The data are published in three sections due to different accounting bases used by entities classified in this subsector and estimation of figures for some smaller entities.

Local government budgets are presented on cash basis.

Regional Road Transport Centres are estimated on accrual basis.

Other entities presented on accrual basis include:

1. Local budgetary establishments
2. Accounts referred to in article 223.1 of the Public Finance Act
3. Regional funds for environmental protection and water management
4. Local cultural institutions
5. Local healthcare institutions
6. Agricultural advisory units (until 2017)
7. Public enterprises and other units included in the general government according to ESA methodology