EXPLANATORY NOTES ON METHODOLOGY

- 1. Municipalities (obce in Czech) are given in the territorial structure effective as at 1 January 2021. The Act No 51/2020 Sb, on the Administrative Territorial Structure of the State and on Amendment to Related Acts. The figures on municipalities are for 2020, unless otherwise stated.
- 2. A municipality (obec in Czech) is a basic territorial self-governing community of citizens. The territory of a municipality and the territory of a military district is delimited by the border of one or more coherent cadastral districts. A municipality is a body governed by public law (a legal corporation under public law), it has its own property. It acts in its own name in legal relations and bears the responsibility arising from these relations. Military districts are also considered as municipalities for certain purposes, including statistical ones, among others. There are four military districts in the Czech Republic: Boletice, Hradiště, Březina, and Libavá. There were 6 258 municipalities in the Czech Republic as at 1 January 2021. Municipalities with a special status are highlighted in the Lexicon as follows: statutory cities are in capital letters, towns are in bold letters, and market towns are in bold italics. The Lexicon also gives city sections/parts (city districts) (městské části and městské obvody in Czech) of the Capital City of Prague (Praha) and of the statutory cities of Brno, Liberec, Opava, Ostrava, Pardubice, Plzeň, and Ústí nad Labem.
- 3. An administrative district of a Region except for an administrative district of the Capital City of Prague is divided into administrative districts of municipalities with extended powers. An administrative district of a municipality with extended powers MEP (obec s rozšířenou působností ORP in Czech) is defined by listing of territories of municipalities and of military districts. Municipalities are assigned to the municipalities with extended powers by the Decree of the Ministry of the Interior No 346/2020 Sb, on Determination of Administrative Districts of Municipalities with Extended Powers, Territories of Districts of the Capital City of Prague, and Pertaining of Some Municipalities to Another District.
- 4. For **the Capital City of Prague** (Praha), administrative districts are given, which city sections/parts belong to (i.e. to administrative districts of Praha 1 to Praha 22 when authorities of these city sections/parts exercise a great part of state administration for the population of the remaining 35 city sections/parts).
- 5. A municipality part (část obce in Czech) can be defined two ways. It is a unit of the territorial division of the country, which is published on the official list of municipalities and municipality parts (i.e. in the Statistical Lexicon of Municipalities of the Czech Republic 2013). Unless municipality is subdivided into several parts, it is considered as one municipality part for the needs of statistics. In substantive terms, a municipality part is a group of houses having a common name and houses' numbers of one numerical series. In the cities of Prague (Praha), Brno, Plzeň, Pardubice, and Opava, some municipality parts are divided by borders of a city section/part or a city district and thus subdivisions of municipality parts are formed statistical municipality parts. For administrative and territorial units, i.e. a Region, a District, an administrative district of a municipality with extended powers, and a municipality, the tables give the numbers of municipality parts. For city sections/parts and city districts of the aforementioned cities, the numbers of subdivisions of municipality parts are given, too.
- 6. A cadastral district (katastrální území in Czech) forms a continuous and jointly registered set of lands (plots). Cadastral territories cover the whole territory of the country. In addition to the cadastral territory concept, the concept of the territorial technical unit (územně technická jednotka in Czech) is also used from time to time. These units are identical with cadastral districts, except for those cadastral districts, which are subdivided by city section/part and/or city district borders (e.g. in Prague (Praha), Brno, and Plzeň).
- 7. A cadastral area (katastrální výměra in Czech) means an area of the cadastral district of a municipality. For the cities of Prague (Praha), Brno, Opava, Pardubice, Plzeň, and Ústí nad Labem, figures on the area are also given for city sections/parts, whose cadastral districts have not been delimited (subdivided cadastral districts). In these cases the areas are estimated according to the GIS as a sum of areas of territorial technical units based on values of cadastral district areas according to data provided by the Czech Office for Surveying, Mapping and Cadastre (COSMC) and according to graphic layers of the Register

- of Census Districts and Buildings as at 1 January 2021. Data for municipalities were obtained from the COSMC as at 31 December 2020.
- 8. The data on the **population** were obtained from the running population balance as at 31 December 2020 and adjusted to correspond to the territorial structure in force as at 1 January 2021. The data on the population of city sections/parts (city districts) of the statutory cities of Brno, Liberec, Opava, Ostrava, Plzeň, Pardubice, and Ústí nad Labem are not available as at the given date and therefore the population given is the number of usually resident population as at 26 March 2011 that was found in the 2011 Population and Housing Census.
- 9. **Revenue of budgets of municipalities** means tax revenue (shares in tax revenue from taxes of natural persons and legal persons, from the value added tax, real estate tax, revenue from taxes and fees and charges), non-tax revenue (e.g. revenue from own activity, revenue from leased property), capital revenue (e.g. revenue from leased fixed assets), and received transfers (investment transfers or non-investment transfers from the state budget or from state funds). Revenue is given after consolidation, i.e. after elimination of entries, which are not a direct part of the financial performance, and after elimination of duplication.
- 10. Expenditure of budgets of municipalities consists of current expenditure and capital expenditure. The current expenditure mainly includes non-investment transfers to semi-budgetary, non-profit, and similar organisations, expenditure on purchase of water, energy, services, and other purchases, expenditure on salaries of employees, and other payments for work done, expenditure on transport services for the territory. The capital expenditure especially includes investment purchases, related expenditure, and investment transfers to semi-budgetary organisations. Also expenditure of municipalities is given after consolidation.
- 11. **Revenue and expenditure balance of the public budget** is the difference between revenue and expenditure of the public budget in the given year.