

## Methodological notes

Table 1

### **Average registered number of employees – f/t equivalent; actual persons**

The registered number of employees includes all permanent and temporary employees who have employment or membership contracts (where part of membership is an employment relationship) with their employers. Whether they are actually at work or not (e.g., for being ill, on holiday, military training, etc.) makes no difference. Women on maternity and child-care leaves, persons on parental leave, persons having contracts for work other than contracts of employment, etc. are excluded. However, persons on parental leave and simultaneously carrying out work under employment contract are included, namely in the registered number of employees of the employer they carry out the work for. The average registered number of employees is computed as the arithmetic mean of the average registered numbers of employees for individual months. The average registered number of employees for a month is the sum of the number of actual persons in the individual days of the month of a reference period (including public holidays and days off) divided by the full number of calendar days of the month concerned. In the calculation, the number of employees for the public holidays and days off is the number of employees in the previous day. Conversion to the f/t equivalent is made for employees working part-time, employees employed occasionally (on call), employees under the age of 18, and employees having parallel secondary job.

**Premiums written, total** - revenues (accrual-based) of health insurance companies (excl. payments from the state) from premiums – i.e. from statutory general health insurance premiums measured by the revenue method from respective funds of health insurance companies (from respective accounts of Account Class 6 – Revenues).

**Costs, total** – expenses (accrual-based) obtained by the cost method from respective funds of health insurance companies and costs obtained from respective accounts of Account Class 5 – Expenses).

**Health services costs** – expenses of health insurance companies on health services (accrual-based) from respective funds plus costs of claim payments from respective cost accounts.

**Wages (excl. other personnel expenses)** – are financial settlements or settlements of financial value (wages in kind) provided by employers to employees (in the registered number of employees) for work. Wages in statistical reporting include basic wages and salaries, premium pays, bonuses, compensations of wages and salaries, remuneration for being on stand-by, and other wage and salary components. Cost wages are kept on the account together with other personnel expenses; these expenses are not included in wages and are reported separately. The item Wages also includes settlements of wage nature (remuneration for work) paid from profits, remuneration fund or other funds created from disposable profits.

Wages are given gross – i.e. prior to general health and social insurance premiums, advance payments of income tax of actual persons, and other statutory deductions or deductions agreed with the employee. Given are amounts charged to be paid in the reference period.

**Other personnel expenses** – remuneration for work provided on the basis of other relationship than employment or membership contract or service relationship with the employer. They mostly include, remuneration for work carried out under contracts for work or of service, remuneration according to copyright regulations, severance pay, etc.

**Depreciation of intangible and tangible fixed assets** - the difference of the depreciation items between the turnovers on the debit side minus the credit side of the respective accounts of Account Class 5 – Expenses, incl. written down value of discarded assets.

Table 2

**Premiums written** (see the description for Table 1 above)

**Fines, sanctions and surcharges (accrual based) related to health insurance** – given from the Basic Fund account.

**Revenues from fines, sanctions and surcharges related to health insurance** – given from the Basic Fund account

**Clearing with the special health insurance account** – revenues of public health insurance premiums (accrual-based) paid by the state for its insured persons.

Table 3

**Health services costs** – expenses of health insurance companies paid from the general health insurance system, broken down by type of health services.

**Preventive programmes** – given are resources drawn from the prevention fund, used e.g. for curative stays of children, preventive examinations, rehabilitation swimming, vaccination, contributions to medicines and medical preparations, etc.

#### Table 4

**Long-term intangible fixed assets (excl. advances)** – the value of long-term intangible fixed assets includes establishment costs, intangible results of research and development, software, assessable rights, goodwill, other long-term intangible fixed assets (incl. emission credits and preference limits) and unfinished long-term intangible fixed assets. Advances provided for long-term intangible fixed assets are not included. Net principle means evaluation of individual asset components minus depreciation and adjusting items to long-term fixed assets

**Long-term tangible fixed assets (excl. advances)** – the value of long-term tangible fixed assets includes the value of long-term tangible fixed assets, including lands, constructions, separate movable assets, groups of movable assets, permanent grasslands, adult animals and their groups, other long-term tangible fixed assets and valuation difference to acquired assets. Advances provided for long-term tangible fixed assets are not included.

Net principle means evaluation of individual asset components minus depreciation and adjusting items to long-term fixed assets.

**Long-term and short-term receivables, advances and accruals** – the value of receivables from customers, the public health insurance scheme, health care providers, redistribution, provided advances, receivables from public health insurance accessories, other receivables, and temporary accounts of assets and other assets, as at the end of reference period.

**Liabilities** – the sum of equity, other sources and other liabilities, as at the end of reference period.

**Equity** – the sum of registered capital, capital funds, funds from profits, public health insurance fund, retained profit (unpaid losses of previous accounting periods), and profits/losses of current accounting period.

**Public health insurance funds** – the basic fund and the reserve fund.

**Long-term and short-term payables and temporary accounts of liabilities** – the value of long-term and short-term trade payables, received advances, payables related to public health insurance, taxes, payables towards employees, other payables, and of temporary accounts of liabilities, as at the end of reference period.

#### **Note**

1. The symbol “X” in a table box implies that the respective figure cannot occur for logical reasons (e.g., in an index for which the value was “0” in the base period, or a figure having the minus sign, or if an index exceeds 999.9).
2. The symbol “.” in a table box implies that the figure was not measured in the period concerned.

