

## Other government units

*Updated: April 25, 2017*

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### Coverage:

Other units include particularly special institutions, non-market public corporations and non-profit institutions that are part of the subsector of central government (S.1311). These are especially units that keep their accounts according to the Decree No. 500/2002 Coll., on accounting for entrepreneurs (e.g. the Supporting and Guarantee Agricultural and Forestry fund, the Railway Infrastructure Administration, PRSKO, non-market public corporations CPP Transgas and BALMED) and units keeping accounts according to the Decree No. 504/2002 Coll. on accounting for non-profit institutions (units that are not established as entrepreneurs). This group contains for example public universities, public research institutions, Public Audit Oversight Board, Czech TV, Czech Radio and Vine-grower Fund.

The coverage of the subsector S.1311 has been recently extended by other units: Czech Export Bank, Czech-Moravian Guarantee and Development Bank, Export Guarantee and Insurance Corporation and the Financial Market Guarantee System (by the end of 2015 the Deposit Insurance Fund).

### The complete list of units included among other government units:

- public research institutions (70 units)
- public universities (26 units)
- Czech Export Bank (CEB)
- Czech TV
- Czech-Moravian Guarantee and Development Bank (CMGDB)
- Czech Radio
- Export Guarantee and Insurance Corporation (EGIC)
- Financial Market Guarantee System
- Support and Guarantee Agricultural and Forestry Fund
- Railway Infrastructure Administration
- BALMED
- CPP Transgas
- GALILEO REAL
- Investor Compensation Fund
- IMOB
- MUFIS
- OTE
- PRSKO
- Council for Public Supervisory over Audit
- Vine-grower Fund
- school legal entities (5 units)

### Data sources:

According to the Decree on Accounting No. 500/2002 Coll. and 504/2002 Coll., the Profit and Loss Statement and the balance sheet are compiled annually, but are not available for all concerned units. Other units, for which balance sheets and P/L Statements are not available, submit statistical surveys including selected items of balance sheet and P/L Statement. The information concerning non-financial assets that are not included in P/L Statement or balance sheet is also obtained from statistical surveys.

Financial institutions, like CEB, CMGDB and EGIC submit a balance sheet, a P/L Statement and a Statement of changes in equity once a year according to the Decree on Accounting No. 501/2002 Coll. or 502/2002 Coll. The Financial Market Guarantee System makes public its balance sheet and P/L Statement as a part of the annual report.

Considering, there are no data sources on a monthly basis and profits or losses are not negligible and stable over time, it is not possible to make an educated estimation. From 2018, the Ministry of Finance intends to

ensure data sources by means of the Act No. 25/2017 Coll. on the selected data collection for monitoring and management of public finances, and corresponding decree.

**Periodicity:**

Data are not available.

**Release date:**

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**Revision:**

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**Methodological description:**

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