

Health Insurance Companies

Tab. Cash Inflows and Outflows of Public Health Insurance Companies (Monthly)

Coverage:

Health insurance companies operating in the field of public health insurance, which are classified as a part of General government sector – sub-sector Social security funds.

Following health insurance companies are included in S.14 in the Czech Republic:

Czech Industrial Health Insurance Company, Health Insurance Company Specialized for the Employees of Banks, Insurance Companies and Building Industry, Coalfield Brotherhood Cash Office, a health insurance company, Military Health Insurance Company of the Czech Republic, General Health Insurance Company of the Czech Republic, Škoda Employee Insurance Company, Health Insurance Company of the Ministry of Interior of the Czech Republic

Data Sources:

Since year 2018 data source on the total cash receipts and payments of health insurance companies are from report called "Information on Total Receipts and Payments and the Ownership of Securities on the Last Day of the Month" which health insurance companies are obliged to report to the Ministry of Finance and Ministry of Health within 25 days of the end of the given month on the basis of Act no. 24/2017 Coll.

The data source for the calculation of the Premiums (including penalties and other charges) and the payment of insurance premiums for the state insured persons insured for whom the state premium is paid (hereinafter referred to as "Payment from state"), are the monthly data from the redistribution of special public health insurance account managed by the General Health Insurance Company of the Czech Republic.

Until the year 2017 data sources for the calculation were the redistribution of special public health insurance account managed by the General Health Insurance Company of the Czech Republic, monthly data on stocks of bank accounts of individual health insurance companies and their health insurance plans for current year prepared pursuant to Act no. 551/1991 Coll., Act no. 280/1992 Coll., Act no. 48/1997 Coll., Act no. 592/1992 Coll., Decree no. 418/2003 Coll., Decree no. 644/2004 Coll.

Frequency:

Monthly

Date of Publication:

By the end of next month

Revisions:

Data are not revised.

Methodological Description:

In the case of the total cash receipts and payments of health insurance companies are these indicators reported as total consolidated receipts and payments of all active health insurance companies, i.e. excluding transfers between individual funds and without financing operations (e.g. loan receipts, loan repayments and financial assistance payments, liquidity transfers from securities bank account funds).

Published data on premiums (including penalties and other charges) and payment from state are based on the monthly data from the redistribution of special public health insurance account. Indicator called "Other cash receipts" is calculated as the difference between total cash receipts and the sum of the premiums (including penalties and other charges) with the payment from state.

The total cash payments are directly based on the above mentioned data sources. Balance is then the difference between total cash receipts and payments.

Until year 2017 published data on the monthly cash receipts of the public health insurance, including payment of premiums for the insured, for which premiums were paid by the state, was based on data about the

collection of premiums, payment from the state redistributed in current month and other revenue in a proportional part of planned other revenue of health insurance companies referred in the current health insurance plan. Released data on the monthly cash payments of the public health insurance was obtained as a difference between above-mentioned receipts and aggregated changes of bank accounts stocks of individual health insurance companies. The difference between the above-mentioned receipts and payments reflected the balance.

Published data involve:

I CASH RECEIPTS:

- Premiums including penalties and other charges
- Payment from state
- Other cash receipts

II CASH PAYMENTS

III Balance

The data are processed on a monthly frequency (cumulatively from the beginning of year to the end of month and also separately for each month).

Given the monthly frequency of data processing and their availability, estimates for individual categories may not fully agree with subsequent annual data.

Format of Presentation:

(xlsx table)

Symbols Used in the Tables:

- a phenomenon did not occur
- . information is not available or is unreliable
- x entry is not logical reasons
- 0 value is less than half of the measuring unit

Health Insurance Companies

Tab. Statement of Sources and Uses of Cash of Health Insurance Companies (Quarterly)

Coverage:

Health insurance companies operating in the field of public health insurance, which are classified as a part of General government sector – sub-sector Social security funds.

Following health insurance companies are included in S.14 in the Czech Republic:

Czech Industrial Health Insurance Company, Health Insurance Company Specialized for the Employees of Banks, Insurance Companies and Building Industry, Coalfield Brotherhood Cash Office, a health insurance company, Military Health Insurance Company of the Czech Republic, General Health Insurance Company of the Czech Republic, Škoda Employee Insurance Company, Health Insurance Company of the Ministry of Interior of the Czech Republic

Data Sources:

Cumulative data provided to the Ministry of Finance by individual health insurance companies always within 60 days after the end of the calendar quarter in accordance with Act no. 280/1992 Coll. and Act no. 551/1991 Coll. The exact scope of the data base is established by Decree no. 362/2010 Coll. Aggregated data of the whole system of public health insurance system are prepared by the Ministry of Finance using transmission bridge table for data transformation to the structure of the statement of sources and uses of cash.

Frequency:

Quarterly

Publication of data:

By the end of the following quarter

Revisions:

Data are not revised.

Methodological Description:

Published data are provided to the Ministry of Finance by individual health insurance companies always within 60 days after the end of the calendar quarter in accordance with Act no. 280/1992 Coll. and Act no. 551/1991 Coll. The way and the exact range of information about the health insurance companies is set out in Decree no. 362/2010 Coll. Health insurance companies process the information cumulatively from 1 January of the calendar year to the last day of the calendar quarter. Input data provided by health insurance are checked by the Ministry of Finance, and, after the elimination of any deficiencies, processed for the entire system of public health insurance in the structure of the Decree no. 362/2010 Coll. The structure of the published statement of sources and uses of health insurance system's cash is in line with the basic classification of cash transactions developed by the International Monetary Fund in Government Finance Statistics Manual 2001.

Data are processed in a quarterly frequency (both cumulatively - from the beginning of year to the end of the quarter and also separately for each quarter). Due to the effort to publish data for individual subsectors in as much as possible harmonized form, the transmission bridge between the format given by Decree no. 362/2010 Coll. and the classification of IMF was developed.

Published data include:

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash receipts from operating activities:

Taxes

Social contributions

Grants

Other receipts

Cash payments for operating activities:

Compensation of employee

Use of goods and services

Interest

Current transfers

Grants

Social benefits

Other payments

CASH FLOW FROM INVESTMENTS IN NONFINANCIAL ASSETS

Purchases of nonfinancial assets

Sales of nonfinancial assets

CASH FLOWS FROM FINANCING ACTIVITIES

Net acquisition of financial assets other than cash

Net incurrence of liabilities

NET CHANGE IN THE STOCK OF CASH (currency and deposits)

Format of Presentation:

(xlsx table)

Symbols Used in the Tables:

- a phenomenon did not occur
- . information is not available or is unreliable
- x entry is not logical reasons
- 0 value is less than half of the measuring unit

Code	Description of Category
11 Taxes	Receipts from taxes are mandatory transfers received by general government sector - irrelevant for health insurance companies.
12 Social Contributions	This category includes receipts of health insurance paid by participants in the health insurance system, i.e. employees, self-employed, employers on behalf of their employees and for state insured persons.
13 Grants	Grants are non-compulsory receipts from either other government units or international organizations and foreign governments - redistribution grant (payment of state) and other extraordinary transfers from general government units.
14 Other Receipts	This category includes receipts from property income, which are generated by financial assets, especially deposits, securities other than shares, loans and receivables. These receipts are received interest and dividends. Also receipts from the sale of goods and services, received penalties and other receipts that do not fit into other categories are included here.
21 Compensation of Employees	The category includes total remuneration paid to employees in return for work done. It includes wages and salaries (including social contributions made on behalf of employee), payments for overtime, night work, bonuses, etc. It does not include payments paid to contractors or workers who are not employees of the general government sector, who are included in category "Use of goods and services" (22). Remunerations for the use of intellectual property under the Copyright Act are recorded also as "Use of goods and services" (22). Compensation of employees engaged in own-account capital formation, is recorded as the acquisition of nonfinancial assets (31.1). The item also includes the value of provided uniforms, accommodation, food, etc. Contributions to the fund of cultural and social needs (FKSP) are also included in this category. In addition, the item includes contributions paid into the social security system by employer.
22 Use of Goods and Services	The category includes the value of goods and services consumed in the process of market and non-market production of goods and services. The acquisition of fixed assets on own account (31.1) is excluded. The purchase of material, energy, and other non-investment purchases should be recorded here. This category also covers the purchase of stamps, fees related to service of debt.

	The category includes some payments from the fund of operating expenses and the payments relating to taxable activities. These include the share of payment for the services of the Health Insurance Bureau (previously the Centre for International Payments), payments for the administration of the central registry, payments for the health care according to decision of a liquidator, purchase methodologies, income tax, etc.
24 Interest	The category involves interests paid in to certain kinds of liabilities. Any charges for services to financial intermediaries should be included in the category - use of goods and services (22).
25 Current Transfers	This category represents current transfers provided to public or private corporations.
26 Grants	The category involves a current or capital transfers provided to units within the general government (see the institutions included in the RES, which is available at http://wwwinfo.mfcr.cz/ares/ , subsector 13110, 13130 and 13140), international organizations or foreign governments. These include e.g. the transfers within the system of public health insurance.
27 Social Benefits	Social benefits are transfers to households, which provide protection against social risks, in the form of provision of health services paid in the subsystems of public health insurance.
28 Other Payments	The item includes payments not included in the previously presented categories, e.g. transactions as current transfers to non-profit institutions serving to households, payments of penalties to other units in the sector, purchases of goods and services from market producers which are provided directly to households and not the nature of social benefits and capital transfers to enterprises and non-profit institutions serving to households.
31.1 Purchases of Nonfinancial Assets	The category includes payments for the acquisition of non-financial assets, which are used repeatedly or continuously in processes of production for more than one accounting period, i.e. fixed assets (buildings, structures, machinery and equipment, transport equipment, software, etc.), including extensive technical evaluation of the property and the value of assets created on own account, valuables (including outflows associated with the transfer of ownership) and non-produced assets.
31.2 Sales of Nonfinancial Assets	Receipts from the sale of non-financial assets, which are used repeatedly or continuously in processes of production for more than one accounting period, i.e. fixed assets (buildings, structures, machinery and equipment, transport equipment, software, etc.), valuables (net of payments associated with the transfer of ownership) and nonproduced assets. Rent received for the lease of these assets is considered as property income – rents are classified in the category Other revenue (14).
32x Net Acquisition of Financial Assets Other than Cash	The category presents operations with financial assets (other than currency and deposits) in relation to their acquisitions and subsequent sales. These assets can be securities – equities and shares or debt securities and also the provision of loans and their repayment. Changes in other financial assets are related with these operations.
33 Net Incurrence of Liabilities	The category includes operations with financial assets related to cash operations such as borrowing money through loans, issues of bonds or accepting other repayable financial assistance and their repayment, which mean a change of liability.
Net Change in the Stock of Cash	The category includes financial operations which result in a change of currency and deposits (increase (+)/decrease (-)) resulting from the transactions of financial and nonfinancial character (cash flows from operating and investing activities).