

Cash-based budget data

Introduction

The fact sheet "Cash-based budget data" provides a more detailed explanation of the amendment (Federal Law Gazette II No. 31/2026) to the regulation on public finance statistics (Federal Law Gazette II No. 345/2013). It clarifies the publication of cash-based budget data in accordance with Section 6a and, as a necessary consequence, a distinction between cash data and ESA 2010 data.

Amendment to the regulation on public finance statistics

The regulation of the Federal Minister of Finance (Federal Law Gazette II No. 31/2026), which amended the Regulation on public finance statistics (Federal Law Gazette II No. 345/2013), entered into force on 19 February 2026. As part of this amendment, the provisions under section 4(3) and section 5(4) were revised, and section 6a was newly added.

These provisions of the regulation form the basis for, and are therefore directly related to, the publication of "Cash-based budget data" by Statistics Austria. Section 4(3) regulates the survey characteristics (cash-based household data or equivalent data from public accounting) and the frequency of the survey (monthly), while section 5(4) governs the implementation of the survey (submission of data no later than the 16th of the following month). The publication of the data concerned is defined in the newly added section 6a.

Publication in accordance with section 6a

Section 6a forms the legal basis for the monthly publication of cash-based budget data (or equivalent data from public accounting) for the federal government, the state governments (by state), the local government of Vienna and social security, and reads as follows within the framework of the regulation on public finance statistics (Federal Law Gazette II No. 345/2013):

"Notwithstanding other publication requirements, the results of the surveys pursuant to Section 4(3) (including Vienna for the state governments) shall be published by Statistics Austria in machine-readable form by the end of the month following the reporting period."

The results for a reporting period are published at the end of the following month, with the first publication of the monthly data for January and February 2025 and 2026 scheduled for 31 March 2026. Subsequent publication dates can be found in the [release calendar](#) of Statistics Austria.

While only cumulative execution values of state governments and the state and local government of Vienna will be made available in the first stage, these will also be compared with estimated values in the further course of the process. These are broken down according to selected cash flow statements in accordance with VRV 2015 (Federal Law Gazette II No. 316/2023). The results are provided both in an ODS overview table and in more detailed form as a machine-readable CSV file.

When interpreting the monthly cash flow data in comparison with the previous year, it is important to note that timing effects (differences in the timing of the recognition of significant cash flows compared with the previous year) may influence the monthly results (Balance cash flow operating and investment activities).

The data of the federal government and those of the social security correspond to selected characteristics relating to receipts and payouts in accordance with the underlying legal regulations on accounting and thus the Federal Budget Act (BHG 2013, Federal Law Gazette I No. 139/2009, as amended) and the General Social Security Act (ASVG, Federal Law Gazette No. 189/1955, as amended). The data for these legal entities are also provided in an ODS overview table and (in more detailed form) as a machine-readable CSV file.

Cash versus ESA 2010 data

Legal basis

The ESA 2010 is the standard for calculating national accounts, including budgetary notifications to the European Commission (reporting of the general government deficit/surplus and general government debt in connection with the Maastricht convergence criteria). The concepts used in ESA 2010 are internationally compatible and harmonised with other economic and social statistical systems, whilst the legal frameworks for the recording of budgetary data may vary from country to country.

Cash versus accrual

Cash data serve as a short-term indicator of cash inflows and outflows; in other words, they relate purely to payment transactions in the form of cash outflows or inflows. These cash flows do not correspond to the ESA concept, which refers to transactions which increase the economic value ('resources') and transactions that reduce the economic value ('uses'). These flow figures are recorded on an accrual basis, i.e. at the point in time when economic value is created, transformed or extinguished.

Data population

The concepts also differ regarding the data population: cash-based data are reported to Statistics Austria monthly by the federal government, the state governments, the social security and the local government of Vienna. These cash-based household data cover only the core units, whereas the sub-sectors, in accordance with ESA 2010, also include extra-budgetary units.

Under ESA 2010, revenue and expenditure can be presented on a consolidated basis. In this context, consolidation means that transactions between government units are eliminated on both the revenue and expenditure sides. This generally occurs when the accounts of government subsectors are combined. The presentation of cash figures includes all receipts and payments; no consolidation of data takes place here.

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