

## 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>6)</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 ("Finanzierungshaushalt")	time adjustments, ESA classifications, consolidation <sup>1)</sup>	Monthly cash data	no revision	Estimation of extrabudgetary units based on preceding annual ESA data <sup>2)</sup>	yes	Cumulated monthly cash data	no revision	Estimation of extrabudgetary units based on preceding ESA annual data <sup>2)</sup>	Preliminary closing of accounts (accrual data, Ergebnishaushalt) <sup>7)</sup>	Estimation of missing extrabudgetary units based on preceding annual ESA data <sup>2)</sup>	time adjustments, ESA classifications, consolidation	March: 7 quarters September: 5 quarters
<b>S.1312 - State Government excl. Vienna ("Länder")</b>	cash national budgetary accounting	Monthly cash data ("Finanzierungshaushalt")	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 based on 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 based on preceding ESA annual data <sup>2)</sup>	Preliminary closing of accounts (accrual data, Ergebnishaushalt) <sup>4)</sup>	Estimation of extrabudgetary units based on preceding annual ESA data <sup>2)</sup>	not fully applicable due to different data sources	March: 7 quarters September: 5 quarters
<b>S.1313 - Local Government incl. Vienna ("Gemeinden")</b>	cash national budgetary accounting	Quarterly cash <sup>3)</sup> data ("Finanzierungshaushalt")	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 based on preceding ESA annual data <sup>2)</sup>	Preliminary closing of accounts (accrual data, Ergebnishaushalt) <sup>4)</sup>	Estimation of extrabudgetary units based on preceding ESA annual data <sup>2)</sup>	not fully applicable due to different data sources	March: 7 quarters September: 5 quarters
<b>S.1314 - Social Security Funds ("Sozialversicherung")</b>	cash national budgetary accounting	Monthly revenue, expenditure, balance (cash <sup>3)</sup> )  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> )  Detailed monthly cash <sup>3)</sup> data are added on a quarterly base (Liquiditätsplan Daten)	Quarterly revisions of monthly revenue, expenditure and balance data  additional supplementary voluntary items every quarter based on detailed monthly cash data	Estimation of extrabudgetary units based on preceding annual ESA data <sup>2)</sup>	data partly used for accrual adjustment in quarterly national accounts <sup>5)</sup>	Detailed monthly cash <sup>3)</sup> data (Liquiditätsplan Daten)	Quarterly revisions for current year, if new data is available	Estimation of extrabudgetary units based on preceding ESA data <sup>2)</sup>	Q1: Yearly tender, Q2-Q4: Preliminary closing of accounts (accrual data)	Estimation of extrabudgetary units based on preceding annual ESA data <sup>2)</sup>	not fully applicable due to different data sources	March: 7 quarters September: 5 quarters

S: STATISTICS AUSTRIA. Compiled on 07 Sep 2020. - 1) Cash data are published without any adjustments (summarized into subcategories) - 2) Annual revisions of estimations for extrabudgetary units - 3) Central, state and local governments provide "Finanzierungshaushalt" (cash) and "Ergebnishaushalt" (accrual) data. - 4) Ergebnishaushalt data are accrual data positions in the income statement, Ergebnishaushalt data are used as a base for ESA data. - 5) "Bundesbeiträge" (transfers from S.1311 to S.1314) - 6) 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.