### Methodological reconciliation table (between high frequency Six Pack data and ESA quarterly data)

**Purpose:**
1. Facilitate a better understanding of the high frequency data which are compiled according to national accounting practices.
2. Explain transition to ESA system quarterly data.

#### General data specifications | Monthly cash data | Quarterly cash data | Rawdata is used as such in quarterly national accounts | ESA National Accounts data | Alternative sources for ESA data | Estimation/impulation techniques, if missing data | Transition from cash to ESA data | Revision policy
---|---|---|---|---|---|---|---|---
**Accounting basis** | If not ESA format | Methodological adjustments to convert raw data into ESA format | Primary sources used, if not ESA format | Primary sources used | Revision policy | Primary sources used | Revision policy | Primary sources used, if not ESA format | Revision policy
**S.1311 - Central Government ("Bund")** | cash national budgetary accounting | Monthly cash data ("Finanzierungs- haushalt") | no revision | no revision | yes | Cumulated monthly cash data | no revision | yes | Cumulated monthly cash data | no revision | March: 7 quarters September: 5 quarters
**S.1312 - State Government excl. Vienna ("Länder")** | cash national budgetary accounting | Monthly cash data (except for one unit: Vorarlberg accrual\(^2\) data) | no revision | no revision | no | Sum of monthly cash\(^3\) data | no | no | Sum of monthly cash\(^3\) data | no | March: 7 quarters September: 5 quarters
**S.1313 - Local Government incl. Vienna ("Gemeinden")** | cash national budgetary accounting | Quarterly cash\(^3\) data | no monthly data are published for sector S.1313 | no | no | no | no | no | no | March: 7 quarters September: 5 quarters
**S.1314 - Social Security Funds ("Sozialversicherung")** | cash national budgetary accounting | Monthly revenue, expenditure, balance (cash\(^3\)) on quarterly basis revenue, expenditure as well as detailed monthly data (cash\(^2\)) | no | no | no | no | no | no | no | March: 7 quarters September: 5 quarters

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**Notes:**
1) Revised for the first time in 2015.
2) Extra-budgetary units of central government also quarterly closing of accounts is available.
3) For some large extrabudgetary units of central government also quarterly closing of accounts is available.
4) SOLL data are a mix of accrual and planned data positions in national budgetary accounting.
5) SOLL data are used as a base for ESA data.
6) "Bundesbeiträge" (transfers from S.1311 to S.1314).

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**Source:** Statistics Austria. Compiled on 07 July 2016.
- 1) Cash data are published without any adjustments (summarized into subcategories).
- 2) Annual revisions of estimations for extrabudgetary units.
- 3) Cash refers to "IST" data. State and local governments provide "IST" (cash) and "SOLL\(^4\)" data.
- 4) SOLL data are a mix of accrual and planned data positions in national budgetary accounting. SOLL data are used as a base for ESA data.
- 6) "Bundesbeiträge" (transfers from S.1311 to S.1314).
- 7) See manual on quarterly non-financial accounts for general government (QNFAGG manual).
- 7) For some large extrabudgetary units of central government also quarterly closing of accounts is available.