

**HLAVNÍ MĚSTO PRAHA**

**AUDITOR'S REPORT ON THE RESULTS  
OF THE EXAMINATION  
OF THE OPERATIONS**

**FOR THE YEAR ENDED 31 DECEMBER 2011**

**HLAVNÍ MĚSTO PRAHA  
AUDITOR'S REPORT ON THE RESULTS  
OF THE EXAMINATION OF THE OPERATIONS  
TABLE OF CONTENTS**

---

**AUDIT REPORT**

**BALANCE SHEET**

**INCOME STATEMENT**

**NOTES**

**CASH FLOW STATEMENT**

**STATEMENT OF CHANGES IN EQUITY**

**STATEMENT OF INCOME, DISBURSEMENTS AND FINANCING**

**OPINION OF THE MAYOR OF THE CITY PRAGUE**

## Report on the Results of the Examination of Operations

Pursuant to Act No. 93/2009 Coll., on Auditors and Change in Certain Acts, as amended, Standard on Auditing No. 52, other relevant regulations issued by the Chamber of Auditors of the Czech Republic, according to provisions of Section 38 of Act No. 131/2000 Coll., on the City of Prague, as amended, and Section 10 of Act No. 420/2004 Coll., on the Examination of the Operations of Territorial Self-Governing Units and Voluntary Associations of Municipalities, as amended (hereinafter "Act No. 420/2004 Coll.")

### of the City of Prague

with its registered office at Mariánské náměstí 2, 110 01 Prague 1  
corporate ID: 00064581, tax ID: CZ00064581

for the period from 1 January 2011 to 31 December 2011

#### Person Responsible for the City of Prague:

Bohuslav Svoboda, Mayor

#### Audit Firm:

##### Deloitte Audit s.r.o.

Registered at Karolinská 654/2, 186 00 Prague 8 Karlín  
corporate ID: 49620592, tax ID: CZ49620592

#### Persons Performing the Examination of Operations:

Michal Petrman, Auditor  
Petra Kučerová, Audit Assistant  
Martina Smetanová, Audit Assistant

Another auditor, eight audit assistants and four specialists were involved in the examination of the operations of the City of Prague.

#### Location of the Examination of Operations:

Premises of the Metropolitan Authority

#### Timing of the Examination of Operations:

The partial examination of the operations of the City of Prague was conducted in the period between 3 and 14 October 2011. The final examination was conducted from 9 April 2012 to 11 May 2012.

## **I. SUBJECT OF THE EXAMINATION OF OPERATIONS**

According to Section 2 (1) of Act No. 420/2004 Coll., the subject of the examination is the information on the annual operations that are part of the closing account in accordance with Section 17 (2) and (3) of Act No. 250/2000 Coll. on Budgetary Rules for Territorial Budgets, as amended.

- a) Compliance with receipts and disbursements of the budget including monetary transactions relating to budget funds;
- b) Financial transactions relating to the creation and use of monetary funds;
- c) Expenses and income of business activities of the City;
- d) Monetary transactions relating to collective funds spent on the basis of a contract between two or more territorial units or based on a contract with other corporate entities or individuals;
- e) Financial transactions relating to liabilities according to legal regulations on accounting;
- f) Management and dealing with funds provided from the National Fund and other funds from abroad provided based on international contracts; and
- g) Settlement of financial relations to the state budget, budget of regions, budgets of municipalities, other budgets, state funds and other entities.

According to Section 2 (2) of Act No. 420/2004 Coll., the subject of the examination is also as follows:

- a) Dealing with and management of assets owned by the City;
- b) Dealing with and management of assets owned by the state and dealt with by the City;
- c) Assignment and implementation of public tenders, except for acts and procedures examined by the supervisory body according to Act No. 137/2006 Coll., on Public Tenders, as amended;
- d) Balances of receivables and payables and dealing with them;
- e) Guarantee for the liabilities of individuals and corporate entities;
- f) Pledge of movable and immovable assets in favour of third parties;
- g) Establishing of liens in respect of assets of the City; and
- h) Accounting books and records maintained by the City.

## **II. PERSPECTIVES OF THE EXAMINATION OF OPERATIONS**

The subject of examination according to Section 3 of Act No. 420/2004 Coll. (refer to Point I.) is reviewed from the following perspectives:

- a) Compliance with the obligations determined by special legal regulations;
- b) Compliance of the management of finances as compared to the budget;
- c) Adherence to the purpose of the provided subsidy or refundable borrowing and conditions of their use; and
- d) Factual and formal correctness of documents on examined transactions.

Legal regulations used in the examination of operations covering the above perspectives are listed in appendix A which forms an integral part of this report.

## **III. DEFINITION OF RESPONSIBILITIES**

The statutory body of the City of Prague is responsible for the operations which were the subject of our examination, and their presentation in the financial and accounting statements.

Our responsibility is to express a conclusion on the results of the examination of the operations based on the examination performed. We conducted the examination of the operations in compliance with Act No. 93/2009 Coll., on Auditors and Changes in Certain Acts, as amended, Standard on Auditing No. 52 and other relevant regulations issued by the Chamber of Auditors of the Czech Republic and provisions of Sections 2,3,10 and 17 (2) of Act No. 420/2004 Coll.

In accordance with these regulations, we are obliged to comply with the ethical standards and plan and examine the operations so that we obtain limited assurance as to whether the operations of the City comply with the viewpoints of the examination of operations (refer to Point II. of this report).

## **IV. SCOPE OF THE EXAMINATION**

For the purpose of examining the operations of the City, procedures were performed to obtain sufficient audit evidence. The scope of these procedures is lower than in engagements designed to provide adequate assurance and are applied by the auditor based on the professional judgement including the assessment of risks of significant (material) errors and deficiencies. In assessing these risks, the auditor takes into account the internal system of the City. The procedures applied include an examination performed on a test basis and taking into account the materiality of individual matters.

## V. CONCLUSION OF THE REPORT ON THE RESULT OF THE EXAMINATION OF OPERATIONS OF THE CITY

We note that the work on the financial statements for the year ended 31 December 2011 was being conducted when there were numerous methodological unclaritys due to legislative changes (updates of implementation regulations, Czech Accounting Standards, etc.). For this reason, it is possible that certain accounting treatments applied in 2011 will be considered differently following the clarification and issuance of officially applicable methodological guidance.

We note that the City of Prague made a one-off write-off of tangible and intangible fixed assets for the year ended 31 December 2011. This transaction had a non-recurring impact on the balance sheet items.

The conclusion of the report on the result of the examination of operations of the City was divided into two parts: conclusions of reports on the result of operations of the examination of individual boroughs of the City and conclusions of the report on the result of operations of the City itself.

### A. Conclusions of Reports on the Examination of Operations of Individual Boroughs:

In conducting the examination of the operations of the City of Prague, we took into account the findings, conclusions and results of the examination of the operations of the individual boroughs of the City of Prague as performed by external auditors, audit companies or the Controlling Activities department of the Metropolitan Authority in compliance with Section 38 of Act No. 131/2000 Coll., on the City of Prague.

The reports on the examinations of the operations of individual boroughs of the City of Prague are available at the Controlling Activities department of the Metropolitan Authority.

The following table shows the summary of conclusions from the examination of the operations in individual boroughs of the City of Prague:

	Borough	Examination performed by	Conclusion of the examination
1	Prague 1	Metropolitan Authority	Major and minor errors and deficiencies
2	Prague 2	OKCZ Organizační kancelář Cz, s.r.o.	No findings
3	Prague 3	HZ Consult s.r.o.	Minor errors and deficiencies
4	Prague 4	VALENTA- NOCAR, s.r.o.	Minor errors and deficiencies
5	Prague 5	NEXIA AP a.s.	Minor errors and deficiencies
6	Prague 6	Metropolitan Authority	Minor errors and deficiencies
7	Prague 7	BDO Audit s.r.o.	Minor errors and deficiencies
8	Prague 8	Metropolitan Authority	No findings
9	Prague 9	Diligens s.r.o.	No findings
10	Prague 10	ATLAS AUDIT s.r.o.	No findings
11	Prague 11	Metropolitan Authority	Minor errors and deficiencies
12	Prague 12	Metropolitan Authority	No findings
13	Prague 13	BDO Audit s.r.o.	No findings
14	Prague 14	Metropolitan Authority	Minor errors and deficiencies
15	Prague 15	HAYEK spol s.r.o. holding	Minor errors and deficiencies
16	Prague 16	Metropolitan Authority	Minor errors and deficiencies
17	Prague 17	Metropolitan Authority	Minor errors and deficiencies
18	Prague 18	VOX Cosult s.r.o.	Minor errors and deficiencies
19	Prague 19	BOHEMIA AUDIT s.r.o.	Minor errors and deficiencies
20	Prague 20	Metropolitan Authority	Minor errors and deficiencies
21	Prague 21	ATLAS Audit s.r.o.	Minor errors and deficiencies
22	Prague 22	Metropolitan Authority	Minor errors and deficiencies
23	Běchovice	Metropolitan Authority	Major and minor errors and deficiencies
24	Benice	Metropolitan Authority	No findings
25	Březiněves	Metropolitan Authority	No findings
26	Čakovice	Metropolitan Authority	No findings
27	Řáblice	Metropolitan Authority	Minor errors and deficiencies
28	Dolní Chabry	Metropolitan Authority	No findings
29	Dolní Měcholupy	Metropolitan Authority	Minor errors and deficiencies
30	Dolní Počernice	Metropolitan Authority	Minor errors and deficiencies
31	Dubeč	Metropolitan Authority	Minor errors and deficiencies
32	Klánovice	Metropolitan Authority	Minor errors and deficiencies
33	Koloděje	Metropolitan Authority	Minor errors and deficiencies
34	Kolovraty	M. Sosvorova - auditor	No findings
35	Královice	Metropolitan Authority	Minor errors and deficiencies
36	Křeslice	M. Sosvorova - auditor	Minor errors and deficiencies
37	Kunratice	Metropolitan Authority	Minor errors and deficiencies
38	Libuš	Metropolitan Authority	Minor errors and deficiencies
39	Lipence	Metropolitan Authority	Minor errors and deficiencies
40	Lochkov	Metropolitan Authority	Minor errors and deficiencies

The following table shows the summary of conclusions from the examination of the operations in individual boroughs of the City of Prague – continued:

Borough	Examination performed by	Conclusion of the examination
41 Lysolaje	GESTIO s.r.o.	No findings
42 Nebužice	Metropolitan Authority	Minor errors and deficiencies
43 Nedvězí	Metropolitan Authority	Major and minor errors and deficiencies
44 Petrovice	HAYEK spol. s r.o. holding	Minor errors and deficiencies
45 Přední Kopanina	Metropolitan Authority	No findings
46 Řeporyje	Metropolitan Authority	No findings
47 Satalice	Metropolitan Authority	Major and minor errors and deficiencies
48 Slivenec	Metropolitan Authority	Minor errors and deficiencies
49 Suchdol	Metropolitan Authority	Minor errors and deficiencies
50 Šeberov	Metropolitan Authority	Minor errors and deficiencies
51 Štěrboholy	Metropolitan Authority	Major and minor errors and deficiencies
52 Troja	Metropolitan Authority	No findings
53 Újezd	Metropolitan Authority	No findings
54 Velká Chuchle	Metropolitan Authority	No findings
55 Vinoř	Metropolitan Authority	Minor errors and deficiencies
56 Zbraslav	Metropolitan Authority	No findings
57 Zličín	Metropolitan Authority	No findings

#### Conclusions arising from the examination of the operations individual City boroughs:

The following major deficiencies in accordance with Section 10 (3) (c) of Act 420/2004 Coll. were identified in performing the examination of the operations of individual city boroughs. Other minor findings are set out in individual reports on the examination of the operations of individual City boroughs.

##### 1. Deficiencies involving the breach of budgetary discipline:

Deficiencies involving the breach of budgetary discipline were not identified in any boroughs.

##### 2. Deficiencies involving incompleteness, incorrectness or lack of clear supportability of the maintenance of accounting books and records:

Borough	Finding
Prague 1	<ul style="list-style-type: none"> <li>- Prague 1 did not account for the facts that are subject to accounting in the period to which they relate on an accrual basis.</li> <li>- The provided documentation on the inventory count of assets and liabilities did not clearly indicate whether the actual status corresponded to the accounting books and records.</li> <li>- Prague 1 did not verify whether the actual status corresponded to the information in the accounting books and records.</li> <li>- The identified inventory count differences were not recognised in the period for which the inventory count verifies the balance of assets and liabilities.</li> <li>- The accounting books and records were not correct as they were not kept in accordance with the Act on Accounting and other legal regulations.</li> <li>- The accounting books and records were kept in such a manner so that the financial statements give a true and fair view.</li> </ul>
Běchovice	<ul style="list-style-type: none"> <li>- The accounting books and records were not clearly supportable in accordance with Section 8 (4) of Act No. 563/1991 Coll., on Accounting, as amended, as certain accounting documents did not contain formal requirements for accounting documents specified by the provisions of Section 11 of the Act on Accounting, corrections of accounting records were not made in accordance with the provisions of Section 35 of this Act, certain accounting records were made in a manner that does not ensure their permanency and the borough did not prepare the inventory count of assets and liabilities reported in the financial statements for the year ended 31 December 2011 in accordance with the provisions of Sections 29 and 30 of Act No. 563/1991 Coll., on Accounting, as amended, (the borough did not record actual balances of assets and liabilities in inventory count lists and did not verify whether the actual balances of assets and liabilities correspond to the balances of assets and liabilities in the accounting books and records and did not account for inventory count differences).</li> <li>- The accounting books and records were not correct as they did not adhere to the provisions of Section 8 (2) of Act No. 563/1991 Coll., on Accounting, as amended, as the borough increased the income and receivables from business activities and thus reported the result of operations as of 31 December 2011 and the share of the borough in the income taxation of the City of Prague for the 2011 taxation period in an incorrect amount.</li> </ul>

Borough	Finding
	<ul style="list-style-type: none"> <li>- The accounting books and records were not complete according to the provisions of Section 8 (3) of Act No. 563/1991 Coll., on Accounting, as amended, as certain accounting transactions relating to long-term payables and acquisition costs of certain low value tangible and intangible fixed assets were not recognised.</li> <li>- The accounting books and records were not maintained in accordance with the provisions of Section 7 of Act No. 563/1991 Coll., on Accounting, as amended, which obliges entities to maintain the accounting books and records so that the financial statements prepared on their basis give a true and fair view of the subject of the accounting and financial situation of the entity.</li> </ul>
Nedvězí	<ul style="list-style-type: none"> <li>- The borough did not prepare the inventory count of assets and liabilities reported in the financial statements as of 31 December 2011 in accordance with the provisions of Sections 29 and 30 of Act No. 563/1991 Coll., on Accounting, as amended, as inventory count lists did not include the method used to identify actual balances, date of the start and completion of the inventory count, facts that could be used to clearly ascertain the identified assets and liabilities (parts of the inventory count item, inventory count identifiers) and the inventory count did not identify the actual balance of certain assets of the City of Prague.</li> <li>- The borough did not maintain the correct and supportable accounting books and records as the provisions against receivables past their due dates were recognised and accounted for in an incorrect amount based on insupportable accounting document and accounting transactions relating to the receipt and dispensing of cash equivalents were recognised based on insupportable accounting records.</li> </ul>
Satalice	<ul style="list-style-type: none"> <li>- The inventory count differences were not accounted for in the reporting period for which the inventory count verifies the balance of assets and liabilities.</li> <li>- Accounting documents were not prepared immediately after the identification of facts that they reflected so that the subject matter of each individual accounting transaction could be determined.</li> <li>- Accounting records were not prepared on a continuous basis.</li> <li>- Accounting books and records were not maintained in such a manner so that the financial statements prepared on their basis give a true and fair view.</li> <li>- The territorial unit used the accrual method of accounting incorrectly.</li> </ul>

### 3. Breach of obligations or breach of the remit of the territorial unit

Borough	Finding
Prague 1	<ul style="list-style-type: none"> <li>- The lease was not paid according to contractual arrangements, the borough did not exercise the contractually agreed and legal sanctions.</li> <li>- The borough did not monitor whether the debtors comply with their obligations in a timely and due manner and whether it is ensured that the payable was not statute barred and the rights from these obligations did not expire.</li> </ul>
Běchovice	<ul style="list-style-type: none"> <li>- In one case, the borough did not document the publication of the intention to lease assets of the Capital City of Prague, entrusted to the borough, according to the provisions of Section 36 of Act No. 131/2000 Coll., on the Capital City of Prague, as amended, and the lease contract did not include the clause under Section 43 of this act that would confirm that the statutory conditions were met.</li> </ul>
Nedvězí	<ul style="list-style-type: none"> <li>- When determining the salary tariff of a new employee, the borough did not document that it proceeded in accordance with Section 123 of Act No. 262/2006 Coll., the Labour Code, as amended.</li> </ul>
Satalice	<ul style="list-style-type: none"> <li>- The intention of the borough to lease immovable assets of the Capital City of Prague was not published in accordance with the legislation.</li> </ul>
Štěrboholy	<ul style="list-style-type: none"> <li>- In respect of the receipts and disbursements of the budget including cash transactions relating to budget funds according to provisions of Section 2 (1) a) – financial management of the territorial unit was not in accordance with the approved budget.</li> </ul>

### 4. Deficiencies involving the failure to remove deficiencies noted upon the partial examinations or upon the prior years' partial examination:

Deficiencies involving the failure to remove deficiencies noted upon the partial examinations or upon the prior years' partial examination were identified in the following boroughs: Prague 1, Běchovice.

## B. Conclusions from the examination of the operations of the City of Prague itself:

### I. Comments on the compliance of the operations with the perspectives of the examination of operations

During the examination of operations of the City, we made the following observations:

- *Account 042 – Tangible fixed assets under construction* includes assets that are already in use. These assets amount to approximately CZK 4,208,350 thousand (of which CZK 2,983,646 thousand is recorded at the OMI accounting centre).
- As of 31 December 2011, *accounts 021– buildings (sub-ledger accounts 118, 218, 318, 428, 528, 618, 628)* and *022 – individual movable assets and sets of movable assets (sub-ledger account 018)* included assets amounting to CZK 22,754,575 thousand without the inventory count number. These are assets that were transferred from OMI to the SVM accounting centre but SVM did not allocate any inventory count number to these assets. Given that the item of these fixed assets were not allocated an inventory count number, they were classified according to Appendix 1 to Czech Accounting Standard No. 708 and were not included in the relevant accounting depreciation groups, depreciation was recognised for these fixed assets in accordance with the applicable legislation as of 31 December 2011. Given the absence of the classification into depreciation groups, the amount of the depreciation and its impact on equity cannot be estimated.
- The ownership of a number of plots of land has not yet been registered in the books of the Real Estate Register. Restitution claims have been made for a number of plots of land. As of 31 December 2011, the value of the disputed plots of land was CZK 1,095,679 thousand. The City of Prague treats these assets as its own assets until a verdict of the court is issued. In the event that the court decides against the City of Prague, these assets will be reversed.
- The equity investment of the Capital City of Prague in Kongresové centrum Praha, a.s., Obecni dům, a.s., Rozvojové projekty Praha, a.s. and PRaK, a.s., in liquidation, is lower than the carrying value of equity investments of the Capital City of Prague in these entities reported in the balance sheet as of 31 December 2011. The Capital City of Prague recognised no provisions against these equity investments. The difference between the reported carrying value of these equity investments and the actual equity investment of individual entities is CZK 2,026,701 thousand.
- Receivables and payables of the Capital City of Prague in respect of DELTA CENTER a.s. in the aggregate amount of CZK 146,789 thousand and INCHEBA PRAHA spol. s r.o. in the amount of CZK 18,376 thousand (ie difference between the recognised receivable and payable confirmed by the company) was reported by the Capital City of Prague in accordance with valid supporting documentation (contract, amendments to the contract, etc). However, mutual receivables and payables of the Capital City of Prague and these entities were not reconciled as of 31 December 2011. Negotiations on disputable amounts are continuing.
- *Account 469 – Other long-term receivables* includes receivables from EUROCAST, a.s. from 1999 in the amount of CZK 173,252 thousand and INVESTIS HOLDING a.s. from 2005 in the amount of CZK 7,648 thousand for which no provisions were recognised in accordance with Section 65 of Regulation No. 410/2009 Coll., as amended.
- Pursuant to the resolution of the City Council no. 10/17 dated 3 November 2011, the Capital City of Prague acknowledges the payable to Dopravní podnik hl. m. Prahy, a.s., from the provable loss for 2009 in the amount of CZK 371,910 thousand. The Capital City of Prague concurrently records a receivable of CZK 267,981 thousand from this entity arising from the pre-financing of investments. Pursuant to the mutually agreed offset of these two items, the Capital City of Prague records a payable of CZK 103,930 thousand. However, this payable was not reported in payables as of 31 December 2011, it was reported only in contingent liabilities – off-balance sheet account 974 – *Long-term contingent liabilities arising from other contracts*.
- The financial settlement of the Capital City of Prague with ROPID for 2011 states that the total compensation for Dopravní podnik hl. m. Prahy, a. s. relating to the contract for public services in public railway and city bus transportation in the PID system amounts to CZK 245,661 thousand. This payable was subsequently decreased by CZK 11,377 thousand relating to the adjustment of costs in the compensation calculation. The resulting payable of the Capital City of Prague to ROPID or the Dopravní podnik hl. m. Prahy, a. s. amounts to CZK 234,284 thousand. However, this payable was not included in the payables of the Capital City of Prague as of 31 December 2011.



- Given the insufficient communication between the sections of the Metropolitan Authority, account 389 – *Estimated payables* as of 31 December 2011 is understated by no less than CZK 156,452 thousand, as it does not include estimated payables for services or work performed in 2011 which were not billed before 31 December 2011 and the relating invoices were recognised in 2012. These, for example, include the rental for the last quarter of 2011, waste collection, etc.
- Off-balance sheet account 974 – *Long-term contingent liabilities from other contracts* includes, similarly as in prior periods, CZK 124,047 thousand relating to loans from individuals or corporate entities - Pražské kanalizace a vodní toky s. p. This organisation does not exist anymore. The received information indicated that the City would be obliged to repay the loan if a repayment of the loan is requested. The City did not prepare a legal assessment of individual contracts. The balance sheet of the City as of 31 December 2011 does not include these contingent liabilities.
- As of 31 December 2011, the Capital City of Prague records a guarantee of CZK 124,732 thousand on off-balance sheet account 945 – *Received guarantees* which was not confirmed by the relevant bank in the "Bank Report for the Purposes of the Examination of Operations". For this reason, it is not obvious whether the received guarantee was valid or not as of 31 December.

Except for the matters referred to in the previous paragraphs, nothing has come to our attention based on our examination of the operations that would lead us to believe that the examined operations are not, in all material respects, in line with the perspectives of the examination of operations of the City of Prague as outlined in Point II. of this report.

## II. Comments regarding errors and deficiencies

Act No. 420/2004 Coll., on the Examination of Operations of Territorial Self-governing Units and Voluntary Association of Municipalities, as amended, requires that we provide the conclusion according to provisions of Section 10 (2) d) and (3) of the act in the report. This provision requires that our report on the examination of operations includes the statement as to whether the examination of operations identified errors and deficiencies and what was their nature regardless of their significance (materiality) and their relation to the Capital City of Prague as a whole.

In examining the operations of the City, we noted the following:

- a) Major errors and deficiencies according to the provisions of Section 10 (3) c) of Act No. 420/2004 Coll. consisting in incompleteness, incorrectness or lack of clear supportability of the accounting records and the failure to remove deficiencies identified in the partial examination or examinations for prior years.

Field	Finding
Fixed assets	<ul style="list-style-type: none"><li>- On <i>account 041 – Intangible fixed assets</i>, we identified items of CZK 43,587 thousand that were not included in the relevant asset account as of 31 December 2011 although they were used.</li> <li>- <i>Account 042 – Tangible fixed assets under construction</i> includes assets that are already in use. These tangible fixed assets amount to approximately CZK 4,208,350 thousand (of which CZK 2,983,646 thousand is recorded at the OMI accounting centre).  Given that these assets reported on accounts 041 and 042 were not classified to relevant asset accounts, and were not assigned the inventory count number, they were not classified according to Appendix 1 of Czech Accounting Standards no. 708 and were not classified in the relevant accounting depreciation groups, no depreciation was recognised for these fixed assets as of 31 December 2011 in accordance with the valid legislation. The amount of the depreciation and its impact on equity cannot be estimated.</li> <li>- As of 31 December 2011, <i>account 021 – buildings (sub-ledger accounts 118, 218, 318, 428, 528, 618, 628) and 022 – individual movable assets and sets of movable assets (sub-ledger account 018)</i> included assets of CZK 22,754,575 thousand without the inventory count number. These are assets that were transferred from the OMI division to the SVM division, but they were not allocated the inventory count number by the SVM division. Given that the items of these fixed assets were not allocated the inventory count number, they were not classified according to Appendix 1 to Czech Accounting Standard No. 708 and were not classified into the relevant accounting depreciation groups, no depreciation was recognised for these fixed assets as of 31 December 2011 in accordance with the applicable legislation. Given the absence of the classification and inclusion in the depreciation groups, the amount of depreciation and its impact on the equity cannot be estimated.</li> <li>- As of 31 December 2011, <i>account 021 – buildings</i> included items of assets intended for demolition of CZK 42,513 thousand (internal document 959 182). If these assets are not used for further investments of the Capital City of Prague in the future, it will be appropriate to recognise provisions against these assets, or at least provide them to the relevant bodies for depreciation for accounting purposes. If the assets will be used, then it is necessary to allocate the inventory count number, the relevant code according to the applicable classification and determine the depreciation period of these assets.</li> <li>- The net book value of land is recognised in expenses on a one-off basis. As of 31 December 2011, only the net book values of sold land were recognised for which the Assets Administration section issued a removal protocol. However, the protocol is issued with a delay. If the removal protocol of land sold in 2011 was issued in 2012, the net book value is recognised in expenses in 2012. For this reason, the understatement of expenses as of 31 December 2011 amounted to CZK 3,047 thousand on the selected sample. These included the following purchase contracts: KUP/58/63/018727/2010, KUP/83/02/002796/2011, KUP/83/02/002878/2011, KUP/83/02/002909/2011, KUP/83/02/002793/2011, KUP/83/02/001696/2011, KUP/83/02/002832/2011, KUP/83/02/002785/2011.</li> <li>- Plots of land of CZK 1,970 thousand intended for sale were identified in the accounting books and records that were not stated at fair value as of 31 December 2011. These included the following purchase contracts: KUP/58/83/016355/20090, KUP/83/52/002790/2011, KUP/83/52/002794/2011, KUP/83/02/002829/2011, KUP/83/02/002831/2011;</li></ul>

Field	Finding
<b>Non-current financial assets</b>	<ul style="list-style-type: none"> <li>- The ownership of numerous plots of land has not been recorded in the books of the Real Estate Register. Restitution claims were made for numerous plots of land. As of 31 December 2011, the volume of not yet settled land was CZK 1,095,679 thousand. The Capital City of Prague deals with these assets as with its own assets until the court issues a ruling. If the court issues a ruling to the disadvantage of the City of Prague, these assets will be derecognised.</li> </ul> <hr/> <ul style="list-style-type: none"> <li>- The equity investment of the Capital City of Prague in Kongresové centrum Praha, a.s., Obecní dům, a.s., Rozvojové projekty Praha, a.s. and PRaK, a.s., in liquidation, is lower than the carrying value of equity investments of the Capital City of Prague in these entities reported in the balance sheet as of 31 December 2011. The Capital City of Prague recognised no provisions against these equity investments. The difference between the reported carrying value of these equity investments and the actual equity investment of individual entities is CZK 2,026,701 thousand.</li> </ul>
<b>Short-term receivables</b>	<ul style="list-style-type: none"> <li>- Account 377 – <i>other short-term receivables</i>, document no. 910032/12 includes an amount of CZK 30,208 thousand – court custody includes the payment of the purchase price from contract no. KUP/21/04/003038/2005 (for the plot of land). The validity of the purchase contract is subject to a legal dispute. The contract is from 2005. The Capital City of Prague recognised no provision against this receivable in accordance with Section 65 of Regulation No. 410/2009 Coll., as amended. Concurrently, this receivable should be reported as part of long-term receivables.</li> <li>- Receivables and payables of the Capital City of Prague in respect of DELTA CENTER a.s. in the aggregate amount of CZK 146,789 thousand and INCHEBA PRAHA spol. s r.o. in the amount of CZK 18,376 thousand (ie difference between the recognised receivable and payable confirmed by the company) was reported by the Capital City of Prague in accordance with valid supporting documentation (contract, amendments to the contract, etc). However, mutual receivables and payables of the Capital City of Prague and these entities were not reconciled as of 31 December 2011. Negotiations on disputable amounts are continuing.</li> </ul>
<b>Long-term receivables</b>	<ul style="list-style-type: none"> <li>- Account 462 – <i>provided long-term returnable financial borrowings</i> includes the loan to Dopravní podnik hl. m. Prahy, a.s. in the amount of CZK 500,000 thousand. According to the concluded contract, it is a loan rather than a returnable financial borrowing. For this reason, the loan should be reported on account 067 – <i>Long-term loans</i>.</li> <li>- Account 469 – <i>other long-term receivables</i> includes receivables from EUROCAST, a.s. from 1999 of CZK 173,252 thousand and INVESTIS HOLDING a.s. from 2005 of CZK 7,648 thousand that were not provisioned in accordance with Section 65 of Regulation No. 410/2009 Coll., as amended.</li> </ul>
<b>Payables</b>	<ul style="list-style-type: none"> <li>- Pursuant to the resolution of the City Council no. 10/17 dated 3 November 2011, the Capital City of Prague acknowledges the payable to Dopravní podnik hl. m. Prahy, a.s., from the provable loss for 2009 in the amount of CZK 371,910 thousand. The Capital City of Prague concurrently records a receivable of CZK 267,981 thousand from this entity arising from the pre-financing of investments. Pursuant to the mutually agreed offset of these two items, the Capital City of Prague records a payable of CZK 103,930 thousand. However, this payable was not reported in payables as of 31 December 2011, it was reported only in contingent liabilities – off-balance sheet account 974 – <i>long-term contingent liabilities arising from other contracts</i>.</li> <li>- The financial settlement of the Capital City of Prague with ROPID for 2011 states that the total compensation for Dopravní podnik hl. m. Prahy, a. s. relating to the contract for public services in public railway and city bus transportation in the PID system amounts to CZK 245,661 thousand. This payable was subsequently decreased by CZK 11,377 thousand relating to the adjustment of costs in the compensation calculation. The resulting payable of the Capital City of Prague to ROPID or Dopravní podnik hl. m. Prahy, a. s. amounts to CZK 234,284 thousand. However, this payable was not included in the payables of the Capital City of Prague as of 31 December 2011.</li> </ul>

Field	Finding
Reserves	<ul style="list-style-type: none"> <li data-bbox="464 226 1394 409">- Given the insufficient communication between the sections of the Metropolitan Authority, account 389 – <i>estimated payables</i> as of 31 December 2011 is understated by no less than CZK 156,452 thousand, as it does not include estimated payables for services or work performed in 2011 which were not billed before 31 December 2011 and the relating invoices were recognised in 2012. These, for example, include the rental for the last quarter of 2011, waste collection, etc.</li> <li data-bbox="464 443 1394 604">- The City is involved in a series of legal disputes as a defendant. Given that the Legislative and Legal Section of the Metropolitan Authority does not have available the full list of all ongoing disputes against the Metropolitan Authority and the amount of the potential liability or the likelihood of a negative impact of these legal disputes cannot be determined with a reasonable degree of certainty, no reserve for legal disputes was recognised as of 31 December 2011.</li> <li data-bbox="464 638 1394 846">- In accordance with the internal rules of the Metropolitan Authority, the Internal Audit department is the place which should gather all copies of reports from inspections performed by external entities. However, the copies are actually not sent by the heads of sections to the Internal Audit department. For this reason, the City provides no assurance that the database of provided protocols is complete. Internal rules are not adhered to and the management of the City does not have available sufficient information for the recognition of reserves for potential risks arising from external inspections.</li> </ul>
Off-balance sheet accounts	<ul style="list-style-type: none"> <li data-bbox="464 880 1394 1099">- Off-balance sheet account 974 – <i>long-term contingent liabilities from other contracts</i> includes, similarly as in prior periods, CZK 124,047 thousand relating to loans from individuals or corporate entities - Pražské kanalizace a vodní toky s. p. This organisation does not exist anymore. The received information indicated that the City would be obliged to repay the loan if a repayment of the loan is requested. The City did not prepare a legal assessment of individual contracts. The balance sheet of the City as of 31 December 2011 does not include these contingent liabilities.</li> <li data-bbox="464 1133 1394 1205">- Despite repeated recommendations being made, the City does not have an internal regulation prepared to define the record-keeping and inventory counts of received or provided guarantees.</li> <li data-bbox="464 1238 1394 1373">- As of 31 December 2011, the Capital City of Prague records a guarantee of CZK 124,732 thousand on off-balance account 945 – <i>received guarantees</i> which was not confirmed by the relevant bank in the "Bank Report for the Purposes of the Examination of Operations". For this reason, it is not obvious whether the received guarantee was valid or not as of 31 December.</li> <li data-bbox="464 1406 1394 1592">- As of 31 December 2011, the off-balance sheet accounts of the Capital City of Prague did not include the list of pledged movable and immovable assets according to inventory count lists and sub-ledger accounts, or operating records, documented by the extract of the ownership title and loan contracts. For this reason, no indicator involving the share of the pledged assets in the aggregate assets was calculated and included in the Report on the Results of Examination of Operations.</li> <li data-bbox="464 1626 1394 1727">- Given the insufficient communication between sections of the Metropolitan Authority, the information on off-balance sheet accounts is not updated on a continuous basis. The balances reported as of 31 December 2011 are not necessarily correct.</li> </ul>

b) Errors and deficiencies that are not as material as those listed in Section 10 (3) c).

Field	Finding
Fixed assets	- During the detailed testing of depreciation of selected items of intangible and tangible fixed assets for accounting purposes, we noted that certain accounting centres of the Capital City of Prague (eg TSK, OMI, Metropolitan Authority) did not comply with the depreciation period determined in internal guideline no. 6 of the Metropolitan Authority. In certain groups of assets, the depreciation period was extended pursuant to the professional assessment of specific items of assets and shortened in other items of assets. The obtained information indicates that the depreciation period was adjusted subsequently based on an estimate of technical employees of individual accounting centres, however, this estimate was not included in guideline no. 6 of the Metropolitan Authority due to a lack of time.
Receivables - provisioning	- The provision against receivables relating to business activities of the Capital City of Prague is calculated by the accounting system using the methodology in accordance with the applicable legislation. In certain cases (primarily in partially settled receivables from DELTA CENTER a.s. and Horst, s.r.o.), the amount of the provision calculated by us and reflecting the original maturity date differs from the amount calculated by the accounting system.
Accruals and deferrals	- As of 31 December 2011, the Capital City of Prague did not accrue the interest income from term deposits in the accumulated amount of CZK 5,827 thousand due to the materiality determined by the internal guideline for accruals and deferrals in the amount of CZK 5,000 thousand per individual item rather on an accumulated basis.
Results of operations	- The Capital City of Prague uses separate accounting sets for principal and business activities. In order to strengthen the budget of the specific year, finances are transferred between these activities. In principal activities, the accounting transaction is recognised in income; in business activities, account 432 – <i>retained earnings, accumulated losses</i> is reduced by the identical amount. For this reason, the information on individual accounts of the 43x account group is not necessarily correct as the accounting transaction is reported on account 493 – <i>profit or loss for the period</i> in one activity and on account 432 – <i>retained earnings, accumulated losses</i> in another activity.
Reserves	- The Capital City of Prague has not prepared an internal guideline in respect of the recognition of reserves and recognises no reserves.
Off-balance sheet accounts	- Off-balance sheet account 974 – <i>long-term contingent liabilities from other contracts</i> includes the DOT/19/02/001083/2007 contract from 2007 relating to the activities of the Činoherní klub theatre between 2007 and 2010 in the amount of CZK 68,000 thousand. This is a contract for the provision of a special-purpose subsidy – grant which was to be used before 31 December 2010. Given that the grant was used in full, the contingent liability recorded on the off-balance sheet account is groundless.
Public contracts	- In the tested sample of 19 public contracts, the following formal mistakes were identified in 5 cases: <ul style="list-style-type: none"> <li>- The report includes an incorrect amount of the price according to the concluded Framework Contract for the Provision of Services no. DOH/40/02/002703/2011 dated 30 November 2011. The contract states the maximum acceptable and non-exceedable price of CZK 160,260,000, the report of the client states the price at CZK 160,000,000;</li> <li>- The client did not send the announcement on the result of the tender for publication within 48 days after the conclusion of a contract; and</li> <li>- The Client did not conclude the contract with the selected bidder within 15 days (in total, within 30 days from the resolution) if no objections have been made.</li> </ul>
Notes to the financial statements	- Notes to the financial statements prepared as of 31 December 2011 do not include narrative disclosures. The City sent the financial statements to the Central System of Accounting Information of the State (CSÚIS) according to applicable regulations and in a determined format. The notes without the narrative disclosures were received by the Central System of Accounting Information of the State without any objections. The Czech Finance Ministry did not ask for the narrative disclosures to be added; the City acts as one entity but it does not have available detailed information for individual boroughs which are independent accounting entities or technical equipment to add narrative disclosures for the City.

---

<b>Field</b>	<b>Finding</b>
<b>Inventory count of assets and liabilities</b>	- The final report on the inventory count as it was submitted did not comply with all requirements of Regulation no. 270/2010 Coll. on the inventory count of assets and liabilities, as amended. For this reason, we note that the inventory count of assets and liabilities as of 31 December 2011 may have not complied with Act No. 563/1991 Coll., on Accounting, Sections 29 and 30, as amended, and the Implementation Regulation No. 270/2010 Coll., as amended, as, for example, the inventory count of pledged movable and immovable assets of the City was not documented, contingent liabilities from other contracts of CZK 124,047 thousand relating to loans from individuals or corporate entities were not repeatedly analysed, etc.

---

The report on the result of the examination of operations does not include the Constructive Service Letter as this letter includes only recommendations relating to the observations listed in this report and potential observations relating to the internal control system.

### C. Summary of Potential Risks

Pursuant to the findings according to Section 10 (2) b) of Act No. 420/2004 Coll., as amended, we highlight for your attention the following potential risks that may have a negative impact of the operations of the City in the future:

Field	Finding
Fixed assets	<ul style="list-style-type: none"><li>- The ownership of a number of plots of land has not yet been registered in the books of the Real Estate Register. Restitution claims have been made for a number of plots of land. As of 31 December 2011, the value of the disputed plots of land was CZK 1,095,679 thousand. The City of Prague treats these assets as its own assets until a verdict of the court is issued. In the event that the court decides against the City of Prague, these assets will be reversed.</li><li>- Certain items of fixed assets in use were not classified as of 31 December 2011 and were not assigned the inventory count number according to Appendix 1 of Czech Accounting Standards no. 708 and were not classified into the relevant accounting depreciation groups, no depreciation was recognised for these fixed assets as of 31 December 2011 in accordance with the valid legislation. The amount of the depreciation and its impact on equity cannot be estimated.</li><li>- As of 31 December 2011, account 021 – <i>Buildings</i> includes asset items intended for demolition in the amount of CZK 42,513 thousand (internal document 959 182). If these assets are not used for further investment activities of the City in the future, it will be appropriate to recognise provisions against these assets or to provide these assets to the relevant bodies for depreciation for accounting purposes. If these assets are used, then it is necessary to allocate them inventory count numbers, relevant codes according to the applicable classification and determine the depreciation period.</li></ul>
Receivables	<ul style="list-style-type: none"><li>- As of 31 December 2011, the City recognised a provision against receivables in accordance with Regulation No. 410/2009 Coll., as amended. Although the provision was recognised, the reported value of certain receivables may be significantly higher than their actual value. Significant items against which the City did not recognise provisions include, for example, the receivable from Kalivoda a.s. from 2004 maintained on account 315 – <i>other receivables</i> from principal activities of CZK 49,988 thousand.</li></ul>
Derivatives and risk management	<ul style="list-style-type: none"><li>- Given the long-term funding of development projects in various currencies and types of interest rates, the City is exposed to currency and interest rate risks. These risks are hedged using standard and complex derivative transactions. The City is currently working to prepare the organisational and methodological infrastructure to facilitate the comprehensive assessment of all risks relating to these transactions, including their fair value measurement.<p>The City is additionally indirectly exposed to the risk arising from business companies where it is their sponsor or founder (eg Dopravní podnik hl. m. Prahy, akciová společnost, Kongresové centrum Praha, a.s., etc.) and where it assumes their risks either in the form of providing funding or by undertaking specific contractual arrangements. These risks include financial risks (setting of the type of interest on funding, currency risks arising from funding) and commodity risks (risk of an increase in the prices of oil and electricity) and operational (losses and costs arising from the failure of human resources, IT systems, damage to health and assets, etc.).</p><p>The CCP commissioned an independent advisor to prepare the risk management methodology so that it could be reflected in the preparation of short-term, mid-term and long-term cash flow plans.</p></li><li>- The City treats its derivatives as hedging derivatives. During the examination, we were provided with the documentation that did not fully met the principal conditions for this classification of derivatives determined by Section 60 of Regulation No. 410/2009 Coll.</li></ul>

Field	Finding
<b>Result of operations</b>	<ul style="list-style-type: none"> <li>- The total result of operations after tax (ie for principal and business activities) listed in the income statement significantly differs from the balance of receipts and disbursements which is provided in the Statement of receipts and disbursements. The income statement is, in accordance with methodological regulations effective for 2011, prepared on an accrual basis, where the expenses and income are reported in the period to which they relate on an accrual basis, while the Statement of receipts and disbursements "Statement for the assessment of the compliance with the budget" is prepared on a cash basis, ie actual receipts and disbursements. The closing account of the City for 2011 does not include the explanation why the economic results according to the income statement and the balance of receipts and disbursements significantly differ and there are not calculated items that cause the significant difference.</li> </ul>
<b>Reserves</b>	<ul style="list-style-type: none"> <li>- The City is involved in a series of legal disputes as a defendant. Given that the Legislative and Legal Section of the Metropolitan Authority does not have available the full list of all ongoing disputes against the Metropolitan Authority and the amount of the potential liability or the likelihood of a negative impact of these legal disputes cannot be determined with a reasonable degree of certainty, no reserve for legal disputes was recognised as of 31 December 2011.</li> <li>- In accordance with the internal rules of the Metropolitan Authority, the Internal Audit department is the place which should gather all copies of reports from inspections performed by external entities. However, the copies are actually not sent by the heads of sections to the Internal Audit department. For this reason, the City provides no assurance that the database of provided protocols is complete. Internal rules are not adhered to and the management of the City does not have available sufficient information for the recognition of reserves for potential risks.</li> </ul>



**D. The share of receivables and payables in the budget of the City of Prague and the share of pledged assets in the total assets of the City the Prague in accordance with Section 10 (4) (b) of Act No. 420/2004 Coll.**

As of the preparation date of this report, no information on long-term receivables relating to the following budget year was available - if the amount of repayments for collection in the following year was determined by contract or a repayment schedule and the information on pledged movable and immovable assets according to inventory count lists and sub-ledger accounts, or underlying operating records, documented by the extract from the ownership title and loan contracts of individual City boroughs. For this reason, we provide financial indicators only for the City itself (ie without City boroughs) rather than for the total City.

The algorithm used for the calculation of indicators differs in 2011 from the algorithm that was used in the report on the examinations of operations in 2010. For this reason, the resulting percentage listed in the report on the result of the examination of operations for 2011 and 2010 is not comparable given the various methodologies.

**The share of receivables in the budget**

A	Definition of receivables	Long-term receivables relating only to the following budget year – if the amount of payables for collection in the following year is determined by the contract, or repayment schedule.  Short-term receivables – accounts 311, 312, 313, 315, 316, 317, 335, 336, 342, 343, 345, 346, 348, 361, 363, 365, 367, 371, 377	Total <b>CZK 2,209,083 thousand</b>
B	Definition of budgetary receipts	Total receipts after consolidation + receipts from economic activity	Total <b>52,006,302 thousand</b>
	Calculation of the share of receivables in the budget	A / B * 100 %	<b>4 %</b>

Total long-term receivables of the City as of 31 December 2011 amounted to CZK 860,913 thousand.

The share of receivables of the City of Prague in its budget amounted to 4 percent.

Reflecting the identified errors and deficiencies, the total amount of receivables listed in the algorithm 'the share of receivables in the City budget' would decrease by approximately CZK 711,108 thousand. The resulting value of the share would change from 4% to 3%.

**The share of payables in the budget**

C	Definition of payables	Long-term payables – only up to the amount of repayments determined in the repayment schedule or contract in the following year.  Short-term receivables – accounts 281, 282, 283, 289, 321, 322, 325, 326, 331, 333, 336, 342, 343, 345, 347, 349, 362, 363, 366, 368, 372, 378	Total <b>CZK 3,438,170 thousand</b>
B	Definition of budgetary receipts	Total receipts after consolidation + receipts from economic activity	Total <b>52,006,302 thousand</b>
	Calculation of the share of payables in the budget	C / B * 100 %	<b>7 %</b>

Total long-term payables of the City as of 31 December 2011 amounted to CZK 25,993,522 thousand.

The share of payables of the City of Prague in its budget amounted to 7 percent.

The balance of payables is significantly impacted by the positive balance of account 349 – *payables to territorial budgets* of CZK 884,898 thousand which is the receivable of the City from boroughs in respect of tax payment. Reflecting this amount, the balance of payables listed in the algorithm 'the share of payables in the City budget' would increase. The resulting amount of the share would change from 7% to 8%.

### The share of pledged assets in the total assets

The off-balance sheet accounts of the City as of 31 December 2011 did not include the list of pledged movable and immovable assets according to inventory count lists and sub-ledger accounts, or operating records, documented by the extract from the ownership title and loan contracts. For this reason, the indicator (the share of pledged assets in total assets) was not calculated.

D	Definition of pledged assets	Pledged movable and immovable assets according to inventory count lists and sub-ledger accounts, and/or operating records, documented by the extract from the title deed and loan contracts	Total *
E	Definition of assets for the calculation of the indicator	Part A. Fixed assets NET (column 3)	Total CZK 250,484,307 thousand
	Calculation of the share of pledged assets in total assets	D / E * 100 %	*

\* refer to the above information

Prepared on 4 June 2012

Audit firm:

Deloitte Audit s.r.o.  
certificate no. 79



Statutory auditor:

Michal Petrman  
certificate no. 1105



The report was discussed with the Mayor of the City of Prague on 11 June 2012.

The report was discussed with the Finance Committee of the City Council of the City of Prague on 18 June 2012.

The report was delivered to the Mayor of the City of Prague on 21 June 2012.

**Appendices:**

All appendices are an integral part of the report on the result of the examination of operations of the City and cannot be separated.

---

Appendix A	- List of legal regulations or their selected provisions the compliance with which was verified during the examination of the operations of the City
Appendix B	- Financial statements composed of the balance sheet, income statement, notes, statement of cash flows and statement of changes in equity;  - The statement of receipts and disbursements (statement for the assessment of the compliance with the budget of territorial self-governing units and voluntary association of municipalities)
Appendix C	- Letter from the City according to the requirement arising from Section 7 (1) f) of Act No. 420/2004 Coll.

---

Appendix A

**List of legal regulations or their provisions the compliance with which was verified during the examination:**

Regulations relating to bookkeeping, preparation of the financial statements and preparation of the statement for the assessment of the compliance with the budget:

- ✓ Act No. 563/1991 Coll., on Accounting, as amended;
- ✓ Regulation No. 410/2009 Coll., implementing certain provisions of Act No. 563/1991 Coll., on Accounting, as amended, for certain selected entities, as amended;
- ✓ Czech Accounting Standards 701 – 708 for certain selected entities that maintain their books according to Regulation No. 410/2009 Coll.;
- ✓ Regulation No. 449/2009 Coll., on the Method, Deadlines and Scope of Information Provided for the Assessment of the Compliance with the State Budget, Budgets of State Funds, Budgets of Territorial Self-governing Units, Budgets of Voluntary Associations of Municipalities and Budgets of Regional Councils or Cohesion Regions, as amended;
- ✓ Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended;
- ✓ Regulation No. 323/2002 Coll., on the Budgetary Structure, as amended; and
- ✓ Governmental Regulation No. 564/2006 Coll., on Salaries of Employees in Public Services and Administration, as amended.

Regulations relating to the Remit and Activities of the City

- ✓ Act No. 131/2000 Coll., on the City of Prague, as amended
- ✓ Act No. 420/2004 Coll., on the Examination of Operations of Territorial Self-governing Units and Voluntary Associations of Municipalities, as amended; and
- ✓ Act No. 137/2006 Coll., on Public Contracts, as amended:

Appendix B

Financial statements composed of the balance sheet, income statement, notes, statement of cash flows and statement of changes in equity;

The statement of receipts and disbursements (statement for the assessment of the compliance with the budget of territorial self-governing units and voluntary association of municipalities).

**ÚČETNÍ ZÁVĚRKA**

organizačních složek státu, územních samosprávných celků, příspěvkových organizací a regionálních rad

(v Kč)

Období: **12/ 2011**IČO: **00064581**Název: **HLAVNÍ MĚSTO PRAHA**

řádná

mimořádná

mezi mni

\* typ závěrky označte X

Sestavená k rozvahovému dni **31. prosince 2011****Sídlo účetní jednotky**

ulice, č.p.

**Mariánské nám. 2**

obec

**P r a h a 1**

PSČ, pošta

**1 1 0 0 0****Místo podnikání**

ulice, č.p.

obec

PSČ, pošta

**Údaje o organizaci**

identifikační číslo

**00064581**

právní forma

zřizovatel

**Předmět podnikání**

hlavní činnost

vedlejší činnost

OKEČ

**Okamžik sestavení**

datum, čas

**15.02.2012, 13h33m40s****Kontaktní údaje**

telefon

**236 00 2383**

fax

**236 00 7022**

e-mail

**Jarmila.Melkesova@cityofprague.cz**

WWW stránky

**Razítko účetní jednotky****Osoba odpovědná za účetnictví**Podpisový záznam osoby  
odpovědné za správnost  
údajů**Statutární zástupce**Podpisový záznam  
statutárního orgánu

Poznámka: tuto účetní závěrku tvoří přiložené výkazy. Účetní jednotka je dále povinna přiložit i další údaje, které stanoví § 18, odst. 1) písm. c) zákona 563/1991 Sb. o účetnictví.



# BALANCE SHEET

Local Government Units, Municipalities, Regional Committees of the Solidarity Region

(in CZK, to two decimal places)

Period: 12 / 2011

ID No.: SOR 200

Name: HLAVNÍ MĚSTO PRAHA CELKEM

Item Number	Item Name	Synthetic Account	Period			Previous
			Gross	Current Adjustment	Net	
<b>TOTAL ASSETS</b>			<b>406 754 853 530,46</b>	<b>46 995 776 882,54</b>	<b>359 759 076 647,92</b>	<b>388 490 890 812,18</b>
<b>A.</b>	<b>Fixed Assets</b>		<b>377 649 856 479,05</b>	<b>46 188 215 287,48</b>	<b>331 461 641 191,57</b>	<b>357 623 881 247,75</b>
	<b>I. Intangible Fixed Assets</b>		<b>3 522 605 349,15</b>	<b>1 071 738 680,27</b>	<b>2 450 866 668,88</b>	<b>3 048 350 616,68</b>
	1. Intangible results of research and development	012	7 224 343,25	732 332,00	6 492 011,25	6 213 874,25
	2. Software	013	2 224 405 948,86	875 976 261,85	1 348 429 687,01	1 980 078 557,35
	3. Valuable rights	014	425 797 454,19	68 532 468,00	357 264 986,19	365 540 568,79
	4. Concession of emissions and preferences limit	015				
	5. Immaterial fixed intangible assets	018	112 128 863,42	112 128 863,42		10 906 437,51
	6. Other fixed intangible assets	019	140 076 939,22	14 368 755,00	125 708 184,22	151 950 835,57
	7. Fixed intangible assets in process	041	612 060 333,21		612 060 333,21	533 510 343,21
	8. Redistribution Account for Technical Improvement of Intangible Fixed Assets	044				
	9. Advances provided for fixed intangible assets	051	911 467,00		911 467,00	150 000,00
	<b>II. Tangible Fixed Assets</b>		<b>330 789 453 865,33</b>	<b>45 116 025 571,05</b>	<b>285 673 428 294,28</b>	<b>312 279 933 919,18</b>
	1. Land	031	54 090 259 317,27		54 090 259 317,27	53 036 048 819,56
	2. Cultural Items	032	667 564 187,56		667 564 187,56	2 673 841 443,70
	3. Constructions	021	211 005 818 600,77	40 349 676 077,55	170 656 142 523,22	197 901 400 562,09
	4. Individual movable assets and sets of movable assets	022	7 758 773 911,34	2 923 038 408,28	4 835 735 503,06	7 534 713 478,38
	5. Orchards and vineyards	025	1 140 854,61	374 822,00	766 032,61	2 059 471,61
	6. Immaterial fixed tangible assets	028	1 820 238 047,22	1 820 238 047,22		684 148 594,30
	7. Other fixed tangible assets	029	178 564 915,79	22 698 216,00	155 866 699,79	194 980 643,49
	8. Fixed tangible assets in process	042	54 968 432 640,79		54 968 432 640,79	49 960 814 016,62
	9. Redistribution Account for Technical Improvement of Tangible Fixed Assets	045				
	10. Advances provided for fixed tangible assets	052	298 661 389,98		298 661 389,98	291 926 889,43
	<b>III. Long-Term Financial Assets</b>		<b>41 872 794 239,76</b>		<b>41 872 794 239,76</b>	<b>41 431 775 667,92</b>
	1. Capital participation in entities with decisive influence	061	40 251 118 022,75		40 251 118 022,75	40 126 337 679,59
	2. Capital participation in entities with substantial influence	062	20 979 737,72		20 979 737,72	99 032 080,00

Item Number	Item Name	Synthetic Account	Period			Previous
			Gross	Current	Adjustment	
3.	Due securities held after maturity date	063	1 058 106 401,30			846 477 565,00
4.	Loans to entities within the group	066	90 555 377,50			
5.	Other Long-Term Loans	067				
6.	Time Deposits Long-term	068	135 873 530,49			35 134 933,33
7.	Other long-term financial assets	069	314 161 170,00			316 293 410,00
8.	Purchased long-term financial assets	043	2 000 000,00			8 500 000,00
9.	Advance Payments for Long-Term Financial Assets	053				
<b>IV.</b>	<b>Long-Term Receivables</b>		<b>1 465 003 024,81</b>	<b>451 036,16</b>	<b>1 464 551 988,65</b>	<b>863 821 043,97</b>
1.	Provided Repayable Financial Assistance Long-Term	462	671 656 971,80		671 656 971,80	128 378 114,37
2.	Long-Term Receivables from Transferred Credits	464				
3.	Long-Term Advance Payments Paid	465	46 714 789,74		46 714 789,74	56 314 054,39
4.	Long-Term Receivables from Warranties	466				
5.	Long-Term Receivables from Foreign Co-Financed Funds	468				
6.	Other Long-Term Receivables	469	746 631 263,27	451 036,16	746 180 227,11	679 128 875,21
<b>B.</b>	<b>Current Assets</b>		<b>29 104 997 051,41</b>	<b>807 561 595,06</b>	<b>28 297 435 456,35</b>	<b>30 867 009 564,43</b>
<b>I.</b>	<b>Inventories</b>		<b>67 960 675,03</b>		<b>67 960 675,03</b>	<b>66 201 329,20</b>
1.	Costs of raw material	111				
2.	Raw material inventory	112	55 802 927,56		55 802 927,56	58 068 882,74
3.	Raw material in transit	119	7 819 776,00		7 819 776,00	4 116 538,41
4.	Work in process	121				
5.	Manufactured parts	122				
6.	Products	123				
7.	Costs of merchandise	131				
8.	Merchandise inventory	132	1 135 971,47		1 135 971,47	1 803 908,05
9.	Merchandise in transit	138				
10.	Other Inventories	139	3 202 000,00		3 202 000,00	2 212 000,00
<b>II.</b>	<b>Short-Term Receivables</b>		<b>7 596 151 677,18</b>	<b>807 561 595,06</b>	<b>6 788 590 082,12</b>	<b>7 413 581 424,25</b>
1.	Customers	311	3 142 465 971,04		2 442 413 584,76	2 309 482 718,22
2.	Bill of exchange collection	312				
3.	Receivables from discounted securities	313				
4.	Short-Term Advance Payments Paid	314	2 109 926 339,04		2 109 926 339,04	2 419 945 012,34
5.	Other Receivables from Main Operation	315	794 359 830,36		794 359 830,36	669 224 592,62
6.	Provided Repayable Financial Assistance Short-Term	316	4 165 280,49		4 165 280,49	5 033 896,13
7.	Short-Term Receivables from Transferred Credits	317				
10.	Receivables from employees	335	1 770 328,79		1 770 328,79	2 637 255,64
11.	Clearing with institutions of social security and health insurance	336				



Item Number	Item Name	Synthetic Account	Period			Previous
			Gross	Current Adjustment	Net	
12.	Income tax	341				
13.	Other Direct Taxes	342				
14.	Value added tax	343	35 293 944,90		35 293 944,90	117 566 508,39
15.	Other Taxies and Duties	345				
16.	Receivables to central budgets	346	3 365 731,00		3 365 731,00	7 589 761,61
17.	Receivables to municipal budgets	348	36 765 399,72		36 765 399,72	16 129 328,57
18.	Receivables from members of association	351	37 950 000,00		37 950 000,00	37 950 000,00
19.	Short-Term Receivables from Warranties	361				
20.	Fixed Term Transactions and Options	363				
21.	Receivables from Financial Provisions	365				
22.	Receivables from issued bonds	367				
23.	Short-Term Receivables from Foreign Co-Financing Instruments	371				
24.	Advances provided for transfers	373	52 242 448,02		52 242 448,02	19 396 419,43
25.	Prepaid expenses	381	20 464 493,99		20 464 493,99	29 597 819,04
26.	Accrued revenue	385	10 727 923,08		10 727 923,08	1 540 475,39
27.	Estimated pre-paid items	388	603 254 836,27		603 254 836,27	560 297 430,19
28.	Other Short-Term Receivables	377	743 399 150,48	107 509 208,78	635 889 941,70	1 217 190 206,68
	<b>IV. Long-Term Receivables</b>		<b>21 440 884 699,20</b>		<b>21 440 884 699,20</b>	<b>23 387 226 810,98</b>
1.	Property securities for trading	251	103 282 491,58		103 282 491,58	107 996 838,93
2.	Long-Term Securities for Trading	253	843 444 676,47		843 444 676,47	1 114 815 582,77
3.	Other Securities	256	1 167 382 590,75		1 167 382 590,75	2 712 843 748,63
4.	Time Deposits Short-Term	244	4 017 909 081,37		4 017 909 081,37	1 048 321 574,09
5.	Other Current Accounts	245	1 045 597 136,94		1 045 597 136,94	1 167 115 347,91
9.	Current account	241	7 624 121 208,97		7 624 121 208,97	6 401 319 544,04
11.	Basic Current Account of Local Government Units	231	4 761 575 100,07		4 761 575 100,07	8 744 054 267,41
12.	Current Accounts of Local Government Units Funds	236	1 869 074 381,45		1 869 074 381,45	2 082 584 062,86
15.	Liquid valuables	263	6 589 496,29		6 589 496,29	6 846 889,95
16.	Cash in transit	262	22 546,00		22 546,00	76 587,00
17.	Cash	261	1 885 989,31		1 885 989,31	1 252 367,39

Item Number	Item Name	Synthetic Account	Period	
			Current	Previous
<b>TOTAL LIABILITIES</b>			<b>359 759 076 647,92</b>	<b>388 490 890 812,18</b>
<b>C.</b>	<b>Equity</b>		<b>323 180 796 349,17</b>	<b>351 272 124 285,71</b>
	<b>I. Accounting Unit Assets and Adjusting Entries</b>		<b>283 492 751 477,26</b>	<b>322 877 813 339,59</b>
	1. Accounting Unit Equity	401	314 920 701 975,24	318 707 019 860,30
	3. Transfers for purchase of fixed assets	403	10 291 907 675,95	4 414 770 245,33
	5. Exchange Rate Differences	405	7 424,08	15 785,07-
	6. Differences in Valuation due to Change of Method	406	45 615 854 069,12-	810 579 179,34-
	7. Other Differences in Valuation	407	3 916 106 927,31	570 403 003,78
	8. Corrections of Errors from Previous Years	408	20 118 456,20-	3 784 805,41-
	<b>II. Accounting Unit Funds</b>		<b>2 063 813 829,93</b>	<b>2 295 947 354,56</b>
	6. Other Funds	419	2 063 813 829,93	2 295 947 354,56
	<b>III. Profit and Loss</b>		<b>37 624 231 041,98</b>	<b>26 098 363 591,56</b>
	1. Profit/Loss of Current Accounting Period	493	16 481 614 669,71	20 313 800 175,72
	2. Profit/loss under approval procedure	431		
	3. Retained profit, retained loss	432	21 142 616 372,27	5 784 563 415,84
<b>D.</b>	<b>Other Sources</b>		<b>36 578 280 298,75</b>	<b>37 218 766 526,47</b>
	<b>I. Expense Accounts from Budgetary Control</b>			
	1. Special Expense Account	223		
	<b>II. Reserves</b>		<b>115 265,75</b>	<b>229 639,09</b>
	1. Reserves	441	115 265,75	229 639,09
	<b>III. Long-Term Payables</b>		<b>26 621 818 235,41</b>	<b>27 261 506 362,46</b>
	1. Long-Term Credits	451	16 523 739 923,97	17 288 505 729,86
	2. Received Repayable Financial Assistance Long-Term	452	19 455 500,00	7 282 242,84
	3. Issued bonds	453	9 386 000 000,00	9 260 200 000,00
	4. Liabilities from lease	454		
	5. Long-Term Advances Received	455	12 214 009,50	17 208 434,52
	6. Long-Term Payables from Warranties	456	1 200 000,00	1 200 000,00
	7. Long-term bills of exchange to be paid	457		
	8. Long-Term Payables from Foreign Co-Financed Funds	458		
	9. Other long-term liabilities	459	679 208 801,94	687 109 955,24
	<b>IV. Short-Term Payables</b>		<b>9 956 346 797,59</b>	<b>9 957 030 524,92</b>
	1. Short-Term Credits	281		10 000 000,00
	2. Discounted short-term bonds (bills of exchange)	282		
	3. Issued short-term bonds	283		
	4. Other Short-Term Loans	289		

Lj

Item Number	Item Name	Synthetic Account	Period	
			Current	Previous
5.	Suppliers	321	1 884 942 361,08	2 149 429 823,83
6.	Bills of exchange to be paid	322		
8.	Short-Term Advances Received	324	1 626 819 733,29	2 174 027 061,39
9.	Payables from Split Administration and Advance Deposits	325	45 925 072,88	65 461 093,37
10.	Received Repayable Financial Assistance Short-Term	326		
11.	Received Tax Deposits	327		
14.	Employees	331	147 520 502,00	84 810 089,00
15.	Other Payables to Employees	333	17 087 947,20	84 333 327,85
16.	Clearing with institutions of social security and health insurance	336	135 513 254,00	133 042 061,26
17.	Income tax	341	1 087 870 917,59	1 072 774 486,33
18.	Other Direct Taxes	342	41 086 665,00	39 446 390,00
19.	Value added tax	343		
20.	Other Taxes and Duties	345		
21.	Payables to central budget	347	3 628 574,30	1 603 467,63
22.	Payables to municipal budgets	349	329 247 473,25	485 594 699,24
23.	Liabilities to members of association	352	124 378,08	124 378,08
24.	Short-Term Payables from Warranties	362		
25.	Fixed Term Transactions and Options	363	1 338 596 686,48	1 406 270 214,35
27.	Payables from Financial Provisions	366		
28.	Payables from Subscribed Unpaid Securities and Shares	368		
29.	Short-Term Payables from Foreign Co-Financing Instruments	372		
30.	Advances received for transfers	374	777 290 148,46	666 190 972,96
31.	Accrued expenses	383	215 250 525,27	23 576 767,28
32.	Unearned revenue	384	456 780 237,67	671 567 699,11
33.	Estimated accrued items	389	626 138 903,68	394 392 869,63
34.	Other Short-Term Payables	378	1 222 523 417,36	1 465 574 522,09

\* End of report \*

# INCOME STATEMENT

Local Government Units, Municipalities, Regional Committees of the Solidarity Region  
(in CZK, to two decimal places)

Period: **12 / 2011**

ID No.: **SOR 200**

Name: **HLAVNÍ MĚSTO PRAHA CELKEM**



Item Number	Item Name	Current Period		Previous Period	
		Main activity	Business activity	Main activity	Business activity
		1	2	3	4
<b>A. Expenses Total</b>		<b>41 055 373 900,54</b>	<b>6 240 014 951,72</b>	<b>45 023 224 748,57</b>	<b>7 634 622 365,40</b>
<b>I. Expenses from Operation</b>		<b>16 542 864 337,95</b>	<b>6 026 201 378,15</b>	<b>19 513 186 065,53</b>	<b>6 952 468 307,21</b>
1.	Consumption of raw material	461 735 940,12	32 134 940,67	630 815 464,39	37 317 297,58
2.	Consumption of energy	207 230 894,95	78 628 339,79	194 468 951,60	62 908 234,03
3.	Consumption of unstorable supplies	767 078,00	3 204 844,14	164 891,00	3 462 011,17
4.	Cost of merchandise sold	23 635,80	898 448,27	114 563,59	500 427,61
5.	Repairs and maintenance	2 019 221 980,48	2 701 089 663,48	2 808 417 995,50	3 056 478 333,76
6.	Travel expenses	19 108 975,17	15 982,00	23 758 721,45	18 735,00
7.	Costs of representation	27 102 217,13	43 585,05	32 785 279,57	56 141,41
8.	Other services	6 729 379 310,53	1 334 173 626,86	7 948 773 772,60	1 374 931 974,79
9.	Wages and salaries	3 574 485 955,16	167 917 020,66	3 587 296 483,48	154 884 791,70
11.	Statutory social insurance	1 192 028 490,66	56 480 028,81	1 203 990 340,61	50 570 797,72
12.	Other Social Insurance	13 309 427,87	692 426,00	13 096 160,21	500 035,00
13.	Statutory social costs	58 398 681,75	657 695,00	53 207 249,95	663 098,00
14.	Other Social Expenses	82 132 892,90	125 955,45	40 031 351,03	94 124,10
15.	Road tax	6 600,00		8 400,00	
16.	Real estate tax	365 440,46	<del>2 784 069,50</del>	235 604,00	2 606 692,00
17.	Other Taxes and Duties	2 400 508,78	155 751 324,84	3 800 431,96	148 584 168,96
19.	Contractual fines and interests on late payment	2 130 605,07	423 342,07	1 872 700,76	323 645,17
20.	Other Fines and Penalties	4 810 087,00	350 535,62	15 007 649,66	177 105,00
21.	Debt expense	41 732 107,75	181 300,00	61 987 482,58	128 600,00
22.	Interests	73 803,72	105 749,89	65 467,06	3 917,61
23.	Shortfalls and damages	36 988 994,25	678 292,10	5 778 940,07	400 146,50
24.	Funds Creation	916 908 729,47	96 000,00	770 583 221,06	
25.	Depreciation of Fixed Assets				710 697,00
26.	Net Book Value of Intangible Fixed Assets Sold		<del>429 024,00</del>		13 508 050,35
27.	Net Book Value of Tangible Fixed Assets Sold	448 095 849,79	557 842 960,97		969 239 724,35

Item Number	Item Name	Synthetic Account	Current Period		Previous Period	
			Main activity 1	Business activity 2	Main activity 3	Business activity 4
28.	Lands Sold	554	25 973 690,06	220 071 977,18	3 888,00	402 422 319,01
29.	Creation and Clearing of Reserves	555		114 373,34-		113 772,54-
30.	Creation and Clearing of Adjusting Entries	556	122 661,32	125 038 292,87	9 727 621,66	312 225 785,30
31.	Expenses from Written-Off Receivables	557	10 115 628,73	77 135 235,19	2 216 340,00	48 973 383,37
32.	Other Expenses from Operation	549	668 214 151,03	515 791 278,08	2 104 997 093,74	310 891 843,26
<b>II.</b>	<b>Financial Expenses</b>		<b>1 934 264 216,32</b>	<b>213 813 573,57</b>	<b>2 627 135 598,33</b>	<b>682 154 058,19</b>
1.	Securities and Ownership Interests Sold	561	371 093 548,47	153 939 373,29	1 510 135 397,16	669 705 138,17
2.	Interests	562	866 743 954,46	5 412 775,67	505 838 755,54	6 495 603,13
3.	Foreign Exchange Losses	563	215 025 220,72	650 829,00	284 729 978,45	14 025,00
4.	Expenses from Actual Value Revaluation	564	22 118 025,47	2 942 473,50	13 334 177,60	768 502,00
5.	Other Financial Expenses	569	459 283 467,20	50 868 122,11	313 097 289,58	5 170 789,89
<b>III.</b>	<b>Costs of transfers</b>		<b>22 578 245 346,27</b>		<b>22 882 903 084,71</b>	
2.	Municipal budgets' costs of transfers	572	22 578 245 346,27		22 771 690 198,81	
<b>B.</b>	<b>Revenues Total</b>		<b>51 318 366 442,02</b>	<b>13 568 295 117,54</b>	<b>59 775 257 823,28</b>	<b>14 305 752 492,74</b>
<b>I.</b>	<b>Revenues from Operation</b>		<b>7 843 006 185,67</b>	<b>13 279 782 682,17</b>	<b>11 816 137 586,15</b>	<b>13 423 284 949,35</b>
1.	Revenues from Own Products Sold	601	459 771,20		200 843,00	165 534,59
2.	Revenues from Services Sold	602	23 348 204,60	482 521 487,64	22 699 231,60	439 439 239,89
3.	Assets of leasing	603	96 791,30	7 342 250 375,88	50 740,60	7 972 325 288,51
4.	Revenues from Goods Sold	604	1 353 205,88	14 467 313,41	520 073,26	287 780,05
5.	Revenues from Administrative Charges	605	398 977 642,38		410 876 144,45	
6.	Revenues from Local Charges	606	1 493 000 597,33		1 386 024 481,87	
8.	Other Revenues from Own Activities	609	14 201 714,17	748 305,10	17 068 137,93	1 858 486,80
9.	Revenueisation of work in process inventory	611				
10.	Revenueisation of manufactured parts inventory	612				
11.	Revenueisation of finished goods inventory	613				
12.	Change in Other Inventories	614				
13.	Revenueisation of raw materials and merchandise	621				
14.	Revenueisation of own services	622				
15.	Revenueisation of fixed intangible assets	623				
16.	Revenueisation of fixed tangible assets	624				
17.	Contractual fines and interests on late payment	641	3 747 837,20	156 392 595,33	4 180 576,16	145 150 987,59
18.	Other Fines and Penalties	642	352 877 672,61	1 375 980,53	317 579 589,61	1 831 621,80
19.	Revenues from Written-Off Receivables	643	28 000,00	12 939 695,36	4 815,00	3 652 601,93
20.	Revenues from Sales of Material	644	38 135,00	2 306 950,69	46 725,00	873 451,82

Item Number	Item Name	Synthetic Account	Current Period		Previous Period	
			Main activity 1	Business activity 2	Main activity 3	Business activity 4
21.	Revenues from Sales of Intangible Fixed Assets	645		6 000,00		1 185 230,00
22.	Revenues from Sales of Tangible Fixed Assets, excluding Land	646	216 036,00	4 423 452 337,58	766 392,00	3 316 041 882,61
23.	Revenues from Sales of Land	647		662 906 761,19		1 170 338 467,09
24.	Fund Usage	648	1 346 396 873,71	2 620 000,00	1 630 393 382,02	
25.	Other Revenues from Operation	649	4 208 263 704,29	177 794 879,46	8 025 726 453,65	370 134 376,67
<b>II.</b>	<b>Financial Revenues</b>		<b>1 726 030 915,84</b>	<b>287 458 932,87</b>	<b>4 000 761 121,63</b>	<b>882 467 543,39</b>
1.	Revenues from Sale of Securities and Ownership Interests	661	369 505 514,85	163 802 174,60	1 539 175 480,49	666 133 415,56
2.	Interests	662	152 958 857,36	78 901 582,19	221 914 263,35	107 850 885,44
3.	Exchange rate gains	663	63 095 569,78		1 205 921 408,13	158 869,00
4.	Revenues from Actual Value Revaluation	664	9 744 934,86	<b>288 326,10</b>	10 588 196,19	8 883 481,29
5.	Revenues from Long-Term Investments	665	1 130 584 079,29	6 914 733,84	1 012 005 476,59	4 980 921,73
6.	Other Financial Revenues	669	141 959,70	38 128 768,34	11 156 296,88	94 459 970,37
<b>III.</b>	<b>Revenues from Taxes and Duties</b>		<b>39 593 508 964,98</b>	<b>1 053 502,50</b>	<b>39 628 710 823,59</b>	
1.	Revenues from Natural Person Income Taxes	631	10 090 740 584,07		10 202 367 662,44	
2.	Revenues from Corporate Income Tax	632	9 296 393 323,42		9 847 867 844,59	
3.	Revenues from Social Insurance	633				
4.	Revenues from Value Added Tax	634	19 474 838 396,00		18 882 669 915,22	
5.	Revenues from Excise Taxes	635				
6.	Revenues from Property Taxes	636	698 085 593,81		637 297 791,08	
7.	Revenues from Energy Taxes	637				
9.	Revenues from Other Taxes and Duties	639	33 451 067,68	1 053 502,50	58 507 610,26	
<b>IV.</b>	<b>Revenues of transfers</b>		<b>2 155 820 375,53</b>		<b>4 329 648 291,91</b>	
1.	Central budgets' revenues of transfers	671			3 853 276 341,24	
2.	Municipal budgets' revenues of transfers	672	2 155 820 375,53		321 467 859,18	
<b>VI.</b>	<b>Profit and Loss</b>					
1.	Profit and Loss before Taxation		10 262 992 541,48	7 328 280 165,82	14 752 033 074,71	6 671 130 127,34
2.	Income Tax	591		1 087 870 917,59		1 072 774 486,33
3.	Additional Income Tax Payments	595		21 787 120,00		36 588 540,00
4.	Profit and Loss after Taxation		10 262 992 541,48	6 218 622 128,23	14 752 033 074,71	5 561 767 101,01

\* End of report \*

# ANNEX TO FINAL ACCOUNTS

Local Government Units, Municipalities, Regional Committees of the Solidarity Region

(in CZK, to two decimal places)

Period: **12 / 2011**

ID No.: **SOR 200**

Name: **HLAVNÍ MĚSTO PRAHA CELKEM**



**A.1. Information pursuant to Section 7 Subsection 3 of Act (text)**

#

**A.2. Information pursuant to Section 7 Subsection 4 of Act (text)**

#

**A.3. Information pursuant to Section 7 Subsection 5 of Act (text)**

#

**A.4. Information pursuant to Section 7 Subsection 5 of Act on Accounts Balance in the Accounts of Balance Sheet Book**

Item Number	Item Name	Synthetic Account	Period		Previous
			Current		
<b>P.I.</b>	<b>Accounting Unit Assets</b>		<b>4 490 157 503,95</b>		<b>4 777 431 099,34</b>
1.	Other Small Intangible Fixed Assets	901	15 262 657,85		8 289 114,87
2.	Other Small Tangible Fixed Assets	902	319 732 511,23		223 335 064,84
3.	Other Assets	903	4 155 162 334,87		4 545 806 919,63
<b>P.II.</b>	<b>Written-Off Receivables and Payables</b>		<b>520 563 741,67</b>		<b>402 000 150,75</b>
1.	Written-Off Receivables	911	520 321 624,67		401 804 434,15
2.	Written-Off Payables	912	242 117,00		195 716,60
<b>P.III.</b>	<b>Contingent Receivables due to Assets being used by other persons</b>		<b>7 661 581,32</b>		<b>6 796 256,12</b>
1.	Short-Term Contingent Receivables due to Onerous Use of Assets by Another Person	921			
2.	Long-Term Contingent Receivables due to Onerous Use of Assets by Another Person	922			
3.	Short-Term Contingent Receivables due to Use of Assets by Another Person based on Loan Contract	923	4 486 658,92		6 796 256,12
4.	Long-Term Contingent Receivables due to Use of Assets by Another Person based on Loan Contract	924	2 425 657,40		1,00
5.	Short-Term Contingent Receivables due to Assets being used by Another Person for Other Reason	925			
6.	Long-Term Contingent Receivables due to Assets being used by Another Person for Other Reason	926	749 265,00		
<b>P.IV.</b>	<b>Other Contingent Receivables and Other Contingent Assets</b>		<b>22 009 623 380,84</b>		<b>24 987 301 913,43</b>
1.	Short-Term Contingent Receivables from Fixed Assets Purchase Contracts	931	29 734 220,00		333 412 175,00
2.	Long-Term Contingent Receivables from Fixed Assets Purchase Contracts	932	65 170 014,00		2 835 453,00
3.	Short-Term Contingent Receivables from Other Contracts	933	152 890 293,13		82 917 556,00
4.	Long-Term Contingent Receivables from Other Contracts	934	612 298 285,67		618 309 105,73
5.	Short-Term Contingent Receivables related to Claims towards EU	939	14 468 478,50		
6.	Long-Term Contingent Receivables related to Claims towards EU	941	74 057 028,67		15 164 670,92
7.	Short-Term Contingent Receivables related to Other Resources	942	1 276 630,45		24 000 000,00
8.	Long-Term Contingent Receivables related to Other Resources	943	114 031 272,67		2 466 813,82
9.	Short-Term Contingent Receivables Payments from Received Provisions	944	850 000,00		
10.	Long-Term Contingent Receivables Payments from Received Provisions	945	1 569 206 263,40		1 291 183 313,90
11.	Short-Term Contingent Receivables from Legal Disputes, Administrative Hearings and Other Proceedings	947	32 080,00		
12.	Long-Term Contingent Receivables from Legal Disputes, Administrative Hearings and Other Proceedings	948	2 252 965,00		2 959 380,00
13.	Other Short-Term Contingent Assets	949	1 234 764,50		1 804 065,50
14.	Other Long-Term Contingent Assets	951	19 372 121 084,85		22 612 249 379,56
<b>P.V.</b>	<b>Contingent Payables due to Assets being used by other persons</b>		<b>485 599 477,28</b>		<b>195 365 541,12</b>
1.	Short-Term Contingent Payables from Lease Contracts	961			672 120,00
2.	Long-Term Contingent Payables from Lease Contracts	962	12 100 162,88		11 586 880,80
3.	Short-Term Contingent Payables due to Onerous Use of Assets of Other Persons for Other Reasons	963	257 512,90		
4.	Long-Term Contingent Payables due to Onerous Use of Assets of Other Persons for Other Reasons	964	316 350 928,82		24 480 311,00
5.	Short-Term Contingent Payables due to Use of Assets of Other Persons based on Lease Contract	965			



**A.4. Information pursuant to Section 7 Subsection 5 of Act on Accounts Balance in the Accounts of Balance Sheet Book**

Item Number	Item Name	Synthetic Account	Period		Previous
			Current	Current	
6.	Long-Term Contingent Payables due to Use of Assets of Other Persons based on Lease Contract	966	65 542 035,94		66 682 223,14
7.	Short-Term Contingent Payables due to Use of Assets of Other Persons or their Acceptance for Other Reasons	967			
8.	Long-Term Contingent Payables due to Use of Assets of Other Persons or their Acceptance for Other Reasons	968	91 348 836,74		91 944 006,18
<b>P.VI.</b>	<b>Other Contingent Payables and Other Contingent Liabilities</b>		<b>38 221 738 516,07</b>		<b>63 878 475 282,36</b>
1.	Short-Term Contingent Payables from Fixed Assets Purchase Contracts	971	2 500 000,00		
2.	Long-Term Contingent Payables from Fixed Assets Purchase Contracts	972	15 833 243 522,90		37 120 654 504,27
3.	Short-Term Contingent Payables from Other Contracts	973	1 658 246,80		
4.	Long-Term Contingent Payables from Other Contracts	974	975 992 747,97		904 533 581,19
5.	Short-Term Contingent Payables related to Claims towards EU	975			
6.	Long-Term Contingent Payables related to Claims towards EU	976	1 612 552 483,54		2 966 084 246,42
7.	Short-Term Contingent Payables from Legal Regulations and Other Statutory, Executive or Judicial Acts	978			
8.	Long-Term Contingent Payables from Legal Regulations and Other Statutory, Executive or Judicial Acts	979			
9.	Short-Term Contingent from Provided Provisions	981			
10.	Long-Term Contingent from Provided Provisions	982	535 838 213,10		500 195 550,00
11.	Short-Term Contingent Payables from Legal Disputes, Administrative Hearings and Other Proceedings	983			
12.	Long-Term Contingent Payables from Legal Disputes, Administrative Hearings and Other Proceedings	984	5 177 896,00		3 697 593,00
13.	Other Short-Term Contingent Liabilities	985	103 929 580,00		
14.	Other Long-Term Contingent Liabilities	986	19 150 845 825,76		22 383 309 807,48
<b>P.VII.</b>	<b>Settlement Accounts</b>		<b>11 679 816 019,57-</b>		<b>33 879 335 282,24</b>
1.	Offset account to off-balance sheet accounts	999	<b>11 679 816 019,57-</b>		33 879 335 282,24

Moment of preparation (Date, time): 26.03.2012, 8h52m24s

Signature:

**A.5. Information pursuant to Section 18 Subsection 1 Letter c) of Act**

Name	Item	Number	Balance as of 01/01	Balance as of
Due liabilities from insurance for social security and contribution to the state employment policy		52	90 494 471,26	92 019 049,00
Due liabilities from public health insurance		53	42 547 590,00	43 494 205,00
Recorded tax arrears with revenue bodies of local competency		54	1 112 220 876,33	1 128 957 582,59

Li

**A.6. Information pursuant to Section 19 Subsection 5 Letter a) of Act (text)**

#

**A.7. Information pursuant to Section 19 Subsection 5 Letter b) of Act (text)**

#

**A.8. Information pursuant to Section 66 Subsection 6 (text)**

#

**A.9. Information pursuant to Section 66 Subsection 8 (text)**

#

**A.10. Information pursuant to Section 4 Subsection 8 Letter d) of Act**

Name	Account	Number	Balance as of 01/01	Balance as of
Item				
Total subsidies for fixed assets from the state budget	(from the AA to account 403)	1	X	
of which:				
system subsidies for fixed assets		2	X	
of which:				
research and development		3	X	
employee training		4	X	
informatics		5	X	
individual subsidies for nominal shares		5	X	
Funds for fixed assets received from abroad	(from the AA to account 403)	7	X	
Total subsidies received for fixed assets from the budget of regional self-government administrative units	(from the AA to account 403)	8	X	
Contributions and subsidies received for operation from the state budget	(from the AA to account 671)	9	X	
of which:				
contributions received for operation from the founder	(from the AA to account 671)	10	X	
of which:				
research and development		11	X	
employee training		12	X	
informatics		13	X	
subsidies received for non-investment costs related to financing programmes registered in ISPROFIN from the founder	(from the AA to account 671)	14	X	
funds received for research and development from providers other than the founder	(from the AA to account 671)	15	X	
Funds received for research and development from budgets of regional self-government administrative units	(from the AA to account 672)	16	X	
Funds received for research and development from addressees of specific support	(from the AA to accounts 67)	17	X	
Funds received for operations from abroad	(from the AA to account 649)	18	X	
Total contributions and subsidies received for operations from the budget of regional self-government administrative units	(from the AA to account 672)	19	X	
Contributions and subsidies received for operations from the budget of state funds	(from the AA to account 673)	20	X	
Total subsidies received for fixed assets from the budget of state funds		21	X	937 552 048,09
Provided reimbursable financial assistance between budgets - to the regional authority	(account 316)	22		
Provided reimbursable financial assistance between budgets - to the municipality	(account 316)	23		
Received reimbursable financial assistance between budgets - from the state budget	(account 326)	24		
Received reimbursable financial assistance between budgets - from the regional authority	(account 326)	25		

**A.10. Information pursuant to Section 4 Subsection 8 Letter d) of Act**

Received reimbursable financial assistance between budgets - from the municipality	(account 326)	26	
Received reimbursable financial assistance between budgets - from the state funds	(account 326)	27	
Received reimbursable financial assistance between budgets - from other public budgets	(account 326)	28	
Provided temporary assistances to institutions receiving contributions from the state budget - by a structural unit of the state	(account 316)	29	
Provided temporary assistance to institutions receiving contributions from the state budget - by a regional authority	(account 316)	30	
Provided temporary assistance to institutions receiving contributions from the state budget - by a municipality	(account 316)	31	4 545 000,00
Current domestic bank loans	(account 281)	32	10 000 000,00
Current foreign bank loans	(account 281)	33	
Short-term bonds issued domestically	(account 283)	34	
Short-term bonds issued abroad	(account 283)	35	
Other domestic current liabilities (financial assistance)	(account 289)	36	
Other foreign current liabilities (financial assistance)	(account 289)	37	
Domestic bills of exchange to be paid	(account 322)	38	
Foreign bills of exchange to be paid	(account 322)	39	
Long-term domestic bank credits	(account 451)	40	101 973 927,27
Long-term foreign bank credits	(account 451)	41	17 186 531 802,59
Domestic bonds issued	(account 453)	42	5 000 000 000,00
Foreign bonds issued	(account 453)	43	4 260 200 000,00
Domestic long-term bills of exchange to be paid	(account 457)	44	
Foreign long-term bills of exchange to be paid	(account 457)	45	
Other domestic long-term liabilities	(account 459)	46	687 109 955,24
Other foreign long-term liabilities	(account 459)	47	
Total purchased bonds and bills of exchange to be collected	(from the AA to accounts 063,253 and 312)	48	1 734 555 680,65
of which: current bonds and bills of exchange of regional self-government administrative units	(from the accounts 253 and 312)	49	888 078 115,65
municipal bonds of regional self-government administrative units	(from the account 063)	50	846 477 565,00
other bonds and bills of exchange of public budgets	(from the AA to accounts 063,253 and 312)	51	147 057 526,50
			4 000 000,00

Time of Preparation (Date, time): 26.03.2012, 8h52m24s

Signature:

III. State Organization Units present balances of items No. 22, 23, 29 of the Appendix to the Financial Statement. The Ministries as State Organizational Units shall also present balances of items No. 48 to 51 of the Appendix to the Financial Statement. Local Government Units present balances of items No. 22 to 51 of the Appendix to the Financial Statement. Allowance Organizations present balances of items No. 1 to 19, 32 and 33, 36 and 37, 40 and 41 of the Appendix to the Financial Statement. Local Government Units present balances of item No. 20. Local Government Units, Allowance Organizations, State Funds and State Organizations Units present balances of item No. 21.

IV. The Accounting Unit records information on balance of items in two columns, in the first as of 1st January, in the second as of the date of Interim Financial Accounts preparation or as of the Balance Sheet Day.

**B.**

Item		Account	Balance as of 01/01	Balance as of
<b>Number</b>	<b>Name</b>			
B.1.	Provision of Credit secured by Securing Asset Transfer	364		
B.2.	Securities Borrowings secured by Funds Transfer	364		
B.3.	Sales of Assets with Agreed Buy-Back	364		
B.4.	Purchase of Assets with Agreed Sell-Back	364		

**C.**

Item		Balance as of 01/01	Balance as of
C.1.	Short-Term Contingent Receivables related to Budgeted Funds - Non-Repayable	24 000 000,00	
C.2.	Long-Term Contingent Receivables related to Budgeted Funds - Non-Repayable	66 941 579,35	819 100,00
C.3.	Short-Term Contingent Receivables related to Budgeted Funds - Repayable	6 838 305,62	
C.4.	Long-Term Contingent Receivables related to Budgeted Funds - Repayable	1 504 562,40	30 851 648,13
C.5.	Contingent Payables related to Budget Funds	3 472 312 784,14	2 344 284 053,65
C.6.	Budget Funds	48 389 371 300,00	65 823 376 000,00



**D.1. Information on Individual Reference Quantity of Milk (Number and Text)**

#

**D.2. Information on Individual Production Quota (Number and Text)**

#

**D.3. Information on Individual Limit of Premium Rights (Number and Text)**

#

**D.4. Information on Other Similar Quotas and Limits (Number and Text)**

#

**D.5. Number of Individual Items or Sets of Assets or List of these Assets (Number and Text)**

#

**D.6. Total Forestry Area with Forest Cover (Number and Text)**

#

**D.7. Amount of Forest Cover Value (Number)**

#

**D.8. Different Method Forest Cover Valuation (Number and Text)**

#

**E.1. Additional information to Balance Sheet Items (Text)**

To Item

**E.2. Additional Information to Profit and Loss Statement Items (Text)**

To Item

**E.3. Additional Information to Cash Flow Statement Items (Text)**

To Item

**E-4. Additional Information to Change In Equity Items (Text)**

To Item

**F. Additional Information to Accounting Unit Funds**

**Other Funds of Local Government Units**

Number	Name	Item	Balance as of
G.I.	Initial Balance of the Fund		2 295 947 354,56
G.II.	Fund Creation		1 608 344 737,30
	1. Surpluses from Previous Years		116 204 791,90
	2. Current Period Incomes not to be used in the Current Period		500 453 704,66
	3. Transfers of Finances from Budget into Specific Money Funds		991 686 240,74
G.III.	Funds Usage		1 840 478 261,93
G.IV.	Closing Balance of the Fund		2 063 813 829,93

**G. Buildings**

Item Number	Item Name	Period			Previous
		Gross	Current	Adjustment	
<b>G.</b>	<b>Buildings</b>	<b>211 005 818 600,77</b>	<b>40 349 676 077,55</b>	<b>170 656 142 523,22</b>	<b>197 901 400 562,09</b>
G.1.	Apartment Blocks and Apartments	32 749 038 907,09	6 709 257 305,00	26 039 781 602,09	30 941 234 403,74
G.2.	Public Services Buildings	33 177 139 856,04	7 018 339 809,95	26 158 800 046,09	29 976 291 480,56
G.3.	Other Non-Residential Houses and Non-Residential Uni	14 920 572 258,30	2 503 911 941,65	12 416 660 316,65	11 790 928 573,82
G.4.	Communications and Public Lighting	53 968 393 069,26	16 584 061 488,42	37 384 331 580,84	52 371 665 671,78
G.5.	Other Utility Lines	45 613 845 769,91	5 840 399 197,86	39 773 446 572,05	42 638 035 568,42
G.6.	Other Buildings	30 576 828 740,17	1 693 706 334,67	28 883 122 405,50	30 183 244 863,77

**H. Lands**

Item Number	Item Name	Period			Previous
		Gross	Current	Adjustment	
<b>H.</b>	<b>Lands</b>	<b>54 090 259 317,27</b>	<b>54 090 259 317,27</b>	<b>53 036 048 819,56</b>	<b>53 036 048 819,56</b>
H.1.	Building Land	888 366 581,42	888 366 581,42	911 537 843,53	911 537 843,53
H.2.	Forest Land	572 725 428,80	572 725 428,80	521 816 321,38	521 816 321,38
H.3.	Gardens, Grassland, Meadows, Ponds	6 084 229 876,99	6 084 229 876,99	6 045 554 821,33	6 045 554 821,33
H.4.	Developed Area	23 152 862 362,88	23 152 862 362,88	23 081 305 709,28	23 081 305 709,28
H.5.	Other Land	23 392 075 067,18	23 392 075 067,18	22 475 834 124,04	22 475 834 124,04

\* End of report \*

# CASH FLOW STATEMENT

Local Government Units, Municipalities, Regional Committees of the Solidarity Region  
(in CZK, to two decimal places)

Period: 12 / 2011

ID No.: SOR 200

Name: HLAVNÍ MĚSTO PRAHA CELKEM



Item Number	Item Name	Accounting Period
<b>P.</b>	<b>Balance of Cash as of 1st January</b>	<b>19 451 570 640,65</b>
<b>A.</b>	<b>Cash Flows from Operations</b>	<b>15 041 953 716,60</b>
<b>Z.</b>	<b>Profit and Loss before Taxation</b>	<b>17 591 272 707,30</b>
<b>A.I.</b>	<b>Adjustments by Non-Monetary Operations (+/-)</b>	<b>4 766 783 888,45-</b>
A.I.1.	Depreciation of Fixed Assets	115 164 316,55
A.I.2.	Change in Adjusting Entries	114 373,34-
A.I.3.	Change in Reserves	3 843 737 826,52-
A.I.4.	Profit (Loss) from Sale of Fixed Assets	1 137 498 813,13-
A.I.5.	Revenues from Dividends and Profit Shares	99 402 907,99
A.I.6.	Other Non-Monetary Operations Adjustments	
<b>A.II.</b>	<b>Cash Flows from Change in Current Assets and Short-Term Payables (+/-)</b>	<b>2 174 527 690,95</b>
A.II.1.	Change in Short-Term Receivables	154 198 077,74
A.II.2.	Change in Short-Term Payables	200 762 638,57
A.II.3.	Change in Inventories	
A.II.4.	Change in Short-Term Financial Assets	1 979 436,89-
<b>A.III.</b>	<b>Income Tax Paid, including Additional Tax Assessments (-)</b>	<b>1 821 546 411,53</b>
<b>A.IV.</b>	<b>Received Dividends and Profit Shares</b>	<b>1 094 561 606,33-</b>
<b>B.</b>	<b>Cash Flows from Long-Term Assets</b>	<b>1 137 498 813,13</b>
<b>B.I.</b>	<b>Expenses on Fixed Assets Acquisition</b>	<b>30 407 019 726,13</b>
<b>B.II.</b>	<b>Expenses on Group Members Loans</b>	<b>25 036 423 533,28</b>
<b>B.III.</b>	<b>Income from Fixed Assets Sales</b>	<b>90 555 377,50-</b>
B.III.1.	Income from State Property Privatisation	5 559 667 662,31
B.III.2.	Income from Sales of Assets of the Land Fund of the Czech Republic	5 345 865 487,71
B.III.3.	Revenues from Sales of Fixed Assets for Sale	213 802 174,60
B.III.4.	Other Income from Fixed Assets Sales	
<b>B.IV.</b>	<b>Income from Returned Loans to Group Members</b>	
<b>B.V.</b>	<b>Other Cash Flows from Long-Term Assets (+/-)</b>	<b>98 516 091,96-</b>
<b>C.</b>	<b>Cash Flows from Equity, Long-Term Receivables and Long-Term Payables</b>	<b>45 573 769 142,98-</b>
C.I.	Cash Flows from Changes in Equity (+/-)	44 429 448 659,35-
C.II.	Change in Long-Term Payables (+/-)	639 688 127,05-
C.III.	Change in Long-Term Receivables (+/-)	504 632 356,58-
<b>F.</b>	<b>Net Increase/Decrease in Cash</b>	<b>124 795 700,25-</b>
<b>R.</b>	<b>Balance of Cash on Hand as of the date of the Interim Financial Statement Preparation or the Balance Sheet Day (from the Balance Sheet of the Accounting Unit and based on the formula. R. = P. + F.)</b>	<b>19 326 774 940,40</b>
	<b>Inspectional number (R.=P.+F.)</b>	<b>19 326 774 940,40</b>



# CHANGES IN EQUITY

Local Government Units, Municipalities, Regional Committees of the Solidarity Region

(in CZK, to two decimal places)

Period: 12 / 2011

ID No.: SOR 200

Name: HLAVNÍ MĚSTO PRAHA CELKEM



Item Number	Item Name	Previous Period	Balance Increase	Balance Decrease	Current Period
<b>C. Equity</b>		<b>351 272 124 285,71</b>	<b>173 089 491 384,93</b>	<b>201 180 819 321,47</b>	<b>323 180 796 349,17</b>
C.I.	Accounting Unit Assets and Adjusting Entries	322 877 813 339,59	27 615 811 374,94	67 000 873 237,27	283 492 751 477,26
C.II.	Accounting Unit Funds	2 295 947 354,56	1 618 085 300,15	1 850 218 824,78	2 063 813 829,93
C.III.	Profit and Loss	26 098 363 591,56	143 855 594 709,84	132 329 727 259,42	37 624 231 041,98

# STATEMENT OF INCOME, EXPENSES AND FINANCING



of territorial self-governing units ('TSU') and voluntary unions of communities

(in CZK)

Period: 12 / 2011

Company Identification No.: SOR 201

Name: HLAVNÍ MĚSTO PRAHA CELKEM Fin2-12

## BUDGETARY INCOME - CLASS 1 - 4

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
1111	Tax on income of natural persons from dependent activity and function benefits	8 190 000 000.00	8 190 000 000.00	8 533 054 464.38
1112	Tax on income of natural persons from individual gainful activity	1 199 000 000.00	1 199 000 000.00	772 708 062.82
1113	Tax on income of natural persons from capital revenues	709 000 000.00	709 000 000.00	784 432 987.67
1119	Cancelled taxes, the object of which is the income of natural persons			545 069.20
111	Tax on income of natural persons	10 098 000 000.00	10 098 000 000.00	10 090 740 584.07
1121	Tax on income of legal entities	8 490 000 000.00	8 490 000 000.00	8 199 120 893.42
1122	Tax on income of legal entities on behalf of municipalities	150 000 000.00	1 097 272 400.00	1 097 272 430.00
112	Tax on income of legal entities	8 640 000 000.00	9 587 272 400.00	9 296 393 323.42
<b>11</b>	<b>Income, profit and capital revenue tax</b>	<b>18 738 000 000.00</b>	<b>19 685 272 400.00</b>	<b>19 387 133 907.49</b>
1211	Value added tax	19 370 000 000.00	19 370 000 000.00	19 474 838 396.00
121	General taxes on goods and services inland	19 370 000 000.00	19 370 000 000.00	19 474 838 396.00
<b>12</b>	<b>Goods and service inland tax</b>	<b>19 370 000 000.00</b>	<b>19 370 000 000.00</b>	<b>19 474 838 396.00</b>
1332	Fees for air pollution	119 500.00	120 500.00	186 822.00
1333	Fees for waste disposal			3 185 405.00
1334	Levies from land extraction from the agricultural land resources			2 806 391.00
1335	Fees for removal of the land function resting in discharge of the function of a forest			493 898.52
1336	Fees for permitted discharge of wastewater into surface water			1 104 143.00
1337	Duty on Operation of System of Collection, Gathering, Transportation, Sorting, Usage and Disposal of Domestic Waste			12 708.56
1339	Other fees for and levies in the field of environment	680 000 000.00	680 000 000.00	703 778 011.98
133	Taxes and levies in the field of environment	680 119 500.00	680 120 500.00	711 567 380.06
1341	Fees for dogs	53 761 000.00	53 142 500.00	49 915 230.59
1342	Fee for spa or recreation stay	120 121 000.00	120 252 000.00	134 765 844.67
1343	Fee for use of public premises	219 967 000.00	224 069 500.00	266 664 699.89
1344	Fee from entrance money	24 788 500.00	22 462 500.00	32 017 386.93
1345	Fee from accommodation activity	57 740 000.00	58 940 800.00	68 247 748.24
1347	Fee for operated gaming machine	148 402 000.00	150 999 000.00	195 931 460.06
134	Local fees from selected activities and services	624 779 500.00	629 866 300.00	747 542 370.38
1351	Levy of proceeds from lottery operations	74 262 000.00	72 202 200.00	59 220 473.46
1359	Other levies from selected activities and services not specified elsewhere	30 000.00	31 300.00	1 140 420.00
135	Other levies from selected activities and services	74 292 000.00	72 233 500.00	60 360 893.46
1361	Administrative charges	431 245 500.00	428 522 200.00	400 090 498.68
136	Administration fees	431 245 500.00	428 522 200.00	400 090 498.68
<b>13</b>	<b>Taxes and fees on selected activities and services</b>	<b>1 810 436 500.00</b>	<b>1 810 742 500.00</b>	<b>1 919 561 142.58</b>

**BUDGETARY INCOME - CLASS 1 - 4**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
1511	Real estate tax	718 040 000.00	715 750 200.00	709 960 794.43
151	Property tax	718 040 000.00	715 750 200.00	709 960 794.43
<b>15</b>	<b>Property taxes</b>	<b>718 040 000.00</b>	<b>715 750 200.00</b>	<b>709 960 794.43</b>
<b>1</b>	<b>Tax receipts (total for class 1)</b>	<b>40 636 476 500.00</b>	<b>41 581 765 100.00</b>	<b>41 491 494 240.50</b>
2111	Receipts from provision of services and products	27 463 800.00	137 900 500.00	143 871 800.66
2112	Receipts from sale of goods (otherwise purchased for the purposes of sale)	5 500.00	131 500.00	400 409.33
2119	Other receipts from own activities	10 000.00	10 000.00	825 462.20
211	Receipts from own activity	27 479 300.00	138 042 000.00	145 097 672.19
2122	Levies of institutions receiving contributions from the state budget	5 373 000.00	218 931 000.00	219 257 892.78
2123	Other levies of institutions receiving contributions from the state budget	323 000.00	1 318 000.00	1 305 037.52
2129	Other levies of surplus of organizations with a direct relationship		6 003 200.00	6 003 211.15
212	Levies from residues of organizations with direct relationship	5 696 000.00	226 252 200.00	226 566 141.45
2131	Receipts from lease of land		13 200.00	13 240.00
213	Receipts from lease of property		13 200.00	13 240.00
2141	Receipts from interests (a part)	145 681 100.00	145 882 200.00	162 269 446.89
2142	Receipts from shares in profit and dividends	10 000 000.00	1 017 670 900.00	1 131 004 405.99
2143	Realized exchange rate gains	600 000.00	600 000.00	7 767 819.43
214	Receipts from interests and realization of financial assets	156 281 100.00	1 164 153 100.00	1 301 041 672.31
<b>21</b>	<b>Receipts from own activity and payment of excess of organizations with direct relationship</b>	<b>189 456 400.00</b>	<b>1 528 460 500.00</b>	<b>1 672 718 725.95</b>
2211	Sanction Payments Received from State, Municipalities, Regions	2 000.00	(32 200.00)	2 328 363.00
2212	Sanction Payments Received from Other Entities	313 579 000.00	324 094 300.00	239 060 160.88
221	Received sabctuib payments	313 581 000.00	324 062 100.00	241 388 523.88
2221	Received returned transfers from other public budgets	(4 900 000.00)	8 065 800.00	7 075 723.26
2222	Other receipts from retained financial settlement from other public budgets		13 744 700.00	13 994 706.38
2223	Incomes from Financial Settlement from Previous Years between the Region and Municipalities and Voluntary Municipalities			518.63
2229	Other received returned transfers	340 000.00	165 577 900.00	172 181 444.61
222	Received returned transfers and other receipts from retained financial settlement	(4 560 000.00)	187 388 400.00	193 252 392.88
<b>22</b>	<b>Received sanction payments and returned transfers</b>	<b>309 021 000.00</b>	<b>511 450 500.00</b>	<b>434 640 916.76</b>
2310	Receipts from sale of short-term and immaterial fixed assets			2 300.00
231	Receipts from sale of short-term and immaterial fixed assets			2 300.00
2321	REceived non-investment donations	7 231 400.00	44 952 200.00	48 781 152.20
2322	Received indemmities	440 000.00	9 226 100.00	13 380 312.95
2324	Received non-capital contributions and compensations	6 492 500.00	16 386 400.00	54 300 245.38
2328	Unidentified receipts			15 632 529.88
2329	Other non-tax receipts not included elsewhere	18 277 000.00	31 299 500.00	57 011 512.71
232	Other non-tax receipts	32 440 900.00	101 864 200.00	189 105 753.12
2343	Receipts from payments from allotments and from exploited minerals	1 510 000.00	1 612 100.00	1 480 566.00
234	Receipts from use of exclusive rights to natural resources	1 510 000.00	1 612 100.00	1 480 566.00
<b>23</b>	<b>Receipts from sale of non-capital assets and other non-tax receipts</b>	<b>33 950 900.00</b>	<b>103 476 300.00</b>	<b>190 588 619.12</b>
2411	Instalments of funds borrowed from business entities - natural persons	937 300.00	937 300.00	939 763.08

**BUDGETARY INCOME - CLASS 1 - 4**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
2412	Instalments of funds borrowed from business non-financial entities of legal persons	1 625 200.00	1 625 200.00	1 729 218.50
241	Instalments of funds borrowed from business entities	2 562 500.00	2 562 500.00	2 668 981.58
2420	Instalments of funds borrowed from generally beneficial associations and similar entities	21 099 800.00	21 099 800.00	21 301 610.84
242	Instalments of funds borrowed from generally beneficial associations and similar entities	21 099 800.00	21 099 800.00	21 301 610.84
2451	Instalments of funds borrowed from institutions receiveing contributions from the state budget		30 726 800.00	30 726 764.42
245	Instalments of funds borrowed from established and similar entities		30 726 800.00	30 726 764.42
2460	Instalments of funds borrowed from citizens	1 969 000.00	2 071 500.00	3 600 255.00
246	Instalments of funds borrowed from citizens	1 969 000.00	2 071 500.00	3 600 255.00
<b>24</b>	<b>Received instalments of lent funds</b>	<b>25 631 300.00</b>	<b>56 460 600.00</b>	<b>58 297 611.84</b>
<b>2</b>	<b>Non-tax receipts (total for class 2)</b>	<b>558 059 600.00</b>	<b>2 199 847 900.00</b>	<b>2 356 245 873.67</b>
3111	Receipts from sale of land			611 820.00
3113	Receipts from sale of other fixed tangible assets	450 000.00	450 000.00	136 301.20
3119	Other receipts from sale of fixed assets			170 000.00
311	Receipts from sale of fixed assets (except immaterial assets)	450 000.00	450 000.00	918 121.20
3121	Donations received for acquisition of fixed assets	3 906 000.00	30 932 200.00	32 081 646.00
3122	Contributions received fro acquisition of fixed assets			200 000.00
3129	Other investment receipts not included elsewhere		30 000.00	230 816.00
312	Other capital receipts	3 906 000.00	30 962 200.00	32 512 462.00
<b>31</b>	<b>Receipts from sale of fixed assets and other capital receipts</b>	<b>4 356 000.00</b>	<b>31 412 200.00</b>	<b>33 430 583.20</b>
<b>3</b>	<b>Capital revenues (total for class 3)</b>	<b>4 356 000.00</b>	<b>31 412 200.00</b>	<b>33 430 583.20</b>
	<b>Own receipts (classes 1+2+3)</b>	<b>41 198 892 100.00</b>	<b>43 813 025 200.00</b>	<b>43 881 170 697.37</b>
4111	Non-investment transfers received from general cash administration of the state budget		176 793 500.00	176 793 552.45
4112	Non-investment transfers received from the state budget within the overall subsidy relationship	966 264 000.00	966 264 000.00	966 264 000.00
4113	Non-investment transfers received from state funds		120 000 000.00	119 975 356.13
4116	Other non-investment transfers from the state budget		11 086 952 500.00	11 081 167 134.07
4118	Non-investment transfers from the National Fund		1 492 600.00	1 492 688.05
411	Non-investment transfers received from public budgets at central level	966 264 000.00	12 351 502 600.00	12 345 692 730.70
4121	Non-investment transfers received from municipalities	4 412 000.00	8 103 900.00	10 102 685.63
4122	Non-investment transfers received from regions		506 000.00	505 924.39
412	Non-investment transfers received from public budgets at regional level	4 412 000.00	8 609 900.00	10 608 610.02
4131	Transfers from own funds of economic (business) activity	5 353 730 700.00	5 689 776 400.00	4 978 175 224.21
4132	Transfers from other own funds		699 300.00	699 327.00
4133	Transfers from own reserve funds (other than those of structural units of the state)	466 783 100.00	610 791 400.00	1 404 555 981.02
4134	Transfers from budget accounts	226 594 300.00	558 700 900.00	12 677 613 972.53
4139	Other transfers from own funds	172 695 100.00	223 677 400.00	246 951 534.62
413	Transfers from own funds	6 219 803 200.00	7 083 645 400.00	19 307 996 039.38
4152	Non-investment transfers received from international institutions		132 100.00	132 106.38
4153	Non-investment transfers received from the European Union		125 000.00	127 315.25
415	Non-investment transfers received from abroad		257 100.00	259 421.63
<b>41</b>	<b>Non-investment transfers received</b>	<b>7 190 479 200.00</b>	<b>19 444 015 000.00</b>	<b>31 664 556 801.73</b>
4211	Investment transfers received from general cash administration of the state budget		19 000 000.00	19 000 000.00

**BUDGETARY INCOME - CLASS 1 - 4**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
4213	Investment transfers received from state funds		968 015 600.00	937 552 048.09
4216	Other investment transfers received from the state budget		1 544 867 900.00	1 544 857 462.90
4218	Investment transfers from the National Fund		26 060 300.00	26 060 246.29
421	Investment transfers received from public budgets at central level		2 557 943 800.00	2 527 469 757.28
4240	Investment transfers received from state financial assets		8 392 000.00	8 392 000.00
424	Investment transfers received from state financial assets		8 392 000.00	8 392 000.00
<b>42</b>	<b>Investment transfers received</b>		<b>2 566 335 800.00</b>	<b>2 535 861 757.28</b>
<b>4</b>	<b>Received transfers (total for class 4)</b>	<b>7 190 479 200.00</b>	<b>22 010 350 800.00</b>	<b>34 200 418 559.01</b>
	<b>Total receipts (classes 1+2+3+4)</b>	<b>48 389 371 300.00</b>	<b>65 823 376 000.00</b>	<b>78 081 589 256.38</b>

**BUDGETARY EXPENSES - CLASSES 5 AND 6**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
5011	Salaries of employees within employment	3 209 269 600.00	3 324 044 400.00	3 272 524 247.63
5019	Other salaries	3 152 000.00	3 654 400.00	2 607 786.70
501	Salaries	3 212 421 600.00	3 327 698 800.00	3 275 132 034.33
5021	Other wages and salaries	89 354 400.00	116 555 100.00	103 257 973.34
5023	Remuneration of members of municipal and regional councils	176 354 700.00	171 641 500.00	159 673 923.00
5024	Redundancy payment	10 645 000.00	24 933 800.00	26 296 211.00
5029	Other payments for performed work not included elsewhere	9 759 800.00	8 192 300.00	6 746 157.00
502	Other payments for performed work	286 113 900.00	321 322 700.00	295 974 264.34
5031	Obligatory premium for social security and contribution to state policy of employment	863 257 900.00	896 114 700.00	873 412 028.43
5032	Obligatory premium for public health insurance	312 817 600.00	324 826 100.00	317 966 085.23
5038	Obligatory premium fro accident insurance	14 801 600.00	15 857 200.00	14 972 801.87
5039	Other obligatory premiums paid by the employer	1 199 500.00	871 200.00	279 448.50
503	Obligatory premium paid by the employer	1 192 076 600.00	1 237 669 200.00	1 206 630 364.03
5041	Remuneration for use of intellectual property	30 000.00	55 000.00	16 250.00
504	Remuneration for use of intellectual property	30 000.00	55 000.00	16 250.00
5051	Wage compensation	532 000.00	699 500.00	699 340.39
505	Wage compensation	532 000.00	699 500.00	699 340.39
<b>50</b>	<b>Expenses on payments, other payments for performed work and premium</b>	<b>4 691 174 100.00</b>	<b>4 887 445 200.00</b>	<b>4 778 452 253.09</b>
5131	Foodstuff	871 000.00	779 000.00	651 500.99
5132	Protective devices	1 531 000.00	1 484 900.00	1 114 749.15
5133	Drugs and medical supplies	3 367 300.00	2 341 200.00	2 266 961.99
5134	Underwear, clothes and shoes	39 838 300.00	34 165 900.00	33 880 209.17
5136	Books, learning aids and press	14 572 200.00	15 549 600.00	13 456 902.26
5137	Immaterial fixed tangible assets	115 716 800.00	162 484 000.00	152 448 077.05
5138	Purchase of goods (for the purpose of resale)	631 000.00	701 400.00	694 472.00
5139	Purchase of raw material not included elsewhere	176 841 200.00	260 298 900.00	241 595 494.11
513	Purchase of materials	353 368 800.00	477 804 900.00	446 108 366.72
5141	Own interests	809 635 000.00	809 506 400.00	581 041 998.04
5142	Realized exchange rate losses	200 079 300.00	201 137 300.00	20 188 867.22
5143	Interest incurred by assumption of others' liabilities	1 000 000.00	1 667 600.00	668 284.50
5145	Financial derivatives	359 800 000.00	360 000 000.00	348 878 896.85
5149	Other interest and other financial expenses	13 680 000.00	10 150 000.00	7 813 471.19
514	Interests and other financial expenses	1 384 194 300.00	1 382 461 300.00	958 591 517.80
5151	Cold water	22 260 600.00	19 911 800.00	16 517 096.21
5152	Heat	26 039 000.00	25 231 700.00	22 457 074.37
5153	Gas	43 816 500.00	45 622 100.00	41 569 731.64
5154	Electric energy	148 885 900.00	135 755 200.00	122 711 356.19
5155	Solid fuels	56 000.00	45 000.00	33 600.00
5156	Fuels and lubricants	34 744 500.00	37 539 400.00	35 837 551.43
5157	Hot water	1 473 000.00	1 416 200.00	1 155 870.04
5159	Purchase of other fuels and energy	3 305 000.00	2 206 300.00	1 733 413.49
515	Costs of water, fuels and energy	280 580 500.00	267 727 700.00	242 015 693.37
5161	Post-office services	50 766 000.00	50 800 200.00	46 222 263.25
5162	Services of telecommunications and radiocommunications	158 155 800.00	186 467 400.00	178 869 124.40
5163	Services of banking institutions	70 305 400.00	73 610 900.00	63 556 906.15
5164	Rent	375 070 500.00	367 023 600.00	363 299 836.26
5165	Rent for land	32 748 000.00	28 451 100.00	24 190 560.98
5166	Consultation, advisory and legal services	302 060 700.00	398 064 400.00	327 196 064.86

**BUDGETARY EXPENSES - CLASSES 5 AND 6**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
5167	Training and educating services	57 152 000.00	52 807 800.00	42 902 091.12
5168	Data processing services	62 700 000.00	43 606 200.00	42 222 563.31
5169	Purchase of other services	4 884 895 500.00	5 402 731 200.00	5 149 866 233.17
516	Costs of services	5 993 853 900.00	6 603 562 800.00	6 238 325 643.50
5171	Repairs and maintenance	1 722 883 200.00	2 173 403 300.00	2 084 603 317.87
5172	Programme equipment	13 344 000.00	16 786 700.00	13 753 362.54
5173	Travel costs (domestic as well as abroad)	28 210 500.00	25 839 200.00	21 307 387.73
5175	Treatment	27 882 200.00	31 535 100.00	29 190 458.45
5176	Attendance fees at conferences	525 800.00	650 900.00	543 717.82
5177	Purchase of objects of art		26 300.00	26 063.00
5178	Lease for rent with right of purchase	6 162 000.00	6 822 300.00	6 103 994.66
5179	Other purchases not included elsewhere	613 408 700.00	611 884 000.00	610 713 391.65
517	Costs of other purchases	2 412 416 400.00	2 866 947 800.00	2 766 241 693.72
5182	Advances provided to own petty cash	55 000.00	55 000.00	(81.78)
5189	Other provided advances and guarantees	807 200.00	78 300.00	(128 853.92)
518	Provided advances, securities, guarantees and government credits	862 200.00	133 300.00	(128 935.70)
5191	Paid sanctions	44 000.00	2 141 800.00	2 098 414.37
5192	Provided non-investment contributions and reimbursements (part)	147 943 200.00	155 831 100.00	146 694 217.15
5193	Expenses on traffic regional road service	409 163 500.00	615 564 500.00	612 064 052.00
5194	Material donations	25 951 800.00	29 370 900.00	24 711 299.55
5195	Levies for failure to meet the obligation to employ the disabled	1 376 300.00	1 110 500.00	687 794.00
5197	Reimbursements of increased costs connected with discharge of an office abroad	6 091 900.00	4 262 200.00	4 262 119.61
5199	Other expenses related to non-investment purchases	5 540 000.00	4 861 900.00	5 230 723.00
519	Expenses related to non-investment purchases, contributions, reimbursements and material donations	596 110 700.00	813 142 900.00	795 748 619.68
<b>51</b>	<b>Non-investment purchases and related expenses</b>	<b>11 021 386 800.00</b>	<b>12 411 780 700.00</b>	<b>11 446 902 599.09</b>
5212	Non-investment transfers to non-financial business entities - natural persons	4 235 000.00	34 326 600.00	30 241 669.43
5213	Non-investment transfers to non-financial business entities - legal entities	11 324 790 200.00	12 666 578 400.00	12 636 651 822.99
5219	Owner non-investment transfers to business entities	200 000.00	200 000.00	
521	Non-investment transfers to business entities	11 329 225 200.00	12 701 105 000.00	12 666 893 492.42
5221	Non-investment transfers to generally beneficial associations	34 473 000.00	311 907 200.00	302 986 758.48
5222	Non-investment transfers to unincorporated associations	98 135 000.00	524 324 000.00	538 043 642.73
5223	Non-investment transfers to churches and religious societies	24 741 100.00	69 087 200.00	72 036 100.45
5225	Non-investment transfers to associations of owners of residential units	7 048 500.00	31 233 100.00	26 988 522.00
5229	Other non-investment transfers to non-profit and similar organizations	4 511 134 800.00	4 232 904 500.00	4 193 096 948.36
522	Non-investment transfers to non-profit and similar associations	4 675 532 400.00	5 169 456 000.00	5 133 151 972.02
5230	Non-investment non-subsidy transfers to business entities	1 000 000.00	1 000 000.00	1 000 000.00
523	Non-investment non-subsidy transfers to business entities	1 000 000.00	1 000 000.00	1 000 000.00
5240	Non-investment non-subsidy transfers to non-profit and similar organizations		1 700.00	1 644.00
524	Non-investment non-subsidy transfers to non-profit and similar organizations		1 700.00	1 644.00
<b>52</b>	<b>Non-investment transfers to private entities</b>	<b>16 005 757 600.00</b>	<b>17 871 562 700.00</b>	<b>17 801 047 108.44</b>
5311	Non-investment transfers to the state budget		796 600.00	796 623.49
5319	Other non-investment transfers to other public budgets	50 000.00		
531	Non-investment transfers to public budgets at central level	50 000.00	796 600.00	796 623.49

**BUDGETARY EXPENSES - CLASSES 5 AND 6**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
5321	Non-investment transfers to municipalities	40 000.00	69 100.00	69 006.00
5323	Non-investment transfers to regions	15 000.00	39 300.00	39 300.00
532	Non-investment transfers to public budgets at regional level	55 000.00	108 400.00	108 306.00
5331	Non-investment contributions to established institutions receiving contributions from the state budget	8 843 977 500.00	9 951 715 500.00	9 913 259 390.37
5332	Non-investment transfers to universities		285 000.00	285 000.00
5333	Non-investment transfers to educational legal entities established by the state, region and municipalities	428 400.00	1 109 800.00	1 020 746.00
5334	Non-investment transfers to public research institutions		5 292 100.00	5 291 918.89
5335	Non-investment transfers to public medical institutions established by the state, region and municipalities		13 361 800.00	13 361 828.61
5336	Non-Investment Grants to Established Allowance Organizations	23 321 000.00	51 416 800.00	49 794 575.10
5339	Non-Investment Transfers to Other Allowance Organizations	25 242 000.00	172 716 200.00	145 100 246.81
533	Non-investment transfers to institutions receiving contributions from the state budget and similar organizations	8 892 968 900.00	10 195 897 200.00	10 128 113 705.78
5341	Transfers to own funds of economic (business) activity	3 551 000.00	9 652 700.00	8 976 802.44
5342	Transfers to funds of cultural and social needs and social funds of municipalities and regions	43 215 000.00	46 827 100.00	40 543 129.63
5343	Transfers to other own funds and accounts not having the nature of public budgets			135 000.00
5344	Transfers to own reserve funds of regional budgets	9 753 200.00	298 399 400.00	1 235 505 877.16
5345	Transfers to own budget accounts	603 210 100.00	776 190 800.00	12 724 933 876.85
5349	Other transfers to own funds	209 894 200.00	271 752 400.00	328 138 604.53
534	Transfers to own funds	869 623 500.00	1 402 822 400.00	14 338 233 290.61
5361	Purchase of duty stamps	4 655 100.00	2 617 700.00	1 554 061.00
5362	Payments of taxes and fees to the state budget	3 710 800.00	(37 107 700.00)	(63 921 649.19)
5363	Payments of sanctions to other budgets	241 000.00	10 581 500.00	10 284 113.61
5364	Returned funds to public budgets at the central level of transfers provided in the pas budget periods		77 192 700.00	77 192 668.49
5365	Payments of taxes and fees to regions, municipalities and state funds	51 000.00	51 500.00	47 225.00
536	Other non-investment transfers to other public budgets	8 657 900.00	53 335 700.00	25 156 418.91
<b>53</b>	<b>Non-Investment Transfers to Public Entities and Between Money Funds of the Same Entity</b>	<b>9 771 355 300.00</b>	<b>11 652 960 300.00</b>	<b>24 492 408 344.79</b>
5410	Social benefits	8 500 000.00	1 710 000 000.00	1 692 943 609.89
541	Social benefits	8 500 000.00	1 710 000 000.00	1 692 943 609.89
5422	Compensation of the nature of rehabilitation			60 000.00
5424	Wage compensation in the time of sickness	16 602 300.00	20 420 400.00	16 894 872.60
5429	Other compensation payable to the citizens	143 100.00	256 700.00	113 811.00
542	Reimbursements paid to citizens	16 745 400.00	20 677 100.00	17 068 683.60
5491	Scholarships to pupils, students and inceptors	122 000.00	122 000.00	78 500.00
5492	Donations to citizens	27 073 000.00	30 146 100.00	19 686 995.00
5493	Purpose non-investment transfers to natural persons not running business	12 189 000.00	22 808 800.00	21 233 720.00
5494	Non-investment transfers to citizens, which do not have nature of a donation	400 000.00	556 700.00	489 973.00
5499	Other non-investment transfers to citizens	67 610 400.00	74 099 000.00	70 225 747.92
549	Other non-investment transfers to citizens	107 394 400.00	127 732 600.00	111 714 935.92
<b>54</b>	<b>Non-investment transfers to citizens</b>	<b>132 639 800.00</b>	<b>1 858 409 700.00</b>	<b>1 821 727 229.41</b>
5511	Non-investment transfers to international organizations	960 400.00	1 025 500.00	753 555.65
551	Non-investment transfers to international organizations and supranational bodies	960 400.00	1 025 500.00	753 555.65



**BUDGETARY EXPENSES - CLASSES 5 AND 6**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
5531	Monetary donations abroad		915 900.00	837 900.00
553	Other non-investment transfers abroad		915 900.00	837 900.00
<b>55</b>	<b>Non-investment transfers abroad</b>	<b>960 400.00</b>	<b>1 941 400.00</b>	<b>1 591 455.65</b>
5612	Non-investment funds lent to non-financial business entities - natural persons		949 000.00	949 000.00
5613	Non-investment funds lent to non-financial business entities - legal persons	11 000 000.00	13 722 700.00	5 722 642.00
561	Non-investment funds lent to business entities	11 000 000.00	14 671 700.00	6 671 642.00
5624	Non-investment funds lent to associations of owners of residential units		4 283 100.00	4 283 094.50
562	Non-investment funds lent to non-profit and similar associations		4 283 100.00	4 283 094.50
5651	Non-investment funds lent to established institutions receiving contributions from the state budget		4 000 000.00	4 000 000.00
565	Non-investment funds lent to institutions receiving contributions from the state budget and similar organizations		4 000 000.00	4 000 000.00
5660	Non-investment funds lent to citizens	2 320 000.00	2 408 000.00	2 038 245.00
566	Non-investment funds lent to citizens	2 320 000.00	2 408 000.00	2 038 245.00
<b>56</b>	<b>Non-investment lent funds</b>	<b>13 320 000.00</b>	<b>25 362 800.00</b>	<b>16 992 981.50</b>
5901	Unspecified reserves	1 577 294 500.00	358 775 800.00	
5902	Other expenses from retained financial settlement		4 030 200.00	4 055 297.06
5909	Other non-investment expenses not included elsewhere	499 878 900.00	65 888 300.00	44 529 343.84
590	Other non-investment expenses	2 077 173 400.00	428 694 300.00	48 584 640.90
<b>59</b>	<b>Other non-investment expenses</b>	<b>2 077 173 400.00</b>	<b>428 694 300.00</b>	<b>48 584 640.90</b>
<b>5</b>	<b>CURRENT EXPENSES (CLASS 5)</b>	<b>43 713 767 400.00</b>	<b>49 138 157 100.00</b>	<b>60 407 706 612.87</b>
6111	Programme equipment	605 785 000.00	469 325 600.00	360 317 763.78
6112	Valuable rights	82 000 000.00	76 578 300.00	70 038 158.20
6119	Other purchases of fixed intangible assets	26 387 700.00	28 892 600.00	15 838 957.60
611	Acquisition of fixed intangible assets	714 172 700.00	574 796 500.00	446 194 879.58
6121	Buildings, halls and constructions	12 912 447 900.00	15 942 028 200.00	14 286 943 546.98
6122	Machinery, devices and equipment	201 352 000.00	315 157 700.00	305 647 829.20
6123	Means of transport	44 478 000.00	40 170 300.00	33 527 064.19
6125	Computing technology	228 266 000.00	170 997 800.00	144 342 496.74
6127	Artworks and collections	3 900 000.00	1 526 300.00	1 145 844.00
6129	Purchase of fixed tangible assets not included elsewhere	800 000.00	2 592 800.00	2 101 095.80
612	Acquisition of fixed tangible assets	13 391 243 900.00	16 472 473 100.00	14 773 707 876.91
6130	Land	190 972 700.00	213 441 700.00	199 164 972.31
613	Land	190 972 700.00	213 441 700.00	199 164 972.31
<b>61</b>	<b>Investment purchases and related expenses</b>	<b>14 296 389 300.00</b>	<b>17 260 711 300.00</b>	<b>15 419 067 728.80</b>
6201	Purchase of shares	7 000 000.00	7 149 100.00	7 000 000.00
6202	Purchase of capital participation	3 500 000.00	3 700 000.00	3 350 000.00
620	Purchase of shares and capital participation	10 500 000.00	10 849 100.00	10 350 000.00
<b>62</b>	<b>Purchase of shares and capital participation</b>	<b>10 500 000.00</b>	<b>10 849 100.00</b>	<b>10 350 000.00</b>
6312	Investment transfers to non-financial business entities - natural persons		11 071 000.00	11 071 175.69
6313	Investment transfers to non-financial business entities - legal persons	250 000 000.00	2 517 705 300.00	2 516 795 616.78
631	Investment transfers to business entities	250 000 000.00	2 528 776 300.00	2 527 866 792.47
6321	Investment transfers to generally beneficial associations		2 008 800.00	2 008 718.00
6322	Investment transfers to unincorporated associations	100 850 000.00	72 682 200.00	72 586 300.80
6323	Investment transfers to churches and religious societies	100 000.00	27 541 800.00	27 541 237.56
6324	Investment transfers to political parties and movements		981 300.00	406 178.50

**BUDGETARY EXPENSES - CLASSES 5 AND 6**

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
6329	Other investment transfers to non-profit and similar organizations	300 000.00	6 074 900.00	5 828 208.60
632	Investment transfers to non-profit and similar associations	101 250 000.00	109 289 000.00	108 370 643.46
6351	Investment transfers to established institutions receiving contributions from the state budget	611 728 000.00	689 238 800.00	684 135 934.59
6354	Investment transfers to public research institutions		191 640 300.00	190 715 462.14
6355	Investment transfers to public health institutions established by the state, region and municipalities		753 000.00	752 935.60
6359	Investment transfers to other institutions receiving contributions from the state budget		137 377 500.00	101 018 452.86
635	Investment transfers to institutions receiving contributions from the state budget	611 728 000.00	1 019 009 600.00	976 622 785.19
6371	Purpose investment transfers to natural persons not running business		445 800.00	428 544.69
6379	Other investment transfers to the citizens	80 000.00	1 556 000.00	1 555 873.00
637	Investment transfers to citizens	80 000.00	2 001 800.00	1 984 417.69
6380	Investment transfers abroad		550 000.00	501 700.00
638	Investment transfers abroad		550 000.00	501 700.00
<b>63</b>	<b>Investment transfers</b>	<b>963 058 000.00</b>	<b>3 659 626 700.00</b>	<b>3 615 346 338.81</b>
6412	Investment funds lent to non-financial business entities - natural persons	1 350 000.00		
6413	Investment funds lent to non-financial business entities - legal persons	3 150 000.00	510 000 000.00	510 000 000.00
641	Investment funds lent to business entities	4 500 000.00	510 000 000.00	510 000 000.00
6424	Investment funds lent to associations of owners of dwelling units	4 500 000.00	4 863 000.00	998 000.00
642	Investment funds lent to non-profit and similar associations	4 500 000.00	4 863 000.00	998 000.00
6451	Investment funds lent to established institutions receiving contributions from the state budget		97 881 200.00	88 493 329.61
645	Investment funds lent to institutions receiving contributions from the state budget and similar organizations		97 881 200.00	88 493 329.61
6460	Investment funds lent to citizens	60 000.00	60 000.00	
646	Investment funds lent to citizens	60 000.00	60 000.00	
<b>64</b>	<b>Investment lent funds</b>	<b>9 060 000.00</b>	<b>612 804 200.00</b>	<b>599 491 329.61</b>
6901	Reserves of capital expenses	220 618 800.00	124 275 900.00	
6909	Other capital expenses not included elsewhere	40 815 000.00	7 777 300.00	
690	Other capital expenses	261 433 800.00	132 053 200.00	
<b>69</b>	<b>Other capital expenses</b>	<b>261 433 800.00</b>	<b>132 053 200.00</b>	
<b>6</b>	<b>CAPITAL EXPENSES (TOTAL FOR CLASS 6)</b>	<b>15 540 441 100.00</b>	<b>21 676 044 500.00</b>	<b>19 644 255 397.22</b>
<b>TOTAL EXPENSES (CLASS 5+6)</b>		<b>59 254 208 500.00</b>	<b>70 814 201 600.00</b>	<b>80 051 962 010.09</b>
<b>BALANCE OF INCOME AND EXPENSES</b>		<b>(10 864 837 200.00)</b>	<b>(4 990 825 600.00)</b>	<b>(1 970 372 753.71)</b>

**FOR INFORMATION PURPOSES - CASH FUNDS**

Text	Row	Approved budget	Adjusted budget	Result from the start of the year
		1	2	3
<b>Opening balance</b>	<b>5010</b>			2 082 584 062.86
<b>Total income</b>	<b>5020</b>	111 329 600.00	474 571 800.00	1 535 559 051.27
<b>Total expenses</b>	<b>5040</b>	724 660 000.00	985 579 100.00	1 613 245 168.13
<b>Closing balance (difference in budget)</b>	<b>5060</b>	(613 330 400.00)	(511 007 300.00)	1 869 074 381.45
<b>Change in balance</b>	<b>5070</b>	613 330 400.00	511 007 300.00	213 509 681.41
<b>Financing - class 8</b>	<b>5080</b>	612 044 200.00	550 128 000.00	(135 823 564.55)

**III. FINANCING - class 8**

Name text	Item / Row number	Approved budget	Adjusted budget	Result from the start of the year
		1	2	3
<b>Short-term local sources of finance</b>				
Short-term bonds issued (+)	8111			
Paid instalments of short-term bonds issued (-)	8112			
Short-term received loans (+)	8113			
Paid instalments of short-term received borrowed funds (-)	8114			(10 000 000.00)
Revenueisation of short-term funds on bank accounts(+/-)	8115	11 522 836 900.00	5 685 072 200.00	1 119 872 619.86
Active short-term operations of liquidity management - receipts (+)	8117	139 260 000.00	162 560 000.00	31 133 459 128.07
Active short-term operations of liquidity management - expenses (-)	8118			(29 395 560 607.24)
<b>Long-term local sources of finance</b>				
Long-term bonds issued (+)	8121	5 000 000 000.00	5 000 000 000.00	5 000 000 000.00
Paid instalments of long-term bonds issued (-)	8122	(5 000 000 000.00)	(5 000 000 000.00)	(5 000 000 000.00)
Long-term received funds borrowed (+)	8123		5 400 000.00	21 521 763.59
Paid instalments of long-term received borrowed funds (-)	8124	(26 159 700.00)	(12 051 200.00)	(13 718 172.00)
Revenueisation of long-term funds on bank accounts(+/-)	8125			(100 456 246.58)
Active long-term operations of liquidity management - receipts (+)	8127	16 895 500.00	36 695 500.00	137 223 746.58
Active long-term operations of liquidity management - expenses (+)	8128	(16 895 500.00)	(115 750 900.00)	(216 279 124.08)
<b>Short-term foreign sources of finance</b>				
Short-term bonds issued (+)	8211			
Paid instalments of short-term bonds issued (-)	8212			
Short-term received borrowed funds(+)	8213			
Paid instalments of short-term received borrowed funds (-)	8214			
Revenueisation of short-term funds on bank accounts(+/-)	8215			
Active short-term operations of liquidity management - receipts (+)	8217			
Active short-term operations of liquidity management - expenses (+)	8218			
<b>Long-term foreign sources of finance</b>				
Long-term bonds issued (+)	8221			
Paid instalments of long-term bonds issued (-)	8222			
Long-term received funds borrowed (+)	8223			
Paid instalments of long-term received borrowed funds (-)	8224	(771 100 000.00)	(771 100 000.00)	(761 178 061.29)
Revenueisation of long-term funds on bank accounts (+/-)	8225			
Active long-term operations of liquidity management - receipts (+)	8227			
Active long-term operations of liquidity management - expenses (-)	8228			

**Provisions for cash transaction**

**III. FINANCING - class 8**

Name	Item / Row number	Approved budget	Adjusted budget	Result from the start of the year
text		1	2	3
Operations from the organization cash accounts not having the nature				
of receipts and expenses of government segment (+/-)	8901			
Unrealized exchange rate differences (+/-)	8902			55 487 706.80
<b>TOTAL FINANCING (class 8)</b>	<b>8000</b>	<b>10 864 837 200.00</b>	<b>4 990 825 600.00</b>	<b>1 970 372 753.71</b>

**IV. SUMMARY OF INCOMES, EXPENSES, FINANCING AND ITS CONSOLIDATION**

Name	Row number	Approved budget	Adjusted budget	Result from the start of the year
text	r	41	42	43
A1 - TAX INCOME	4010	40 636 476 500.00	41 581 765 100.00	41 491 494 240.50
A2 - NON-TAX INCOME	4020	558 059 600.00	2 199 847 900.00	2 356 245 873.67
A3 - CAPITAL INCOME	4030	4 356 000.00	31 412 200.00	33 430 583.20
A4 - RECEIVED TRANSFERS	4040	7 190 479 200.00	22 010 350 800.00	34 200 418 559.01
<b>TOTAL INCOME</b>	<b>4050</b>	<b>48 389 371 300.00</b>	<b>65 823 376 000.00</b>	<b>78 081 589 256.38</b>
<b>RECEIPT CONSOLIDATION</b>	<b>4060</b>	<b>866 072 500.00</b>	<b>1 393 169 700.00</b>	<b>14 329 121 488.17</b>
of which:				
2223 - Receipts from retained financial settlement between the region and municipalities	4061			518.63
2226 - Receipts from retained financial settlement between municipalities	4062			
2227 - Receipts from retained financial settlement between regional council, municipalities and voluntary associations of municipalities	4063			
2441 - Instalments of funds borrowed from municipalities	4070			
2442 - Instalments of funds borrowed from regions	4080			
2443 - Instalments of funds borrowed from regional councils	4081			
2449 - Other instalments of funds borrowed from public budgets at regional level	4090			
4121 - Non-investment transfers received from municipalities	4100	4 412 000.00	8 103 900.00	10 102 685.63
4122 - Non-investment transfers received from regions	4110		506 000.00	505 924.39
4123 - Non-investment transfers received from regional councils	4111			
4129 - Other non-investment transfers received from budgets at regional level	4120			
* 4133 - Transfers from own reserve funds (other than those of structural units of the state)	4130	466 783 100.00	610 791 400.00	1 404 555 981.02
* 4134 - Transfers from budget accounts	4140	226 594 300.00	558 700 900.00	12 677 613 972.53
* 4139 - Other transfers from own funds	4150	172 695 100.00	223 677 400.00	246 951 534.62
4221 - Investment transfers received from municipalities	4170			
4222 - Investment transfers received from regions	4180			
4223 - Investment transfers received from regional councils	4181			
4229 - Other investments transfer received from budgets at regional level	4190			
ZJ 024 - Transfers received from the territory of another district	4191			
ZJ 025 - Instalments of borrowed funds received from the territory of another district	4192			
ZJ 028 - Transfers received from the territory of another district	4193	4 412 000.00	8 609 900.00	10 609 128.65
ZJ 029 - Instalments of borrowed funds received from the territory of another region	4194			
<b>TOTAL INCOME AFTER CONSOLIDATION</b>	<b>4200</b>	<b>47 523 298 800.00</b>	<b>64 430 206 300.00</b>	<b>63 752 467 768.21</b>
A5 - CURRENT EXPENSES	4210	43 713 767 400.00	49 138 157 100.00	60 407 706 612.87
A6 - CAPITAL EXPENSES	4220	15 540 441 100.00	21 676 044 500.00	19 644 255 397.22
<b>TOTAL EXPENSES</b>	<b>4240</b>	<b>59 254 208 500.00</b>	<b>70 814 201 600.00</b>	<b>80 051 962 010.09</b>
<b>CONSOLIDATION OF EXPENSES</b>	<b>4250</b>	<b>866 072 500.00</b>	<b>1 393 169 700.00</b>	<b>14 329 121 488.17</b>
of which:				
5321 - Non-investment transfers to municipalities	4260	40 000.00	69 100.00	69 006.00
5323 - Non-investment transfers to regions	4270	15 000.00	39 300.00	39 300.00
5325 - Non-investment transfers to regional councils	4271			
5329 - Other non-investment transfers to public budgets at regional level	4280			
* 5342 - Transfers to funds of cultural and social needs and social funds of municipalities and regions	4281	43 215 000.00	46 827 100.00	40 543 129.63
* 5344 - Transfers to own reserve funds of regional budgets	4290	9 753 200.00	298 399 400.00	1 235 505 877.16
* 5345 - Transfers to own budget accounts	4300	603 210 100.00	776 190 800.00	12 724 933 876.85

**IV. SUMMARY OF INCOMES, EXPENSES, FINANCING AND ITS CONSOLIDATION**

Name	Row number	Approved budget	Adjusted budget	Result from the start of the year
text	r	41	42	43
* 5349 - Other transfers to own funds	4310	209 894 200.00	271 752 400.00	328 138 604.53
5366 - Expenses from retained financial settlements between the region and municipalities	4321			
5367 - Expenses from retained financial settlements between municipalities	4322			
5368 - Expenses from retained financial settlements between the regional council and the regions, munic. and voluntary assoc. of municipalities	4323			
5641 - Non-investment funds lent to municipalities	4330			
5642 - Non-investment funds lent to regions	4340			
5643 - Non-investment funds lent to regional councils	4341			
5649 - Other non-investment funds lent to public budget at regional level	4350			
6341 - Investment transfers to municipalities	4360			
6342 - Investment transfers to regions	4370			
6345 - Investment transfers to regional councils	4371			
6349 - Other investment transfers to public budget at regional level	4380			
6441 - Investment funds lent to municipalities	4400			
6442 - Investment funds lent to regions	4410			
6443 - Investment funds lent to regional councils	4411			
6449 - Other investment funds lent to public budget at regional level	4420			
ZJ 026 - Transfers provided on the territory of another district	4421			
ZJ 027 - Borrowed funds provided to the territory of another district	4422			
ZJ 035 - Transfers provided to the territory of another region	4423	55 000.00	108 400.00	108 306.00
ZJ 036 - Borrowed funds provided to te territory of another region	4424			
<b>TOTAL EXPENSES AFTER CONSOLIDATION</b>	<b>4430</b>	<b>58 388 136 000.00</b>	<b>69 421 031 900.00</b>	<b>65 722 840 521.92</b>
<b>BALANCE OF INCOME AND EXPENSES AFTER CONSOLIDATION</b>	<b>4440</b>	<b>(10 864 837 200.00)</b>	<b>(4 990 825 600.00)</b>	<b>(1 970 372 753.71)</b>
CLASS A8 - FINANCING	4450	10 864 837 200.00	4 990 825 600.00	1 970 372 753.71
<b>CONSOLIDATION OF FINANCING</b>	<b>4460</b>			
<b>TOTAL FINANCING AFTER CONSOLIDATION</b>	<b>4470</b>	<b>10 864 837 200.00</b>	<b>4 990 825 600.00</b>	<b>1 970 372 753.71</b>

Remark: "\*" - Items marked with an asterisk enter consolidation in this specific format of the statement

**VI. BANK ACCOUNTS**

Name of Bank account	Row number	Opening balance 1.1.	Closing balance for monitored period	Change of balance
text	r	61	62	63
Basic current account	6010	8 744 054 267.41	4 761 575 100.07	3 982 479 167.34
Current Accounts of Local Government Units Funds	6020	2 082 584 062.86	1 869 074 381.45	213 509 681.41
Total current accounts	6030	10 826 638 330.27	6 630 649 481.52	4 195 988 848.75
Time Deposits Long-term	6040	20 000 000.00	120 456 246.58	(100 456 246.58)
Time Deposits Short-Term	6050	372 480 892.94	3 448 597 121.83	(3 076 116 228.89)
Special Expense Account	6060			

**VII. SELECTED RECORD ITEMS**

Name	Row number	Approved budget	Adjusted budget	Result from the start of the year
text	r	71	72	73
<b>ZJ 024 - Transfer received from the territory of another district</b>	<b>7090</b>			
Items:				
2226 - Receipts from retained financial settlement between municipalities	7092			
4121 - Non-investment transfers received from municipalities	7100			
4129 - Other non-investment transfers received from budgets at regional level	7110			
4221 - Investment transfers received from municipalities	7120			
4229 - Other investment transfers received from budgets at regional level	7130			
<b>ZJ 025 - Instalments of borrowed funds received from territory of another district</b>	<b>7140</b>			
Items:				
2441 - Instalments of funds borrowed from municipalities	7150			
2449 - Other instalments of funds borrowed from public budget at regional level	7160			
<b>ZJ 026 - Transfers provided to the territory of another district</b>	<b>7170</b>			
Items:				
5321 - Non-investment transfers to municipalities	7180			
5329 - Other non-investment transfers to public budget at regional level	7190			
5367 - Expenses from retained financial settlement between municipalities	7192			
6341 - Investment transfers to municipalities	7200			
6349 - Other investment transfers to public budget at regional level	7210			
<b>ZJ 027 - Borrowed funds provided to the territory of another district</b>	<b>7220</b>			
Items:				
5641 - Non-investment funds lent to municipalities	7230			
5649 - Other non-investment funds lent to public budget at regional level	7240			
6441 - Investment funds lent to municipalities	7250			
6449 - Other investment funds lent to public budget at regional level	7260			
<b>ZJ 028 - Transfers received from the territory of another region</b>	<b>7290</b>	4 412 000.00	8 609 900.00	10 609 128.65
Items:				
2223 - Receipts from retained financial settlement between the region and municipalities	7291			518.63
2226 - Receipts from retained financial settlement between municipalities	7092			
4121 - Non-investment transfers received from municipalities	7300	4 412 000.00	8 103 900.00	10 102 685.63
4122 - Non-investment transfers received from regions	7310		506 000.00	505 924.39
4129 - Other non-investment transfers received from budgets at regional level	7320			
4221 - Investment transfers received from municipalities	7330			
4222 - Investment transfers received from regions	7340			
4229 - Other investment transfers received from budgets at regional level	7350			
<b>ZJ 029 - Instalments fo borrowed received from the territory of another region</b>	<b>7360</b>			
Items:				
2441 - Instalments of funds borrowed from municipalities	7370			
2442 - Instalments of funds borrowed from regions	7380			
2449 - Other instalments of funds borrowed from public budgets at regional level	7390			

**VII. SELECTED RECORD ITEMS**

Name	Row number	Approved budget	Adjusted budget	Result from the start of the year
text	r	71	72	73
<b>ZJ 035 - Transfers provided to the territory of another region</b>	<b>7400</b>	55 000.00	108 400.00	108 306.00
Items:				
5321 - Non-investment transfers to municipalities	7410	40 000.00	69 100.00	69 006.00
5323 - Non-investment transfers to regions	7420	15 000.00	39 300.00	39 300.00
5329 - Other non-investment transfers to public budgets at regional level	7430			
5366 - Expenses from retained financial settlements between the region and municipalities	7431			
5367 - Expenses from retained financial settlements between municipalities	7192			
6341 - Investment transfers to municipalities	7440			
6342 - Investment transfers to regions	7450			
6349 - Other investment transfers to public budgets at regional level	7460			
<b>ZJ 036 - Borrowed funds provided to the territory of another region</b>	<b>7470</b>			
Items:				
5641 - Non-investment funds lent to municipalities	7480			
5642 - Non-investment funds lent to regions	7490			
5649 - Other non-investment funds lent to public budgets at regional level	7500			
6441 - Investment funds lent to municipalities	7510			
6442 - Investment funds lent to regions	7520			
6449 - Other investment funds lent to public budgets at regional level	7530			

Date mailed:

Stamp:

Signature of the head of the accounting unit:

Date delivered:



Person responsible for the presented figures

budget:

Peklarova

Phone: 236 002571

actual:

Melkesova

Phone: 236 002323



Appendix C

Letter from the City according to the requirement arising from Section 7 (1) f) of Act No. 420/2004 Coll.



THE CITY OF PRAGUE  
Bohuslav Svoboda  
Mayor of the City of Prague

TRANSLATION ONLY

In Prague on 5 June 2012

Ref. no MHMP 769279/2012

Dear Sirs,

I am writing to inform you that the Board of the Council of the City of Prague, at its meeting held on 5 June 2012, discussed the Report on the Results of the Examination of Operations of the City of Prague for the year ended 31 December 2011 (henceforth the 'Report') which was prepared by your company. I enclose hereto the adopted resolution no. 769 on this Report. The Board of the Council of the City of Prague responds in the resolution to the findings you have made in performing your examination of the operations. As such, please treat the resolution adopted by the Board of the Council of the City of Prague as my opinion on the submitted and discussed Report.

Sincerely yours,

Bohuslav Svoboda

**Appendix**

Reviewed resolution no. 769 of the Board of the City Council

**Deloitte Audit s.r.o.**

Nile House,  
Karolinská 654/2  
186 00 Prague 8 - Karlín

Mariánské nám. 2, 110 01 Prague 1  
Tel. 236 003 400, fax 236 007 106  
e-mail: [bohuslav.svoboda@cityofprague.cz](mailto:bohuslav.svoboda@cityofprague.cz), [www.praha-mesto.cz](http://www.praha-mesto.cz)

**The City of Prague**  
**THE BOARD OF THE COUNCIL OF THE CITY OF PRAGUE**

**R E S O L U T I O N**

of the Board of the Council of the City of Prague

Number 769 dated

5 June 2012

*On the Report on the Results of the Examination of Operations of the City of Prague  
for the year ended 31 December 2011*

**The Board of the Council of the City of Prague**

**I. Acknowledges**

Report on the Results of the Examination of Operations of the City of Prague for the year ended 31 December 2011 which forms Appendix 1 to this Resolution

**II. Instructs**

1. The Mayor of the City of Prague

1. To present the Report on the Results of the Examination of Operations of the City of Prague for the year ended 31 December 2011 to the Council of the City of Prague

Deadline: 21 June 2012

2. The Chief Executive of the Metropolitan Authority

1. To ensure that the findings involving errors and deficiencies arising from the examination of the operations of the City of Prague are acted upon and rectified.

Deadline: 30 September 2012

### III. Requests

#### 1. The mayors of the Boroughs of the City of Prague,

1. which were noted during the examination of the operations to show both major and minor errors and deficiencies, to undertake remedial measures.

Deadline: 30 September 2012

Bohuslav Svoboda  
Mayor of the City of Prague

Tomáš Hudeček  
First Deputy Mayor of the City of Prague

Submitted by: Mayor of the City of Prague  
Print: R-7030  
To be executed by: Mayor of the City of Prague, Chief Executive of the Metropolitan Authority  
To be acknowledged by: Departments of the Metropolitan Authority