

# **Standard-documentation Meta information**

(Definitions, comments, methods, quality)

on

## **Government Accounts: Revenue and Expenditure**

This documentation is valid from the reference period:  
**1995**

Status: **20.11.2019**



STATISTICS AUSTRIA  
Bundesanstalt Statistik Österreich  
A-1110 Vienna, Guglgasse 13  
Phone: +43-1-71128-0  
[www.statistik.at](http://www.statistik.at)

---

**Directorate Macro-economic Statistics**  
**Organisational unit Sector Accounts and Public Finance**

Contact person:  
Mag. Agnes Singer-Pesau  
Phone +43-1-71128-7169  
E-Mail:  
[agnes.singerpesau@statistik.gv.at](mailto:agnes.singerpesau@statistik.gv.at)

Contact person:  
Mag. Nora Prean  
Phone +43-1-71128-8122  
E-Mail:  
[nora.prean@statistik.gv.at](mailto:nora.prean@statistik.gv.at)

Contact person:  
Mag. Nadine Schmid-Greifeneder, MSc  
Phone +43-1-71128-8121  
E-Mail:  
[nadine.schmidgreifeneder@statistik.gv.at](mailto:nadine.schmidgreifeneder@statistik.gv.at)

## Executive Summary

Revenue and expenditure of general government constitute a substantial part of national accounts. The statistics are compiled for general government as a whole and also for its subsectors (i.e. central, state and local governments and social security funds). They can be represented within the sequence of accounts, with net borrowing/net lending as one of the key balances of government accounts. The statistics on revenue and expenditure, which are the basis for the compilation of the Maastricht deficit, are thus of substantial public, economic and political interest.

Compilation follows the internationally harmonized concepts set out in the “System of National Accounts 2008” (SNA) and in its European counterpart, the “European System of Accounts” (ESA). The current edition – ESA 2010 – was fully implemented in 2014. In order to ensure consistency and comparability between Member States, ESA 2010 was adopted in the form of a regulation of the European Parliament and the Council. Thus, the methodological rules are legally binding for EU Member States. Specifically for the compilation of government accounts, there exists an additional handbook, the Manual on Government Deficit and Debt (MGDD), which is currently updated every three to five years. It aims to ensure a common interpretation of the rules set out in ESA.

Data is compiled on a quarterly and on an annual basis. Quarterly time series data are to be consistent with annual time series data. Quarterly results are compiled within three months after the respective quarter. Annual (and subsequently quarterly) data are revised end of March (on the basis of preliminary annual data) and end of September (on the basis of final annual data for most government entities). The revision framework is typically three years. Time series data based on ESA 2010 is available from 1995 (annual data) and 2001 (quarterly data) onwards, for general government as well as for its subsectors.

The basic data source for the compilation of government revenue and expenditure is “public accounts” data (e.g. financial statements) based on the respective accounting framework defined by national legislation. Additional information is used in order to compile the full set of national accounts data for general government sector. Results feed back into the national accounts’ main aggregates such as GDP and into neighbouring statistics like Non-Financial Sector Accounts, Input-Output Statistics or Regional Accounts.

Comprehensive and detailed information on government revenue and expenditure is published on [Statistics Austria’s website](#) and notified to the European Commission four times a year: end of March and end of September, when quarterly data is published jointly with annual data, as well as end of June and end of December, when data on the first and third quarter is published. Also, detailed information on government [revenue from taxes and social contributions](#) and on government [expenditure based on the Classification of Functions of Government – COFOG](#) is published twice a year (based on annual data) in March and September.

## Government Accounts: Revenue and Expenditure – Main Features

<b>Subject Matter</b>	National accounts data on general government sector describe public finance, i.e. revenue and expenditure of all entities belonging to the general government sector according to ESA. This sector comprises central, state and local governments and social security funds as well as non-market entities under their control.
<b>Population</b>	All entities of general government sector (approximately 5,000 units)
<b>Type of statistics</b>	National accounts
<b>Data sources/Survey techniques</b>	Public accounts data, various additional information (e.g. from ministries, the Austrian treasury or the Oesterreichische Nationalbank)
<b>Reference period or due day</b>	From 1995 (annual data) and 2001 (quarterly data) onwards
<b>Periodicity</b>	Quarterly (end of each quarter). Results based on annual data as well as additional detailed results on revenues from taxes and social contributions and on public expenditure (COFOG) are published twice a year (end of March and end of September)
<b>Survey participation (in case of a survey)</b>	-
<b>Main legal acts</b>	<a href="#">Federal Statistics Act 2000</a> , BGBl. I Nr. 163/1999, in the version of BGBl. I Nr. 32/2018 National Regulation on Public Accounts Statistics, BGBl. II Nr. 361/2002, in the version of <a href="#">BGBl. II Nr. 345/2013</a> <a href="#">Regulation (EU) No 549/2013</a> of the European Parliament and of the Council of 21 May 2013 <a href="#">Council Regulation (EC) No 479/2009</a> of 25 May 2009
<b>Most detailed regional breakdown</b>	Subsectors of general government (central, state and local governments and social security funds)
<b>Availability of results</b>	Quarterly data: t + 3 months Annual data: t+3 months for preliminary data, t+9 months for (mostly) final data (t+15 months for some units)
<b>Other</b>	-