

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)

Reconciliation table

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

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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 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

MONTHLY Central government fiscal data QUARTERLY Cash based data Cash based data Ministry of Economy, and Finance Ministry of Economy, and Finance Primary sources Primary sources State Budget data flows State Budget data flows State Treasury's accounts . State Treasury's accounts SIOPE and monthly cash flows from other SIOPE and monthly cash flows from other administration of the Central administration of the Central Government Government Standards used: Standards used:

National standards National standards -Estimations/Imputations: -Estimations/Imputations: Checks on data acquired
 estimation of missing data · Checks on data acquired estimation of missing data · Revision policy: • Revision policy: Newly released data may include revisions Newly released data may include revisions on on previous months due to new previous months due to new information information · Cash-based data are not used in quarterly ESA accrual Are the data as such SEE PAG. 4 based government accounts. NO used in quarterly see page 4

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

Figura 1-1 Central government fiscal data





Social security fiscal data

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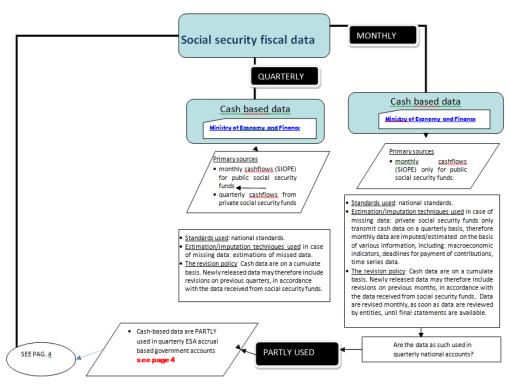


Figura 2-1 Social security fiscal data



Local government fiscal data

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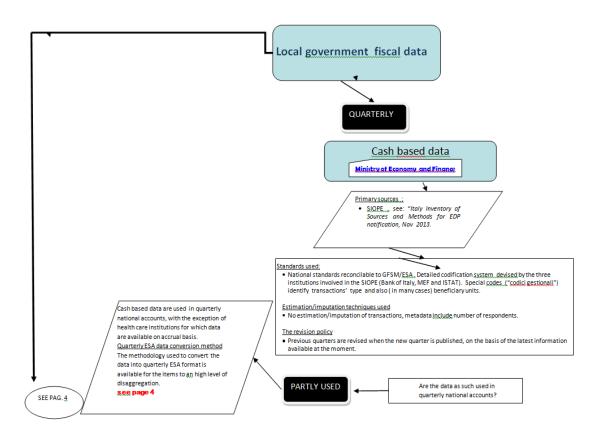


Figura 3-1 Local government fiscal data

3



General government fiscal data

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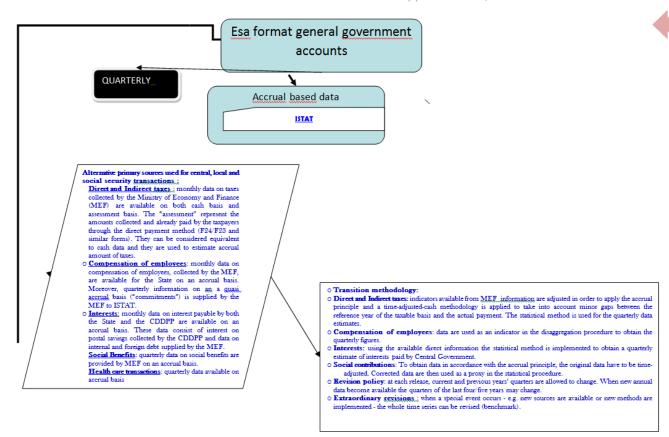


Figura 4-1 General government fiscal data





The pubblication

RECONCILIATION TABLE SHOWING THE METHODOLOGY OF TRANSITION
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is available to download on the following websites:

www.mef.gov.it www.rgs.mef.gov.it