

Standard-documentation Meta information

(Definitions, comments, methods, quality)

on

Public Accounts Statistics

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STATISTICS AUSTRIA
Bundesanstalt Statistik Österreich
A-1110 Vienna, Guglgasse 13
Phone: +43-1-71128-0
www.statistik.at

Directorate Macro-economic Statistics
Organizational unit Sector Accounts and Public Finance

Contact person:
ADir. Robert Franz Phone +43-1-
71128-8109
E-Mail:
robert.franz@statistik.gv.at

Contact person:
Mag. Martin Fuchs
Phone +43-1-71128-7154
E-Mail:
martin.fuchs@statistik.gv.at

Contact person:
ADir. Brigitta Mollik
Phone +43-1-71128-8108
E-Mail:
brigitta.mollik@statistik.gv.at

Executive Summary

The Public Accounts Statistics comprises the data on closed accounts and balance sheets of all government units, subdivided into territorial units (federal, state and local government units and associations of municipalities) and other government units (extrabudgetary units, chambers and social security funds). This statistics provide important information on the public finances.

Expenditure, revenue, debt, assets and personnel are recorded, administrative data of public units already available are taken into account.

The data basis is a census at all units of sector government. Sector government is defined in the European System of Accounts (ESA 2010) and covers all institutional units which are non market producers, mainly are financed by compulsory payments made by units belonging to other sectors and/or redistribute income and wealth. The census is the main data basis for the compilation of indicators on sector government like Maastricht deficit or Maastricht debt. It serves, too, the production of statistics on the financial equalization system.

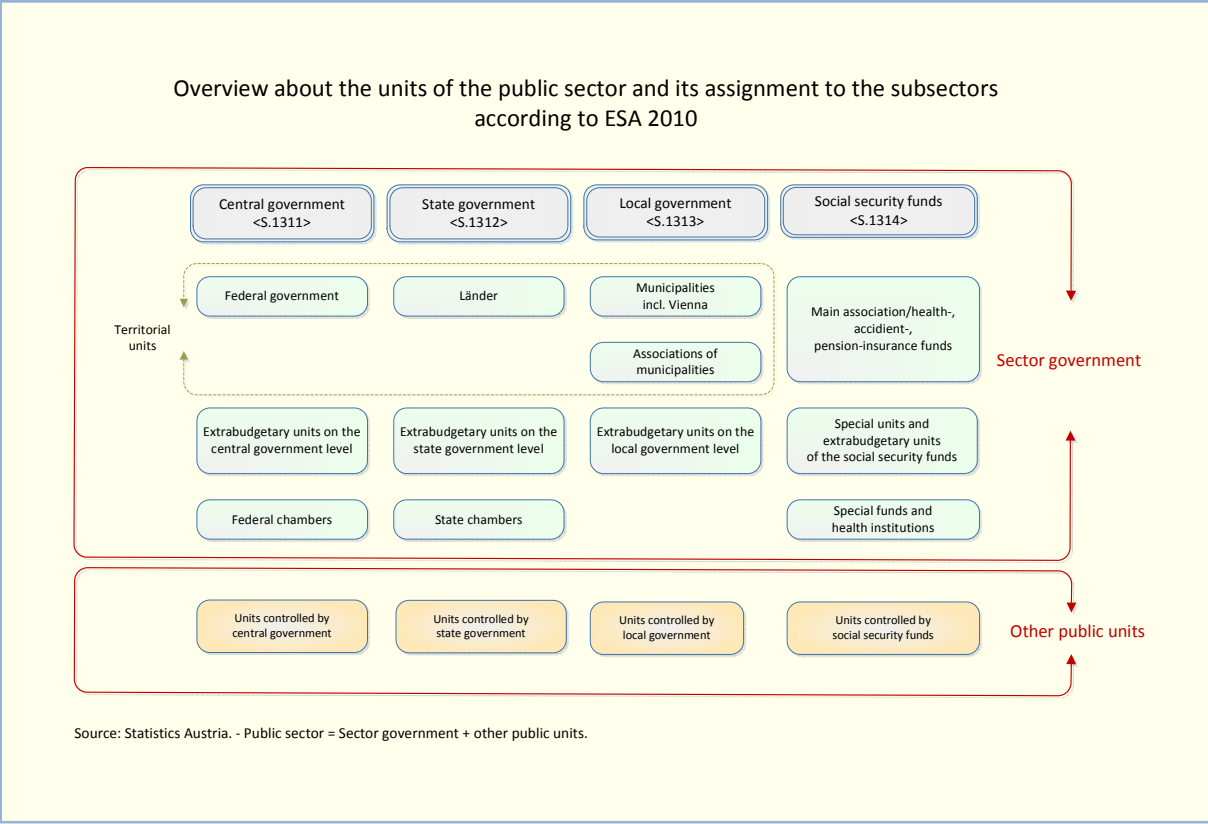
The legal basis for the compulsory census is the Regulation on Public Accounts Statistics (BGBl. II Nr. 345/2013), the requirements of which are also laid down in the Austrian Stability Pact, an agreement between federal, state and local government. Therefore a response rate of 100% is achieved. It should be mentioned that since the change-over as regards the collection of public accounts data of the municipalities from a survey with paper forms (until 1999) to an electronic data transmission via a predefined data exchange interface, from 2000 onwards all territorial units are captured on the most detailed level and in Austria a far comparable processing is possible.

Besides the territorial units there exist numerous extrabudgetary units which together form the population. Extrabudgetary units are funds and other units on federal, state and local government level which belong to sector general government according to ESA 2010.

The results for the territorial units are published yearly in December in „Gebarungsübersichten“. The data are those for the closed accounts as they have been transmitted by the respondents.

In contrast to this, the results for the extrabudgetary units are compiled and published in the context of the National Accounts for sector government.

The following chart gives both an overview about the units of the public sector and its assignment to the subsectors and, as well, about the borderline between the sector government and the other public controlled entities.



Public Accounts Statistics – Main features	
Subject Matter	Expenditure, revenue, debt, assets and personnel of all units attributed to sector government (federal, state and local government units together with their extrabudgetary units and associations of municipalities, chambers and social security funds)
Population	All units of sector government (about 4,000 units)
Type of statistics	Primary Statistics
Data sources/Survey techniques	Data sources: Closed accounts, profit and loss accounts, balance sheets Survey technique: Census
Reference period or due day	Financial year (=calendar year)
Periodicity	Yearly
Survey participation (in case of a survey)	Mandatory
Main legal acts	Federal Statistics Act , BGBl. I Nr. 163/1999, in the version of BGBl. I Nr. 40/2014. National Regulation on Public Accounts Statistics: BGBl. II Nr. 345/2013
Most detailed regional breakdowns	Municipalities
Availability of results	Final data: Municipalities and associations of municipalities: T+ 9 months Federal and state government, financial equalization: T+12 months
Other	-