State Account | <ul style="list-style-type: none"> • The Cabinet • The Ministry of Finance • Chapters' Administrators • Fiscal Autonomous Units |

Figure 8 List of major deadlines of the budgetary process

The proposed budget is reviewed by the Cabinet and subsequently submitted to the lower chamber of the Parliament. After the bill on the state budget is submitted to the Chamber of Deputies, the Speaker of the Chamber orders it to be considered by the budget committee. Only then does the first reading in the plenary session follows.

⁵⁵ e. g.: Act No. 449/2022 Coll., on the state budget of the Czech Republic for the year 2023.

The Parliament scrutinizes and debates the budget, suggesting amendments if required, before passing it into the law:⁵⁶

- (i) **First reading:** In a general debate, the Chamber of Deputies discusses the basic data of the bill on the state budget, which are the amount of income and expenditure, the balance, the method of settlement of the balance, the overall relationship to the budgets of higher territorial self-governing units and municipalities, and the extent of the empowerment of executive bodies.

The Chamber of Deputies either approves the proposed parameters of the state budget or recommends changes. New proposal must be submitted in a 20–30 days' time. Together with the approval, the Chamber of Deputies orders committees that are to discuss the mandated chapters.

The committees adopt resolution or elaborate opposition reports for each budget chapter ordered to them. Should the committee suggest any change, it is required to request the opinion of the respective chapter's administrator. They submit their stand back to the budgetary committee in due time. The minimum time for discussion of the mandated chapter of the bill on the state budget in the committee is 5 days.

Budget committee adopts a resolution on those assessments that has to be delivered to all deputies at least 24 hours before the start of the second reading.

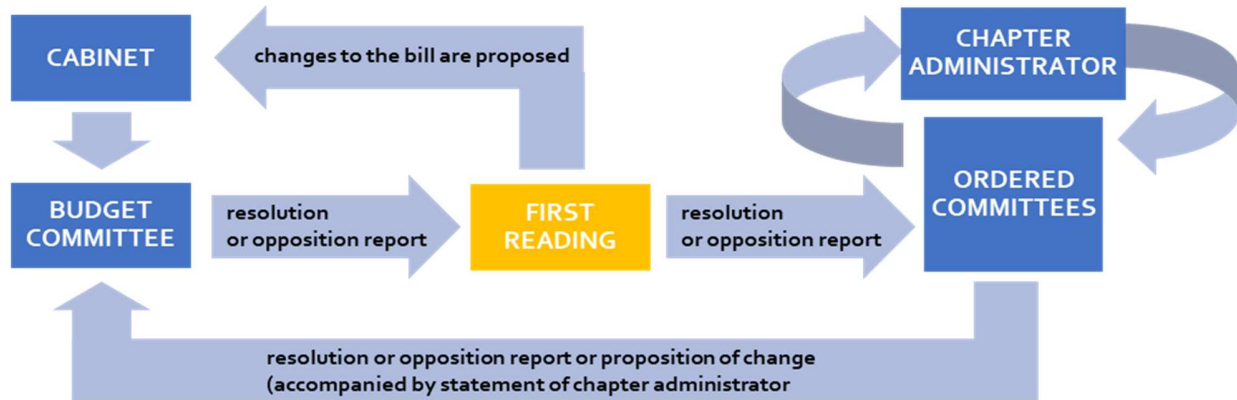


Figure 9 Diagram of the first reading process

- (ii) **Second reading:** A detailed debate is held on the draft law on the state budget and the budget committee's resolution on it, in which amendments or other proposals are submitted. A summary of the submitted amendments, or other proposals, shall be delivered to all deputies and the proposer.

⁵⁶ Source: Act No. 90/1995 Coll., on the Rules of Procedure of the Chamber of Deputies, §§ 101–106,

| COMMITTEES | ORDERED CHAPTERS | |
|---|------------------|--|
| Economic committee ⁵⁷ | 322 | Ministry of Industry and Trade |
| | 327 | Ministry of Transportation |
| | 328 | Czech telecommunication office |
| | 344 | Office of Industrial Property |
| | 349 | Energy Regulatory Office |
| | 353 | Office for Protection of Competition |
| | 374 | Administration of state material reserves |
| | 375 | The State Office for Nuclear Safety |
| Control Committee | 381 | Supreme Audit Office |
| Organizational Committee | 302 | Chamber of Deputies |
| Petition Committee | 304 | Office of the Government of the Czech Republic |
| | 309 | Office of the Public Defender of Rights |
| | 343 | Office for Personal Data Protection |
| Budgetary Committee | 301 | Office of the President of the Republic |
| | 302 | The Chamber of Deputies of the Parliament |
| | 303 | Senate of Parliament |
| | 312 | Ministry of Finance |
| | 345 | Czech Statistical Office |
| | 396 | State debt |
| | 397 | Operations of state financial assets |
| Constitutional-legal committee | 336 | Ministry of Justice |
| | 355 | Institute for the Study of Totalitarian Regimes |
| | 358 | Constitutional Court |
| Committee for European affairs | 398 | General Treasury Management |
| Committee for defense and security | 305 | Security Information Service |
| | 307 | Ministry of Defense |
| | 308 | National Security Agency |
| | 314 | Ministry of Interior |
| | 336 | Ministry of Justice |
| Committee for social policy | 313 | Ministry of Labor and Social Affairs |
| Public administration and regional development committee ⁵⁸ | 314 | Ministry of Interior (part of public administration) |
| | 317 | Ministry of Regional Development |
| Committee for science, education, culture, youth and physical education ⁵⁹ | 321 | Grant Agency of the Czech Republic |
| | 333 | Ministry of Education, Youth and Sports |
| | 334 | Ministry of Culture |

⁵⁷ The Economic Committee is also ordered to discuss the budget of **the State Fund for Transport Infrastructure** (extrabudgetary fund) established by the Ministry of Transportation by the Act No. 104/2000 Coll., on the State Fund for Transport Infrastructure and the amendment to the Act No. 171/1991 Coll., concerning the powers of the bodies of the Czech Republic in the matters of transferring state property on other persons and on the Fund of National Property, as amended.

⁵⁸ The Committee is also ordered to discuss the **budgets of territorial self-government units** and the budget of **The State Investment Support Fund** (extrabudgetary fund) established by the Ministry for the Regional Development by the Act No. 211/2000 Coll., on the State Investment Support Fund, as amended.

⁵⁹ The Committee is also ordered to discuss the budgets of extrabudgetary funds established by the Ministry of Culture: **The State Cultural Fund of the Czech Republic** established by the Act No. 239/1992 Coll., on the State Cultural Fund of the Czech Republic, as amended, and **The State Cinematography Fund** established by the Act No.

| | | |
|---|-----|---|
| | 361 | Czech Academy of Sciences |
| | 362 | National Sports Agency |
| | 377 | Technology Agency of the Czech Republic |
| Committee for healthcare | 335 | Ministry of Health |
| Committee for Environment ⁶⁰ | 315 | Ministry of Environment |
| | 348 | Czech Mining Agency |
| Committee of Foreign Affairs | 306 | Ministry of Foreign Affairs |
| Agricultural Committee | 329 | Ministry of Agriculture ⁶¹ |
| | 346 | Czech Geodetic and Cadastral Office |

Figure 10 List of state budget chapters and ordered committees.⁶²

- (iii) **Third reading:**⁶³ A final debate is held, in which only corrections of legislative technical errors, grammatical errors, written or printing errors can be proposed, or adjustments that logically follow from the presented amendments. A proposal to repeat the second reading may be submitted.

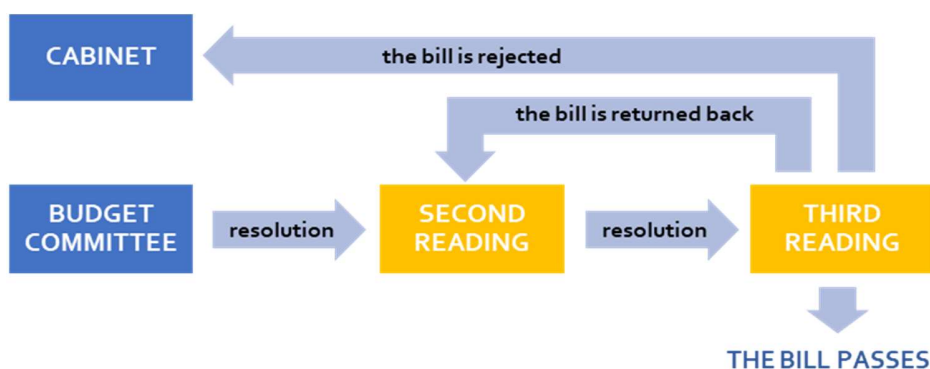


Figure 11 Diagram of the second and third reading process

The budget's execution is monitored by the Ministry of Finance throughout the fiscal year, the ministry also continuously evaluates the cash flow of the state budget and submits information about it to the government after the end of the first and third quarters so that the Cabinet submits it to the Budget Committee of the Chamber of Deputies by the end of the month following the end

496/2012 Coll., on audio-visual works and support for cinematography and on amendment to some related acts (Act on audio-vision), as amended.

⁶⁰ The Committee is also ordered to discuss the budget **The State Environmental Fund of the Czech Republic** established by the Ministry of Environment by the Act No. 388/1991 Coll., on the State Environmental Fund of the Czech Republic, as amended.

⁶¹ The Committee is also ordered to discuss the budget **The State Agricultural Intervention Fund** established by the Ministry of Agriculture by the Act No. 256/2000 Coll., on the State Agricultural Intervention Fund and on amendment to some related acts, as amended.

⁶² A non-exhaustive (not up-to-date) overview can be found on the website of the Chamber of Deputies. Source: <https://www.psp.cz/sqw/hp.sqw?k=318>.

⁶³ The third reading of the bill on the state budget can be started no earlier than 48 hours after the end of the second reading, and only on the condition that the Chamber has completed the discussion of the state final account for the budget year preceding the year that precedes the year for which the budget is approved.

of the calendar quarter. The Cabinet is responsible for the implementation of the budget to the Chamber of Deputies. Upon the end of half-year, the Cabinet submits a report (**mid-term review**) to the Chamber of Deputies, evaluating the development of the economy and the implementation of the state budget; the report also contains an assessment of the fulfillment of the territorial budgets and the development and current state of state financial assets, state guarantees, and state debt.

In the year following the fiscal year, the Ministry of Finance is responsible to coordinate the work and finally elaborate the draft of the **Final State Account**, a comprehensive document that includes an overview and interpretation of the budget implementation including macro-economic overview and development, situation regarding the state debt, final amounts of revenues and expenditure and breakdown tables of economic indicators of all budgetary units. The proposal is to be submitted by the Cabinet to the Chamber of Deputies by the end of April – chapter administrators first submit their chapter's final account to the respective committee, finally, the Chamber of Deputies negotiates and approves the Final State Account.

Expenditures

From the point of view of the state's obligation to cover **expenses**, a distinction is made between so-called *mandatory expenses* and *quasi-mandatory expenses*. Opposite them are the so-called *non-mandatory expenses*, i.e., other expenses.

The largest share of total state expenditure is made up of **mandatory expenditure**, i.e. expenditure that the *state is obliged to pay by law* (e.g. pension insurance benefits, sickness insurance, social benefits, state payments to health insurance, unemployment benefits, debt service expenses, election expenses, etc.) or they *are determined by other legal norms or contractual obligations* (levies and contributions to the budget of the EU and international organizations, state guarantees, subsidies for renewable resources, etc.), representing in the long term **50–60% of total state budget expenditures**.

Quasi-mandatory expenditures, representing about **20 % of total state budget expenses**, are not directly stipulated by law, but are also considered *necessary, as their goal is to ensure the running of the state* (e.g., salaries of civil servants, employees of state organizational units and contributory organizations, defense expenses, etc.).

The remaining **approximate quarter of state budget** expenditures enable the government to respond to economic developments and pursue social and economic development of the country by implementing the policy program (i.e., investments to transport infrastructure, education, sports, etc.).

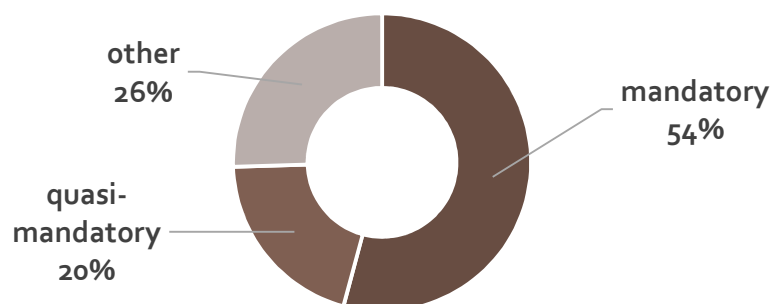


Figure 12 The ratio of expenditures based on their obligatory character.⁶⁴

A standardized classification of incomes, expenditures and financing items of budgets and financial funds is called **budget composition** and it is determined by ministry decree.⁶⁵ The budget composition is a system of uniform classification of income and expenditure binding for all the budgetary units (including autonomous units). The classification enables standardized monitoring of the implementation of general government cashflow.

Financial operations are classified in the budget composition twelve distinct aspects, the most relevant for our purposes being:

- (i) **responsibility** (classification from the point of view of the “owner” of the budget incl. central government bodies and state organizational units),
- (ii) **type** (classification referring to legal or economic reason for income/expenses and the receipt/issue of funds),
- (iii) **sector** (classification by activity from which the income flows and on which the expenses are spent),
- (iv) **consolidation** (meaning whether income or expenditure flows or does not flow from or to another budget)

The classification according to responsibility reflects more on the internal structures and organization of general government and public administration, however, in terms of the sectoral structure, it is not always the case, that (the budget of) a central government body responsible for particular area of policy covers, in terms of its budgetary framework, exactly and exclusively the sector area with respect to the functional classification.⁶⁶

⁶⁴ Source: Ministry of Finance, 2023. Státní rozpočet 2023 v kostce.

⁶⁵ Degree of the Ministry of Finance of the Czech Republic No. 412/2021 Coll., on budget composition.

⁶⁶ E.g. the Ministry of Justice is generally responsible for the justice domain, yet it is (pursuing the law on courts and judges) a founder of the Justice Academy, which thus falls in terms of financing into the budget chapter of the MoJ. In terms of functional expenditure classification, however, the Justice Academy falls into the category of educational institutions. The education domain, on the other hand, is in terms of policy formulation and oversight managed by the Ministry of Education, Youth, and Sports, majority of the educational institutions in the Czech Republic is, however, does not fall into the state budget chapter of the ministry of education.

The division into sectors is also regulated by the decree and distinguishes six major sectors:

- (i) agriculture, forestry, and fishery
- (ii) industry and economy
- (iii) individual services
- (iv) social affairs and employment policy
- (v) security and law
- (vi) general administration and operation.

According to the decree, the sectors (also called groups) are further divided into sections, subsections, and paragraphs.

Figure 13 depicts the shares of state budget expenditures in six major sectors/groups as classified by the ministerial decree classification (inner circle) and by the responsible government body (outer circle).

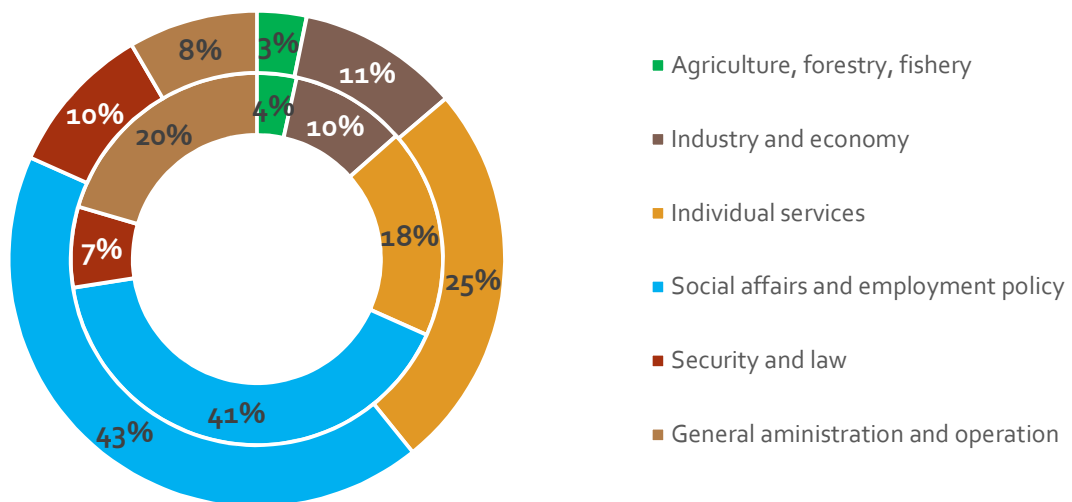


Figure 13 Total expenditures of the state budget per functional classification. Inner circle: ministerial decree classification, outer circle: classification by responsible body.⁶⁷

Just over a quarter of general government expenditure is spent at the sub-central levels. The **regions** are in charge of *general hospitals, upper secondary education, public roads and transport and some social policies for disadvantaged groups*.⁶⁸ **Municipalities** run *pre-school, primary, and lower secondary education, social care services, local roads, water and energy supply, and waste collection and treatment facilities*.⁶⁹

⁶⁷ Source: https://www.mfcr.cz/assets/cs/media/2023-05-02_G-Tabulkova-cast.pdf

⁶⁸ Act No. 129/2000 Coll., on regions, as amended. Online (CZ): <https://www.zakonyprolidi.cz/cs/2000-128>

⁶⁹ Act No. 128/2000 Coll., on municipalities, as amended. Online (CZ): <https://www.zakonyprolidi.cz/cs/2000-128>

2.3 Financial system and fund distribution in chosen domains

In the following paragraphs, the institutional financing in the sectors of justice, education, social services, and agriculture will be analyzed in more detail.

In the Czech Republic, the Competency Law establishes the managerial responsibility of individual central government bodies, and within the areas mentioned above, each of these areas is assigned a responsible ministry (Ministry of Justice, Ministry of Education, Youth, and Sports, Ministry of Labor and Social Affairs, Ministry of Agriculture).

Table 2 Responsibility and ESA classification of selected domains

| DOMAIN | public administration body (Ministry) | functional groups (as indicated by the decree) |
|------------------------|--|--|
| Justice | Ministry of Justice | Security and Law: section Legal Protection |
| Education | Ministry of Education, Youth, and Sports | Individual Services: section Education and School Services |
| Social Security | Ministry of Labor and Social Affairs | Social Affairs and Employment Policy |
| Agriculture | Ministry of Agriculture | Agriculture, forestry, and fishery |

As explained in the previous section of this paper, the ministries, as the central government bodies, i.e., central bodies of state administration, are also administrators of state budget chapters and are enabled – in order to implement sector policies and fulfill other obligations specified by the law – to establish their own accounting units (organizational units of the state, contributory organizations, even extrabudgetary funds).

Justice

In the Czech Republic, the justice system comprises several key institutions that work together to administer and ensure the effective functioning of the legal system. The major institutions in the Czech justice system include the system of courts, the system of public prosecution offices, prison service, probation and mediation service, the office of the public defender of rights (ombudsman), Bar Association, Judicial Academy, Institute for Criminology and Social Prevention, and Criminal Record.

The system of courts covers general (civil and criminal affairs), administrative, and constitutional judiciary. The ordinary court system (general and administrative judiciary) consists of four tiers:

- (i) eighty-six district courts,⁷⁰
- (ii) eight regional courts (incl. the City Court in Prague),
- (iii) two high courts, and
- (iv) two supreme courts (the Supreme Court and the Supreme Administrative Court).

General judiciary is performed at district, regional and superior courts and by the Supreme Court, administrative judiciary is performed at regional courts and the Supreme Administrative Court. The special court system consists only of the Constitutional Court of the Czech Republic.⁷¹

With respect to the financial arrangements, all the courts (even on the district and regional level) are financed by the central government. Only the **Constitutional Court** has its own chapter in the state budget, while the ordinary courts are budgeted through the (budgetary chapter of) **Ministry of Justice (MoJ)**.

The system of public prosecution offices follows the same organizational structure as the system of ordinary courts (however only starting at the second, i.e. regional level) and also falls under the financial administration of the MoJ. Besides ninety-eight courts and eleven public prosecution offices, there are five more state organizational units budgeted from the chapter MoJ (6 counting the MoJ apparatus itself): Probation and Mediation Service, Criminal Registry, Institute for Criminology and Social Prevention, Justice Academy and Prison Service. In the Prison Service, the General Directorate of the Prison Service (state organizational unit) is in charge of 35 prisons and remand prisons managed by it, including institutions for the implementation of secure detention, the Secondary Vocational School and the Academy of the Prison Service of the Czech Republic.

In terms of contributory organizations, the MoJ has established and financially supports three contributory organizations, these are Prison Service Sanatoria.

⁷⁰ In the Capital City Prague, the analogical courts are called **area courts** (*obvodní soudy*), in Brno, they are called **municipal courts**.

⁷¹ For more comprehensive and detailed information on the structure and organization of courts in the Czech Republic see e.g. the [European e-Justice Portal](#).

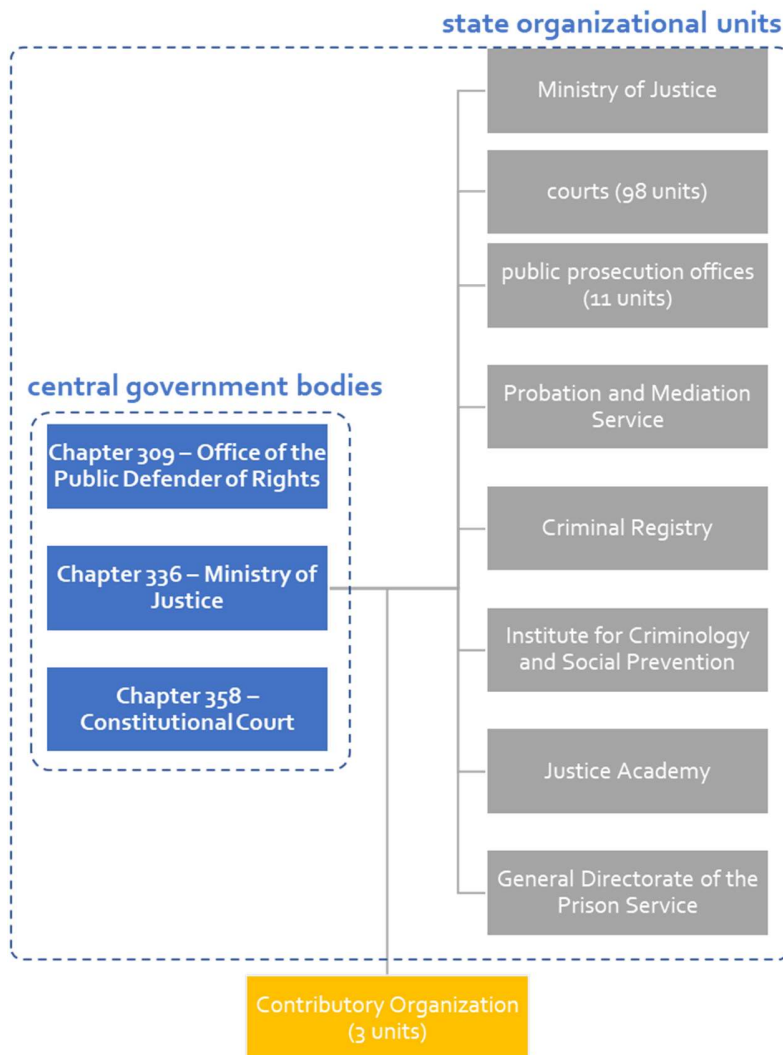


Figure 14 Diagram of the justice domain budgetary framework

Detailed budget proposals and final account of the MoJ and the Constitutional Court are discussed by the **constitutional-legal committee**. Detailed discussion on the budget proposal and final account of the chapter of the Office of the Public Defender of Rights is ordered to the **petition committee** of the Chamber of Deputies. However, the domain of justice has a special status in democratic countries as the principle of separation of powers puts judiciary on an equal footing with executive and legislative branches.⁷² In order to preserve the separation of legislative, judicial and executive powers, basic indicators of seven chapters independent of the cabinet are proposed

⁷² The judiciary branch is supposed to ensure the application of law in society and to oversee the fulfillment of the rule of law in the country, for which it is essential to secure its independence on the two other branches.

by the budget committee, two of them being the chapters of Constitutional Court and the Office of the Public Defender of Rights.⁷³

The share of the three respective chapters on the total expenditures of the state budget amounts less than two per cent (1,73 % in 2022), whereas the major part constitutes mandatory expenditures.

Education

The education system of the Czech Republic covers variety of school institutions from nursery schools through all the stages of general education (elementary and upper secondary, grammar, and high schools), as well as specialized education (conservatories, vocational schools, tertiary professional schools, and authorized language schools), extracurricular educations (basic art schools and school facilities), to higher education institutions.⁷⁴

The education system has undergone significant changes throughout the three decades of the existence of the modern Czech Republic, mostly focused on decentralization and disestablishment of the original structures. **The Ministry of Education, Youth and Sports (MEdu)** retained powers to create policies and strategies, while *powers to establish schools and other school facilities and to administer them are in most cases exercised by regions and municipalities*. While in the central government subsector, there is less than one hundred state organizational units categorized as institutions with educational purpose,⁷⁵ on the sub-central level, there is more than eight thousand educational facilities.

Public schools and other school facilities obtain funds from the state budget and from the budgets of territorial administrative units, they can also acquire some funds through their economic activities and participation in international programs.

The educational system comprises two major branches: so-called “*regional education*”, i.e., pre-primary, basic, upper secondary and tertiary professional education;⁷⁶ and *higher education*.

⁷³ Put simply, once the overall size of the budget for those chapters are proposed by the budgetary committee, the cabinet can no longer change those indicators and it is obliged to include in the draft state budget.

⁷⁴ Except higher education institutions, all the education institutions and facilities are governed by the Act No. 561/2004 Coll., on Pre-School, Primary, Secondary, Higher Vocational and Other Education (Education Act). Higher Education Institutions are governed by the Act No. 111/1998 Coll., on Universities and Amendments to Other Acts (Act on Universities)

⁷⁵ Founded as state organizational units by various ministries, not only the MEdu.

⁷⁶ Regardless the founder of the school, be it municipality, region, state (Ministry), or non-governmental entity, all the schools in this branch are considered to belong to the „regional education” segment.

In the regional education branch, direct expenditures of all the educational facilities are covered by the MEdu that allocates budget that is provided to them in a form of transfers. Direct expenditures include:

- (i) **salaries**, wages, reimbursements and related costs (i.e., deductions for social insurance and health insurance and other costs which follow from labor law relations, etc.);
- (ii) reimbursements for the **members of the examination board** for final examination in vocational and high schools;
- (iii) costs for **teaching aids and textbooks** (if these are provided to pupils free of charge);
- (iv) **other direct costs** connected with education, i.e., further courses for teachers and education staff and activities connected with the school development and quality of education.

Other costs in the “regional” schools, both running costs and investment expenditures, are covered by a respective organizing body (i.e., the founder of the facility). In the Czech Republic, those can be: territorial self-government units (*public schools*), the MEdu (*state schools*), churches (*denominational schools*) and other private bodies (*private schools*).

With respect to the MEdu budget chapter, its total budget represents *around one eighth of total state budget*, major share of the chapter’s expenditures being the expenditures on regional education and directly managed organizations – this part constitutes around 10 % of the state budget in total.

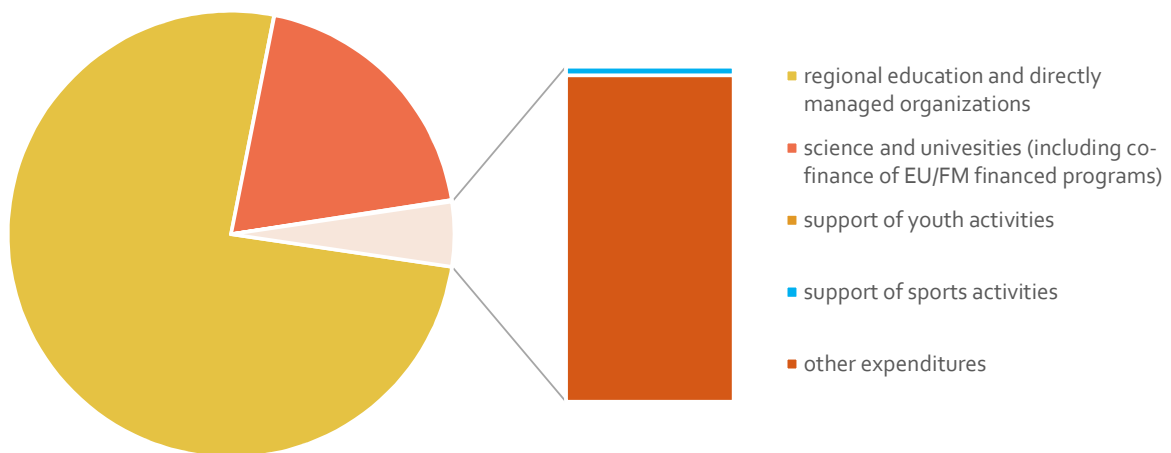


Figure 15 Composition of expenditure categories of the MEdu

As mentioned, MEdu itself is not the founder of a significant number of schools and other educational facilities. In terms of the organizational units of the state, the MEdu manages only the

Czech School Inspection and VICTORIA University Sports Center and is the founder of 75 state contributory organizations.⁷⁷

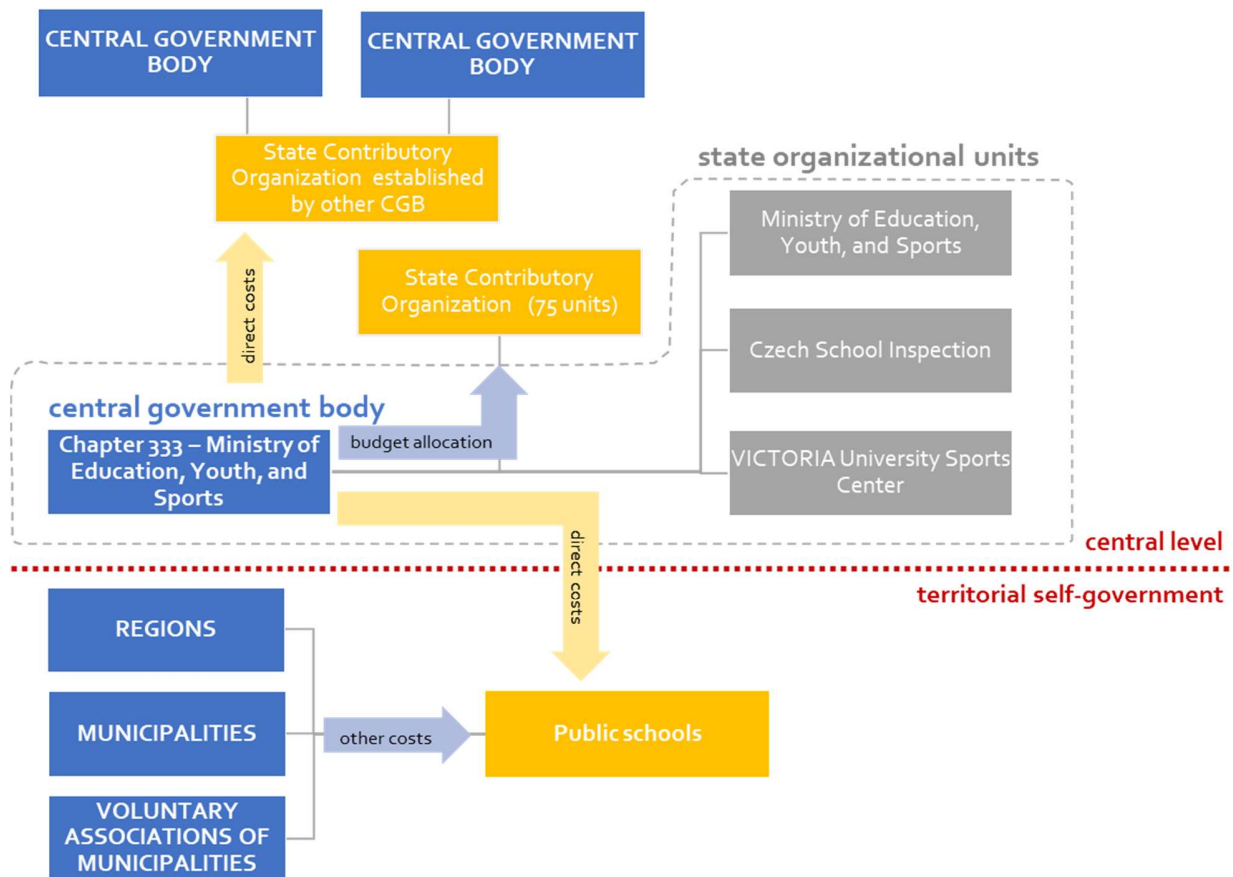


Figure 16 Diagram of the regional education budgetary flows

Public higher education institutions are established by special law and enjoy a high level of autonomy. There are twenty-six public universities in the Czech Republic, two state universities, thirty private universities, and also eighteen branches of foreign universities,⁷⁸ operations of all of them being regulated by the Act on Universities. The Ministry of Education allocates some funding for them and carries out supervisory functions.

Tuition fees are not common on public universities in the Czech Republic, especially in educational programs taught in the Czech language. Tuition fees are usually charged for English

⁷⁷ These include maternity, elementary, and high schools for hearing or visually impaired, handicapped, and medically disadvantaged children, educational and diagnostic institutes and children's homes (with and without school); conservatories, vocational schools, schools for foreigners, etc., and a few culturally oriented institutions.

⁷⁸ See Source: <https://www.msmt.cz/vzdelavani/vysoke-skolstvi/prehled-vysokych-skol-v-cr-3>.

taught courses and programs. The exact fee structure and amount vary among universities and programs. Most of the universities offer tuition waivers or reduced fees based on academic merit or socio-economic status.

Public universities often receive research grants from government agencies, the European Union, and other funding bodies. These grants support scientific research projects conducted by university faculty and students. Research grants play a vital role in advancing knowledge, fostering innovation, and attracting talented researchers to public universities.

Social Security

In the Czech Republic, the social security sector is primarily funded through contributions from employees, employers, and the government. Employees (as well as self-employees) contribute through payroll deductions from their wages, salaries, or profit. Simultaneously, employers are also obliged to contribute for their employees (on top of the employees' contributions), based on a percentage of the employee's income. The Czech government provides additional funding to the social security system in order to supplement the funds generated through payroll contributions.⁷⁹

The contributions are then relocated into various funds, such as pension insurance fund, sickness insurance fund, and the employment policy fund,⁸⁰ those funds are in the administrative power of the Ministry of Labor and Social Affairs of the Czech Republic (Ministry of Labor, MLSA)

The Ministry of Labor is responsible for social policy (e.g., people with disabilities, social services, social benefits, family policy), social security (e.g., pensions, sickness insurance), employment (e.g., labor market, employment support, employment of foreigners), labor legislation, occupational safety and health, equal opportunities of women and men, European Social Fund and other social or labor related issues.⁸¹ The MLSA provides methodological guidance as well as budget allocation for organizational units of the state in its scope, these are:

- (i) **Czech Social Security Administration (CSSA):** the CSSA consists of a general directorate, 7 territorial offices, and 77 district offices.
- (ii) **Labor Office of the Czech Republic:**⁸² the Labor Office consists of a general directorate, and 14 organizational units – regional branches (including a branch for the capital city of Prague). Regional branches run so-called Contact Workplaces, organizational units

⁷⁹ The social security system in the Czech Republic may also receive additional revenues from other sources. These can include income from investments made by social security reserve funds, penalties, fines, and certain fees related to social security administration.

⁸⁰ Those funds are rather operational funds administered by central government body, they are not extrabudgetary funds established by their own law.

⁸¹ <https://www.mpsv.cz/web/en/>

⁸² <https://www.uradprace.cz/>

- of regional branches, which can be detached or dislocated territorial workplaces, or even mobile workplace. There are 209 contact workplaces.
- (iii) **State Labor Inspection Office:** The State Labor Inspection Office is also in charge of 8 Regional Labour Inspectorates that are public administration bodies without legal subjectivity established by a special law.⁸³
 - (iv) the Office for International Legal Protection of Children.

In terms of contributory organizations, the MLSA runs 5 Social Care Homes for children and adults with physical or mental disabilities. The MLSA also supervises three Government-funded organizations: the Research Institute for Labor and Social Affairs, the Institute for Occupational Safety Education and the Occupational Safety Research Institute.

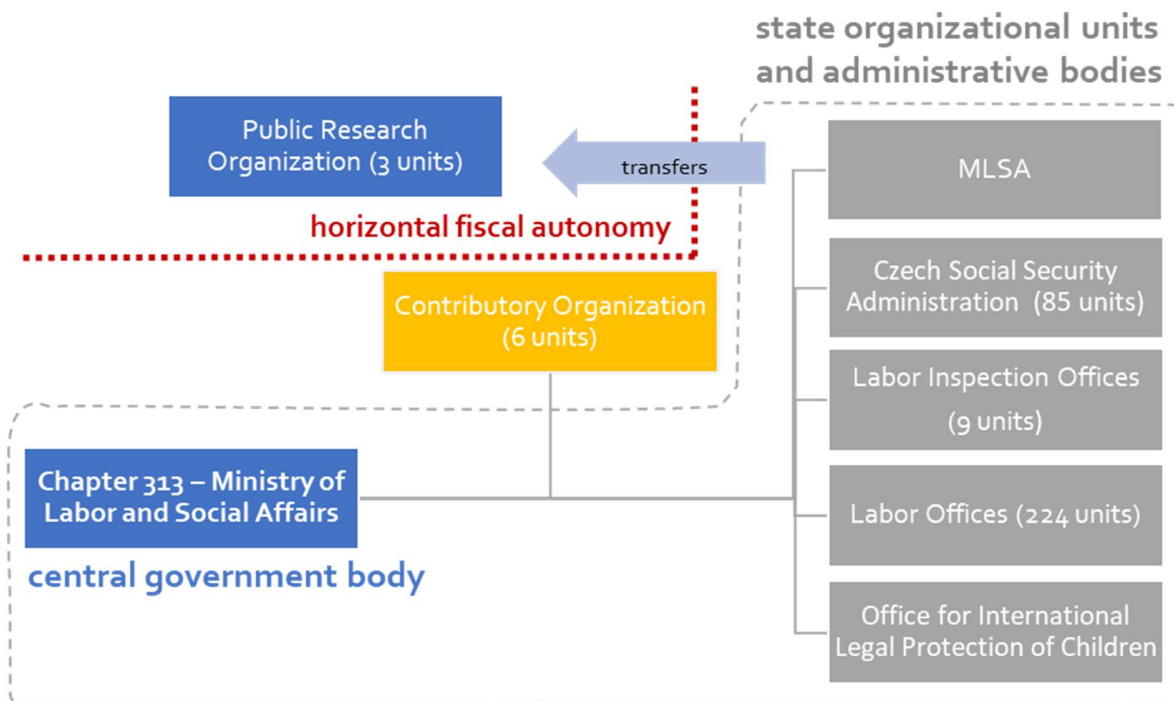


Figure 17 Diagram of the social security domain budgetary framework

⁸³ The Act No. 251/2005 Coll., on Labor Inspection. <https://www.zakonyprolidi.cz/cs/2005-251>

Agriculture Sectors

The agriculture sector in the Czech Republic is financed through various sources, including both public and private funding. The Czech government allocates funds from the state budget through the Chapter of Ministry of Agriculture (MoA).

The MoA is the central authority of the state administration for:

- (i) agriculture, with the exception of the protection of the agricultural land fund,
- (ii) for water management, with the exception of the protection of natural water accumulation, the protection of water resources and the protection of surface and underground water quality,
- (iii) for the food industry,
- (iv) for the state administration of forests, hunting and fishing, with the exception of the territory of national parks.
- (v) for commodity exchanges and trade in goods originating from agricultural and forestry production, including products resulting from their processing,
- (vi) for the matters of veterinary care, phytosanitary care, food care, care for the protection of animals against cruelty and for the protection of rights to new plant varieties and animal breeds.

Moreover, the government encourages farmers to protect themselves against various risks (natural disasters, crop failures, livestock diseases, etc.) by offering agricultural insurance programs. These programs are often subsidized or supported by the government to make them more affordable for farmers.

The MoA manages *seven organizational units of the state*:⁸⁴

- (i) **the State Agricultural and Food Inspection:** the Inspection supervises the safety, quality and proper labeling of food and is a controlling administrative body in that area. The Inspection consists of a general directorate and 7 territorial offices (regional inspectorates);
- (ii) **the State Veterinary Administration of the Czech Republic:** the Veterinary Administration consists of a general directorate (State Veterinary Administration) and 14 regional branches (Regional Veterinary Administration Offices);
- (iii) **the Central Agricultural Inspection and Testing Institute;**
- (iv) **the Czech Breeding Inspection,**
- (v) **the State Land Office;** and
- (vi) **the Institute for State Control of Veterinary Biopreparations and Medicines**

⁸⁴ <https://eagri.cz/public/web/mze/ministerstvo-zemedelstvi/o-ministerstvu/podrizene-organizace/>

- (vii) the **Institute for Forest Management**: the Institute is composed of 9 units – the headquarters and 8 territorial branches.

The MoA manages *eleven contributory organizations*: two research organizations (Czech Academy of Agricultural Sciences and Institute of Agricultural Economics and Information), five agriculture organizations (State Veterinary Institute Jihlava, Olomouc, and Prague and Land Stud Farms in Písek and Tlumačov), two cultural institutions (National Stud Kladruby na Labem and National Agricultural Museum), one maternity school and one accommodation and catering facility.

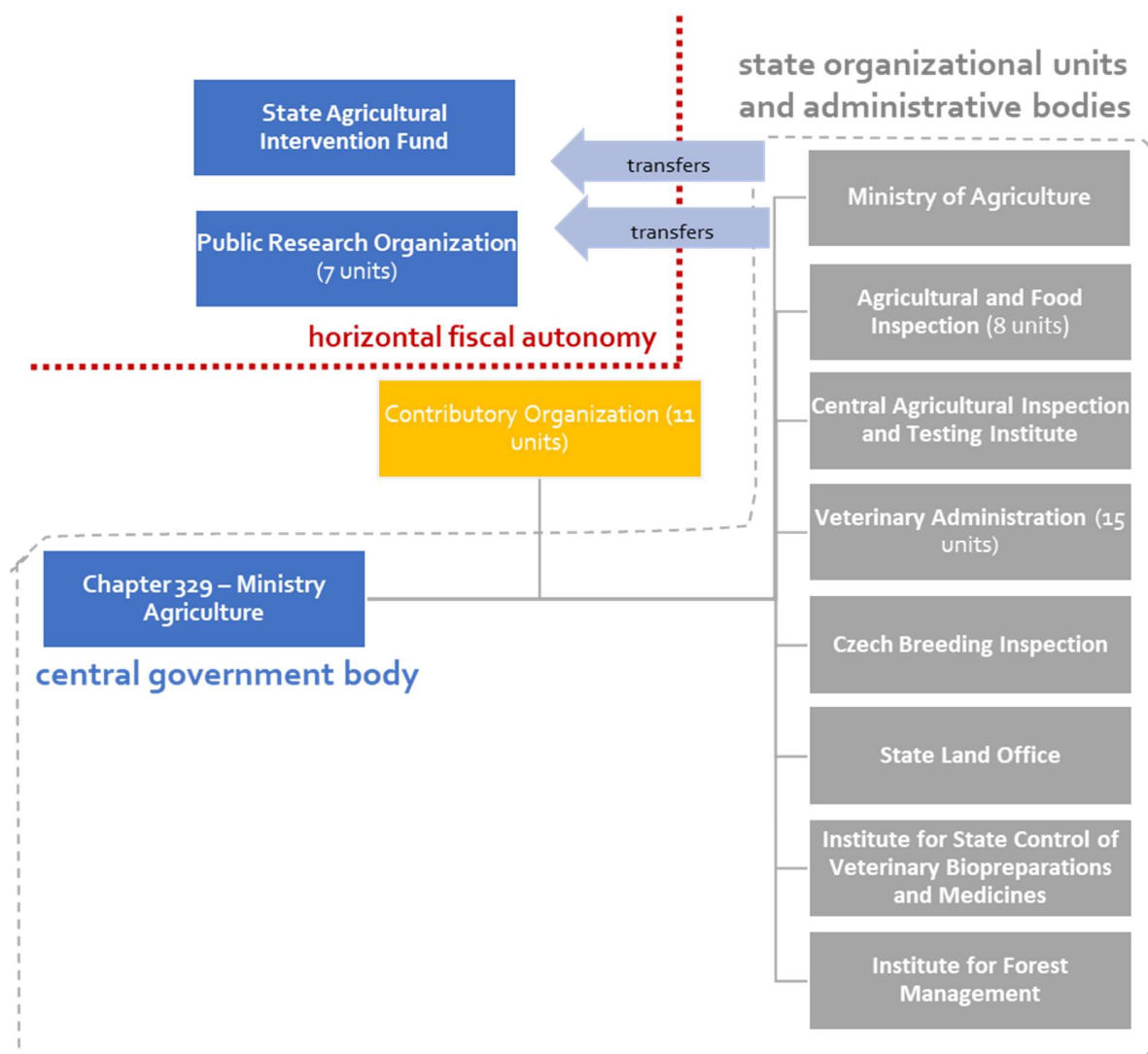


Figure 18 Diagram of the budgetary framework of the agriculture domain

There are eight state/national enterprises and three joint-stock companies established by the MoA. The MoA is also a founder of and exercise supervision over seven public research institutions and two funds: Viticulture fund and State Agricultural Intervention Fund.

The agriculture sector is also funded significantly from the EU funding sources through the Common Agricultural Policy (CAP). The CAP provides direct payments to farmers, supports rural development programs, and promotes sustainable farming practices. These funds are allocated through the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD).

The managing and administrative authority for distribution European and national funds is the **State Agricultural Intervention Fund (SAIF)**, an extrabudgetary fund established by a special law.⁸⁵ The funds is an accredited payment agency – an intermediary of financial support from the European Union and national sources. Within the framework of the Common Agricultural Policy, three principles are applied in the EU – a common market for agricultural products at common prices, favoring production from Union countries at the expense of external competition, and financial solidarity - financing from a common fund to which everyone contributes. The mainstay of the financial support provided are direct payments paid using a simplified system, i.e., per hectare of farmed area.

⁸⁵ Act No. 256/2000 Coll., on the State Agricultural Intervention Fund as amended.

3 Fiscal Transparency and Related Public Communication Practices

3.1 Fiscal and Budgetary Transparency

The Czech Republic has made efforts to improve its fiscal transparency by implementing various measures to enhance the availability and quality of fiscal information, as well as to strengthen public oversight and accountability.⁸⁶

The budgetary rules contribute to higher transparency and accountability of Czech fiscal activities by containing provisions:

- (i) requiring a medium-term fiscal framework and medium-term budget forecasts;
- (ii) limiting the power of government to change the budget after parliamentary approval;
- (iii) improving monitoring and reporting, including of information on guarantees, tax arrears, equity holdings, and the use of appropriate methods of asset valuation; and
- (iv) limiting spending from unanticipated revenue.

Similarly, the rules for budgetary responsibility⁸⁷ finally transposing long overdue EU legislative in fiscal responsibility of member states have introduced:

- (i) preventive measures to avoid excessive indebtedness of public budgets and contribute to the long-term sustainability of the Czech Republic's public finances, at all territorial levels and the state level;
- (ii) the establishment of Independent Fiscal Institution (i.e. Czech Fiscal Council);
- (iii) accent on the compliance with principles of transparency, efficiency, and economy while managing public funds;
- (iv) duty to elaborate and publish profound macroeconomic forecasts by Ministry of Finance;
- (v) legal framework on public access to information on fiscal indicators and statistics.

⁸⁶ In 1999, the International Monetary Fund (IMF) introduced the Code of Good Practices on Fiscal Transparency (amended in 2007, see source: IMF, 2007, and furthermore recently in 2019 as The Fiscal Transparency Code, see source: [IMF, 2019](#)), and subsequently elaborated Reports on the Observance of Standards and Codes (ROSC) for several member states that in case of the Czech Republic stated multiple area for further improvement (cf. source: IMF, 2000), in the consecutive 20+ years, the practice of the Czech Republic improved significantly. The most current improvement dating back to fiscal framework amendments in 2017, partly by translating EU fiscal rules into national legislation.

⁸⁷ Particularly Act No. 23/2017 Coll., on the rules of budgetary responsibility, Act No. 24/2017 Coll., which amends certain laws in connection with the adoption of legislation on budgetary responsibility, and Act No. 25/2017 Coll., on the collection of selected data for the purposes of monitoring and management of public finances.

Fiscal forecasting and budgeting, risk analysis and management

Fiscal forecasting and budgeting should provide a clear statement of the government's budgetary objectives and policy intentions, together with comprehensive, timely, credible projections of public finances. **Risk analysis and management** should ensure that risks to public finances are disclosed, analyzed, and managed, and that fiscal decision-making across the public sector is effectively coordinated.⁸⁸ Czech Government Bodies produce and publish comprehensive body of expert material on risk assessment and evaluation, as well as on fiscal predictions and forecasts. Most of the materials are available only in the Czech language on the webpages of the MF, eventually on the webpages of other Fiscal bodies.

| | |
|---|---|
| NERV's Statements | https://www.vlada.cz/cz/ppov/NERV/aktuality/ |
| The functioning of the Council is administrated by the Office of the Government that also published the outputs of the Council's work. The Statements are usually in the Czech language. | |
| CFC's Statements and Opinions | https://www.rozpocetovarada.cz/en/publications-category/statements-and-opinions/ |
| Pursuant the law on rules of budgetary responsibility, the Council monitors general government finances. As part of that work, it also strives to identify risks and threats that may have an adverse impact on public budget stability in the short, medium and long term. The Czech Fiscal Council has informed the public about its conclusions every quarter since September 2018. The opinions are available in both Czech and English language. | |
| Convergence program | https://www.mfcr.cz/cs/zahranicni-sektor/pristoupeni-cr-k-eurozone/konvergenncni-program |
| The Convergence Program is a fundamental strategic document prepared by the Ministry of Finance of the Czech Republic. The document specifies the basic summary fiscal data and the most significant planned measures with budget impact in the form of the government's medium-term fiscal strategy. | |
| Economic policy research work | https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/vyzkumne-prace-hospodarske-politiky |
| The Department of Financial Policy within the Ministry of Finance is responsible for the processing of macroeconomic and fiscal analyzes and predictions and for the preparation of documents relating to the implementation of economic policies with an emphasis on fiscal policy. The range of research works of the Ministry of Finance is divided into three series: research, discussion, and information reviews. | |
| Macroeconomic forecasts | https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroekonomicka-predikce |
| Macroeconomic forecasts are prepared by the Department of Economic Policy of the MF. The material includes 2 years predictions and, for some indicators, an outlook for another consecutive 2 years (all together 4 years span). The macroeconomic prediction is published 4 times a year (in January, April, August and November). | |
| Fiscal outlook | https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/fiskalni-vyhled |
| The fiscal outlook is processed annually (usually in November). As a rule, it includes a prediction for the current year and the following year, and for some indicators, an outlook for the next 2 years. | |
| Budget Strategy | https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie |

⁸⁸ Cit. source: IMF, 2023.

The budget strategy of the sector of public institutions of the Czech Republic is prepared by the Ministry of Finance on the basis of Act No. 23/2017 Coll., on the rules of budgetary responsibility.

State Debt Risk Management Strategy

<https://www.mfcr.cz/cs/verejny-sektor/rizeni-statniho-dluhu/publikace/strategie-financovani-a-rizeni-statniho->

The currently set starting limits and targets for the individual monitored risk indicators of the state debt portfolio for the medium term are regularly published by the Department of State Debt and Financial Asset Management as part of the regular publication Strategy for Financing and Management of the State Debt of the Czech Republic.

Fiscal transparency focuses on the *broader picture* of how public resources are generated, allocated, and used, it encompasses the transparency of the government's entire fiscal framework, including both the budgetary and non-budgetary aspects of public finances. **Budgetary transparency**, on the other hand, focuses specifically on the transparency of the government's budgetary processes, i. e. the extent to which information on the government's budgets are made available to the public in a comprehensive, accessible, and understandable manner.

In terms of *budget preparations and acceptance process*, *the major source of information for public is the web page of the Chamber of Deputies*.

- **Committee meetings:** With the exception of the meetings of Mandate and Immunity Committee (which is never public) and the Organizational Committee (which is not public by default), all the other committees' meetings are open for the public. The Chamber of Deputies publishes semestrial timetable of weekly agenda overview where there is always indicated what type of week within the parliamentary cycle it is (e.g., week of committees' meetings, week of plenary session, etc.), also a particular week can be chosen (and clicked on for further information) in order to see a timetable of concrete committee meetings and other events (seminars, round tables, etc.) can be found. All the committees also have their sub-page on the web of the Chamber of Deputies (CHoD), where there are, i. a., all invitations for upcoming (and passed) committee meetings published. Some committees even enable live stream of the meeting.
- **Parliamentary Materials:** On the CHoD webpage, all sorts of written documents (draft laws, international treaties, budgets, written interpellations, and other reports are published in the section called Parliamentary Materials ("*Sněmovní tisky*"). In the sub-section "budgets", all the draft and passed laws can be found including annexes that are part of the state budget proposal. The structure of documents available for the State Budget Act Proposal for the 2023 is as such:⁸⁹
 - *The Bill (budget proposal) Including the Explanatory Memorandum*

⁸⁹ Praliamentary Material 315/0. <https://www.psp.cz/sqw/text/tiskt.sqw?O=9&CT=315&CT1=0>

- *Annex No. 1: Total Balance of Incomes and Expenditures*
- *Annex No. 2: General Overview of State Budget Income by Chapters*
- *Annex No. 3: General Overview of State Budget Expenditures by Chapters*
- *Annex No. 4: Overview of Indicators per Chapters*
- *Annex No. 5: Financial Relations of the State Budget to Regional Budgets*
- *Annex No. 6: Financial Relations of the State Budget to Municipal Budgets in Totals by Individual Regions*
- *Annex No. 7: Financial Relations of the State Budget to the Budget of the Capital City of Prague*
- *Annex No. 8: Method for Determination of the Amount of the Allowance for the Performance of State Administration by Individual Municipalities (with the Exception of the Capital City of Prague)*
- *Annex No. 9: The List of Donations from the State Budget*
- *Annex No. 10: Explanatory Memorandum*
- *Documentary Material, Part No. 1 (Cover)*
- *Documentary Material, Part No. 2 (Macroeconomics and Fiscal Politics)*
- *Documentary Material, Part No. 3 (Narrative Report on the Draft Law on the State Budget)*
- *Documentary Material, Part No. 4 (Tables)*
- *Documentary Material, Part No. 5 (The Chapters' Income and Expenses Structure by sector)*
- *Documentary Material, Part No. 6 (The Expenses Structure Administrated by the EDS/SMVS Informational Program)*
- *Documentary Material, Part No. 7 (Report on Anticipated Development of State Assets and Liabilities)*
- *Documentary Material, Part No. 8 (Budgets of Sub-Central Governments)*
- **Plenary sessions:** Plenary meetings of the Chamber of Deputies are public unless the Chamber itself decides otherwise. The agenda of each plenary session is approved by the Chamber of Deputies and published on the web. The sessions are usually live streamed and after the meeting ends, the voting record and steno protocol are also published.

| CHAMBER OF DEPUTIES | HTTPS://WWW.PSP.CZ/ |
|---|---|
| Plan of regular events | https://www.psp.cz/sqw/hp.sqw?k=200 |
| Parliamentary Materials: budgets | https://www.psp.cz/sqw/sntisk.sqw?o=9&F=R |
| State Budget Act Proposal Documentation | https://www.psp.cz/sqw/text/tiskt.sqw?O=9&CT=315&CT1=0 |
| Plenary Sessions: agenda, links to steno protocols and voting records | https://www.psp.cz/sqw/hp.sqw?k=1004 |
| Plenary Sessions: live stream | https://pspen.psp.cz/chamber-members/plenary/ |

Figure 19 Selected communication related links for the Chamber of Deputies (incl. the committees)

Fiscal monitoring and reporting

Fiscal reporting should offer relevant, comprehensive, timely, and reliable information on the government's financial position and performance.⁹⁰ The MF provides regular reports on fiscal performance, including monthly, quarterly, mid-term, and annual reports. These reports cover information on budget execution, public debt, and other key fiscal indicators. The data are in standardized format in accordance with the European System of National and Regional Accounts (ESA 2010)⁹¹ and the European Statistics Code of Practice.⁹²

At the beginning of every fiscal year, the MF publishes *release calendar*,⁹³ that includes data on (i) what types of data (values), (ii) how often and when exactly, and (iii) from what source⁹⁴ are going to be released.

3.2 Budget Related Public Communication Practices

Budget-related communication practices in the Czech general government sector involve various activities aimed at ensuring transparency, accountability, and effective communication of budgetary information. As presented in the previous chapter, several publicly available comprehensive statistical data and information are at disposal, as well as expert statements, reviews and analyses.

Communication on Aggregated information

Open Budget Survey points out insufficiency in terms of more simplistic materials, such as Citizens Budget.⁹⁵ MF annually publishes a an easy to read brochure called *State Budget at a Glance* (*Státní rozpočet v kostce*), that covers major features of the state budget for the upcoming year.⁹⁶ The brochure covers basic information on state revenues, expenditures, debt, as well as state financial relations towards territorial government and other budgetary autonomous entities. The brochure also gives concise and brief description of budgetary processes as well as interpretation of major indicators regarding the state budget and fiscal situation.



⁹⁰ Source: IMF, 2023.

⁹¹ <https://ec.europa.eu/eurostat/web/esa-2010>

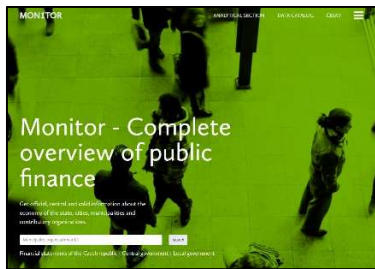
⁹² <https://ec.europa.eu/eurostat/web/quality/european-quality-standards/european-statistics-code-of-practice>

⁹³ <https://www.mfcr.cz/en/statistics/budgetary-frameworks-statistical-information/release-calendar/2023/release-calendar-49813>

⁹⁴ The Czech Statistical Office,

⁹⁵ "A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public." Cit. source: [OBI, 2021](#).

⁹⁶ Cf. source: [MF, 2022](#).



In terms of budget spending and spending monitoring, the MF has developed an online application called *Monitor*, a specialized information portal which allows to public free entry to budget and accounting information from all levels of state administration and territorial autonomy. Presented information come from Integrated information system of Treasury and the Central Accounting Information System of State and they are updated

quarterly.⁹⁷

⁹⁷ <https://monitor.statnipokladna.cz/>

MINISTERSTVO FINANCÍ **Chosen Entity**

Úvod / Státní správa / Kapitola : Ministerstvo financí / Přehled

classification:

PŘEHLED

K 30.04.2023

období: 04. 2023

částky v: tisících

ORGANIZAČNÍ SLOŽKY STÁTU

K 30.04.2023

PŘÍSPĚVKOVÉ ORGANIZACE

K 30.04.2023

SUMÁŘE ÚČETNÍ ZÁVĚRKY

K 31.03.2023

PŘÍPRAVA ROZPOČTU

PRO ROK 2023

SCHVÁLENÝ ROZPOČET

PRO ROK 2023

PLNĚNÍ ROZPOČTU

K 30.04.2023

ZÁVAZNÉ UKAZATELE

K 30.04.2023

ZÁKLADNÍ UKAZATELE

PŘÍJMY

Schválený rozpočet (celorok):

6 201 068 tis. Kč

Skutečnost:

2 812 347 tis. Kč

VÝDAJE

Schválený rozpočet (celorok):

23 959 622 tis. Kč

Skutečnost:

6 011 521 tis. Kč

ROZKLIKÁVACÍ ROZPOČET

Interactive Budget:

Drop-down lists for category selection

Druhový pro výdaje Skutečnost

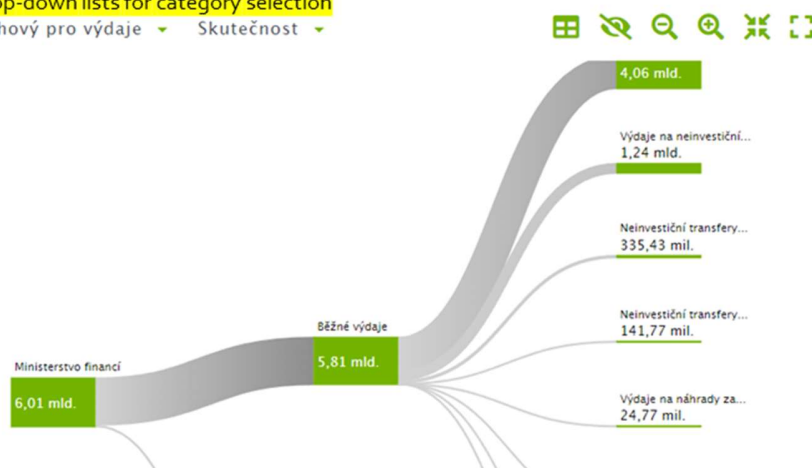


Figure 20 Screenshot of the application Monitor.

Similarly, several municipalities have joined an initiative called *Citivizor*: an open-source application, originally developed at the Ministry of Finance of the Czech Republic,⁹⁸ currently operated and further developed by a non-profit organization.⁹⁹ It brings together municipalities that are interested in the digitization of local governments and the implementation of open solutions in the operation of local authorities. The goal of Open Cities is primarily to help solve common problems with the digitization of municipalities and save their time and money through cooperation. The application enables citizens to monitor the spending of municipal budgets – in

⁹⁸ <https://cityvizor.cz/landing/>

⁹⁹ Otevřená města, z.s. (Open Cities, listed society). <https://www.otevrenamesta.cz/>

totals as well as per items. Moreover, the application is linked to the Contract Register, thus for each contract executed one can go directly to see the contract details.

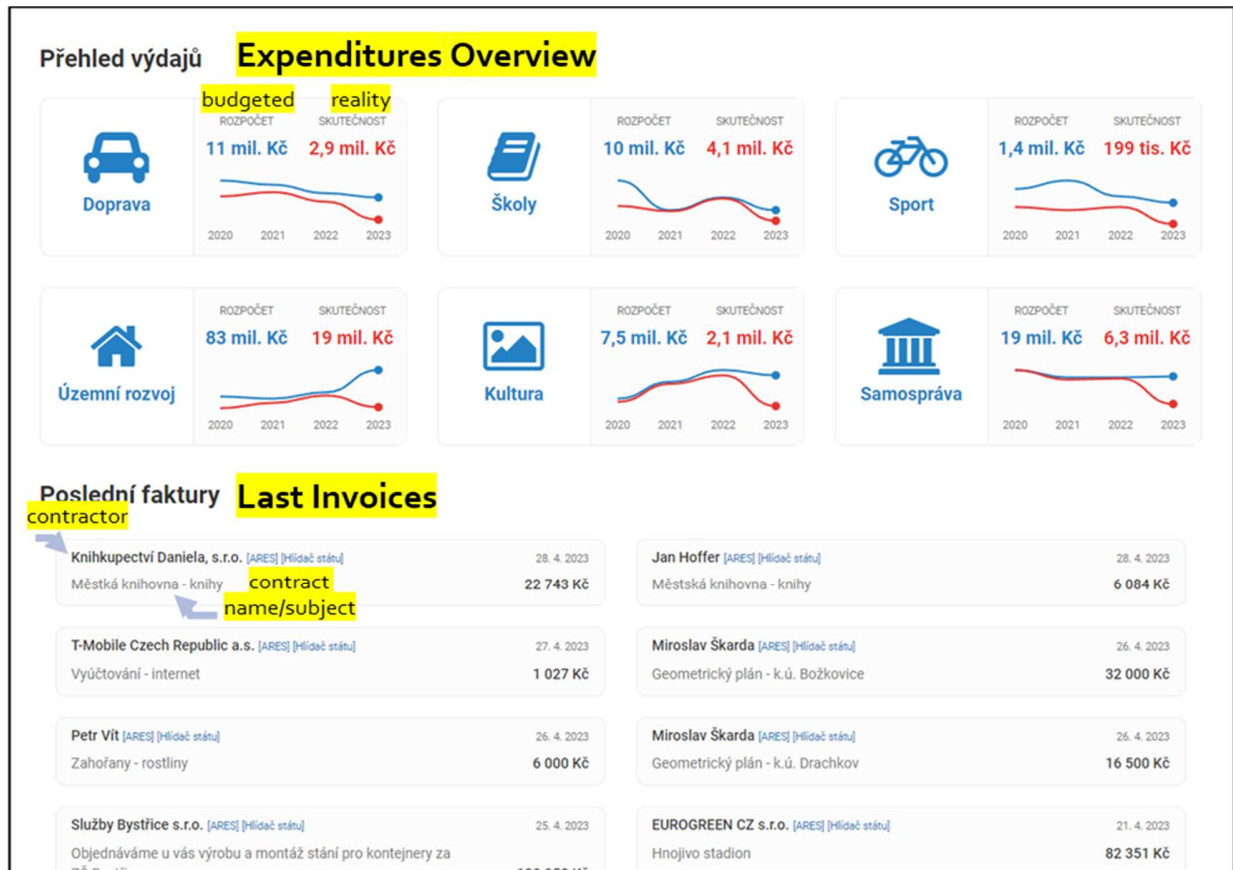


Figure 21 Screenshot of the application Cityvizor.

The Contract Register is another example of good practice in terms of information availability on public spending. It is a public administration information system operated by the Ministry of the Interior of the Czech Republic since July 1, 2016, in which public institutions, in accordance with law¹⁰⁰ publish private law contracts and contracts for the provision of subsidies or repayable financial assistance in the value of over CZK 50,000 excluding VAT. The effectiveness of the contracts is conditional on their publication in the register no later than 30 days after their conclusion.

Another centralized system concerning public finances that promotes greater transparency is the **Public Procurement Gazette** (*Věstník veřejných zakázek*).¹⁰¹ The portal ensures publication of the information required to be published by all contracting authorities listed in the Public Procurement Act. Any user (without prior registration) can search for a profile of a contracting

¹⁰⁰ Act 340/2015 Coll., on the Contract Register.

¹⁰¹ <https://vvz.nipez.cz/>

authority (by name, unique ID, or their official webpage) and they will find a list of procurement announcements (even in retrospect).

The screenshot shows the 'Vyhledat profil' (Search profile) page on the 'VĚSTNÍK VEŘEJNÝCH ZAKÁZEK' portal. The page features a search form with four input fields: 'Název zadavatele' (Contractor name), 'Název profilu' (Profile name), 'IČO' (Czech ID number), and 'URL adresa profilu' (Profile URL address). Below the form are 'HLEDAT' (Search) and 'VYMAZAT FILTR' (Clear filter) buttons. A table below the form displays search results with columns for 'EV. Č. FORMULÁŘE', 'EVIDENČNÍ ČÍSLO PROFILU', 'NÁZEV ZADAVATELE', 'IČO ZADAVATELE', and 'ADRESA PROFILU ZADAVATELE'. The first result is for 'Základní škola a Mateřská škola Dětmorovice, příspěvková organizace' with IČO 73184501 and a URL pointing to the profile page.

| EV. Č. FORMULÁŘE | EVIDENČNÍ ČÍSLO PROFILU | NÁZEV ZADAVATELE | IČO ZADAVATELE | ADRESA PROFILU ZADAVATELE |
|------------------------------|------------------------------|---|----------------|---|
| F2023-024023 | Z2023-024023 | Základní škola a Mateřská škola Dětmorovice, příspěvková organizace | 73184501 | https://www.vhodne-uverejneni.cz/profil/zakladni-skola-a-materska-skola-detmarovice |
| F2023-024023 | Z2023-024023 | Obec Hraničné | 00000000 | https://www.vhodne-uverejneni.cz/profil/obec-hranične |

Figure 22 Screenshot of the Public Procurement Gazette portal

Budget communication in the justice domain



The MoJ webpage is part of broader portal of Czech justice domain (www.justice.cz). The portal contains subpages/bookmarks for the ministry itself, for courts, public prosecution office, other organizational units, profession in justice, online services, career, and public procurement.

The dropdown list of the “Ministry” bookmark offers subsection “Economy of the Ministry” which presents:

- **final account of the budget chapter** (<https://justice.cz/web/msp/statni-zaverecny-ucet>) including detailed narrative report (.pdf) and annexes (.zip with Word, Excel and PDF documents);
- **approved budget of the chapter** (<https://justice.cz/web/msp/schvaleny-rozpocet>) containing Revenue and Expenditure Budget Indicators (.pdf) and Chapter budget with detailed breakdown by budget items (.xml)

- **link to MoJ's open data webpage** (<https://data.justice.cz/>) where information on the financial management of the ministry and other budgetary units of the respective chapter can be found including contracts and invoices.
- **public procurement information** (<https://justice.cz/web/msp/aktualni-verejne-zakazky>) that offers short descriptive information and links to state centralized portals and registers for public procurement (Contract Register and Public Procurement Gazette).
- **unnecessary property** (<https://justice.cz/web/msp/nepotrebnny-majetek1>) including link to the particular items on the of the Office For Government Representation in Property Affairs.

The Constitutional Court communicates its financial management and budget-related information in the section "Information for Public" (*Informace pro veřejnost*) (<https://www.usoud.cz/informace-pro-verejnost>):



- both **the final account of the chapter** and the **approved budget of the chapter** (<https://www.usoud.cz/rozpocet>) are part sub-section "Access to Information (*Přístup k informacím*), they are rather brief documents (.pdf) with 2–3 pages.
- more **interpretative report on chapter's budget** is included in the overall Annual Reports of the Court (<https://www.usoud.cz/rocenky>), along with information on the activities of the institution.
- **public procurement information** (<https://www.usoud.cz/verejne-zakazky>) provide internal regulations for public procurement and link to the centralized government PP portal.



The Office of the Public Defender of Rights (<https://www.ochrance.cz/>) publishes:

- **budget indicators and final account of the chapter** under the section "About Us" (<https://www.ochrance.cz/provoz/rozpocet-a-hospodareni/>), the former in a form of a simple build-in table on its webpage, the latter in a form short narrative report with tables (.pdf).
- **public procurement information** (<https://www.ochrance.cz/provoz/verejne-zakazky/>) where the list of past procurements published as well as a link to the centralized government PP portal.