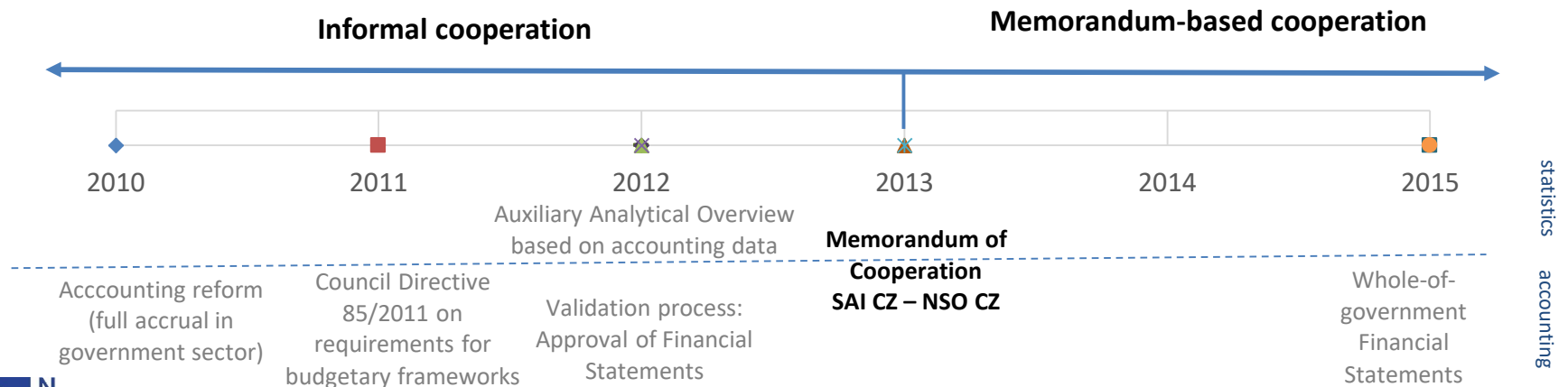


- ✓ Important **MILESTONES** concerning accounting data and SAI – NSO cooperation in the Czech Republic
 - ✓ Introduction of signed **MEMORANDUM of COOPERATION** between SAI CZ (Supreme Audit Office) and NSO CZ (Czech Statistical Office)
 - ✓ **Government Accounting Reform** in the Czech Republic (2010, ongoing)
 - ✓ **Auxiliary Analytical Overview** – CZ special report fully based on detailed government accounting data, helping statistics

Important Milestones

- accounting and statistical data (government sector of the Czech Republic)
- cooperation between SAI CZ (Supreme Audit Office) and National Statistical Office (Czech Statistical Office)



Memorandum of Cooperation

MoC states:

how - in practice

**Contribute to
high-quality-
data**

Audit activity
Good-practice promotion

Fin. audit, specific-reporting matters audit
IPSASs translation (IPSAS 22)
Trainings
Conferences + EUROSAI 2020 Congres
(WS EPSAS)
Results: changes in accounting regulation

**Regular
meetings**

SAI-NSO top management
meetings cca 1 x year

Working meetings (staff)

Sharing knowledge and experience:
- accounting and financial reporting
- Central System of State
Accounting Information

Memorandum of Cooperation

MoC states:

how - in practice

**Invitation for
meetings with
other institutions**

**EDP
notification
tables and
questionnaires**

Topic: data used for public finance monitoring and management

- Eurostat dialogue missions (Excessive Deficit Procedure - EDP)
- Working Groups on Statistics

Provision of tables

Quarterly and annual government accounts

Accounting reform in public finance

Full accrual accounting in central a local government sector since 2010

Audit by SAI CZ „Accounting Reform in Public Finance“ (17/36; in English at www.nku.cz)

+

- **more comprehensive information** for the assessment of the financial position and performance
- individual and whole-of-government Financial Statements **available for public** through user-friendly system MONITOR
- direct source of administrative **data for statistics** (AAO)

... scope to improve ...

- **low utilisation** of accrual information by the MoF esp. for budgetary purposes and State Closing Account
- administrative burden – recommendation to reduce the number of collected and AAO reported facts
- current **validation processes**

Auxiliary Analytical Overview (AAO)

- **Purpose:** ESA 2010, whole-of-government fin. statements, ...
- Fully based on individual financial statements and compulsory chart of accounts
- Information provided by AAO:
 - **closer and structured breakdown** of items reported in the fin. statements (closer look than requested by the chart of accounts)
 - **types of transactions** (purchase, types of disposal, ...)
 - **partners of transactions**, partners of assets / liabilities;
- 17 different statements, collected from selected government organisations (quarterly, annually)

Thank you for your attention

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