

INDEPENDENT AUDITOR'S REPORT
ON THE RESULTS OF THE EXAMINATION OF OPERATIONS
OF THE CAPITAL CITY OF PRAGUE
for the period from 1. 1. 2014 to 31. 12. 2014

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, pursuant to the provisions of Section 38, Act No. 131/2000 Coll., on Capital City of Prague, as amended, and pursuant to the provisions of Section 10, Act No. 420/2004 Coll., on Examination of the Operations of Territorial Self-Governing Units and Voluntary Associations of Municipalities, as amended (hereinafter also "Act No. 420/2004 Coll." or "Act on Examination").

1 GENERAL INFORMATION

Name of territorial self-governing unit:	the Capital City of Prague
Company ID No:	00064581
Legal form:	territorial self-governing unit
Registered office:	Mariánské nám. 2/2, 110 01 Prague 1
Statutory body:	Mgr. Adriana Krnáčová, MBA Mayor
Place where examination was carried out:	City Hall of the Capital City of Prague
Period of the Examination of Operations:	9. 2. 2015 – 22. 5. 2015
Determination of beginning of examination of operations:	Discussion of the plan for the examination of operations and submission of introductory requirements on 9.2.2015
Determination of end of examination of operations:	Final discussion on 25. 5. 2015
Determination of report:	The Council of the Capital City of Prague, publication
Audit company:	NEXIA AP a.s. Sokolovská 5/49, 186 00 Prague 8 Company ID No. 48117013 KAČR [Chamber of Auditors of the Czech Republic] Authorization No.
Persons carrying out the examination of Operations:	Ing. Valdemar Linek - Responsible Partner Ing. Jakub Kovář - Responsible Auditor Ing. Pavel Hejný - Contract Manager Ing. Lenka Prokúpková - Auditor Ing. Jiří Komárek - Auditor Ing. Marek Votlučka Ing. Michaela Rulcová Ing. Marek Polický Ing. Václav Ecler Ing. Marie Trpišovská Ing. Martin Dvořák Ing. Roman Jiroušek Bc. Simona Petrásková Bc. Martin Smýkal Bc. Matěj Mráz
Date of Issue of the report:	25. 5. 2015

2 DESCRIPTION OF THE EXAMINATION OF OPERATIONS

The examination of the operations of the territorial self-governing unit for 2014 was carried out on the basis of a Contract on Carrying out an Examination of Operations and Providing Related Services, concluded on 19. 1. 2015 between the Capital City of Prague, which was represented by Mayor Mgr. Adriana Krnáčová, MBA, and the **NEXIA AP a.s.**, consortium of companies, which was represented by the Chairman of the Board of Directors Ing. Valdemar Linek, and **AV-AUDITING, spol. s r.o.**, which was represented by Executive Officer Ing. Lenka Prokůpková.

NEXIA AP a.s. carried out the examination of operations of the Capital City of Prague for 2014 together with AV-AUDITING, spol. s r.o. as members of the consortium of companies **NEXIA AP a.s.**, Company ID No: 48117013, Registered Office: Sokolovská 5/49, Prague 8, Postal Code 186 00 and **AV-AUDITING spol. s r.o.**, Company ID No: 49285220, Registered Office: Tolarova 317, Rosice, 533 51 Pardubice.

2.1 Subject of the Examination of Operations

Pursuant to the provisions of Section 2, paragraph 1, Act No. 420/2004 Coll., the subject of the examination are data on the annual operations that form a part of the closing account pursuant to Section 17 paragraphs 2 and 3, Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended, in particular:

- a) compliance with incomes and expenditures of the budget, including monetary transactions relating to budgetary funds
- b) financial transactions relating to the creation and use of monetary funds,
- c) revenues and expenses of business activities of the territorial unit,
- d) monetary transactions relating to collective funds spent on the basis of a contract between two or more territorial units, or on the basis of a contract with other legal entities or individuals,
- e) financial transactions relating to external sources within the meaning of legal regulations on accounting,
- f) management and handling of funds provided from the National Fund and other funds from abroad provided on the basis of international contracts,
- g) settlement of financial relationships to the state budget, regional budgets, municipal budgets, other budgets, state funds and other entities.

Pursuant to the provisions of Section 2, paragraph 2, Act No. 420/2004 Coll., the subject of the examination are also the following areas:

- a) management and handling of assets owned by the territorial unit,
- b) management and handling of assets owned by the state and dealt with by the territorial unit,
- c) assignment and implementation of public tenders, with the exceptions of acts and procedures examined by the supervisory body pursuant to Act No. 137/2006 Coll., on Public Tenders, as amended,
- d) state of receivables and liabilities and handling thereof,
- e) guarantee for the obligations of individuals and legal entities,
- f) pledges of movable and immovable assets to the benefit of third parties,
- g) establishing of easements on the property of the territorial unit,
- h) accounting prepared and maintained by the territorial unit.

2.2 Aspects of the Examination of Operations

The subject of the examination of pursuant to the provisions of Section 3, Act No. 420/2004 Coll., (see Item 2.1 of this report) is reviewed from the viewpoint of:

- h) Adhering to the obligations set out by special legal regulations,
- i) Compliance of handling with funds in comparison with the budget,
- j) Compliance with the purpose of the provided subsidy or refundable financial aid and terms for its use,
- k) Factual and formal correctness of documents on examined transactions.

The legal regulations used during the examination of operations covering the aforementioned aspects are specified in Annex A, which is an integral part of this report.

2.3 Definition of Responsibilities

The statutory body of the Capital City of Prague is responsible for the operations that were the subject of the examination and its presentation of the accounting and financial statements.

Our responsibility is to express a conclusion on the results of the examinations of the operations in accordance with Act No. 93/2009 Coll., on Auditors and amendments to some other acts, as amended, Standard on Auditing No. 52, and other relevant regulations issued by the Chamber of Auditors of the Czech Republic, and in accordance with the provisions of Section 2, 3 and 10, Act No. 420/2004 Coll.

In accordance with these regulations, we are obliged to comply with ethical standards and to plan and carry out the examination of operations in such a way as to obtain limited assurance as to whether operations of the Capital City of Prague are in accordance with the aspects of the examination of operations (see Item 2.2 of this report).

2.4 General Scope of Examinations

For the purpose of carrying out the examination of operations of the Capital City of Prague, procedures were used for obtaining sufficient and suitable evidence. The scope of these procedures is lower than with engagement providing reasonable assurance and are applied by the auditor on the basis of his professional judgment, including an assessment of the risks of significant (material) errors and deficiencies. When assessing these risks the auditor takes into account the internal control system of the Capital City of Prague. The procedures used include a selective method of investigation and the significance (materiality) of individual facts.

Identification of all documents and other materials used during the examination of operations of the territorial unit of the Capital City of Prague is specified in Annex B, which is an integral part of this report. Within the examination of operations of the territorial unit of the Capital City of Prague, the auditor took additional steps and also used other information that is not included in Annex B.

3 CONCLUSION OF THE REPORT ON THE RESULTS OF THE EXAMINATION OF OPERATIONS

The conclusion of the report on the results of the examination of the operations of the Capital City of Prague (hereinafter also the “*Capital City of Prague*”) was divided into the following two parts:

- Conclusions and risks arising from the reports on the results of the examination of operations of individual Districts of the Capital City of Prague and
- Conclusion of the report on the results of the examination of the operations of the Capital City of Prague itself (without the Districts), including a description of the ascertained risks.

3.1 Conclusions of reports on the result of the examination of operations of the individual Districts of the Capital City of Prague

When carrying out the examination of the operations of the Capital City of Prague, the findings, conclusions and results from the examination of the operations of the individual Districts of the Capital City of Prague were taken into account, which were, in accordance with the provisions of Section 38, Act No. 131/2000 Coll., on the Capital City of Prague carried out by statutory auditors, auditor companies, or by the Department of Control Activities (hereinafter also “*DCA*”) of the Capital City of Prague City Hall (hereinafter also “*Capital City of Prague City Hall*”).

3.1.1 Summary of the general conclusions of the reports on the result of the examination of operations of the individual Districts of the Capital City of Prague

No	District	Conclusion of report on the result of the examination	Examination carried out by
1	Prague 1	Less severe and serious errors and deficiencies	Deloitte Audit s.r.o.
2	Prague 2	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
3	Prague 3	Less severe errors and deficiencies	HZ Consult s.r.o.
4	Prague 4	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
5	Prague 5	Less severe errors and deficiencies	NEXIA AP a.s.
6	Prague 6	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
7	Prague 7	Less severe and serious errors and deficiencies	Schaffer & Partner Audit s.r.o.
8	Prague 8	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
9	Prague 9	Less severe errors and deficiencies	Diligens s.r.o.
10	Prague 10	No errors or deficiencies were ascertained	ATLAS AUDIT s.r.o.
11	Prague 11	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
12	Prague 12	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
13	Prague 13	No errors or deficiencies were ascertained	ATLAS AUDIT s.r.o.
14	Prague 14	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
15	Prague 15	No errors or deficiencies were ascertained	HAYEK, spol. s r.o., holding
16	Prague 16	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
17	Prague 17	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
18	Prague 18	Less severe errors and deficiencies	GRINEX AUDIT s.r.o.
19	Prague 19	Less severe errors and deficiencies	BOHEMIA AUDIT s.r.o.
20	Prague 20	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
21	Prague 21	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
22	Prague 22	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
23	Běchovice	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall

No	District	Conclusion of report on the result of the examination	Examination carried out by
24	Benice	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
25	Březiněves	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
26	Čakovice	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
27	Řáblice	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
28	Dolní Chabry	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
29	Dolní Měcholupy	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
30	Dolní Počernice	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
31	Dubeč	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
32	Klánovice	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
33	Koloděje	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
34	Kolovraty	No errors or deficiencies were ascertained	Ing. Milena Sosvorová
35	Královice	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
36	Křeslice	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
37	Kunratice	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
38	Libuš	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
39	Lipence	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
40	Lochkov	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
41	Lysolaje	No errors or deficiencies were ascertained	GESTIO s.r.o.
42	Nebušice	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
43	Nedvězí	Serious errors and deficiencies	DCA Capital City of Prague City Hall
44	Petrovice	No errors or deficiencies were ascertained	HAYEK, spol. s r.o., holding
45	Přední Kopanina	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
46	Řeporyje	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
47	Satalice	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
48	Slivenec	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
49	Suchdol	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
50	Šeberov	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
51	Štěrboholy	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
52	Troja	No errors or deficiencies were ascertained	DCA Capital City of Prague City Hall
53	Újezd	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
54	Velká Chuchle	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
55	Vinoř	Less severe errors and deficiencies	DCA Capital City of Prague City Hall
56	Zbraslav	Less severe and serious errors and deficiencies	DCA Capital City of Prague City Hall
57	Zličín	Less severe errors and deficiencies	DCA Capital City of Prague City Hall

3.1.2 Specific conclusions from the reports on the result of the examination of operation of the individual Districts of the Capital City of Prague

During the examination of the operations of the Districts of the Capital City of Prague, the following deficiencies were ascertained pursuant to the provisions of Section 10, paragraph 3, letter c), Act No. 420/2004 Coll.

Other ascertained errors and deficiencies which are not as severe as the deficiencies specified in Section 10, paragraph 3, under letter c), Act No. 420/2004 Coll., are specified in individual reports on the examination of the operations of the Districts of the Capital City of Prague, and they are available at the Department of Control Activities of the Capital City of Prague City Hall.

3.1.2.1 Deficiencies involving incompleteness, incorrectness or inconclusiveness of accounting

District	Item No.	Description of findings
District of Prague 1	1.	In account 042 - Tangible assets in progress, assets are specified in the amount of 33,608 thousand CZK, which the District no longer has available. On this account are also reported assets (Chodníkový (Sidewalk) program project) at a value of 2 006 thousand CZK, and a part of this value in the amount of 1,100 thousand CZK represents project documentation to projects that will not be carried out and will most likely be written off as failed investments. An adjustment was not created for these items as of 31. 12. 2014.
	2.	In account 311 – Consumers – is reported a balance in the total amount of 210 992 thousand CZK. Itemized breakdown of this balance, however, contains both positive items representing provisions of receivables and negative amounts representing payments received, which could not be assigned to individual requirements. There is a similar situation in account 321 - Suppliers, where a balance is reported in the total amount of 19 618 thousand CZK. The itemized breakdown of this balance contains both positive items representing provisions of liabilities and negative amounts representing payments made, which could not be matched to individual requirements. In both cases, the District has no assurance of which reported requirements have not yet been paid, and whether there are overpayments between payments representing a liability/receivable of the District.
	3.	In account 324 - Advances received – is reported an item in the amount of 1 591 thousand CZK, but which should have already been settled with the receivable recorded in account 311 - Consumers, as invoicing of this advance was already carried out.
	4.	The annex to the financial statement dated 31. 12. 2014 does not contain all of the text parts as required by Act No. 563/1991 Coll., on Accounting, Section 18, and Annex No. 5 of Decree No. 410/2009 Coll. The annex, without complete information in the text part, was sent to the Capital City of Prague City Hall, which then sent it with its part to the Central System of State Accounting Information, where it was received (despite the aforementioned deficiencies) without reservations.
	5.	In account 029 - Other tangible fixed assets – are specified two technical assessments of tangible fixed assets. The first in the amount of 151 785 thousand CZK is not owned by the District, but it is owned by the Capital City of Prague City Hall. The District is unable to assess from the available documentation if the assets are maintained correctly in this account or not, or if they are incorrectly classified. The District has no information about the origin or existence of the second technical assessments of assets in the amount of 7 809 thousand CZK.
	6.	In order to calculate adjustments for receivables, the District used the methodology set out in Section 65 of Decree No. 410/2009 Coll., i.e. 10% for every 90 days overdue. However, this calculation is done using balance of receivables, which includes not only outstanding items, but also includes positive assessments of receivables on the one hand, and on the other hand, negative items representing unpaired payments that could not be automatically assigned to the assessment using the amount or the variable symbol. Due to this fact, there are distorted amounts in the individual groups of the age structure of receivables, and therefore also distorted amounts of the adjustments.
	7.	When comparing the balance in account 432 - Retained earnings, accumulated losses from previous years as of 31.12.2014, with the balance of account 431 - Profit in approval process, 432 - Retained earnings, accumulated losses from previous years and the a profit in the current financial year as of 31.12.2013, a difference was identified in the amount of 53 718 thousand CZK, which is caused mainly by additional posting of revenue from the paid parking zones for 2013. This procedure is in accordance with the methodology of the Capital City of Prague. Movements in account 432 - Retained earnings, Accumulated losses from previous years which, however, should not be affected by other accounting entries than transfers of approved profit; however, the District charges against this account in the current period the accounting transactions described above.

District	Item	Description of findings
	8.	In account 378 - Other short-term liabilities – positive amounts were identified in the amount of 22 732 thousand CZK. It arises from the acquired information that these are funds provided to administrators according to mandate contracts for the payment of small repairs of houses that are in their administration, and which represent receivables for the District. Furthermore, on this account were identified items in the amount of 3 584 thousand CZK from 2013 and earlier. According to information provided by the District, these are unpaired items.
	9.	The District registers retention related to supplier invoices only in records outside the accounts and does not show it as a contingent liability in the off balance sheet. The District is waiting for a letter from the supplier in which the supplier will inform the District that the defects and unfinished work related to retention were removed. Only on the basis of this letter is the retention entered as a liability into accounting and subsequently paid.
	10.	In the area of public contracts, it is not possible to verify whether the overview of public contracts is complete; the internal directive regulating this area is insufficient. With regard to Section 13 of the Act on Public Contracts determining the estimated value of a public contract, it is not clear how the District has secured control to ensure that there is no splitting of contracts. It is also unclear with regard to Section 155 of the Act on Public Contracts how the District ensures archiving, as it does not have a free and immediate access to documents relating to the announced public contracts. In some cases the overview of public contracts does not contain the name the entity that initiated the public contract. The tendered prices according to which the public contracts are divided (up to 200 thousand CZK, JŘBU, VZMR and VZ) do not correspond to the type of their classification. For some public contracts, the tendered price or selected supplier are not specified.
District of Prague 7	1.	In accounts 042 – Acquisition of tangible fixed assets – there are also assets from completed investments. This regards the reconstruction of MŠ U Uranie (building insulation) and MŠ Na Výšinách (building insulation) in the total value of 56 476 thousand CZK. For these projects, the District of Prague 7 records in account 403 - Grants for the acquisition of fixed assets – grants provided within OPŽP from the ŽP state fund, and from the state budget in the total amount of 10 490 thousand CZK. These investment projects were already approved in 2012 and 2013, and District of Prague 7 was provided with a grant. Pursuant to Section 14, Paragraph 13 of Decree No. 410/2009 Coll., acquired items become long-term assets at the moment they are brought into a state fit for use. In accordance with legal regulations, these assets should have been included and concurrently removed to the off balance sheet and entrusted to allowance organizations together with the transfer received on these investment projects. Furthermore, on this account is registered investment “MŠ Kostelní - reconstruction of building, exchanger” totalling 6 003 thousand CZK. Regarding this investment project, a list of incoming invoices on the basis of which it was invoiced was not available to the auditing company. The District therefore did not act in accordance with Section 29 and Section 30, Act No. 563/1991 Coll., on Accounting, and in accordance with Decree No. 270/2010 Coll., on the Inventory of Assets and Liabilities. Another deficiency on this account are expenses incurred to date for an urban-architectural study and project in the total amount of 1 247 thousand CZK. On the basis of the Council Resolution dated 9.12.2014 and Council No. 6, dated 15.12.2014, the investment project was cancelled. Given the foregoing facts, the value of the project should be covered in the accounts of the main activity of the District by an adjustment in the amount of 100% and expensed in account 556 - Creation and settlement of adjustments compared to adjustments in account 168 - Adjustments for incomplete tangible fixed assets. During the examination of operations, however, this investment was written off as an expense to account 549 - Other operational expenses.
	2.	In account 315 - Other receivables from principal activities - receivables are registered as of 31. 12. 2014 in the amount of 12 378 thousand CZK. These receivables consist of receivables at a value of 8 935 thousand CZK and receivables under the Social and Health Department in the amount of 3 443 thousand CZK. In the accounting, to receivables at the value of 8 935 thousand CZK is recorded an adjustment in account 192 - Adjustments to other receivables from principal activities in the amount of 5 211 thousand CZK. Nevertheless, regarding this adjustment the District does not have an age structure available broken down into receivables for every 90 days overdue, from which it would be unequivocally possible to verify whether the adjustments in the principal activities were created in accordance with Section 65, Decree No. 410/2009 Coll. Receivables in the amount of 3 443 thousand CZK are more than two and a half years overdue, and therefore an adjustment should be created for them. However, no adjustment in the principal activities was created for these receivables.
	3.	In supporting activities are recorded receivables in account 311 – Consumers - in the amount of 55 210 thousand CZK. This amount includes receivables at a book value of 51 684 thousand CZK, which are maintained for the District by Sedmá ubytovací s. r. o. To the receivables maintained by Sedmá ubytovací s.r.o. adjustments are created in account 194 - Adjustments to consumers in the amount of 57 963 thousand CZK. Adjustments to receivables thus exceed the value of the receivables in accounts by 6 279 thousand CZK. This is due to the fact that the basis for calculating adjustments was not adjusted for accounted credits prior to the calculation. It was also ascertained that the financial report that is the basis for creating this adjustment shows the total value of 61,906 thousand CZK.
	4.	The District also does not have such an age structure of receivables in secondary activities broken down into every 90 days of due dates from which it could be possible to unambiguously verify that the adjustments in secondary activities were created in accordance with Section 65 of Decree No. 410/2009 Coll. The District does not have accounting software that would enable such a calculation. However, by a random check of individual adjustments within the aforementioned accounting reports for the creation of adjustments in secondary activities, for controlled items it was found that the adjustment corresponds to Section 65 of Decree No. 410/2009 Coll.

District	Item No.	Description of findings
District of Prague 14	1.	Inventory records were not completed in accordance with the provisions of Section 8, paragraph 2, letter c) Decree No. 270/2010 Coll., on the Inventory of Assets and Liabilities, as they did not contain a list of annexes of individual inventory lists, which were used in determining the actual states. It was also found that the inventory lists drawn up in the area of business activities according to synthetic accounts did not contain the balances of assets and liabilities associated with disposal of the property with which Správa majetku Praha 14 a. s. did business under a mandate agreement.
District of Prague 21	1.	Allowance organization (Masaryk Primary School and Kindergarten - Prague 9 - Újezd nad lesy) reconstructed classrooms and cabinets according to SoD for total of 452 290.86 CZK, including VAT. According to the submitted documentation, the work was completed, handed over and invoiced for the amount of CZK 452 540, including VAT. However, according to the work breakdown for the aforementioned contract, it was found that it should be in the amount of 373 794.10 CZK, including VAT. Additionally, these works were expensed to account 518 - Other services - although via their nature these consisted of a technical revaluation which should be gradually depreciated. A similar situation occurred in the reconstruction of the side pavilion, where the amount of 418 694.30 CZK, excluding VAT, was expensed to accounts 518 - Other Services and 511 - Repairs and maintenance, despite the fact that as in the previous case, this involved a technical revaluation. In connection with the other amendments to the contract for work on the aforementioned reconstruction, it is necessary to note that a substantial portion of accruals in the amount of 1 045 500 CZK on the balance sheet date should not have been created, as an accrual cannot be created for a technical revaluation. In addition, at the time of check there were no additional reconstruction works invoiced. The correctness of reporting a non-investment contribution was thus violated, as well as Section 8, paragraphs 1 and 4, Act No. 563/1991 Coll., on Accounting, as amended, and Section 11, paragraph 3 and 4, Act No 320/2001 Coll., on Financial Control, as amended.
	2.	Allowance organization (Masaryk school and kindergarten - Prague 9 - Újezd nad lesy) also did not conclusively report revenues from business activities (from the lease of non-residential premises). Organization did not account receivable requirements (issued invoices) from the lease in accounts 311 – Consumers, and 602 - Revenues from sales of services - and therefore in 2014 no revenues are posted, and thus even the profit of business activities and balance of receivables at the balance sheet date are distorted. Rental income from residential premises was accounted only on the basis of payments of rent in the amount of payments credited to a bank account that may not have been in the correct amount, as the calculation of rent payment is based on the rate at 1 h of rent, but there is no document showing the actual number of leased hours. This violated Section 8 of Act No. 563/1991 Coll., on Accounting, as amended.
District of Běchovice	1.	As late as on 25.11.2014 to account 022 - Plant and Equipment - was entered fire vehicle Ford Transit for 1 017.6 thousand CZK, which was given to the District on the basis of the resolution of the Council of the Capital City of Prague of 17.12.2012. However, it has not been used since this date and thus evoked costs primarily in fuel and repairs. This was a violation of the provisions of Section 11, paragraph 2, Act No. 563/1991 Coll., on Accounting, as amended.
District of Dolní Měcholupy	1.	The District submitted an inventory list of assets that was completed in the scope of individual inventory items, designated by analytical accounts. In order to compare the actual state with the accounting state, it was first necessary to add up the states on individual analytical accounts, which was not done anywhere in the inventory of assets, and then compare it with the balance on the balance sheet. The District did not act in accordance with the provisions of Section 29, paragraph 1, Act No. 563/1991 Coll., on Accounting, as amended.
District of Libuš	1.	In the internal directive, a rule was set out that the inventory of assets and liabilities shall be carried out according to the synthetic accounts, but it was in the end carried out according to the analytical accounts. In the balance sheet dated 31.12.2014, assets and liabilities were captured in the total value of the synthetic account, not according to analytical accounts. For comparison with the accounting balance, it is first necessary to add the balances reported on individual analytical accounts and prepare inventories of synthetic accounts pursuant to Section 8 of Decree No. 270/2010 Coll., which was not done. Subsequently, this balance should be compared with the balance indicated in the balance sheet, as arises from Section 30, paragraph 2, Act No. 563/1991 Coll., on Accounting, as amended. In addition, some essentials were also missing and a physical inventory was not carried out for 33 pieces of assets in the boardroom. The inventory was thus not carried out in accordance with Sections 29 and 30 of Act No. 563/1991 Coll., on Accounting.

District	Item No.	Description of findings
	2.	It was ascertained that the District, as the founder of the allowance organization, did not carry out in the reviewed period the checks of this allowance organization as set out by law. The District thus did not comply with the provisions of Section 9, paragraphs 1 and 3, Act No. 320/2001 Coll., on Financial Control, and also did not comply with the provisions of Section 27, paragraph 9, Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets.
	3.	It was ascertained that in the numerical order receipts issued on 26.12.2014, specified in the cash book, the record of income was missing. Additionally, corrections to records in the manually kept cash book were not carried out in accordance with Section 35, paragraph 3, Act No. 563/1991 Coll., on Accounting, as amended, and thus the requirement in Section 8 of the same Act was not complied with. Checks of the cash office were not made, despite the fact that they should have been made 3 times a year under the Directive. The internal control system was not working, which is contrary to Section 27, Act No. 320/2001 Coll., on Financial Control, as amended.
	4.	On the basis of the concluded contracts, the District becomes obliged to account receivables, revenues and costs in the total amount of 3 420 CZK. It was ascertained that these facts were not accounted. As a result of this, the accounting of the District was not complete in the reviewed period pursuant to Section 8, paragraph 3, Act No. 563/1991 Coll., on Accounting, as amended.
District of Slivenec	1.	On 31. 12. 2014, in the financial statement was reported a balance of assets in account 031 - Land - in the amount of 293 777 844.44 CZK. According to the records of assets, the balance in the account was in the amount of 293 775 500.76. The difference between the actual balance and balance in the accounts in the amount of 2 343.68 CZK was not settled or accounted to the relevant accounting period. Inventory was thus not carried out in accordance with the provisions of Section 30, paragraph 2, Act No. 563/1991 Coll., on Accounting, as amended.
District of Šeberov	1.	The accounting unit during the inventory of buildings and land plots did not verify whether the actual balance corresponds to the accounting balance.

3.1.2.2 Deficiencies consisting of breaching obligations or exceeding the powers of the territorial unit set out by special legal regulations

District	Item No.	Description of findings
Prague 1	1.	On expenditure item 5492 - Donations to the population - in accordance with Decree No. 323/2002 Coll., on Budgetary Classification, should be included only monetary donations to the population. However, the breakdown of the expenditure item indicates that in addition to actual donations to the population, this item also includes donations teaching and non-teaching staff, rewards for officers of the Metropolitan Police, gifts to registrar members of the District Council and gifts to members of the Committee commissions - collaborators of the District totalling about 5.4 million CZK. It can therefore be assumed that the method of remuneration is considered a reward for their work, which could mean certain tax obligations on the part of the donors and recipients.
District of Prague 8	1.	For some employees, there was no documented reasoning for the provided rewards. In 2014, some officers were paid monthly bonuses in the amount of 50 to 80 thousand CZK. A part-time assistant received a bonus in her first month of work in the amount of 50 000 CZK, for a total of 370 000 CZK in 2014. It was not possible to confirm that the aforementioned funds were disbursed in accordance with the provisions of Section 134, Act No. 262/2006 Coll., Labour Code, as amended. The rules for awarding bonuses were regulated by an internal directive of the District, and the internal control system was not sufficiently functional, and thus it did not comply with provisions of Section 25, Act No. 320/2001 Coll., on Financial Control, as amended.
District of Újezd	1.	It was ascertained that the District unduly paid invoices which were not issued to the District. They were paid via three expenditure cash receipts in the total of amount of 11 877 CZK. The District failed to comply with internal budgetary discipline, which ensures the fulfilment of the Act on Financial Control and economic activities with financial cash pursuant to the provisions of Section 25, Act No. 320/2000 Coll., on Financial Control, as amended.
District of Satalice	1.	It was ascertained that a member of the District who was in the position of a released mayor in the 2010 – 2014 election period, was provided financial compensation for unused holiday time in the length of 23 days. The District thus did not proceed in accordance with the provisions of Section 212, paragraph 4, Labour Code, according to which the employer was to provide the holiday for which the released mayor worked. If funds are not returned, this will mean a loss that the District will settle in accordance with the relevant regulations.

3.1.2.3 Deficiencies consisting of failures to remove deficiencies ascertained during a partial examination, or during an examination of previous years

District	Item No.	Description of findings
Prague 14	1.	Documents on the inventory of assets and liabilities in some cases did not contain the particulars of the inventory list. During the inventory, the District did not ascertain the true status of all assets and liabilities, and it did not verify whether the detected actual condition corresponds to the state of assets and liabilities in accounting, as inventory lists were submitted which were not conclusive accounting records. Furthermore, the District failed to substantiate via an inventory lists the carried out inventory of account 061 - Investments in people with decisive influence in the amount of 1 million CZK, and some other accounts. The District did not act in accordance with the provisions of Section 29 and Section 30, paragraph 1, Act No. 563/1991 Coll., on Accounting, as amended, and Decree No. 270/2010 Coll.
Prague 20	1.	The system of filing contracts in Gordic system was not sufficiently secured. The concluded contracts were not automatically filed in the contract records, but rather only after the transfer of the contract to the relevant department that concluded the contract, to the relevant employee that files the contracts. Therefore, the process did not occur pursuant to Section 25, paragraph 2, letter b) Act No. 320/2001 Coll., on Financial Control, as amended.
District of Běchovice	1.	Earlier, to the District was transferred an investment project of the Capital City of Prague called "Běchovice - propojovací chodník ČOV, (water treatment plant connecting sidewalk), Ke třem mostům Street". According to the annex from the protocol, 2 invoices in the amount of 18 thousand CZK and 4.9 thousand CZK were accounted as investments, yet only an invoice in the amount of 18 thousand CZK was accounted as an investment expenditure. In addition, after the transfer of the investment project, another invoice was paid on the project documentation for this project in the amount of 19.5 thousand CZK (after the annex to the Protocol No. 2 was completed, invoices were paid in the total amount of 50 thousand CZK. During 2012 and 2013, expenditures for this project were paid at least in the amount of 168 thousand CZK, which were posted to account 042 - Tangible fixed assets under construction. There was a breach of the provisions of Section 8, Act No. 563/1991 Coll., on Accounting, as amended.
	2.	Correcting Invoice No. 690069 and some other correcting invoices in relation to the reconstruction of accounting of previous years from economic activities (e.g. 690243, 690245, 690246, 690248) did not fulfil the requisites of accounting documents that are regulated in Section 35, Act No. 563/1991 Coll., on Accounting, as amended.
District of Benice	1.	Lease agreements for the rental of non-residential spaces concluded in past years do not contain a clause pursuant to the provisions of Section 43 Act No. 131/2000 Coll., on the Capital City of Prague, as amended. In addition, intentions to rent were not submitted confirming the validity of certain contracts entered into, which are not available according to a statement from the District.
	2.	A requirement for a receivable for the sale of a land plot in the amount of 88 200 CZK was not accounted at the time of the accounting transaction. The decisive day for posting this accounting transaction is the date of the delivery of the application of registration in the Cadastral Office. A similar problem exists with the requirement for rent payments of non-residential space. Thus the procedure did not take place in accordance with the provisions in CAS 701, Items 6. 2 and 6. 4.
	3.	An internal control system is not duly prepared. The prepared internal directives are factually outdated and unresponsive to legislative developments, e.g. directives for accounting of funds refers to an old act, responsibility for the circulation of documents is not regulated, the threshold for accruals is too high, some directives are missing, e.g. the method of cash office management. Thus there was a violation of the provisions of Section 25, Act No. 320/2001 Coll., on Financial Control in Public Administration, as amended.
	4.	The system for ordering and filing of orders is only regulated for the area of small-scope public contracts; in other cases it is not regulated by a special internal regulation. Within the organization, there is not a unified approach when orders are placed, written orders are not numbered, in some cases they are issued erroneously, responsibility is not determined, in most cases the accounting documents were not approved by the principal of economic operation, and some orders were not substantiated. The system for preliminary, interim and subsequent checks is thus non-functional and is at variance with Section 25, paragraph 1, Act No. 320/2001 Coll., on Financial Control.
District of Klánovice	1.	To the receivables on accounts 469 - Other long-term receivables (primary and secondary activity) and 315 - Other receivables from primary activity were not created adjustments in 2013 (the impact on profit for 2013 is not enumerated). This constituted a breach of the provisions of Section 65, paragraph 6, Decree No. 410/2009 Coll.

District	Item No.	Description of findings
District of Koloděje	1.	The District drew funds for expenses 3745 - Care for appearance and public greenery in the total amount of 673 900 CZK, however, the budget for these expenses approved by the relevant body was 659 000 CZK. Funds were also drawn for expenses 5512 - Fire Protection – voluntary part in the total amount of 170 198.90 CZK, however, the approved budget for these expenses was in the amount of 161 thousand CZK. The adjusted budget for regular expenses 3111 - Preschool facilities was 1 530 000 CZK, but as of 31. 10. 2014, the amount of 1 880 974.50 CZK had already been drawn. The District does not have adequately-secured preliminary checks of planned and prepared operations. Therefore, the procedure did not occur in accordance with the provisions of Section 26, paragraph 1, letter b), Act No. 320/2001 Coll., on Financial Control, as amended.
District of Libuš	1.	During the inventory of assets and liabilities on 31.12.2013, the District did not proceed in accordance with the provisions pursuant to Section 29 and Section 30, Act No. 563/1991 Coll., on Accounting, as amended and in accordance with Decree No. 270/2010 Coll., on inventory of assets and liabilities, i.e. the inventory of assets did not ascertain the actual balance of all of the assets and liabilities, and it did not verify whether the ascertained actual balance corresponds to the balance of assets and liabilities in the accounting, as inventory lists were not submitted that would be considered conclusive accounting records. Therefore, the accounting of the District becomes inconclusive pursuant to the provisions of Section 8 Act No. 563/1991 Coll., on Accounting, as amended.
District of Libuš	2.	The draft of the closing account was published for 15 days prior to its discussion at a meeting of the District Council on the bulletin board of the District Office, and also in a manner enabling remote access from 29.5.2014 to 16.6.2014. The closing account of the District for 2013 was approved by a resolution of District Council of 18.6.2014. It was found, however, that the published draft of the closing account and approved closing account contained information about the involvement of income from business activities in the amount of 1 100 thousand CZK into the budget of the District; however, contrary to the provisions of Section 6, paragraph 3, Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended, it did not contain the result of business activities for 2013 in the achieved amount of minus 3 478 thousand CZK. The District did not conclusively substantiate that a part of this closing account was the result of business activities in the structure and content that would be in accordance with the provisions of Section 17, paragraph 2, Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended.
District of Nedvězí	1.	The District did substantiate the publication of the drafts of its closing account for 2013 on the bulletin board by the deadline of 9.6.2014 - 24.6.2014, but the document contained data on total fulfilment of revenue and expenses of the budget for the primary activities in the amount of the approved budget, adjusted budget, result from the beginning of the year and the balance of revenues and expenses as of 31.12.2013. Instead, it should have published a draft of the closing account for 2013 in the scope of fulfilment of revenues and expenses of the sorting budget according to the highest units of the type sorting of budget classification, i.e. according to classes (1-tax revenues, 2 - non-tax revenues, 3 - capital revenue, 4 - received transfers, 5 - ordinary expenses, 6 - capital expenses, 8 - financing. Therefore, the procedure was not in accordance with the provisions of Section 17 Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended.
District of Zbraslav	1.	The closing account for 2013 was closed by the District Council during its meeting on 24.9.2014, even though the maximum permissible deadline was by 30.6.2014. The late date of discussing the closing account led to a violation of the provisions of Section 39, Act on the Capital City of Prague.
District of Újezd	1.	During an examination of the reported balance as of 31. 12. 2012 in account 031 – Land - in the amount of 113 040 342 CZK, in the submitted data was reported an entire land plot at a value of 165 648 CZK, but after verification with data of the Cadastral Office it was ascertained that the District has only been entrusted a portion of the land plot, and it therefore not possible to approve the accuracy of the reported value of land plot in accounting. There were also problems with the other two land plots in terms of their assessment or existence. The above-mentioned deficiencies are at variance with Section 24, Act No. 563/1991 Coll., on Accounting, as amended.
District of Újezd	2.	At the time of the accounting transaction, i.e. the date of delivery of the application for registration to the Cadastral Office, the District did not account receivables from the sale of some real estate, but rather only during the payment of the owed amount or after payment thereof. This deficiency was also ascertained for other accounting operations, which is at variance with CAS No. 701 – Accounts and accounting principles for accounts.
District of Šeberov	1.	The District erroneously specified that it is disposing of own assets even though these were entrusted assets of the Capital City of Prague.
District of Šeberov	2.	The District obtained groundless economic benefit in the form of non-contractual valorisation.
District of Šeberov		During the inventory of building and land plots for 2013, the accounting unit did not verify whether the actual balance corresponds to the accounting balance.
District of Šeberov	4.	The document on the legal acts of District did not include a clause on fulfilling statutory conditions (tenancy)
District of Šeberov	5.	The District does not permanently monitor whether debtors pay their liabilities duly and on time, and whether it is ensured that their limitation or preclusion is avoided.
District of Šeberov	6.	Inclusion of assets (sewer connection) did not correspond to the moment of bringing it into a condition fit for use.

3.1.2.4 Risks which can be inferred from the findings pursuant to Section 10, paragraph 2, letter b) Act No. 420/2004 Coll., and which may have a negative impact on the operations of the territorial unit in the future

District	Item No:	Description of risk
District of Nedvězí	1.	The risk of a possible administrative offense pursuant to Section 22a, Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended.
District of Dubeč	1.	The risk of inconclusive accounting pursuant to Section 8, Act No. 563/1991 Coll., as amended, as a consequence of inventory not carried out on as of the balance sheet date pursuant to the provisions of Section 29 and Section 30 of this Act.
District of Prague 21	1.	The risk of an additional assessment of a tax, including attributions, and therefore also the risk of wasteful use of public funds due to inconclusively-documented wage costs and revenues from an economic activity.
District of Koloděje	1.	The risk of failing to adhere to the provisions of Section 15, paragraph 1, Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended, in the case of disapproval of a budgetary adjustment according to which the territorial self-governing unit carries out its financial operations in accordance with the approved budget.
District of Benice	1.	The risk of invalidity of the legal act of rental of property in the event that publication of the intention to carry out a specific property disposal on the it is not proven on the bulletin board pursuant to the provisions of Section 36 Act No. 131/2000 Coll., on the Capital City of Prague, as amended.
District of Prague 20	1.	The risk arising from incomplete filing of concluded contracts.
	2.	The risk of non-recovery of a receivable or its statutory limitation in the event that not all receivables from concluded contracts are recorded and exercised toward the Contracting Party.
	3.	The risk of incomplete accounting pursuant to the provisions in Section 8, Act No. 563/1991 Coll., on Accounting, as amended.
District of Prague 8	1.	The risk of wasteful, ineffective and non-beneficial expending of funds due to the absence of management checks in awarding bonuses to employees, which consequently creates the risk of unduly spent public funds pursuant to the provisions of Section 22, Act No. 250/2000 Coll., on Budgetary Rules of Territorial Budgets, as amended.
District of Libuš	1.	The risk of the incomplete and inconclusive accounting pursuant to Section 8, paragraphs 3 and 4, Act No. 563/1991 Coll., on Accounting, as amended, on the grounds that the central register of contracts was conducted in the Department of the Secretariat of the District Office in such a way that the registration numbers in one numerical series are assigned to contracts only after their they are signed by both parties, and after handing over a copy of the contract to the Secretariat. This type of filing does not warrant its completeness.
District of Prague 1	1.	The risk of reporting overstated values of receivables despite a created adjustment in view of limits of the applied methodology.
	2.	The risk of the possible negative impact on future operations of the District in the event of lost court disputes, because as of 31.12. 2014, in some cases reserves were not created for court disputes with significant value.
	3.	The risk arising from activities of allowance organizations where the founder or establisher is the District, and where it assumes their risks, whether through the provision of financial resources, or in the form of specific court arrangements. These risks include not only financial risks but also commodity and operational risks (costs and losses arising from the failure of human resources, IT systems, damages to health and property, etc.).
	4.	The risk arising from a lack of explanation regarding a significant difference between accrual and cash basis in the closing account of the District
	5.	Risks arising from imperfect records, checks and archiving of public contracts.
District of Prague 15	1.	The risk arising from discrepancy between the records of the District and the Real Estate Cadastre.
	2.	The risk arising from failing to comply with the relevant legislature due to reasons of technical infeasibility of dividing receivables into overdue fees and overdue interest.
District of Kunratic	1.	The risk of incorrect determination of the income tax base, as revenues from exchanges are assessed similarly to revenues acquired from sales. Failure to account costs and revenues distorted the economic result which is used in determining the basis for calculating the income tax of legal entities.
District of Újezd	1.	The risk of arising from a poorly functioning internal control system, as costs for clothing for three elected members of the District authority in the total of amount of 36 983 CZK were reimbursed, and it is not clear whether they will be used in future for work.

District	Item No:	Description of risk
District of Prague 6	1.	The risk of financial losses due to wasteful management of entrusted property of the Capital City of Prague.
	2.	The risk of inconclusive accounting pursuant to Section 8, Act No. 563/1991 Coll., as amended, as a consequence of inventory that was not carried out as of the balance sheet date pursuant to the provisions of Section 29 and Section 30 of this Act.
District of Prague 3	1.	The risk of reporting incorrect values of receivables (overestimation) due to inoperative depreciation of receivables.
District of Prague 18	1.	The risk of inefficient operations, method of own management and management of Letňanská sportovní kulturní s.r.o. from 2012 to 2014 and the related risk from the low level of ensuring control of operations with cash in this company.
District of Prague 7	1.	The risk arising from low quality bookkeeping; however, its correctness and completeness is largely dependent on information from other departments, or on economists from other departments. Yet the Head of the Accounting Department and Head of the Finance Department have no authority over the economists of individual departments. This is reflected in inadequate and untimely supplying of information to the Accounting Department, which impacts the correctness and completeness of the financial statement of the District.
	2.	The risk of fraud due to non-existent cross-checks of accounting transactions in different areas of accounting. One financial officer accounts money received in the cash office, the second employee accounts transferring money from the cash office to the cash in transit account, and the third financial officer accounts items on the bank statement.
	3.	The risk arising due to reasons of the problematic administration of receivables of the District in both primary and secondary activities. In particular, these are receivables assumed from administrative companies Exa and Centra, and the creation and

3.2 Conclusion of the Report on the Results of Examination of Operation of the Capital City of Prague (excluding districts)

3.2.1 Opinion on the compliance of operations with the examination viewpoints

Within the Examination of operations of the Capital City of Prague we found out the following:

Fixed tangible assets

- On account no. 021 – Buildings and structures, or on its analytical accounts no. 0218, 0318, 0428, 0528, 0618, 0628 as at the balance sheet date of 31.12.2014 the overall amount is 8,325,636 thousand CZK. According to the information of the Accounting Department (abbreviation ACD) and the Property Administration and Management Department (abbreviation PAM) this amount represents the buildings already approved and used, which have not been handed over by the City Investor Department (abbreviation CID) that is currently divided in the Department of Strategic Investments (abbreviation DSI) and the Technical Facilities Department (abbreviation TFD) or accepted by PAM. **The particular buildings were not assigned inventory numbers and their depreciation did not start in compliance with the valid legislature and the internal regulation of the Capital City of Prague City Hall.**
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**
 - **Itemized inventory lists of these accounts as at 31.12.2014 were not submitted to us and thus we could not verify compliance of the accounting position with the actual position.**
- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the City Investor's accounting centre (the former CID department and the current DSI and TFD departments) recognises as at the balance sheet date of 31.12.2014 buildings and structures, which have been approved and used, with the minimum value of 12 billion CZK (it concerns for example the Šutka swimming area, ZOO – hippopotamus and elephant dormitories, Vysočanská radiála, Strahovský tunel, etc.) that should have been (at least in this amount) correctly recognised at the fixed tangible assets account, i.e. on account no. 021 – Buildings, and depreciated.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**
- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the Capital City of Prague City Hall accounting centre recognises as at the balance sheet date of 13.12.2014 buildings and structure, which have been approved and used, with the minimum value of 1.2 billion CZK (it concerns for example the purchase of assets from the Prague Public Transit Co. Inc. (Dopravní podnik hl. m. Prahy), redevelopment of the pavilion of Nemocnice na Bulovce, etc.) that should have been (at least in this amount) correctly recognised at the fixed tangible assets account, i.e. on account no. 021 – Buildings, and depreciated.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**

periods).

- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the Capital City of Prague City Hall accounting centre for business activities recognises as at the balance sheet date of 31.12.2014 unfinished assets amounting to 3.8 billion CZK. It concerns assets purchased from Pražská vodohospodářská společnost a.s. (Prague Water Management Company, hereinafter only “PVS”) corresponding to the amount that PVS had invested according to the applicable lease agreement decreased by the value of the already classified assets. Based on an examination of the applicable account we found out that the account also comprises investment items that have been used but not classified in the relevant asset accounts and the depreciation of which has not started.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**

- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the TSK accounting centre (Technical Administration of Roadways of the Capital of Prague) recognises as at the balance sheet date of 31.12.2014 unfinished assets amounting to 3.9 billion CZK. Based on an examination of the applicable account we found out that the account also comprises investment items that have been used or maintained without any changes compared to the previous years but not classified in the relevant asset accounts and the depreciation of which has not started.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**

- Account no. 022.0000 – individual movable assets and sets of movable items of the Capital City of Prague City Hall accounting centre recognises as at the balance sheet date of 31.12.2014 assets amounting to 3.149 million CZK. These assets were recognised on this account by the PAM department. We did not receive an itemized inventory list and record of a physical examination of these assets and thus we could not verify compliance of the accounting position with the actual position. Relevance of the Capital City of Prague accounting in the extent of the closing balance on this account could not have been verified.

- Account no. 406 – Changes in value during initial use of the method – recognised during 2014 the amount of 581,469 thousand CZK, which represents the calculated amount of depreciation of the assets classified in 2014 that should have been however classified and depreciated on the date of their actual placement in service, i.e. before 1.1.2014.
 - **In the event that the date of actual placement in service is after 31.12.2011, the amount of calculated depreciation or the amount of calculated depreciation pertaining to the period after 31.12.2011 in case of the actual placement in service before 31.12.2011 should have been correctly (according to the applicable legislation) recognised on account no. 408 – Corrections of prior periods. It concerns material corrections which would have significantly affected the profit in the previous accounting periods.**

Profit/Loss from the previous accounting periods and inventarisation of equity accounts

- Account no. 432 – Profit/loss of previous accounting period – recognises as at the balance sheet date of 31.12.2014 a balance by 2.2 billion CZK higher than the sum of this account as at 31.12.2013 and the approved profit for the accounting period of 2013. This difference is caused by recognising operations pertaining to the period of 2010 – 2013 and related to classification of the assets owned by PVS.

- **These additional operations for 2010 – 2013 affect account no. 432 – Profit/Loss of previous accounting period due to the fact that this account is also used as a connection account among the accounting centres. Additional operations with an impact on the equity of accounting unit were caused due to an inappropriately defined accounting methodology for reflecting the relations between the Capital City of Prague accounting centres and due to an insufficient examination of this account in this year, as well as in previous years.**
- Selected equity accounts (account no. 401 – Accounting unit equity, account no. 432 – Profit/loss of previous accounting period) are, in compliance to the internal methodology of Capital City of Prague, used for common transactions defined by the Czech accounting rules for the selected accounting units and they also serve as connection accounts between accounting centres.
 - **The submitted examination of the equity accounts (mainly of accounts no. 401 and 432) does not provide a sufficient evidence that the final balance of these accounts was not also affected by transactions that should have been recognised by means of these equity accounts in compliance with the Czech accounting rules for the selected accounting units.**

Except for the matters referred to in the previous paragraphs we did not find any other material fact in the course of our examination of operations of the Capital City of Prague, which would lead us to believe that the examined operations are not, in all significant (material) aspects, in compliance with the viewpoints of the examination of operations provided in clause 2.2 of this Report.

3.2.2 Comments regarding errors and deficiencies

Act No. 420/2004 Sb., on Examination of operations of Territorial Self-Governing Units and Voluntary Association of Municipalities, as amended, requires that in our Report we provide an opinion in compliance with the Section 10, par. 2, letter d) and par. 3 of the said Act. This provision requires that in our Report on the Results of Examination of operations of the Prague City we specify whether in the course of our examination **we found any errors and shortcomings and what was their nature**, regardless of their significance (materiality) and their relation to the operations of Capital City of Prague as a whole.

3.2.2.1 Errors and deficiencies of a significant nature in compliance with Section 10, par. 3, letter c) of Act No. 420/2004 Coll.

In the course of our examination of operations of the Capital City of Prague for 2014 we found **errors and shortcomings** provided in Section 10, par. 3, letter c) **residing in incompleteness, incorrectness or inconclusiveness of book-keeping and in the failure to remove the shortcomings detected upon the examinations in the previous years, i.e.:**

Fixed intangible assets

- Examination of account no. 041 – Unfinished fixed tangible assets (acquisition of intangible fixed assets) **does not comprise any information** whether the given investment items have been updated and in what stage of acquisition they currently are, i.e. whether they have already been used and should have already been classified as used and depreciated or whether it concerns lost investments that will be no longer implemented.
 - With view to the missing information **we cannot assess the valuation of assets** currently recognised on this account.
- Account no. 013 – Software in the Capital City of Prague City Hall accounting centre recognises at the balance sheet date of 31.12.2014 assets under a single inventory number of M00003000706 **with the purchase price of 162 million CZK**. In reality, however, it concerns a set of intangible assets that were purchased in the past and **there is no itemized inventory list in place**.
 - If any item of this set becomes subject to technical improvement, such technical improvement cannot be recognised as it cannot be assigned to the particular asset.
 - In 2014 assets amounting to 25 million CZK were improved in such way, while the accounting representation of such transaction was not recognised in compliance with the Czech accounting rules for the selected units by means of records at the asset accounts no. 041 – Fixed intangible assets acquisition or 013 – Software.

Fixed tangible assets

- On account no. 021 – Buildings and structures, or on its analytical accounts no. 0218, 0318, 0428, 0528, 0618, 0628 as at the balance sheet date of 31.12.2014 the overall amount is 8,325,636 thousand CZK. According to the information of the Accounting Department (abbreviation ACD) and the Property Administration and Management Department (abbreviation PAM) this amount represents the buildings already approved and used, which have not been handed over by the City Investor Department (abbreviation CID) that is currently divided in the Department of Strategic Investments (abbreviation DSI) and the Technical Facilities Department (abbreviation TFD) or accepted by PAM. **The particular buildings were not assigned inventory numbers and their depreciation did not start in compliance with the valid legislature and the internal regulation of the Capital City of Prague City Hall**.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**

- **Itemized inventory lists of these accounts as at 31.12.2014 were not submitted to us and thus we could not verify compliance of the accounting position with the actual position.**

- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the City Investor’s accounting centre (the former CID department and the current DSI and TFD departments) recognises as at the balance sheet date of 31.12.2014 buildings and structures, which have been approved and used, with the minimum value of 12 billion CZK (it concerns for example the Šutka swimming area, ZOO – hippopotamus and elephant dormitories, Vysočanská radiála, Strahovský tunel, etc.) that should have been (at least in this amount) correctly recognised at the fixed tangible assets account, i.e. on account no. 021 – Buildings, and depreciated.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**

- It ensues from the inventarisation lists for the accounting centre City Investor that some asset items recognised on account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) have been proposed for writing off or by removal from the evidence by the building mandatory (for example building no. 5407 – Maniny – area preparation in the amount of 222,405 thousand CZK). The summarised minutes from the Inventarisation Commission meeting (for the DSI department) also comprise information that from 30.6.2015 a proposal for writing off the costs spent on unused investments, while the amount of such write-offs has not been quantified in the minutes.
 - **No adjustments or write-offs of these assets taking into account their real value were recognised on the accounts of the accounting unit.**

 - **It ensues from the aforementioned that due to lost investments the accounting value of Capital City of Prague assets were overestimated by minimally several hundreds million CZK and the exact amount cannot be even quantified.**

- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the Capital City of Prague City Hall accounting centre recognises as at the balance sheet date of 13.12.2014 buildings and structure, which have been approved and used, with the minimum value of 1.2 billion CZK (it concerns for example the purchase of assets from the Prague Public Transit Co. Inc. (Dopravní podnik hl. m. Prahy), redevelopment of the pavilion of Nemocnice na Bulovce, etc.) that should have been (at least in this amount) correctly recognised at the fixed tangible assets account, i.e. on account no. 021 – Buildings, and depreciated.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**

- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the Capital City of Prague City Hall accounting centre for business activities recognises as at the balance sheet date of 31.12.2014 unfinished assets amounting to 3.8 billion CZK. It concerns assets purchased from Pražská vodohospodářská společnost a.s. (Prague Water Management Company, hereinafter only “PVS”) corresponding to the amount that PVS had invested according to the applicable lease agreement decreased by the value of the already classified assets. Based on an examination of the applicable account we found out that the account also comprises investment items that have been used but not classified in the relevant asset accounts and the depreciation of which has not started.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of**

accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).

- It ensues from the inventarisation lists of the accounting centre the Capital City of Prague City Hall that creation of an adjustment amounting in total to 195 million CZK was proposed as regards some buildings and movable assets administered by PVS. Despite this fact, in 2014 no adjustments to this end were created on the accounts of this accounting unit that would take into account the actual value of such assets and thus Capital City of Prague assets have been overestimated by the said amount.
- Account no. 042 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the TSK accounting centre (Technical Administration of Roadways of the Capital of Prague) recognises as at the balance sheet date of 31.12.2014 unfinished assets amounting to 3.9 billion CZK. Based on an examination of the applicable account we found out that the account also comprises investment items that have been used or maintained without any changes compared to the previous years but not classified in the relevant asset accounts and the depreciation of which has not started.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation groups and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**
- Account no. 042.0011 – Unfinished fixed assets (acquisitions of tangible fixed assets) of the TSK accounting centre: business activities recognises as at the balance sheet date of 31.12.2014 unclassified investments amounting to 23,449 thousand CZK, which have been used but have not been classified on the relevant assets accounts and depreciation of such assets has not been started.
 - **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be precalculated due to non-classification in the depreciation classes and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**
- Account no. 406 – Changes in value during initial use of the method – recognised during 2014 the amount of 581,469 thousand CZK, which represents the calculated amount of depreciation of the assets classified in 2014 that should have been however classified and depreciated on the date of their actual placement in service, i.e. before 1.1.2014.
 - **In the event that the date of actual placement in service is after 31.12.2011, the amount of calculated depreciation or the amount of calculated depreciation pertaining to the period after 31.12.2011 in case of the actual placement in service before 31.12.2011 should have been correctly (according to the applicable legislation) recognised on account no. 408 – Corrections of prior periods. It concerns material corrections which would have significantly affected the profit in the previous accounting periods.**
- Account no. 022.0000 – individual movable assets and sets of movable items of the Capital City of Prague City Hall accounting centre recognises as at the balance sheet date of 31.12.2014 assets amounting to 3.149 million CZK. These assets were recognised on this account by the PAM department. We did not receive an itemized inventory list and record of a physical examination of these assets and thus we could not verify compliance of the accounting position with the actual position. Relevance of the Capital City of Prague accounting in the extent of the closing balance on this account could not have been verified.
- Account no. 022 – Independent movable assets and sets of movable assets (analytical account no. 0018) of the Capital City of Prague City Hall accounting centre recognises assets amounting to 144 million CZK without the inventory number. These assets were transferred from account no. 042 – Unfinished fixed assets on account no. 022 –

Independent movable assets and sets of movable assets but the PAM department has not hand these assets over to CID (currently DSI/ITD) and CID has not accepted these assets, did not indicate them with an inventory number and did not sign a handover protocol. Therefore depreciation of these assets has not been initiated.

- **The amount of depreciation for 2014 and for the previous accounting period, including the amount of accumulated depreciation as at 31.12.2014 cannot be calculated due to non-classification in the depreciation classes and thus the impact on the profit of the accounting unit for the current accounting period and on other components of equity cannot be determined (mainly account no. 408 – Corrections of prior periods).**
- Capital City of Prague recognises on analytical accounts no. 031.0510 and 031.0515 as at 31.12.2014 unsettled land in the total amount of 851,568 thousand CZK. These analytical accounts were created mainly to recognise land acquired by Capital City of Prague based on Act No. 172/1991 Coll., on Transfer of Ownership to Certain Property from the Czech Republic onto Municipalities, as well as land related to the investment activities of Capital City of Prague.
 - **Although the unsettled land has been recognised in the Capital City of Prague accounting, it also includes land with another owner recorded in the land register than Capital City of Prague. In the tested sample it concerned land amounting to 35,349 thousand CZK. The accounts also comprise land with the land register reference not registered in the land register. In the tested sample it concerned land amounting to 5,854 thousand CZK.**
 - **No adjustment had been created as at 31.12.2014 as regards the unsettled land that would take into account the risk of overestimation of the assets due to a possible incorrect recognition of land that actually was not owned by Capital City of Prague.**
- In some cases of new land acquisition and classification Capital City of Prague did not respect the moment when the accounting case had occurred (fulfilment of the requirements for placing the assets in service), which is – in case of a transfer of the list of title to assets that are subject to registration to the land register – the date of delivery of a proposal for registration to the land register.
 - **As regards the purchase of land recognised under inventarisation numbers A90000000765 and A90000000639 and amounting to 57,863 thousand CZK in total, they were classified as Capital City of Prague assets as late as in the accounting period of 2014, while the proposal for registration in the land register was submitted already in 2013.**
 - **Due to this incorrectness, on 1.1.2014 the assets (account no. 031 – Land) and equity (account no. 401 – Accounting unit equity) was underestimated by 57,863 thousand CZK.**

Long-term financial assets – stock portfolio

- The Capital City of Prague records the entire security portfolio in compliance with the Accounting Act and related legal regulations, i.e. equity stocks with decisive influence by means of the particular analytical accounts no. 061 – equity stocks with decisive influence, and equity stocks with minor influence by means of independent analytical accounts no. 069 – other long-term financial assets. Adjustments to equity stocks with decisive influence were created within the financial accounts composed as at the balance sheet date of 31.12.2014 amounting to 2,190,730 thousand CZK in total was not submitted.
 - **Based on the submitted financial statements of the particular companies from the stock portfolio we found out that the overall amount of adjustments to the long-term financial assets was underestimated by 5,588 thousand CZK (the equity investment in Kongresové centrum Praha, a.s. was underestimated in the adjustment by 3,743 thousand CZK, the equity investment in Obecní dům, a.s. by 1,671 thousand CZK)**

Hedging derivatives and risk management

- To hedge interest risks the Capital City of Prague uses hedging instruments in the form of derivatives. To eliminate the impacts of derivative overestimation on the profit the Capital City of Prague has implemented hedge accounting. In compliance to Section 20 of Decree No. 410/2009 Coll. the Capital City of Prague carries out a test of the hedging

efficiency and this testing is executed based on the comparison of cash flow changes in the hedged items, i.e. in case of Capital City of Prague a loan or debentures, and the hedge instrument, i.e. in case of Capital City of Prague an interest swap, with use of applicable forward interest rates. Under the Capital City of Prague conditions we consider this procedure of efficiency testing as sufficient and establishing the option to use hedge accounting.

- Within testing of the correct recognising of hedge accounting in the Capital City of Prague accounting records we found out that the situation shown at the balance sheet date of 31.12.2014 corresponds to the real value of the recognised accounts receivable and liabilities ensuing from hedging; it was found out however that the opening balance of accounts receivable and liabilities from hedging was recognised as by 20 million CZK lower due to a numerical error in the base document.

Accounts receivable and adjustments to accounts receivable

- The balance on account no. 192 – Adjustments to other accounts receivable from the main activity was not examined. It represents a breach of Section 29 of the Accounting Act no. 563/1991 Coll.;
- We found out on the basis of documents for the creation of adjustments on account no. 192 – Adjustments to other accounts receivable from main activity (analytical account no. 192.0052) related to the accounts receivable for vehicle-towing services administered by the funded organisation Správa služeb hl. města Prahy (Administration of Services for the Prague City, hereinafter “SSHMP”) that the collected amounts are offset against the oldest accounts receivable, while adjustments are calculated using 10 to 60 % of newer accounts receivable and 70% of the oldest accounts receivable where a unitary maturity has been wrongly included in the calculation, i.e. 27.2.2013.
 - **This procedure does not correspond to the real age of the accounts receivable for vehicle-towing services according to their examination submitted by SSHMP. From the overall 218 million CZK, 198 million CZK was payable until the end of 2011, and 100% adjustments should have been created for them. Adjustments to accounts receivable in amount of remaining 20 million CZK should be created in the estimated amount of 10 million CZK.**
 - **The adjustment recognised on 31.12.2014 to account no. 192.0052 is underestimated by more than 100 million CZK (an adjustment amounting to 102 million CZK was created instead the estimated 208 million CZK).**
- Book inventories to accounts no. 194 – Adjustments to customers in the business activity centre of Capital City of Prague City Hall are not sufficiently conclusive, as they do not comprise itemised balance by each customer with the time structure of accounts receivable after maturity so that it was possible to verify justification of the creation of an adjustment or the adequacy of its amount.
 - **Insufficient creation of an adjustment to the accounts receivable after Delta Center, a.s. for 2014 amounting to 49,050 thousand CZK was found out according to the accounting rules for selected accounting units and thus the Capital City of Prague assets and profit were overestimated.**
- In the accounting centre of business activities of SOLID a.s. VH as at the balance sheet date of 31.12.2014 we found out a failure to create adjustments to the accounts receivable (account no. 194 – Adjustments to customers) amounting to 13,324 thousand CZK in total, while these adjustments should have been created in the previous accounting periods. Due to this incorrectness the assets and equity of Capital City of Prague were overestimated.
- In the accounting centre of business activities of LIGA SERVIS – DOMY VH we found out a systematically incorrect setting of adjustments to the accounts receivable. These are not created in compliance to the applicable Decree No. 410/2009 in the amount of 10% of the accounts receivable value per every 90 days after their maturity, but according to Act No. 593/1992, on Reserves for the Computation of the Income Tax, as amended on 31.12.2013). Due to this fact adjustments to the accounts receivable are underestimated.

Profit/Loss from the previous accounting periods and inventarisation of equity accounts

- Account no. 432 – Profit/loss of previous accounting period – recognises as at the balance sheet date of 31.12.2014 a balance by 2.2 billion CZK higher than the sum of this account as at 31.12.2013 and the approved profit for the accounting period of 2013. This difference is caused by recognising operations pertaining to the period of 2010 – 2013 and related to classification of the assets owned by PVS.
 - **These additional operations for 2010 – 2013 affect account no. 432 – Profit/Loss of previous accounting period due to the fact that this account is also used as a connection account among the accounting centres. Additional operations with an impact on the equity of accounting unit were caused due to an inappropriately defined accounting methodology for reflecting the relations between the Capital City of Prague accounting centres and due to an insufficient examination of this account in this year, as well as in previous years.**
- Selected equity accounts (account no. 401 – Accounting unit equity, account no. 432 – Profit/loss of previous accounting period) are, in compliance to the internal methodology of Capital City of Prague, used for common transactions defined by the Czech accounting rules for the selected accounting units and they also serve as connection accounts between accounting centres.
 - **The submitted examination of the equity accounts (mainly of accounts no. 401 and 432) does not provide a sufficient evidence that the final balance of these accounts was not also affected by transactions that should have been recognised by means of these equity accounts in compliance with the Czech accounting rules for the selected accounting units.**

Provisions

- According to the internal directive Capital City of Prague had been assigned the materiality level for recognising provisions in the amount of 50 million CZK and in the cases when the materiality level has not been met or the consequence in the form of a future loss is probable rather than improbable, Capital City of Prague should recognise the future risk by means of off-balance sheet accounts.
- The Capital City of Prague is in the Defendant position in lawsuits (including arbitration proceedings) and some of them are significant as regards the potential negative impact on the Capital City of Prague profit, while such lawsuits have not been recognised in the Capital City of Prague accounting at all, i.e. no provision or conditional liabilities were created in the off-balance sheet in relation to these lawsuits.
- In the arbitration proceeding held between Capital City of Prague and Inženýring dopravních staveb a.s. (Engineering of Transport structures, hereinafter “IDS”) in the matter of justification of the reward claimed by the mandatory (IDS) of the set of buildings in the Urban Zone, section Myslbekova – Pelc – Tyrolka the amount of the dispute according to the Capital City of Prague records is 305,869 thousand CZK, while with view to the nature and results of similar types of proceedings it is probable that Capital City of Prague will be obliged to pay at least a part of the claim to IDS:
- With view to the fact that IDS is still carrying out mandatory activities in relation to the set of buildings in the Urban Zone, it is very probable that Capital City of Prague will be obliged to pay for the services provided by IDS that are not subject to the said arbitrary proceeding, but this fact has not been captured in any way whatsoever in the Capital City of Prague accounting (by creating a provision of a contingent liability).

Liabilities

- Based on the approved liabilities of Capital City of Prague towards selected suppliers as at the balance sheet date of 31.12.2014 in the form of confirmation letters, by comparing the Capital City of Prague accounting records with the received approved letters we identified a difference amounting to 23,996 thousand CZK, while Capital City of Prague recognises in its balance sheet liabilities lower by the said amount than its suppliers and these differences have not been explained.

- In the centre no. 00916382 of CENTRA a.s. – AUSTIS a.s. VH (business activities) examination of the accounts no. 324.0010 and 324.0011 with the final balance as at 31.12.2014 amounting to 93,302 thousand CZK in total was not submitted. These accounts serve to capture the transfers between the bank accounts of the main activities and business activities within the said business activity centre and according to the current methodology of Capital City of Prague their balance should represent undrawn resources for the settlement of current costs related to the administration of properties used for the main activities of Capital City of Prague carried out by the association of mandatory administrators CENTRA a.s. and AUSTIS a.s.
 - **Based on detail tests and questioning of the Capital City of Prague employees a methodologically incorrect procedure was identified as regard recognising of the cash transfers among the Capital City of Prague accounts resulting in the accounting incorrectness with an effect on the final balance on accounts no. 324 – Accepted advances. The impact on the accounting for 2014 cannot be quantified as examination of the said accounts no. 324 was not submitted.**

Accruals

- Account no. 383 Accrued expenses are, based on the internal guidelines of the Department of Strategic Investments, recognised with a correlative recording on account no. 042 Unfinished fixed assets against the invoices from EUROVIA CS, a.s. in the total amount of 115,735 thousand CZK and the invoice from Subterra a.s. amounting to 17,529 thousand CZK for the construction work carried out in December 2014, while the said invoices were received by Capital City of Prague in January 2015.
 - **These invoices were also recorded in the book of received invoices in 2014 and therefore recognised in the period of 2014 on the account of short-term liabilities no. 321 – Suppliers. As at the balance sheet date of 31.12.2014 the balance of account no. 042 – Unfinished fixed assets – Is therefore overestimated and the liabilities of Capital City of Prague amounting to 581,469 thousand CZK are also overestimated.**
- No accrued item was recognised on account no. 389 – Contingent accounts for electrical energy consumed in 2014 and related costs on account no. 502 – Energy consumption, while the actual energy consumption amounting to 130,412 thousand CZK was incorrectly recognised in costs in 2015 based on the invoice no. 920000377 and 920000378
- As regards the accounting centre of Capital City of Prague City Hall, document inventory to account no. 384 – Deferred income amounting to 284 thousand CZK was not submitted.

Accrual Principle (Substantive and temporal relation with the accounting period)

- Based on composition agreements costs of the services provided by MARBES CONSULTING s.r.o. amounting to 14,115 thousand CZK, which were provided in 2012 and 2013, a by ASD Software, s.r.o. amounting to 13,395 thousand CZK, which were provided in the period from 2nd half of 2009 until 14 August 2011 and from 16.8.2012 until 18 August 2014 were recognised in the costs for 2014.
 - **Thus the costs for 2014 were overestimated by the costs of the previous accounting periods that should have been – in compliance with Section 26 of Decree No. 410/2009 Coll. – recognised in the balance sheet on account no. 408 – Repairs in preceding years.**
- On 30.12.2014 Capital City of Prague transferred to its two accounts, which can be used by the representatives of the association CENTRA a.s. – AUSTIS a.s. as the providers complex property administration and maintenance services in compliance with the contract no. SPR/01/00/000614/2008, the amount of 31,001 thousand CZK was not submitted.
 - **This amount was incorrectly recognised in the Capital City of Prague costs in 2014, although it only concerns a transfer of financial means between Capital City of Prague accounts and the costs will be actually spent as late as during 2015.**
- Based on the document inventory to account no. 378.0003 of the business activity centre of Capital City of Prague City

Hall it was found out that its balance contains the amount of 112,786 thousand that should have been recognised as revenues from the sale of a land as the moment of the accounting case occurrence (i.e. the date of delivery of a proposal for registration to the land register) was 2.12.2014.

- **Due to this incorrectness liabilities were overestimated as at the balance sheet date and simultaneously revenues of the profit were underestimated by the amount of 112,786 thousand CZK was not submitted.**

Off-balance sheet accounting

- As regards account no. 966 – Long-term contingent liabilities ensuing from the use of foreign assets based on a loan agreement with the Service Department with the final balance of 25,805 thousand CZK, we received a list of the final account balances for individual departments.
 - **This list does not comprise overviews of the balances that should fulfil the requirements in compliance with Section 30 of the Accounting Act No. 563/1991 Coll. and Section 8 of Decree No. 270/2010 Coll. on Inventorying Assets and Liabilities or it does not provide a reference whether such lists exist and where they are located for the same period as the entire documentation, i.e. at least for 5 years.**
- Account no. 972 – Long-term contingent liabilities ensuing from the agreements on purchasing fixed assets shows, among other, the value of 190 million CZK as an estimated liability of Capital City of Prague towards the municipal organization co-financed from the state budget Lesy hl. města Prahy (Forests of Capital City of Prague) for 2015.
 - **According to Section 72 (4) of Decree No. 410/2009 Coll. the recorded amount of this liability should be determined for the 3 following accounting periods in total, and not only for a single period. The recognised balance of this accounting item should thus be higher by 380 million CZK.**
- As regards account no. 982 – Long-term contingent liabilities from the provided guarantees amounting to 1,277,095 thousand CZK of the accounting centre of the City Investor, no examination results were submitted.

Appendix to Financial Statements

- The Appendix to Financial Statements as at 31.12.2014 does not contain the texts required by Act No. 563/1991 Coll., on Accounting. Nevertheless, the Financial Statements, including the Appendix was sent to the state Central System of Accounting Information and accepted without any reserves. Although the Capital City of Prague is indicated in the Financial Statements as a single entity (a single accounting unit), including its municipal parts, it does have available information for the individual municipal parts.

Inventory of assets and liabilities

- Inventory of assets and liabilities at 31.12.2014 was not carried out fully in compliance with the provisions of Sections 29 and 30 of Act No. 563/1991 Coll., on Accounting, as amended by the implementing Decree No. 270/2010 Coll., on Inventorying Assets and Liabilities, as amended, for the following reasons:
 - **The submitted proposal of the Inventarisation Report does not contain all requirements in compliance with Section 2, letter e) of Decree No. 270/2010 Coll., mainly the list of all inventory lists for all assets of Capital City of Prague.**
 - **As regards the amount of final balance, as specified in more detail in other parts of this Report, examination of a number of significant accounts was not evidenced and thus the evidential value of the Capital City of Prague accounting was not ensured in terms of Section 8 (4) of the Accounting Act was not evidenced.**
 - As regards the amount of final balance, as specified in more detail in other parts of this Report, a number of accounts contains inventory lists only for the final balances for individual departments, **the list of individual items comprised in the account, however, was not submitted.** The submitted inventory lists did not even provide a reference whether such lists exist and where they are located for the same period as the entire documentation, i.e.

at least for 5 years. Therefore, fulfilment of Section 30m par. 7 letter a) of the Accounting Act **determining the duty to unambiguously determine the assets and liabilities so that the executed examination ensured the evidential value of the Capital City of Prague accounting in terms of Section 8, par. 4 of the Accounting Act** was not evidenced.

- Recapitulations of the inventory lists for individual synthetic accounts were not compiled in a transparent way for the entire Prague City and do not fulfil the requirement for transparency of the executed examination. Recapitulation for the Capital City of Prague City Hall accounting centre only summarizes the inventory lists for individual Capital City of Prague departments (without the City Investor Department or the Department of Strategic Investments and the Technical Facilities Department) and does not include the inventory lists for other accounting centres comprised in the Financial Statements (balance sheet) for the Capital City of Prague (accounting unit) – Municipal Police, Technical Administration of Roadways, 22 independent accounting centres of business activity, and revenues and taxes of Capital City of Prague City Hall.

3.2.2.2 Errors and deficiencies provided in Section 10 (3b) of Act No. 420/2004 Coll.

In the course of our examination of operations of the Capital City of Prague for 2014 we found the following errors and deficiencies provided in Section 10 (3b):

Public tenders

- In the public tender “Supply of Electricity and Natural Gas for Public Lighting in the Capital City of Prague” the Contracting Entity (Capital City of Prague) did not publish the full wording of the contract within 15 days from its signing in compliance to Section 147a, par. 2 of Act No. 137/2006 Sb., on Public Contracts (hereinafter also “APC”) . The Contracting Entity also did not fulfil the provisions of Section 147a, par. 3 of APC, when it did not publish the actually paid price (before the date examination of this contract, i.e. 13.5.2015).

Fixed tangible assets

- The binding procedure for recognising and recording small fixed assets (account no. 028) as determined by Decree No. 410/2009 Coll. is not observed. Small fixed assets should include tangible movable items or sets of assets that are characterised by their independent technical and economic designation, with the expiry date exceeding one year and each item can be evaluated at least to 3,000 CZK but does not exceed 40,000 CZK. Similar definition is also contained in the internal directive called “Regulation of the Director of the Prague City Hall No. 19/2009 as regards recording and inventorying assets owned by the Capital City of Prague and administered by the Capital City of Prague City Hall”.
 - Based on the itemised list of the selected account 028.0000 – small fixed assets and the tested asset sample we identified a failure to observe the said binding procedure, as assets with the purchase price exceeding 40,000 CZK is also recognised on account no. 028 (assets recorded under the inventory numbers M00002031867, M00005017240, M00002042078, M00002042086), while the purchase of these assets was not funded from investment funds.
 - In the course of 2014 we identified a failure to observe the binding procedure as regard purchasing of assets with the inventory no. MA0000004459 with the purchase price amounting to 422 thousand CZK.
- Depreciation of movable assets with the inventory no. M00004010260 with the purchase price of 47 million CZK was suspended in September 2014, but no reason was provided.

Off-balance sheet accounting

- Directive No. 1 for off-balance sheet accounting sets forth in part 5 an incorrect accounting procedure for contingent liabilities, i.e. that liabilities ensuing from the contracts on purchase of fixed assets shall be recognised on account no. 972 – Long-term contingent liabilities. It represents a failure to observe the Chart of Accounts for selected accounting units attached as Annex No. 7 of Decree No. 410/2009 Coll., according to which account no. 973 – Short-term contingent liabilities from other contracts and no. 974 – Long-term contingent liabilities from other contracts are designated for the recognition of contingent liabilities with non-investment nature. Nevertheless, no impact on the actual accounting was identified.
- Recording of the cases maintained on account no. 972 – Long-term contingent liabilities from the contracts on purchase of fixed assets does correspond to the scope of this account, as it does not concern liabilities ensuing from the contracts on purchase of fixed assets but liabilities for service provision. Thus, from the contextual perspective, they should be recognised on account no. 974 – Long-term contingent liabilities from other contracts.
- Account no. 986 – Other long-term contingent liabilities shows the amount of 87,057 thousand CZK, while the provided account no. is no longer listed for 2014 in the Chart of Accounts according to Decree No. 410/2009 Coll. and since 1 January 2014 this account has been replaced by account no. 994 – Other long-term contingent liabilities.
- Account no. 981 – Short-term contingent liabilities from provided guarantees – recognises the amount of 7.4 billion CZK – a guarantee provided to Dopravní podnik hl. m. Prahy (Prague Public Transport Company). It concerns a ten-year promissory program. The liability should be recognised as long-term liability, i.e. on account no. 982 – Long-term contingent liabilities from provided security.

Accounting policies

- Not all accounting rules and policies in the form of internal directives have been set unilaterally for the entire Capital City of Prague and its individual parts (Metropolitan Police, accounting centres of business activities administered by mandatory administrators): this situation has led to diverse ways of recognising similar types of transactions or to a failure to recognise them at all (e.g. the materiality level to recognise accruals, the way of recognising adjustments).

3.3 Notification of Potencial Risks

Based on the findings according to Section 10, par. 2, letter b) of Act No. 420/2004 Coll., as amended, we would like to emphasise the following possible risks that can have a negative impact on the operations of the Prague Capital in the future:

Provisions for lawsuits

- According to the internal directive Capital City of Prague had been assigned the materiality level for recognising provisions in the amount of 50 million CZK, and in the cases when the materiality level has not been met or the consequence in the form of a future loss is probable, Capital City of Prague should recognise the future risk by means of off-balance sheet accounts.
 - The Capital City of Prague is in the Defendant position in lawsuits (including arbitration proceedings) and some of them are significant as regards the potential negative impact on the Capital City of Prague profit, while such lawsuits have not been recognised in the Capital City of Prague accounting either by creating provision or conditional liabilities in the off-balance sheet in relation to these lawsuits.

Non-contractual liabilities

- The Capital City of Prague does not recognise in its accounting non-contractual performance from external suppliers. An example are services from Inženýring dopravních staveb a.s. (Engineering of Transport structures, hereinafter "IDS") in the matter of justification of the reward claimed by the mandatory (IDS) of the set of buildings in the Urban Zone, section Myslbekova – Pelc – Tyrolka (hereinafter "UZ") for the mandatory services.
 - An arbitrary proceeding takes place as regards a part of the provided performance (until the middle of 2014) to determine justification of the claim for other reward of the mandatory of the set of buildings in UZ in the amount (according to the Capital City of Prague records) of 305,869 thousand CZK, to which the Capital City of Prague accounting for 2014 did not respond in anyway whatsoever (creation of reserves, recognition of a contingent liability in an off-set balance sheet).
 - IDS has provided and is still providing other services of a mandatory of buildings that are not subject to the said arbitrary proceeding and the amount of which was not qualified by Capital City of Prague; Therefore, the said fact was not reflected in anyway whatsoever in the Capital City of Prague accounting (creation of a reserve or a contingent liability).

Disputed land

- The Capital City of Prague records in its assets a number of unsettled land plots (at 31.12.2014 in the amount of 851,568 thousand CZK), with which the Capital City of Prague deals as their owner, while many of them are subject to a restitution claim.
 - In the event that in these disputes on determination of title Capital City of Prague is not successful, these assets will have to be derecognised and Capital City of Prague will most probably lose a part of its assets without any substitution.

Insufficient creation of adjustments

- Capital City of Prague creates adjustments to liabilities in compliance with Section 65 of Decree No. 410/2009 Coll. in the amount of 10% for each 90 days after maturity, but the recognised value of some liabilities can be still overestimated compared to their real value due to insufficient creation of adjustments according to the valid accounting rules for selected accounting units.

3.4 Additional data for the Capital City of Prague (without districts)

At the date of elaboration of this Report we did not have available all data for the calculation of the aforesaid financial indicators for the entire Capital City of Prague. In respect of the missing data for the municipal parts of the Capital City of Prague we only provide the indicators for the Capital City of Prague (without the district). These indicators are based on the accounting values and do not take into account any incorrectness found out during the examination of operations of the Capital City of Prague.

3.4.1 Share of accounts receivable in budget

A	Accounts receivable	3,078,675,477.73 CZK
B	Budget revenues	59,460,502,623.26 CZK
A / B * 100 %	Share of accounts receivables in budget	5.18%

3.4.2 Share of liabilities in budget

C	Liabilities	2,454,557,993.05 CZK
B	Budget revenues	59,460,502,623.26 CZK
C / B * 100 %	Share of liabilities in budget	4.13%

3.4.3 Share of pledged assets in total assets

D	Pledged assets	1,277,095,393.41 CZK
E	Fixed gross assets	303,941,882,656.47 CZK
D / E * 100 %	Share of pledged assets in total assets	0.42%

Issuing date of the Report: 25.5.2015

Auditor company:
NEXIA AP, a.s.
Authorization no. 96



Auditor:
Ing. Jakub Kovář
Authorization no. 1959

The Report was discussed with the Statutory Body of the Capital City of Prague on 25 May 2015




Signature of Statutory Body of the Prague

The Report was discussed with the Financial Committee of City council the Capital City of Prague on 2015.

The Report was handed over to the Statutory Body of the Capital City of Prague on 25 May 2015.

Appendices:

Appendix A – Overview of legal regulations, the compliance of which with the examined operations was verified by the auditor

Appendix B – Identification of all documents and other materials used upon the examination of operations

Appendix C – Financial Statements comprising Balance Sheet, Profit and Loss Statement, Appendix, Cash Flow Statement, Statements of Changes in Equity

Appendix D – Financial Statement (Statement of income, disbursements a financing of Territorial Self-Governing Units and Voluntary unions of communities)

Appendix E – Opinion of Statutory Body of the Capital City of Prague according to Section 7, par. 1, letter f) of Act No. 420/2004 Coll.

APPENDIX A

OVERVIEW OF LEGAL REGULATIONS, THE COMPLIANCE OF WHICH WITH THE EXAMINED OPERATIONS WAS VERIFIED BY THE AUDITOR

- Act. No. 420/2004 Coll., on the Examination of Operations of Territorial Self-governing Units and Voluntary Association of Municipalities, as amended;
- 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;
- Act No. 563/1991 Coll., on Accounting, as amended;
- Regulations 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 – 710 for certain selected entities that maintain their books according to Regulation No. 410/2009 Coll.;
- Regulations No. 383/2009 Coll., on the accounting records of the technical form of selected entities and their transfer to the central system of state accounting information on the requirements for technical and mixed forms of accounting records (technical regulation on the accounting records)
- Act No. 243/2000 Coll., on budgetary determination of some tax income of Territorial Self-governing Units and some state funds (the Act on budgetary determination of some tax), as amended
- Governmental Regulation No. 564/2006 Coll., on Salaries of Employees in Public Services and Administration, as amended.
- Act. No. 131/2000 Coll., on the Capital City of Prague, as amended
- Act No. 137/2006 Coll., on Public Tenders, as amended.

APPENDIX B

IDENTIFICATION OF ALL DOCUMENTS AND OTHER MATERIALS USED UPON THE EXAMINATION OF OPERATIONS

- BALANCE SHEET, PROFIT AND LOSS STATEMENT, CASH FLOW STATEMENT, STATEMENTS OF CHANGES IN EQUITY as of December 31, 2014
- BALANCE SHEET, PROFIT AND LOSS STATEMENT, CASH FLOW STATEMENT, STATEMENTS OF CHANGES IN EQUITY as of December 31, 2013
- Analytical trial balance for each accounting centers as of December 31, 2014
- Chart of accounts for 2014
- Inventory of balance sheet off-balance sheet accounts – the Capital city of Prague itself – SOR 301
- Inventory of balance sheet off-balance sheet accounts – the Capital city of Prague – SOR 220
- Minutes of council meetings the Capital city of Prague, minutes of Financial Committee of City council meetings the Capital City of Prague
- Council resolutions
- internal regulations and guidelines
- Signature authorizations
- Report on the results of the examination of operations of the Capital city of Prague 2013
- Reports on the result of the examination of operations of the individual Districts of the Capital City of Prague 2014
- Annual Internal Audit Report for 2013 and 2014
- Internal Audit Report No. 1/2014 and No 2/2014
- Control Plan of the Department of control activities
- Overview of lawsuits
- Closing account the Capital City of Prague 2014
- Budget of the Capital City of Prague 2014 and Budgetary prospect 2014 - 2019
- Overview of budgetary provisions 2014
- Budgetary provisions: 4455, 4457, 3639, 1260, 1014, 3050, 3046, 1016, 7011, 7014, 5025, 4214, 4215, 4373, 4237, 4122, 4152, 4386
- Analysis of the expenditure item 5166
- Analysis of the expenditure item 5168
- Analysis of the expenditure item pol. 5169
- Analysis of the expenditure item 5213
- Financial settlement with the state budget Finanční vypořádání se státním rozpočtem UZ 27355, UZ 27902, UZ 98116
- Movements on the accounts 572, 672

- Movements on the accounts of monetary funds 419 xxxx
- Monetary funds documents No. 944000000, 000510010, 950000033, 950000002, 950000024
- Bank statement
- The statutes of Finance Funds
- Budgetary expenditure:

§ 2119

Platební poukaz agendové číslo: 1487V00003

Usnesení ZHMP č. 33/2 z dne 12.12.2013

Smlouva o prodeji a koupi týkající se prodeje akcií ve společnosti Pražská plynárenská Holding a.s.

§ 2212

Doklady agendové číslo: 142100007, 142100721, 142100050, 142100059, 142100086, 142200024, 142200199, 122102099

Dohoda o dalším postupu mezi Hlavním městem Prahou a Metrostavem a.s.

Kupní smlouva o převodu ideálních vlastnických podílů pozemků č. KUP/21/04/006090/2013

Usnesení ZHMP č. 26/21 ze dne 25.4.2013

§ 2221

Platební poukazy agendové číslo: 1429Z00019, 1429Z00099, 1429Z 00102

Smlouva o veřejných službách ve veřejné dráží a městské autobusové dopravě v systému Pražské integrované dopravy na rok 2010 až 2019 včetně jejích příloh

Dodatek č. 4 ke Smlouvě o veřejných službách ve veřejné dráží a městské autobusové dopravě v systému Pražské integrované dopravy na rok 2010 až 2019

Dodatek č. 9 ke Smlouvě o veřejných službách ve veřejné dráží a městské autobusové dopravě v systému Pražské integrované dopravy na rok 2010 až 2019

Dodatek č. 12 ke Smlouvě o veřejných službách ve veřejné dráží a městské autobusové dopravě v systému Pražské integrované dopravy na rok 2010 až 2019

Usnesení RHMP č. 1593 z 24.6.2014

Usnesení RHMP č. 2800 z 21.10.2014

Usnesení RHMP č. 3099 z 4.12.2014

Usnesení ZHMP č. 35/4 z 27.2.2014

Komentář k čerpání rozpočtu PID za rok 2014 vypracované společností ROPID

Kalkulace nákladů PID na rok 2014 – porovnání výsledné a plánované kalkulace

Platební poukazy agendové číslo: 1429Z00012, 1429Z00085, 1429Z00020, 1429Z00067

Platební kalendář čerpání dotací z rozpočtu hl.m. Prahy v roce 2014 pro Dopravní podnik hl.m. Prahy včetně jeho změn

Usnesení ZHMP č. 41/13 z 11.9.2014

Žádost dopravního podniku hl.m. Prahy o předfinancování investiční akce č. 4534

§ 3311

Platební poukaz agendové číslo: 1462Z00648, 1462Z00651, 1462Z00652, 1462Z00653, 1462Z00745

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Divadlo na Vinohradech

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Hudební divadlo Karlín

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Divadlo na Palmovce

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Městská divadla pražská

Zápisy z projednání rozboru hospodaření za rok 2014 za vybraná divadla

Deník rozpočtu za vybraná divadla UCRDR001

Usnesení RHMP č. 978 z 13.5.2014, č. 2678 z 7.10.2014, č. 2756 z 21.10.2014, č.540 z 18.3.2014, č. 1701 z 15.7.2014

§ 3639

Faktura agendové číslo: 148301585

Smlouva INO/83/01/01/2325/2013

Platební poukazy agendové číslo: 1483V00066, 1487V00009, 1487V00002, 1487V00014

Usnesení RHMP č. 883 ze dne 29.4.2014

Smlouva o upsání akcií mezi Kongresové centrum Praha a.s. a Hlavní město Praha

Usnesení ZHMP č. 35/4 ze dne 27.2.2014

Stanovy akciové společnosti Operátor OPENCARD, a.s.

Usnesení ZHMP č. 35/7 ze dne 27.2.2014

Smlouva o účtu pro dosud nevzniklou právnickou osobu

Usnesení ZHMP č.40/19 ze dne 19.6.2014

§ 3722

Faktury agendové číslo: 148500412, 148500396

Bankovní výpis č. 96

Smlouva o poskytování služeb č. INO/85/02/003640/2014 včetně dodatku č. 1

Smlouva o poskytování služeb č. INO/85/02/000056/2012

Contract No. INO/55/02/000986/2001 o komplexním systému nakládání s komunálním odpadem na území hl.m. Prahy včetně dodatku č. 22

Smlouva o poskytování služeb č. INO/85/02/003641/2014

§ 4350

Platební poukazy agendové číslo: 1404Z01563, 1404Z01466, 1404Z01192, 1404Z01564, 1404Z00557, 1404Z00558, 1404Z00559, 1404Z00560, 1404Z00564

Investiční transfery pro domovy pro seniory - Usnesení RHMP č. 1527 z 24.6.2014

Vyúčtování poskytnutých neinvestičních transferů vybraných domovů pro seniory

Avízo MPSV o poskytnuté dotaci určené poskytovatelům sociální služeb, 1., 2. a 3. Splátka

Avízo MPSV o poskytnutí mimořádné dotace v říjnu 2014

Avízo MPSV o poskytnutí mimořádné dotace v listopadu 2014

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Domov pro seniory Dáblice

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Domov pro seniory Kobylisy

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Domov pro seniory Malešice

Rozpis ukazatelů pro sestavu rozpočtu na rok 2014 pro Domov pro seniory Zahradní Město

Žádost o mimořádné uvolnění neinvestičních finančních prostředků 2014 – Domov pro seniory Malešice

§ 6171

Faktury agendové číslo: 1401H01173, 1401H04232, 1440005772, 144001386, 144001209, 144001271, 1401H04486, 140200010, 144001140, 144000608, 144000856, 144001360, 144000889, 144000570, 144000911, 144000705, 1401VH00602, 1401VH00603, 1440V00019, 1401VH00102

Smlouva o nájmu objektu a poskytování facility managementu č. INO/66/01/000195/2006 včetně dodatku č. 1 a 2

Smlouva o nájmu č. NAN/01/01/00115/2014 včetně schválení dle usnesení RHMP č.1543 z 24.6.2014

Smlouva o nájmu nebytových prostor č. NAN/40/03/002696/2011 včetně dodatku č. 1

Smlouva o poskytování poradenské činnosti č. POC/40/01/003054/2014 včetně schválení dle usnesení RHMP č. 890 z 29.4.2014

Smlouva ZPR/88/04/000004/2014 včetně schválení dle usnesení RHMP č. 1555 z 24.6.2014

Smlouva o dílo DIL/02/01/002542/2014 včetně schválení dle usnesení RHMP č. 1520 z 24.6.2014

Dohoda o narovnání č. DOH/40/01/003090/2014 včetně schválení dle usnesení RHMP č. 2615 z 30.9.2014

Smlouva INO/40/05/003043/2014 včetně schválení dle usnesení RHMP č. 362 z 28.2.2014

Smlouva o poskytování maintenance INO/40/02/002814/2012

Smlouva o zajištění provozu pražského centra kartových služeb č. INO/40/06/003083/2014 včetně schválení dle usnesení RHMP č. 2246 z 2.9.2014

Smlouva o poskytování služeb podpory a údržby programového vybavení č. INO/40/02/002828/2012

Smlouva o poskytování služeb provozu a rozvoje portálu hl.m. Prahy č. INO/40/02/002410/2010

Smlouva o poskytování služeb č. INO/40/04/002567/2011

Contract No. SPR/01/00/000614/2008

Dohoda o narovnání č. DOH/40/05/003091/2014 včetně schválení dle usnesení RHMP č. 2590 z 30.9.2014

Smlouva o poskytnutí podpory programového projektu č. DOT/45/04/000007/2013 a usnesení RHMP č. 1602 z 9.10.2012

- Overview of public procurement 2014
- Documentation for a sample of 13 public procurements (tenders)
- Overview of transfers from the Operational Programme Prague Competitiveness 2014
- Documentation for Project No. CZ.2.16/1.1.00/20520– Park u Čeňku
Document No. 05346075
Document No. 05356005
Document No. 05356010
Document No. 05356022
Document No. 05356026
Document No. 05356027

Document No. 05356030

Document No. 05356043

Document No. 05356042

- Documentation for Project No. CZ.2.16/1.1.00/21505 – Cyklotrasa Záběhllice – Vodní nádrž Hostivař
Hlášení č. 2 za období 1.1.2014 – 30.6.2014

Hlášení č. 3 za období 1.7.2014 – 31.12.2014

Document No. 1421K00001

Document No. 1421K00002

Document No. 1421K00004

Document No. 1420K00001

Document No. 1420K00003

Document No. 1420K00004

Document No. 1420K00005

Document No. 1420K00006

Document No. 1420K00007

Document No. 1420K00008

- Inventory documentation 2014
- Payroll sheets of selected employees
- Employment contracts
- contract No. DOT/62/05/002110/2013 from 6.6.2013
- contract No. DOT/62/05/002690/2014 from 17.4.2014
- Document No. 740000026 ze dne 21.5.2014
- Document No. 910000038 z 12.2.2015
- Document No. 600000102 z 31.12.2014
- Invoice No. 920000377
- Invoice No. 920000378
- The Book of incoming invoices
- Confirmation letter
- Financial assests adjusments
- Overview of stock portfolio
- Inventory of accounts 061xxx, 069xxx, 414xxx
- Expert opinion No. 150102 issued by BOHEMIA EXPERTS, s.r.o.
- Financial statements of companies forming stock porfolio
- Open derivative transactions - test of the effectiveness 2014

- Inventory of accounts relating to derivatives.
- Rating HMP – Moodys – Credit Analysis
- Rating HMP Moodys – Credit Opinion
- Rating HMP – Standard and Poors
- Bank confirmation
- Contracts relating to external sources
- EIB – Overview payment schedules
- EIB – Overview of interest rates
- inventory writting (account 042) UCS Městský investor - OTV a OSI
- list of ORG UCS Městský investor k evidovaným stavbám
- list of buildings z evidence odboru SVM evidovaných na UCS Městský investor k 31.12.2014, přehled nabytí a pozbytí staveb v účetním období 2014 z registru ENO
- inventory card A10000000336, A10000000337, A1000000434, A10000000105, A10000000458, A10000000432, A200000026763, A200000026629, A200000025706, A20000006988
- repairs and maintenance UCS Městský investor document No. 910000161
- inventory writting (account 042) UCS Zdaňovaná činnost
- contract with PVS
- account 042 UCS Zdaňovaná činnost - document No. 600000094, document No. 745000106
- decrease of property UCS Městský investor - accounts 554 and 664, document No. 912000002, document No. 912000045, 912000017, 912000008, 912000134, 912000016, 912000033
- inventory writting (accounts 021 a 042) UCS Magistrát hl. m. Prahy
- investment-ORG UCS Magistrát hl. m. Prahy - 6836
- repairs and maintenance UCS Magistrát hl. m. Prahy documents No. 920000329, 920001126, 920000540, 920001188
- inventory writting (accounts 021 a 042) UCS TSK
- inventory card UCS TSK TSKRTS000046, TSKRTS000047, TSKRKO000028, TSKRMO000464, TSKRKO005980
- investment-ORG UCS TSK – 002955, 003262, 003307, 002941, 001539, 004386, 003963
- repairs and maintenance UCS TSK documents No. 000210686, 000210438, 000210617, 000210650, 000210995
- increase of property (land) – inventory No. A90000002592, A90000001985, A90000000765, A90000002562, A90000000639 – reviewed:
 - zařazovací protokoly,
 - výpisy z katastru nemovitostí,

- návrhy na vklady do katastru nemovitostí,
 - inominátní smlouva,
 - smlouva o převodu nemovitostí z příslušnosti hospodařit s majetkem státu do vlastnictví
obce,
 - směnná smlouva,
 - protokol o bezúplatném převodu pozemku,
 - smlouva darovací,
 - účetní deník.
- decrease of property (land) – inventory No. – 9058749, 9065811, 9072700, A90000000480, A90000001528, A90000001987, A90000002300 – reviewed:
 - vyřazovací protokoly,
 - výpisy z katastru nemovitostí,
 - návrhy na vklad do katastru nemovitostí,
 - usnesení Zastupitelstva hlavního města Prahy,
 - schvalovací doložka ministerstva financí,
 - darovací smlouva,
 - výpisy z katastru nemovitostí,
 - vnitřní sdělení odboru dopravy,
 - stanovisko odboru ochrany životního prostředí,
 - stanovisko odboru územního plánu,
 - stanovisko útvaru rozvoje,
 - znalecké posudky,
 - směnná smlouva,
 - usnesení vlády české republiky,
 - znalecký posudek,
 - kupní smlouva,
 - dohoda o narovnání a dalším postupu,
 - účetní deník.
- land – inventory No. – 90001842, 90004302, 90004248, 90002441, 90002443, 90004246, 90002925, 90001839, 90001522, 90000466, 90004245, 90002079, 90004271, 90004247, 90004334, 90000011, 90000747, 90000802, 90004323, 90004105, 90002444, 90002442, 90004303, 90002218, 90000945, 9083870, 9056648, 9014193, 9056688, 9015549, 9014440, 20000041, 20001536, 20000807, 20001840, 2001918, 20001978, 20001986, 20002023, 20009927, 20011401, 20013162, 20013350, 20006903, 20004258, 20016516, 20018068, 20016448, 20008097, 20017804, 90005599, 9020173, 9020661, 9024497, 9082497, 9082500, 9015265, 9022061, 9063123, 9077494
- **revenues and expenses – business activities**
 - **IČO: 00913383 - ZDAŇOVANÁ ČINNOST**
 - incoming invoice No. 1483900104, 1483900089, 1483900316, 1483900536, 1483900659, 1429900007, 1429900033, 1429900049, 1429900050, 1483900120, 1483900824, 1583900105; 1483900861, 1483900527, 1483900877.
 - invoice issued **No.** 1383140002, 1383140005, 1183140086, 1183150012, 1183150013, 1183150014, 1183150015, 1183150016, 1183150017.
 - internal documents **No.** 0402133, 1414Z01985, 1414Z02137, 1414Z00522, 1414Z01157, 1414Z02114, 1414Z00117, 1414Z01426, 1414Z01937, 1414Z00260, 1414Z01874, 1414Z01259, 1414Z02126, 1414Z00152, 1414Z01758, 1414Z02078, 1414Z02079, 1414Z02173, 1414Z02118.
 - contract No. NAO/58/01/000064/2000 vč. dodatků č. 4 a 5; SME/83/01/015107/2014
 - inventory of the accounts 194 0002, 241 0020, 241 0034, 311 0002, 311 0019, 311 0812, 341 0111, 341 0112, 348 0000, 349 0078, 378 0003, 378 0012, 384 0000, 459 0100, 469 0803.
 - **IČO: 00916323 – TRADE CENTRE PRAHA VH**

- incoming invoice No. FPOU-2014-512-000435, FPOU-2014-512-000554, FPOU-2014-512-000736, FPOU-2015-512-000007, FPOU-2015-512-000099, FVHMP-2014-618-000048, FVHMP-2014-618-000048, FVHMP-2014-618-000003, FVHMP-2014-618-000044, FVHMP-2014-618-000045, FVHMP-2014-618-000001, FVHMP-2014-618-000002
 - invoice issued NB-2014-611-000191, NB-2014-611-000973, NB-2014-611-001310, NN-2014-612-000005, NN-2014-612-000012, NN-2014-612-000044, NN-2014-612-000067, NN-2014-612-000096, NN-2014-612-000122, NN-2014-612-000290, NN-2014-612-000438, NN-2014-612-000714, NN-2014-612-000763, NN-2014-612-001216, NN-2014-612-001243, NN-2014-612-001472, NN-2014-612-001533
 - inventory of the accounts 042 0001, 311 0001, 311 0002, 348 0010, 348 0020, 377 0301
- **IČO: 00914631 – TSK HMP VH**
- incoming invoice No. R2014000188, R2014000108, R2014000109, R2014000107, R2014000130, R2014000150, R2014000185, R2014000075, R2014000005, R2014000022, R2014000075, R2014000074, R2014000005, R2014000188, R2014000189, R2012000003, R2011000032, R2014000097, R2013000103
 - invoice issued č. R000085286, R000080251, R000080251
 - internal documents No. R201400084, R201401824, R201400153, R201400153
 - contract No. 2/14/1601/166, 2/14/1401/042, 1/00/361/0025 (dodatek č. 11), 2/12/1101/471 (dodatek č. 9),
 - contract No. 2/5-2014, 3/14/6200/048, 3/14/1101/050, 3/14/3200/0003, 3/14/6200/081, 3/13/6300/193, 3/14/6200/054; smlouva o zajištění správy majetku
 - bank statement No. 252
 - inventory of the accounts 042 0011, 194 0005, 241 0005, 311 0005, 321 0010, 384 0001, 389 0001
- **IČO: 00909335 – SOLID a.s. VH**
- incoming invoice No. 1713, 2359, 2682, 2855, 2956, 3012, 3148, 2735, 2878, 2938, 3217, 3352, 4025112068, 1542007814, 3415, 3515, 8502831025, 79290015, 20140016, 1080078717, 632014, 20140016, 709291, 14030130, 14030233, 201445, 1411065, 871114, 18, 140100005, 9124247070
 - invoice issued No. 12, 524, 2951
 - internal documents No. 1
 - inventory of the accounts
 - Agreement No. INO/83/01/014067/2014
 - inventory of the accounts 194 010, 241 0011, 311 0002, 314 0057, 324 0062, 348 0010, 348 0094,
 - bank statement No. 252
 - financial settlement 2013
 - contract No. C/23/000127/96 (dodatek č. 14), NAN/83/01/010111/2013, NAN/83/01/013984/2014
 - contract No. 30/5/2014, 16-2014, 10/2014, 3/10/2014, 10/10/2014, 21/10/2014, 18/11/2014, 25/11/2014, 27/8/2014
- **IČO: 00909378 – CENTRA a.s. VH**
- incoming invoice No. 54, 5741, 3895, 4702, 4700, 4312, 5176, 5778, 4031, 3102, 1063, 3610, 2955, 5235, 3851, 2885, 3065, 2747, 1518, 1991, 2218, 2864, 2470, 993, 1740, 2342, 6778, 5930, 2226, 2139, 5779, 6289, 6511, 4069, 1994, 2262, 5467, 5112, 5743, 42, 80, 98, 519, 230/15, 232/15,
 - invoice issued No. 1, 2, 5
 - internal documents No. 99631, 99597, 99611, 97158, 95696, 102, 28, 96192, 96034, 96, 88, 92
 - contracts No. 51/95, 10911, SOD/14/115, SOD/14/148, mandátní contract No. C/23/000128/96
 - inventory of the accounts 241/0011, 245 0040, 311 0001, 314 0051, 321 0100, 348 0010, 378 0006, 389 0000, 933 0000
- **IČO: 00906310 – KOLEKTORY PRAHA VH**
- incoming invoice No. 114527, 114254, 114500, 114435, 114511, 114236, 114281, 114039, 114052, 114479, 114029, 114293, 114051, 114049, 114145, 114239, 114197, 114427, 114146, 115016, 115011, 115043
 - invoice issued No. 2014120013, 2015010014
 - contracts No. SoD-19/2014, SODM-26/2014, NAO/55/01/001165/2002 (dodatek č. 23), 4401/13/813, 245/008/01/10, 839/015/05/12 (dodatek č. 3), 4263/09/609,

MAN/23/08/003874/2007, OVM-142/2014, SOD 4404/14/2113, 4387/13/2513, SOD-20/2014, SODM-26/2014 vč. dodatku č. 2, SODM-34/2014

- financial settlement 2013
- Order No. OVSM-110/2014, OVSM-46/2014, OVSM-5/2014, OVSM-39/2014, OVSM-66/2014, OSVM-88/2014, OVSM-126/2014

○ **IČO: 00911542 – LIGA SERVIS – DOMY VH**

- incoming invoice No. 6, 153, 429, 453, 998, 1451, 1539, 1599, 1613, 1630, 133/15, 28/15, 916, 1250, 1368, 1441, 1484, 1484, 1539, 1549, 1552, 1553, 1253,
- invoice issued No. 7, 20, 25
- contract No. NAN/83/01/000781/2011, NAN/58/01/016624/2009, NAN/58/01/002424/2002, A/39/1013/01, mandátní contract No. C/23/000126/96, dodatky ke smlouvě č. 00/03/2011, NAO/83/01/003636/2011, SOD č. 14013, SOD 538/2014, VYP/83/01/016465/2014, C/23/000126/96, SOD č. 544/2014 vč. dodatků, SOD č. 422/2010
- internal documents No. 271, 272, 283, 916, 916, 1250, 1368, 1441, 1484, 1484, 1539, 1549, 1552, 1553, 283, 284, 1317, 265, 7, 106, 29118, 29185
- financial settlement 2013
- inventory of the accounts 042 0010, 194 0001, 241 0011, 311 0002, 311 0005, 314 0014, 321 0000, 348 0010, 348 0020, 389 0000, 459 0192,

APPENDIX C

**FINANCIAL STATEMENTS COMPRISING BALANCE SHEET, PROFIT AND LOSS STATEMENT,
APPENDIX, CASH FLOW STATEMENT, STATEMENTS OF CHANGES IN EQUITY**

APPENDIX D

**FINANCIAL STATEMENT (STATEMENT OF INCOME, DISBURSEMENTS A FINANCING OF TERRITORIAL
SELF-GOVERNING UNITS AND VOLUNTARY UNIONS OF COMMUNITIES)**

APPENDIX E

OPINION OF STATUTORY BODY OF THE CAPITAL CITY OF PRAGUE ACCORDING TO SECTION 7, PAR. 1, LETTER F) OF ACT NO. 420/2004 COLL.



Financial statements

of organizational units of the state, territorial self-governing units (TSU), subsidized organizations and regional councils

(in CZK)

Period: **12 / 2014**

IČO: **00064581**

Name: **Hlavní město PRAHA**

Prepared at the balance sheet day 31.December 2014

Registered office address

Street, No. **Mariánské nám. 2**
Town (village) **PRAHA 1 - Praha 1 - STARÉ MĚSTO**
Postal code **11000**

Place of business

Street, No. **Mariánské nám. 2**
Town (village) **PRAHA 1 - Praha 1 - STARÉ MĚSTO**
Postal code **11000**

Information about organization

Identification number **00064581**
Legal form **neurčeno**
Founder **č. 131/2000 Sb.,o hlavním městě Praze**

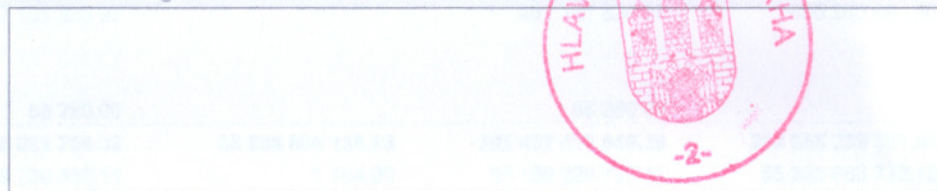
Subject of business activities

Main activity
Business activity
CZ-NACE

Contact details

phone **236002383**
fax **236007022**
e-mail **Jarmila.Melkesova@praha.eu**
websites

Stamp of the accounting unit



Person responsible for the accounting unit

Signature of the person responsible for the correctness of the data

Statutory representative

Signature of the statutory body

BALANCE SHEET

of organizational units of the state, territorial self-governing units (TSU), subsidized organizations and regional councils

(in CZK)

Period: **12 / 2014**IČO: **00064581**Name: **Hlavní město PRAHA**SNS: **200 - Hlavní město Praha celkem**

Item number	Name of item	Synthetic Account	Period			Previous
			Current			
			Gross 1	Adjustment 2	Net 3	
TOTAL ASSETS			462 186 081 848.08	64 831 959 283.90	397 354 122 564.18	384 929 944 655.65
A. Fixed assets			413 314 020 637.76	62 615 314 370.15	350 698 706 267.61	342 037 100 092.10
I. Intangible Fixed Assets			3 640 796 453.29	2 025 018 142.14	1 615 778 311.15	1 855 476 681.57
1.	Research and development	012	2 622 563.55	1 113 549.00	1 509 014.55	1 713 616.05
2.	Software	013	2 359 853 647.17	1 659 773 191.50	700 080 455.67	765 261 432.16
3.	Valuable rights (patents, licences, know-how)	014	515 060 635.19	218 133 707.00	296 926 928.19	353 281 073.19
4.	Concession of emissions and preferences limit	015				
5.	Low value intangible fixed assets	018	114 464 448.14	114 464 448.14		
6.	Other intangible fixed assetss	019	161 635 043.27	31 533 246.50	130 101 796.77	128 279 865.27
7.	Acquisition of intangible fixed assets	041	487 101 835.97		487 101 835.97	606 940 694.90
8.	Redistribution Account for Technical Improvement of Intangible Fixed Assets	044				
9.	Prepayments for intangible fixed assets	051				
10.	Intangible fixed assets for sale	035	58 280.00		58 280.00	
II. Tangible Fixed Assets			363 645 981 786.32	58 208 566 136.93	305 437 415 649.39	299 655 239 381.80
1.	Land	031	55 169 230 886.11	1 164.00	55 169 229 722.11	55 323 663 713.15
2.	Cultural Items	032	695 734 558.55		695 734 558.55	686 929 999.16
3.	Structures	021	218 634 328 538.85	51 875 984 209.30	166 758 344 329.55	175 501 628 947.37
4.	Individual movable assets and sets of movable tangible assets	022	8 612 078 693.20	4 269 727 767.90	4 342 350 925.30	4 043 110 638.78
5.	Perrenial crops	025	1 839 325.11	670 118.00	1 169 207.11	1 289 759.11
6.	Low value tangible fixed assets	028	1 971 153 484.37	1 971 153 484.37		
7.	Other tangible fixed assets	029	160 813 305.11	87 561 634.58	73 251 670.53	88 123 713.53
8.	Acquisition of tangible fixed assets	042	69 472 035 645.58	3 467 758.78	69 468 567 886.80	63 614 232 336.43
9.	Redistribution Account for Technical Improvement of Tangible Fixed Assets	045				
10.	Prepayments for tangible fixed assets	052	778 307 695.74		778 307 695.74	396 260 274.27

Item number	Name of item	Synthetic Account	Period			Previous
			Current			
			Gross 1	Adjustment 2	Net 3	
11.	Tangible fixed assets for sale	036	8 150 459 653.70		8 150 459 653.70	
III.	Long-Term Financial Assets		45 183 284 042.56	2 201 967 913.53	42 981 316 129.03	40 011 353 169.27
1.	Equity securities and investments in subsidiaries	061	43 347 354 567.56	2 199 611 112.08	41 147 743 455.48	38 268 395 947.56
2.	Equity securities and investments in associates	062	13 546 000.00		13 546 000.00	19 096 657.72
3.	Debt securities held to maturity	063	690 273 041.60		690 273 041.60	991 797 943.05
4.	Long-Term Loans	067	548 574 177.70		548 574 177.70	154 349 895.50
5.	Time Deposits Long-term	068	100 492 554.70		100 492 554.70	200 372 495.44
6.	Other non-current financial assets	069	383 043 701.00		383 043 701.00	374 096 930.00
7.	Acquisition of financial assets	043	100 000 000.00	2 356 801.45	97 643 198.55	3 243 300.00
8.	Advance Payments for Long-Term Financial Assets	053				
IV.	Long-Term Receivables		843 958 355.59	179 762 177.55	664 196 178.04	515 030 859.46
1.	Provided Repayable Financial Assistance Long-Term	462	108 443 507.85	1 053 048.00	107 390 459.85	62 691 599.20
2.	Long-Term Receivables from Transferred Credit	464				
3.	Long-Term Advance Payments Paid	465	117 573 171.43		117 573 171.43	88 872 265.93
4.	Long-Term Receivables from Warranties	466				
5.	Long-Term Receivables from Foreign Co-Financed Funds	468				
6.	Other Long-Term Receivables	469	617 196 976.31	178 709 129.55	438 487 846.76	362 562 994.33
7.	Long-term advance payments for transfers provided	471	744 700.00		744 700.00	904 000.00
B.	Current Assets		48 872 061 210.32	2 216 644 913.75	46 655 416 296.57	42 892 844 563.55
I.	Inventories		70 853 371.96		70 853 371.96	58 191 498.85
1.	Costs of raw material	111				
2.	Material in stock	112	64 455 090.57		64 455 090.57	53 883 795.17
3.	Raw material in transit	119	1 966 630.50		1 966 630.50	636 478.60
4.	Work in progress	121				
5.	Semi-finished products generated own	122				
6.	Finished products	123				
7.	Costs of merchandise	131				
8.	Goods purchased for resale	132	1 158 649.89		1 158 649.89	629 225.08
9.	Merchandise in transi	138				
10.	Other Inventories	139	3 273 001.00		3 273 001.00	3 042 000.00
II.	Short-Term Receivables		9 646 105 316.85	2 216 644 913.75	7 429 460 403.10	6 819 953 002.96
1.	Customers	311	4 878 308 198.51	1 429 607 690.45	3 448 700 508.06	3 648 612 627.63
2.	Bills of exchange to be collected	312				
3.	Amounts due from discounted bills	313				
4.	Short-Term Advance Payments Paid	314	1 614 894 268.86		1 614 894 268.86	1 646 288 115.51
5.	Other Receivables from Main Operation	315	845 764 455.25	573 672 964.84	272 091 490.41	373 699 818.72

Item number	Name of item	Synthetic Account	Period			Previous
			Current			
			Gross 1	Adjustment 2	Net 3	
6.	Provided Repayable Financial Assistance Short-Term	316	2 545 600.00		2 545 600.00	
7.	Short-Term Receivables from Transferred Credits	317				
8.	Receivables from redistribution of taxes	319				
9.	Amounts due from employees	335	1 470 584.39		1 470 584.39	1 169 460.98
10.	Social security	336				
11.	Health insurance	337				
12.	Pension savings scheme	338				
13.	Income tax	341				
14.	Other Direct Taxes	342				
15.	Value added tax	343				
16.	Other Taxes and Fees	344				
17.	Claims against selected central government institutions	346	4 762 304.67		4 762 304.67	6 300 432.49
18.	Claims against selected local government institutions	348	24 667 199.04		24 667 199.04	11 975 355.19
23.	Short-Term Receivables from Warranties	361				
24.	Fixed Term Transactions and Options	363	188 275 879.79		188 275 879.79	26 911 224.33
25.	Receivables from Financial Provisions	365				
26.	Receivables from issued bonds	367				
27.	Short-Term Receivables from Foreign Co-Financing Instruments	371				
28.	Short-term advance payments for transfers provided	373	645 477 626.81		645 477 626.81	92 788 234.19
29.	Deferred expenses	381	15 548 224.60		15 548 224.60	43 898 572.79
30.	Accrued income	385	19 972 261.02		19 972 261.02	25 331 837.13
31.	Estimated assets	388	644 744 262.72		644 744 262.72	383 390 284.61
32.	Other Short-Term Receivables	377	759 674 451.19	213 364 258.46	546 310 192.73	559 587 039.39
III.	Short-Term Financial Assets		39 155 102 521.51		39 155 102 521.51	36 014 700 061.74
1.	Equity securities	251	53 566 146.29		53 566 146.29	36 090 243.50
2.	Long-Term Securities for Trading	253	826 510 132.44		826 510 132.44	911 295 046.50
3.	Other Securities	256	7 786 999 999.97		7 786 999 999.97	7 782 298 232.99
4.	Time Deposits Short-Term	244	2 030 254 252.98		2 030 254 252.98	3 074 478 170.22
5.	Other Current Accounts	245	1 164 343 444.10		1 164 343 444.10	1 052 219 648.06
9.	Current account	241	10 521 341 225.10		10 521 341 225.10	9 001 991 913.22
11.	Basic Current Account of Local Government Units	231	14 223 767 334.87		14 223 767 334.87	11 341 811 613.00
12.	Current Accounts of Local Government Units Funds	236	2 535 337 927.80		2 535 337 927.80	2 804 626 189.65
15.	Cash equivalents	263	10 770 176.90		10 770 176.90	7 938 033.12
16.	Cash in transit	262	209 954.00		209 954.00	176 520.00
17.	Cash in hand	261	2 001 927.06		2 001 927.06	1 774 451.48

Item number	Name of item	Synthetic Account	Period	
			Current 1	Previous 2
TOTAL LIABILITIES			397 354 122 564.18	384 929 944 655.65
C. Equity			354 331 159 160.08	339 402 749 118.26
I. Accounting Unit Assets and Adjusting Entries			285 839 782 046.44	288 063 874 892.31
1.	Accounting Unit Equity	401	316 507 355 548.33	316 918 353 567.92
3.	Transfers for Purchase of Fixed Assets	403	11 235 372 721.46	10 250 234 471.64
4.	Exchange Rate Differences	405		
5.	Changes in Value During Initial Use of the Method	406	(48 442 070 025.44)	(47 593 124 787.36)
6.	Other Differences in Valuation	407	6 693 710 377.39	8 552 038 004.02
7.	Corrections of Errors from Previous Years	408	(154 586 575.30)	(63 626 363.91)
II. Accounting Unit Funds			2 873 570 158.13	3 123 980 390.55
6.	Other Funds	419	2 873 570 158.13	3 123 980 390.55
III. Profit and Loss			65 617 806 955.51	48 214 893 835.40
1.	Profit/Loss of Current Accounting Period		15 062 603 452.95	7 053 153 544.90
2.	Profit/loss under approval procedure	431		7 533 404 803.97
3.	Profit/Loss of Previous Period	432	50 555 203 502.56	33 628 335 486.53
D. Other Sources			43 022 963 404.10	45 527 195 537.39
I. Reserves			67 239 925.00	52 433 309.00
1.	Reserves	441	67 239 925.00	52 433 309.00
II. Long-Term Payables			33 558 894 751.92	34 164 409 086.40
1.	Long-Term Credits	451	22 190 135 301.03	22 997 038 019.88
2.	Received Repayable Financial Assistance Long-Term	452	67 359 150.00	21 326 500.00
3.	Long-term obligations from issued bonds	453	10 545 000 000.00	10 485 000 000.00
4.	Long-Term Advances Received	455	3 291 755.44	12 489 170.50
5.	Long-Term Payables from Warranties	456		
6.	Long-term bills of exchange to be paid	457		
7.	Long-Term Payables from Foreign Co-Financed Funds	458		
8.	Other long-term liabilities	459	692 114 021.29	599 700 039.54
9.	Long-term advance payments for transfers accepted	472	60 994 524.16	48 855 356.48
III. Short-Term Payables			9 396 828 727.18	11 310 353 141.99
1.	Short-Term Credits	281		
2.	Discounted short-term bonds (notes)	282		
3.	Short-term obligations from issued bonds	283		
4.	Other Short-Term Loans	289		
5.	Suppliers	321	1 706 274 410.66	4 395 648 543.35
6.	Bills of exchange to be payed	322		
7.	Short-Term Advances Received	324	1 789 334 029.71	1 509 570 916.08

Item number	Name of item	Synthetic Account	Period	
			Current 1	Previous 2
8.	Payables from Split Administration and Advance Deposits	325	83 494.00	39 113 833.44
9.	Received Repayable Financial Assistance Short-Term	326		
10.	Employees	331	174 373 667.00	161 740 690.00
11.	Other Payables to Employees	333	11 241 810.20	15 964 420.20
12.	Social security	336	101 592 663.00	141 852 354.00
13.	Health insurance	337	44 044 098.00	
14.	Pension savings scheme	338	147 036.00	
15.	Income tax	341	1 548 441 179.44	1 378 138 840.27
16.	Other direct taxes	342	44 306 138.00	44 834 320.00
17.	Value added tax	343	134 987 583.18	116 638 647.37
18.	Other Taxies and Duties	344	15 118.00	60 459.00
19.	Obligations to subjects apart from selected government institutions	345	47 633 605.83	434 131 735.90
20.	Obligations to selected central government institutions	347	3 167 159.00	5 856 434.70
21.	Obligations to selected local government institutions	349	14 639 308.76	32 647 953.90
28.	Short-Term Payables from Warranties	362		
29.	Fixed Term Transactions and Options	363		
31.	Payables from Financial Provisions	366		
32.	Payables from Subscribed Unpaid Securities and Shares	368		
33.	Short-Term Payables from Foreign Co-Financing Instruments	372		
34.	Short-term advance payments for transfers accepted	374	665 462 161.57	286 368 156.60
35.	Accured expenses	383	188 745 842.81	84 445 647.30
36.	Unearned revenue	384	145 243 654.15	215 189 650.30
37.	Estimated accrued items	389	1 054 787 835.70	1 035 208 531.64
38.	Other Short-Term Payables	378	1 722 307 932.17	1 412 942 007.94

* End of the statement *

Profit and Loss Statement

of organizational units of the state, territorial self-governing units (TSU), subsidized organizations and regional councils

(in CZK)

Period: **12 / 2014**

IČO: **00064581**

Name: **Hlavní město PRAHA**

SNS: **200 - Hlavní město Praha celkem**



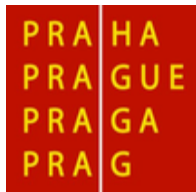
Item number	Name of item	Synthetic Account	Current Period		Previous Period	
			Main Activity 1	Business Activity 2	Main Activity 3	Business Activity 4
A. EXPENSES TOTAL			44 672 035 833,64	13 577 517 614,02	57 361 987 387,35	11 301 375 934,61
I. Expenses from Operation			20 277 976 699,81	11 835 470 952,54	21 140 398 906,06	9 552 920 015,30
1.	Material Consumption	501	291 677 835,08	35 259 461,32	305 047 479,28	34 870 506,93
2.	Energy Consumption	502	183 635 853,03	116 267 449,01	219 770 254,26	116 788 006,88
3.	Consumption of Other Unstorable Supplies	503		1 621 364,12		2 609 574,89
4.	Goods Sold	504	43 650,14	790 138,35	413 704,32	1 536 449,57
5.	Activation of Fixed Assets	506				
6.	Activation of Current Assets	507			927 654,73-	
7.	Changes in Manufactured Goods Inventory	508				
8.	Repair and Maintenance	511	1 989 977 859,42	2 151 752 421,25	1 832 161 023,63	1 883 067 552,90
9.	Travel Expenses	512	18 181 076,82	32 143,00	18 560 720,42	24 505,40
10.	Representation Expenses	513	31 012 133,78	74 342,58	32 852 299,93	97 099,93
11.	Capitalization of Own Services	516				
12.	Other Services	518	6 324 373 948,35	1 385 049 100,55	6 757 048 603,71	1 404 167 338,99
13.	Payroll Costs	521	3 697 377 158,29	209 816 050,48	3 564 716 249,97	193 136 053,50
14.	Statutory Social Insurance Contributions	524	1 213 704 907,15	70 070 972,56	1 163 958 827,05	65 108 698,88
15.	Other Social Insurance	525	17 313 293,26	667 012,00	16 708 855,94	615 519,00
16.	Statutory Social Expenses	527	67 932 185,40	628 563,00	70 930 280,39	672 333,00
17.	Other Social Expenses	528	90 033 823,89	229 135,20	62 020 415,01	225 523,75
18.	Road Tax	531	4 500,00	5 400,00	1 500,00	2 000,00
19.	Real Estate Tax	532	502 368,88	4 472 868,00	432 873,13	7 157 690,00
20.	Other Taxes and Duties	538	3 601 058,78	235 564 883,43	4 344 471,68	183 741 236,80
22.	Contractual Penalties and Default Interest	541	26 333 376,93	94 541,79	6 014 357,01	85 827,72
23.	Other Fines and Penalties	542	755 012,68	7 324 895,82	934 098,40	374 781,20
24.	Gifts and other Gratuitous Transfers	543	44 671 221,17		47 962 662,87	
25.	Interest	544	1 266,66	31 723,24	882,96	33 287,47

Item number	Name of item	Synthetic Account	Current Period		Previous Period	
			Main Activity 1	Business Activity 2	Main Activity 3	Business Activity 4
26.	Shortfalls and Damages	547	10 862 999,05	92 091,00	85 894 853,08	390 712,71
27.	Funds Creation	548	1 015 972 810,84		1 063 750 795,41	56 000,00-
28.	Depreciation of Fixed Assets	551	3 558 899 283,76	977 875 692,28	3 995 200 859,82	953 036 574,41
29.	Sold Fixed Intangible Assets	552			32 350,00	849 160,00
30.	Sold Fixed Tangible Assets	553	401 810 825,36	4 629 900 055,19	771 920 661,86	3 056 633 181,80
31.	Lands Sold	554	50 506 100,01	1 335 609 867,55	176 955 804,80	1 032 299 288,69
32.	Creation and Clearing of Reserves	555		14 806 616,00		33 310 743,00
33.	Creation and Clearing of Adjusting Entries	556	279 147 081,22	184 080 452,89	221 800 110,68	249 243 227,81
34.	Discarded Claim Expenses	557	21 612 867,67	155 219 958,83	8 904 227,61	82 176 955,33
35.	Immaterial Fixed Asset Expenses	558	167 156 371,33	17 162 908,05	134 378 142,98	16 306 803,24
36.	Other Expenses from Operation	549	770 875 830,86	300 970 845,05	578 609 194,59	234 415 381,50
II. Financial Expenses			1 146 384 746,47	193 605 482,04	12 325 808 564,78	367 303 199,04
1.	Securities and Ownership Interests Sold	561	245 229 771,79	93 533 701,00	724 825 204,74	244 870 000,00
2.	Interests	562	800 564 273,83	66 476,46	687 398 021,17	2 410 441,86
3.	Foreign Exchange Losses	563	62 056 209,83	88 617,17	499 324 771,59	
4.	Expenses from Actual Value Revaluation	564	33 120 652,12	98 514 081,26	6 473 203,86	113 599 235,87
5.	Other Financial Expenses	569	5 413 838,90	1 402 606,15	10 407 787 363,42	6 423 521,31
III. Expenses of Transfers			23 247 674 387,36		23 895 779 916,51	
2.	Transfer Expenses of Selected Local Government Institutions	572	23 247 674 387,36		23 895 779 916,51	
V. Income Tax				1 548 441 179,44		1 381 152 720,27
1.	Income Tax	591		1 548 441 179,44		1 378 138 840,27
2.	Additional Income Tax Payments	595				3 013 880,00
B. REVENUES TOTAL			53 974 430 466,50	19 337 726 434,11	58 615 211 339,62	17 101 305 527,24
I. Revenues from Operation			3 583 417 113,30	14 855 777 936,62	3 293 404 502,96	13 718 061 227,23
1.	Revenues from Own Products Sold	601	56 622,80			
2.	Revenues from Services Sold	602	165 508 186,02	421 440 186,69	25 547 730,23	438 732 322,98
3.	Assets of Leasing	603	187 370,30	7 055 659 245,18	594 651,70	7 340 827 748,45
4.	Revenues from Goods Sold	604	1 221 011,46	610 633,99	1 116 898,10	610 523,16
5.	Revenues from Administrative Charges	605	400 610 196,90		377 445 181,66	
6.	Revenues from Local Charges	606	1 320 269 818,18		1 308 254 379,59	
8.	Other Revenues from Own Activities	609	1 477 546,43	51 653,70	1 703 785,91	71 983,01
9.	Contractual penalties and default interes	641	5 431 615,54	220 290 622,11	4 516 461,87	179 748 177,71
10.	Other Fines and Penalties	642	401 896 861,28	2 773 626,91	303 627 447,62	3 183 066,68
11.	Proceeds from Discarded Claims	643	13 010,14	2 913 916,94		4 299 209,00
12.	Revenues from Sales of Material	644	20 799,00	17 736 267,18	28 703,00	6 111 509,85

Item number	Name of item	Synthetic Account	Current Period		Previous Period	
			Main Activity 1	Business Activity 2	Main Activity 3	Business Activity 4
13.	Revenues from Sales of Intangible Fixed Assets	645		32 224,00		
14.	Revenues from Sales of Tangible Fixed Assets, excluding Land	646	1 131 361,00	5 427 475 795,46	1 000 012,00	4 285 204 106,75
15.	Revenues from Sales of Land	647	1 501 996,00	1 529 006 784,21	9 250 671,00	1 022 688 698,08
16.	Fund Usage	648	772 008 158,63		613 244 813,38	
17.	Other Revenues from Operation	649	512 082 559,62	177 786 980,25	647 073 766,90	436 583 881,56
II. Financial Revenues			4 910 373 531,95	4 481 939 548,73	12 158 940 437,40	3 383 235 351,25
1.	Revenues from Sale of Securities and Ownership Interests	661	246 781 639,50	93 533 701,00	720 263 486,53	249 072 937,20
2.	Interests	662	285 702 672,26	56 609 253,34	49 967 542,04-	106 950 616,73
3.	Exchange Rate Gains	663	19 266 884,94	376 820,00	135 481 020,11	373 670,00
4.	Revenues from Actual Value Revaluation	664	394 250 389,14	4 326 414 128,62	582 463 945,37	3 008 752 921,68
5.	Revenues from Long-Term Investments	665	3 964 320 466,00	4 997 242,00	1 304 208 021,74	15 338 725,20
6.	Other Financial Revenues	669	51 480,11	8 403,77	9 466 491 505,69	2 746 480,44
IV. Revenues of Transfers			2 003 279 368,18	8 948,76	2 078 640 908,22	8 948,76
2.	Transfer Income of Selected Local Government Institutions	672	2 003 279 368,18	8 948,76	2 078 640 908,22	8 948,76
V. Public Tax Revenues			43 477 360 453,07		41 084 225 491,04	
1.	Revenues from Shared Natural Person Income Taxes	681	10 948 796 867,16		10 136 890 463,38	
2.	Revenues from Shared Corporate Income Tax	682	11 029 668 096,08		10 487 014 498,71	
3.	Revenues from Shared Value Added Tax	684	19 788 620 039,59		18 837 427 837,94	
4.	Revenues from Shared Excise Taxes	685				
5.	Revenues from Shared Property Taxes	686	787 458 094,13		751 402 960,06	
6.	Proceeds from Other Shared Taxes and Fees	688	922 817 356,11		871 489 730,95	
C. PROFIT AND LOSS						
1.	Profit and Loss before Taxation	-	9 302 394 632,86	7 308 649 999,53	1 253 223 952,27	7 181 082 312,90
2.	Trading Results from the Current Accounting Period	-	9 302 394 632,86	5 760 208 820,09	1 253 223 952,27	5 799 929 592,63

* End of the statement *

APPENDIX



of organizational units of the state, territorial self-governing units (TSU), subsidized organizations and regional councils

(in CZK)

Period: **12 / 2014**

IČO: **00064581**

Name: **Hlavní město PRAHA**

SNS: **200 - 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	Name of item	Synthetic Account	Period	
			Current	Previous
P.I.	Accounting and Payables Unit Assets		37 762 563 545,97	36 998 306 901,52
1.	Other Small Intangible Fixed Assets	901	21 118 070,03	19 268 786,91
2.	Other Small Tangible Fixed Assets	902	248 535 424,10	222 042 561,11
3.	Other Assets	903	37 492 910 051,84	36 756 995 553,50
P.II.	Discarded Receivables and Payables		848 324 538,49	532 564 827,19
1.	Discarded Claims	911	847 912 761,71	532 177 901,41
2.	Discarded Obligations	912	411 776,78	386 925,78
P.III.	Contingent Receivables due to Assets being used by other persons		286 328 912,26	282 516 907,38
1.	Short-Term Contingent Receivables due to Onerous Use of Assets by Another Person	921	15 000,00	
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	2 031 600,75	3 550 564,46
4.	Long-Term Contingent Receivables due to Use of Assets by Another Person based on Loan Contract	924	215 598 937,82	215 631 219,23
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	68 683 373,69	63 335 123,69
P.IV.	Other Contingent Receivables		3 764 210 615,76	3 323 765 949,18
1.	Short-Term Contingent Receivables from Fixed Assets Purchase Contracts	931	648 260 432,00	376 133 810,00
2.	Long-Term Contingent Receivables from Fixed Assets Purchase Contracts	932	7 696 758,83	49 196 679,68
3.	Short-Term Contingent Receivables from Other Contracts	933	407 884 422,22	166 248 136,59
4.	Long-Term Contingent Receivables from Other Contracts	934	646 510 614,13	694 110 447,71
5.	Short-term conditional claims from instruments co-financed from abroad	939		
6.	Long-term conditional claims from instruments co-financed from abroad	941	1 898 327,02	1 898 327,02
7.	Short-Term Contingent Receivables related to Other Resources	942	343 969 968,10	261 770 715,96
8.	Long-Term Contingent Receivables related to Other Resources	943	184 124 276,08	300 524 216,19
9.	Short-Term Contingent Receivables Payments from Received Provisions	944	9 893 700,00	21 345 622,00
10.	Long-Term Contingent Receivables Payments from Received Provisions	945	1 458 303 349,96	1 425 501 102,48
11.	Short-Term Contingent Receivables from Legal Disputes, Administrative Hearings and Other Proceedings	947	35 126 663,97	6 492 488,10
12.	Long-Term Contingent Receivables from Legal Disputes, Administrative Hearings and Other Proceedings	948	20 542 103,45	20 544 403,45
P.VI.	Contingent Payables due to Assets being used by other persons		240 180 749,73	242 894 635,63
1.	Short-term conditioned payables from operative leasing	961		
2.	Long-term conditioned payables from operative leasing	962	3 244 580,59	4 322 334,72
3.	Short-term conditioned payables from financial leasing	963		
4.	Long-term conditioned payables from financial leasing	964	498 266,00	
5.	Short-Term Contingent Payables due to Use of Assets of Other Persons based on Lease Contract	965		
6.	Long-Term Contingent Payables due to Use of Assets of Other Persons based on Lease Contract	966	29 179 996,20	39 540 350,15
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	207 257 906,94	199 031 950,76
P.VII.	Other Contingent Payables		22 321 124 764,05	30 422 127 674,28
1.	Short-Term Contingent Payables from Fixed Assets Purchase Contracts	971	63 556 235,88	2 191 692 157,00

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

Item number	Name of item	Synthetic Account	Period	
			Current	Previous
2.	Long-Term Contingent Payables from Fixed Assets Purchase Contracts	972	10 444 615 022,53	18 101 727 716,74
3.	Short-Term Contingent Payables from Other Contracts	973	45 404 273,80	27 392 943,09
4.	Long-Term Contingent Payables from Other Contracts	974	2 664 740 265,73	2 350 483 464,94
5.	Short-term conditional Payables from instruments co-financed from abroad	975		
6.	Long-term conditional Payables from instruments co-financed from abroad	976		
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	63 320 768,30	
9.	Short-term conditioned payables from provided one-off guarantees	981	7 400 000 000,00	6 000 000 000,00
10.	Long-term conditioned payables from provided one-off guarantees	982	1 449 944 498,51	1 644 625 645,51
11.	Short-term conditioned payables from provided other guarantees	983		
12.	Long-Term Contingent Payables from Legal Disputes, Administrative Hearings and Other Proceedings	984		
13.	Other Short-Term Contingent Liabilities	985	20 538 072,00	14 877 842,00
14.	Long-term conditioned payables from provided other guarantees	986	169 005 627,30	91 327 905,00
P.VIII. Other Contingent Assets and Other Contingent Liabilities and Settlement Accounts			23 180 534 516,57	15 433 890 769,57
1.	Other Short-Term Contingent Assets	991	20 892,50	17 958,50
2.	Other Long-Term Contingent Assets	992	11 627 627 075,70	7 752 618 448,59
3.	Other Short-Term Contingent Liabilities	993		
4.	Other Long-Term Contingent Liabilities	994	11 552 886 548,37	7 681 254 362,48
5.	Offset account to off-balance sheet accounts	999	20 174 059 964,97	10 542 740 468,41

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

Number Item	Name	Period	
		Current	Previous
1.	Due liabilities from insurance for social security and contribution to the state employment policy	101 592 663,00	98 542 393,00
2.	Due liabilities from public health insurance	44 044 098,00	43 309 961,00
3.	Recorded tax arrears with revenue bodies of local competency	15 118,00	

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)

B.

<i>Number</i>		<i>Synthetic Account</i>	<i>Period</i>	
<i>Item</i>	<i>Name</i>		<i>Current</i>	<i>Previous</i>
B.1.	Provision of loans secured by hedge transfer of assets	364		
B.2.	Loans of securities secured by transfer of funds	364		
B.3.	Sale of assets with simultaneous arrangement of reverse purchase	364		
B.4.	Purchase of assets with simultaneous arrangement of reverse sale	364		

C. Supplementary information to items BALANCE SHEET "C.I.1. Accounting Unit Equity" a "C.I.3. Transfers for Purchase of Fixed Assets"

<i>Number</i>		<i>Period</i>	
<i>Item</i>	<i>Name</i>	<i>Current</i>	<i>Previous</i>
C.1.	Increase in value of transfers for acquisition of fixed assets for the current accounting period	919 636 766,48	641 344 106,96
C.2.	Reduction in value of transfers for acquisition of fixed assets in relation to fact and time	28 201 460,49	55 137 183,55

D.1. Number of Individual Items or Sets of Assets or List of these Assets (Number and Text)

D.2. Total Forestry Area with Forest Cover (Number)

D.3. Sum of evaluation of the total area of forest lands with forest vegetation in the amount of CZK 57/m²

D.4. Area of forest lands with forest vegetation evaluated in another manner (Number)

D.5. Sum of evaluation of forest lands with forest vegetation evaluated in another manner (Number)

D.6. Average sum of evaluation of the area of forest lands with forest vegetation evaluated in another manner (Number)

D.7. Comments to evaluation of forest lands in another manner (Number and Text)

E.1. Additional Information to Balance Sheet Items (Text)

<i>To Item</i>	<i>Supplementary information</i>	<i>Amount</i>
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E.2. Additional Information to Profit and Loss Statement Items (Text)

<i>To Item</i>	<i>Supplementary information</i>	<i>Amount</i>
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E.3. Additional Information to Cash Flow Statement Items (Text)

<i>To Item</i>	<i>Supplementary information</i>	<i>Amount</i>
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E.4. Additional Information to Change In Equity Items (Text)

<i>To Item</i>	<i>Supplementary information</i>	<i>Amount</i>
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F. Additional Information to Accounting Unit Funds**Other Funds of Local Government Units**

<i>Number</i>	<i>Name</i>	<i>Item</i>	<i>Current Period</i>
G.I.	Initial Balance of the Fund		3 123 980 390,55
G.II.	Fund Creation		1 283 708 679,29
	1. Surpluses from Previous Years		122 975 899,27
	2. Current Period Incomes not to be used in the Current Period		413 670 183,62
	3. Transfer of funds from the budget during the year to special-purpose financial funds		381 892 248,31
	4. Other formation of funds		365 170 348,09
G.III.	Drawing of funds		1 534 118 911,71
G.IV.	Closing Balance of the Fund		2 873 570 158,13

G. Additional information to item "A.II. 3. Constructions" of the Balance Sheet statement

Item number	Name of Item	Period			Previous
		Current			
		Gross	Adjustment	Net	
G.	Buildings	218 634 328 538,85	51 875 984 209,30	166 758 344 329,55	175 501 628 947,37
G.1.	Apartment Blocks and Apartments	23 322 203 752,52	5 047 566 816,95	18 274 636 935,57	28 737 091 392,37
G.2.	Public Services Buildings	37 512 389 162,30	9 572 873 309,58	27 939 515 852,72	26 531 787 089,41
G.3.	Other Non-Residential Houses and Non-Residential Uni	16 656 350 522,21	3 364 652 282,20	13 291 698 240,01	13 157 515 159,80
G.4.	Communications and Public Lighting	67 572 560 821,60	21 921 051 866,54	45 651 508 955,06	44 531 322 224,32
G.5.	Other Utility Lines	53 975 104 180,88	9 310 314 556,01	44 664 789 624,87	43 524 553 408,95
G.6.	Other Buildings	19 595 720 099,34	2 659 525 378,02	16 936 194 721,32	19 019 359 672,52

H. Additional information to item "A.II. 1. Lands" of the Balance Sheet statement

Item number	Name of Item	Period			Previous
		Current			
		Gross	Adjustment	Net	
H.	Lands	55 169 230 886,11	1 164,00	55 169 229 722,11	55 323 663 713,15
H.1.	Building Land	817 881 886,33		817 881 886,33	901 013 464,91
H.2.	Forest Land	653 379 660,60		653 379 660,60	585 113 002,31
H.3.	Gardens, Grassland, Meadows, Ponds	5 789 253 811,95		5 789 253 811,95	5 816 164 594,18
H.4.	Developed Area	21 177 868 322,72		21 177 868 322,72	22 314 298 515,94
H.5.	Other Land	26 730 847 204,51	1 164,00	26 730 846 040,51	25 707 074 135,81

I. Supplementary information to item "A.II.4. Revaluation by real value expenses" in the statement of profit and loss

<i>Number</i>		<i>PERIOD</i>	
<i>Item</i>	<i>Name of Item</i>	<i>Current</i>	<i>Previous</i>
I.	Revaluation by real value expenses	131 634 733,38	120 072 439,73
I.1.	Expenses from revaluation of assets intended for sale by real value according to Section 64	124 681 734,57	112 942 660,24
I.2.	Other revaluation by real value expenses	6 952 998,81	7 129 779,49

J. Supplementary information to item "B.II.4. Revaluation by real value income" in the statement of profit and loss

<i>Number</i>		<i>PERIOD</i>	
<i>Item</i>	<i>Name of Item</i>	<i>Current</i>	<i>Previous</i>
J.	Revaluation by real value income	4 720 664 517,76	3 591 216 867,05
J.1.	Income from revaluation of assets intended for sale by real value according to Section 64	4 686 257 099,07	3 587 277 762,06
J.2.	Other revaluation by real value income	34 407 418,69	3 939 104,99

K. Additional information to the provided guarantees

K1. Additional information to the one-off provided guarantees

K2. Additional information to the other provided guarantees

L. Additional information about partnership projects in the public and private sectors**Supplementary information to the item of Profit & Loss Account "A.I.13. Wage costs"**

Number Item	Name of Item	1.	2.	3.	4.	5.	6.
		Wage cost		Share of wage costs per employee (converted number of employees) with employment and service contracts		Share of wage costs per employee (converted number of employees) not having employment and service contracts	
		Current Period	Previous Period	Current Period	Previous Period	Current Period	Previous Period
N.II.1.	Wages of employees with employment contracts	3 537 554 325,54		332 904,93			
N.II.2.	Other wages (refunds paid to other organisations)	786 224,11		12 777,90			
N.II.3.	Other personnel expenses	173 272 372,62		60 642,27		100 141,61	
N.II.4.	Wages of representatives of state power and certain authorities						
N.II.5.	Odměny členům zastupitelstev obcí a krajů	160 665 347,00		170 280,39		69 619,30	
N.II.6.	Redundancy payment	15 285 139,00		218 765,41			
N.II.7.	Severance payment	577 885,00		57 788,50			
N.II.8.	Other payments for performed work not classified elsewhere	6 263 406,50		13 465,42		28 949,03	
N.II.9.	Wage compensations	1 020 846,00		10 191,14			
N.II.10.	Compensation of wages during illness	11 767 663,00		5 861,99		2 106,18	

* Konec sestavy *

CHANGES IN EQUITY

of organizational units of the state, territorial self-governing units (TSU), subsidized organizations and regional councils

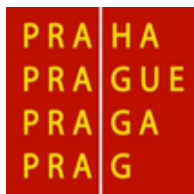
(in CZK, to two decimal places)

Period: **12 / 2014**

IČO: **00064581**

Name: **Hlavní město PRAHA**

SNS: **200 - Hlavní město Praha celkem**



Item Number	Item Name	Previous Period	Balance Increase	Balance Decrease	Current Period
SUM EQUITY		339 402 749 118,26	189 817 540 845,90	174 889 130 804,08	354 331 159 160,08
A. Accounting Unit Assets and Adjusting Entries		288 063 874 892,31	12 806 997 162,37	15 031 090 008,24	285 839 782 046,44
A.I.	Accounting Unit Equity	316 918 353 567,92	7 680 531 552,08	8 091 529 571,67	316 507 355 548,33
1.	Changes to, origin or termination of authority to administer state property	-	3 075 691 683,71	1 719 369 269,06	-
2.	Entrustment of assets to an allowance organisation	-	150 038 852,96	305 579 127,23	-
3.	Free transfers	-	1 926 110 230,50	1 953 981 815,40	-
4.	Investment transfers	-	-	1 776 000,00	-
5.	Gifts	-	321 462 693,57	19 789 213,90	-
6.	Other	-	2 207 228 091,34	4 091 034 146,08	-
A.II.	Privatisation fund				
A.III.	Transfers for acquisition of fixed assets	10 250 234 471,64	1 092 634 123,68	107 495 873,86	11 235 372 721,46
1.	Entrustment of assets to an allowance organisation	-	-	47 312 859,79	-
2.	Free transfers	-	10 781 049,00	110 644,59	-
3.	Investment transfers	-	923 542 676,98	3 905 910,50	-
4.	Gifts	-	158 251 147,70	13 420 997,88	-
5.	Reduction in investment transfers in relation to fact and time	-	-	28 201 460,49	-
6.	Other	-	59 250,00	14 544 000,61	-
A.IV.	Exchange rate differences				
A.V.	Changes in value during initial use of the method	47 593 124 787,36-	900 172,00-	848 045 066,08	48 442 070 025,44-
1.	Adjusting entries to claims	-	-	266 270 755,95	-
2.	Depreciation	-	-	582 162 362,13	-
3.	Other	-	900 172,00-	388 052,00-	-
A.VI.	Other changes in value	8 552 038 004,02	3 559 640 600,24	5 417 968 226,87	6 693 710 377,39
1.	Changes in value of securities and interest	-	13 376 000,00	703 530,00	-
2.	Changes in value of assets intended for sale	-	3 259 666 194,79	5 300 626 374,46	-
3.	Other	-	286 598 405,45	116 638 322,41	-
A.VII.	Adjustments in previous periods	63 626 363,91-	475 091 058,37	566 051 269,76	154 586 575,30-
1.	Adjustments in the preceding accounting period	-	448 022 617,03	565 306 383,73	-
2.	Adjustments in previous accounting periods	-	27 068 441,34	744 886,03	-
B.	Accounting Unit Funds	3 123 980 390,55	1 289 407 679,38	1 539 817 911,80	2 873 570 158,13
C.	Profit and Loss	48 214 893 835,40	175 721 136 004,15	158 318 222 884,04	65 617 806 955,51

<i>Item Number</i>	<i>Item Name</i>	<i>Previous Period</i>	<i>Balance Increase</i>	<i>Balance Decrease</i>	<i>Current Period</i>
D. Budget administration income and expenditure account					

CASH FLOW STATEMENT

of organizational units of the state, territorial self-governing units (TSU), subsidized organizations and regional councils

(in CZK, to two decimal places)

Period: **12 / 2014**

IČO: **00064581**

Name: **Hlavní město PRAHA**

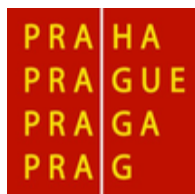
SNS: **200 - Hlavní město Praha celkem**



Item Number	Item Name	Accounting Period
P.	Balance of Cash as of 1st January	27 485 389 034,19
A.	Cash Flows from Operations	14 568 733 406,61
Z.	Profit and Loss before Taxation	16 611 044 632,39
A.I.	Adjustments by Non-Monetary Operations (+,-)	4 289 506 563,92-
A.I.1.	Depreciation of Fixed Assets	4 536 774 976,04
A.I.2.	Change in Adjusting Entries	303 597 545,56
A.I.3.	Change in Reserves	14 806 616,00
A.I.4.	Profit (Loss) from Sale of Fixed Assets	5 102 896 677,06-
A.I.5.	Revenues from Dividends and Profit Shares	3 969 317 708,00-
A.I.6.	Other Non-Monetary Operations Adjustments	72 471 316,46-
A.II.	Cash Flows from Change in Current Assets and Short-Term Payables (+,-)	343 983 529,59-
A.II.1.	Change in Short-Term Receivables	898 344 392,58-
A.II.2.	Change in Short-Term Payables	504 214 490,81
A.II.3.	Change in Inventories	12 460 872,11-
A.II.4.	Change in Short-Term Financial Assets	62 607 244,29
A.III.	Income Tax Paid, including Additional Tax Assessments (-)	1 378 138 840,27-
A.IV.	Received Dividends and Profit Shares	3 969 317 708,00
B.	Cash Flows from Long-Term Assets	12 232 412 855,77-
B.I.	Expenses on Fixed Assets Acquisition	18 775 015 437,69-
B.II.	Income from Fixed Assets Sales	6 945 773 635,12
B.II.1.	Income from State Property Privatisation	10 665,13-
B.II.2.	Income from Sales of Assets of the Land Fund of the Czech Republic	
B.II.3.	Revenues from Sales of Fixed Assets for Sale	6 801 441 129,19
B.II.4.	Other Income from Fixed Assets Sales	144 343 171,06
B.III.	Other Cash Flows from Long-Term Assets (+,-)	403 171 053,20-
C.	Cash Flows from Equity, Long-Term Receivables and Long-Term Payables	722 618 078,48
C.I.	Cash Flows from Changes in Equity (+,-)	1 421 914 086,58
C.II.	Change in Long-Term Payables (+,-)	605 514 334,48-
C.III.	Change in Long-Term Receivables (+,-)	93 781 673,62-
F.	Net Increase/Decrease in Cash	3 058 938 629,32
H.	Budget administration income and expense accounts	
R.	Value of funds as of balance day R. = P. + F. + H.	30 544 327 663,51

Item Number	Item Name	Accounting Period
INSPECTIONAL NUMBER (of which:)		30 588 518 797,51
BALANCE SHEET B.III-(B.III.1+B.III.2+B.III.3)+A.III.5-C.IV.1-C.IV.2		30 588 518 797,51
BUDGET ADMINISTRATION INCOME AND EXPENSE ACCOUNTS		

STATEMENT OF INCOME, DISBURSEMENTS AND FINANCING



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

(in CZK)

Period: **12 / 2014**

IČO: **00064581**

Name: **Hlavní město PRAHA**

SNS: **201 - HLAVNÍ MĚSTO PRAHA CELKEM FIN 2-12**

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	8 240 000 000.00	8 704 000 000.00	9 158 016 305.74
1112	Tax on income of natural persons from individual gainful activity	764 000 000.00	764 000 000.00	774 317 151.28
1113	Tax on income of natural persons from capital revenues	896 000 000.00	902 000 000.00	1 016 463 410.14
111	Tax on income of natural persons	9 900 000 000.00	10 370 000 000.00	10 948 796 867.16
1121	Tax on income of legal entities	8 300 000 000.00	8 340 000 000.00	9 655 916 606.08
1122	Tax on income of legal entities on behalf of municipalities	200 000 000.00	1 373 751 500.00	1 373 751 490.00
112	Tax on income of legal entities	8 500 000 000.00	9 713 751 500.00	11 029 668 096.08
11	Income, profit and capital revenue tax	18 400 000 000.00	20 083 751 500.00	21 978 464 963.24
1211	Value added tax	18 240 000 000.00	18 730 000 000.00	19 788 620 039.59
121	General taxes on goods and services inland	18 240 000 000.00	18 730 000 000.00	19 788 620 039.59
12	Goods and service inland tax	18 240 000 000.00	18 730 000 000.00	19 788 620 039.59
1332	Fees for air pollution	46 000.00	50 000.00	4 584.00
1333	Fees for waste disposal			6 347 180.00
1334	Levies from land extraction from the agricultural land resources			1 821 281.00
1335	Fees for removal of the land function resting in discharge of the function of a forest			243 739.00
1336	Fees for permitted discharge of wastewater into surface water			999 944.50
1337	Fee for collection of communal waste	721 000 000.00	721 000 000.00	699 731 704.64
1339	Other fees for and levies in the field of environment			2 000.00
133	Taxes and levies in the field of environment	721 046 000.00	721 050 000.00	709 150 433.14
1341	Fees for dogs	49 641 300.00	48 856 000.00	45 173 776.56
1342	Fee for spa or recreation stay	140 977 000.00	140 878 700.00	139 818 361.73
1343	Fee for use of public premises	232 414 000.00	235 800 300.00	280 142 423.62
1344	Fee from entrance money	24 404 000.00	24 901 000.00	29 643 409.19
1345	Fee from accommodation activity	99 105 000.00	99 179 600.00	109 759 943.88
1349	Cancelled local fees		89 100.00	1 813 326.14
134	Local fees from selected activities and services	546 541 300.00	549 704 700.00	606 351 241.12
1351	Levy of lottery operations and similar games except of gambling machines	140 000 000.00	140 000 000.00	144 307 692.53
1355	Levy of gambling machines	400 000 000.00	532 216 000.00	769 112 459.08
1359	Other levies from selected activities and services not specified elsewhere	10 500.00	10 200.00	8 200.00
135	Other levies from selected activities and services	540 010 500.00	672 226 200.00	913 428 351.61
1361	Administrative charges	345 795 200.00	349 484 900.00	400 339 468.33
136	Administration fees	345 795 200.00	349 484 900.00	400 339 468.33
13	Taxes and fees on selected activities and services	2 153 393 000.00	2 292 465 800.00	2 629 269 494.20

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	728 900 600.00	733 333 100.00	787 458 094.13
151	Property tax	728 900 600.00	733 333 100.00	787 458 094.13
15	Property taxes	728 900 600.00	733 333 100.00	787 458 094.13
1	Tax receipts (total for class 1)	39 522 293 600.00	41 839 550 400.00	45 183 812 591.16
2111	Receipts from provision of services and products	15 691 600.00	165 081 100.00	204 228 177.06
2112	Receipts from sale of goods (otherwise purchased for the purposes of sale)	91 000.00	523 100.00	467 213.94
2119	Other receipts from own activities	9 000.00	528 800.00	549 854.63
211	Receipts from own activity	15 791 600.00	166 133 000.00	205 245 245.63
2122	Levies of institutions receiving contributions from the state budget	352 815 700.00	451 776 300.00	451 654 668.80
2123	Other levies of institutions receiving contributions from the state budget	273 000.00	577 000.00	276 444.00
212	Levies from residues of organizations with direct relationship	353 088 700.00	452 353 300.00	451 931 112.80
2131	Receipts from lease of land	10 000.00	10 000.00	33 878.00
213	Receipts from lease of property	10 000.00	10 000.00	33 878.00
2141	Receipts from interests (a part)	85 902 000.00	82 416 700.00	126 104 590.31
2142	Receipts from shares in profit and dividends	14 300 000.00	927 992 000.00	3 968 397 692.47
2143	Exchange rate differences in income	500 000.00	500 000.00	9 471 616.41
2146	Interest income from financial derivatives	155 000 000.00	155 000 000.00	171 750 000.00
214	Receipts from interests and realization of financial assets	255 702 000.00	1 165 908 700.00	4 275 723 899.19
2151	Court fees			11 310.00
215	Court fees			11 310.00
21	Receipts from own activity and payment of excess of organizations with direct relationship	624 592 300.00	1 784 405 000.00	4 932 945 445.62
2211	Sanction Payments Received from State, Municipalities, Regions	5 000.00	357 900.00	3 453 124.00
2212	Sanction Payments Received from Other Entities	363 613 000.00	430 284 100.00	436 450 207.49
221	Received sabctuib payments	363 618 000.00	430 642 000.00	439 903 331.49
2221	Received returned transfers from other public budgets		(14 764 000.00)	47 693.48
2222	Other receipts from retained financial settlement from other public budgets		3 920 000.00	3 623 543.44
2223	Incomes from Financial Settlement from Previous Years between the Region and Municipalities and Voluntary Municipalities			6 910.00
2229	Other received returned transfers	357 500.00	225 141 500.00	223 334 861.72
222	Received returned transfers and other receipts from retained financial settlement	357 500.00	214 297 500.00	227 013 008.64
22	Received sanction payments and returned transfers	363 975 500.00	644 939 500.00	666 916 340.13
2310	Receipts from sale of short-term and immaterial fixed assets		3 400.00	5 984.00
231	Receipts from sale of short-term and immaterial fixed assets		3 400.00	5 984.00
2321	REceived non-investment donations	8 881 000.00	30 814 400.00	39 197 652.90
2322	Received indemnities	73 000.00	22 024 200.00	25 946 326.66
2324	Received non-capital contributions and compensations	6 960 000.00	22 142 000.00	144 812 499.11
2328	Unidentified receipts	458 000.00	983 000.00	1 342 033.44
2329	Other non-tax receipts not included elsewhere	31 098 600.00	12 807 500.00	21 637 818.99
232	Other non-tax receipts	47 470 600.00	88 771 100.00	232 936 331.10
2343	Receipts from payments from allotments and from exploited minerals	951 500.00	1 226 600.00	1 231 907.00
234	Receipts from use of exclusive rights to natural resources	951 500.00	1 226 600.00	1 231 907.00
23	Receipts from sale of non-capital assets and other non-tax receipts	48 422 100.00	90 001 100.00	234 174 222.10
2411	Instalments of funds borrowed from business entities - natural persons	946 800.00	946 800.00	999 876.50

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	1 235 000.00	1 235 000.00	90 112 732.50
241	Instalments of funds borrowed from business entities	2 181 800.00	2 181 800.00	91 112 609.00
2420	Instalments of funds borrowed from generally beneficial associations and similar entities	8 097 500.00	8 207 500.00	11 109 174.22
242	Instalments of funds borrowed from generally beneficial associations and similar entities	8 097 500.00	8 207 500.00	11 109 174.22
2460	Instalments of funds borrowed from citizens	1 469 500.00	1 658 000.00	1 543 640.00
246	Instalments of funds borrowed from citizens	1 469 500.00	1 658 000.00	1 543 640.00
24	Received instalments of lent funds	11 748 800.00	12 047 300.00	103 765 423.22
2	Non-tax receipts (total for class 2)	1 048 738 700.00	2 531 392 900.00	5 937 801 431.07
3113	Receipts from sale of other fixed tangible assets		500 000.00	553 890.00
311	Receipts from sale of fixed assets (except immaterial assets)		500 000.00	553 890.00
3121	Donations received for acquisition of fixed assets	19 172 000.00	33 189 100.00	38 826 721.88
3122	Contributions received fro acquisition of fixed assets		350 000.00	350 000.00
312	Other capital receipts	19 172 000.00	33 539 100.00	39 176 721.88
31	Receipts from sale of fixed assets and other capital receipts	19 172 000.00	34 039 100.00	39 730 611.88
3201	Receipts from sale of stocks		93 533 700.00	93 533 701.00
320	Receipts from sale of shares and capital participation		93 533 700.00	93 533 701.00
32	Receipts from sale of shares and capital participation		93 533 700.00	93 533 701.00
3	Capital revenues (total for class 3)	19 172 000.00	127 572 800.00	133 264 312.88
	Own receipts (classes 1+2+3)	40 590 204 300.00	44 498 516 100.00	51 254 878 335.11
4111	Non-investment transfers received from general cash administration of the state budget		120 531 800.00	120 531 713.84
4112	Non-investment transfers received from the state budget within the overall subsidy relationship	816 534 000.00	816 534 000.00	816 534 000.00
4113	Non-investment transfers received from state funds		107 558 700.00	104 320 807.54
4116	Other non-investment transfers from the state budget		10 554 108 100.00	10 553 556 139.48
4118	Non-investment transfers from the National Fund		40 289 400.00	40 289 280.99
4119	Other non-investment transfers received from budgets at central level			52 080.92
411	Non-investment transfers received from public budgets at central level	816 534 000.00	11 639 022 000.00	11 635 284 022.77
4121	Non-investment transfers received from municipalities	341 600.00	917 500.00	1 485 063.00
4122	Non-investment transfers received from regions		1 358 400.00	1 358 375.18
412	Non-investment transfers received from public budgets at regional level	341 600.00	2 275 900.00	2 843 438.18
4131	Transfers from own funds of economic (business) activity	6 435 373 300.00	7 044 820 300.00	5 765 819 724.07
4132	Transfers from other own funds		978 400.00	976 291.00
4133	Transfers from own reserve funds (other than those of structural units of the state)	1 371 604 600.00	1 497 026 600.00	1 145 470 196.15
4134	Transfers from budget accounts	298 534 300.00	829 390 800.00	92 167 085 462.98
4139	Other transfers from own funds	211 617 300.00	222 974 200.00	188 943 689.85
413	Transfers from own funds	8 317 129 500.00	9 595 190 300.00	99 268 295 364.05
4152	Non-investment transfers received from international institutions		8 676 500.00	8 676 528.29
4153	Non-investment transfers received from the European Union		83 100.00	83 115.40
415	Non-investment transfers received from abroad		8 759 600.00	8 759 643.69
41	Non-investment transfers received	9 134 005 100.00	21 245 247 800.00	110 915 182 468.69
4213	Investment transfers received from state funds		194 410 400.00	182 952 443.81

BUDGETARY INCOME - CLASS 1 - 4

<i>Item</i>	<i>Text</i>	<i>Approved budget</i>	<i>Adjusted budget</i>	<i>Result from the start of the year</i>
<i>a</i>	<i>b</i>	<i>1</i>	<i>2</i>	<i>3</i>
4216	Other investment transfers received from the state budget		1 130 262 600.00	1 130 262 773.31
421	Investment transfers received from public budgets at central level		1 324 673 000.00	1 313 215 217.12
42	Investment transfers received		1 324 673 000.00	1 313 215 217.12
4	Received transfers (total for class 4)	9 134 005 100.00	22 569 920 800.00	112 228 397 685.81
Total receipts (classes 1+2+3+4)		49 724 209 400.00	67 068 436 900.00	163 483 276 020.92

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	3 261 541 200.00	3 442 786 100.00	3 332 914 267.94
5019	Other salaries	1 761 300.00	2 063 200.00	955 662.11
501	Salaries	3 263 302 500.00	3 444 849 300.00	3 333 869 930.05
5021	Other wages and salaries	108 488 900.00	194 545 400.00	171 815 020.84
5023	Remuneration of members of municipal and regional councils	180 957 600.00	183 069 900.00	165 131 239.00
5024	Redundancy payment	12 271 000.00	20 468 400.00	14 263 715.00
5026	Retirement bonus	1 500 000.00	1 500 000.00	920 428.00
5029	Other payments for performed work not included elsewhere	5 899 000.00	6 237 000.00	4 818 533.60
502	Other payments for performed work	309 116 500.00	405 820 700.00	356 948 936.44
5031	Obligatory premium for social security and contribution to state policy of employment	879 003 200.00	931 387 400.00	890 955 617.31
5032	Obligatory premium for public health insurance	320 437 300.00	339 125 800.00	325 145 414.34
5038	Obligatory premium fro accident insurance	16 444 600.00	16 321 300.00	15 441 661.20
5039	Other obligatory premiums paid by the employer	556 700.00	591 500.00	208 264.68
503	Obligatory premium paid by the employer	1 216 441 800.00	1 287 426 000.00	1 231 750 957.53
5041	Remuneration for use of intellectual property	3 495 500.00	4 557 300.00	4 323 538.28
504	Remuneration for use of intellectual property	3 495 500.00	4 557 300.00	4 323 538.28
5051	Wage compensation		1 065 000.00	783 031.00
505	Wage compensation		1 065 000.00	783 031.00
50	Expenses on payments, other payments for performed work and premium	4 792 356 300.00	5 143 718 300.00	4 927 676 393.30
5131	Foodstuff	928 000.00	827 100.00	689 364.74
5132	Protective devices	1 400 700.00	1 474 900.00	1 088 299.23
5133	Drugs and medical supplies	2 320 500.00	2 642 600.00	2 408 968.15
5134	Underwear, clothes and shoes	35 713 000.00	34 613 100.00	29 590 384.96
5136	Books, learning aids and press	13 887 500.00	15 606 000.00	12 524 685.54
5137	Immaterial fixed tangible assets	103 153 600.00	182 878 600.00	162 735 536.22
5138	Purchase of goods (for the purpose of resale)	475 000.00	595 000.00	595 000.00
5139	Purchase of raw material not included elsewhere	238 246 500.00	225 921 000.00	200 493 224.58
513	Purchase of materials	396 124 800.00	464 558 300.00	410 125 463.42
5141	Own interests	797 581 400.00	797 644 900.00	562 364 761.19
5142	Exchange rate differences in expenses	200 092 200.00	200 247 800.00	390 277.41
5143	Interest incurred by assumption of others' liabilities	100 000.00	485 500.00	385 408.00
5145	Financial derivatives			698 443.54
5146	Interests costs on financial derivatives	370 000 000.00	175 316 500.00	175 316 500.00
5149	Other interest and other financial expenses	7 240 000.00	6 376 300.00	2 699 034.82
514	Interests and other financial expenses	1 375 013 600.00	1 180 071 000.00	741 854 424.96
5151	Cold water	23 685 700.00	23 936 000.00	19 183 963.46
5152	Heat	33 260 100.00	29 746 600.00	26 294 140.08
5153	Gas	48 048 100.00	39 730 100.00	35 118 949.85
5154	Electric energy	389 910 700.00	263 844 900.00	204 027 585.44
5155	Solid fuels	48 000.00	13 000.00	2 070.00
5156	Fuels and lubricants	41 075 400.00	40 180 600.00	36 307 914.78
5157	Hot water	2 585 200.00	2 247 200.00	1 495 601.56
5159	Purchase of other fuels and energy	5 000.00	5 000.00	6 208.00
515	Costs of water, fuels and energy	538 618 200.00	399 703 400.00	322 436 433.17
5161	Post-office services	57 997 600.00	48 118 000.00	41 168 189.55
5162	Services of telecommunications and radiocommunications	104 728 900.00	98 761 900.00	86 938 493.11
5163	Services of banking institutions	88 349 600.00	89 341 500.00	69 363 109.90
5164	Rent	450 026 800.00	477 838 300.00	458 816 156.87

BUDGETARY EXPENSES - CLASSES 5 AND 6

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
5165	Rent for land	15 995 300.00	18 770 300.00	13 564 836.93
5166	Consultation, advisory and legal services	302 586 900.00	412 422 000.00	269 613 617.67
5167	Training and educating services	51 195 300.00	59 747 000.00	39 348 146.95
5168	Data processing services	59 040 700.00	554 765 500.00	386 414 497.99
5169	Purchase of other services	5 027 182 600.00	4 792 410 000.00	4 330 007 258.63
516	Costs of services	6 157 103 700.00	6 552 174 500.00	5 695 234 307.60
5171	Repairs and maintenance	2 142 151 800.00	2 214 176 000.00	2 015 584 433.72
5172	Programme equipment	12 176 600.00	41 865 000.00	13 446 434.71
5173	Travel costs (domestic as well as abroad)	21 578 600.00	24 675 100.00	20 755 638.40
5175	Treatment	29 855 600.00	40 707 700.00	33 069 063.11
5176	Attendance fees at conferences	724 800.00	1 171 800.00	673 531.82
5177	Purchase of objects of art		21 000.00	6 460.00
5178	Lease for rent with right of purchase	4 499 800.00	4 730 100.00	4 192 126.92
5179	Other purchases not included elsewhere	652 831 200.00	687 495 700.00	684 542 939.02
517	Costs of other purchases	2 863 818 400.00	3 014 842 400.00	2 772 270 627.70
5182	Advances provided to own petty cash			77 574.00
5189	Other provided advances and guarantees	815 200.00	3 787 700.00	(942.09)
518	Provided advances, securities, guarantees and government credits	815 200.00	3 787 700.00	76 631.91
5191	Paid sanctions	22 000.00	26 713 600.00	26 477 952.43
5192	Provided non-investment contributions and reimbursements (part)	188 782 600.00	196 111 200.00	167 204 051.50
5193	Expenses on traffic regional road service	554 401 900.00	771 048 500.00	770 710 795.56
5194	Material donations	24 894 700.00	31 278 100.00	26 023 715.50
5195	Levies for failure to meet the obligation to employ the disabled	1 263 000.00	1 284 400.00	1 004 581.00
5197	Reimbursements of increased costs connected with discharge of an office abroad	5 861 900.00	6 000 000.00	5 730 477.40
5199	Other expenses related to non-investment purchases	70 000.00	20 000.00	608 964.00
519	Expenses related to non-investment purchases, contributions, reimbursements and material donations	775 296 100.00	1 032 455 800.00	997 760 537.39
51	Non-investment purchases and related expenses	12 106 790 000.00	12 647 593 100.00	10 939 758 426.15
5212	Non-investment transfers to non-financial business entities - natural persons	4 856 000.00	22 493 500.00	21 631 389.86
5213	Non-investment transfers to non-financial business entities - legal entities	12 122 444 600.00	13 722 232 700.00	13 679 179 308.59
521	Non-investment transfers to business entities	12 127 300 600.00	13 744 726 200.00	13 700 810 698.45
5221	Non-investment transfers to generally beneficial associations	18 161 000.00	398 397 900.00	389 217 129.64
5222	Non-investment transfers to unincorporated associations	630 281 000.00	905 377 900.00	824 723 251.40
5223	Non-investment transfers to churches and religious societies	20 697 000.00	63 909 900.00	61 480 087.46
5225	Non-investment transfers to associations of owners of residential units	32 600 000.00	80 439 900.00	79 344 535.00
5229	Other non-investment transfers to non-profit and similar organizations	396 608 500.00	47 278 500.00	26 789 723.85
522	Non-investment transfers to non-profit and similar associations	1 098 347 500.00	1 495 404 100.00	1 381 554 727.35
5230	Non-investment non-subsidy transfers to business entities	500 000.00	100 000.00	100 000.00
523	Non-investment non-subsidy transfers to business entities	500 000.00	100 000.00	100 000.00
5240	Non-investment non-subsidy transfers to non-profit and similar organizations	562 000.00	962 000.00	960 000.00
524	Non-investment non-subsidy transfers to non-profit and similar organizations	562 000.00	962 000.00	960 000.00
52	Non-investment transfers to private entities	13 226 710 100.00	15 241 192 300.00	15 083 425 425.80
5311	Non-investment transfers to the state budget		31 670 000.00	31 670 000.00

BUDGETARY EXPENSES - CLASSES 5 AND 6

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
5319	Other non-investment transfers to other public budgets	20 000.00	20 000.00	12 058.50
531	Non-investment transfers to public budgets at central level	20 000.00	31 690 000.00	31 682 058.50
5321	Non-investment transfers to municipalities	68 000.00	90 800.00	64 120.00
5323	Non-investment transfers to regions		33 500.00	33 483.00
532	Non-investment transfers to public budgets at regional level	68 000.00	124 300.00	97 603.00
5331	Non-investment contributions to established institutions receiving contributions from the state budget	5 434 708 500.00	6 468 138 000.00	6 413 195 097.80
5332	Non-investment transfers to universities		4 087 500.00	4 087 500.00
5333	Non-investment transfers to educational legal entities established by the state, region and municipalities	400 000.00	959 300.00	675 579.00
5334	Non-investment transfers to public research institutions		6 149 300.00	4 168 570.68
5336	Non-Investment Grants to Established Allowance Organizations	3 553 213 700.00	4 080 124 600.00	4 073 754 232.24
5339	Non-Investment Transfers to Other Allowance Organizations	4 543 406 000.00	4 946 263 500.00	4 929 807 737.76
533	Non-investment transfers to institutions receiving contributions from the state budget and similar organizations	13 531 728 200.00	15 505 722 200.00	15 425 688 717.48
5341	Transfers to own funds of economic (business) activity	3 337 000.00	6 048 400.00	5 863 295.78
5342	Transfers to funds of cultural and social needs and social funds of municipalities and regions	132 069 200.00	148 878 100.00	157 092 343.32
5343	Transfers to other own funds and accounts not having the nature of public budgets			21 358.00
5344	Transfers to own reserve funds of regional budgets	24 055 900.00	518 347 800.00	810 397 399.59
5345	Transfers to own budget accounts	1 455 897 900.00	1 601 577 000.00	92 314 041 962.21
5349	Other transfers to own funds	269 733 200.00	280 588 700.00	219 967 643.86
534	Transfers to own funds	1 885 093 200.00	2 555 440 000.00	93 507 384 002.76
5361	Purchase of duty stamps	4 061 500.00	5 033 700.00	2 669 959.50
5362	Payments of taxes and fees to the state budget	2 700 500.00	(13 597 400.00)	(41 584 735.96)
5363	Payments of sanctions to other budgets	32 000.00	79 327 000.00	75 520 298.29
5364	Returned funds to public budgets at the central level of transfers provided in the pas budget periods		16 267 000.00	16 792 309.85
5365	Payments of taxes and fees to regions, municipalities and state funds	85 000.00	124 800.00	51 941.00
536	Other non-investment transfers to other public budgets	6 879 000.00	87 155 100.00	53 449 772.68
53	Non-investment transfers to public entities and between monetary funds	15 423 788 400.00	18 180 131 600.00	109 018 302 154.42
5410	Social benefits		11 000.00	11 000.00
541	Social benefits		11 000.00	11 000.00
5421	Compensation from accident insurance		106 800.00	76 155.00
5422	Compensation of the nature of rehabilitation			26 250.00
5423	Wage compensation in accordance with Act No. 118/2000 Coll.	20 000.00	20 000.00	9 298.00
5424	Wage compensation in the time of sickness	23 438 400.00	20 611 200.00	11 436 823.90
5429	Other compensation payable to the citizens	207 100.00	219 800.00	37 959.00
542	Reimbursements paid to citizens	23 665 500.00	20 957 800.00	11 586 485.90
5491	Scholarships to pupils, students and inceptors	66 000.00	66 000.00	20 000.00
5492	Donations to citizens	33 468 100.00	28 601 200.00	24 343 624.17
5493	Purpose non-investment transfers to natural persons not running business	12 016 000.00	26 008 000.00	25 725 343.00
5494	Non-investment transfers to citizens, which do not have nature of a donation	389 000.00	807 600.00	632 109.00
5499	Other non-investment transfers to citizens	81 847 500.00	105 303 500.00	90 543 072.52
549	Other non-investment transfers to citizens	127 786 600.00	160 786 300.00	141 264 148.69
54	Non-investment transfers to citizens	151 452 100.00	181 755 100.00	152 861 634.59

BUDGETARY EXPENSES - CLASSES 5 AND 6

Item	Text	Approved budget	Adjusted budget	Result from the start of the year
a	b	1	2	3
5511	Non-investment transfers to international organizations	919 600.00	919 600.00	792 268.10
551	Non-investment transfers to international organizations and supranational bodies	919 600.00	919 600.00	792 268.10
5531	Monetary donations abroad		1 703 000.00	1 703 000.00
553	Other non-investment transfers abroad		1 703 000.00	1 703 000.00
55	Non-investment transfers abroad	919 600.00	2 622 600.00	2 495 268.10
5613	Non-investment funds lent to non-financial business entities - legal persons	3 000 000.00	4 997 000.00	1 997 000.00
561	Non-investment funds lent to business entities	3 000 000.00	4 997 000.00	1 997 000.00
5621	Non-investment funds lent to generally beneficial associations		5 195 200.00	5 195 200.00
5622	Non-investment funds lent to unincorporated associations		100 000.00	100 000.00
5624	Non-investment funds lent to associations of owners of residential units		7 377 000.00	7 366 750.00
562	Non-investment funds lent to non-profit and similar associations		12 672 200.00	12 661 950.00
5660	Non-investment funds lent to citizens	1 890 000.00	2 138 000.00	1 270 000.00
566	Non-investment funds lent to citizens	1 890 000.00	2 138 000.00	1 270 000.00
56	Non-investment lent funds	4 890 000.00	19 807 200.00	15 928 950.00
5901	Unspecified reserves	1 392 272 700.00	510 760 000.00	
5902	Other expenses from retained financial settlement		8 012 200.00	8 012 155.74
5909	Other non-investment expenses not included elsewhere	617 384 900.00	32 527 000.00	43 500 573.68
590	Other non-investment expenses	2 009 657 600.00	551 299 200.00	51 512 729.42
59	Other non-investment expenses	2 009 657 600.00	551 299 200.00	51 512 729.42
5	CURRENT EXPENSES (CLASS 5)	47 716 564 100.00	51 968 119 400.00	140 191 960 981.78
6111	Programme equipment	189 894 800.00	152 273 300.00	62 832 825.21
6112	Valuable rights		656 100.00	596 321.00
6119	Other purchases of fixed intangible assets	35 158 700.00	18 144 400.00	6 402 266.33
611	Acquisition of fixed intangible assets	225 053 500.00	171 073 800.00	69 831 412.54
6121	Buildings, halls and constructions	13 861 193 300.00	17 354 978 600.00	13 459 787 352.00
6122	Machinery, devices and equipment	318 580 500.00	405 527 200.00	227 879 552.26
6123	Means of transport	107 944 500.00	54 489 900.00	51 560 143.45
6125	Computing technology	50 403 700.00	92 146 000.00	49 369 821.91
6127	Artworks and collections	12 401 000.00	6 676 600.00	5 408 350.60
6129	Purchase of fixed tangible assets not included elsewhere	4 137 000.00	7 438 400.00	6 043 069.70
612	Acquisition of fixed tangible assets	14 354 660 000.00	17 921 256 700.00	13 800 048 289.92
6130	Land	228 463 000.00	325 054 900.00	228 974 072.84
613	Land	228 463 000.00	325 054 900.00	228 974 072.84
61	Investment purchases and related expenses	14 808 176 500.00	18 417 385 400.00	14 098 853 775.30
6201	Purchase of shares		3 145 200 000.00	3 145 200 000.00
6202	Purchase of capital participation	6 000 000.00	6 000 000.00	6 020 000.00
620	Purchase of shares and capital participation	6 000 000.00	3 151 200 000.00	3 151 220 000.00
62	Purchase of shares and capital participation	6 000 000.00	3 151 200 000.00	3 151 220 000.00
6312	Investment transfers to non-financial business entities - natural persons		12 104 500.00	12 104 260.80
6313	Investment transfers to non-financial business entities - legal persons	485 500 000.00	2 786 062 000.00	2 785 436 625.68
6319	Other investment transfers to business entities		3 048 000.00	3 047 313.22
631	Investment transfers to business entities	485 500 000.00	2 801 214 500.00	2 800 588 199.70
6321	Investment transfers to generally beneficial associations		531 700.00	531 722.30
6322	Investment transfers to unincorporated associations	40 000 000.00	55 190 400.00	55 209 848.00
6323	Investment transfers to churches and religious societies	30 000.00	507 700.00	507 711.40
6324	Investment transfers to political parties and movements	3 000 000.00	1 617 000.00	40 000.00

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	500 000.00	1 450 000.00	1 300 000.00
632	Investment transfers to non-profit and similar associations	43 530 000.00	59 296 800.00	57 589 281.70
6351	Investment transfers to established institutions receiving contributions from the state budget	254 410 200.00	595 725 800.00	549 847 842.97
6354	Investment transfers to public research institutions		72 801 700.00	72 801 687.29
6356	Other investment transfers to established allowance organisations		25 444 100.00	16 148 910.28
6359	Investment transfers to other institutions receiving contributions from the state budget		71 618 500.00	71 529 530.53
635	Investment transfers to institutions receiving contributions from the state budget	254 410 200.00	765 590 100.00	710 327 971.07
6379	Other investment transfers to the citizens	200 000.00	450 500.00	450 438.00
637	Investment transfers to citizens	200 000.00	450 500.00	450 438.00
63	Investment transfers	783 640 200.00	3 626 551 900.00	3 568 955 890.47
6412	Investment funds lent to non-financial business entities - natural persons	3 000 000.00	1 516 000.00	200 000.00
6413	Investment funds lent to non-financial business entities - legal persons	519 788 000.00	517 390 000.00	483 279 659.70
641	Investment funds lent too business entities	522 788 000.00	518 906 000.00	483 479 659.70
6424	Investment funds lent to associations of owners of dwelling units	8 000 000.00	942 000.00	430 000.00
642	Investment funds lent to non-profit and similar associations	8 000 000.00	942 000.00	430 000.00
64	Investment lent funds	530 788 000.00	519 848 000.00	483 909 659.70
6901	Reserves of capital expenses	666 542 200.00	120 910 000.00	
6909	Other capital expenses not included elsewhere	5 386 800.00	103 338 200.00	
690	Other capital expenses	671 929 000.00	224 248 200.00	
69	Other capital expenses	671 929 000.00	224 248 200.00	
6	CAPITAL EXPENSES (TOTAL FOR CLASS 6)	16 800 533 700.00	25 939 233 500.00	21 302 939 325.47
TOTAL EXPENSES (CLASS 5+6)		64 517 097 800.00	77 907 352 900.00	161 494 900 307.25
BALANCE OF INCOME AND EXPENSES		(14 792 888 400.00)	(10 838 916 000.00)	1 988 375 713.67

FOR INFORMATION PURPOSES - CASH FUNDS

Text	Row	Approved budget	Adjusted budget	Result from the start of the year
		1	2	3
Opening balance	5010			2 804 626 189.65
Total income	5020	202 338 100.00	774 620 800.00	1 285 046 274.98
Total expenses	5040	1 736 459 500.00	1 993 629 700.00	1 552 759 050.74
Closing balance (difference in budget)	5060	(1 534 121 400.00)	(1 219 008 900.00)	2 535 337 927.80
Change in balance	5070	1 534 121 400.00	1 219 008 900.00	269 288 261.85
Financing - class 8	5080	1 522 494 400.00	1 214 814 800.00	(1 575 486.09)

III. FINANCING - class 8

Name	Item / Row number	Approved budget	Adjusted budget	Result from the start of the year
text		1	2	3

Short-term local sources of finance

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			
Revenueisation of short-term funds on bank accounts (+-)	8115	15 305 925 300.00	11 549 344 200.00	
Active short-term operations of liquidity management - receipts (+)	8117	300 000 000.00	35 300 000 000.00	37 562 860 064.83
Active short-term operations of liquidity management - expenses (-)	8118		(35 000 000 000.00)	(37 473 243 131.77)

Long-term local sources of finance

Long-term bonds issued (+)	8121			
Paid instalments of long-term bonds issued (-)	8122			
Long-term received funds borrowed (+)	8123		177 700.00	177 652.00
Paid instalments of long-term received borrowed funds (-)	8124	(17 847 900.00)	(21 481 100.00)	(21 682 346.25)
Revenueisation of long-term funds on bank accounts (+-)	8125			20 008 889.11
Active long-term operations of liquidity management - receipts (+)	8127	5 152 700.00	57 338 000.00	377 134 949.45
Active long-term operations of liquidity management - expenses (-)	8128	(5 152 700.00)	(56 338 000.00)	(77 647 391.21)

Short-term foreign sources of finance

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			

Long-term foreign sources of finance

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	(795 189 000.00)	(795 189 000.00)	(787 583 900.94)
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

Operations from the organization cash accounts not having the nature of receipts and expenses of government segment (+-)	8901			2 220 673.54
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III. FINANCING - class 8

Name	Item / Row number	Approved budget	Adjusted budget	Result from the start of the year
text		1	2	3
Unrealised exchange rate differences on movement in foreign currency accounts	8902			9 793 348.75
Non-transferred sums making up the deficit	8905			
TOTAL FINANCING (class 8)	8000	14 792 888 400.00	11 033 851 800.00	(1 926 716 033.15)

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	39 522 293 600.00	41 839 550 400.00	45 183 812 591.16
A2 - NON-TAX INCOME	4020	1 048 738 700.00	2 531 392 900.00	5 937 801 431.07
A3 - CAPITAL INCOME	4030	19 172 000.00	127 572 800.00	133 264 312.88
A4 - RECEIVED TRANSFERS	4040	9 134 005 100.00	22 569 920 800.00	112 228 397 685.81
TOTAL INCOME	4050	49 724 209 400.00	67 068 436 900.00	163 483 276 020.92
RECEIPT CONSOLIDATION	4060	1 881 756 200.00	2 549 391 600.00	93 501 499 348.98
of which:				
2223 - Receipts from retained financial settlement between the region and municipalities	4061			6 910.00
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	341 600.00	917 500.00	1 485 063.00
4122 - Non-investment transfers received from regions	4110		1 358 400.00	1 358 375.18
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	1 371 604 600.00	1 497 026 600.00	1 145 470 196.15
* 4134 - Transfers from budget accounts	4140	298 534 300.00	829 390 800.00	92 167 085 462.98
* 4139 - Other transfers from own funds	4150	211 617 300.00	222 974 200.00	188 943 689.85
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	341 600.00	2 275 900.00	2 850 348.18
ZJ 029 - Instalments of borrowed funds received from the territory of another region	4194			
TOTAL INCOME AFTER CONSOLIDATION	4200	47 842 453 200.00	64 519 045 300.00	69 981 776 671.94
A5 - CURRENT EXPENSES	4210	47 716 564 100.00	52 163 055 200.00	140 253 620 662.30
A6 - CAPITAL EXPENSES	4220	16 800 533 700.00	25 939 233 500.00	21 302 939 325.47
TOTAL EXPENSES	4240	64 517 097 800.00	78 102 288 700.00	161 556 559 987.77
CONSOLIDATION OF EXPENSES	4250	1 881 756 200.00	2 549 391 600.00	93 501 499 348.98
of which:				
5321 - Non-investment transfers to municipalities	4260	68 000.00	90 800.00	64 120.00
5323 - Non-investment transfers to regions	4270		33 500.00	33 483.00
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	132 069 200.00	148 878 100.00	157 092 343.32
* 5344 - Transfers to own reserve funds of regional budgets	4290	24 055 900.00	518 347 800.00	810 397 399.59
* 5345 - Transfers to own budget accounts	4300	1 455 897 900.00	1 601 577 000.00	92 314 041 962.21
* 5349 - Other transfers to own funds	4310	269 733 200.00	280 588 700.00	219 967 643.86

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
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	68 000.00	124 300.00	97 603.00
ZJ 036 - Borrowed funds provided to te territory of another region	4424			
TOTAL EXPENSES AFTER CONSOLIDATION	4430	62 635 341 600.00	75 552 897 100.00	68 055 060 638.79
BALANCE OF INCOME AND EXPENSES AFTER CONSOLIDATION	4440	(14 792 888 400.00)	(11 033 851 800.00)	1 926 716 033.15
CLASS A8 - FINANCING	4450	14 792 888 400.00	11 033 851 800.00	(1 926 716 033.15)
CONSOLIDATION OF FINANCING	4460			
TOTAL FINANCING AFTER CONSOLIDATION	4470	14 792 888 400.00	11 033 851 800.00	(1 926 716 033.15)

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 of the municipalities	6010	11 341 811 613.00	14 223 767 334.87	(2 881 955 721.87)
Deposit expenses account	6020	2 804 626 189.65	2 535 337 927.80	269 288 261.85
Current account of cash funds	6030	14 146 437 802.65	16 759 105 262.67	(2 612 667 460.02)
Total current accounts	6040	60 008 889.11	40 000 000.00	20 008 889.11
Bank accounts for OS limits	6050	2 049 946 587.18	976 033 967.82	1 073 912 619.36

VII. SELECTED RECORD ITEMS

Name	Row number	Approved budget	Adjusted budget	Result from the start of the year
text	r	71	72	73
ZJ 024 - Transfer received from the territory of another district	7090			
Items:				
2226 - Income from prior years` 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			
ZJ 025 - Instalments of borrowed funds received from territory of another district	7140			
Items:				
2441 - Instalments of funds borrowed from municipalities	7150			
2449 - Other instalments of funds borrowed from public budget at regional level	7160			
ZJ 026 - Transfers provided to the territory of another district	7170			
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			
ZJ 027 - Borrowed funds provided to the territory of another district	7220			
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			
ZJ 028 - Transfers received from the territory of another region	7290	341 600.00	2 275 900.00	2 850 348.18
Items:				
2223 - Receipts from retained financial settlement between the region and municipalities	7291			6 910.00
2226 - Receipts from retained financial settlement between municipalities	7292			
4121 - Non-investment transfers received from municipalities	7300	341 600.00	917 500.00	1 485 063.00
4122 - Non-investment transfers received from regions	7310		1 358 400.00	1 358 375.18
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			
ZJ 029 - Instalments fo borrowed received from the territory of another region	7360			
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
ZJ 035 - Transfers provided to the territory of another region	7400	68 000.00	124 300.00	97 603.00
Items:				
5321 - Non-investment transfers to municipalities	7410	68 000.00	90 800.00	64 120.00
5323 - Non-investment transfers to regions	7420		33 500.00	33 483.00
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	7432			
6341 - Investment transfers to municipalities	7440			
6342 - Investment transfers to regions	7450			
6349 - Other investment transfers to public budgets at regional level	7460			
ZJ 036 - Borrowed funds provided to the territory of another region	7470			
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:

Person responsible for the presented figures

Date delivered:

budget:

Phone: **236001111**

actual:

Phone: **236001111**