



**MASARYK UNIVERSITY  
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**Public funding of NPO in social services:  
Preliminary findings from the Czech Republic.**

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Public funding of NPO in social services: Preliminary findings from the Czech Republic.

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## **Abstract**

According to the theory, there are some reasonable reasons to assume that non-profit organizations behave specifically, in the way that is significantly different from the behaviour typical for both for-profit and public subjects. We believe that nonprofit organizations have several attributes predetermining them for publicly beneficial behaviour especially during the tough times of economic crisis; in such times they behave in a very different manner from their for-profit and public counterparts.

And such specific “under pressure” behaviour represents the key topic of this paper. Paper investigates NPOs’ reactions to the distinctive change of the economic environment. We analyse the 2008 – 2012 period; Czech non-profit organizations have been relatively strongly affected by the crisis in this period, although this affection probably haven’t been as heavy as in some other European countries.

Because of the complexity of the field, the paper does not explore changes of the amount and structure of the private philanthropy in detail, the strongest attention is being paid to the changes of the public finance support for the non-profit sector. This public support plays the major role in the resource portfolio of many Czech NPOs. During above mentioned period both the scope and structure of this public support have significantly changed. Government tried to substantially cut the public expenditures, unfortunately also in the field of social and health care, where many Czech NPOs operate. All this have influenced the strategies of the non-profit organizations. We analyse how those governmental activities influenced the scope and structure of the non-profit sector revenues, amount and structure of its assets, investments, production, and employment especially.

Analysis of the above mentioned factors brings us valuable information concerning the “non-profit reflection” of economic changes. Our main contribution is to be in the proving that NPOs are able to adapt themselves to the changed conditions - essence of this ability consists of innovative behaviour and innovative strategies. We try to prove that accepting the non-distributing constraint has led Czech NPOs to specific behaviour patterns, different from the behaviour typical for companies or public subjects (public services providers). We come with the recognition of the long-term character the non-

profit organizations' strategies; this is particularly evident when examining the role of the non-profit sector employers with the clear preference of stable level of the employment. Generally speaking, we document the stabilizing potential of the non-profit sector.

This analysis is being applied to the social care in the times of economic crisis.

As the major sources we utilize the Satellite Account of the Non-profit Institutions and our own research of the Government Grant Policy towards Non-State Non-Profit Organisations, which delineates the support to non-state NPOs and preliminary finding from our research project "The Impact of public financing on the structure of resources and production of NPIs".

**Key words:** Nonprofit organizations; Funding sources; Social care; National Accounting

JEL classification L31, L38

## CONTENT

1. Introduction	6
<i>1.1 Relevance of the paper</i>	6
<i>1.2 Specific paper goals</i>	7
2. Materials and methods	7
3. Results and discussion	11
<i>3.1 NPOs in the Czech Republic</i>	11
<i>3.2. Shortcomings of Annual National Account and NPIs Satellite Account</i>	15
<i>3.3 NPO social services providers in the Czech Republic</i>	16
4. Summary	18
5. References	19

## **1. Introduction**

The issue of the nonprofit institutions' reflection of the resources structure is the relevant topic worldwide. Currently, authors of this paper work on the three-year research program, whose main objective is to express the influence of public financing (the public policy towards non-profit institutions) on the volume and structure of production of non-profit institutions and their capacity to raise non-public resources and generate their own resources. However, in the Czech Republic this is still a rather neglected issue. Probably only Pospíšil et al (2012) can be mentioned.

The reason for such ignorance lies in the still prevailing reliance on the public finance support of the nonprofit institutions. A public budget, both national and international, has been recognized as the most solid and stable pillar of the nonprofit sector for twenty-five years. This widely shared belief can be probably considered as one of the most disturbing and problematic factors influencing the Czech nonprofit sector.

Nevertheless, the economic crisis has shown that the pillar may not be so stable and so solid as some have thought. That's why we consider our topic relevant and important even within the Czech context, where public money still is the number one for approximately half of the Czech nonprofit organizations.

### *1.1. Relevance of the paper*

Generally, the Czech nonprofit sector has not been hit by the crisis so heavily as to be unable to fulfil its main mission and goals in a broader range. But the lack of resources, or, better, the reduction of both the public and private financial streams has significantly influenced the process of public services provision.

Some nonprofit institutions have to react and adapt themselves to the new tough times. Moreover, some of them noticed the tendency of the government to deal with the crisis by the cuts in the grant policies and started to develop new survival strategies. One could assume that they would try to save by the cuts in wages or the amount of employment, or by redirecting their activities more to the commercial activities.

But the available data offer another possible point of view. According to the data provided by the Czech statistical office we can formulate some comments and even hypotheses about the essence of the nonprofit sector character.

It is necessary to mention that the crises has not brought only limiting/reducing of the various sources. In the same time, due to deteriorating living conditions, the demand for the public services has been increasing. This paper represents an effort of exploration and explaining this time period and nonprofit sector behaviour.

### *1.2. Specific paper goals*

Main goal of this paper comes down to the very essence of the nonprofit sector. We would like to contribute to the discussion concerning the nonprofit organizations differences, their special abilities and mission focusing. These all are features enabling nonprofit institutions to play both the role of relatively reliable public services provider and stable part of the socio-economic system, even in the hard times.

That's the reason why we compare the development of selected indicators of the economic activity of the public, for-profit and nonprofit service providers. Subsequently, we strive to identify and explain possible differences. These, as we are convinced, may arise from the specific nonprofit substance - non-distribution constraint and mission oriented activities, or effort to provide public benefit.

Of course, our trial has several limitations. The most important one lies in the limited availability of reliable data. Even if the Czech statistical office generates a huge number of "nonprofit" data, we do not have longer time series available. That is also why we can only use limited number of indicators. More specifically, we examine the production and employment indicators.

## **2. Materials and methods**

There are various theoretical definitions of private nonprofit sector organisations, such as the structural-operational definition (Salamon et al., 1997), the definition based on the system of national accounts (Hronová et al. 2009), definitions within SNA (United



Nations, 2003), various functional definitions (Salamon et al., 1997), specifications within the Pestoff welfare triangle (Pestoff, 1995), and the definition by means of a legal theory (Hurdík, 2003). Most of the definitions are negative definitions, formed as authors attempt to perceive the private nonprofit sector alongside the public sector, the profit sector, and the household sector, or to assign definitional attributes to the private nonprofit sector. Other terms are used in addition to private nonprofit sector, such as voluntary, civil, independent, nongovernmental, or third sector. The term selection depends on the discipline by which the phenomenon is analysed and the characteristics that are the most important for the respective author, and such terms are sometimes used simply to achieve any definition of the sector other than a negative one. Other non-theoretical concepts of nongovernmental nonprofit organisations are used in the Czech legislation (where these organisations are perceived as making no profit) and in the political sphere (where these organisations are perceived as nongovernmental organisations). The information capacity of various data sources with respect to individual definitions is connected with these concepts.

The relevant applied method for this paper was desktop research, in which secondary data sources were analysed put into perspective and critics with the aspect of real structure of revenues and conclusions were subsequently derived.

We will use the definition of nonprofit institutions according to the standards of the European accounting system where nonprofit institutions are defined as “a legal or social entity created for the purpose of production of goods or services whose status does not permit them to be a source of income, profit or other financial gains for the units that establish, control or finance them. In practice, their productive activities are bound to generate either surpluses or deficits but any surpluses they happen to make cannot be appropriated by other institutional units” (ESA, 1995).

We used a descriptive analysis of primary and secondary data to quantify the selected economic activity development and the financial flows to nonprofit institution and to evaluate the development from 2006 till 2012.

We utilize primary and secondary data:

- Annual National Account and Non-Profit Institutions Satellite Account;
- Analysis of NPOs funding form public budgets;
- Preliminary findings from representative survey of “The Impact of public financing on the structure of resources and production of NPIs” research.

The primary source of secondary data will be Annual National Accounts (hereinafter referred to as ANA), and the Non-Profit Institutions Satellite Account (hereinafter referred to as NPISA), the most comprehensive and reliable macroeconomic data source mapping the Czech non-profit sector (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012). These data source presenting macroeconomic data about production and resources (revenues) of NPIs and other macroeconomic aggregates. The National Accounting of the Czech Republic, published in annual time series by the Czech Statistical Office, provides the series of basic aggregates that are comparable in terms of time periods since 1993 for the institutional sector of S.15-NPISH, and since 2005 data for NPIs in all institutional sectors have been published in the NPISA. The Czech Republic is one of the few countries that also draws up a satellite account for NPIs as a part of their national accounting. We will use the data to create a more complete picture of the state and development of NPIs and their resources in the Czech Republic and also to create a more complete picture of the state and development of social care.

At the most general level, we will examine whether resp. how the changes from public sources revenues affect the functioning (and sustainability) of the Czech non-profit organizations. Part of this analysis is to identify the shortcomings of the macroeconomic statistics that provide the information on NPIs in the Czech Republic in order to prove the impact of funding resources on the structure and character of production generated by NPIs.

Other source of data is our own research of the Government Grant Policy towards Non-State Non-Profit Organisations “Analysis of NPOs funding form public budgets”, which delineates the support to non-state NPOs. According to above mentioned reasons, we concentrate on the public budgets as the primary source of finance for the nonprofit organizations. Main reference is annually repeated.

Finally as the major sources we utilize preliminary finding from our research project “The Impact of public financing on the structure of resources and production of NPIs”. Research project is based on the survey method; thus focusing research has not been in this range implemented in the Czech context. At the most general level, we will examine whether resp. how the changes from public sources revenues affect the functioning (and sustainability) of the Czech non-profit organizations.

Main research questions of our survey:

- Does the share of public resources in the total income of non-profit organizations indicated by themselves correspond to the level indicated by the available official data sources?
- Do the revenues from the central government institutions represent the most important income component of non-profit organizations?
- What is the significance of indirect and commercial resources in terms of total income of non-profit organizations?
- What type prevails in indirect sources of non-profit organizations: public or private?
- Does the internal organization structure of income change over time?

The research project is divided into two stages. In the first phase, we want to map how the amount (and structure) of public funds of the nonprofit organizations develops, while using the retrospective method of study (de Vaus, 2001). We shall compare the data from 2013 and then retrospectively for the years 2010 and 2008.

In the first part of the research we will be to determine:

- Whether and at what nonprofit organizations report changes in the overall structure of income between the years?
- Is there a relationship between the changes in the revenue structure of the NPO and the amount of direct public revenue?

Through a standardized questionnaire there will be directly from the NPO collected information relating to the amount of their total income. Special attention will be devoted to the division on public and private sources, and also on income from the capital and from economic activity incl. non-financial sources of income.

After exclusion of specified categories of non-profit organizations, we get a basic set of about 80,000 units. Because of the high heterogeneity of non-profit organizations, we decided to use stratified random sampling. We divide the basic set of non-profit organizations into 6 subgroups (including social care) according to the ICNPO principles. From each of these groups, 75-100 units shall be randomly selected. Preliminary findings in subgroup social services contain 45 social services providers.

### **3. Results and discussion**

#### *3.1 NPOs in the Czech Republic*

According to NPISA, as of 31 December 2011, more than 114 000 NISH. In 2006, there was more than 70 000 NISH. The Czech non-profit sector has been continuously growing in terms of the number of entities; one of the reasons underlying this trend is that Czech legislation does not to impose sanctions on the civic associations, the most frequent legal form in the Czech non-profit sector, that dissolve their activities without reporting this fact, although they have an obligation to do so. The cases of dissolutions reported by civic associations are sporadic in the Czech Republic.

The development of the Czech Nonprofit Sector, as presented in Table 1, shows the development from 2005 to 2011 with the changes in important absolute and relative characteristics of the nonprofit sector. In 2011, the Czech non-profit sector generated production in a value amounting to CZK 50 424 million, and the Czech non-profit sector's share of the GDP was 0.71 percent. In 2005, the Czech non-profit sector generated production in a value amounting to CZK 43 737 million, and the Czech non-profit sector's share of the GDP was nearly the same 0.71 percent. In 2011, more than 48,300 full-time equivalent natural persons worked in the Czech nonprofit sector. Non-profit sector's share of the number of employees was 0.96 percent. In 2005, more than 37,300 full-time equivalent natural persons worked in the Czech nonprofit sector. The

non-profit sector's share of the number of employees was 0.76 percent. (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

The Czech Republic thus, absolutely and relatively, ranks among the countries with the least economically strong nonprofit sectors as compared to the other countries creating SANI (Salamon, 2012).

Tab. 1: Development of the Nonprofit Sector in the Czech Republic from 2005 to 2011

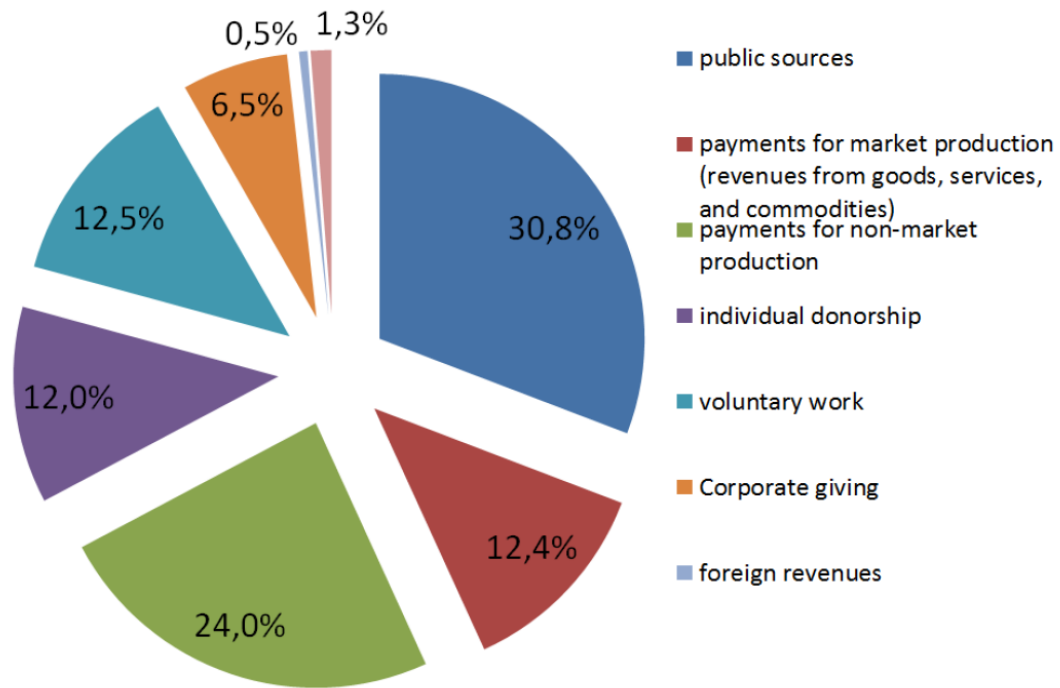
	2 005	2 006	2 007	2 008	2009	2010	2011
NPISH number	69991	70086	74601	83469	103143	108440	113412
employees FTE	37 358	39 655	45 732	45 841	45 862	47 883	48 301
volunteers FTE	36 041	27 911	27 610	26 949	26 979	24 870	25 815
employment share ( %)	0,76	0,80	0,91	0,89	0,91	0,95	0,96
gross added value (mio CZK)	22 095	22 553	29 996	25 400	25859	26213	27051
Share on GDP ( %)	0,71	0,67	0,82	0,66	0,69	0,69	0,71
output (mio CZK)	43737	46540	57220	49252	48832	49608	50424
non-market (P.132)	26701	27855	35696	29870	31100	30548	31496
Revenues							
payments for market production (P.11)	9360	9196	9887	6909	6158	5972	6409
payments for non-market production (P.131)	7668	9470	11623	12463	11560	12993	12450
Property incomes (D.4)	51	115	286	500	573	244	133
Public sector payments (D.75 - gov. institutions only)	10757	14014	14728	14848	16134	16255	15952
Private giving - without voluntry work (D.75)	9933	10583	11598	10231	8863	8829	9959
Voluntary work	7126	5847	10521	6225	6663	6046	6468

Source: (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

Second part of the Tab. 1 consists of global data describing the Czech nonprofit sector funding. According to those data we can analyse the revenues in the structure as follows: payments for market production (market prices), non-market production payments (economically insignificant prices, which are mostly equal or even lower than appropriate costs), property revenues (returns from the property, sale of assets revenue) and other non-investment transfers (public sector payments/grants, private giving, membership fees and economic value of the voluntary work). In addition, it follows from data on the funding sources for NISPA that NISH are able to secure multi-source financing for needs to be fulfilled and assets and services created.

We consider the revenue structure being substantially important. It can be supposed that the structure influences nonprofit institution activities both in short and long run. Rational and effective diversification of sources enables better meeting the organizational targets and, potentially, fewer compromises, too.

Fig. 1: NPISH revenue structure (2011)

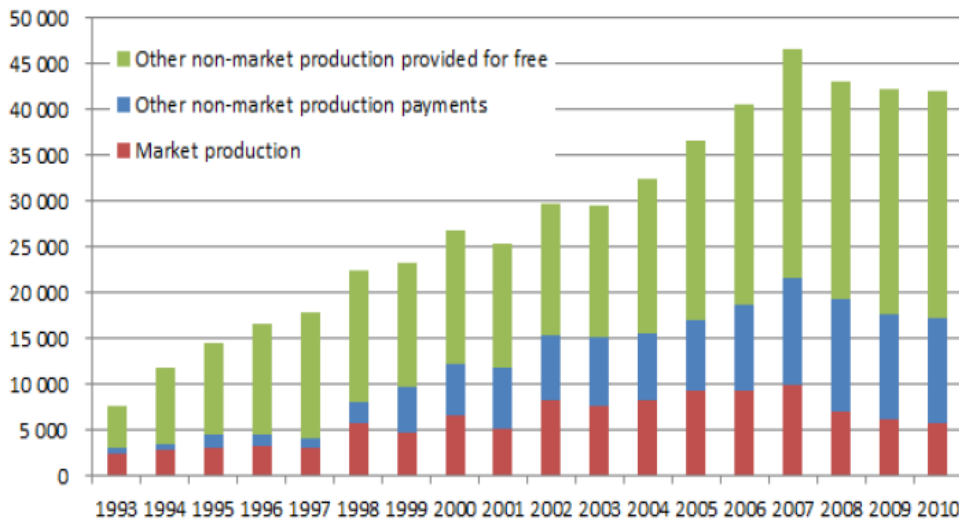


Source: (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

The resource structure can be viewed from another angle. Part of the payments for non-market production comes from their clients. And those clients receive fundamental part of their payments from public budgets, both regional and municipal. So, we can state that public budgets are the substantial, and maybe prevailing, source of the Czech nonprofit institutions.

Let's now pay attention to the revenue structure development from another perspective. When trying to examine total production and its structure, we shall build on System of National Accounts (NPISH sector, excluding the voluntary work). Total production of the sector has been decreasing since the 2007 but its structure gives us an interesting picture. While total production decreases, the share of production provided free of charge increases. And, probably even more interestingly, the share of market production income (commercial) decreases.

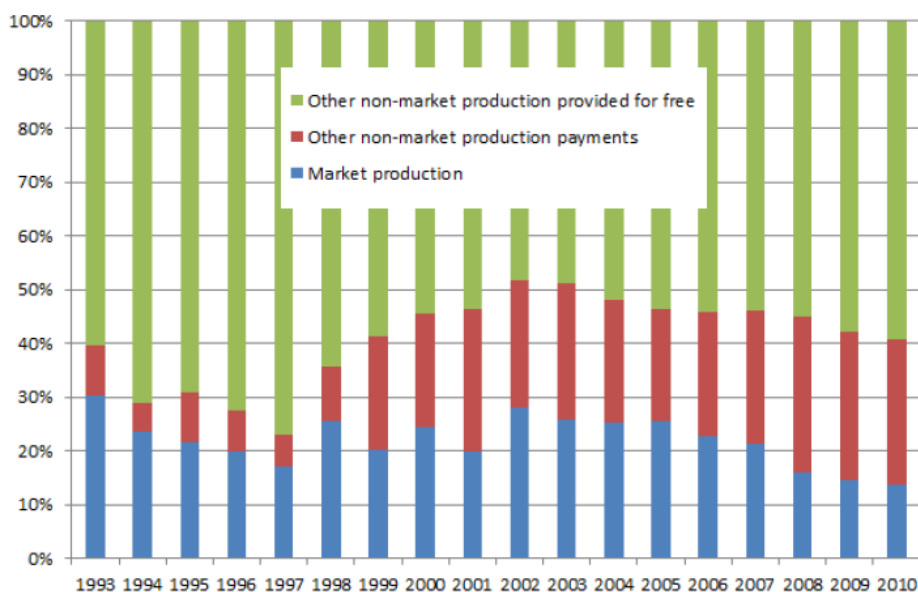
Fig. 2: Development of production of NPISH in the Czech Republic from 1993 to 2012



Source: (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

Following figure is probably more clear. Even there we can see the reduction of the market production, resp. reduction of the market production income, growing for free provided production and increasing of the payments for the non-market production. In case of non-market production we can suppose the increasing number of clients or the transfer of the price to the end user. Unfortunately, such detailed information cannot be derived from available data.

Fig. 3: Production structure of NPISH in the Czech Republic from 1993 to 2012



Source: (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

In the previous passage based of the global macro data shows some aspects of the nonprofit sector development. Because of the considerable heterogeneity of the nonprofit sector we shall continue with the analysis of selected sub-sectors. These subsectors present relatively homogenous parts within the nonprofit sectors. The following analysis focuses on the NPISH providing social services.

### *3.2. Shortcomings of Annual National Account and Non-Profit Institutions Satellite Account*

Czech macroeconomic Data can show the structure of revenues and structure of production. But can we provide an explicit explanation of the impact of various funding resources on the overall production structure of Czech NPIs based on macroeconomics data? Do the existing data sources can capture the real/complex structure of NPI funding resources and their mutual relationships?

The potential incompleteness of the data may be seen:

- in the failure to collect information on indirect resources that are not included in the budgets of NPIs and therefore are not shown in their accounting books.

These include

- tax breaks,
- exemptions from local and administrative fees,
- discount sales,
- loans or leasing of property,
- material equipping,
- services provided for symbolic or non-market prices or even free of charge,
- and the use of communication channels.



- incomes from public resources are partially hidden in NPI self-funding, as incomes from public contracts are contained in revenues from goods, services, and commodities.
- public finances spent on social services (in the form of contributions from client) appear in the budget of a NPIs as a sale of services.
- due to data consolidation of national accounting, the resources that the sector provides to itself (e.g. grants from foundations and endowment funds to other NPIs) are hidden.
- income structure. Unfortunately, we have the data for NPISH (NPIs in S.15) in total only. We haven't got income structure in NACE, COPNI or ICNPO classification.

For these reasons, the first phase of our research, a quantitative representative questionnaire survey of NPIs (using a sample size of 600 units) will be carried out.

### 3.3 NPO social services providers in the Czech Republic

In the previous passage based on the global macro data shows some aspects of the nonprofit sector development. Because of the considerable heterogeneity of the nonprofit sector we shall continue with the analysis of social services subsector.

Tab. 2: NPISH in the Czech Republic 2005 - 2011 (social services)

	2005	2006	2007	2008	2009	2010	2011
<b>Total</b>	<b>69 991</b>	<b>70 086</b>	<b>74 601</b>	<b>83 469</b>	<b>103 143</b>	<b>108 440</b>	<b>113 412</b>
Social services	315	388	561	650	759	751	766
87A Social care in medical institutions	29	31	31	66	68	74	73
87B Social care in the retirement homes	17	17	17	23	27	28	29
880 Ambulant and terrain services for pensioners and handicapped	269	340	513	561	664	649	664

Source: (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

On the basis of available data we analysed the development (with 2005 as the base) of the production and employment in the field of social services, education and culture. We examined the shares of particular institutional sectors on total employment and production. Although we do not have longer time series, there are some conclusions that can be formulated.

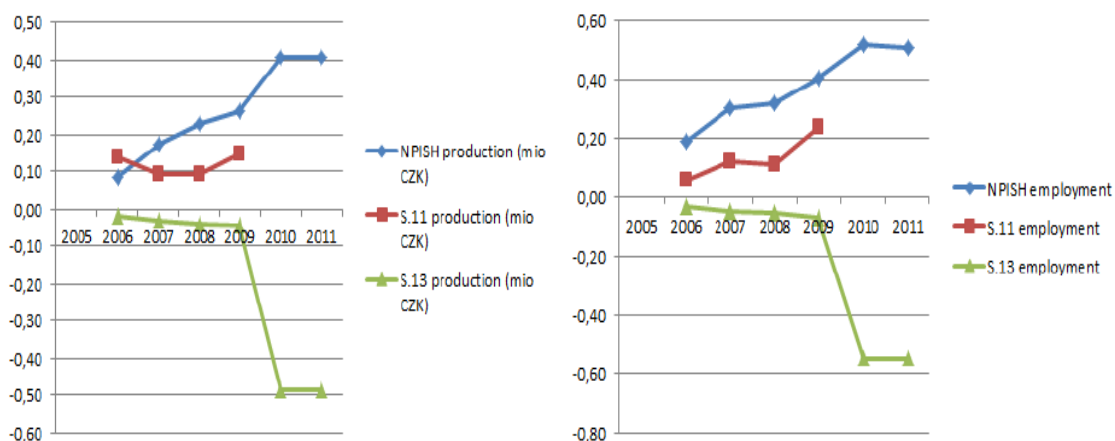
Tab. 3: NPISH and other social services providers 2005 - 2011

	2005	2006	2007	2008	2009	2010	2011
NPISH production (mio CZK)	3 032	3 513	4 191	4 711	5 043	5 708	5 876
S.11 production (mio CZK)	742	903	955	1 022	1 122	12 563	12 965
S.13 production (mio CZK)	20 322	21 305	23 282	24 693	25 568	13 988	14 334
NPISH employment	6 881	8 183	9 315	9 535	10 274	11 998	12 282
S.11 employment	1 962	2 080	2 288	2 291	2 574	26 931	27 621
S.13 employment	45 582	44 219	44 893	45 215	44 848	23 581	24 496
Total production	24 096	25 721	28 428	30 426	31 733	32 259	33 175
Total employment	54 425	54 482	56 496	57 041	57 696	62 510	64 399

Source: (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

Social services bring very similar picture. Although absolute amounts of production and employment are still much higher than in the NPISH sector, the relative importance of those two sectors has changed.

Tab. 4: NPISH and other social services providers 2005 - 2011



Source: (Annual National Accounts, 2013), (Satellite Account of Nonprofit Institutions, 2012).

#### 4. SUMMARY

During examined period both the scope and structure of public support have significantly changed. Government tried to substantially cut the public expenditures, unfortunately also in the field of social and health care, culture and education where many Czech NPOs operate. According to the available statistical data we are able to prove, during the crisis the amount of public grants and subsidies for those non-profit institutions has decreased. In the same time, government stabilized, if not even strengthened the financial streams towards its own service providers. So, one can assume that the plurality of the providers could be endangered in the near future.

Our analysis lets to arise the question whether the nonprofit sector is or is not a better employer than other sectors. Of course, our data shows relative increase of the importance of the nonprofit sector as an employer. We suppose that accepting the non-distributing constraint has led Czech NPOs to specific behaviour patterns, different from the behaviour typical for companies or public subjects (public services providers). We come with the recognition of specific non-profit organizations' strategies in the time of crisis; this is from our point of view particularly evident when examining the role of the non-profit sector employers with the clear preference of stable level of the employment and non-market production provided for free. Generally speaking, we document the stabilizing potential of the non-profit sector - but we do understand that this needs much deeper analysis and better data.

All this have influenced the strategies of the non-profit organizations. We analyse how those governmental activities influenced the scope and structure of the non-profit sector revenues, amount and structure of its production and employment especially.

Of course, the question still remains, whether the development of the production and employment haven't had other roots and reasons. The hypotheses could be formulated that the decline of the market production payments has been caused by an increased effort of the private market firms who crowded out the nonprofit institutions from the "market" activities.

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