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COMMISSION STAFF WORKING DOCUMENT

**Reporting to the European Parliament and the Council on the quality of the fiscal data
reported by Member States in 2023**

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1. BACKGROUND

Article 8(3) of Council Regulation (EC) No 479/2009 on applying the protocol on the excessive deficit procedure (EDP)¹ requires the European Commission (Eurostat) to report regularly to the European Parliament and the Council on the quality of the actual² fiscal data reported by Member States. This annual report provides an overall assessment of the actual data in terms of their timeliness, reliability, completeness and consistency, as well as their compliance with accounting rules. Eurostat published the previous staff working document (*Reporting to the European Parliament and the Council on the quality of fiscal data reported by Member States in 2022*³) on 14 April 2023.

Eurostat regularly assesses the quality of the actual EDP data reported by Member States and of the underlying general government sector accounts under Regulation (EU) No 549/2013⁴ ('ESA 2010'). Its assessment focuses on the factors that explain the general government surplus/deficit (as a percentage of gross domestic product (GDP)) and the changes in the ratio of general government debt to GDP. Member States send this information to Eurostat twice a year in the following tables:

- The EDP notification tables;
- the questionnaire relating to the EDP notification tables;
- the supplementary table on government interventions to support financial institutions;
- the supplementary table for the reporting of the measures taken by the Member States due to the COVID-19 pandemic;
- the reporting of expenditure and other costs of the general government financed by the Recovery and Resilience Facility; and
- the supplementary table for reporting government interventions to mitigate the impact of high energy prices.

Further information is obtained through bilateral clarifications and Eurostat's contact with Member States during regular EDP dialogue visits.

This staff working document is based on the main findings and results of the EDP data reported by all 27 Member States in 2023. It focuses on the latest reports, submitted in October 2023, comparing them with the data sent in April 2023 and in 2022 where appropriate.

¹ Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ L 145, 10.6.2009, p. 1).

² Article 3(2) of Regulation (EC) No 479/2009 stipulates that this concerns data for the last 4 years.

³ SWD(2023) 100 final: <https://ec.europa.eu/eurostat/web/government-finance-statistics/publications/quality-reports>.

⁴ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

2. MAIN FINDINGS ON THE GOVERNMENT DEFICIT AND DEBT LEVELS REPORTED BY MEMBER STATES IN 2023

2.1. Timeliness, reliability and completeness

2.1.1. *Timeliness*

Member States are required to report their actual and planned EDP data to Eurostat twice a year before 1 April and before 1 October⁵.

In 2023, EDP reporting covered the period 2019-2023. The figures for 2023 are those planned by the national authorities, while the 2019-2022 figures are actual data⁶. Under Article 8(1) of Regulation (EC) No 479/2009, Eurostat assesses the actual data, but not the planned data.

In 2023, all 27 Member States met both deadlines for reporting their actual data and the planned EDP data.

2.1.2. *Reliability*

Revisions made between the EDP notifications of April and October 2023 were mainly due to: (i) updates of source data (primarily working balances and tax data); and (ii) methodological changes, such as reclassifications of units or transactions.

Due to revisions to 2022 data (which were not related to GDP revisions) made between the April and October 2023 notifications, the surplus/deficit improved in 12 Member States, worsened in 10 Member States, and remained similar to the previous notification in five Member States. Large revisions to surplus/deficit ratios were observed for seven Member States: Czechia (+0.4pp), Cyprus (+0.4pp), Sweden (+0.4pp), Belgium (+0.3pp), Luxembourg (-0.5pp), Croatia (-0.3pp) and Austria (-0.3pp). In absolute terms, the 2022 surplus/deficit revisions of the other Member States were small, although the deficit of Italy and Latvia worsened by 0.2pp. For the other Member States, revisions amounted to about 0.1pp or less.

Large revisions (>0.3pp) to the 2022 debt figures (in absolute terms and not related to GDP revisions) were observed for Cyprus (+1.4pp), Finland (+0.8pp) and Croatia (+0.4pp). Greece and Sweden revised the 2022 debt by +0.2pp and for the remaining Member States, the 2022 debt revisions were equal to or below 0.15pp. Revisions were mainly due to reclassification of liabilities and updated source data.

Changes in GDP affect deficit and debt ratios due to the denominator effect. The most significant revisions of the debt-to-GDP ratio for 2022 due to the denominator effect were observed for Italy (-2.8pp), Cyprus (-2.4pp), Slovenia (+2.4pp), Spain (-1.6pp), Portugal (-1.5pp), Greece (+1.2pp) and Malta (-1.1pp).

2.1.3. *Completeness of tables and supporting information*

Completing the reporting tables is a legal obligation for Member States and essential for Eurostat to accurately assess the quality of the data. Article 8(2) of Regulation (EC) No 479/2009 requires Member States to send Eurostat the relevant statistical information, which ‘(...) [i] in particular (...) means:

⁵ Articles 3(1) and (3) of Regulation (EC) No 479/2009.

⁶ Actual data can be estimated, provisional, half-finalised or final figures.

- (a) data from national accounts;
- (b) inventories;
- (c) EDP notification tables;
- (d) additional questionnaires and clarification related to the notifications.’

The four main EDP notification tables are listed below.

- Table 1 covers the reporting of government surplus/deficit (total and by government subsector) and debt levels (total⁷ and by category of financial instrument). It also covers GDP at current market prices and government expenditure on gross fixed capital formation and interest.
- Tables 2A to 2D provide the data that explain the transition between the national definitions of government balance (‘working balance’ in national accounts methodology) and the surplus/deficit of each government subsector (‘net lending / net borrowing’ in national accounts methodology)⁸.
- Tables 3A to 3E provide the data that explain the contributions of the government surplus/deficit and other relevant factors to the variation in the government debt level and the consolidation of debt.
- Table 4 includes mainly data on trade credits and advances⁹.

In 2023, EDP tables 1 and 2 covered 2019-2023¹⁰ and the other tables covered 2019-2022.

All 27 Member States provided Eurostat with all EDP notification tables¹¹ in April and October 2023.

In their October reports, all Member States fully completed EDP table 1 and provided details in EDP table 2 on the link between the working balance and the EDP surplus/deficit for all subsectors. For some Member States, EDP table 2 show a transition between the working balance according to the national definition and the government surplus/deficit compiled autonomously of the working balance (e.g. from independent data sources), which results in residual items (discrepancy) in the tables. This is the case for Germany, Italy, Ireland, Finland, the Netherlands and Sweden (for the latter two, only tables 2A and 2C are concerned since social security funds do not exhibit such a discrepancy). For Austria, other accounts receivable/payable (EDP tables 2B and 2C) and the difference between interest paid and accrued (EDP table 2C) are not available for any of the years. The general government stock of liabilities of trade credits and advances is reported in EDP table 4, which was completed by all 27 Member States. Greece, Hungary and the Netherlands did not report amounts outstanding in the government debt from the financing of public undertakings.

While the EDP tables could be more complete, the outstanding issues are expected to have little impact on data quality.

⁷ Article 2 of Protocol (No 12) on the excessive deficit procedure annexed to the Treaty on the Functioning of the EU defines government debt as the consolidated gross debt of the whole general government sector outstanding at the end of the year (at nominal value). According to Article 1(5) of Regulation (EC) No 479/2009, government debt includes the liabilities of the general government in the following categories: currency and deposits (AF.2), debt securities (AF.3) and loans (AF.4), as defined in ESA 2010.

⁸ Article 3(2) of Regulation (EC) No 479/2009.

⁹ Provision of data in accordance with the statements contained in the Council minutes of 22 November 1993.

¹⁰ Regulation (EC) No 479/2009 only explicitly requires Member States to provide planned data in EDP tables 1 and 2A.

¹¹ Member States’ EDP notification tables can be found on Eurostat’s website.

<http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-notification-tables>.

All 27 Member States submitted replies to the questionnaire related to the EDP notification tables¹². Although the coverage and quality of answers continued to improve, further progress is necessary, as some Member States did not report all requested details. This particularly concerns the breakdown of other accounts receivable/payable for all government subsectors.

2.1.4. *Supplementary table for reporting government interventions to support financial institutions*

Since 2009, Eurostat has collected a set of supplementary data on government interventions to support financial institutions. The data collected in 2023 related to 2007-2022, and all but four Member States (Estonia, Malta, Romania and Slovakia) experienced and reported the said government intervention in that period.

In Czechia, the only interventions (in 2013-2015) concerned contingent liabilities. In 2022, most Member States reported no or a very limited adverse impact on their deficit/surplus due to the support provided to financial institutions. Poland, Greece, Cyprus and Portugal reported the largest deficit increases due to the mentioned support, even if these were limited as a percentage of GDP. The highest contribution to government debt resulting from interventions to support financial institutions since 2007, as a percentage of GDP at the end of 2022, was observed in Cyprus, Greece, Ireland and Portugal.

Together with its EDP news release, Eurostat published a background note¹³ on government interventions to support financial institutions. This note contained additional information on the content of the supplementary table and the data findings.

2.1.5. *Questionnaire on intergovernmental lending*

Member States report data on bilateral intergovernmental lending, which is usually provided under financial assistance programmes. These data and further information on the European Financial Stability Facility are included in the EDP news release. In 2019-2022, the data related mainly to lending to Greece, Ireland and Portugal.

The debt due to bilateral intergovernmental lending is deducted when calculating the EU-27 and euro area government debt aggregates, since both are shown on a consolidated basis.

2.1.6. *Supplementary table for the reporting of the measures taken by the Member States due to the COVID-19 pandemic*

The supplementary table for the reporting of the measures taken by the Member States due to the COVID-19 pandemic was provided to Eurostat for the first time as part of the April 2021 EDP notification¹⁴. The two main objectives of this supplementary

¹² This questionnaire comprises 13 sections to gather quantitative and some qualitative information, in areas that include: transactions in taxes and social contributions, and transactions with the EU; acquisitions of military equipment; government guarantees; debt cancellations; government capital injections into public corporations; public-private partnerships; rerouting of transactions; etc.

¹³ [Background note - government interventions to support financial institutions](#)

¹⁴ Following the Committee on Monetary, Financial and Balance of Payments Statistics opinion issued on 23 March 2021, the supplementary table for the reporting of the measures taken by the Member States due to the COVID-19 pandemic became a questionnaire (as laid down in Article 8(2) of Council Regulation (EC) No 479/2009 (<https://www.cnfb.europa.eu/opinions>)). This questionnaire was not published but used by Eurostat to assess the quality of EDP data submitted by Member States.

table are to facilitate the validation of quarterly government finance statistics (GFS) and annual EDP data, and to enable the interpretation of GFS/EDP aggregates when faced with significant fluctuations.

All Member States submitted this supplementary table as part of the April and the October 2023 EDP notifications. The completeness and consistency of the information provided has improved since the first reporting in April 2021. However, as from the April 2024 EDP notification, the reporting of the mentioned supplementary table will be discontinued.

2.1.7. Reporting of expenditure and other costs of the general government (S.13) financed by the Recovery and Resilience Facility (RRF)

A table for EDP reporting of general government expenditure and other costs financed by the RRF was provided to Eurostat for the first time as part of the October 2021 EDP notification¹⁵. The table consists of two parts - one devoted to RRF grants, and one to RRF loans. The table provides valuable insights into RRF-related flows.

All Member States submitted the table for reporting expenditure and other general government (S.13) costs financed by the RRF before 1 April and 1 October 2023. However, the national budgetary and statistical authorities need to strengthen their cooperation to ensure the timely availability of planned data. Further details on the expenditure categories (voluntary items) would also be of value.

2.1.8. Supplementary table for reporting government interventions to mitigate the impact of high energy prices

The supplementary table for reporting government interventions to mitigate the impact of high energy prices was reported to Eurostat for the first time in the April 2023 EDP notification¹⁶. The aim of the table is to facilitate Eurostat's validation/verification of EDP and GFS data, in the face of significant and numerous schemes to mitigate the impact of high energy prices.

All Member States submitted the table before 1 October 2023. In some cases, the reporting of measures is not yet sufficiently harmonised - this is being followed up on a bilateral basis. Further attention will be given to the recording of government interventions to mitigate the impact of high energy prices along the lines of the three guidance notes published by Eurostat shortly before the April 2023 notification and further efforts will be needed in the coming months to ensure harmonisation. In most cases, this is not expected to affect deficit and debt.

¹⁵ Following the Committee on Monetary, Financial and Balance of Payments Statistics opinion issued on 11 August 2021, the supplementary table for reporting expenditure and other costs of the general government (S.13) financed by the RRF became a questionnaire (as laid down in Article 8(2) of Council Regulation (EC) No 479/2009) (<https://www.cmf.europa.eu/opinions>). This questionnaire was not published, but used by Eurostat to assess the quality of EDP data submitted by Member States.

¹⁶ Following the Committee on Monetary, Financial and Balance of Payments Statistics opinion issued on 13 March 2023, the supplementary table for reporting government interventions to mitigate the impact of high energy prices became a questionnaire (as laid down in Article 8(2) of Council Regulation (EC) No 479/2009) (<https://www.cmf.europa.eu/opinions>). This questionnaire was not published, but used by Eurostat to assess the quality of EDP data submitted by Member States

2.2. Compliance with accounting rules and consistency of statistical data

2.2.1. Exchange of information and clarifications

In the three-week notification period between the spring/autumn reporting deadlines and the publication of the data, Eurostat contacted all national statistical authorities to: (i) ask for further information; and (ii) clarify how the accounting rules had been applied to specific transactions. This involved several rounds of correspondence.

For the autumn 2023 reporting period, Eurostat sent a first round of requests for clarification to all Member States by 5 October, and a second round of requests by 11 October. A third round was sent to 21 Member States. A fourth and fifth round of requests for clarification were sent to four Member States. A sixth round of requests for clarification was needed for one Member State. Where needed, Eurostat requested Member States to resend the EDP notification tables, the questionnaire relating to the EDP notification tables and the tables for underlying government accounts (i.e. main aggregates of general government and quarterly financial and non-financial accounts).

In most cases, Eurostat's requests to resend data related to: (i) corrections of technical errors; (ii) elimination of internal and cross-table (EDP-GFS) inconsistencies; (iii) implemented adjustments; and (iv) additional details and metadata included in the tables.

2.2.2. Dialogue and methodological visits

Under Regulation (EC) No 479/2009, Eurostat must ensure a permanent dialogue with Member States' statistical authorities. The Regulation requires Eurostat to carry out regular dialogue visits to all Member States, as well as possible methodological visits. Representatives of the Commission's Directorate-General for Economic and Financial Affairs and the European Central Bank regularly take part in such visits as observers.

During **regular** (approximately every 2 years) dialogue visits to Member States, Eurostat:

- reviews reported data;
- examines methodological issues;
- discusses statistical processes and sources described in the EDP inventories; and
- assesses compliance with the relevant accounting rules (sector delimitation of general government, time of recording and classification of government transactions and liabilities).

Methodological visits are carried out only in exceptional cases, where significant risks or problems with data quality have been clearly identified.

Ad hoc or **technical** visits can also be organised if Eurostat raises a specific issue with a Member State that can only be resolved by meeting the authorities concerned.

In 2023, Eurostat carried out 12 regular EDP dialogue visits (to Estonia, Lithuania, Bulgaria, Greece, Finland, Hungary, the Netherlands, Romania, Slovakia, Cyprus, Germany and Croatia).

Following each visit, Eurostat discusses and validates the findings through a structured and comprehensive procedure. The final findings of each dialogue visit, including the action points that were agreed and the status of the issues that were raised, are sent to the Economic and Financial Committee, and published on Eurostat's

website¹⁷. The dialogue visits and implementation of action points have considerably improved data quality over time.

2.2.3. *Specific advice by Eurostat*

Member States regularly consult Eurostat to clarify national accounting issues in relation to past or future operations, and Eurostat provides advice according to the published guidelines¹⁸. In the interests of transparency, Eurostat has published all its letters of advice¹⁹ since July 2016 without first seeking the consent of the Member State in question, as was the practice previously. In 2023, Eurostat published six letters of advice under Council Regulation (EC) No 479/2009 and Regulation (EU) No 549/2013.

2.2.4. *Recent methodological issues*

Eurostat monitors the application of the ESA 2010 rules and methodological decisions by analysing the data reported by Member States in the EDP notification tables and the related questionnaire, and through discussions with national statistical authorities during EDP dialogue visits.

Eurostat publishes the *Manual on Government Deficit and Debt* (MGDD)²⁰ to provide guidelines on the appropriate treatment of statistical issues related to EDP and GFS. The 10th edition of the MGDD was published in February 2023.

Under Article 10(2) of Regulation (EC) No 479/2009, Eurostat occasionally takes methodological decisions that provide general guidance to Member States on how to record certain types of transactions, or that deal with particularly complex cases. Each such decision is taken after the matter has been examined by the relevant expert groups. All methodological decisions taken so far are published on Eurostat's website²¹.

Eurostat provides additional methodological guidance and clarifications on the accounting rules for EDP and GFS within the general rules of ESA 2010. It does so in accordance with the procedures for the development and implementation of methodology underpinning EDP data²². In 2023, Eurostat published three guidance notes²³.

2.2.5. *Consistency with the underlying government accounts*

The 1 April and 1 October EDP notification deadlines under Regulation (EC) No 479/2009 were introduced to ensure consistency with the underlying annual and quarterly government sector accounts, as reported to Eurostat in various GFS tables of the European System of National and Regional Accounts (ESA) transmission programme. In particular, total government expenditure and revenue should be consistent with the reported EDP surplus/deficit figure. The timeliness of data delivery

¹⁷ <http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/eurostat-edp-visits-to-member-states>

¹⁸ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology>

¹⁹ <http://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/advice-to-member-states>

²⁰ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/manuals>

²¹ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/decisions-for-gfs>

²² <https://ec.europa.eu/eurostat/documents/1015035/2041329/Procedures-for-development-and-implementation-of-methodology-underpinning-EDP-data.pdf>

²³ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/guidance-on-accounting-rules>

generally remained excellent, with the exception of Bulgaria and Poland²⁴, who have been encouraged to submit their data more promptly.

Consistency of EDP data with the reported ESA 2010 government accounts is generally good. The EDP data on net lending / net borrowing, gross fixed capital formation and interest expenditure reported by the Member States were fully consistent with the annual and quarterly data on government expenditure and revenue (as reported in ESA tables 2 and 25). All reporting Member States achieved full consistency of annual debt data with quarterly government debt (as reported in ESA table 28).

There are some shortcomings regarding transactions and stocks in the quarterly financial accounts of general government (ESA table 27). Eurostat noted the efforts made by some Member States to improve consistency between EDP table 3 and ESA table 27, but in some cases further progress is needed.

In April 2023, for Denmark, ESA table 27 for quarters of 2022 could not be validated and published as significant errors in other accounts receivable and payable (2% of GDP) were not corrected in ESA table 27, leading to inconsistencies of the same size with EDP tables 3. Denmark was consequently urged to put in place a procedure to ensure the timely correction of errors. With the October 2023 transmission, alignment of ESA table 27 and EDP tables 3 was assured.

Greece also needs to improve the consistency between EDP table 3 and ESA table 27. Minor differences also remained for Germany, due to rounding issues in ESA table 27. For Portugal, the statistical discrepancy between net lending / net borrowing and net financial transactions is not shown in ESA table 27, which leads to noticeable differences between EDP table 3 and ESA table 27.

Portugal announced the revision of the recording of the statistical discrepancy in the EDP table 3 and ESA table 27 as part of the 2024 benchmark revision.

2.3. Publication

2.3.1. Publication of headline figures and detailed reporting tables

Under Article 14(1) of Regulation (EC) No 479/2009, ‘the Commission (Eurostat) shall provide the actual government deficit and debt data for the application of the Protocol on the excessive deficit procedure, within three weeks after the reporting deadlines ... That provision of data shall be effected through publication.’

Eurostat published the government deficit and debt data on its website on 21 April²⁵ and 23 October 2023²⁶, together with all final reporting tables²⁷ notified by Member States, and notes²⁸ on:

- stock-flow adjustment;
- government interventions to support financial institutions;

²⁴ Poland first submitted ESA table 27 on 14 April 2023 and 13 October 2023. Bulgaria first submitted ESA table 25 on 13 April and 09 October 2023 and first submitted ESA table 2 on 04 April 2023 and 01 October 2023.

²⁵ <https://ec.europa.eu/eurostat/documents/2995521/16349856/2-21042023-AP-EN.pdf/6c5d7d4d-1988-dd8b-ea8e-7af2f5049031?version=1.0&t=1682004861068>

²⁶ <https://ec.europa.eu/eurostat/documents/2995521/17724161/2-23102023-AP-EN.pdf/307ffc6e-1bd7-0dbe-337b-7a85645c8e35?version=2.0&t=1698015880247>

²⁷ <http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-notification-tables>

²⁸ <https://ec.europa.eu/eurostat/web/government-finance-statistics/publications>

- the stock of liabilities of trade credits and advances; and
- revisions of government surplus/deficit and debt.

Eurostat also published news releases on both quarterly government debt and quarterly, seasonally adjusted general government deficits (approximately 113 days after the end of the corresponding reporting period).

Regulation (EC) No 479/2009 requires Member States to make public their actual data on deficit and debt. Most Member States have informed Eurostat that they publish all their EDP tables, while four (Bulgaria, Italy, Luxembourg and Slovakia) publish only some EDP tables. Austria, France and Poland publish national deficit and debt data in a different format to the EDP tables.

2.3.2. *Reservations on the quality of data*

Eurostat expressed a reservation on the quality of the data reported by France for the year 2022 in the April 2023 EDP notification. The reservation was subsequently withdrawn in the October 2023 EDP notification.

2.3.3. *Amendments to the reported data*

Eurostat made no amendments to the data reported by Member States in the April or the October 2023 EDP notifications.

2.3.4. *Publication of metadata (inventories)*²⁹

Regulation (EC) No 479/2009 specifies that the EDP inventories are part of the statistical information referred to in its Article 8(2), first subparagraph. It also requires the inventories to be published nationally.

In February 2023, Eurostat updated an EDP inventory template, covering the 2022 MGDD changes. The template was made available to the EDP Statistics Working Group through the CIRCABC interest group.

The ESA 2010-based EDP inventories³⁰ for all Member State are available on the Eurostat website. In 2023, Eurostat published updated EDP inventories for Slovenia, Czechia and Germany.

3. CONCLUSIONS

Eurostat acknowledges the continued overall improvement in the consistency and completeness of the reported fiscal data. In general, Member States provided higher quality data, and more complete information in EDP notification tables and other relevant statistical returns, including additional data on government interventions to mitigate the impact of high energy prices and data on expenditure and other costs of the general government financed by the RRF. Nevertheless, Member States have room for further improvement as regards the quality of fiscal data, the consistency between EDP and GFS data, and the timeliness of national statistical authorities' access to data.

²⁹ Inventories of the methods, procedures and sources used to compile actual deficit and debt data and the underlying government accounts.

³⁰ <https://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-inventories>

In 2023, the observed improvements to the quality of fiscal data were achieved through bilateral clarifications with Member States as part of both the April and the October 2023 EDP notification, and through contacts and consultations with Member States between the EDP notifications. The publication of all Eurostat letters of advice on methodology improved knowledge sharing and transparency, as did Eurostat's efforts to strengthen communication on methodological developments between users and producers of statistics.