

**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

|  | High frequency Six Pack data       |   |  |   |  |  |  |   |  | ESA National Accounts data   |   |  |   |  |
|--|------------------------------------|---|--|---|--|--|--|---|--|--|---|--|---|--|
|  | General data specifications        |   |  | Monthly cash data   |  |  | Quarterly cash data  |   |  | Quarterly ESA data <sup>7)</sup>   |   |  |   |  |
|  | Accounting basis                   | If not ESA format   |  | Primary sources used  | Revision policy  | Estimation/ imputation techniques, if missing data   | Rawdata is used as such in quarterly national accounts                               | Primary sources used  | Revision policy  | Estimation/ imputation techniques, if missing data   | Alternative sources for ESA data  | Estimation/ imputation techniques, if missing data   | Transition from cash to ESA data                          | Revision policy                            |
| Primary sources used, if not ESA format                      |                                    | Methodological adjustments to convert raw data into ESA format  |  |   |  |  |  |   |  |  |   |  |   |  |
| <b>S.1311- Central Government ("Bund")</b>                   | cash national budgetary accounting | Monthly cash data ("Finanzierungs-haushalt")  | time adjustments, ESA classifications, consolidation <sup>1)</sup> | Monthly cash data   | no revision  | Estimation of extrabudgetary units: as equal shares of preceding annual ESA data <sup>2)</sup> | yes  | Cumulated monthly cash data                                     | no revision  | Estimation of extrabudgetary units: as equal shares of preceding ESA annual data <sup>2)</sup>   | Preliminary closing of accounts (accrual data, Ergebnis-haushalt) <sup>7)</sup> | Estimation of missing extrabudgetary units: as equal shares of preceding annual ESA data <sup>2)</sup>   | time adjustments, ESA classifications, consolidation      | March: 7 quarters<br>September: 5 quarters |
| <b>S.1312 - State Government excl. Vienna ("Länder")</b>     | cash national budgetary accounting | Monthly cash <sup>3</sup> data (except for one unit: Vorarlberg accrual <sup>4</sup> data)  | time adjustments, ESA classifications, consolidation <sup>1)</sup> | Cumulated monthly cash data   | Monthly revisions for current year, if new data is available   | Estimation of extrabudgetary units: as equal shares of preceding annual ESA data <sup>2)</sup> | no   | Sum of monthly cash <sup>3</sup> data                           | Monthly revisions for current year, if new data is available   | Estimation of extrabudgetary units: as equal shares of preceding ESA annual data <sup>2)</sup>   | Preliminary closing of accounts ("SOLL" <sup>4</sup> data)                      | Estimation of extrabudgetary units: as equal shares of preceding annual ESA data <sup>2)</sup>   | not fully applicable due to different data sources        | March: 7 quarters<br>September: 5 quarters |
| <b>S.1313 - Local Government incl. Vienna ("Gemeinden")</b>  | cash national budgetary accounting | Quarterly cash <sup>3</sup> data  | time adjustments, ESA classifications, consolidation <sup>1)</sup> | no monthly data are published for sector S.1313   |  |  | no   | Cumulated quarterly cash <sup>3</sup> data                      | Quarterly revisions for current year, if new data is available | Estimation of extrabudgetary units: as equal shares of preceding ESA annual data <sup>2)</sup><br><br>In 2015 estimation of 2100 local gov. units based on a sample of 152 units and time series data. | Preliminary closing of accounts ("SOLL" <sup>4</sup> data)                      | Estimation of extrabudgetary units: as equal shares of preceding ESA annual data <sup>2)</sup><br><br>In 2015 estimation of 2100 local gov. units based on a sample of 152 units and time series data. | not fully applicable due to different data sources        | March: 7 quarters<br>September: 5 quarters |
| <b>S.1314 - Social Security Funds ("Sozialversicherung")</b> | cash national budgetary accounting | Monthly revenue, expenditure, balance (cash <sup>3</sup> )<br><br>on quarterly basis revenue, expenditure as well as detailed monthly data (cash <sup>3</sup> ) | time adjustments, ESA classifications, consolidation <sup>1)</sup> | Monthly revenue, expenditure, balance (cash <sup>3</sup> )<br><br>Detailed monthly cash <sup>3</sup> data are added on a quarterly base (Liquiditätsplan Daten) | Quarterly revisions of monthly revenue, expenditure and balance data<br><br>additional supplementary voluntary items every quarter based on detailed monthly cash data | Estimation of extrabudgetary units: as equal shares of preceding annual ESA data <sup>2)</sup> | data partly used for accrual adjustment in quarterly national accounts <sup>6)</sup> | Detailed monthly cash <sup>3</sup> data (Liquiditätsplan Daten) | Quarterly revisions for current year, if new data is available | Estimation of extrabudgetary units: as equal shares of preceding preceding ESA data <sup>2)</sup>  | Q1: Yearly tender, Q2-Q4: Preliminary closing of accounts (accrual data)        | Estimation of extrabudgetary units: as equal shares of preceding annual ESA data <sup>2)</sup>   | not fully applicable due to mostly different data sources | March: 7 quarters<br>September: 5 quarters |

S: 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"<sup>4)</sup> 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 (QNFGAG manual), - 7) For some large extrabudgetary units of central government also quarterly closing of accounts is available