

### **Detailed contents of the methodological reconciliation table ESA 2010**

#### **Sources:**

Fiscal Data for monthly publication are based on financial statement Fin 1-12 where revenues and expenditures are recorded. These data are also main source used for B.9 calculation (within ESA 2010 system). Data are available by individual unit and by categories of budgetary classification (economic classification of budgetary classification - EKRK). Data Processing is performed on groupings of units which are subsequently grouped into General Government subsectors. For each grouping data for any individual unit from Fin 1-12 is available (code of EKRK transaction, code of COFOG classification, budgetary code of money source and value of transaction).

#### **Methodology:**

Public sector units prepare fiscal data in accordance with Act. No. 523/2004 Coll. on Budget Rules of the Public Service and of Change and Amendment of Some Acts and Decree No. MF/22379/2013-31 prescribing time, structure and methodology how to submit fiscal reports to information system of State Treasury. For each public sector unit is prepared one fiscal report with data divided to budget revenues, budget expenditures and financial operation, which are not included in current budget transaction. Fiscal report provides information about budget revenues and expenditures by economic classification, statistical classification, programs and information, from which budget resources flow. Information system of State Treasury, actually its reporting module provides detailed or summary reports for all public sector. This IT system is under control of MoF and public units (except of local government units) have access to this system for realization of paying system, reporting and budget controlling. All data have to be recorded in accounting system of public units.

#### **Estimates:**

No estimates are needed since the all data are available.

#### **Revision policy:**

No revisions are performed on cash data.

#### **Transition between the two datasets:**

Using the items of budgetary classification we can distinguish between financial and nonfinancial transactions. The items of budgetary classification provide sufficient details for split between different ESA 2010 transactions in broad terms. Some of the items are not clearly bridged into ESA 2010 transactions and pro rata splits are used. The split influences the value of different ESA 2010 transactions but not level of revenues or expenditures and B.9n. The separate codes for non-financial and financial transactions exist. Transition from EKRK codes of FIN 1-12 financial statements into appropriate ESA 2010 codes is listed in Bridge Table.