

# TABLE OF CONTENTS

<b>PART I QUARTERLY ISSUES .....</b>	<b>9</b>
1. INTRODUCTION.....	9
a. Background.....	10
b. Relationship with the Quarterly Handbook .....	11
c. Quarterly non-financial accounts (Development of compilation manuals).....	11
d. Quarterly compilation: General issues.....	11
e. Future work .....	13
2. COMPLIANCE WITH COMMISSION REGULATION 264/2000 (ARTICLES 3 AND 4) AND EUROPEAN PARLIAMENT AND COUNCIL REGULATION 1221/2002 (ARTICLES 4 AND 5) .....	15
a. Importance of categories covered by regulations .....	16
b. Use of direct information.....	19
c. Compliance with ESA95 rules .....	22
d. Consistency between annual and quarterly data .....	22
e. Summary by category .....	23
f. Publication policy.....	23
g. Revisions policy .....	25
<b>PART II GUIDANCE NOTES .....</b>	<b>29</b>
1. GENERAL ISSUES .....	30
a. The principle of accrual accounting .....	30
b. Quarterly compilation methods – nature of the issues .....	30
c. Consolidation .....	31
2. TIME OF RECORDING .....	32
a. Transactions covered by Commission Regulation (EC) No 264/2000.....	32
b. Transactions covered by European Parliament and Council Regulation (EC) No 1221/2002 .....	39
3. ABSENCE OF CLEAR ECONOMIC LINK – QUARTERLY ISSUES .....	48
a. Wages taxes -Arrears.....	48

<b>b. Taxes paid where the link between the payments and the underlying economic period to which they are attributable cannot be established.....</b>	<b>49</b>
<b>c. Forestalling/pre-payments (D.214).....</b>	<b>50</b>
<b>PART III – MEMBER STATES’ COMPILATION PRACTICES .....</b>	<b>51</b>
<b>SUMMARY .....</b>	<b>52</b>
<b>BELGIUM      DESCRIPTION OF BELGIAN PRACTICE, YEAR 2010.....</b>	<b>54</b>
<b>BULGARIA      DESCRIPTION OF BULGARIAN PRACTICE, YEAR 2010 .....</b>	<b>71</b>
<b>CZECH REPUBLIC      DESCRIPTION OF CZECH PRACTICE, YEAR 2010.....</b>	<b>82</b>
<b>DENMARK      DESCRIPTION OF DANISH, YEAR 2010 .....</b>	<b>99</b>
<b>GERMANY      DESCRIPTION OF GERMAN PRACTICE, YEAR 2010 .....</b>	<b>112</b>
<b>ESTONIA      DESCRIPTION OF ESTONIAN PRACTICE, YEAR 2010.....</b>	<b>127</b>
<b>IRELAND      DESCRIPTION OF IRISH PRACTICE, YEAR 2010 .....</b>	<b>136</b>
<b>GREECE      DESCRIPTION OF GREEK PRACTICE, YEAR 2010 .....</b>	<b>147</b>
<b>SPAIN      DESCRIPTION OF SPANISH PRACTICE, YEAR 2010 .....</b>	<b>163</b>
<b>FRANCE      DESCRIPTION OF FRENCH PRACTICE, YEAR 2010 .....</b>	<b>182</b>
<b>ITALY      DESCRIPTION OF ITALIAN PRACTICE, YEAR 2010.....</b>	<b>191</b>
<b>CYPRUS      DESCRIPTION OF CYPRIOT PRACTICE, YEAR 2010 .....</b>	<b>219</b>
<b>LATVIA      DESCRIPTION OF LATVIAN PRACTICE, YEAR 2010.....</b>	<b>237</b>
<b>LITHUANIA      DESCRIPTION OF LITHUANIAN PRACTICE, YEAR 2010 .....</b>	<b>247</b>
<b>LUXEMBOURG      DESCRIPTION OF LUXEMBOURGISH PRACTICE, YEAR 2010.....</b>	<b>264</b>
<b>HUNGARY      DESCRIPTION OF HUNGARIAN PRACTICE, YEAR 2010.....</b>	<b>284</b>
<b>MALTA      DESCRIPTION OF MALTESE PRACTICE, YEAR 2010 .....</b>	<b>296</b>
<b>NETHERLANDS      DESCRIPTION OF DUTCH PRACTICE, YEAR 2010 .....</b>	<b>305</b>
<b>AUSTRIA      DESCRIPTION OF AUSTRIAN PRACTICE, YEAR 2010 .....</b>	<b>320</b>
<b>POLAND      DESCRIPTION OF POLISH PRACTICE, YEAR 2010.....</b>	<b>340</b>
<b>PORTUGAL      DESCRIPTION OF PORTUGUESE PRACTICE, YEAR 2010 .....</b>	<b>348</b>

<b>ROMANIA</b>	DESCRIPTION OF ROMANIAN PRACTICE, YEAR 2010 .....	369
<b>SLOVENIA</b>	DESCRIPTION OF SLOVENIAN PRACTICE, YEAR 2010 .....	375
<b>SLOVAK REPUBLIC</b>	DESCRIPTION OF SLOVAK PRACTICE, YEAR 2010.....	383
<b>FINLAND</b>	DESCRIPTION OF FINNISH PRACTICE, YEAR 2010 .....	393
<b>SWEDEN</b>	DESCRIPTION OF SWEDISH PRACTICE, YEAR 2010.....	413
<b>UNITED KINGDOM</b>	DESCRIPTION OF UK PRACTICE, YEAR 2010 .....	419
<b>ANNEXES</b>	.....	430
ANNEX I: PATTERNS IN QUARTERLY GENERAL GOVERNMENT REVENUE AND EXPENDITURE .....	431	
<b>Table 1: General government transactions as a percentage of total expenditure</b> .....	431	
<b>Table 2: General government transactions as a percentage of total revenue</b> .....	431	
<b>Table 3: Total quarterly general government expenditure (TE) as a percentage of annual total</b> .....	433	
<b>Table 4: Total quarterly general government revenue (TR) as a percentage of annual total</b> .....	434	
<b>Table 5: Compensation of employees (D.1) quarterly general government expenditure as a percentage of annual total</b> .....	435	
<b>Table 6: Other taxes on production (D.29) quarterly general government expenditure as a percentage of annual total</b> .....	436	
<b>Table 7: Subsidies, payable (D.3) quarterly general government expenditure as a percentage of annual total</b> .....	437	
<b>Table 8: Property income (D.4) uarterly general government expenditure as a percentage of annual total</b> .....	438	
<b>Table 9: Social benefits other than social transfers in kind (D.62) quarterly general government expenditure as a percentage of annual total</b> .....	439	
<b>Table 10: Social transfers in kind related to expenditure on products supplied to households via market producers (D.6311+D.63121+D.63131) quarterly general government expenditure as a percentage of annual total</b> .....	440	
<b>Table 11: Other current transfers (D.7) quarterly general government expenditure as a percentage of annual total</b> .....	441	
<b>Table 12: Capital transfers (D.9) quarterly general government expenditure as a percentage of annual total</b> .....	442	
<b>Table 13: Intermediate consumption (P.2) quarterly general government expenditure as a percentage of annual total</b> .....	443	
<b>Table 14: Gross capital formation and acquisitions less disposals of non-financial non-produced assets (P.5_K.2) quarterly general government expenditure as a percentage of annual total</b> .....	444	

<b>Table 15: Taxes on production and imports (D.2) quarterly general government revenue as a percentage of annual total .....</b>	445
<b>Table 16: Property income (D.4) quarterly general government revenue as a percentage of annual total.....</b>	446
<b>Table 17: Current taxes on income, wealth, etc. (D.5) quarterly general government revenue as a percentage of annual total .....</b>	447
<b>Table 18: Actual social contributions (D.611) quarterly general government revenue as a percentage of annual total .....</b>	448
<b>Table 19: Imputed social contributions (D.612) quarterly general government revenue as a percentage of annual total .....</b>	449
<b>Table 20: Other current transfers (D.7) quarterly general government revenue as a percentage of annual total .....</b>	450
<b>Table 21: Capital taxes (D.91) quarterly general government revenue as a percentage of annual total.....</b>	451
<b>Table 22: Other capital transfers and investment grants, receivable (D.92_D.99) quarterly general government revenue as a percentage of annual total .....</b>	452
<b>Table 23: Market output, output for own final use and payments for other non-market output (P.11_P.12_P.131) quarterly general government revenue as a percentage of annual total .....</b>	453
<b>ANNEX II .....</b>	454
COMMISSION REGULATION (EC) No. 264/2000 of 3 February 2000 on the implementation of Council Regulation (EC) No. 2223/96 with respect to short-term public finance statistics.....	454
<b>ANNEX III.....</b>	458
COMMISSION REGULATION (EC) No 1500/2000 of 10 July 2000 implementing Council Regulation (EC) No 2223/96 with respect to general government expenditure and revenue.....	458
<b>ANNEX IV .....</b>	467
Regulation (EC) No. 1221/2002 of the European Parliament and of the Council of 10 June 2002 on quarterly non-financial accounts for general government.....	467