

# Volkswirtschaftliche Gesamtrechnungen

Überleitungstabelle gemäß  
Haushaltsrahmenrichtlinie 2011/85/EU  
Monatsdaten / ESVG-Daten



## 2014

Erscheinungsfolge: unregelmäßig  
Erschienen am 06. März 2014

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## Methodological reconciliation table between published fiscal data and ESA 95 data

	Published fiscal data according to Council Directive 2011/85										ESA National Accounts data		
	General data specifications		Monthly cash data				Quarterly cash data				Quarterly ESA 95 data are compiled on the basis of quarterly cash data		
	Accounting system	Accounting basis for data collection	Primary sources used	Estimation/imputation techniques for missing data	Methodology	Revision policy	Primary sources used	Estimation/imputation techniques for missing data	Methodology	Revision policy	Methodological adjustments to transform primary data into ESA 95 data	Estimation/imputation techniques for missing components	Revision policy
<b>S.1311 - Central Government</b>	core budget: cash accounting extra-budgetary units: cash or commercial accounting	mixed: cash federal/state accounting for core budget, cash or accrual for extra-budgetary units	report of BMF on monthly cash data	Estimation for certain extra-budgetary units based on quarterly cash statistics	no consolidation	no revision	Quarterly cash statistics	Imputation of missing units based on quarterly or annual cash data.	Consolidation and corrections (e.g. gross recording, recoding)	revision by first detailed publication of quarterly data;  revision of the quarter of the previous year, when current quarter is published	bridging of budgetary classifications to ESA 95 transactions, time adjustments consolidation	Estimation of extra-budgetary units: based on quarterly and annual ESA data	February: 4 quarters May: 4 quarters August: 48 quarters
<b>S.1312 - State Government</b>	core budget: cash accounting or double-entry accounting, extra-budgetary units: cash or commercial accounting	mixed: cash federal/state accounting for core budget units, cash or accrual for extra-budgetary units	report of BMF on monthly cash data based on reports of the state governments	Estimation for extra-budgetary units based on quarterly cash statistics	no consolidation apart from consolidation with State fiscal equalisation mechanism	no revision	Quarterly cash statistics	Imputation of missing units based on quarterly or annual cash data.	Consolidation and corrections (e.g. gross recording, recoding)	revision by first detailed publication of quarterly data;  revision of the quarter of the previous year, when current quarter is published	bridging of budgetary classifications to ESA 95 transactions, time adjustments consolidation	Estimation of extra-budgetary units: based on quarterly and annual ESA data	February: 4 quarters May: 4 quarters August: 48 quarters
<b>S.1313 - Local Government</b>	core budget: cash accounting or double-entry accounting, extra-budgetary units: cash accounting, double-entry accounting or commercial accounting	mixed: cash local government accounting for core budget units, cash or accrual for extra-budgetary units	no monthly data are published for sector S.1313				Quarterly cash statistics	Imputation of missing units based on quarterly or annual cash data.	Consolidation and corrections (e.g. gross recording, recoding)	revision by first detailed publication of quarterly data;  revision of the quarter of the previous year, when current quarter is published	bridging of budgetary classifications to ESA 95 transactions, time adjustments consolidation	Estimation of extra-budgetary units: based on quarterly and annual ESA data	February: 4 quarters May: 4 quarters August: 48 quarters

<b>S.1314 - Social Security Funds</b>	core budget: cash accounting according to the respective account framework of social security funds, extra-budgetary units: cash or commercial accounting	mixed: cash accounting according to the respective account framework for core budget units, cash or accrual for extra-budgetary units	reports of responsible social security funds on monthly cash data	Estimation for health insurance based on available data and forecasts. Estimation for accident insurance and farmers' old age insurance based on annual budget data. Estimation for extra budgetary units with commercial accounting systems based on quarterly cash statistics.	no consolidation	no revision	Quarterly cash statistics	Imputation of missing units based on quarterly or annual cash data.	Consolidation and corrections (e.g. gross recording, recoding)	revision by first detailed publication of quarterly data;  revision of the quarter of the previous year, when current quarter is published	bridging of budgetary classifications to ESA 95 transactions, time adjustments consolidation	Estimation of extra-budgetary units: based on quarterly and annual ESA data	February: 4 quarters May: 4 quarters August: 48 quarters
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