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

<table>
<thead>
<tr>
<th>General data specifications</th>
<th>Monthly cash data</th>
<th>Quarterly cash data</th>
<th>Quarterly ESA data</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>High frequency Six Pack data</strong></td>
<td><strong>ESA National Accounts data</strong></td>
<td><strong>Transition from cash to ESA data</strong></td>
<td><strong>Revision policy</strong></td>
</tr>
<tr>
<td>Accounting basis</td>
<td>If not ESA format</td>
<td>Monthly cash data</td>
<td>Quarterly cash data</td>
</tr>
<tr>
<td></td>
<td>Methodological adjustments to convert raw data into ESA format</td>
<td>Estimation/ imputation techniques, if missing data</td>
<td>Primary sources used</td>
</tr>
</tbody>
</table>

S.1311 - Central Government ("Bund")
- cash national budgetary accounting
- Monthly cash data ("Finanzierungs- haushalt")
- Time adjustments, ESA classifications, consolidation
- Monthly cash data
- Monthly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding annual ESA data
- No revision
- Cumulated monthly cash data
- Sum of monthly cash data
- Monthly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding ESA annual data
- no
- Cumulated quarterly cash data
- Quarterly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding ESA annual data
- March: 7 quarters
- Preliminary closing of accounts (accrual data, Ergebnishaushalt)
- Estimation of extrabudgetary units based on preceding annual ESA data
- Preliminary closing of accounts (accrual data, Ergebnishaushalt)
- Estimation of extrabudgetary units based on preceding ESA annual data
- not fully applicable due to different data sources
- March: 7 quarters
- September: 5 quarters

S.1312 - State Government excl. Vienna ("Länder")
- cash national budgetary accounting
- Monthly cash data ("Finanzierungs- haushalt")
- Time adjustments, ESA classifications, consolidation
- Cumulated monthly cash data
- Monthly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding annual ESA data
- No revision
- Cumulated monthly cash data
- Sum of monthly cash data
- Monthly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding ESA annual data
- no
- Cumulated quarterly cash data
- Quarterly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding ESA annual data
- March: 7 quarters
- Preliminary closing of accounts (accrual data, Ergebnishaushalt)
- Estimation of extrabudgetary units based on preceding annual ESA data
- Preliminary closing of accounts (accrual data, Ergebnishaushalt)
- Estimation of extrabudgetary units based on preceding ESA annual data
- not fully applicable due to different data sources
- March: 7 quarters
- September: 5 quarters

S.1313 - Local Government incl. Vienna ("Gemeinden")
- cash national budgetary accounting
- Quarterly cash data ("Finanzierungs- haushalt")
- Time adjustments, ESA classifications, consolidation
- no monthly data are published for sector S.1313
- Estimated monthly cash data
- Sum of monthly cash data
- Cumulated quarterly cash data
- Quarterly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding ESA annual data
- March: 7 quarters
- Preliminary closing of accounts (accrual data, Ergebnishaushalt)
- Estimation of extrabudgetary units based on preceding ESA annual data
- Preliminary closing of accounts (accrual data, Ergebnishaushalt)
- Estimation of extrabudgetary units based on preceding ESA annual data
- not fully applicable due to different data sources
- March: 7 quarters
- September: 5 quarters

S.1314 - Social Security Funds ("Sozialversicherungen")
- cash national budgetary accounting
- Monthly revenue, expenditure, balance (cash)
- Time adjustments, ESA classifications, consolidation
- Monthly revenue, expenditure, balance (cash)
- Detailed monthly cash data are added on a quarterly basis (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
- Detailed monthly cash data
- Quarterly revisions for current year, if new data is available
- Estimation of extrabudgetary units based on preceding ESA data
- March: 7 quarters
- Preliminary closing of accounts (accrual data)
- Preliminary closing of accounts (accrual data)
- Preliminary closing of accounts (accrual data)
- 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 (GNNFAGG manual). 7) For some large extrabudgetary units of central government also quarterly closing of accounts is available.