

Other government units

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 units that keep their accounts in accordance with Decree on Accounting No. 500/2002 Coll., as amended, for accounting units, which are entrepreneurs keeping their books in the double-entry accounting system, (i.e. the Supporting and Guarantee Agricultural and Forestry fund, the Railway Infrastructure Administration, Center-F, PRISKO, non-market public corporations ČPP Transgas and Balmed) and units keeping accounts according to the Decree 504/2002 Coll. for reporting entities whose primary activities are not focused on business and are keeping accounts in the double-entry accounting system. This group contains public universities, public research institutions, Public Audit Oversight Board, Viticultural Fund.

The coverage of the subsector S.1311 has been recently extended by other units: Czech Export Bank (CEB), Czech-Moravian Guarantee and Development Bank (CMGDB), Export Guarantee and Insurance Corporation (EGIC) and Deposit Insurance Fund.

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. Administrative data sources are available annually and on an accrual basis, only for the Supporting and Guarantee Agricultural and Forestry Fund, Railway Infrastructure Administration, Center-F, PRISKO and public universities. The reports in higher frequency are submitted on a voluntary basis. 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. Deposit Insurance Fund 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. The Ministry of Finance is working to ensure data sources. For this reason it is not possible at present to meet the requirements of Council Directive 2011/85/EU.

Periodicity:

Data are not available.

Release date:

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Revision:

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Methodological description:

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