

Standard-documentation Meta information

(Definitions, comments, methods, quality)

on

Financial Accounts of the Government Sector including Government Debt

This documentation is valid from the reference period:

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Executive Summary

The financial accounts of general government constitute an integral part of national accounts. Statistics on public finance – government deficit, government debt etc.- are of substantial public, economic and political interest. Financial accounts and government debt are compiled for the general government sector as a whole and also for its subsectors (i.e. central, state and local governments and social security funds).

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 updated every three to five years. It aims to ensure a common interpretation of the rules set out in ESA.

Data is compiled on an annual and quarterly basis. Quarterly financial accounts are compiled within 85 days after the end of the respective quarter, quarterly government debt is compiled within three months after the end of the respective quarter. Continuous and consistent time series for annual data are available from 1995. Data on quarterly financial accounts and quarterly government debt is available from Q1/1999 and Q1/2000 respectively.

All units classified in general government are required by law to provide data (e.g. financial statements) based on the respective accounting framework defined by national legislation.

The results, namely stocks and transactions in assets and liabilities by sub-sector and categories of financial instruments, are published quarterly on the website of Statistics Austria.

Financial Accounts of the Government Sector incl. Government Debt – Main Features	
Subject Matter	The financial accounts of the government sector contain data on financial assets and financial liabilities (stocks and flows) of all entities belonging to the general government sector according to ESA.
Population	All entities of general government sector (approximately 5,000 units)
Type of statistics	National accounts
Data sources/Survey techniques	Public accounts data, various additional information (e.g. from ministries, the Austrian treasury or the Oesterreichische Nationalbank)
Reference period or due day	from 1995 financial accounts (compiled by OeNB) and from 2012 financial accounts of the government sector (compiled by Statistics Austria) from Q1/2000 quarterly government debt
Periodicity	Quarterly (end of each quarter), with additional annual data published at the end of March and the end of September.
Survey participation (in case of a survey)	-
Main legal acts	Federal Statistics Act 2000, 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 BGBl. II Nr. 345/2013 Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 Council Regulation (EC) No 479/2009 of 25 May 2009
Most detailed regional breakdown	Subsectors of general government (central, state and local governments and social security funds)
Availability of results	Quarterly data: t+85 days Annual data: t+3 months for preliminary data, t+9 months for (mostly) final data (t+15 months for some units)
Other	-