

# General government: quarterly non-financial accounts, ESA 95 categories

2001/0056(COD) - 21/02/2001 - Legislative proposal

**PURPOSE** : to define the content of quarterly non-financial accounts for general government, to lay down the list of the ESA 95 categories to be transmitted by Member States from 30 June 2002, and to specify the main characteristics of these categories. **CONTENT** : the main aim of this Regulation is to specify: - the content of the quarterly non-financial accounts for general government; - the list and main characteristics of the ESA 95 categories to be transmitted. These are summarised below. The content of these quarterly non-financial accounts is defined by reference to the list of ESA 95 non-financial transactions which constitute the components of general government expenditure and revenue. ESA 95 categories to be transmitted under the Regulation are those of the components of government expenditure and revenue which are not covered by the Commission Regulation 264/2000/EC of 3 February 2000 with respect to short-term public finance statistics. The Regulation requires the transmission of quarterly data within 3 months after the end of the quarter concerned. The first transmission should start on 30 June 2002 for all Member States. During a transitional period - from 30 June 2002 to 2005 inclusive - the "best quarterly estimates" are allowed. From 30 June 2005 onwards, quarterly data should be fully in line with ESA 95 (the "best estimates" are no longer allowed). The first transmission of 30 June 2002 should relate to quarterly data - "best estimates" are possible - from the first quarter of 1999 to the first quarter of 2002. Derogations for some countries regarding the starting date of 30 June are envisaged. The derogation should not exceed one year. For countries with a derogation, the starting date for the transmission should not be later than 30 June 2003: quarterly data should then relate to the period of 1999 to the first quarter of 2000.