

Other 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, 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, Council for Public Supervisory over Audit, Viticulture Fund.

Data sources:

According to the Decree on Accounting No. 500/2002 Coll. and 504/2002 Coll. are compiled annually the Profit and Loss Statement and balance sheet, 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 a public universities. Reports of higher frequency are submitted on a voluntary basis. For other units, for which are not available balance sheets and Profit and Loss Statements are presented statistical surveys, which include selected items of the balance sheet and Profit and Loss Statement. Information concerning non-financial assets that are not included in the Profit and Loss Statement or the balance sheet is also sourced from statistical surveys.

Whereas 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 guess. 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.

Frequency:

Data are not available.

Dates of publication:

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Revision:

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Methodological description:

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