

Accounting differences of Six Pack Cash data and National Accounts data (ESA data, ESVG Daten)

	Six Pack cash data (monthly/quarterly)	National Accounts data (ESA data) (quarterly/annual)
Data basis (raw data):	cash* data	mix of accrual** and planned data, cash for most tax revenues
Accounting basis:	<i>Mixed accounting basis: cash national budgetary accounting</i>	<i>ESA format</i>
Time of recording	cash booking*	accrual booking** partly time adjustments necessary
Data structure	different accounting systems	standardized ESA data structure
Consolidation***	data not consolidated	data consolidated within government subsectors and between subsectors (D.7, D.9, D.4)
Data characteristics:	no adjustments thus quickly available, possible deviations in time series due to timing of booking	standardized data, reclassifications into ESA structure, time adjustments, consolidation

ESA: European System of National Accounts

ESVG: Europäisches System der volkswirtschaftlichen Gesamtrechnung

* Cash booking records payments at time of payment

** Accrual booking refers to the time "when economic value is created, transformed or extinguished, or when claims and obligations arise, are transformed or are cancelled" (ESA 2010, 1.101).

*** Consolidation refers to the elimination, from both uses and resources, of transactions that occur between units when units are grouped, and to the elimination of reciprocal financial assets and liabilities. This occurs commonly when the accounts of subsectors of general government are combined. (ESA 2010, 1.106)