

Центральна система обліку бухгалтерської інформації Чеської Республіки

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З 1 січня 2010 вступила в дію нова система обліку в громадському секторі Чеської Республіки. Призначення цієї нової системи – ідентифікувати, зібрати та надати всю відповідну економічну інформацію про державу, щоб надати правильний і прозорий огляд її фінансового становища й фінансової діяльності, що базується на фінансовій звітності. Дана система повинна призвести до суспільного господарства, автоматизації певних процедур контролю та сприяти контролю громадськості. Вона змінила не лише спосіб складання фінансових звітів (тепер на накопичувальній основі), але й спосіб їх обнародування і представлення. Централізований доступ до такої інформації можливий через „Central System of Accounting Information of the Czech Republic“ (центральна система обліку бухгалтерської інформації), чи „CSAI“. Її основним завданням є задоволення потреби в отриманні інформації всіма користувачами фінансових звітів громадського сектору. Наважливішою групою користувачів є (загальна) громадськість – платники податків. Іншими користувачами є, наприклад, європейські та міжнародні організації. Деякі користувачі не мають прямого доступу до CSAI (міжнародні організації, загальна громадськість), деякі – матимуть, наприклад, Міністерство фінансів, а також Вищий орган фінансового контролю Чеської Республіки. Згідно законодавства в кожній бухгалтерській одиниці має бути одна „відповідальна особа“ за подання всієї необхідної інформації до CSAI і принаймні один „заступник відповідальної особи“. Бажана форма, терміни та шифрування також визначаються законодавством і внесені у всеекономічне програмне забезпечення, яке використовується на підприємствах (немає жодного програмного забезпечення, замовленого Міністерством Фінансів, подаються лише технічні параметри та інтерфейс). Таким чином, процент вчасно поданої фінансової звітності до CSAI перевищував 90% [4], а на даному етапі сягає 99% [5].

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Central System of Accounting Information of the Czech Republic[#]

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Since January 1st, 2010, a new accounting system in the public sector of the Czech Republic has been effective. This has changed not only the way of compilation of financial statements (now on accrual base), but also the way of their disclosure and presentation. This should be ensured by „Central System of Accounting Information of the Czech Republic“. Its main intent is to satisfy the information needs of all public sector financial statements users, especially general public (tax payers), European and international institutions etc.

Keywords – governmental accounting, public sector, public finance, consolidation, government

I. Introduction

On January 1st, 2010, a new accounting legislation for public sector accounting entities in the Czech Republic has been effective. The aim of this new system is to identify, gather and disclose all relevant economic information of the State to provide true and fair view of its financial situation and financial performance, based on financial reporting.

II. Birth of new accounting system

In May 2007, Government of the Czech Republic approved the resolution [1] that ordered to the Ministry of finance of the Czech Republic creating of a new public sector accounting system effective from January 1st, 2010. Its main aim is to identify, gather and disclose all relevant information on economic and financial situation of both central government and local governments, to become more effective public sector financial management [2]. This system should lead to public economies, automation of some control procedures and make the oversight of the public possible. Furthermore, its using for distant auditing of public sector accounting entities is also considered (for upcoming years). To reach above mentioned aims the accrual (or strong accrual) base has been chosen as the best tool.

III. Phase of creating

Since the year 2007, several partial steps were necessary to go thru to build up a totally new accounting system. Those steps went like this:

1. to analyze and to assess current situation,
2. to obtain experience from another (mostly European) countries,

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3. to assess the suitability of International Public Sector Accounting Standards (IPSAS),
4. to assess needs and possibilities of public sector accounting entities,
5. to assess factuality, cohesion and justness of these partial steps,
6. to create the Conceptual framework of Governmental accounting,
7. to create a legislative basis for Governmental accounting.

Description of all these steps could be found in other author's writings [3]. A part of accounting legislation (see step nr. 7) is also a command for the Ministry of Finance of the Czech Republic to create the Central System of Accounting Information of the Czech Republic („CSAI“) as the centralized „warehouse“ of accounting data (also budget and other data).

IV. Gathering of accounting data

All the entities from public sector are obliged to report their financial statements into CSAI using XSD-schemes encrypted at high level of security. This group of accounting entities includes all ministries and other governmental institutions, municipalities, state funds and special purpose organisations established by these entities. In total more than 18,000 accounting entities from all the public sector reporting their annual financial statements into CSAI. Entities directly connected to the state budget report also a „quick data“ on monthly basis. That data include amount of redundant assets, accounts payable, accounts receivable, contingent assets, contingent liabilities, cash on bank accounts and cash in hand. This should allow a centralized cash (liquidity) management and operational state debt management. The user of „quick data“ is only the Ministry of finance. But the group of users of data from annual financial statements of all public sector entities is more extensive. Taking into consideration the fiscal problems of some of especially South European countries, one of primary users are European and international institution as Eurostat (since 2004 Czech Republic is member of the European Union), International Monetary Found or World Bank. These institutions provide loans and have a strong interest on information on financial situation of the debtor. But the most important user is who provides the highest amount of money to the government. In the Czech Republic it is a general public – tax payers. They give money to their representatives in central and local governments to finance health care system, national security, police, education, infrastructure, culture, sport, etc. Not only information of individual entities, but also (or maybe more) information on consolidated basis, providing them with true and fair view of all the government's financial situation and performance. This kind of information could be useful for decision making of any financial statement's user. If a shareholder needs to change the board of his or her corporation to get more effective management of his or her investment, he or she takes part in general meeting and votes for other managers. If a citizen – tax payer needs to get better

management of his or her investment – taxes, he or she takes part in the elections (general or local) and votes for other politicians. For this kind of decision, the role of quality information on financial situation is irreplaceable.

V. How does it work

As mentioned before, not only a purely accounting data are reported into CSAI. According the nature of data we can divide them into four groups:

- Statistical data (requested by Eurostat),
- Consolidation and accounting data (disclosure of individual and compilation and disclosure of consolidated financial statements),
- Quick data (characterized before),
- Supporting data (various lists and other forms).

Each group of data has users, some of users are interested in all information. Some of them will not have a direct access to the CSAI (international institutions, general public), but some of them will have, especially the Ministry of finance, but also the Supreme Audit Institution of the Czech republic or the Czech statistical office. According the legislation, in each accounting entity there must be one „responsible person“ for delivery of all necessary information into CSAI and at least one „deputy responsible person“. Desired form, deadlines and encryption are also determined by the legislation and are incorporated in all economic softwares used in the entities (there is NOT one software ordered by the Ministry of Finance to be used, only technical parametres and interface are given). In this way, the ratio of successfully and timely delivered financial statements into CSAI has been higher than 90% [4] and is nowadays approaching 99% [5].

Conclusion

The Central System of Accounting Information of the Czech Republic becomes an essential tool to get and disclose information on financial situation and performance of the state. Not only in individual entities, but in upcoming years also at consolidated level. In this way the interests of all the users of financial information of the Czech Republic can be satisfied.

References

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