I. Template for national reports providing information on quality, sources and methods, together with information on the statistical processes used for the compilation of the statistics underlying the MIP indicators (financial accounts)

Reporting institutions: Oesterreichische Nationalbank (OeNB) / STATISTIK AUSTRIA (STAT) – 14.10.2024

Selected principles						Statistical domain specifications for financial accounts for *Financial accounts* Please provide information regarding all cells using the indicated numbering.
European Code of Practice principles	Public Commitment on European Statistics by the ESCB	Selected elements			Some specific examples for indicators and related questions (Response options, unless indicated otherwise: not implemented; partially implemented; fully implemented)	
Institutional Environment	*Institutional Environment*	*CoP/PC*	*IMF DQAF*	*SIMS*	*Question(s)*	
CoP1 Professional Independence	PC1 Professional Independence	1.1/1.1	1.1.1 1.1.2		The independence of [name of reporting institution], from political and other external interference in developing, producing and disseminating official statistics is guaranteed by law. *Legal basis: Pls confirm the independence by referring to the relevant national and EU legal act(s) and the formulation used in the legal act.*	*A.1.1. Legal basis:* *Oesterreichische Nationalbank* Citing Article 14(3) of the ESCB/ECB statute Article 1(5) of Nationalbankgesetz 1984 (Central bank law) states the independence of the Oesterreichische Nationalbank (OeNB) from government authorities in exercising certain powers, thereby guaranteeing, among other things, the absence of interference with respect to the compilation of statistical information. The independence of the OeNB, in its function as a member of the ESCB, is further emphasized in Article 130 of the EU Treaty and Article 7 of the Statute of the ESCB and of the ECB, which stipulate that "when exercising the powers and carrying out the tasks and duties conferred upon them[…], neither the ECB nor a national central bank nor any member of their decision making bodies shall seek or take instructions from Community institutions or bodies, from any
		1.4/1.5			The [name of reporting institution] has an annual statistical work programme which is made public. *Statistics work programme: Pls confirm the existence of a statistics work programme and specify where to find it (or similar document), if available.*	

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						government of a Member State or from any other body. The Community institutions and bodies and governments of the Member States undertake to respect this principle and not to seek to influence the members of the decision making bodies of the ECB or of the national central banks in the performance of their tasks." **STATISTIK AUSTRIA:** Article 24(1) of the "Bundesgesetz über die Bundesstatistik (Bundesstatistikgesetz 2000)" states that „Die Bundesanstalt hat bei der Wahrnehmung der Aufgaben gemäß § 23 Abs. 1 und 2 neben den Grundsätzen gemäß § 14 Abs. 1 insbesondere noch folgende Grundsätze zu beachten: 1. Objektivität und Unparteilichkeit bei der Erstellung der Statistiken;". Translated, this article declares that Statistics Austria has to adhere to the principles of objectivity and impartiality in the preparation of it's statistics. *A.1.2 Statistics work programme:* **Oesterreichische Nationalbank:** The statistical work programme of the OeNB is defined by EU-Regulations that describe the content, the frequency and the timeliness of certain statistical products, including annual financial accounts. In addition the ECB-Guideline on the compilation of quarterly financial accounts is the basis for the compilation of quarterly data. The internal production process is guided by an annual budgeting and planning procedure, which is not made public. The Eurostat annual work programme is published on the Eurostat website Programmes and activities - Eurostat (europa.eu) **STATISTIK AUSTRIA:** STATISTIK AUSTRIA (STAT or Statistics Austria) also publishes a statistical work programme. There is a detailed statistical work programme for the current year and a preview of the planned work for the four following years available. The relevant documents can be found under: Programme of work and performance reports - STATISTICS AUSTRIA - The Information Manager (statistik.at)

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CoP2 Mandate for data collection	PC2 Mandate for data collection	2.1/2.1	0.1.1	S 7.1	The mandate(s) of the [name of the institution(s)] to collect information for the development, production and dissemination of European Statistics is specified in law. *Allocation of responsibilities: Pls explain the allocation of responsibilities in producing the relevant statistics.* *Legal basis: Pls confirm the mandate by referring to the relevant legal act(s) and any other kind of formal agreements.*	*A.2.1 Allocation of responsibilities:* **Oesterreichische Nationalbank:** According to the ECB-Guideline on the compilation of quarterly financial accounts the OeNB is requested to compile quarterly financial accounts for all economic sectors (ECB/2013/24). In addition, on behalf of Statistics Austria (based on a bilateral agreement) the OeNB compiles the annual financial accounts in line with EU-Regulation on the European System of Accounts 2010, annex 1 (EU-Regulation 549/2013). In fulfilling its statistical function, the OeNB closely co-operates with Austria's Statistical Institute Statistics Austria in order to minimize the reporting burden for respondents and the cost of compilation. The two institutions have agreed to put their cooperation on a solid and formal foundation, signing a basic cooperation framework agreement to guide their cooperation in all fields of statistics related to the Austrian economy and based on international and/or national legislation. More specifically the OeNB and Statistics Austria have agreed in a bilateral agreement that the OeNB provides input data for the compilation of the government sector to Statistics Austria while Statistics Austria is compiling the data both for non-financial and financial accounts of the government sector. The data provided by Statistics Austria are incorporated in the overall compilation of financial accounts for all ESA sectors both on a quarterly and annual basis as agreed between OeNB and Statistics Austria. *A.2.2 Legal basis:* EU-Regulation 549/2013 and ECB Guideline 2013/24 (including amendments)
CoP6 Impartiality and objectivity	PC6 Impartiality and objectivity	6.6/6.6	1.2.4	S9.1 + S9.2 S.20.1	Advance notice is given on release calendars and on major revisions or changes in methodologies, source data and techniques. *Advance release calendar: Pls confirm the existence of an advance release calendar and provide a link to it.* *Revision policy: Pls explain succinctly the revision policy and provide a link to material on the revision policy, if existent.*	*A.3.1 Advance release calendar:* **Oesterreichische Nationalbank:** OeNB is providing an advance release calendar for financial accounts which can be accessed by using the link https://www.oenb.at/en/Statistics/Release-Calendar.html **STATISTIK AUSTRIA:** The advance release calendar for all statistics compiled by STAT – including financial accounts of the government sector - is published under: Release calendar - STATISTICS AUSTRIA - The Information Manager (statistik.at) *A.3.2 Revision policy:*

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						The "GFR (Finanzielle Sektorkonten) – Handbuch" (Manual on Sources and Methods) contains the full meta data description of the compilation of financial accounts in Austria covering general information, the conceptual framework and the quality aspects. It can be accessed via the link: https://www.oenb.at/dam/jcr:509e5d0d-fbd3-4419-9aea-faca7d90e375/GFR-Handbuch_2024-05.pdf
						Chapter 2.3.3 provided by the OeNB explains in detail the revision policy: The revision cycle for the financial accounts is essentially in line with the revision cycle for both the non-financial sector accounts of the national accounts and the Government finance statistics (provided both by Statistics Austria) as well as the balance of payments (including the international investment position) compiled by the OeNB. In a first step the provisional annual results (reflecting end-of-quarter results for the fourth quarter or cumulated quarterly transactions) are revised at t+9 months by implementing a revised data set of financial accounts of the general government sector (EDP notification, compiled by Statistics Austria), direct investment data from the FDI surveys as well as balance sheet data for non-financial corporations and other financial intermediaries which are not subject to reporting requirements (derived from the company register). Major revisions involving changes of the entire time series are not carried out on an annual basis; they are undertaken mainly to implement new methods and concepts or to access new data sources and are implemented in the course of benchmark revisions. The revision policy advised by the CMFB is in general applied. The last benchmark revision took place in September 2024.
Statistical Processes	*Statistical Processes*	**CoP/PC**	*IMF DQAF*	*SIMS*	*Question(s)*	*financial accounts*
CoP7 Sound methodology	PC7 Sound methodology	7.1/7.1	2.1 2.2 2.3 2.4	S4.3 S4.4 S4.5	Pls specify the relevant statistical standards to which the statistics abide *Links/references to existing comprehensive methodological documentation on specific aspects of the national sources and methods can also be provided*	*B.1.1 General remarks*: The compilation of financial accounts follows ESA 2010 methods.

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					S4.6 S 6 S12.1	Pls specify adherence or deviations from concepts and rules according to international standards and highlight coverage gaps that are of <u>material relevance</u> for the statistics. Pls indicate whether actions to address the deviations and coverage gaps are envisaged.	Any deviations are defined in the Manual on Sources and Methods by the OeNB, chapter 2.2.4 *B.1.2 Residency and territory: NO* *B.1.3 Institutional unit definition: NO* *B.1.4 Sectorisation and sector delimitation: NO* but due to different requests by Eurostat and ECB on the classification of one defeasance structure there is deviation in the classification of this unit between ECB quarterly financial accounts and Eurostat annual financial accounts in the periods 2009 to 2017. The treatment of holding companies and head-offices allocated to the financial sector or to the non-financial sector respectively is based on a decision tree elaborated between Statistics Austria and the OeNB. The basis for the allocation is ESA 2010 and the result of an ECB-Eurostat-OECD Task force dealing with the harmonised treatment of holdings, head-offices and special purpose entities (SPEs). The classification of domestic financial leasing corporations (S.125) for financial accounts purposes is done by the OeNB. *B.1.5 Instrument identification: NO* *B.1.6 Valuation, including derivation of transactions and other flows;* No market value for parts of unquoted shares (F.512) and for other equity (F.519), if only book value is appropriate or available For detailed description of derivation of transactions and other flows look into the Manual on Sources and Methods (Chapter 2.2.4) provided by the OeNB. *B.1.7 Time of recording (accrual accounting);NO* – interest accrued is recorded with the financial asset or liability on which it accrues. *B.1.8 Coverage gaps;* *Coverage of OFIs (S.125-S.127):* Basically, the sector classification of statistical entities in Austria is done by the NSI (Statistics Austria) based on the economic activity of each entity. For some statistical entities there are additional classification exercises needed to achieve a better coverage of OFIs: a) Financial Holdings/Headoffices (S.11, S.126, S.127) classification is based on the agreed decision tree. This exercise is done once a year because the underlying data source is also available once a year

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(balance sheet data), in addition to reporting requirements we use for all entities balance sheet data.

b) Financial leasing corporations (S.125): This classification exercise is done once a year. Due to national accounting regulations the identification of financial leasing corporations is not possible. Therefore, the OeNB uses additional data sources (beside balance sheet data) for classification purposes (Ana Credit). In addition to reporting requirements we use for all entities balance sheet data.

c) Private foundations (S.127): These institutions allocated according to official name. The name has to include the term "Privatstiftung" according to Privatstiftungsgesetz. Therefore, it is assumed, that there is a full coverage available. For private foundations we have no full balance sheet data at present. However, a minor part of those private foundations is classified in the NPISH sector. The reason of those reclassification is that private foundations sometimes act as non-profit organisations. Therefore, all private foundations with the term "gemeinnützige Privatstiftung" are classified in S.15.

d) SPEs (127): The classification of SPEs is based on the decision tree recommended by the IMF. In Austria the majority of SPEs is classified in the financial sector. in addition to reporting requirements we use for all entities balance sheet data.

After these exercises we assume that there is a full coverage of the OFI sector.

Data sources of OFIs:
In general, it is assumed, that all the data sources below in combination with the described estimations cover the majority of OFIs within the financial accounts in Austria. Although, due to a lack in reporting requirements, especially in the supervisory statistics, we know this is not a full coverage.

Quarterly data sources of OFIs:
IIP, BoP, Sec by Sec Holdings, banking statistics, GFS, supervisory statistics, business register data regarding counterpart information of participation of limited liability companies in Austria, counterpart data for private foundations.

Annual data sources of OFIs:
Balance sheet data

Additional estimations (grossing up):

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						F.4: Reported granted loans of/by financial leasing corporations and estimations of inter-sectoral loans of non-financial corporations using balance sheet data. **F.519:** For F.519 asset data on equity holdings of MFIs are derived from BSI statistics including a counterpart sector split.. Interbank positions are derived from BSI statistics from MFI liabilities data. The classification of counterparts of liabilities data (including interbank positions) is based on estimations depending on the legal form of the MFI. Estimations for F.519 (Counterpart S.11/S.14/ S.127) are based on a ratio of nominal value to equity regarding balance sheet information. For F.519 holdings of banks price effects are derived by calculating the net change of nominal value between two periods. Transactions and OCVs are based on a case by case analysis of large changes in stocks and are queried with the reporter via the BSI. For non-financial corporations F.519 is derived from balance sheet data. Only for limited liability companies who-to-whom information is available. For cooperatives and partnerships as well as other private companies the who-to-whom information is estimated. For private foundations an estimation based on counterpart information (like MFI loans, IIP, non-financial assets) is done. *Sector Classification:* In general, Statistics Austria is responsible for the initial classification (NACE as well as sector) of new entities. However, these entities are not investigated on an individual basis in terms of sector classification. All new created entities during a year are included in the annual classification exercises as mentioned above. *Existing Gaps:* No full coverage of financial derivatives especially for OTC traded financial derivatives issued by non-financial corporations (S.11) and of other financial institutions (S.125-S.127) held by residents and flows of MFIs. No coverage of loans (F.4) and trade credits (F.81) between households (S.14) and non-financial corporations (S.11). *B.1.9. Non-consolidation/Consolidation at sectoral level - As required under the ESA 2010 Transmission programme (Tables 6 and 7): NO;* At the subsector level, consolidation means that the assets of a given subsector are offset against this subsector's liabilities. Consolidation is implemented separately for each financial instrument. At this point, the assets and liabilities

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						of the non-financial sector (S.11), for which there is no more detailed breakdown, are consolidated as well. At the sector level, consolidation is affected by netting the assets of all other subsectors against a given subsector within the relevant sector. Such netting is performed for all subsectors within the general government (S.13) sector and within the financial corporations (S.12) sector. Since September 2020 the concept of excluding own holdings for non-consolidated data of MFIs had been implemented in the Austrian financial accounts system (for time series onwards 2016). *B.1.10 –Specific issues for instruments covered by MIP indicators:* Coverage of derivatives (important for "change of total liabilities of the financial sector") Because other financial intermediaries are not required to report data to the OeNB it is necessary to make an extrapolation based on balance sheet data as well as register data. Therefore, it is not guaranteed that the data is complete nor consistent with other statistics. *B.1.11 Other major deviations not listed above: NO*
CoP8 Appropriate Statistical procedures	PC8 Appropriate Statistical procedures	8.2/8.2	3.1 3.3 3.4	S12.1 S21.1 S21.3 S 21.5 -6	Pls provide a succinct assessment of the robustness of the statistics by elaborating briefly on the relevant sources of information, statistical methods and procedures used across the various frequencies. *Pls provide links/references to existing comprehensive methodological documentation on specific aspects of the national statistical procedures. The objective should be to get an overview on how much the statistical output are anchored in actual collected data rather than on estimation methods or similar judgemental inputs.*	*B.2 compilation* Financial accounts are compiled on a "from-who-to-whom" matrix for all financial instruments on a detailed sector breakdown taking into account the data transmission requests by Eurostat (annual financial accounts), ECB (quarterly financial accounts), OECD and IMF (SDDS Plus). The data are derived from a number of statistics and other data that are checked for plausibility when they are compiled. The relevant primary statistics (such as MFI balance sheet statistics, securities holdings statistics, the balance of payments) are subject to specific checking procedures defined for the individual statistics, as laid down in the respective quality requirements. The data on the government sector are provided by Statistics Austria and are integrated in the compilation of the whole matrix as agreed between Statistics Austria and OeNB. In essence, the financial accounts, as part of the national accounts, are meant to provide a realistic and meaningful overview of financial flows and stocks, and to reflect developments over time as accurately as possible. Together with the (1) internal consistency requirements of the national accounts framework and (2) the strict application of the conceptual framework of ESA, these requirements define the benchmark for the quality of financial accounts.

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B.2.1 Data source map

The attached summary table provides information on data sources, estimates and balancing items by sector and instrument both for quarterly and annual data.

B.2.2 Description of procedures and methods

The Manual on Sources and Methods, chapter 2.2 provides information on the compilation of financial accounts by the OeNB.

B.2.3 Estimation of missing data

Currency held by households and non-financial corporations is estimated. Household holdings are treated as residual.
The detailed description can be found in the Manual on Sources and Methods, chapter 2.2.3.

B.2.4 Balancing procedures

With regard to individual underlying statistics the OeNB has defined the following hierarchy of priorities for using statistics, especially when they measure the same item in the matrix (e.g. bank loans to the general government sector, which are an integral part of the OeNB's MFI balance sheet statistics and of the general government finance statistics of Statistics Austria):

1. Vertical consistency within a sector or subsector. In this respect, the data for the subsectors OeNB (S.121), general government (S.13) and the rest of the world (S.2), as well as the data on deposit-taking corporations except the central bank(S.122) concerning deposits and loans have the highest priority.

2. Horizontal consistency within a financial instrument for all sectors, unless overruled by vertical consistency. This is the case in particular for the financial instruments "debt securities" (F.3), "listed shares" (F.511) and "mutual fund shares" (F.52) derived from the securities statistics.

B9F is the result of the compilation procedure as described in the manual, No statistical discrepancies are automatically adjusted and recorded under F.89. On

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						a regular basis manual adjustments are concentrated on the household sector S1M (with counterpart non-financial corporations) where D42 is adjusted. In addition, adjustments can occur based on expert judgment mainly for the sectors of other financial institutions (OFI) and the non-financial corporations' sector due to a lack of primary data sources. B.2.5 Methods to align quarterly and annual data The data are calculated on the basis of quarterly data. In the case of stocks, the annual data equal the data for the fourth quarter; in the case of transactions, the annual data correspond to the sum of the four quarters. If only annual data are available, the quarterly data are typically interpolated. If the sum of the quarterly data does not match the annual data, the relevant quarterly data are adjusted accordingly.
Statistical Output	*Statistical Output*	**CoP/P C**	*IMF DQA F*	*SIM S*	*Question(s)*	*financial accounts*
CoP11 Relevance	PC11 Relevance	11.1-11.3	0.3	S.14	Pls specify briefly why the statistics are relevant by referring to the multiple purposes for which the statistics are used at (i) international, (ii) EU and (iii) national level. References to the statistical legislation and other formal or informal commitments could be sufficient. In addition, if applicable, the outcome of user consultation processes could also be given.	*C.1* A brief description of the requirements in the field of financial accounts statistics. At (i) the international level they are part of the 'Special Data Dissemination Standard Plus' of the IMF and are used for IMF 'Article IV consultations' of the EU Member States. In (ii) the EU, they are part of the 'scoreboard' of the macroeconomic imbalances procedure (MIP), and support the assessment of vulnerabilities and interconnectedness for financial stability purposes by the European Systemic Risk Board (ESRB, see its 'risk dashboard'). For the euro area, financial accounts statistics support the Eurosystem in its tasks to define and implement the single monetary policy. At (iii.) the national level financial accounts are primarily used for the analysis of 1) special sector analysis: mainly 1a) the financial behaviour of households in the context of the development of income, consumption and wealth (also explained in an annual press conference) not only by internal users but also by banks and insurance companies,1b) the financial behaviour of non-financial corporations related to the internal saving and non-financial investment as well as the debt/equity ratio and 1c) soundness of public finances and 2) overall financial linkages between all domestic sectors and the rest of the world on a whom-to-whom basis for various financial instruments both from a

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CoP12 Accuracy and reliability	PC12 Accuracy and reliability (including stability)	12.1/12.1	3.5	S 15.1 S 15.2 S15.3 S.18.2 S 20.2	macroeconomic and macro prudential viewpoint (e.g. financial stability report, credit report,..)	
					The ECB/Eurostat should consider performing quantitative analyses based on the following indicators, on the reliability of first releases for the relevant series (selected for their material impact and to avoid compensatory effects in the case of balancing items): Directional reliability indicators; Revisions' indicators (e.g. MAPE, MACE or RMSRE depending on the indicator). Pls provide a succinct assessment of the accuracy and reliability of the statistics on the basis of the results, with an attempt to provide a relative objective measure, explaining also the main reasons for revisions.	*C.2.1 Accuracy and reliability* Conceptual accuracy: While the major underlying statistics broadly follow ESA 2010 rules, some adjustments are unavoidable. For deviations from the internationally standardized concepts, see section 2 of the Manual on Sources and Methods in the detailed description of the financial accounts matrix. Quality and timeliness of underlying statistics: The quality of the estimates of individual transactions depends significantly on the quality and timeliness of the relevant underlying statistics (not taking into account conceptual adjustments). Such statistics are typically subject to the usual plausibility and quality checks for primary and secondary statistics. These plausibility and quality checks are made by the OeNB on a monthly and quarterly basis. Consistency with non-financial accounts: see "External consistency" and "B.2.4. Balancing Procedure" of this document. Completeness: In financial accounts, completeness is an issue and a quality factor wherever data cannot be directly observed (such as the cash holdings of households and the rest of the world sector) or cannot be captured in full (such as cross-border deposits and holdings of marketable securities by households, or on-balance sheet transactions in financial derivatives). In such cases, financial accounts typically include estimates. Beyond conceptual consistency and harmonization, the quality of the accounts can be assessed only through an analysis of the results. As the sector accounts reflect relatively complex economic activities and as they are the basis forfor numerous measures and indicators it is especially important to analyse the plausibility of the overall sequence of accounts. The plausibility checks are done in a technical way analysing the completeness of actual data as well as time-series analysis including the development of financial net lending/borrowing for each economic sector and stock/flows adjustments.
					Pls provide a succinct assessment of the level of the statistical discrepancies ("*internal consistency*") focusing on their size and direction (systematic bias).	*C.2.2 Internal consistency* Principally, the individual cells within the "from-whom-to-whom" matrix (vertically: creditor on the asset side, debtor on the liability side; horizontally: financial instrument per debtor sector) are calculated based on asset side information, broken down by the financial instrument and debtor sector. This

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						makes it possible to simply sum up the items on the liability side and ensures that the asset side of the financial accounts matches the liability side. If the asset-side information for all sectors is incomplete, a top-down approach is used, starting from the total value of the liability side and calculating the missing value on the asset side as a residual value. The latter approach is used above all for the financial instrument "currency" (for households); debt securities (for the rest of the world), listed and unlisted shares (for the rest of the world)). The category containing the financial instruments "insurance, pension and standardised guarantee schemes" is calculated on the basis of liability-side data. Data on holdings of domestic marketable securities (debt securities, shares and mutual fund shares as well as marketable financial derivatives) are calculated on the basis of reports for domestic creditors and the total issuance for each financial instrument and debtor. The difference between total liabilities (outstanding volume of securities) and the sum of domestic creditors is assigned to the rest of the world (residual approach for the calculation of securities issued by Austrian institutional units). The consistency between outstanding amounts, transactions, revaluations and other changes in volume is ensured. All internal consistency checks provided by the ECB are incorporated in the compilation procedure in advance of the data transmission.
CoP13 Timeliness and punctuality	PC13 Timeliness (including punctuality)	13.1 13.4	4.1	S.16	Pls specify the timeliness requirements for international and EU purposes and the national target publication dates. Pls specify punctuality defined as deviations in relation to the timeliness requirements and target dates specified above.	*C.3.1 National requirements:* The financial accounts are published by the OeNB each quarter at T+97 days presenting both annual and quarterly data based on the actual revision status. *C.3.2 International requirements:* In the EU, the ESA 2010 transmission programme requires reporting of annual data at T+4 and T+9 months. The quarterly data requirements of the ECB are T+85 days (for compilation of euro area aggregates only) and T+97 days (national data, for publication by ECB from t+107). For the IMF, quarterly financial accounts are required at t+4 months in SDDS Plus.
CoP14 Coherence and comparability	PC14 Consistency and comparability	14.1/14.1	4.2.1 4.2.2 4.2.3	S17.2 S 18.1	Pls provide a succinct assessment of the results of the consistency check of the statistics with other related domains or data sets with which the statistics must show coherence ("*external consistency*"). The results should provide a relative objective measure to facilitate cross-country comparability, e.g. be presented as a ratio of the inconsistency between compared statistics, as a percentage of GDP, where appropriate.	*C.4.1 External consistency* Consistency with non-financial accounts: A major and final quality check results from the consistency between the financial and the non-financial accounts that is immanent in the system: The extent of the statistical discrepancy between net lending/net borrowing according to the non-financial accounts and net lending/net borrowing according to the financial accounts is an indicator of the consistency and quality of the entire system. In this respect, net lending/net borrowing derived from Financial Accounts for the government sector according to Statistics Austria's compilation is fully integrated in the compilation of net lending/net borrowing for all economic sectors, whereas net borrowing/net lending according to the OeNB's financial accounts serves as an orientation for

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						Statistics Austria's calculations for the non-financial net lending/borrowing for the household sector. The starting point for the domestic economy's net borrowing/net lending (and the rest of the world's corresponding net lending/net borrowing) is the current account and capital account, and the financial account within the balance of payments. Errors and omissions in the balance of payments are the reason for mismatches with net lending/net borrowing in the rest of the world account of the national accounts and are consequently also decisive for the differences of B9/B9F for the sum of domestic sectors.
							The discrepancies between net lending/net borrowing as calculated by the OeNB and net lending/borrowing as calculated by Statistics Austria are not for all institutional sectors "set to zero.". No statistical discrepancies are automatically adjusted and recorded under F.89. On a regular basis manual adjustments are concentrated on the household sector S1M (with counterpart non-financial corporations) where D42 is adjusted.
							In addition, adjustments can occur based on expert judgment mainly for the sectors of other financial institutions (OFI) and the non-financial corporations' sector due to a lack of primary data sources. The figures are published as established with the respective accounting frameworks, because otherwise the results for key aggregates such as saving, consumption, financial investment and financing would need to be adjusted as well.
					Pls provide a succinct assessment of the time consistency, specifying (i) whether the time series presents breaks and if so explaining the reasons for the breaks; (ii) the length of the series for which back data are consistent; and (iii) whether the statistics are consistent across the various frequencies (monthly/quarterly/annual) where relevant.	*C.4.2 "Time" and back data consistency*: Due to changes in the primary statistics (especially BoP and securities holdings statistics) starting with the reference period Q1/2006 the compilation routine for financial accounts has been changed accordingly. Amendments for the period prior to 2006 have been partly estimated to achieve a consistency in the whole time-series starting in 1995. The changeover of financial accounts to ESA 2010 is made public in the document "Auswirkungen der ESVG 2010 Umstellung auf die Gesamtwirtschaftliche Finanzierungsrechnung" (German version only) by the following link: https://www.oenb.at/Statistik/Standardisierte-Tabellen/gesamtwirtschaftliche-finanzierungsrechnung.html / Downloads. Some larger breaks occur in Q4/2016 due to the implementation of a new data reporting system concerning BSI data. In Q4/2016, we also have some larger breaks in insurance data due to the implementation of Solvency II data and in Q1/2012 there are some larger breaks in AF.81 and AF89 due to the handover to Statistics Austria of the compilation of financial accounts of the government sector.
						C.4.3 Consistency across frequencies: The data are calculated on the basis of quarterly data. In the case of stocks, the annual data equal the data for the fourth quarter; in the case of transactions, the

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						annual data correspond to the sum of the four quarters. If only annual data are available, the quarterly data are typically interpolated. If the sum of the quarterly data does not match the annual data, the relevant quarterly data are adjusted accordingly. At any time both annual and quarterly data are published nationally with a consistent revision status.
CoP15 Accessibility and Clarity	PC15 Accessibility and Clarity	15.1/15.1	5.1.1 5.2.1	S9.3 S 11 S12.1	Pls provide a brief description of the dissemination policy and dissemination means, including links to the data and respective metadata.	*C.5.1 Data* National: https://www.oenb.at/en/Statistics/Standardized-Tables/financial-accounts.htm National economy and public finance - STATISTICS AUSTRIA - The Information Manager (statistik.at) ECB: http://sdw.ecb.europa.eu/reports.do?node=1000002779 Eurostat: http://ec.europa.eu/eurostat/data/database OECD: http://stats.oecd.org/Index.aspx?DataSetCode=FIN_IND_FBS# *C.5.2 Metadata* The "GFR (Finanzielle Sektorkonten) – Handbuch" (Manual on Sources and Methods) contains the full meta data description of the compilation of financial accounts in Austria covering general information, the conceptual framework and the quality aspects. It can be accessed via the link: https://www.oenb.at/dam/jcr:509e5d0d-fbd3-4419-9aea-faca7d90e375/GFR-Handbuch_2024-05.pdf *C.5.3 Contact:* *Oesterreichische Nationalbank* *External Statistics, Financial Accounts and Monetary and Financial Statistics Division* *eva.ubl@oenb.at* *roberto@codagnone@oenb.at* *lisa.reitbrecht@oenb.at* *matthias.wicho@oenb.at* *gerald.wimmer@oenb.at*

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Annex to CoP8: Data source map for financial accounts

Map of main data sources

Country:	**Austria**
Name of institution:	**OeNB** / **Statistics Austria**
Year:	2023

For details please see Manual on Sources and Methods, chapter 2.2.5 https://www.oenb.at/dam/jcr:509e5d0d-fbd3-4419-9aea-faca7d90e375/GFR-Handbuch_2024-05.pdf

Assets / Liabilities

Code	Instrument	A S11 NFCs	A S12K MFIs	A S124 Ifs	A S125 OFIs	A S126 FinAux	A S127 CFIs	A S128 IC	A S129 PF	A S13 Gov	A S14+15 HH+NPISH	A S2 ROW	L S11 NFCs	L S12K MFIs	L S124 Ifs	L S125 OFIs	L S126 FinAux	L S127 CFIs	L S128 IC	L S129 PF	L S13 Gov	L S14+15 HH+NPISH	L S2 ROW
F11	Monetary gold		MFI							0		BOP		MFI									BOP
F12	SDRs		MFI							0		BOP		MFI							0		BOP
F21	Currency	E	MFI	0	SD	SD	SD	IC	0	QFAGG	E*	BOP		MFI/BOP							0		BOP
F22	Deposits, transferable	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	QFAGG	MFI/BOP	BOP		MFI/BOP							QFAGG		BOP
F29	Deposits, other	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	MFI/BOP	QFAGG	MFI/BOP	BOP		MFI/BOP							QFAGG		BOP
F3	Debt securities	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	QFAGG	SHS	BOP	SEC	SEC	0	SEC	SEC	SEC	SEC	SEC	QFAGG	0	BOP
F4	Loans	NFCCCR/CR/BOP	MFI/BOP	IF/BOP	CCR/SD/BOP	CCR/SD/BOP	CCR/SD/BOP	IC/BOP	PF/BOP	QFAGG	SD	BOP	MFI/BOP/NFC	0	MFI/BOP	MFI/BOP/SD	MFI/BOP/SD	MFI/BOP/SD	MFI/BOP	MFI/BOP	QFAGG	MFI/QFAGG/BOP	BOP
F511	Listed shares	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	QFAGG	SHS	BOP	SEC	SEC	0	SEC	SEC	SEC	SEC	SEC	QFAGG	0	BOP
F512	Unlisted shares	NFC/SHS/BOP	MFI/SHS/BOP	IF/SHS/BOP	SHS/BOP	SHS/BOP	SHS/BOP	SHS/BOP	SHS/BOP	QFAGG	SHS/BOP	BOP	NFC/SHS/BOP	MFI/BOP	0	SEC/BOP	SEC/BOP	SEC/BOP	SEC/BOP	SEC/BOP	QFAGG	0	BOP
F519	Other equity	NFC/BOP	MFI/BOP	IF/BOP	BOP/NFC	BOP/NFC/MFI	BOP/NFC/MFI	IC/BOP	PF/BOP	QFAGG	NFC/BOP	BOP	NFC/BOP	MFI/BOP	MFI/BOP	NFC/MFI	NFC/MFI	NFC/MFI	MFI	0	QFAGG	0	BOP
F52	Investment fund shares/units	SHS	SHS	SHS	SHS	SHS	SHS	SHS	SHS	QFAGG	SHS	BOP		SEC	SEC								BOP
F61	Non-life insurance techn. res.	IC/BOP	0		0	0	0	IC/BOP	0	QFAGG	IC/BOP	BOP							IC/BOP				BOP
F62	Life insurance and annuities										IC/BOP	BOP							IC/BOP				BOP
F63-F65	Pension entitlements	0	0		0	0	0	0	0	0	IPF/MFI/SD	BOP	NFC	MFI		SD	0	0	IC/SD	PF	QFAGG	0	na
F66	Standardised guarantees	QFAGG	0	0	0	0	0	0	0	QFAGG	QFAGG	BOP							0		QFAGG		BOP
F7	Financial derivatives	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	QFAGG	BOP/MFI	BOP	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	BOP/MFI	QFAGG	BOP/MFI	BOP
F81	Trade credits and advances	NFC/QFAGG/BOP	MFI/QFAGG/BOP	BOP	BOP	BOP	BOP	BOP	BOP	QFAGG	QFAGG/BOP	BOP	NFC/QFAGG/BOP	QFAGG/BOP	BOP	BOP	BOP	BOP	BOP	BOP	QFAGG	QFAGG/BOP	BOP
F89	Other accounts excl. F81	MFI/BOP/QFAGG	MFI/QFAGG	IF/BOP	MFI/QFAGG/BOP	MFI/BOP/IC	MFI/BOP	MFI/IC/BOP	MFI/BOP	QFAGG	MFI/QFAGG/BOP	BOP	MFI/BOP/QFAGG	MFI/QFAGG	IF/BOP/MFI	BOP/MFI	BOP/MFI/IC	BOP/MFI	IC/BOP/MFI	BOP/MFI	QFAGG	MFI/QFAGG/BOP	BOP

Key for data sources and calculation/estimations

NFC	Non-financial corporation balance sheets
MFI	MFI balance sheet statistics
IF	Investment fund statistics
OFI	Other financial institution statistics
IC	Insurance corporations statistics
PF	Pension fund statistics
QFAGG	Quarterly financial accounts for general government
BOP	Balance of payments and international investment position.
SEC	Securities issues statistics
SHS	Securities holdings statistics
SD	Supervisory Data
CCR	Central Credit Register
0	known or estimated to be zero
E^^	estimate (expl. in footnote ^^)
na	

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Please insert the main data sources (maximum of 3 sources, most important first) used for the financial accounts for all cells (assets and liabilities, instrument/sector combination) in the panel below.

Some cells and footnotes are filled - this is purely to provide examples - please overwrite.

Please use the key as described to the right.

Please flag with * or ** for each instrument the respective "residual" cell (see more detail in the footnotes).

If the data source for quarterly (and/or preliminary) financial accounts differs substantially from those for annual (final) financial accounts indicate this in the table by inserting a footnote reference number and provide explanation below the table.

Similarly insert generally the main source for stocks and indicate if the source for transactions differs substantially (e.g. not derived from valuation adjusted stocks) by inserting a footnote "#" with explanations (see example in footnotes).

*   "Residual sector for respective instrument - i.e. the sector (assets or liabilities) where source is available, but most likely adapted to achieve horizontal consistency.

**   Pure residual calculation as no source data for a meaningful plausibility check is available.

E   Estimation model of currency holdings based on reported data for domestic S.12 and S.13 and various input data (e.g. current account data, GDP data, banknotes shipments from non-EU countries) used for estimating the currency holdings of the residual sectors.

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