



MINISTERO DELL'ECONOMIA E DELLE FINANZE

RECONCILIATION TABLE SHOWING THE METHODOLOGY OF TRANSITION BETWEEN CASH-BASED DATA AND DATA BASED ON THE ESA STANDARD

(Council directive 85/2011 EU art. 3 par. 2)

2013

Reconciliation table

(ex art. 3, par. 2, Council Directive n. 85/2011 EU)

Roma, 18 marzo 2014

INDEX

Premise	1
Central government fiscal data.....	3
Social security fiscal data.....	5
Local government fiscal data.....	7
General government fiscal data.....	9

INDEX OF PICTURES

Figure 1-1 Central government fiscal data	3
Figure 2-1 Social security fiscal data	5
Figure 3-1 Local government fiscal data	7
Figure 4-1 General government fiscal data	9

Premise

The Council Directive 2011/85/eu of 8 November 2011 on requirements for budgetary frameworks of the Member States, published in the O.J. of the European Union n. L 306/41, provides, in Chapter II "Accounting and Statistics", Article 3, paragraph 2, letter a), that all Member States shall publish cash data on a monthly basis with regard to the sub-sectors of central administrations and of social security sub-sector; on a quarterly basis regarding local government sub-sector. It also provides for the letter b), the publication a detailed reconciliation table showing the methodology of transition between cash-based data to accounting data SEC.

This table, called "Table of reconciliation", is presented in this paper and outlines the method of fitting cash-competence.

It has been prepared in collaboration with Istat, according to the scheme proposed by DG ECFIN, approved at the Eurostat by all the Member Countries.

Central government fiscal data

ITALY - RECONCILIATION TABLE ACCORDING TO ARTICLE 3(2) DIRECTIVE 2011/85

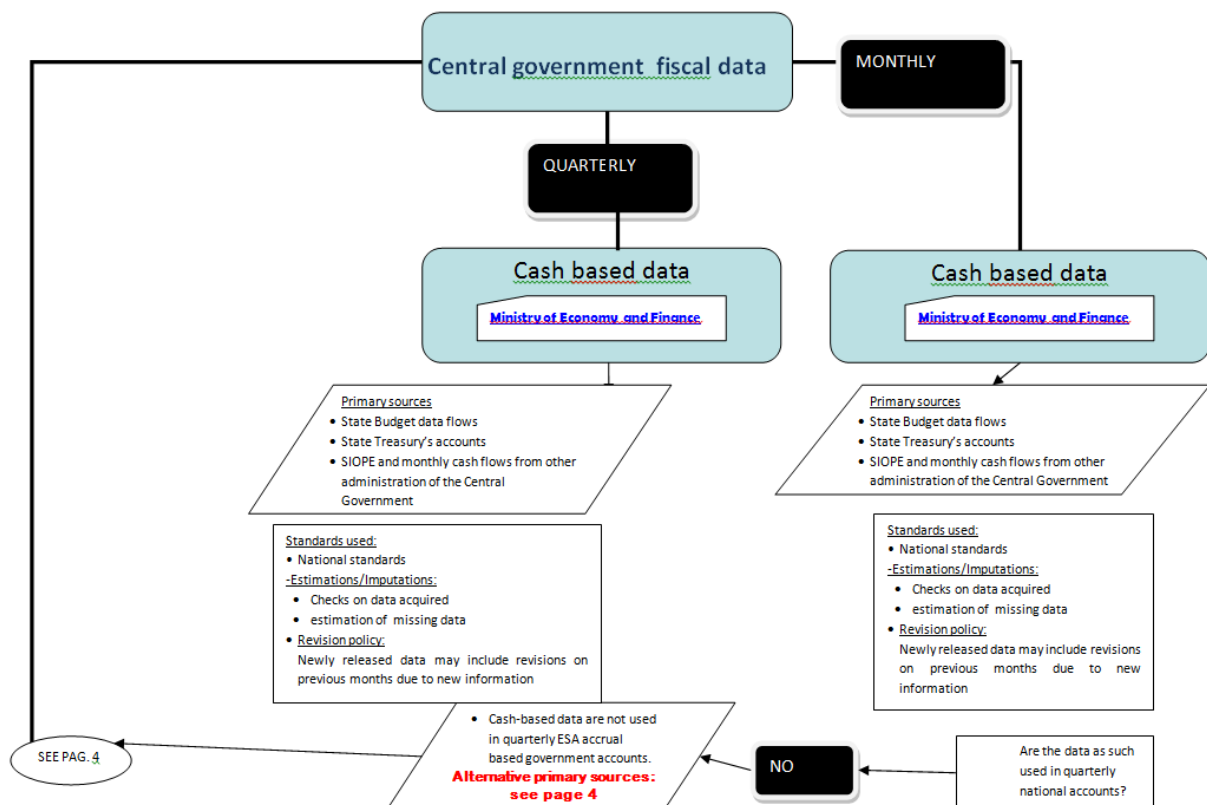


Figura 1-1 Central government fiscal data

Social security fiscal data

ITALY - RECONCILIATION TABLE ACCORDING TO ARTICLE 3(2) DIRECTIVE 2011/85

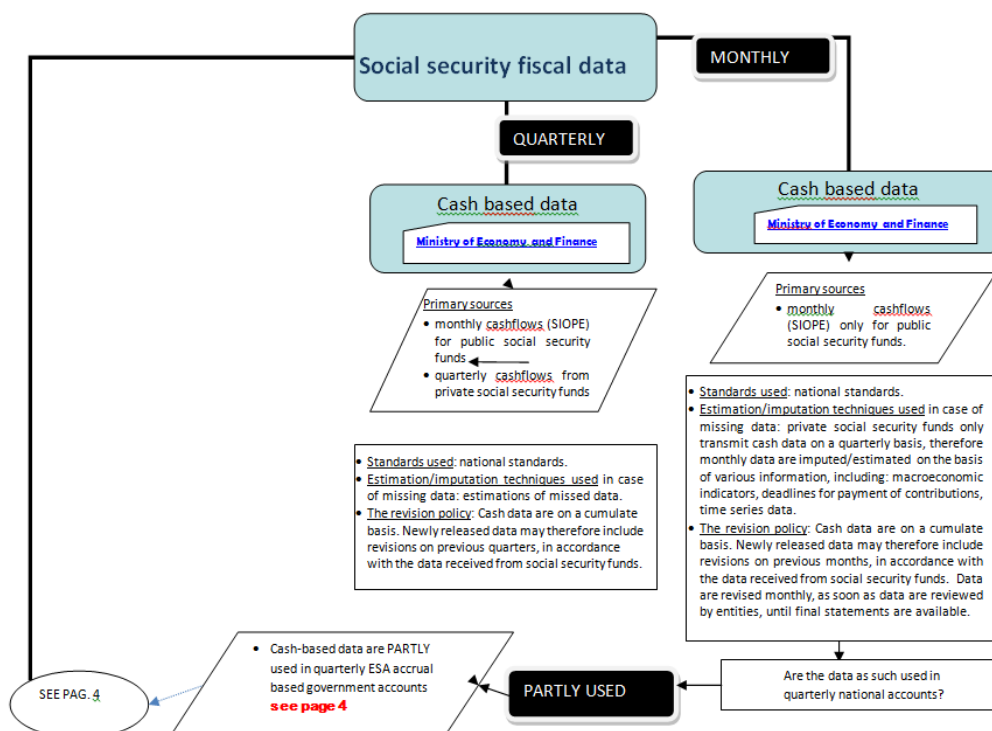


Figura 2-1 Social security fiscal data

Local government fiscal data

ITALY - RECONCILIATION TABLE ACCORDING TO ARTICLE 3(2) DIRECTIVE 2011/85

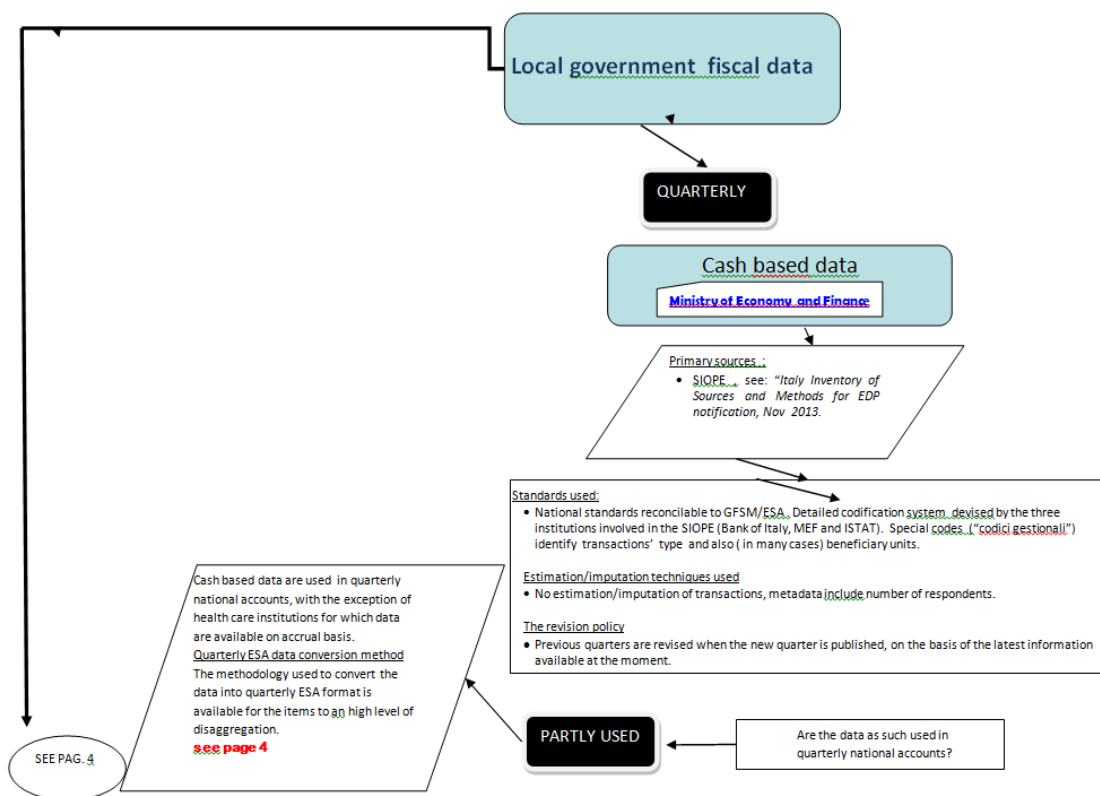


Figura 3-1 Local government fiscal data

General government fiscal data

ITALY - RECONCILIATION TABLE ACCORDING TO ARTICLE 3(2) DIRECTIVE 2011/85

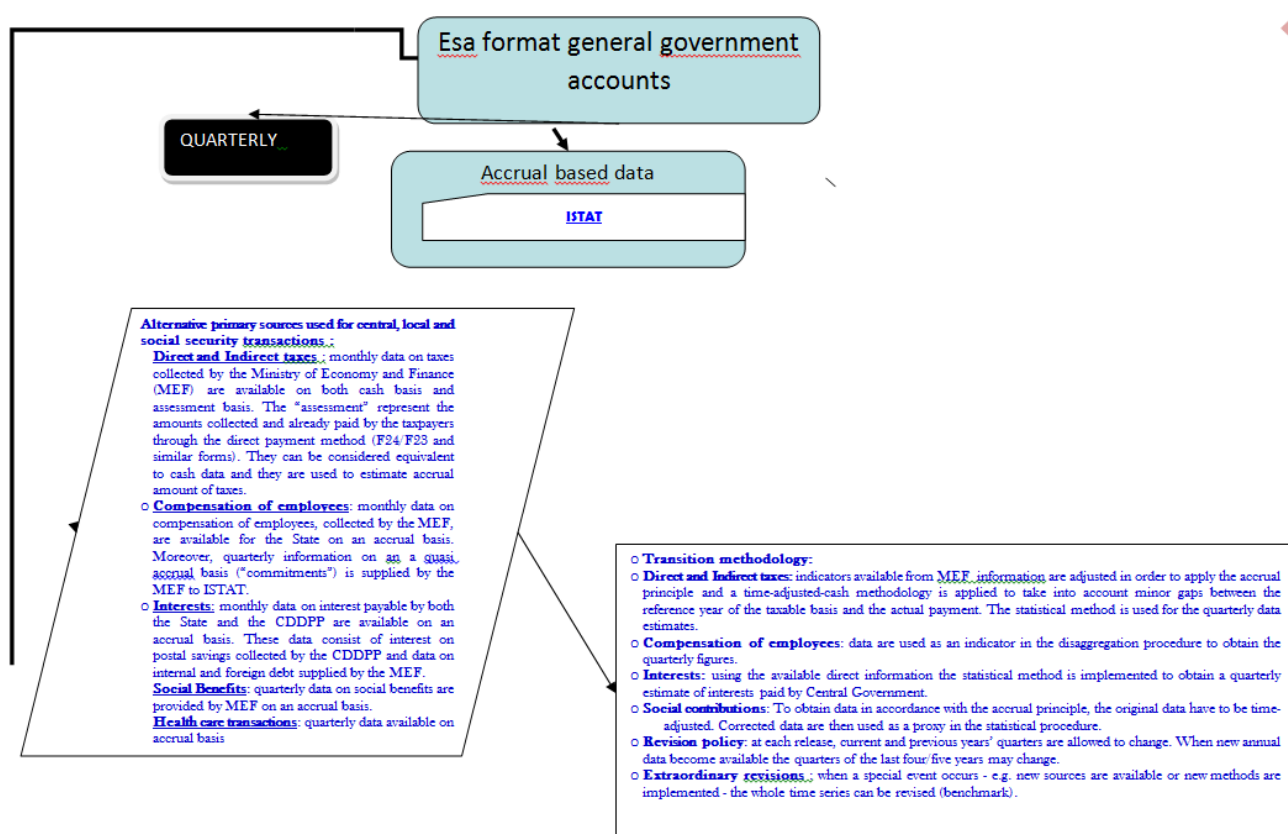


Figura 4-1 General government fiscal data

The publication
RECONCILIATION TABLE SHOWING THE METHODOLOGY OF TRANSITION
BETWEEN CASH-BASED DATA AND DATA BASED ON THE ESA STANDARD
is available to download on the following websites:
www.mef.gov.it
www.rgs.mef.gov.it