

Quality report on National and Regional Accounts

2021 DATA

2022 edition



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National and
Regional Accounts**
2021 DATA | 2022 edition

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Executive summary

This document presents Eurostat's assessment of the quality of national and regional accounts data submitted by Member States, Iceland, Norway and Switzerland in 2021. It also includes information on the quality of key European aggregates published by Eurostat.

The assessment in this quality report is based on national quality reports for data transmissions during 2021. It is the sixth such report since the European System of Accounts 2010 (ESA 2010) was introduced in September 2014.

The quality assessment was carried out in accordance with Article 4 of Regulation (EU) No 549/2013, also called the ESA 2010 Regulation. This requires the quality of national and regional accounts data sent to Eurostat to be assessed against the quality criteria set out in Regulation (EC) No 223/2009 on European statistics. Commission Implementing Regulation (EU) 2016/2304 sets out the modalities, structure, periodicity and indicators of the assessment process.

The quality report covers a number of quality indicators (completeness, revision policy and practice, punctuality, coherence and documentation on methodology). Since 2021, the fully-fledged quality reporting follows the requirements for the Single Integrated Metadata Structure endorsed by the European Statistical System Committee in November 2015.

Chapters 1 and 2 present the quality reporting and assessment framework of the European Statistical System (ESS) applied to national and regional accounts. Chapter 3 presents the overview of legislation and guidance documents pertinent to ESA 2010. Chapters 4 to 9 provide an analysis of country data sent in 2021 and European aggregates published by Eurostat, in line with ESS quality criteria, namely relevance, accuracy, timeliness and punctuality, accessibility and clarity, comparability and coherence. Chapter 10 presents ongoing work to assess the cost of statistics. The overall results of the assessment and Eurostat's recommendations to countries are summarised in Chapter 11.

As a general assessment, most Member States have continued to make progress in complying with the data requirements and methodology and in adapting national data compilation systems. National statistical institutes took the opportunity to further improve the quality of their national accounts estimates by introducing methodological or statistical changes and by using new data sources. The data sent in 2021 were broadly in line with the ESS quality standards and the ESA 2010 Regulation. There have been improvements in both data completeness and punctuality since the first quality report on data submissions in 2016. The overall results for various quality criteria are as follows:

Relevance

In 2021, both quarterly and annual national accounts mandatory data were reported with high completeness. The average completeness rates for tables of national accounts main aggregates (NAMA), government finance statistics (GFS), non-financial sector accounts (NFSA) and annual financial accounts (AFA) were between 97.7% and 100.0%. For supply, use and input-output tables (SUIOT) and regional accounts (RA) tables, the average completeness rates ranged between 96.3% and 100.0%.

Accuracy

Many countries performed benchmark revisions in 2019 while others followed in 2020. In 2021, some countries continued to implement further benchmark revisions or major revisions, aiming to improve the quality of data. Most Member States and EFTA countries make available online their information on national revision policies.

Timeliness and punctuality

Overall, the punctuality of transmission was high in 2021, with most countries submitting all mandatory quarterly accounts at or shortly before the official transmission deadline. For the 17 ESA 2010 tables transmitted annually, 11 Member States submitted all required annual national and regional accounts tables on time.

Accessibility and clarity

All Member States and EFTA countries publish online documentation on national accounts methodology and compilation methods. Progress was made in 2021 (and 2022) compared with 2020, with the country-specific ESA 2010 metadata files at general level of more countries being published on the Eurostat website.

Coherence

Overall internal coherence within and between tables was very high for nearly all countries in 2021. This year the chapter on coherence has been expanded to cover not only the comparison between net lending / net borrowing (B.9) in Table 8 with net financial transactions (B.9F) in Table 6 (vertical discrepancies), but also wider cross-domain coherence. The chapter reports on the coherence between different national accounts domains: quarterly national accounts main aggregates and quarterly non-financial sector accounts; annual national accounts main aggregates and annual non-financial sector accounts; annual national accounts main aggregates and regional accounts; annual national accounts main aggregates and annual government finance statistics main aggregates; annual non-financial sector accounts and annual government finance statistics main aggregates and detailed tax data and annual national accounts main aggregates and supply; use and input-output tables. Most countries succeeded in keeping cross-domain differences below 0.3 % of GDP. As regards the vertical discrepancies assessed from the annual non-financial and annual financial sector accounts, the absolute differences range from around 2% in the non-financial corporation sector (S.11) and 1.5% in the household sector (S.14), sectors where data sources tend to be less complete or reliable, to below 0.1% for the general government sector (S.13).

Based on the quality assessment, Eurostat makes the following general recommendations to countries, encouraging them to strive to:

1. Improve compliance in terms of the **completeness** of certain tables;
2. Improve compliance in terms of the **punctuality** of certain tables;
3. Improve quality aspects regarding the **accuracy** of statistics;

4. Improve quality aspects regarding the **accessibility and clarity** of statistics; and
5. Improve quality aspects regarding the **coherence** of statistics.

In addition, based on national quality reports and analysis of submitted data, Eurostat provided country-specific recommendations.

1

Introduction

Data on national and regional accounts underpin the development, implementation and monitoring of a broad range of European policies. These data are indispensable for describing and analysing the economy of the EU, the euro area (EA-19) and individual Member States and EU regions. They are also used for administrative purposes as well, e.g. to calculate Member State contributions to the EU budget. Therefore, it is extremely important that these European statistics are accurate, timely and complete and that users are regularly informed about their quality in a transparent way.

Eurostat began publishing national accounts data aggregated at European level in the 1970s. Since then the methodological framework has been updated several times, in line with the developments in the United Nations System of National Accounts (SNA). The current framework defining the European system of national and regional accounts is the European System of Accounts 2010 (ESA 2010) whose requirements were laid down by Regulation (EU) No 549/2013 (the ESA 2010 Regulation). ESA 2010 corresponds to the 2008 edition of the SNA and has been used in the EU since September 2014.

The ESA 2010 Regulation prescribes that the quality of national and regional accounts data sent to Eurostat are to be assessed according to the quality criteria set out by Regulation (EC) No 223/2009 on European statistics. The modalities, structure and assessment indicators of the quality assessment process are defined in Commission Implementing Regulation (EU) 2016/2304 (the Implementing Act). Each year, in accordance with Article 4(2) of the ESA 2010 Regulation, Member States report on the quality of national and regional accounts data sent to Eurostat. Based on their national quality reports, Eurostat prepares an overall assessment in accordance with Article 4(4). Additionally, under Article 12, every fifth year, starting from 2018, the Commission reports to the European Parliament and the Council about the quality of data on national and regional accounts. This report was submitted to the European Parliament and the Council on 29 June 2018 using information from the 2017 quality reporting and assessment exercise (2016 data). The next time that this report will be produced is 2023, when it will use information from the 2022 quality reporting and assessment exercise (2021 data) and the current report.

Both the national reports and the Eurostat assessment follow the recommendations of the European Statistical System (ESS) Handbook for Quality Reports. The information provided in these quality reports covers all ESA 2010 domains, namely the main aggregates, government finance statistics, non-financial and financial sector accounts, regional accounts, and supply, use and input-output tables.

The assessment in this quality report shows results for transmissions of national and regional accounts data during 2021. It is the sixth such report since the introduction of the European System of Accounts 2010 (ESA 2010) in September 2014. It also includes information on the quality of key European aggregates published by Eurostat. Data users are the intended audience of the report. Therefore, it is structured to provide information that helps to understand the published data and, where applicable, the factors that improve or limit their quality.

2

Scope of the quality assessment

Eurostat's quality assessment of national and regional accounts covers data submitted by Member States and EFTA countries, and data from its own publications of EU and euro area aggregates.

The quality reporting and assessment exercise start every year on 15 February. Eurostat provides countries with pre-filled national quality reports containing quantitative indicators and qualitative information. The countries review and complete the national quality reports and send them back to Eurostat, no later than 31 May. Eurostat assesses the results, and then prepares and publishes an overall assessment based on the national quality reports and other available information. This is an annual procedure that was carried out for the first time in 2017 based on data submissions in 2016.

The obligation for data transmissions based on the ESA 2010 Regulation entered into force on 1 September 2014. However, temporary derogations were granted to some Member States. In January 2020, the derogations expired and from that time onwards, all data transmissions must be in line with all the provisions set out in the ESA 2010 transmission programme.

This assessment report covers ESA 2010 mandatory data submitted by countries to Eurostat in 2021. All ESA 2010 derogations for Member States together with Iceland and Norway expired on 1 January 2020. The derogations for Switzerland were established on 2 December 2019 with a decision of the EU/Switzerland Statistical Committee. Eurostat is cooperating with the countries that still have outstanding data transmissions related to expired derogations for the ESA 2010 domains. Furthermore, for the NFSA domain, data requirements differ depending on whether the country has a small or big economy and whether or not it is a member of the euro area. It is important to note that Eurostat's assessment reflects these differences in mandatory data requirements.

As in past quality reports, national data submitted on a voluntary basis are not part of this quality assessment. The references to voluntary data made in this report acknowledge the efforts of countries to make additional data available to users, but do not comprise measured assessments.

In addition to national quality reports, the following sources were also used to prepare this quality assessment: information collected during the data validation process; information contained in the provided mandatory and voluntary inventories of methods and data sources; information collected in surveys during the verification processes for gross national income (GNI) and from country visits. For some data used to compile the macroeconomic imbalance procedure (MIP) indicators, available country self-assessment reports and European Central Bank (ECB) metadata for data compiled by national central banks were taken into account.

3

Legislation, classifications, manuals

3.1 Legislation

3.1.1 Legal basis for ESA 2010

- 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. 1-727
- Commission Implementing Decision 2014/403/EU of 26 June 2014 on granting derogations to Member States with respect to the transmission of statistics pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council concerning the European system of national and regional accounts in the European Union (notified under document C(2014) 4164), OJ L 175, 2.7.2014, p. 1-131
- Commission Implementing Decision (EU) 2018/1891 of 30 November 2018 amending Implementing Decision 2014/403/EU on granting derogations to Member States with respect to the transmission of statistics pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council concerning the European system of national and regional accounts in the European Union, OJ L 309, 5.12.2018, p. 5-39
- Commission Implementing Regulation (EU) No 724/2014 of 26 June 2014 on the interchange standard for the transmission of data required under Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union, OJ L 192, 1.7.2014, p. 38
- Commission Delegated Regulation (EU) No 2015/1365 of 30 April 2015 on the transmission format for research and development expenditure data, OJ L 211, 8.8.2015, p. 1
- Commission Delegated Regulation (EU) No 2015/1342 of 22 April 2015 amending the methodology for the classification of products by activity given in Annex A to Regulation (EU) No 549/2013 of the European Parliament and of the Council, OJ L 207, 4.8.2015, p. 35-36
- Commission Implementing Regulation (EU) No 2016/2304 of 19 December 2016 on the modalities, structure, periodicity and assessment indicators of the quality reports on data transmitted under Regulation (EU) No 549/2013 of the European Parliament and the Council of 21 May 2013 on the European system of national and regional accounts in the European Union, OJ L 345, 20.12.2016, p. 27-36

The ESA 2010 Regulation defines the methodology (Annex A) and the data transmission programme (Annex B) for the compilation of national and regional accounts. Methodology comprises the common standards, definitions, classifications and accounting rules. The transmission programme sets out the accounts and tables, and the legal deadlines by which Member States must submit data to the European Commission (Eurostat).

The complete list of tables is presented in the overview in Annex 1, Table 23. For this report, these tables are organised into the following seven groups, covering the seven ESA 2010 domains.

ESA 2010 domain	Tables of the ESA 2010 transmission programme
National accounts main aggregates (NAMA)	1A, 1Q, 3, 5, 20, 22, 26
Government finance statistics (GFS)	2, 9, 11, 27, 28
Annual financial accounts (AFA)	6, 7
Non-financial sector accounts (NFSA)	8, 801
Regional accounts (RA)	10, 12, 13
Supply, use and input-output tables (SUIOT)	15, 16, 17
Supplementary table on pensions in national accounts ¹	29

The Commission granted 888 derogations² from mandatory data transmission requirements on request of Member States. These temporary derogations expired progressively by 2020, with two thirds of them (607 derogations) having already been closed by end-2018. In 2018, the Commission prepared a report, which included a review of the justification of derogations performed by Eurostat in close collaboration with the statistical offices in all Member States. Based on that review, on 30 November 2018, the Commission reduced the number of valid derogations from 365 to 267, and changed the description of 23 of those derogations³.

On 1 January 2020, all derogations for Member States, Iceland and Norway expired. Eurostat is in cooperation with the countries that still have outstanding data transmissions related to expired derogations for the ESA 2010 domains. The countries that still have open expired derogations should ensure complete data transmissions in line with ESA 2010 in order to close the respective non-compliance.

The derogations for Switzerland were established under Decision No 2/2019 of the EU/Switzerland Statistical Committee of 2 December 2019. They are mostly temporary and will expire progressively by 2025; however, some derogations are subject to review in 2024.

¹ The three-yearly supplementary table on pensions in national accounts was mandatory in 2020, therefore Table 29 is not included for consideration in this report.

² The Commission adopted Commission Implementing Decision 2014/403/EU granting 888 temporary derogations to 27 Member States. In addition, the EFTA Surveillance Authority granted 145 derogations to Norway and Iceland.

³ The Commission adopted the Implementing Decision (EU) 2018/1891 of 30 November 2018 amending Implementing Decision 2014/403/EU.

3.1.2 Other legal acts

- Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics, *OJ L 087 31.3.2009*, p. 164, as amended by Regulation (EU) 2015/759 of the European Parliament and of the Council of 29 April 2015, *OJ L 123, 19.5.2015*, p. 90–97
- Regulation (EU) No 99/2013 of the European Parliament and of the Council of 15 January 2013 on the European statistical programme 2013-2017, *OJ L 39, 9.2.2013*, p. 12–29
- Regulation (EU) 2017/1951 of the European Parliament and of the Council of 25 October 2017 amending Regulation (EU) No 99/2013 on the European statistical programme 2013-17, by extending it to 2020, *OJ L 284, 31.10.2017*, p. 1–11
- European Statistics Annual Work Programme 2019
- Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices, *OJ L 91, 29.3.2019*, p. 19–24

Regulation (EC) No 223/2009 (the European Statistics Regulation) sets out the legal framework for developing, producing and disseminating European statistics, and defines the European Statistical System (ESS), which is the partnership between the Commission (Eurostat) and national statistical institutes and other national authorities responsible in each Member State for developing, producing and disseminating European statistics. European statistics are determined in the European statistical programmes and are developed according to the statistical principles of professional independence, impartiality, objectivity, reliability, statistical confidentiality and cost-effectiveness. National and regional accounts data submitted in 2020 and covered by this report are produced under the 2013-2017 European statistical programme, which has been extended to 2020, and the European statistics annual work programme for 2020.

Furthermore, the European Statistics Regulation (Article 12) sets out the requirements on the statistical quality of European statistics according to the following quality criteria: relevance, accuracy, timeliness, punctuality, accessibility and clarity, comparability and coherence. Member States provide the Commission (Eurostat) with reports on the quality of data submitted, including any concerns they have regarding data accuracy. The Commission (Eurostat) assesses the quality of the data submitted based on an appropriate analysis, and prepares and publishes reports and communications on the quality of European statistics. In the interest of transparency, the Commission (Eurostat), where appropriate, makes public its assessment of the quality of national contributions to European statistics. Specific quality requirements, such as target values and minimum standards for the production of statistics, may also be set out in sectoral legislation.

In 2019, the European Council and the European Parliament adopted Regulation (EU) 2019/516 on the harmonisation of gross national income (GNI) at market prices. GNI aggregates are compiled in line with ESA 2010 and are the basis for calculating the largest share of own resources in the EU's general budget. They are subject to closer verification of comparability, reliability and exhaustiveness. This process contributes positively to the overall quality of national accounts.

3.2 Classifications used in ESA 2010

- Statistical Classification of Economic Activities in the European Community (NACE), Rev. 2 (2008)
- Statistical Classification of Products by Activity, Version 2.1 (CPA)
- Classification of Individual Consumption by Purpose (COICOP), 1999 version
- Classifications of functions of government, 1999 version
- Classification of the Purposes of (Private) Non-Profit Institutions Serving Households, 1999 version (COPNI)
- Classification of institutional sectors
- Nomenclature of territorial units for statistics (NUTS), 2016 version

3.3 Manuals and guidelines

- System of National Accounts 2008 (SNA 2008)
- ESS manuals and guidelines on national and regional accounts
- Practical guidelines for revising ESA 2010 data
- Guidance notes - Government finance statistics and EDP statistics - Eurostat (europa.eu)
- Manuals - Government finance statistics and EDP statistics - Eurostat (europa.eu)

ESA 2010 is broadly aligned with SNA 2008 to make comparable analysis with non-EU economies possible.

The ESS has put together several manuals and guidelines to facilitate the implementation of the ESA 2010 in Member States.

3.4 Other information

Additional information on national and regional accounts is available on the following sections of Eurostat's website:

- [ESA 2010](#)
- [Manuals and Guidelines for ESA 2010](#)
- [National accounts \(including GDP and regional accounts\)](#)
- [Government finance statistics](#)
- [European sector accounts](#)
- [Supply, use and input-output tables](#)

- [Pensions in National Accounts](#)

Data submitted under the ESA 2010 transmission programme is assessed in the context of policy requirements for the principal European economic indicators, the MIP indicators, the calculation of GNI for the purposes of EU budget own resources and the EDP. Additional information is available in the following sections of Eurostat's website:

- [Principal European economic indicators \(PEEs\)](#)
- [Macroeconomic imbalance procedure \(MIP\)](#)
- [GNI for own resource purposes](#)
- [Excessive deficit procedure \(EDP\)](#)

The activities of multinational enterprises are increasingly important for the compilation of national accounts. National compilers and international organisations are working together to further develop the concepts and methods that address the impacts of globalisation on macroeconomic statistics.

- [Economic globalisation](#)

3.5 ESA 2010 application

Article_12 of the ESA 2010 Regulation states that, by 1 July 2018 and every 5 years after that, the Commission must submit a report to the European Parliament and the Council on the application of this Regulation. The report has to evaluate the quality of data on national and regional accounts, the effectiveness of the Regulation and the monitoring process applied, and the progress on contingent liabilities data and on the availability of ESA 2010 data.

Technical work was carried out in 2017 to prepare the first evaluation, which was conducted in 2018. On 29 June 2018, the Commission adopted and provided to the European Parliament and the Council the first such report on the application of the ESA 2010 Regulation and on the application of the granted derogations accompanied by a staff working document on ESA 2010 data availability and derogations and on ESA 2010 data quality.

[Report from the Commission to the European Parliament and the Council on the application of 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 and on the application of the granted derogations \(COM\(2018\)506\).](#)

The next Commission report to be provided to the European Parliament and the Council on the application of the ESA 2010 Regulation will be produced in 2023 and will be using information from this report.

4

Relevance

Relevance is an attribute of statistics measuring the degree to which statistics meet current and potential needs of users.

It examines whether all the statistics that are needed are produced and the extent to which the concepts used (definitions, classifications, etc.) reflect user needs.

This chapter gives an overview of work carried out on national and regional accounts to meet user needs. It presents assessment results on data completeness, namely the situation of data transmitted in 2021 and how data availability evolved over time.

4.1 Actions to meet user needs

Eurostat is working intensively on the SNA 2008 and BPM6 update process that is progressing at full steam. Ten task teams have been formed, four of which are under the joint responsibility of the UN Advisory Expert Group on National Accounts (AEG) and the IMF Committee on Balance of Payments Statistics (BOPCOM). These task teams are developing a total of 66 guidance notes (GN) that are expected to be endorsed by the end of 2022, possibly with a limited number of exceptions that may be finalised at the beginning of 2023. The complete overview of SNA 2008 update guidance notes is available here: [System of National Accounts](#).

A mid-term review of the ESA 2010 transmission programme started in 2019 to identify desired changes in data transmission requirements that facilitate the cross-domain consistency. The analysis showed that there was room for aligning the deadlines for reporting some accounts. It also noted some gaps in data requirements and an opportunity to simplify certain data requirements. Addressing these would improve harmonisation across tables and enhance the clarity of instructions. Therefore, Regulation (EU) No 549/2013 is to be amended to update Annex B, which describes the ESA 2010 transmission programme. Eurostat prepared the proposed changes, working together with the task force and Member States throughout 2020-2021. All the amendments were presented and discussed within the task forces and working groups, and in the expert group of directors of macroeconomic statistics (DMES), up until June 2021.

The Commission proposal for amending Regulation (EU) No 549/2013 was discussed by the Council and the European Parliament during 2022. The interinstitutional dialogue between the three institutions took place in October 2022. The agreed Regulation will be published in the Official Journal at the beginning of 2023 and will come into force on 1 September 2024. The main new elements of the forthcoming new transmission programme are as follows:

- Expanding the availability of government finance statistics, notably in respect of interactions with the institutions and bodies of the EU and the structure of government debt. This has become highly relevant to account for NextGenerationEU (NGEU).

- The transmission of quarterly household consumption by durability and annual investment on total ICT at t+9 months will become compulsory.
- Providing an updated legislative basis for the transmission of quarterly non-financial accounts for general government at a deadline of t+3 months. The data are being transmitted by Member States on a voluntary basis.
- Improvement of the timeliness of the transmission of some tables, for example the transmission of annual financial accounts at a deadline of t+4 months, the transmission of classification of the functions of government data at a deadline of t+11 months and the transmission for non-euro area countries of quarterly sector accounts at a deadline of t+85 days. The latter is expected to facilitate its use in policy processes.
- Strengthening consistency across tables by harmonising to the maximum extent possible the transactions and breakdowns requested in the various tables. Some data requests that were duplicated, for example regional data for NUTS level 2 monoregional countries, are suppressed.
- Providing a legislative basis for the voluntary transmission of statistics that had previously been transmitted by Member States on an informal agreement basis, for example GDP and employment flash estimates at deadlines of t+30 and t+45 days delay and data collected in the framework of the international Data Gaps Initiative.

The proposal also provides for the improvement of the availability of metadata accompanying national accounts data, both for structural metadata and for metadata to be provided regularly together with data transmissions.

4.2 Completeness rate

The ESA 2010 transmission programme specifies the data requirements for Member States. Temporary derogations under the ESA 2010 Transmission programme expired on 1 January 2020. However, there are currently expired derogations for which data are missing or the timeliness had not been fully addressed. Currently only Switzerland has derogations in place, and they will remain in force until 2025.

This section provides an overview, by ESA 2010 domain, of the data that countries were expected to submit in 2021 and which were received and validated by Eurostat from 1 January to 31 December 2021. To allow for comparable assessment, the percentages are based on a completeness indicator calculated from the number of data cells included in the tables, covering all reference periods specified as mandatory in the ESA 2010 transmission programme⁴.

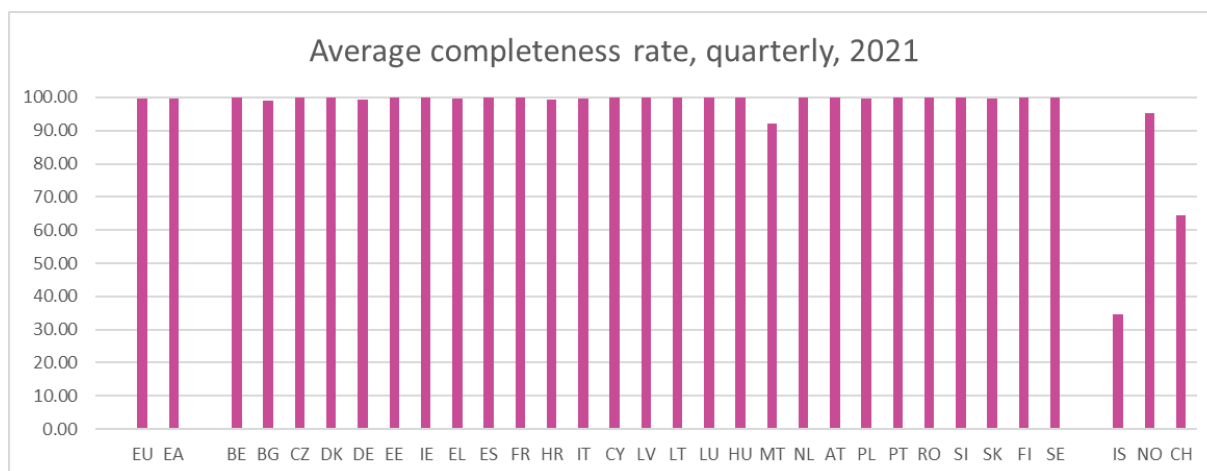
4.2.1 Quarterly data

The ESA 2010 transmission programme requires Member States to submit quarterly tables for:

- national accounts main aggregates (Table 1);
- non-financial sector accounts (Table 801); and
- government finance statistics (Tables 27 and 28).

The overall average completeness rate of quarterly data continued to be very high in 2021. Figure 1 gives an overview at a glance of the overall performance of the countries.

⁴ Please note that derogations are considered as transmitted data when computing the averages.

Figure 1: Completeness rate of national accounts quarterly tables reported in 2021

The completeness rate for quarterly national accounts data provided by individual Member States and by Iceland, Norway and Switzerland can be found in Annex 2. The completeness rate for each country is calculated on the basis of mandatory data submissions in 2021, which covered data submitted for reference quarters up to and including 2021Q3.

For **quarterly national accounts main aggregates** (see Annex 2), data completeness was very high, with the EU average at 99.3% and the EA-19 average at 99.0%. Twenty-one Member States achieved 100%, and all Member States had a completeness rate above 98.5% in all transmitted tables, with the exception of Malta (81.8%). Iceland had the lowest completeness of EFTA countries (46.6%).

For **quarterly non-financial sector accounts** (see Annex 2), the EU average completeness rate was 99.5% and the EA-19 average was 99.8%. Nineteen Member States submitted all required data. The lowest completeness rate was observed for Bulgaria (93.5%). The EFTA countries submitted data with a lower completeness but with a notable improvement compared with the 2020 quarterly transmissions; Norway's completeness rate for the quarterly non-financial sector accounts was 94.5% (80.3% in 2020) and Iceland's was 63.0% (46.0 in 2020%). Switzerland has derogations for the full set of quarterly non-financial accounts and does not report these data.

The completeness rate of **quarterly government finance statistics** (see Annex 2) was on average higher than that observed for tables submitted for the other quarterly national accounts domains. The EU average reached 99.9% in 2021 for Table 27 (quarterly financial accounts of general government), with a 100% completeness rate for all but three countries (Germany, Latvia and Slovakia). Iceland supplied Table 27 partially. There was 100% completeness for Table 28 (quarterly general government gross debt) for all Member States and for Norway and Switzerland, but not for Iceland (12.4%).

4.2.2 Annual data

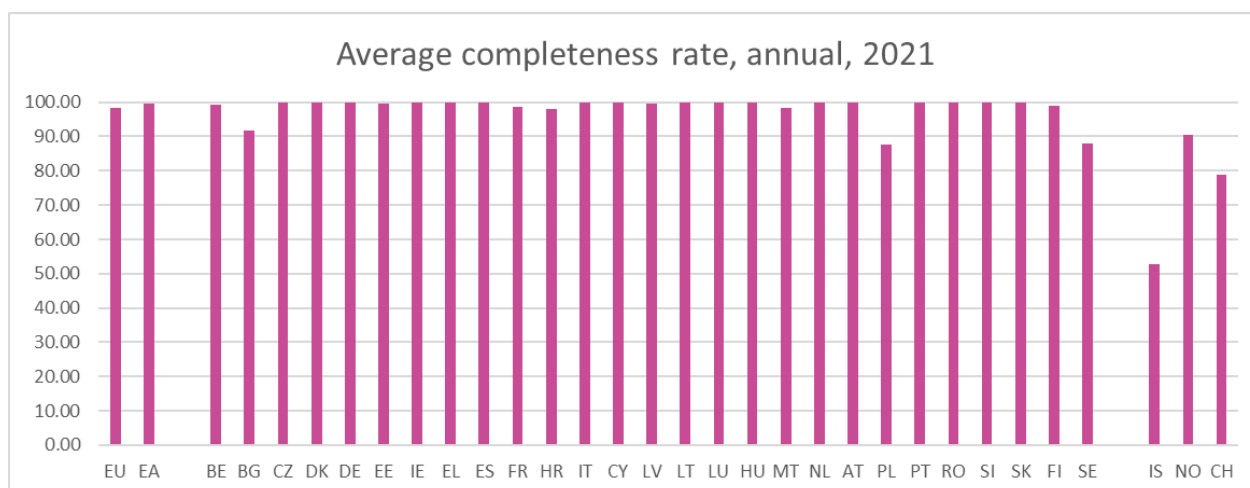
In 2021, Member States, and Iceland, Norway and Switzerland, reported a total of 18 mandatory annual national accounts tables across six domains:

- national accounts main aggregates (Tables 1, 3, 5, 20, 22 and 26);
- government finance statistics (Tables 2, 9, 11);
- non-financial sector accounts (Table 8);
- financial accounts (Tables 6 and 7);
- supply, use and input-output tables (Tables 15, 16, 17); and

- regional accounts (Tables 10, 12, 13).

In 2021, the average completeness rate of annual data was high for all domains. For individual tables, the EU average completeness rates ranged from a low of 94.1% for supply table at basic prices (Table 15) to a high of 100.0% for government finance statistics (Table 28), financial accounts (Tables 6 and 7) and regional accounts (Table 13).

Figure 2: Completeness rate of national accounts annual tables reported in 2021



The completeness rates for annual national accounts data provided by individual Member States, and Iceland, Norway and Switzerland, can be found in Annex 2. The completeness rate for each country is calculated on the basis of mandatory data submissions in 2021, which for most of the annual tables covers data submitted for reference years up to and including 2021. Figure 2 gives an overview at a glance of the overall performance of the countries.

For **annual national accounts main aggregates**, the overall completeness rate continued to be very high in 2021. The EU and EA-19 average rate reached 99.7%. Eleven Member States submitted all mandatory data, achieving completeness rates of 100% for all annual tables, while 15 Member States achieved above 95.3% completeness in all transmitted annual tables. A lower completeness rate for the annual main aggregates was recorded for Malta (93.4%), and for Iceland (85.0%) and Switzerland (82.1%). In 2021, the data underlying the MIP indicators were sufficiently complete for their validation for MIP purposes.

For **annual government finance statistics**, the EU average completeness rate of main aggregates of general government (Table 2) was 99.9%. For detailed tax and social contribution receipts (Table 9) it was 99.8% and for general government expenditure by function (Table 11) it was 99.9%.

The overall completeness rate of **annual non-financial sector accounts** (Table 8) was high with an EU average of 95.9% (94.5 in 2020). Twenty-three countries submitted all, or nearly all, mandatory data (above 99% completeness). Six countries submitted less than 99% of mandatory data, Estonia (97.2%), Greece (97.9%), Croatia (97.3%) and Iceland (80.5%), Norway (91.2%) and Switzerland (97.3%). Bulgaria had not transmitted Table 8 for the reference period 2020 by the time of the data extraction (February 2022).

For **annual financial accounts**, the EU average completeness rate of both the annual financial accounts by sector (Table 6) and the balance sheets for financial assets and liabilities (Table 7) reached 100.0%, with all Member States submitting all mandatory data. These rates are very slightly overestimated due to wrong flag reporting, which is currently under review by Eurostat. Three MIP headline indicators are derived from annual financial accounts: private sector debt, private sector credit flow and total financial sector liabilities. In 2021, the data underlying the MIP indicators were

sufficiently complete for their validation for MIP purposes.

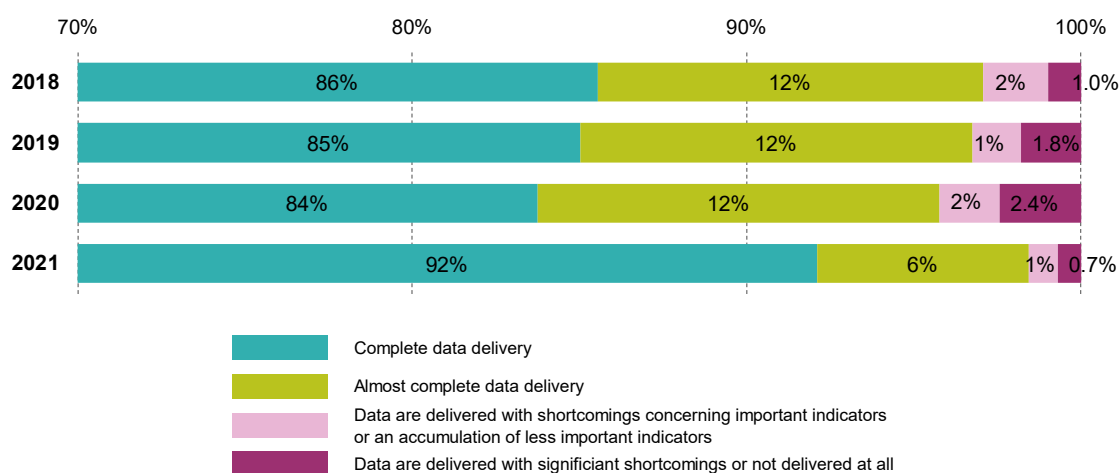
For **regional accounts** in 2021, the EU average completeness rate for tables by industry (Tables 10 and 12), by household accounts (Table 13), by NUTS level 2 region (Tables 10 and 13) and by NUTS level 3 region (Table 12) rose to 96.8% for all Member States except France, Poland and Sweden. Iceland and Switzerland have a derogation for the submission of regional accounts tables.

Relative to the other national accounts tables, the average completeness rates for **supply, use and input-output tables** were slightly lower. The EU average completeness rates for annual supply and use tables (Tables 15 and 16) for reference year 2018 were 94.1% and 96.1%, respectively.

4.3 Evolution of data availability

Since the start of transmission of ESA 2010 data in September 2014, data availability has significantly improved for the EU as a whole, and for most individual Member States and EFTA countries. The assessment in this section is based on a more aggregate method than the completeness rate charts for individual tables found in Annex 1. Table 29 on pension entitlements is not in the scope of the transmissions for 2021. The charts in Figure 3 provide the trend in data availability from the end of 2018 up until the end of 2021. In order to examine the data availability at the end of each year analysed the extraction was done at January 2019, February 2020, February 2021 and February 2022, respectively. The charts in question illustrate the progress in data submissions from one year to the next, as the percentages of the tables in each of the four completeness categories.

Figure 3: Evolution of overall data availability from 2018 to 2021



The chart in Figure 3 shows data availability calculated as the average of all Member States and Iceland and Norway. Switzerland is not included in the calculation of overall data availability as derogations are still in place. It clearly shows a trend of improvement since the first Eurostat quality report, with the percentage of complete tables increasing from 86% in 2018 to 92% in 2021. The decrease to 85% and 84% that is noted in 2019 and 2020 can be explained by the gradually expiring derogations that remained open. The percentage of almost complete data has fallen from 12% in 2018 to 6% in 2021. There was also a reduction in the share of data delivered with significant shortcomings, or not delivered at all, down from 3% in 2018 to 1.7% in 2021. The increase to 2.8% in 2019 and 4.4% in 2020 was due to the open expired derogations at the time of the extraction of the data).

5

Accuracy

Accuracy of statistical outputs, in the general statistical sense, is the degree of closeness of computations or estimates to the exact or true values that the statistics were intended to measure.

In national accounts, a direct approach for measuring accuracy is difficult to apply, thus the main instrument used is the analysis of revisions.

Revisions are broadly defined as any change in a value of a statistic released to the public. Revisions are made when new data sources and better information become available and thus result in more accurate observations. Therefore, even if some relevant information is still not available, revisions are inevitable whenever released statistics report promptly on economic developments.

Revisions should be considered a normal phenomenon to progressively increase the quality and, in particular, the accuracy of data. Revision policy should be recognised as an important aspect of good governance in statistics. Good governance in statistics, in turn, is part of a broader policy of transparency and accountability in the public sector.

Revisions and their correct interpretation have two-sided effects on both users and producers of statistical data. From the users' perspective, revisions improve the information available and thus are welcome. However, they may also lead to an adjustment of measures used in economic analysis and, as a consequence, result in a different assessment of the state of the economy. From the producers' perspective, the new information brought by the revisions describes economic developments more accurately; however, frequent and/or major revisions can damage the credibility of data. Finally, a lack of revisions can also indicate that indicators for which more accurate source data are available are not being updated and that errors are not being corrected, i.e. that the statistics published are stable but potentially inaccurate.

It follows that a well-established and publicly communicated revision policy is a sign of strength of the statistical system in question.

5.1 Revision policy

The importance of developing a revision policy and performing revision analysis is increasingly recognised, and considerable work has been done in this field over the past few years, both by national and international statistical organisations.

5.1.1 Harmonised European revision policy

The 2012 harmonised European revision policy (HERP) endorsed by the Committee on Monetary, Finance and Balance of Payments Statistics (CMFB) was adopted shortly before the introduction of the new statistical manuals and revised transmission programmes in 2014. In principle, the scope of the 2012 HERP extended across the national accounts and balance of payments domains, in major as well as routine revisions, and in both quarterly and annual frequencies. It was envisaged that countries would start implementing the 2012 HERP with the introduction of the new standards under the ESA 2010 and the sixth edition of the IMF's Balance of Payments and International Investment Position Manual in 2014.

Reported to the CMFB in July 2015, the results of stocktaking showed implementation difficulties: 9 Member States had implemented the policy by 2014, 8 had not, and 12 had implemented it only partially. As a follow-up, the CMFB created the task force on harmonised European revision policy (Task Force-HERP) at its July 2015 meeting to address issues related to routine revisions. The expert group of directors of macroeconomic statistics of the European Statistical System (ESS) mandated a separate task force on benchmark revision policy to investigate benchmark revisions. After 2 years of intensive work, adaptations were made where appropriate and the CMFB published a [communication on Harmonised European Revision Policy for Macroeconomic Statistics](#) supported by Eurostat and the ECB, recommending that Member States follow a specific sequence of routine revisions for some annual and quarterly data. The expert group of directors of macroeconomic statistics recommended that Member States disseminate the results of the benchmark revisions in 2024.

5.1.2 National revision policies

Most Member States and EFTA countries provide information on national revision policies online. Luxembourg and Malta have not made their revision policies public. However, many publicly available national revision policies often only cover the domain of non-financial accounts or parts of it, and they lack information on revisions in the domain of financial accounts. Generally, aligning national policies to the HERP still remains a challenge. To address these issues, Eurostat has made it possible for countries to obtain financial support through grants for work on the national revision policy and practice.

A majority of Member States performed benchmark revisions by 2019 while a few countries did so in 2020 or 2021. A fully coordinated benchmark revision for all Member States is planned in 2024.

5.2 Revision practice

There are two important groups of revisions that represent the core of national accounts compilation: routine revisions and major revisions due to changes in methods, data sources and classifications.

Routine revisions are typically revisions that apply to an annual or intra-annual window, combined with a specified depth to backward revisions. For national and regional accounts, the depth is 4 years (including t-1). In other words, routine revisions are changes in published data, which are related to the regular data production process (e.g. estimated values for missing responses are replaced by reported figures). Normally, these routine revisions follow a revision policy, they are published according to a publicly available, pre-announced release/revision calendar.

Major revisions, which are the second group of revisions, can be further broken down into two types:

1. revisions originating from ad hoc methodological changes or special events; and

2. benchmark revisions occurring on a regular basis (5 years) in order to incorporate the results of changes in basic data sources and/ or new estimation methods.

5.2.1 Benchmark revisions and country-specific particularities

Benchmark revisions are a coordinated major European revision carried out at least once every 5 years to incorporate new data sources and major changes in international statistical methodology. They ensure a maximum degree of consistency within national accounts, i.e. the longest possible time series and consistency across Member States and between domains. As data sources and statistical methods evolve, improvements must be introduced in national accounts in a coherent and systematic way. It also helps to ensure the stability of key macroeconomic indicators for policy and business analysis.

The introduction in 2014 of the European System of Accounts 2010 (ESA 2010)⁵ represented a coordinated benchmark revision due to changes in concepts, definitions and compilation methods.

In 2019, many countries performed benchmark revisions; others followed in 2020. For further details, please consult the Eurostat [website](#) and in particular these documents, which inform on [coordinated benchmark revisions in 2019, data publications](#) and some [particularities](#). The next coordinated benchmark revision is foreseen for 2024.

In Table 1, information on further benchmark revisions or major revisions carried out in 2020 and 2021 are presented.

Table 1: Further benchmark revisions or major revisions of national accounts in 2020 and 2021

Country	National communication	Dissemination of revised
CZ	<p>30 June 2020 - Benchmark revision</p> <p>On 30 June 2020, Czechia published preliminary report of the annual national accounts for 2019, as well as reports of the national accounts for 2017 and 2018, which have also been revised and incorporate all available annual data. At the same time, improved methods for obtaining partial estimates resulting from the extraordinary revision of the national accounts, which concerned the whole time series for 1990-2016, have also been utilised.</p> <p>News release: http://apl.czso.cz/nufile/Comment_30_06_2020.pdf</p>	<p>15.07.2020 – updated main aggregates A and Q published</p> <p>15.07.2020 – updated non-financial sector accounts Q</p> <p>13.07.2020 – updated non-financial sector accounts A</p> <p>05.10.2020 – updated financial accounts A</p>
IE	<p>20 July 2020 – Major revision</p> <p>On 20 July 2020 Ireland published data for National Income and Expenditure 2019, which are the first detailed results of the main national accounts aggregates and their components for 2019. It includes revisions for the years from 2014 to 2018. The estimates for the most recent years, especially 2019, are based on provisional indicators for the different aggregates and are subject to revision. (A preliminary estimate of the 2019 out-turn was already provided in the quarterly accounts release for Q4).</p> <p>News release:</p>	<p>20.07.2020 – updated main aggregates A and Q</p> <p>28.07.2020 – updated non-financial sector accounts Q</p> <p>14.10.2020 – updated non-financial sector accounts A</p>

⁵ Regulation (EU) No 549/2013, OJ L 174, 26.6.2013, p. 1–727.

	https://www.cso.ie/en/csolatestnews/pressreleases/2020pressreleases/pr-essstatementnationalincomeandexpenditure2019quarterlynationalaccountsqarter12020finalandinternationalaccountsquarter12020final/ Methodological information: https://www.cso.ie/en/releasesandpublications/ep/p-nie/nie2019/bgn/	
EL	<p>16 October 2020 - Benchmark revision</p> <p>The Hellenic Statistical Authority (ELSTAT) announces the 2nd estimate of the Annual National Accounts for the years 2018 and 2019 (provisional data), the revision of base year (2015=100) and the revised data for the years 2010-2017 under the European System of National and Regional Accounts ESA 2010.</p> <p>Back series (1995-2009) are expected.</p> <p>News release (annual): Link</p> <p>News release (quarterly): https://www.statistics.gr/en/statistics/-/publication/SEL84/</p>	<p>12.10.2020 – updated main aggregates A</p> <p>01.12.2020 – updated main aggregates Q</p> <p>29.10.2020 – updated non-financial sector accounts A</p> <p>12.02.2021 – updated non-financial sector accounts Q</p> <p>03.03.2021 – updated regional accounts</p>
LT	<p>01 October 2020 - Benchmark revision (second stage)</p> <p>In 2020, Statistics Lithuania carried out the second stage of the revision of the time series of the national accounts (NA). This stage of the revision is coordinated within three main domains of macroeconomic statistics; i.e. National Accounts, Balance of Payments and Government Finance statistics, and will cover time series for 1995-2009. NA aggregates for 1995-2018 were revised following the introduction of new data sources and improvement of estimation methods, as well as taking into account the European Commission (EC) request provided after the gross national income (GNI) verification and having harmonized the NA aggregates with the time series of government finance and balance of payments statistics.</p> <p>Break in series for 2010 (introduced with the first stage of benchmark revision in 2019) was eliminated.</p> <p>News release: Link</p>	<p>07.10.2020 – updated main aggregates A and Q published</p> <p>16.10.2020 – updated non-financial sector accounts A and Q</p>
LV	<p>30 September 2020 – Major (ad-hoc/benchmark) revision</p> <p>CSB has performed benchmark revisions on 30 September 2020, incorporating national accounts results of the work done on the certain transaction-specific GNI reservations.</p> <p>The updated time-series include all annual data revisions, including updated quarterly time-series of GDP indicators.</p> <p>News release: Link</p> <p>Detailed methodological explanations: Link</p> <p>-----</p> <p>30 September 2021 – Major (ad-hoc/benchmark) revision</p> <p>Central Statistical Bureau of Latvia released revised national accounts time series from 1995 onwards.</p> <p>Following revisions have been implemented:</p> <p>1. Revisions due to changes in methods and data sources:</p>	<p>02.10.2019 – updated main aggregates A and Q published</p> <p>29.10.2020 – updated non-financial sector accounts A and Q</p> <p>07.10.2021 – updated main aggregates A and Q published</p> <p>22.10.2021 – updated non-financial sector accounts A</p>

	<p>1.1. Revisions caused by work on country-specific GNI reservation – changes related to transaction-specific Gross National Income (GNI) reservation determined for Latvia within the GNI verification cycle 2016 – 2021;</p> <p>1.2. Revisions due to other changes in methods and data sources used for GDP calculations;</p> <p>2. Annual routine revision.</p> <p>Detailed methodological explanations: Link</p>	28.10.2021 – updated non-financial sector accounts Q
LU	<p>30 September 2020 - Benchmark revision (only financial accounts)</p> <p>A benchmark revision took place in the financial accounts domain in 2020. For other national account domains – benchmark revision was postponed. The revisions are mainly due to the recompilation of historical estimates, the revisions in the BOP/IIP and population changes for sectors S.11 and S.127. In addition, because Luxembourg's derogation for the annual financial accounts 1995 – 1998 has expired this year, STATEC expanded the time series, also for the quarterly financial accounts, all the way back to 1995 Q1.</p> <p>Due to COVID-19, STATEC was not able to implement the planned benchmark revision of the non-financial National Accounts in 2020.</p> <p>-----</p> <p>30 September 2021 - Benchmark revision</p> <p>During 2021, Luxembourg performed the benchmark revision for reference years 1995-2020, which originally was planned for 2020. COVID-19 pandemic interrupted the work on the benchmark revision in 2020, so that it had to be postponed to 2021.</p> <p>Main areas of the revisions were - major changes and improvements to sources and methods of national accounts, changes to sources and methods to final estimates as well as revisions related to the work on reservations.</p> <p>News release (FR): Link</p>	<p>09.10.2020 – updated financial accounts A</p> <p>01.10.2021 – updated main aggregates A and Q published</p> <p>12.10.2021 – updated non-financial sector accounts A and Q published</p>
MT	<p>28 August 2020 – Benchmark revision</p> <p>In August 2020, the National Statistics Office (NSO) carried out a benchmark revision in National Accounts data for the reference period 1995Q1 to 2020Q2. The enhancements brought about by the benchmark revision include the publication, for the first time, of GDP data in chain-linked volumes from the production approach. Data in chain-linked volumes has been re-referenced to 2015.</p> <p>News release: Link</p> <p>Q&A: Link</p> <p>Detailed methodological information: Link</p>	<p>02.09.2021 – updated main aggregates A and Q published</p> <p>28.01.2021 – updated non-financial sector accounts Q</p> <p>03.03.2021 – updated regional accounts</p>
PL	<p>22 October 2020 - Benchmark revision</p> <p>Poland sent revised annual series incorporating benchmark revisions in October 2020, where the complete time series 1995-2019 were revised.</p> <p>This revision of national accounts incorporated changes resulting from:</p> <ol style="list-style-type: none"> 1) Implementation of Manual on Deficit and Debt (2019 edition), 2) Reservations placed as a result of GNI verification cycle 2016-2019, 3) Application of new and updated data sources as well as improvement 	<p>03.11.2020 – updated main aggregates Q</p> <p>30.11.2020 – updated main aggregates A</p> <p>15.01.2021 – updated non-financial sector accounts A and Q</p>

	<p>of compilation methods.</p> <p>The first information on the overall impact of the revision on GDP for 2015 was provided to Eurostat in June 2020. Preliminary analyses of the whole time series starting from 1995 revealed that the impact of benchmark revision on GDP ranged from -0.63% in 2013 to 0.20% in 2001 and 2002. Concurrently with the benchmark revision, the reference year 2010 will be replaced by year 2015. The representatives of data users were informed on the planned benchmark revision in December 2019. The official information was published on the Statistics Poland website on 14th August 2020 and in the upcoming dissemination of national accounts statistics in August 2020. Detailed data and metadata regarding benchmark revision 2020 were made publicly available in October 2020.</p> <p>News Release (PL): Link</p> <p>Detailed methodological information (PL): Link</p>	03.03.2021 – updated regional accounts
RO	<p>9 October 2020 - Major revision</p> <p>Gross domestic product for the period 2010-2017 was revised for implementing certain reservation placed by Eurostat during the GNI verification cycle in relation to: - Including the changes from the Balance of Payments; - Including the changes linked to the revision of the Government sector;</p> <ul style="list-style-type: none"> - Compensation of employees in relation to the Rest of the World; - Revision of the estimates of consumption of fixed capital using the Perpetual Inventory Method; - Implementing specific issues: <ul style="list-style-type: none"> - The improvement of the estimates on income in kind; - The improvement of the output estimation for „Financial Corporations” sector; - The improvement of the estimates for acquisition less disposal of valuables; - The estimation of acquisition of used cars from EU countries. <p>The revision was based on the new macroeconomic indicator revision policy which was drawn up to comply with the Regulation (EU) 2016/2304 of 19 December 2016 on the modalities, structure, periodicity and assessment indicators of the quality reports on data transmitted pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council.</p> <p>News Release: Link</p>	09.10.2020 – updated main aggregates A and Q published
IS	<p>30 November 2020 - Benchmark revision</p> <p>Time series from 1995-2019 have been revised.</p> <p>As a part of the revision, the reference year for constant prices and chain-linking has been shifted from 2005 to 2015.</p> <p>The main revision points are as follows:</p> <ul style="list-style-type: none"> - The reference year was shifted from 2005 to 2015 in the process of chain linking the GDP figures. - An extensive review of sector classification of public entities previously classified outside the public sector that affects government consumption expenditure. - An increased coverage of households’ consumption expenditure as consumption of digital service is incorporated. - Errors in credit card and cash turnovers are in this revision corrected affecting the household consumption expenditure back to 2014. - Revision of price indices used in the deflation process for government’s consumption expenditure. - The implementation of ISAT2008 (statistical classification of economic 	09.12.2020 – updated main aggregates A 04.12.2020 – updated main aggregates Q

	<p>activities based on the EU classification (NACE Rev. 2)) for fixed capital formation, replacing the ÍSAT95, as well as revised public investment.</p> <p>- Correction of older time series of external trade, where missing or improved sources are now available, as well as implementation of the IMTS 2010 framework for trade in goods.</p> <p>News release: Link</p> <p>Methodological note: Link</p> <p>Working paper: Link</p>	
CH	<p>28 September 2020 - Benchmark revision</p> <p>The results of the national accounts published by the Federal Statistical Office have been revised upwards. New data series are available for the period 1995 to 2019. This revision was carried out in collaboration with the sector responsible for quarterly estimates at SECO, provides methodological improvements and takes into consideration new data. It was carried out in coordination with European countries and results in a gross domestic product (GDP) level increase of between 2.8% and 3.6% over the 1995-2017 period. The GDP in 2019 at current prices amounts to CHF 727 billion.</p> <p>The revision affects all institutional sectors and all items of the national accounts that are reported collectively.</p> <p>The main changes concern two areas: the revision of the methods and data sources used and improvements to coverage and completeness. Full coverage of all economic activities is a key component of the national accounts quality.</p> <p>News release (SECO): Link</p> <p>Link</p> <p>News release (BFS): Link</p> <p>Methodological note: Link</p>	<p>21.10.2020 – updated main aggregates A</p> <p>10.11.2020 – updated main aggregates Q</p> <p>18.12.2020 – updated non-financial sector accounts A</p>

5.2.2 Revisions of European aggregates

The revision rates for European aggregates presented are based on two commonly used statistical measures to gauge the size of revisions of economic variables published on an intra-annual frequency: average revision rates and average absolute revision rates. The latter avoids the offsetting effects of combined negative and positive revisions on the average rate.

For the European aggregates of national accounts data for the euro area and the EU, Eurostat publishes:

- quarterly estimates of GDP and employment from the quarterly **main aggregates** data;
- the saving rate and investment rate for households and non-profit institutions serving households (NPISH) and the investment rate and profit share for non-financial corporations from the quarterly **non-financial sector accounts** data; and
- data on the government debt and deficit from quarterly **government finance statistics**.

Eurostat also publishes data on government debt and deficits for the euro area and EU from the data provided for the **excessive deficit procedure** in the first and second notifications, also

including data on government total revenue and total expenditure. While information on revisions in government finance statistics is not provided here, it can be found in the [news releases on the Eurostat website](#).

REVISIONS OF GDP AND EMPLOYMENT GROWTH ESTIMATES FOR THE EU AND THE EURO AREA

Tables 2 to 5 present the subsequent revisions of EU and euro area (EA-19) aggregates released between 2018Q3 and 2021Q3. The **quarter-on-quarter GDP growth rates** and the **year-on-year GDP growth rates** are given on the left-hand side of the tables and the revisions of the growth rates appear on the right-hand side.

In general, the four GDP estimates (at t+30, t+45, t+65 and t+100) were stable as both average revisions, and average absolute revisions were small. For the EA-19 GDP estimates, the average absolute revision between the t+100 estimates and the t+30 estimate was 0.09 percentage points (pp) for the quarter-on-quarter and 0.17 pp for the year-on-year growth rates. Upward revisions were most common, occurring in 8 of the 13 quarters. Downward revisions were observed only in 3 of the 13 quarters. For the EU GDP estimates, the average absolute revision between the t+100 estimates and the t+30 estimate was 0.15 percentage points for the quarter-on-quarter growth rates, and 0.20 percentage points for the year-on-year growth rates. Once again, upward revisions were most common, occurring in 10 of the 13 quarters. The largest revisions in GDP growth estimate for both the EA-19 and EU aggregates occurred between 2020Q1 and 2020Q3, coinciding with the peak of the COVID-19 pandemic where much bigger growth/contraction rates than usual were observed; however in relative terms revisions still remained small.

Tables 6 and 7 present the subsequent revisions of Eurostat's **employment growth estimates** for the EU and EA-19 aggregates released between 2018Q3 and 2021Q3.

Generally, there were low revision rates between the first estimate and the following estimations. The EA-19 quarter-on-quarter estimates showed an average revision of 0.01 percentage points between the flash estimate at t+45 days and the estimation at t+100 days. The EU quarter-on-quarter estimates had an average revision of 0.00 percentage points for the same period. The absolute average revision was 0.01 for the EA-19 and 0.02 for the EU.

Table 2 : Revisions of quarterly GDP for the EA-19 aggregates (quarter-on-quarter growth rates) based on data for reference quarters from 2018Q3 to 2021Q3

Quarter-on-quarter, Eurostat growth estimates					Quarter-on-quarter revisions			
EA-19	t+30	t+45	t+65	t+100	45-30	65-30	65-45	100-30
2018Q3	0.16	0.18	0.16	0.16	0.03	0.00	-0.03	0.00
2018Q4	0.22	0.19	0.22	0.22	-0.03	-0.01	0.02	0.00
2019Q1	0.38	0.40	0.39	0.45	0.02	0.01	-0.01	0.07
2019Q2	0.20	0.19	0.20	0.19	-0.01	0.00	0.01	-0.01
2019Q3	0.19	0.22	0.23	0.27	0.03	0.05	0.02	0.09
2019Q4	0.09	0.06	0.11	0.11	-0.03	0.02	0.06	0.01
2020Q1	-3.83	-3.75	-3.59	-3.58	0.08	0.24	0.16	0.24
2020Q2	-12.11	-12.08	-11.77	-11.80	0.03	0.34	0.31	0.31
2020Q3	12.67	12.55	12.47	12.44	-0.11	-0.20	-0.08	-0.22
2020Q4	-0.70	-0.61	-0.65	-0.69	0.09	0.04	-0.04	0.01
2021Q1	-0.61	-0.65	-0.69	-0.69	-0.04	-0.08	-0.03	-0.08
2021Q2	2.02	2.00	2.23	2.10	-0.02	0.20	0.23	0.08
2021Q3	2.21	2.24	2.19	2.26	0.03	-0.02	-0.04	0.05
Average revision					0.00	0.05	0.04	0.04
Average absolute revision					0.04	0.09	0.08	0.09

Table 3: Revisions of quarterly GDP for the EA-19 aggregates (year-on-year growth rates) based on data for reference quarters from 2018Q3 to 2021Q3

Year-on-year, Eurostat growth estimates					Year-on-year revisions			
EA-19	t+30	t+45	t+65	t+100	45-30	65-30	65-45	100-30
2018Q3	1.66	1.69	1.64	1.62	0.03	-0.03	-0.05	-0.04
2018Q4	1.18	1.15	1.13	1.15	-0.03	-0.05	-0.02	-0.03
2019Q1	1.16	1.18	1.17	1.24	0.02	0.01	-0.01	0.09
2019Q2	1.06	1.06	1.15	1.15	-0.01	0.09	0.10	0.09
2019Q3	1.15	1.18	1.22	1.23	0.03	0.07	0.04	0.08
2019Q4	0.98	0.94	1.03	1.03	-0.04	0.05	0.09	0.05
2020Q1	-3.29	-3.21	-3.15	-3.09	0.08	0.14	0.06	0.19
2020Q2	-15.00	-14.97	-14.74	-14.77	0.03	0.26	0.23	0.23
2020Q3	-4.29	-4.38	-4.26	-4.29	-0.10	0.03	0.12	-0.01
2020Q4	-5.09	-5.01	-4.92	-4.89	0.08	0.17	0.09	0.20
2021Q1	-1.79	-1.78	-1.27	-1.34	0.00	0.51	0.51	0.45
2021Q2	13.65	13.62	14.32	14.18	-0.03	0.67	0.70	0.53
2021Q3	3.66	3.69	3.85	3.94	0.03	0.19	0.17	0.28
Average revision					0.01	0.16	0.16	0.16
Average absolute revision					0.04	0.18	0.17	0.17

Table 4: Revisions of quarterly GDP for the EU aggregates (quarter-on-quarter growth rates) based on data for reference quarters from 2018Q3 to 2021Q3

Quarter-on-quarter, Eurostat growth estimates					Quarter-on-quarter revisions			
EU	t+30	t+45	t+65	t+100	45-30	65-30	65-45	100-30
2018Q3	0.27	0.29	0.25	0.26	0.02	-0.02	-0.04	-0.01
2018Q4	0.27	0.25	0.30	0.31	-0.02	0.03	0.05	0.04
2019Q1	0.44	0.47	0.45	0.50	0.03	0.01	-0.02	0.06
2019Q2	0.25	0.25	0.23	0.23	0.00	-0.02	-0.02	-0.02
2019Q3	0.26	0.28	0.30	0.34	0.02	0.04	0.02	0.08
2019Q4	0.14	0.11	0.16	0.17	-0.03	0.02	0.05	0.03
2020Q1	-3.47	-3.33	-3.18	-3.18	0.14	0.29	0.15	0.29
2020Q2	-11.90	-11.68	-11.42	-11.43	0.22	0.49	0.26	0.47
2020Q3	12.08	11.62	11.55	11.54	-0.47	-0.53	-0.07	-0.54
2020Q4	-0.50	-0.40	-0.46	-0.49	0.10	0.04	-0.06	0.01
2021Q1	-0.38	-0.41	-0.14	-0.12	-0.02	0.24	0.26	0.26
2021Q2	1.94	1.93	2.14	2.04	-0.01	0.19	0.21	0.10
2021Q3	2.09	2.14	2.10	2.16	0.05	0.00	-0.04	0.07
Average revision					0.00	0.06	0.06	0.06
Average absolute revision					0.09	0.15	0.10	0.15

Table 5: Revisions of quarterly GDP for the EU aggregates (year-on-year growth rates) based on data for reference quarters from 2018Q3 to 2021Q3

Year-on-year, Eurostat growth estimates					Year-on-year revisions			
EU	t+30	t+45	t+65	t+100	45-30	65-30	65-45	100-30
2018Q3	1.91	1.93	1.88	1.88	0.02	-0.03	-0.05	-0.03
2018Q4	1.46	1.44	1.46	1.47	-0.02	-0.01	0.01	0.00
2019Q1	1.46	1.48	1.47	1.53	0.03	0.01	-0.02	0.07
2019Q2	1.34	1.33	1.40	1.39	0.00	0.06	0.07	0.06
2019Q3	1.39	1.41	1.46	1.48	0.02	0.07	0.05	0.09
2019Q4	1.21	1.18	1.25	1.26	-0.03	0.04	0.07	0.06
2020Q1	-2.74	-2.60	-2.58	-2.53	0.14	0.16	0.02	0.20
2020Q2	-14.35	-14.13	-13.93	-13.93	0.22	0.42	0.20	0.42
2020Q3	-3.90	-4.30	-4.18	-4.19	-0.40	-0.28	0.12	-0.29
2020Q4	-4.85	-4.75	-4.64	-4.59	0.10	0.21	0.12	0.26
2021Q1	-1.70	-1.72	-1.24	-1.29	-0.02	0.46	0.48	0.41
2021Q2	13.19	13.18	13.78	13.69	-0.01	0.59	0.60	0.50
2021Q3	3.86	3.90	4.06	4.13	0.05	0.20	0.16	0.28
Average revision					0.01	0.15	0.14	0.15
Average absolute revision					0.08	0.20	0.15	0.20

Table 6: Revisions of quarterly employment growth estimates for the EA-19 aggregates based on data for reference quarters from 2018Q3 to 2021Q3

Year-on-year growth estimates					Quarter-on-quarter growth estimates				
EA-19	t+45	t+65	t+100	Revision 100-65	EA-19	t+45	t+65	t+100	Revision 100-65
2018Q3	1.28	1.30	1.32	0.02	2018Q3	0.20	0.20	0.20	0.00
2018Q4	1.19	1.28	1.34	0.07	2018Q4	0.28	0.26	0.29	0.04
2019Q1	1.25	1.28	1.32	0.04	2019Q1	0.34	0.35	0.37	0.02
2019Q2	1.10	1.15	1.15	0.00	2019Q2	0.24	0.25	0.24	-0.01
2019Q3	0.96	0.93	0.97	0.04	2019Q3	0.13	0.12	0.13	0.01
2019Q4	1.00	1.10	1.10	0.00	2019Q4	0.27	0.29	0.29	0.00
2020Q1	0.35	0.44	0.44	0.01	2020Q1	-0.24	-0.20	-0.20	0.00
2020Q2	-2.88	-3.09	-3.09	0.00	2020Q2	-2.83	-2.92	-2.90	0.03
2020Q3	-2.02	-2.26	-2.26	0.00	2020Q3	0.93	1.01	1.01	0.00
2020Q4	-2.03	-1.87	-1.85	0.02	2020Q4	0.34	0.34	0.36	0.02
2021Q1	-2.12	-1.84	-1.79	0.04	2021Q1	-0.34	-0.28	-0.23	0.05
2021Q2	1.76	1.81	1.86	0.05	2021Q2	0.48	0.68	0.68	0.01
2021Q3	2.01	2.11	2.11	0.00	2021Q3	0.93	0.94	0.95	0.01
Average revision				0.02	Average revision				0.01
Average absolute revision				0.02	Average absolute revision				0.01

Table 7: Revisions of quarterly employment growth estimates for the EU aggregates based on data for reference quarters from 2018Q3 to 2021Q3

Year-on-year growth estimates					Quarter-on-quarter growth estimates				
EU	t+45	t+65	t+100	Revision 100-65	EU	t+45	t+65	t+100	Revision 100-65
2018Q3	1.23	1.24	1.25	0.01	2018Q3	0.16	0.17	0.17	0.00
2018Q4	1.11	1.19	1.20	0.02	2018Q4	0.16	0.15	0.17	0.02
2019Q1	1.12	1.19	1.18	-0.02	2019Q1	0.35	0.37	0.39	0.02
2019Q2	0.94	1.00	0.95	-0.05	2019Q2	0.23	0.27	0.25	-0.02
2019Q3	0.85	0.82	0.78	-0.04	2019Q3	0.10	0.10	0.07	-0.04
2019Q4	0.92	0.98	0.98	0.00	2019Q4	0.20	0.24	0.28	0.03
2020Q1	0.32	0.40	0.40	0.00	2020Q1	-0.18	-0.11	-0.12	-0.01
2020Q2	-2.73	-2.94	-2.94	0.00	2020Q2	-2.64	-2.72	-2.75	-0.03
2020Q3	-1.79	-2.03	-2.10	-0.07	2020Q3	0.92	0.93	0.87	-0.06
2020Q4	-1.70	-1.62	-1.60	0.02	2020Q4	0.25	0.38	0.40	0.02
2021Q1	-1.82	-1.61	-1.57	0.04	2021Q1	-0.30	-0.24	-0.21	0.04
2021Q2	1.83	1.86	1.90	0.04	2021Q2	0.58	0.74	0.76	0.02
2021Q3	2.05	2.12	2.10	-0.01	2021Q3	0.89	0.89	0.88	-0.01
Average revision				-0.01	Average revision				0.00
Average absolute revision				0.03	Average absolute revision				0.02

REVISIONS OF AGGREGATES FOR HOUSEHOLDS AND NON-FINANCIAL CORPORATIONS FOR THE EU AND THE EUR AREA

The revisions for releases of the EA-19 quarterly **saving rate and investment rate for households and NPISH**, and the **investment rate and profit share for non-financial corporations**, are presented in Tables 8 and 9 on data for reference quarters from 2018Q3 to 2021Q3. The early release of data from seasonally adjusted quarterly European sector accounts occurs at t+94 days, with the final release at t+120 days. The average revision and average absolute revisions are small for all four indicators.

Similarly, Tables 8 to 11 present the revisions for releases of the EU⁶ quarterly saving rate and investment rate for households and NPISH, and the investment rate and profit share for non-financial corporations. There are no early releases for these aggregate series, therefore the comparison is between the first transmission of data (when the news release is produced) and the second transmission of data in the subsequent quarter. The largest revisions are for the profit share of non-financial corporations.

Table 8: Revisions of quarterly saving and investment rates of households and NPISH, for the EA-19 aggregates (seasonally adjusted) based on data for reference quarters from 2018Q3 to 2021Q3

EA-19 Households and NPISH							
Saving rate (seasonally adjusted data)				Investment rate (seasonally adjusted data)			
Quarter	Early release (t+94)	Final release (t+120)	Revision Final - Early	Quarter	Early release (t+94)	Final release (t+120)	Revision Final - Early
2018Q3	12.3	12.28	-0.02	2018Q3	9.08	9.12	0.04
2018Q4	12.33	12.42	0.09	2018Q4	9.02	9.07	0.05
2019Q1	12.6	12.64	0.04	2019Q1	9.29	9.33	0.04
2019Q2	13.3	13.18	-0.12	2019Q2	9.02	9.02	0
2019Q3	13.04	13.03	-0.01	2019Q3	9.14	9.15	0.01
2019Q4	13.04	13.1	0.06	2019Q4	9.14	9.13	-0.01
2020Q1	16.9	16.83	-0.07	2020Q1	8.7	8.67	-0.03
2020Q2	24.63	24.57	-0.06	2020Q2	7.92	7.94	0.02
2020Q3	17.32	17.38	0.06	2020Q3	8.78	8.78	0
2020Q4	19.75	19.83	0.08	2020Q4	9.08	9.09	0.01
2021Q1	21.54	21.48	-0.06	2021Q1	9.19	9.18	-0.01
2021Q2	19.04	18.9	-0.14	2021Q2	9.37	9.38	0.01
2021Q3	15.01	14.95	-0.06	2021Q3	9.56	9.57	0.01
Average revision			-0.016	Average revision			0.011
Average absolute revision			0.067	Average absolute revision			0.018

⁶ Due to the conversion to euro, movements in exchange rates may affect the European Union key indicators.

Table 9: Revisions of quarterly investment rates and profit shares of non-financial corporations, for the EA-19 aggregates (seasonally adjusted) based on data for reference quarters from 2018Q3 to 2021Q3

EA-19 Non-financial corporations							
Investment rate (seasonally adjusted data)				Profit share (seasonally adjusted data)			
Quarter	Early release	Final release	Revision Final - Early	Quarter	Early release	Final release	Revision Final - Early
2018Q3	23.34	23.44	0.1	2018Q3	40.34	40.41	0.07
2018Q4	23.72	23.66	-0.06	2018Q4	39.92	40.07	0.15
2019Q1	23.6	23.59	-0.01	2019Q1	39.75	39.96	0.21
2019Q2	25.67	25.53	-0.14	2019Q2	39.17	39.21	0.04
2019Q3	23.67	23.66	-0.01	2019Q3	39.19	39.22	0.03
2019Q4	25.8	25.81	0.01	2019Q4	39.5	39.45	-0.05
2020Q1	25.51	25.48	-0.03	2020Q1	37.92	38.07	0.15
2020Q2	23.18	23.19	0.01	2020Q2	39.8	39.88	0.08
2020Q3	23.28	23.2	-0.08	2020Q3	39.6	39.04	-0.56
2020Q4	23.41	23.38	-0.03	2020Q4	40.37	40.4	0.03
2021Q1	23.9	23.93	0.03	2021Q1	41.18	41.1	-0.08
2021Q2	23.56	23.54	-0.02	2021Q2	41.23	41.24	0.01
2021Q3	23	22.97	-0.03	2021Q3	40.39	40.43	0.04
Average revision			-0.02	Average revision			0.009
Average absolute revision			0.043	Average absolute revision			0.115

Table 10: Revisions of quarterly saving and investment rates of households and NPISH, for the EU aggregates (seasonally adjusted) based on data for reference quarters from 2018Q3 to 2021Q3

EU Households and NPISH ⁽¹⁾							
Saving rate (seasonally adjusted data)				Investment rate (seasonally adjusted data)			
Quarter	1st transmission	2nd transmission	Revision 2nd - 1st	Quarter	1st transmission	2nd transmission	Revision 2nd - 1st
2018Q3	10.2	10.11	-0.09	2018Q3	8.41	8.34	-0.07
2018Q4	10.16	10.1	-0.06	2018Q4	8.26	8.39	0.13
2019Q1	10.35	11.16	0.81	2019Q1	8.58	8.29	-0.29
2019Q2	11.04	10.78	-0.26	2019Q2	8.3	8.35	0.05
2019Q3	10.46	12.11	1.65	2019Q3	8.43	8.82	0.39
2019Q4	12.14	11.47	-0.67	2019Q4	8.87	8.71	-0.16
2020Q1	15.85	15.56	-0.29	2020Q1	8.46	8.59	0.13
2020Q2	23.9	23.37	-0.53	2020Q2	7.85	7.82	-0.03
2020Q3	16.11	16.21	0.1	2020Q3	8.78	8.66	-0.12
2020Q4	18.89	18.45	-0.44	2020Q4	8.8	8.9	0.1
2021Q1	21.04	20.92	-0.12	2021Q1	8.9	8.94	0.04
2021Q2	18.13	17.87	-0.26	2021Q2	9.09	9.17	0.08
2021Q3	14.64	14.71	0.07	2021Q3	9.25	9.22	-0.03
Average revision			-0.007	Average revision			0.017
Average absolute revision			0.412	Average absolute revision			0.125

(1) Due to the conversion to euro, movements in exchange rates may affect the European Union key indicators.

Table 11: Revisions of quarterly investment rates and profit shares of non-financial corporations, for the EU aggregates (seasonally adjusted) based on data for reference quarters from 2018Q3 to 2021Q3

EU Non-financial corporations ⁽¹⁾							
Investment rate (seasonally adjusted data)				Profit share (seasonally adjusted data)			
Quarter	1st trans- mission	2nd trans- mission	Revision 2nd - 1st	Quarter	1st trans- mission	2nd trans- mission	Revision 2nd - 1st
2018Q3	23.52	23.26	-0.26	2018Q3	39.6	39.26	-0.34
2018Q4	23.42	23.33	-0.09	2018Q4	39.27	39.23	-0.04
2019Q1	23.4	23.59	0.19	2019Q1	39.14	38.44	-0.7
2019Q2	24.75	24.47	-0.28	2019Q2	38.42	38.51	0.09
2019Q3	23.53	24.7	1.17	2019Q3	38.36	39.91	1.55
2019Q4	25.79	25.32	-0.47	2019Q4	40.02	40.16	0.14
2020Q1	25.94	25.92	-0.02	2020Q1	38.71	38.69	-0.02
2020Q2	22.93	23.15	0.22	2020Q2	40.69	39.8	-0.89
2020Q3	24.03	23.91	-0.12	2020Q3	39.52	39.9	0.38
2020Q4	23.83	24.01	0.18	2020Q4	40.68	41.09	0.41
2021Q1	24.52	24.43	-0.09	2021Q1	41.29	41.82	0.53
2021Q2	23.66	23.69	0.03	2021Q2	41.66	41.75	0.09
2021Q3	24	23.94	-0.06	2021Q3	41.11	40.91	-0.2
Average revision			0.031	Average revision			0.077
Average absolute revision			0.245	Average absolute revision			0.414

⁽¹⁾ Due to the conversion to euro, movements in exchange rates may affect the European Union key indicators.

6

Timeliness and punctuality

Timeliness refers to the length of time between data availability and the event or phenomenon they describe.

Punctuality is the time lag between the actual delivery of data and the target date on which they were scheduled for release, as announced in an official release calendar, set out by regulations, or previously agreed among partners.

6.1 Timeliness

With the introduction of the ESA 2010 transmission programme in September 2014, new deadlines for countries' submission of data to Eurostat were introduced and allowed for more timely delivery of information to users. Most notably, data for regional accounts became available 12 months after the reference year.

In 2021, the preliminary flash estimates of GDP growth in the EU and the EA continue to be published at 30 days after the end of the quarter. The updated flash estimates of GDP growth for the EU/EA are subsequently published at t+45. Regular estimates of quarterly and annual main aggregates including employment are published after about 65 and 110 days.

The early release of EA quarterly sector accounts continues to be published at around t+94 days after the reference quarter. The early aggregation release of non-financial sector accounts is based on the preliminary data transmitted by EA Member States by t+85 days after the reference period. Complete sector accounts data for the both the EA and the EU are released at around t+120 days.

Eurostat has streamlined its news releases of GDP and employment at t+45 and t+65 days. The first flash estimate of European aggregates after 45 days combining GDP and employment data was published in February 2020. The regular estimates of European main GDP aggregates published after about 65 days were extended to include European employment and labour productivity estimates in December 2020. The employment flash estimates at t+30 days continue to be collected and regularly tested with a view of potential publication in the future.

6.2 Punctuality of ESA 2010 tables

Punctuality is calculated as the actual date of data delivery minus the scheduled date of transmission to Eurostat. It shows the delay between the first data transmission and the legal deadline in terms of calendar days. Figures 8 to 30 in Annex 3 present in detail the information on punctuality for each national accounts domain for Member States as well as for Iceland,

Norway and Switzerland.

The ESA 2010 transmission programme specifies the deadlines for Member States' data deliveries. The analyses of punctuality in this section take into account country-specific legal deadlines. The information covers data deliveries made in 2021. The assessment of data transmissions according to this indicator showed high punctuality for most domains and tables (Annex 3).

6.2.1 Quarterly data

As defined in the ESA 2010 transmission programme, Member States must submit quarterly tables to Eurostat within the legal deadlines shown in Annex 1, Table 23.

The punctuality indicators for quarterly national accounts data provided by individual Member States, as well as Iceland, Norway and Switzerland, can be found in Annex 3. The punctuality for each country is calculated for each of the four reference quarters 2020Q4–2021Q3 which covered the quarterly submissions of all mandatory quarterly tables for each domain – quarterly main aggregates, sector accounts and government finance statistics – in 2021.

The **quarterly main aggregates** (see Annex 3) of national accounts must be submitted to Eurostat no later than 2 months after the reference quarter. For the eight sub-tables per quarter of the mandatory Table 1 on main aggregates, fifteen Member States, and Norway submitted their quarterly data at or before the official transmission deadline, while four Member States (Bulgaria, Estonia, Ireland and Cyprus) provided data with minor delays. Eight countries had slight delays in one table (Belgium, Denmark, Greece, Croatia, Malta, Romania, Iceland and Switzerland), while two countries (France and Luxembourg) have several days of delay in one table).

Of those who submitted **quarterly non-financial sector accounts** (see Annex 3), nineteen countries did so on time for all quarters, five countries delivered data with small delays (Luxembourg, Hungary, Romania, Iceland and Switzerland) and two (Cyprus and Latvia) with longer delays in one table. Regular delays were observed for four Member State (Bulgaria, Greece, Croatia and Poland).

The punctuality of **quarterly government finance statistics** (see Annex 3) was very high in 2021 and higher than the punctuality of quarterly main aggregates and non-financial sector accounts. All countries transmitted data on time or in advance of the transmission deadlines, with the exception of Poland, Iceland and Switzerland for some quarters.

6.2.2 Annual data

Member States must submit the annual national and regional accounts tables to Eurostat in line with the transmission deadlines shown in Annex 1, Table 23.

Twenty countries submitted the annual ESA Table 1⁽⁷⁾ of **national accounts main aggregates** (see Annex 3) on time. (Denmark, Germany, Spain, France, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, the Netherlands, Austria, Poland, Portugal, Slovenia, Slovakia, Finland and Iceland, Norway, Switzerland). Eight Member States provided data with minor delays (Belgium, Czechia, Estonia, Ireland, Greece, Malta, Romania and Sweden), while two Member States had longer delays with one data set or transmission (Bulgaria and Croatia). The MIP headline indicator of unit labour cost is derived from ESA Table 1 data. Late submissions of ESA Table 1, in particular submissions more than 1 month past the deadline, would prevent full validation of the data for calculating unit labour cost.

⁷ Including both the t+2 and t+9 submissions of tables T0101A, T0102A, T0103A, T0110A, T0111A, T0117A, T0120A, T0121A, and the submissions of T0301A, T0302A, T0303A, T0501A, T0502A, T2000A, T2200A, T2600A.

The punctuality of **annual government finance statistics** (see Annex 3) tables was very high: for main aggregates of general government (ESA Table 2); for detailed tax and social contribution receipts by type of tax and social contribution and receiving subsector, including the list of taxes and social contributions according to national classification (ESA Table 9)⁸, and for general government expenditure by function (ESA Table 11), 29 countries transmitted all data on time. Bulgaria provided both submissions of ESA Table 2 late.

Twenty-six countries transmitted all data on time in 2021 for **annual non-financial sector accounts** (ESA Table 8), due in September 2021 (see Annex 3). Two Member States (France and Poland) recorded a one-day delay in transmission, while one Member States (Croatia) marked greater delays. One Member State (Bulgaria) had not provided 2020 data at the cut-off date of the 2022 national quality reporting exercise (February 2022).

Annual financial accounts by sector (ESA Table 6) and balance sheets for financial assets and liabilities (ESA Table 7) were transmitted on time or in advance by all countries. Three MIP headline indicators (private sector debt, private sector credit flow and total financial sector liabilities) are derived from financial accounts tables. Hence, punctuality in submitting these tables is of utmost importance for MIP purposes. In 2021, all Member States submitted the underlying MIP data on time.

In 2021, 25 countries transmitted on time their annual **supply and use tables** for reference year 2018: the supply table at basic prices, including transformation into purchasers' prices (ESA Table 15) and the use table at purchasers' prices (ESA Table 16). Three countries (Bulgaria, Malta and Iceland) did not transmit data, one country (Latvia) transmitted the data after the cut-off date of the national quality reports' exercise, while one country (Switzerland) has a derogation to provide data in 2025.

The ESA 2010 transmission programme lays down the obligation for Member States to deliver five-yearly submissions for use tables (ESA Tables 16XX) and for input-output tables (ESA Table 17). These tables are compulsory, to be compiled at basic prices for the reference years ending with 0 and 5. The quality reporting exercise for 2016 was the first to look at the initial delivery of these tables following the ESA 2010 implementation, and this year's quality reporting exercise monitored the subsequent delivery of the data up to and including 2021 of both use tables and the symmetric input-output tables, for reference year 2015. The five additional **use tables** (ESA Tables 16XX) are required every 5 years. They provide data with a greater detail than annual tables.

The overall punctuality of **regional accounts** in 2021 was very high. Regional accounts data were generally transmitted in line or shortly before the transmission deadline with the exception of two countries (Sweden and Norway) whose transmission marked delays for at least one table. Two countries (Iceland and Switzerland) have derogations to transmit regional accounts data.

6.3 Punctuality of data underlying key indicators

In order to supply business-cycle analysts, policymakers and other users with a comprehensive and high-quality set of information, Eurostat and the national statistical institutes publish quarterly national accounts news releases on:

- GDP flash estimates;
- GDP estimates, including GDP components and contributions to growth;

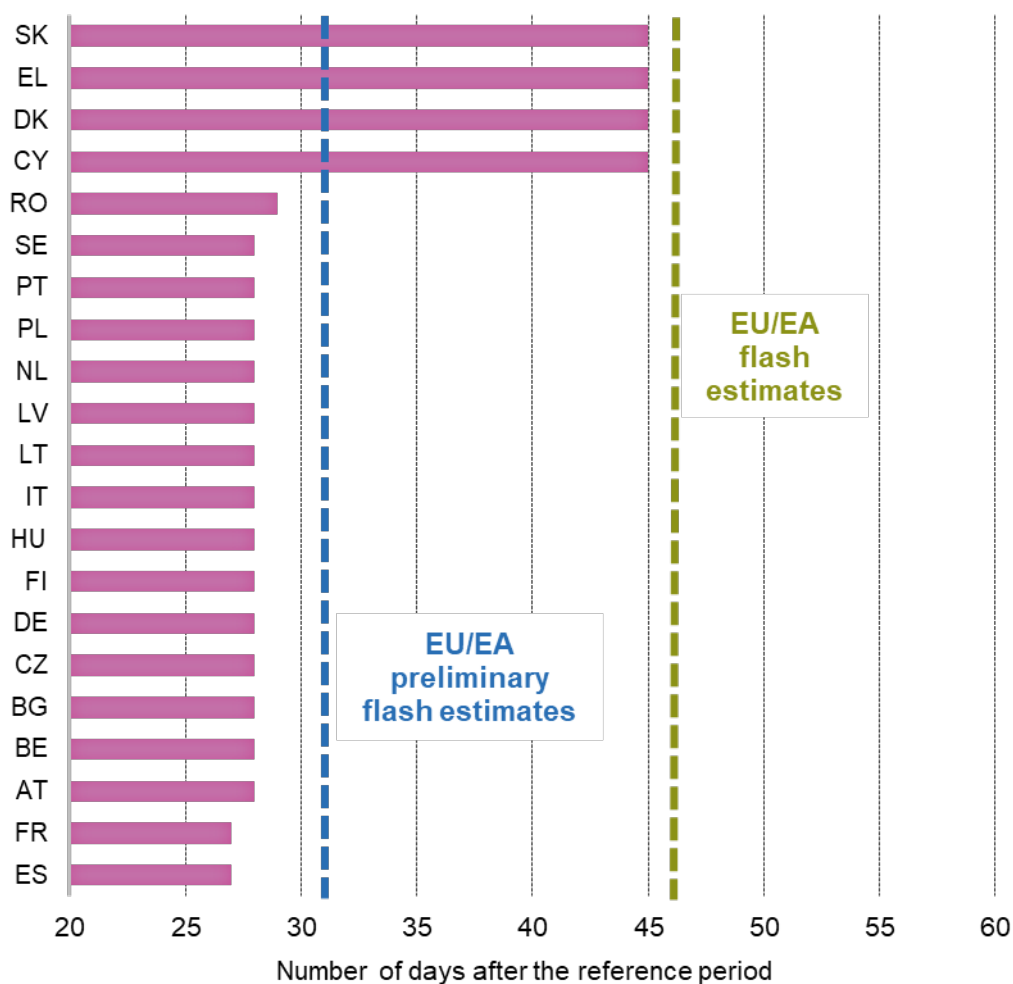
⁸ The transmission of national tax lists is not reported separately. National tax lists were generally sent (as required) at the same time as the ESA 2010 Table 9.

- quarterly sector accounts; and
- quarterly government finance statistics – quarterly government deficit and quarterly government debt.

6.3.1 FIRST GDP (FLASH) ESTIMATES

Eurostat currently publishes two news releases containing GDP flash estimates for the EU/EA: t+30 preliminary GDP flash estimates and updated t+45 GDP flash estimates, both containing published country estimates. Countries submit estimates to Eurostat on a voluntary basis. The news releases on GDP flash estimates are among Eurostat’s most downloaded news releases.

Figure 4: Punctuality of first GDP flash estimate data transmissions for 2021Q4

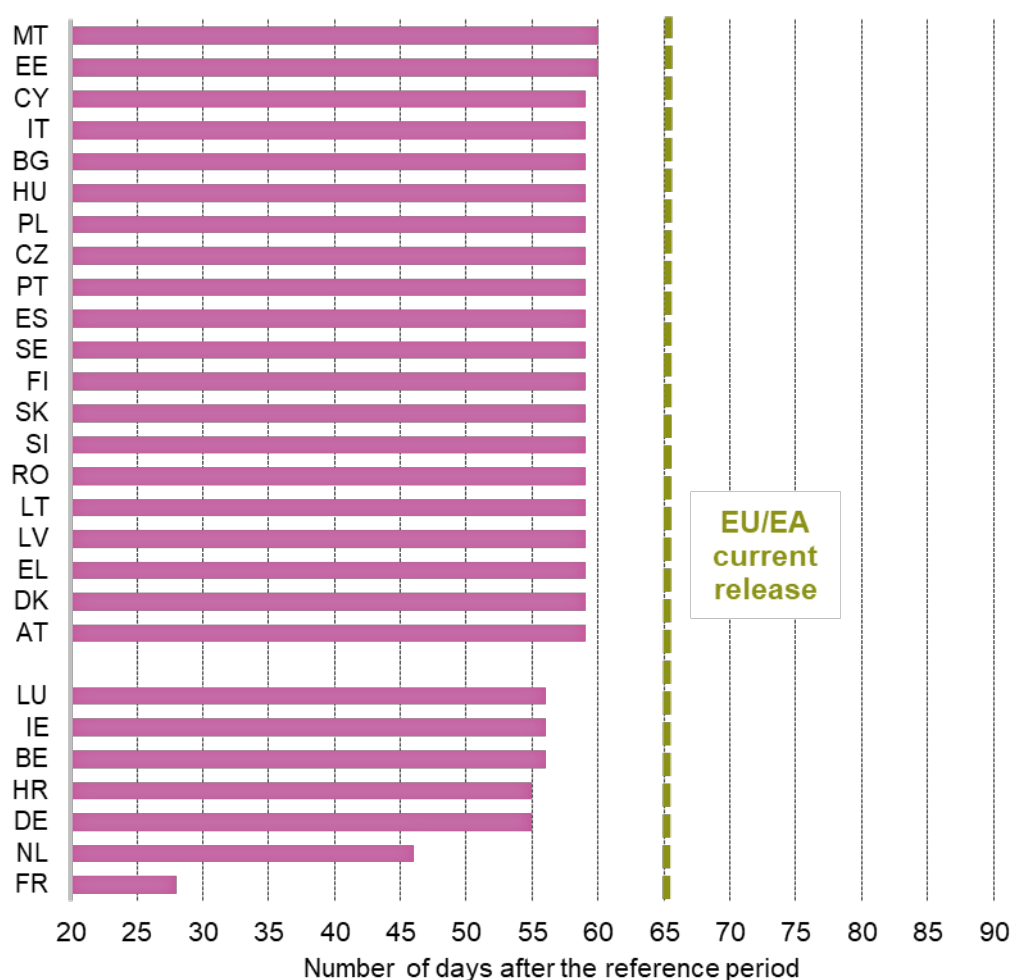


6.3.2 GDP ESTIMATES AND BREAKDOWNS

GDP estimates with breakdowns for the EU/EA are released at around t+65 days each quarter. The exact release dates vary slightly each quarter, depending on calendar constraints.

The numbers in Figure 5 refer to the submission of data for the reference fourth quarter of 2021, which are usually published the next day. Validation problems and/or embargoes can, however, cause some additional delays.

Figure 5: Release containing components of GDP, transmission of data for 2021Q4



Note: The numbers in the table refer to the transmission of 2021 Q4 data to Eurostat. Data are usually published after validation taking up to 3 working days. Validation problems and/or embargoes can cause some additional delays until dissemination.

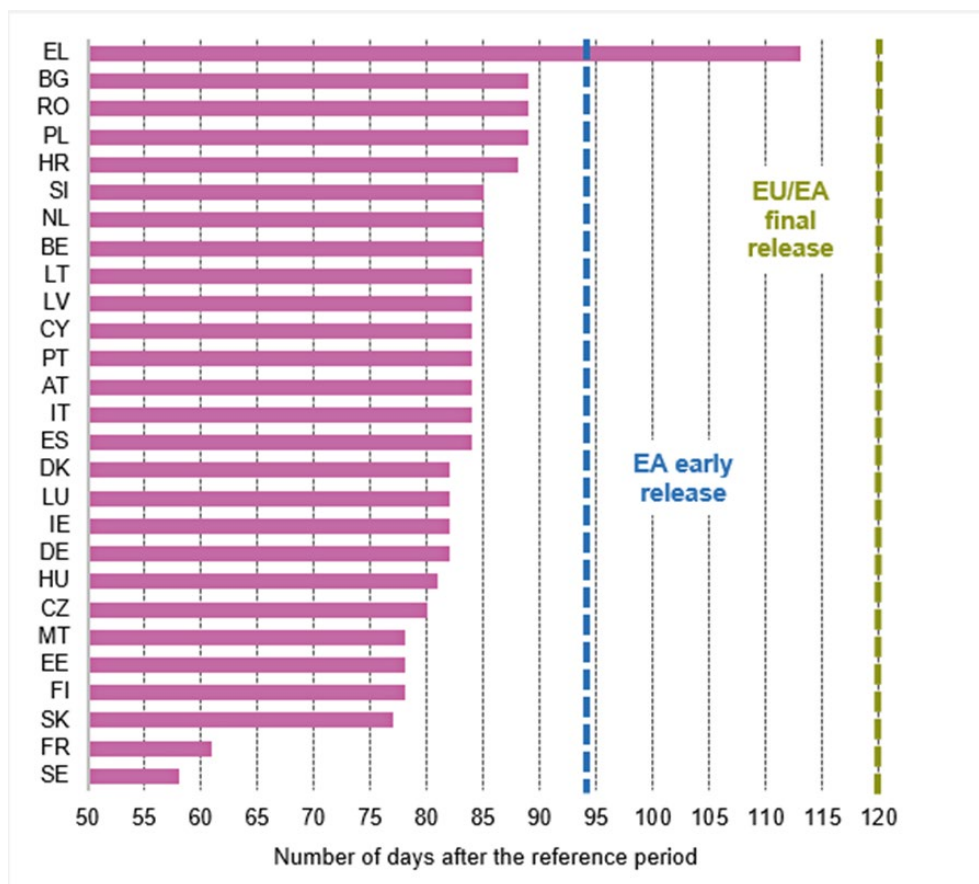
GDP estimates with breakdowns for the EU/EA are released at about T+65 days. The exact release dates vary slightly each quarter depending on calendar constraints as some 5 working days are needed for the aggregation of national data, i.e. in 2021Q4 the publication was increased to T+67 after weekend.

6.3.3 QUARTERLY SECTOR ACCOUNTS (QSA)

Quarterly sector accounts for the reference third quarter of 2021 were due by 24 December 2021 (t+85 days) for EA Member States and by 31 December 2021 (t+3 months) for non-EA Member States. For Member States whose GDP at current prices is less than 1% of the corresponding EU total GDP, only data for selected items are compulsory.

Key indicators and selected transactions for the euro area aggregates are published at around t+94 days. Complete sector accounts data for the both the EA and the EU are released at around t+120 days.

Figure 6: Household and company accounts, transmission of 2021Q3



6.3.4 QUARTERLY GOVERNMENT FINANCE STATISTICS

Actual timeliness depends on the reference quarter, with data due on 31 March usually coming in later than in other quarters due to the incorporation of annual data. Submissions are due at t+3 months, except for quarterly financial accounts for general government, where provisional data are due at t+85 days for EA Member States. Releases are coordinated for the set of tables comprising quarterly government finance statistics and with EDP data. For this reason, no further improvement in timeliness is feasible in the medium-term. A use of provisional financial accounts data for release is also not feasible due to the high level of revisions in the transmission period.

7

Accessibility and clarity

Accessibility and clarity pertain to the conditions and terms under which users can obtain, use and interpret data.

They reflect the data's information environment, including whether data are accompanied by appropriate metadata and illustrations such as graphs and maps, and whether information on their quality is also available.

7.1 Dissemination by Eurostat

Eurostat disseminates ESA 2010 data via electronic publications. The data are accessible via predefined tables, extractions from Eurostat's database and through Statistics Explained articles. Key variables are also communicated through the Eurostat news releases on GDP, employment, the household saving rate, the business investment rate, and on seasonally adjusted quarterly government deficit, quarterly government debt, the structure of government debt, taxes and social contributions and general government expenditure by function (COFOG). Information from national and regional accounts and from government finance statistics is also included in Eurostat's yearbook and regional yearbook. In 2021, all information was published on time.

Eurostat implements a policy of free dissemination to allow users the widest possible access.

Since December 2020, Eurostat publishes the [European Statistical Recovery Dashboard](#). It currently contains 27 monthly and quarterly indicators from a number of statistical areas, which are relevant for tracking the recovery across countries and time. The Dashboard was developed in cooperation with the statistical authorities in the Member States.⁹ It is updated every month with the latest available data and includes a Eurostat commentary for an analysis of the indicators.

The recovery dashboard comprises the following indicators sourced from national accounts: quarterly GDP, the quarterly general government surplus/deficit and the quarterly general government gross debt expressed as a percentage of GDP. These are of particular relevance to assess the macroeconomic dimension of the recovery.

It also includes a number of innovative indicators such as excess mortality, number of commercial flights by reporting country, the labour market slack together with flows showing the

⁹ <https://ec.europa.eu/eurostat/documents/2995521/11601997/1-17122020-BP-EN.pdf>

movements of individuals between employment, unemployment and economic inactivity, and an air quality indicator.

Eurostat continues to keep the ESS recovery dashboard at very high standards by enlarging the set of indicators if needed and by monitoring the multi-faceted impact of the pandemic on economic, social, and environmental fields. The recovery dashboard is published as a visualisation tool with user-friendly functionalities, including easy data navigation, access to source data, short indicator descriptions, etc.

7.2 ESA 2010 Metadata – general level

Article 3 of Regulation (EU) No 549/2013 requires Member States to transmit to the Commission national and regional accounts data and metadata. Such country specific metadata are at a very high level of generality, covering the entire set of transmissions required under the ESA 2010 transmission programme.

The ESA 2010 metadata files at general level follow a harmonised structure and include the following information:

1. Contact, 2. Metadata update, 3. Statistical presentation, 4. Unit of measure, 5. Reference Period, 6. Institutional mandate, 7. Confidentiality, 8. Release policy, 9. Frequency of dissemination, 10. Accessibility and clarity, 11. Quality management, 12. Relevance, 13. Accuracy, 14. Timeliness and punctuality, 15. Coherence and comparability, 16. Cost and burden, 17. Data revision, 18. Statistical processing and 19. Comment.

The ESA 2010 metadata files at general level are published on the [Eurostat website](#).

7.3 Inventories

In addition to regular metadata, EU countries also describe their compilation work in dedicated technical documentation. Some of it is produced for the needs of GNI for own resources or EDP verification processes. This documentation is fully or partially accessible through the Eurostat's website.

7.3.1 Mandatory inventories

GROSS NATIONAL INCOME (GNI)

GNI Regulation 2019/516 (the GNI Regulation)¹⁰ requires Member States to provide Eurostat with an up-to-date inventory of the sources and methods used to calculate GNI and its components according to ESA 2010 (the GNI inventories). These inventories are one of the main instruments enabling Eurostat to assess the comparability, reliability and exhaustiveness of Member States' GNI data. The inventories also include process tables showing all stages of the national accounts compilation process, from the statistical sources to the published national accounts data.

Eurostat checks the GNI inventories and process tables using a GNI inventory assessment questionnaire approved by the GNI Expert Group¹¹. The purpose of the questionnaire is to ensure a systematic, consistent and fair approach in assessing the quality of GNI data.

10 Replacing GNI Regulation 1287/2003

11 Replacing by the GNI Committee

Twenty-six Member States (all except Malta), the United Kingdom, Norway, Iceland and Switzerland submitted their GNI inventories to Eurostat. France's sources and methods for its GNI were still being assessed in 2020. It is the prerogative of countries to make the GNI inventories publicly available. The GNI Inventories of 17 countries (see Table 12 below) are available on [the CIRCABC website 'Monitoring GNI for own resource purposes'](#).

EXCESSIVE DEFICIT PROCEDURE (EDP)

Eurostat receives and verifies EDP statistics under the legal provisions of Article 126 of the Treaty on the Functioning of the European Union and Protocol 12 and [Council Regulation \(EC\) No_479/2009](#), as amended by [Commission Regulation \(EU\) No_220/2014](#). In this legal context, Eurostat regularly and systematically reports to the Council (Economic and Financial Committee) and the European Parliament.

The availability of detailed and comprehensive EDP inventories is of vital importance for the quality assessment of EDP and government finance statistics data. Under Article_9 of Council Regulation (EC) No_479/2009, as amended, the new ESA 2010-based EDP inventory of the methods, procedures and sources used to compile actual deficit and debt data and the underlying government accounts was adopted in 2014. All Member States are required to complete this EDP inventory. The inventories are publicly available on the [Eurostat website](#).

Table 12: Availability of mandatory and voluntary inventories on the Eurostat website and/or CIRCABC public website, as of 31 December 2021

	Mandatory inventories				Voluntary inventories			
	GNI*	EDP	QFAGG	National Tax Lists	QNA	ASA	QSA	RA
Belgium	✓	✓	✓	✓			✓	✓
Bulgaria		✓	✓	✓	✓			
Czech Republic	✓	✓	✓	✓	✓	✓	✓	✓
Denmark	✓	✓	✓	✓	✓	✓		
Germany	✓	✓	✓	✓	✓			
Estonia	✓	✓	✓	✓	✓			✓
Ireland		✓	✓	✓				
Greece		✓	✓	✓	✓	✓		
Spain		✓	✓	✓	✓			
France	✓	✓	✓	✓				
Croatia		✓	✓	✓	✓			
Italy	✓	✓	✓	✓		✓		
Cyprus	✓	✓	✓	✓	✓			
Latvia		✓	✓	✓	✓	✓		✓
Lithuania		✓	✓	✓	✓	✓		✓
Luxembourg		✓	✓	✓				
Hungary	✓	✓	✓	✓	✓	✓		
Malta		✓	✓	✓				
Netherlands	✓	✓	✓	✓	✓	✓		✓
Austria	✓	✓	✓	✓	✓			
Poland		✓	✓	✓	✓	✓		✓
Portugal	✓	✓	✓	✓		✓		
Romania	✓	✓	✓	✓				

Slovenia		✓	✓	✓		✓		✓
Slovakia	✓	✓	✓	✓		✓	✓	
Finland	✓	✓	✓	✓		✓	✓	✓
Sweden	✓	✓	✓	✓		✓	✓**	✓
Iceland				✓			✓	
Norway	✓		✓	✓		✓	✓	
Switzerland				✓				

(*) Availability of the GNI Inventories for 2020-2024 verification cycle, as of 1 March 2022.

(**) Inventories were made available in 2022.

QUARTERLY FINANCIAL ACCOUNTS FOR GENERAL GOVERNMENT (QFAGG) AND NATIONAL TAX LISTS

Under Annex B to the ESA 2010 Regulation, all European Economic Area countries (subject to derogations) must regularly submit to Eurostat metadata on major events and revisions for QFAGG to Eurostat. Data sources and compilation methods are described in the updated QFAGG manual. For taxes and social contributions, the transmission programme provides for the transmission of 'national tax lists'.

7.3.2 Voluntary inventories

To provide comprehensive information on sources and methods used for the compilation of national accounts data, Eurostat helps countries compile quarterly national accounts inventories as well as annual and quarterly sector account inventories. The compilation and publication of these inventories are voluntary.

QUARTERLY NATIONAL ACCOUNTS (QNA)

Quarterly national accounts inventories are a useful source of information for assessing the quality of QNA data. The methodology descriptions provided by reporting countries include references to relevant manuals, handbooks or guidelines such as the updated Eurostat QNA handbook, the handbook on price and volume measures or the seasonal adjustment guidelines. National statistical institutes indicate if they are in line with these handbooks/guidelines and/or provide explanations for the use of different approaches. QNA inventories follow a predefined structure and provide the following information:

- overview of the system of quarterly national accounts, including methods used for estimating volumes and seasonally adjusted figures;
- publication timetable, revisions policy and dissemination of QNA;
- overall QNA compilation approach;
- GDP components: the production approach;
- GDP components: the expenditure approach;
- GDP components: the income approach;
- population and employment;
- flash estimates; and
- main data sources used.

Eighteen Member States – two more than last year (Cyprus and Slovakia), plus Norway, submitted QNA inventories to Eurostat (see Table 12); these are publicly available on the [Eurostat website](#).

ANNUAL AND QUARTERLY SECTOR ACCOUNTS (ASA / QSA)

Annual sector account inventories aim to provide a comprehensive overview of the national compilation procedures used for annual non-financial accounts by institutional sector, pursuant to ESA 2010. ASA inventories follow a standard structure and include the following information:

- organisation of annual sector account production;
- consistency with related data sets;
- data sources;
- compilation methods;
- detailed view by transaction and sector.

This information is also important for understanding the production of quarterly sector accounts, since most comprehensive data sources are collected annually; hence, the compilation of quarterly accounts relies on annual benchmarks whenever quarterly data are not available.

Fourteen Member States – four more than last year (Czechia, Denmark, Greece and Latvia), plus Iceland and Norway, submitted their ASA inventories for publication on the [Eurostat website](#). It is noted that the ASA inventory of Sweden was published in 2022. In 2021, Czechia also submitted also the QSA inventory (see Table 12). Three EU Member State (Czechia, Finland and Sweden) have submitted both ASA and QSA inventories.

REGIONAL ACCOUNTS (RA)

Regional accounts' inventories aim to provide a comprehensive overview of the national compilation procedures used for compiling regional gross value added (GVA). RA inventories follow a harmonised structure and include the following information:

- overview of organisation, methodology and sources;
- compilation table and metadata table;
- release and publication timetable, revision policy, access for the public;
- methodology for the calculation of regional GVA and transition from GVA to GDP;
- quality assessment and improvement.

For nine Member States (Belgium, Czechia, Estonia, Latvia, Lithuania, Netherlands, Poland, Slovenia and Sweden), the regional accounts inventories are available on the [Eurostat website](#).

CLASSIFICATION OF THE FUNCTIONS OF GOVERNMENT (COFOG) AND QUARTERLY NON-FINANCIAL ACCOUNTS FOR GENERAL GOVERNMENT

Following the developments of the Classifications of the Functions of Government task force (COFOG TF) in 2019, Eurostat published an updated version of the [COFOG manual](#). In comparison with previous editions, the manual was completely updated, most importantly to reflect the ESA 2010 (European System of Accounts) framework. Further guidance is given by the additional general guidance on the recording of consumption of fixed capital on own-account

research and development (R&D) and correspondences among the COFOG classification and economic transactions used in the ESA 2010 framework and in 16 new case studies.

The manual for quarterly non-financial accounts for general government is currently being updated.

8

Comparability

Comparability is the measurement of the impact of differences in the applied statistical concepts, measurement tools and procedures where statistics are compared between geographical areas, sectoral domains, or over time.

8.1 Methodological soundness

ESA 2010 provides a harmonised methodological framework for compiling national and regional accounts throughout the EU, just as SNA 2008 does across the world.

Through its validation process, Eurostat ensures the methodological soundness of national accounts data submitted by Member States. It monitors the application of accounting rules defined in the ESA 2010 Regulation.

In addition, methodological soundness is monitored through two verification cycles:

- gross national income (GNI) for the EU's own resources;
- excessive deficit procedure (EDP).

These two verification procedures have their own legal basis (see [GNI](#), [EDP](#)).

When methodological improvements resulting from the GNI own resources and EDP processes are introduced, Eurostat assesses whether they are applied to all sets of concerned accounts; it does so during the ESA 2010 data validation process.

8.1.1 Validation process for national accounts

The validation process for national accounts data follows the rules defined by the Task Force on Data Validation in its main deliverable — the ESA 2010 Validation Handbook. It is an ongoing project to automate validation in accordance with ESS guidelines implementing the pre-validation services: structural validation (STRUVAL) and content validation (CONVAL). Some of the validation checks included in the handbook have already been added to the regular validation process for data submitted to Eurostat, while others are in the design and implementation phases. Chapter 4 of the handbook – *Pre-validation rulesets* – provides an overview of all the checks carried out by the Task Force on Data Validation across the ESA 2010 transmission programme areas and the status of these checks and progress in implementing them. The validation rules will be updated if necessary as the pre-validation services structural validation and content validation are implemented.

The Task Force on Data Validation was created in 2014 to address frequent errors in the

transmission process, review validation checks performed by Eurostat when receiving data, clarify methodological or practical aspects underlying specific issues, propose validation rules for internal or external pre-validation tools and investigate possibilities for collecting and disseminating associated metadata. It followed guidance issued by the ESS Vision Infrastructure Project on Validation when reviewing and developing data validation rules for pre-validation tools. Main deliverables and detailed structural and methodological discussions of the Task Force are described in the ESA 2010 Validation Handbook. The Task Force created the handbook as a living document that is updated as each domain conducts regular reviews in their expert specific task forces and working groups.

The handbook provides a detailed description of the validation rules discussed and agreed in the Task Force for the national accounts domains, as a blueprint for the validation service. Based on the ESS Vision Infrastructure Project's suggested structure for an efficient validation process, checks are split into five main groups:

1. Structural checks focusing on compliance with the statistical data and metadata exchange standard (SDMX), which identifies valid file format, coding according to the DSD, mandatory fields present, correct usage of data types and dataflow definition;
2. Basic logic checks, which cover consistency between the sender ID and reference area country, ensuring that a table identification is present, correct use of flags for the observation status to accompany missing values, embargo dates, correct coding of the confidentiality status and a valid reference year price for the chain-linked volume series;
3. Basic content checks, which identify missing or unexpected series in the transmission along with holes in the series. This group also includes checks for zero and negative values;
4. General plausibility and consistency checks focusing on content within the file. These include checking for additivity of breakdowns, outliers, consistency between prices and comparison between unadjusted and adjusted series;
5. Advanced plausibility and consistency checks focusing on content within the file with information stored outside the file. Examples of these checks include revisions compared with a previous transmission, the sum of quarterly series compared with the annual transmission, and consistency in the value of the series submitted across different tables in the ESA 2010 transmission programme.

These checks are partially performed using automatic pre-validation services, and a subsequent stage of data validation is performed using the internal Eurostat production and validation system, in order to run additional checks. Domain experts then do further analysis in order to decide whether the file can be validated, or if corrections, additional explanations and/or metadata are needed.

Eurostat is currently implementing additional validation checks on various aspects, like missing series, consistency checks and correct use of flagging for missing series. The details of the developments vary across domains. Further implementations will be deployed in the coming months in the production environment.

8.1.2 Statistical cooperation and harmonisation

Cooperation and harmonisation of national and regional accounts in the ESS are coordinated through the National Accounts Working Group and the EDP Working Group under the guidance of meetings of directors of macroeconomic statistics meetings. These groups prepared many manuals and guidance papers on a broad range of subjects before ESA 2010 was introduced, including in cooperation with international partners. This work is ongoing.

Eurostat continued to follow up on and address quality and compliance issues together with the Member States. The fifth quality exercise for national and regional accounts for data transmitted in 2020 was implemented and concluded with the publication of the [Eurostat assessment report](#). Eurostat cooperated with several Member States bilaterally, including in the context of the Eurostat-ECB Memorandum of Understanding in the area of MIP.

As a response to user needs for more indicators on globalisation, Eurostat has launched a new set of intra-EU supply, use and input-output tables (FIGARO tables) in 2021. The key aspect of the inter-country input-output tables is to interlink each of the EU economies with another and with non-EU partners and to be the reference point for national and international organisation in terms of analysis of trade, globalisation, socio-economic, macro-economic and environmental policies for EU countries. In 2022, Eurostat took further steps to extend the country coverage to include also candidate and potential candidate countries. It also started publishing new environmental indicators such as carbon footprints.

Regarding Eurostat's Growth and Productivity Accounts (GPA) project, the new set of labour and productivity indicators was published by Eurostat on 15 December 2021. The 'crude' multifactor Productivity Indicator (MFP), based on hours worked and capital stocks data in national accounts, will be published as experimental statistics. The data are accompanied by extensive metadata explaining the methodology, data sources and comparability aspects. The background and relevant links are available at the Productivity Indicators dedicated webpage.

Following the introduction of ESA 2010 in national accounts in autumn 2014 and first benchmark revisions that were introduced by most countries in or around 2019, the next fully coordinated benchmark revision of national accounts and balance and payments was agreed for 2024. Eurostat has already started to work on the way forward to achieve good preparations for and communication on the 2024 benchmark revision. To this end, the good practices in line with the harmonised European revision policy (HERP) and agreed official communication requirements are emphasised.

8.1.3 Gross national income (GNI)

GNI at market prices is the main indicator by which the EU determines Member States' financing of its expenditure, and the GNI concept stems from the ESA definitions. Under the GNI Regulation¹², GNI equals the gross domestic product (GDP) minus primary income payable by resident units to non-resident units plus primary income receivable by resident units from the rest of the world. The specific rules for GNI quality assurance put the focus on the comparability, reliability and exhaustiveness of GNI data, including on the use of harmonised definitions and accounting rules, as well as appropriate sources and compilation methods. The Commission (Eurostat) verifies the sources and methods used by Member States¹³ to calculate GNI and, to improve their quality, takes measures with the assistance of a dedicated group composed of representatives of Member States (GNI Expert Group)¹⁴. The GNI verification process is a stricter procedure compared with that for national accounts.

Based on the GNI inventories presented by Member States at the beginning of 2016, Eurostat

¹² GNI Regulation (EU) 2019/516 entered into force in March 2019, replacing GNI Regulation (EC, Euratom) No 1287/2003.

¹³ Art 7(1) of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ('Withdrawal Agreement') states: "For the purposes of this Agreement, all references to Member States and competent authorities of Member States in provisions of Union law made applicable by this Agreement shall be understood as including the United Kingdom and its competent authorities"

Art. 136(1) of the Withdrawal Agreement states:

"The applicable Union law concerning the Union's own resources relating to financial years until 2020 shall continue to apply to the United Kingdom after 31 December 2020, including where the own resources concerned are to be made available, corrected or subject to adjustments after that date".

¹⁴ In May 2019, the former GNI Committee was replaced by the GNI Expert Group (Commission Decision of 17.05.2019).

examined, for the period 2016-2019 and individually by Member State, the implementation of the ESA 2010 methodology relevant to the GNI calculation. Core elements of the verification included a risk assessment, desk checks, cross-country comparisons, information-gathering visits, action points for improvements and, when needed, formal reservations on the quality of GNI data. During the verification cycle 2016-2019, which was the first one after the implementation of ESA 2010 in the national accounts of the Member States, these verification activities resulted in a significant number of action points: by the end of 2019, 1 204 action points had been issued.

The verification process resulted in a number of reservations that have to be addressed by Member States. The following reservations were issued:

- 160 transaction-specific reservations; and
- 140 (5 for each country) transversal reservations.

In terms of transaction-specific reservations (TSRs), in the ESA 2010 verification cycle, the Commission issued 160 reservations. The breakdown of TSRs by country is presented in Table 13.

The deadline set for the countries to finalise the work was September 2021 in most cases.

Table 13: Number of transaction-specific reservations by country

Country	TSR	
	placed	lifted ¹⁵
BE	0	-
BG	9	5
CZ	3	3
DK	1	1
DE	0	-
EE	2	1
IE	6	3
EL	21	16
ES	4	3
FR	1	-
HR	16	2
IT	1	1
CY	1	1
LV	7	7
LT	4	1
LU	9	0
HU	2	2
MT	12	6
NL	1	0
AT	1	1
PL	18	4
PT	0	-
RO	11	4
SI	0	-
SK	6	6
FI	3	2
SE	3	3

¹⁵ As of 31 August 2022.

UK	18	6
Total	160	82

Under the GNI verification process, some areas of national accounts were verified through detailed cross-country comparisons (CCCs). In the ESA 2010 GNI verification cycle, the following cross-country comparisons were performed:

- exhaustiveness (absence and misreporting, statistical deficiencies, VAT fraud, use of tax audit information, illegal activities) : 16 TSRs;
- balancing of GDP: 6 TSRs;
- dwelling services: 8 TSRs;
- financial services, including financial intermediation services indirectly measured: 5 TSRs;
- global production, balance of payments (exports and imports of goods and services, cross-border flows of income of labour, cross-border flows of property income, taxes and subsidies to/from the EU, special purpose entities, global production and relocation of multinational enterprises): 25 TSRs;
- changes between ESA 95 and ESA 2010;
- research and development: 7 TSRs;
- weapon systems: 2 TSRs.

Final reports on cross-country comparisons were presented to the GNI Expert Group.

Based on the results of the GNI verification, Eurostat also issued transversal reservations (TRs) for all Member States for the following issues:

- Globalisation;
- Margins on trading financial assets;
- Missing traders VAT fraud;
- Reinvested earnings on foreign direct investment; and
- Recording of daily allowances.

For these five transversal reservations, the deadline set for the countries to finalise the work is September 2021 for TR III - Missing traders VAT fraud and TR IV - Reinvested earnings on foreign direct investment and September 2022 for the three remaining transversal reservations.

The 2020-2024 verification cycle builds to a large extent on the improved framework developed for the 2016-2019 cycle. As required by Article 5 of the GNI Regulation, the GNI verification model for the cycle based on the principles of peer review and cost-effectiveness, has been drawn up by the Commission in close cooperation with the GNI Expert Group. Through the peer review, the Member States are actively involved and play an important role in the GNI verification, both in the GNI Expert Group forum and through participation in the GNI information visits. The cost-effectiveness materializes in the GNI verification model in a two-fold way, namely through the use of risk assessment and application of materiality threshold. The framework documents structuring the 2020-2024 GNI verification cycle are available on [CIRCABC site: Monitoring GNI for own resources purposes](#).

Each year, the GNI Expert Group (GNIG) examines data supplied in reply to the GNI questionnaire, GNI quality reports and other reports and analyses. This examination takes into account the following:

- the results of work to improve GNI data (including GDP) carried out in previous years;
- the reliability of the sources and methods used to calculate GNI;
- the comparability of GNI data through the use of the same definitions and accounting rules; and

- the exhaustiveness of GNI estimates.

Based on this examination, the GNI Expert Group considers that improvements have been made in the harmonisation and quality of the GNI estimates by the 27 Member States' and the United Kingdom. It considers that, taking due account of the GNI reservations set for the 27 Member States and the United Kingdom between April 2016 and November 2021 these data are appropriate for use for own resource purposes with respect to reliability, comparability and exhaustiveness in accordance with Article 5(2) of the GNI Regulation. The GNI Expert Group underlines that the improvement of the GNI calculations, and of national accounts in general, is a continuous process. It stresses that research and studies should be extended, and efforts pursued with an appropriate level of resources.

8.1.4 Excessive deficit procedure (EDP) and government finance statistics

Government finance statistics play a key role in the EU's economic monitoring. They include, in particular, data on government debt and deficit reported under the excessive deficit procedure (EDP). On behalf of the Commission, Eurostat is responsible for assessing the quality of the EDP statistics submitted by Member States and for providing the statistics to be used for the EDP ([see also other legal basis](#)). It is solely responsible for interpreting the methodology underlying these statistics. This methodology is based on ESA 2010 and on Eurostat's [Manual of Government Deficit and Debt](#), as well as Eurostat's [EDP decisions](#) and [guidance notes and GFS interpretations](#). The methodology was developed based on a broad consensus of the EU statistical community.

For the EDP and government finance statistics (GFS), Eurostat's mission is to be the guardian of the implementation by Member States of ESA 2010 and to develop, when necessary, sound interpretations of the ESA 2010 rules based on advice from the EU statistical community. In carrying out this responsibility, Eurostat abides by the principles of equal treatment of Member States and of the European statistics Code of Practice, in particular professional independence, objectivity and impartiality. It maintains a continuous dialogue with all relevant institutions in the Member States, and provides in particular bilateral advice for specific past and future transactions.

In its assessment of the quality of EDP statistics submitted by Member States, Eurostat is committed to verifying:

- national reporting authorities' compliance with ESA accounting rules;
- the exhaustiveness of the coverage of the general government sector, in particular by means of a register of government-controlled entities;
- the quality of Member States' 'EDP Inventories of Methods, Procedures and Sources';
- the reliability, timeliness and consistency of statistical data;
- the consistency, sustainability, transparency, documentation and control of the EDP compilation processes within national statistical authorities;
- the conformity of these processes with the European Statistics Code of Practice; and
- the degree of assurance provided by internal controls and external audits by supreme audit institutions or other external audit bodies of the quality of public accounts used as inputs to the EDP compilation processes.

Eurostat reports on EDP data in the context of its regular and exhaustive reports to the Council (Economic and Financial Committee) and European Parliament.

For GFS data reported in the ESA 2010 transmission programme, Eurostat, in close cooperation with Member States, ensures the consistency of data within the data set,

consistency with other GFS data, and consistency with EDP data. In the context of regular transmission reports¹⁶, Member States and Eurostat ensure data coherence and accuracy.

Results, including on data comparability (methodological interpretation), are reported in the GFS and COFOG task forces in the context of progress reports and in ad hoc studies and discussions. These task forces routinely report their findings to the working group on EDP statistics for validation.

A revision analysis of deficit and debt is [published](#) alongside the EDP press releases.

In 2019, a new addition of the COFOG manual was published. In comparison with previous editions, the manual was completely updated, most importantly to reflect the ESA 2010 (European System of Accounts) framework. Further guidance is given by the additional general guidance on the recording of consumption of fixed capital on own-account research and development (R&D) and correspondences among the COFOG classification and economic transactions used in the ESA 2010 framework and in 16 new case studies.

8.2 Comparability over time

The availability of consistent historical data on national and regional accounts is essential for the needs of economic analysis. Depending on the ESA 2010 data set, countries provide time series back to reference years 2000 and even 1995.

In Table 14, are presented the cases where disruptions in the series occur.

Table 14: Countries with non-fully comparable time series

Country	Domain	Comment
EL	NAMA	This partial implementation of the 2020 benchmark revision leads to a break in time series in 2010 and a misalignment between seasonally adjusted series and unadjusted series before 2010Q1 for CLV. Thus, the quality of time series remains reduced.
FR	RA	Some historical series under investigation
LV	RA	Regional employment break in 2014
MT	NAMA	B flags to be reviewed
NL	SUIOT	Not fully consistent time series
PL	NAMA, RA	Regional employment break in 2019
RO	NAMA	Break in employment data

¹⁶ Covering completeness, coherence, basis and advance plausibility checks, revisions, growth rates, unexpected amounts, etc. and providing for Member States' explanations.

9

Coherence

Coherence is the measurement of the adequacy of the data to be reliably combined in different ways and for various uses.

The sufficiency of statistics that are produced for different primary purposes to be used jointly is assessed through checking for cases where there is lack of coherence between these statistics.

Coherence is a key quality criterion to assess the national and regional accounts data. This year's edition of quality reporting introduces an assessment of the six coherence indicators that are employed in the assessments carried out in the quality reports since 2021 completing the final implementation stage of the Implementing Regulation 2016/2304 regarding national accounts quality reporting has taken place. The fully-fledged quality reporting follows the requirements endorsed by the European Statistical System Committee for the Single Integrated Metadata Structure.

The evaluation of consistency within this quality report is based on the following coherence indicators:

- coherence between totals and sum of components;
- coherence between quarterly and annual data;
- cross-domain coherence, between quarterly national accounts main aggregates and quarterly non-financial sector accounts;
- cross-domain coherence, between annual national accounts main aggregates and annual non-financial sector accounts;
- cross-domain coherence, between annual national accounts main aggregates and regional accounts;
- cross-domain coherence, between annual national accounts main aggregates and annual government finance statistics;
- cross-domain coherence, between annual non-financial sector accounts and annual government finance statistics;
- cross-domain coherence, between annual national accounts main aggregates and supply, use and input-output tables;
- cross-domain coherence, between non-financial sector accounts and financial accounts: net lending / net borrowing;
- coherence of identical variables across national accounts main aggregates tables.

Based on the data available in February 2022 at the cut-off date of the 2022 national quality

reports' exercise, the results by domain are set out in the following sub-chapters.

9.1 Cross-domain coherence

This chapter examines the extent to which statistics are consistent within a given data set, i.e. all the appropriate arithmetic and accounting identities are observed, without unexplained changes and in consistency with integrity rules.

The reference period assessed is the last 5 years for annual data and the last 12 quarters for quarterly data; i.e. reference years 2016-2020 for annual data and 2017Q1-2021Q3 for quarterly data.

9.1.1 Coherence between national accounts main aggregates and non-financial sector accounts

9.1.1.1 Quarterly data

When comparing quarterly national accounts main aggregates with quarterly non-financial sector accounts, the gross domestic product B.1g is assessed as reported in ESA T1 (T101Q) and ESA T8 (T801Q), along with the final consumption expenditure P.3 reported in ESA T1 (T102Q) and ESA T8 (T801Q). The non-seasonally adjusted current prices are used for both variables. Table 15 shows that 24 countries achieve full alignments in quarterly main aggregates and non-financial sector accounts as a percentage of GDP and 6 countries (Germany, Greece, France and Iceland, Norway and Switzerland) have discrepancies.

As shown in Annex 4, the level of consistency is very high for most countries as they obtain 0.0 difference in percentage of GDP for both variables examined. The exceptions are Germany and Greece whose discrepancies in gross domestic product B.1g are only in a few quarters and are below 0.3% of GDP. The discrepancies in B.1g are slightly higher for France and Iceland. Reaching 0.8% of GDP but are still restricted to a few quarters. More systematic discrepancies in B.1g are noted for Romania and Norway. These are the countries for which discrepancies are noted also in final consumption expenditure P.3. Since 2020Q1, the Romanian data have not been published; therefore, the comparison could not be performed. Switzerland has a derogation to transmit quarterly NFSA data, thus the comparison could not be performed for Switzerland.

Table 15: Number of quarterly main aggregates – non-financial sector accounts inconsistencies by country for the period 2017Q1 - 2021Q3, difference in % of GDP

Country	Number of inconsistencies for the period 2017Q1 - 2021Q3
BE	0
BG	0
CZ	0
DK	0
DE	3

EE	0
IE	0
EL	4
ES	0
FR	4
HR	0
IT	0
CY	0
LV	0
LT	0
LU	0
HU	0
MT	0
NL	0
AT	0
PL	0
PT	0
RO	0
SI	0
SK	0
FI	0
SE	0
IS	3
NO	31
CH	20

9.1.1.2 Annual data

For annual data, the assessed variables are: gross domestic product between T101A and T8A, D.1 compensation of employees between ESA T1 (T103A) and ESA T8A and P.3 final consumption expenditure and P.51G gross fixed capital formation between ESA T1 (T102A) and ESA T8A. As shown in Table 16, the consistency in these ESA tables is at a very high level, since 26 countries achieve full consistency through the whole period under examination. Four countries (Bulgaria, Malta, Romania and Norway) show inconsistencies during the whole period, but this seems to have reduced in the last year 2020 when only two countries (Malta and Norway) show inconsistencies, at less than 0.3% of GDP.

Table 16: Number of annual main aggregates – non-financial sector accounts inconsistencies by country for the period 2016-2020 and for 2020, difference in % of GDP

Country	Number of inconsistencies for the period 2016-2020	Number of inconsistencies in 2020
BE	0	0
BG*	6	:
CZ	0	0
DK	0	0
DE	0	0
EE	0	0
IE	0	0
EL	0	0
ES	0	0
FR	0	0
HR	0	0
IT	0	0
CY	0	0
LV	0	0
LT	0	0
LU	0	0
HU	0	0
MT	13	2
NL	0	0
AT	0	0
PL	0	0
PT	0	0
RO*	4	:
SI	0	0
SK	0	0
FI	0	0
SE	0	0
IS*	0	:
NO	8	4
CH	0	0

* Due to unavailability of publishable non-financial sector accounts data, the comparison could not be performed for Bulgaria in 2018-2020, for Romania in 2020 and for Iceland in 2016-2020.

9.1.2 Coherence between annual national accounts main aggregates and regional accounts

When assessing coherence between annual national accounts main aggregates and regional accounts, the B.1g gross value added, current prices is assessed comparing the total of ESA T1 (T101A) with the sum of NUTS2 regions in ESA T1200 (for the period 2016-2019) or ESA T1001 (for 2020). Additionally, EMP Employment (in thousands of persons) is assessed comparing the total of ESA T1 (T111A) with the sum of NUTS2 regions in T1200 (for the period 2016-2019) or T1001 (for 2020).

The comparison showed almost full consistency between annual national accounts main aggregates and regional accounts except for minor sporadic discrepancies in one year for three countries (Poland, Finland and Sweden) of a maximum of 0.1 pp. of GDP. Iceland and Switzerland have a derogation in transmitting the regional accounts table; therefore, the comparison could not be performed for these two countries (Table 17).

Table 17: Number of annual national accounts main aggregates and regional accounts inconsistencies by country for the period 2016-2020, difference in % of GDP

Country	Number of inconsistencies for the period 2016-2020
BE	0
BG	0
CZ	0
DK	0
DE	0
EE	0
IE	0
EL	0
ES	0
FR	0
HR	0
IT	0
CY	0
LV	0
LT	0
LU	0
HU	0
MT	0
NL	0
AT	0
PL	1
PT	0

RO	0
SI	0
SK	0
FI	2
SE	1
IS*	:
NO	0
CH*	:

* Iceland and Switzerland have derogation in providing regional accounts data, thus the comparison could not be performed.

9.1.3 Coherence between annual national accounts main aggregates and annual government finance statistics

In order to assess the cross-domain coherence between annual national accounts main aggregates and government finance statistics consumption expenditure, the individual P.31 and collective P.32 consumption expenditure transmitted in ESA T1 (T102A) and ESA T2 are compared, as well as D21 taxes in products transmitted in ESA T1 (T101A) and ESA T9.

In Table 18, the number of inconsistencies noted by country in the period 2016-2020 shows that consistency in these set of tables is at the highest level. Twenty-four countries achieved full consistency through the whole period under examination. Any discrepancies are mainly due to vintage effects.

Table 18: Number of annual main aggregates and annual government finance statistics inconsistencies by country for the period 2016-2020 and 2020, difference in % of GDP

Country	Number of inconsistencies in 2016-2020	Number of inconsistencies in 2020
BE	0	0
BG	0	0
CZ	0	0
DK	0	0
DE	0	0
EE	0	0
IE	1	1
EL	2	0
ES	0	0
FR	0	0
HR	0	0

IT	0	0
CY	0	0
LV	0	0
LT	0	0
LU	10	2
HU	0	0
MT	0	0
NL	0	0
AT	0	0
PL	0	0
PT	0	0
RO	0	0
SI	0	0
SK	0	0
FI	4	2
SE	2	2
IS	5	1
NO	0	0
CH	0	0

9.1.4 Coherence between annual non-financial sector accounts and annual government finance statistics

For non-financial sector accounts, cross domain coherence with government finance statistics is a significant factor of its validation process. If discrepancies exceed 0.3 pp of GDP, non-financial sector accounts data are not validated or published. Based on the data available in February 2022 at the cut-off date of the 2022 national quality reports' exercise, and as shown in Table 19, when comparing B.9 Net lending (+) / net borrowing (-) of S.13 between T800A and T2 for the period 2016-2020, full consistency is noted for 22 countries, with the exception of Bulgaria, Estonia, Ireland, Greece, Luxembourg, Romania, Finland and Sweden whose discrepancies are below 0.3 pp of GDP. The comparison could not be performed for Bulgaria in 2018 to 2020, for Romania in 2020 due to non-validation of non-financial sector accounts data, or for Iceland in 2016-2020 due to unavailability of non-financial sector accounts data.

Table 19: Number of annual non-financial sector accounts and annual government finance statistics inconsistencies by country for the period 2016-2020 and 2020, difference in % of GDP

Country	Number of inconsistencies in 2016-2020	Number of inconsistencies in 2020
BE	0	0
BG*	2	:
CZ	0	0
DK	0	0
DE	0	0
EE	1	0
IE	3	0
EL	1	1
ES	0	0
FR	0	0
HR	0	0
IT	0	0
CY	0	0
LV	0	0
LT	0	0
LU	3	1
HU	0	0
MT	0	0
NL	0	0
AT	0	0
PL	0	0
PT	0	0
RO*	1	:
SI	0	0
SK	0	0
FI	1	1
SE	1	1
IS*	0	:
NO	0	0
CH	0	0

* Due to unavailability of publishable non-financial sector accounts data, the comparison could not be performed for Bulgaria in 2018-2020, for Romania in 2020 and for Iceland in 2016-2020.

9.1.5 Coherence between annual national accounts main aggregates and supply, use and input-output tables

Cross domain coherence between annual national accounts main aggregates and supply, use and input-output tables is performed in several variables of tables T1A and T15 and T16 for 2016 and 2017. Seventeen countries have full consistency. For six countries consistency is at a very high level (Estonia, Greece, Latvia for 2017, Poland, Slovenia and Slovakia) while the inconsistencies recorded are mainly due to a different vintage. For five countries (Bulgaria, Malta, Latvia for 2018, and Iceland and Switzerland) the comparison could not be performed due to unavailability of supply, use and input-output tables data.

Table 20: Number of main aggregates and supply and use inconsistencies by country for the period 2017-2018 and 2018, difference in % of GDP

Country	Number of inconsistencies for the period 2017-2018	Number of inconsistencies for the period 2018
BE	0	0
BG	0	0
CZ	0	0
DK	0	0
DE	0	0
EE	16	10
IE	12	4
EL	4	2
ES	0	0
FR	0	0
HR	14	9
IT	0	0
CY	0	0
LV	6	0
LT	0	0
LU	0	0
HU	0	0
MT	0	0
NL	0	0
AT	0	0
PL	6	0
PT	0	0
RO	0	0

SI	7	2
SK	10	0
FI	0	0
SE	0	0
IS	0	0
NO	2	1
CH	0	0

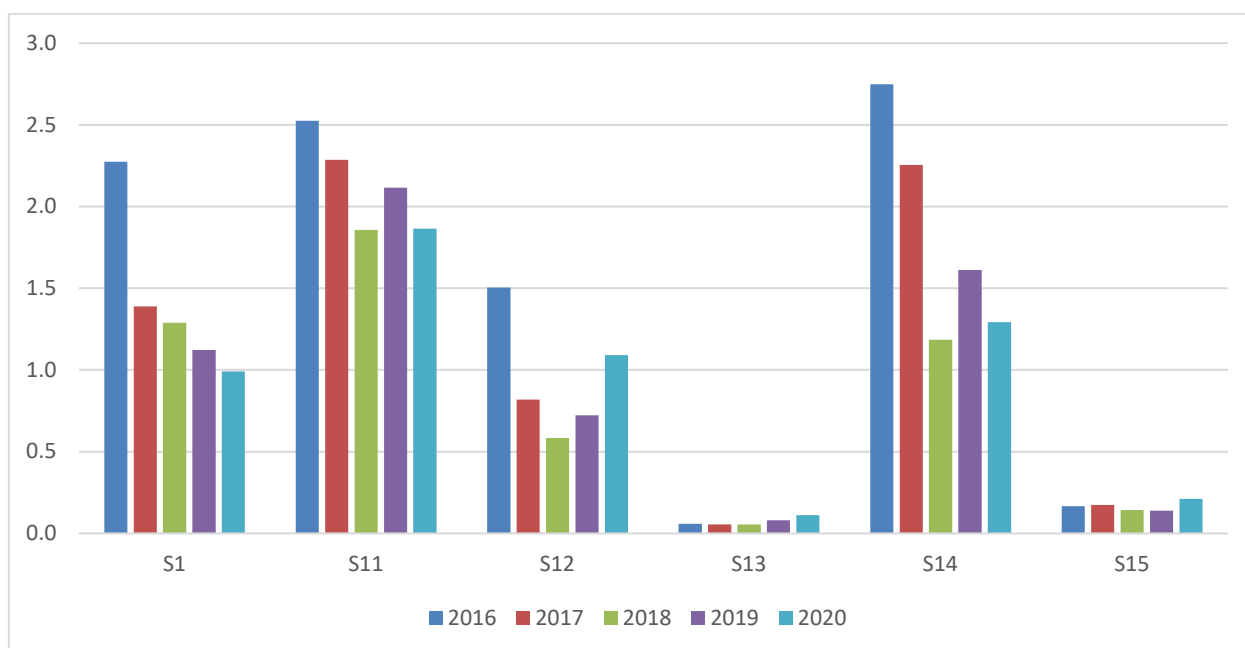
9.1.6 Coherence between non-financial sector accounts and financial accounts – net lending / net borrowing

ESA 2010, paragraph 5.18, states that: ‘The balancing item of the financial account is conceptually identical to the balancing item of the capital account. In practice, a discrepancy is usually found between them because they are calculated on the basis of different statistical data’. In other words, ESA 2010 acknowledges that non-financial and financial accounts require different source data, so discrepancies (known as ‘vertical’ discrepancies because of the sequence of accounts) are likely. Furthermore, ESA 2010 paragraph 5.244 instructs not to locate the discrepancy in other accounts receivable/payable.

When considering discrepancies between net lending / net borrowing of the non-financial accounts (B.9) and the financial accounts (B.9F), it might be assumed that, generally, the larger the discrepancy, the more questionable the data quality of the non-financial and/or financial accounts. However, the interpretation of this inconsistency should be more nuanced.

The differences between net lending / net borrowing in the non-financial and financial accounts can be broken down by institutional sector: S.1: total economy; S.11: non-financial corporations; S.12: financial corporations; S.13: general government; S.14: households; and S.15: non-profit institutions serving households. The absolute differences as a percentage of GDP are shown in Figure 7 for the average of the 27 Member States. These are based on the data extractions for annual financial accounts and annual non-financial sector accounts.

Figure 7: Average of EU countries - absolute differences in net lending / net borrowing of non-financial account (B9) and financial account (B9F) as a percentage of GDP



Note: Bulgaria missing for 2018, 2019 and 2020, Romania missing for 2020.

The differences shown in the chart are clearly significant in size. The absolute discrepancies range from around 2% of GDP in the non-financial corporation sector (S.11) and 1.5% of GDP in the household sector (S.14), sectors where data sources tend to be less complete or reliable, to about 0.1% of GDP for the general government sector (S.13).

In addition, there are large variations in size of vertical discrepancies between countries, depending on the institutional sector, as shown in Table 21. For sectors other than S.13, Some Member States eliminate the discrepancies, either in some or in all sectors. This involves adjusting one or more transactions, in either domain, to ensure that net lending / net borrowing matches in the financial and non-financial accounts. The differences are allocated to data considered of lesser quality, typically accounts receivable/payable, or unlisted shares, but it could be other transactions. However, such adjustments may have little statistical justification, so there is a risk of reducing the quality of the affected data. Moreover, the adjustments make it more difficult to reconcile the accounts with data sources. Eurostat and the ECB issued Recommendations¹⁷ on the treatment of vertical discrepancies¹⁸, which state that such kind of adjustments should remain below 2% of GDP. Nonetheless it is clearly good practice to reduce vertical discrepancies as much as possible without resorting to arbitrary decisions or techniques.

The check of coherence between non-financial sector accounts and financial accounts in the national quality reports, through a comparison of net borrowing /net lending, showed a wide variability in terms of results by country and institutional sector. The average absolute discrepancies were largest in S.11 and S.14, where the average of Member States was 2.33% and 2.04% of GDP, respectively. The national practices of vertical balancing to zero can also be clearly seen for the countries presented in Table 20. Average absolute discrepancies of between 2% and 5% of GDP are shown in pale mauve colour, while discrepancies above 5% of

¹⁷ https://www.ecb.europa.eu/stats/pdf/Recommendations_on_Vertical_consistency.en.pdf

¹⁸ Excluding the government sector

GDP are shown in darker purple.

Apart from vertical balancing, on average over the 2015 to 2019 period, absolute vertical discrepancies were less than 0.5% of GDP in all sectors for Czechia, Denmark, France, Luxembourg, the Netherlands, Portugal and Slovakia. Some Member States had high absolute discrepancies in percentage of GDP (Bulgaria, Malta, Romania), with Malta showing very high values for S.11, S.12 and S.14.

Comments by Member States in their national quality reporting tended to underline that vertical discrepancies were being monitored, and in some cases there was specific mention of work to reduce them.

Table 21: Average absolute vertical discrepancy over 2016-2020, by sector (as % of GDP)

Institutional sector	S. 1	S. 11	S. 12	S. 13	S. 14	S. 15
BE	0.00	0.72	0.50	0.20	0.60	0.08
BG	2.00	8.70	3.10	0.30	10.40	0.05
CZ	0.00	0.00	0.00	0.00	0.00	0.00
DK	0.00	0.00	0.00	0.00	0.00	0.00
DE	1.62	1.62	0.00	0.00	0.10	0.10
EE	0.94	0.88	0.76	0.14	0.44	0.12
IE	2.48	1.02	1.20	0.12	0.96	0.08
EL	1.68	1.94	1.40	0.26	3.50	1.08
ES	0.00	0.96	0.00	0.00	1.08	0.14
FR	0.20	0.18	0.22	0.12	0.28	0.14
HR	0.26	0.92	1.54	0.14	1.48	0.06
IT	0.58	0.00	0.56	0.04	0.10	0.08
CY	0.78	1.06	0.52	0.08	0.62	0.20
LV	0.74	2.10	1.32	0.02	1.92	0.10
LT	0.92	9.16	0.74	0.02	9.12	0.10
LU	0.00	0.00	0.00	0.00	0.00	0.00
HU	1.18	1.68	0.78	0.02	1.38	0.16
MT	13.16	10.60	7.96	0.12	11.28	0.30
NL	0.34	0.26	0.00	0.02	0.40	0.08
AT	1.06	1.02	0.28	0.06	0.00	0.00
PL	0.72	4.56	0.84	0.00	4.04	0.70
PT	0.30	0.22	0.14	0.00	0.00	0.00
RO	5.60	8.15	1.50	0.05	4.35	0.18
SI	1.24	1.26	1.44	0.02	1.30	0.16
SK	0.06	0.06	0.04	0.08	0.06	0.08
FI	2.80	4.54	1.54	0.22	1.30	0.26
SE	0.94	1.20	0.58	0.04	0.42	0.18
Average	1.47	2.33	1.00	0.08	2.04	0.16

Note: Bulgaria missing for 2018, 2019 and 2020, Romania missing for 2020.

9.2 Coherence between quarterly and annual data

When both quarterly and annual data are submitted to Eurostat, it is important to ensure that the quarterly data are consistent with the annual data. Small differences may be tolerated, but not major ones, especially in the case when data are transmitted at close or coinciding deadlines.

Consistency between annual data and the sum of the data for the four individual quarters was analysed for certain key EU aggregates in the context of this quality reporting exercise. The analysis covered the differences between annual data and the sum of the four respective quarters of data over the period 2016 to 2020, for GDP (current prices, non-seasonally adjusted), total employment (in thousands of persons, non-seasonally adjusted), gross operating surplus, gross mixed income, and gross disposable income.

9.3 Coherence between totals and sum of components

When data submitted to Eurostat can be broken down by activity (i.e. NACE Rev. 2 divisions), it is important to ensure that the figures add up and are consistent in terms of expected additivity rules (except in cases where additivity does not apply, like the case of chain-linked volumes).

The consistency checks performed in the 2021 quality reporting exercise covered:

- gross domestic product in current prices, non-seasonally adjusted, total and sum of expenditure components (quarterly and annual data), Table 1;
- gross value added, current prices, total and NACE Rev. 2, level A*10 breakdowns (quarterly and annual data), Table 1;
- total employment in thousands of persons, non-seasonally adjusted, total and sum of employees and self-employed (quarterly and annual data), Table 1; and
- total employment, in thousands of persons, total and sum of NACE Rev. 2, level A*10 breakdowns (annual data), Table 1.

In the analysed period from 2016 to 2020, for national accounts main aggregates and for the most recent four quarters, the overall results of consistency checks between totals and sums of components were good, with only very minor differences due to rounding.

9.4 Coherence of identical variables across national accounts main aggregates tables

National accounts main aggregates data for some key variables are sent in various tables of the ESA 2010 transmission programme. This is the case, for example, for: GVA, compensation of employees, and employment which are sent in Tables 1 and 3; GDP, which is sent in Tables 1 and 8; and gross fixed capital formation data, which are included in Tables 1, 3 and 22.

Theoretically, these data should be the same across tables. However, for practical reasons, they may differ for some tables and in some countries. While differences due to different vintages are usually limited, there are also cases where significant revisions are introduced, notably in the context of the EDP or GNI verification process. Until these revisions can be

incorporated into the full set of national accounts, more substantial differences can be observed across tables.

In the context of this quality reporting exercise, the average and absolute maximum difference for the following variables were analysed:

- GDP in current prices for quarterly and annual data within Table 1 (GDP according to production, expenditure and income approach);
- gross value added in current prices for annual data between Tables 1 and 3;
- compensation of employees in current prices for annual data between Tables 1 and 3;
- gross fixed capital formation in current prices for annual data between Tables 1 and 3 and Tables 1 and 22;
- exports of goods and services in current prices for quarterly and annual data within Table 1 (taken from expenditure components of gross domestic product and from the detailed exports breakdown);
- imports of goods and services in current prices for quarterly and annual data within Table 1 (taken from expenditure components of gross domestic product and from the detailed imports breakdown); and
- total employment, employees and self-employed for annual data in thousands of persons between Tables 1 and 3.

In the analysed data for reference years from 2016 to 2020, the internal coherence across national accounts main aggregates tables for both annual and quarterly frequencies was very good.

10

Cost and burden

Cost and burden are the cost associated with the collection and production of a statistical product and the burden on respondents.

Two cost exercises are currently carried out in the ESS, as decided by the ESS Resource Directors Group- one at product level and one at macro-level for all products. These exercises assess the cost of the statistical processes at national level and in Eurostat, as well as statistical products provided by Eurostat. The cost analysis of European statistics collected the cost and full time equivalent (FTE) staff information on a selected nine statistical products. Eurostat received 2021 cost estimates from 25 Member States (. Nine statistical products of the national accounts domains were covered:

1. annual national accounts,
2. quarterly national accounts,
3. Regional accounts,
4. annual sector accounts — non-financial flows and stocks,
5. annual sector accounts — financial flows and stocks,
6. quarterly sector accounts,
7. pension entitlements in social insurance,
8. annual government finance statistics,
9. supply-use and input-output tables.

The costs of producing these nine products in the respondent countries showed average costs of around EUR 3.4 million per year per country. In terms of human resources, on average to 74.91 full time equivalent staff per year were involved in the production of the assessed national accounts domains. This is preliminary information compiled based on the cost estimates of 25 national statistical institutes and does not cover other institutions compiling national accounts data. There is no ongoing work to assess the administrative burden of the ESA 2010. National accounts use various existing data sources (administrative data, primary statistical data). Primary data originate from other statistical domains and are reused for the needs of the national and regional accounts.

11

Overall quality assessment and recommendations

This chapter summarises the results of the quality assessment of the national and regional accounts data submitted by the Member States, Iceland, Norway and Switzerland in 2021. It also summarises the assessment of Eurostat's publications of European aggregates. It is the sixth such assessment since the introduction of ESA 2010 in September 2014.

As it has been the case since 2016, the data sent in 2021 were broadly in line with the quality standards of the ESS and the ESA 2010 Regulation. Many Member States have been able to comply with the new data requirements and methodology, while the process of adapting national data compilation systems continued in 2021. There have been improvements in both data completeness and punctuality since the first quality report on data submissions in 2016. Based on the quality criteria used in the assessment, the overall results are presented below.

11.1 Conclusions

RELEVANCE

In 2021, both quarterly and annual national accounts mandatory data were reported with high completeness. Eurostat aims to compile a harmonised overview of the evaluation results across all the tables of the ESA 2010 transmission programme. Nevertheless, the results for certain countries might still not be entirely appropriate or comparable, notably with respect to the counting of missing data - flagged as not applicable (M). As data flagging practices still vary across countries, further efforts will be made towards harmonisation.

Eurostat finds it important to acknowledge the efforts made by all countries to submit additional data on a voluntary basis for the benefit of users. However, the voluntary transmissions have not been taken into account in the national quality report assessment.

ACCURACY

The analysis of revision rates for GDP and employment flash estimates for European aggregates showed that the accuracy of estimates in the analysed period was high, as was the accuracy of releases of aggregate data from quarterly sector accounts.

Most Member States implemented the benchmark revisions in 2019, whereas in some limited cases they were carried out in 2020 or even in 2021.

The content of publicly available information on national revisions varies substantially among the countries for which the information is publicly available. Nearly all countries publish information on the national revision policy for quarterly national accounts. However, information

on revisions for financial accounts, regional accounts and supply use input-output tables is still missing on most national websites.

TIMELINESS AND PUNCTUALITY

With most countries submitting all mandatory quarterly accounts on time or with a short delay on only one table, the punctuality of transmission of quarterly national accounts was overall high in 2021.

The assessment of timeliness is based on a punctuality indicator calculated by subtracting the due delivery date from the first delivery date of data, taking into account derogations. This means that data received in accordance with the official deadline are reported with a timeliness of 0 days, indicating that data were delivered on time. A positive number of days indicates a delayed delivery, whereas a negative number of days indicates an advanced delivery.

Data transmissions assessed according to this indicator showed high punctuality for most domains and tables (Annex 2).

As a result of the high punctuality of data submitted by Member States, Eurostat's flash estimates and news releases of the European aggregates underlying the principal European economic indicators (PEEs) remained timely.

ACCESSIBILITY AND CLARITY

All Member States and EFTA countries publish online documentation on national accounts methodology and compilation methods. However, the content of the available information varies substantially across countries and could be enriched where appropriate. A comprehensive set of documentation is accessible [online](#).

COHERENCE

In this year's edition of quality reporting, the analysis of coherence has been complemented with the assessment of the six coherence indicators completing the final implementation stage of the Implementing Regulation 2016/2304. The fully-fledged quality reporting follows the requirements for the Single Integrated Metadata Structure endorsed by the European Statistical System Committee in November 2015. The analysis of coherence covers the comparisons between various relevant statistics domains, and namely: between quarterly national accounts main aggregates and quarterly non-financial sector accounts; annual national accounts main aggregates and annual non-financial sector accounts; annual national accounts main aggregates and regional accounts; annual national accounts main aggregates and annual government finance statistics; annual non-financial sector accounts and annual government finance statistics and annual national accounts main aggregates and supply, use and input-output tables. The majority of the countries succeeded to keep cross-domain differences below 0.3% of GDP. In most cases, the observed differences were attributed to vintages. For the vertical discrepancies in net lending/net borrowing (B.9) in Table 8 with Table 6, these are being monitored by the compilers and Eurostat and works are ongoing towards their reduction.

Overall internal coherence within tables (Table 1) and between tables (Tables 1 and 3, 1 and 22) was very high for nearly all countries in 2021. Very minor discrepancies were noted for a small number of countries, which were mainly caused by vintage issues or rounding practices.

The internal coherence indicators cover: (i) consistency checks between selected annual and quarterly data series transmitted in main aggregates tables and sector accounts; (ii) consistency checks of GDP series transmitted in different sub-tables; and (iii) consistency of the sums against the components for main aggregates. Based on these checks, discrepancies were generally 0.0 as a percentage of GDP for most countries.

GENERAL RECOMMENDATIONS

Based on the quality assessment, Eurostat makes the following **general recommendations** to countries, encouraging them to strive to:

1. improve compliance in terms of the **completeness** of certain tables;
2. improve compliance in terms of the **punctuality** of certain tables;
3. improve quality aspects regarding the **accuracy** of statistics;
4. improve quality aspects regarding the **accessibility and clarity** of statistics; and
5. improve quality aspects regarding the **coherence** of statistics.

In addition, based on national quality reports and analysis of submitted data, Eurostat provided country-specific recommendations. The specific recommendations given to Member States are then linked to and examined under each generic recommendation. Each specific recommendation is evaluated from zero to three, with zero meaning no recommendation and three indicating major data gaps or a recommendation with high priority. The evaluation scores are presented below:

- 0 - No recommendation
- 1 - Minor gap/lower priority
- 2 - Significant gap/medium priority
- 3 - Major gap/high priority.

The country-specific recommendations are summarised in Table 22.

Table 22: Country-specific recommendations

Recommendations	Countries		
	Minor gap / lower priority	Significant gap / medium priority	Major gap / high priority
Improve compliance in terms of the completeness of certain tables			
NAMA	BE, BG, EE, EL, IT, LV, LT, NL, PL, PT	DK, FR, HR, LU, RO, FI, SE	MT IS, NO, CH
GFS	DE, EE, IE, LV, HU, SI, SK	BG, HR, PL, PT, NO	IS
NFSA	CZ, DK, DE, IE, FR, HU, MT, PL, RO, SK	EE, EL, HR	BG IS, NO, CH
AFA			IS, NO, CH
RA	BE	FR	PL, SE NO
SUIOT	EL	IE, LT	BG, EE, HR, LV, MT, FI, SE IS, NO

Improve compliance in terms of the punctuality of certain tables			
NAMA	BE, CZ, EE, EL, MT, RO, SE	BG, FR	HR, LU
GFS	PL CH		BG IS
NFSA	FR, CY, LV, LU, RO IS, CH	PL	BG, EL, HR
AFA			
RA			SE NO
SUIOT		HR, IT	MT, PL
Improve compliance in terms of the methodological adherence to ESA 2010			
	LV, PL, RO		
GNI country specific reservations	EE, NL, FI, ES, FR	IE, LT, BG	EL, HR, LU, MT, PL, RO
Improve quality aspects regarding accuracy of statistics			
Develop and publish or update information on the national revision policy for national accounts	DK, SK	FR, LU	EL, IE, MT
Ensure the integration of annual financial accounts into the national revision policy for national accounts	BE		CZ, EL, LV, SK
Foster efforts towards alignment of the national revision policy to the harmonized European revision policy endorsed by the CMFB	SK	BG, EL, HR, HU, PL, RO CH	DK, MT, IE, FR
Improve quality aspects regarding accessibility and clarify of statistics			
Pursue the development/update of the voluntary inventories (ASA, QNA etc.)	BG, CY, DE, EE, ES, HR, IE, FR, LV, LU, MT, RO, SI, SK CH		
Implement accurately the recommendations of the ESA 2010 Validation Handbook regarding data flags			BE, BG, CZ, EE, EL, ES, FR, HR, LU, HU, MT, NL, FI, SE IS, NO, CH
Ensure additional effort to prepare and publish the country metadata for ESA 2010 at general	DE, EL, ES, FR, LU, PT, IS		

level on Eurostat's website	
Improve quality aspects regarding coherence of statistics	
Continue to improve the consistency of NFSA with GFS and/or NAMA where needed	BG, IE, EL, LU, MT, FI, SE IS, NO
Monitor and reduce the discrepancies between financial and non-financial sector accounts	DK CZ, FR, LU, NL, PT, SK BG, MT, RO

Annexes

Annex 1: ESA 2010 transmission programme

Table 23: Transmission programme of data – Overview of the tables

Table No	Subject of the tables	Frequency	Deadline t + months (days where specified)	Period covered
T1Q	Main aggregates	quarterly	2	1995Q1 onwards
T1A	Main aggregates	annual	2/9	1995 onwards
T2	Main aggregates of general government	annual	3/9	1995 onwards
T3	Tables by industry	annual	9/21	1995 onwards
T5	Household final consumption expenditure by purpose	annual	9	1995 onwards
T6	Financial accounts by sector (transactions)	annual	9	1995 onwards
T7	Balance sheets for financial assets and liabilities	annual	9	1995 onwards
T8	Non-financial accounts by sector	annual	9	1995 onwards
T801	Non-financial accounts by sector	quarterly	85 days ^{19,20}	1999Q1 onwards
T9	Detailed tax and social contribution receipts by type of tax and social contribution and receiving subsector including the list of taxes and social contributions according to national classification	annual	9	1995 onwards
T10	Tables by industry and by region, NUTS level 2	annual	12/24	2000 onwards
T11	General government expenditure by function	annual	12	1995 onwards
T12	Tables by industry and by region, NUTS level 3	annual	24	2000 onwards
T13	Household accounts by region, NUTS level 2	annual	24	2000 onwards
T15	Supply table at basic prices incl. transformation into purchasers' prices	annual	36	2010 onwards
T16	Use table at purchasers' prices	annual	36	2010 onwards
T17	Symmetric input-output table at basic prices	five-yearly	36	2010 onwards
T20	Cross classification of fixed assets by industry and by asset	annual	24	2000 onwards
T22	Cross classification of gross fixed capital formation by industry and by asset	annual	24	1995 onwards
T26	Balance sheets for non-financial assets	annual	24	1995 onwards
T27	Financial accounts of general government	quarterly	85 days ^{19/3}	1999Q1 onwards
T28	Government debt (Maastricht debt) for general government	quarterly	3	2000Q1 onwards
T29	Accrued-to-date pension entitlements in social insurance	three-yearly	24	2012 onwards

¹⁹ The deadline of 85 days is applicable to Member States whose currency is the euro. For Member States whose currency is not the euro, the data transmission deadline is 3 months. If a Member State transmits the complete data set within 85 days, data does not need to be transmitted at 3 months. Provisional data.

²⁰ For Member States whose gross domestic product at current prices is less than 1 % of the corresponding Union total GDP, only data for selected items is compulsory.

Annex 2: Completeness evaluation of ESA 2010 transmissions due during 2021

Table 24: Completeness evaluation for main aggregates, quarterly and annual

	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T0101Q	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	98.5%	100.0%	100.0%	100.0%	100.0%	81.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	80.6%	100.0%
T0102Q	100.0%	100.0%	100.0%	100.0%	100.0%	99.8%	100.0%	100.0%	100.0%	100.0%	97.5%	98.6%	100.0%	100.0%	100.0%	100.0%	81.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	90.7%	79.6%	91.6%
T0103Q	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	81.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%
T0110Q	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	84.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
T0111Q	100.0%	100.0%	100.0%	99.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	81.3%	99.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	51.4%	100.0%	50.0%
T0117Q	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	98.5%	100.0%	100.0%	100.0%	100.0%	81.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
T0120Q	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	N	N
T0121Q	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	N	N
T0101A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	87.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.2%
T0102A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	97.2%	100.0%	100.0%	100.0%	100.0%	87.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	97.2%	100.0%	100.0%
T0103A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
T0110A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
T0111A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	50.0%	100.0%	37.5%
T0117A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	87.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
T0120A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	N	N
T0121A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	N	N
T0301A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	81.3%	83.8%	100.0%	100.0%	100.0%	100.0%	96.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	99.5%	99.4%	97.1%	79.4%
T0302A	97.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.5%	92.0%	100.0%	100.0%	100.0%	100.0%	87.5%	100.0%	100.0%	98.9%	99.3%	100.0%	100.0%	100.0%	100.0%	100.0%	97.2%	93.2%	82.5%	85.0%	99.8%
T0303A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	98.7%	99.9%	48.9%	100.0%	46.4%
T0501A	100.0%	100.0%	100.0%	100.0%	100.0%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	100.0%	87.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	93.2%	100.0%	100.0%	100.0%
T0502A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	87.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
T2000A	100.0%	100.0%	100.0%	95.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	97.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	96.9%	100.0%	100.0%	100.0%	0.0%	50.0%	100.0%
T2200A	100.0%	100.0%	100.0%	99.9%	100.0%	100.0%	100.0%	99.8%	100.0%	100.0%	98.9%	100.0%	100.0%	100.0%	100.0%	88.7%	100.0%	100.0%	98.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.4%	100.0%	99.5%	100.0%	99.9%
T2600A	100.0%	98.4%	100.0%	93.0%	100.0%	96.5%	100.0%	95.6%	100.0%	100.0%	100.0%	100.0%	95.6%	100.0%	86.0%	81.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	81.6%	100.0%	100.0%	100.0%	0.0%	90.2%	100.0%	

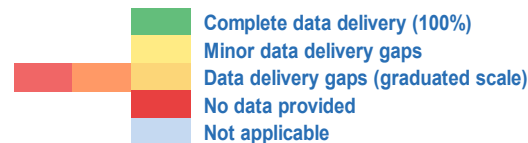


Table 25: Completeness evaluation for non-financial sector accounts, financial accounts, supply-use and input-output tables and regional accounts

Non-Financial Sector Accounts																																
	EU	EA	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T0801Q	99.5%	99.8%	100.0%	93.5%	99.9%	99.6%	100.0%	100.0%	100.0%	98.6%	100.0%	99.9%	97.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	98.2%	100.0%	100.0%	98.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	63.0%	94.5%	N
T0800A	95.9%	99.7%	100.0%	0.0%	99.9%	100.0%	99.8%	97.2%	99.9%	97.9%	100.0%	99.9%	97.3%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	100.0%	100.0%	100.0%	99.1%	100.0%	99.4%	100.0%	99.9%	100.0%	100.0%	80.5%	91.2%	97.3%
Financial Accounts																																
	EU	EA	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
All T6xxA	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	21.0%	98.0%	61.0%
All T7xxA	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	18.5%	100.0%	60.3%
Supply, Use, and Input-Output Tables																																
	EU	EA	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T1500A	94.1%	95.4%	100.0%	38.5%	100.0%	100.0%	100.0%	92.3%	99.7%	99.8%	100.0%	100.0%	90.6%	100.0%	100.0%	84.6%	100.0%	100.0%	100.0%	46.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	90.3%	97.9%	64.9%	N	
T1600A	94.0%	95.3%	100.0%	41.7%	100.0%	100.0%	100.0%	93.7%	99.7%	99.9%	100.0%	100.0%	91.7%	100.0%	100.0%	85.4%	100.0%	100.0%	100.0%	47.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	84.9%	93.8%	74.0%	N	
T1610A	97.4%	99.2%	100.0%	49.0%	100.0%	100.0%	100.0%	100.0%	99.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	86.0%	93.2%	42.9%	N	
T1611A	97.3%	99.2%	100.0%	49.0%	100.0%	100.0%	100.0%	100.0%	99.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	86.5%	93.4%	18.1%	N	
T1612A	95.5%	97.4%	100.0%	49.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	53.3%	79.3%	22.7%	N	
T1620A	94.4%	98.8%	100.0%	50.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	50.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	77.0%	73.1%	42.5%	N	
T1630A	96.5%	98.8%	100.0%	50.0%	100.0%	100.0%	100.0%	100.0%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	77.0%	79.5%	53.5%	N	
T1700A	97.6%	99.8%	100.0%	49.6%	100.0%	N	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	96.9%	100.0%	100.0%	N	N	100.0%	100.0%	100.0%	N	100.0%	100.0%	N	100.0%	N	N	N
T1750A	99.7%	99.3%	N	N	100.0%	100.0%	N	N	N	N	N	N	N	100.0%	N	N	N	N	100.0%	100.0%	100.0%	N	N	N	N	100.0%	N	97.3%	N	92.7%	N	N
T1800A	97.6%	100.0%	100.0%	49.6%	100.0%	N	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	100.0%	N	N	100.0%	100.0%	100.0%	N	100.0%	100.0%	N	100.0%	N	N	N
T1850A	99.9%	99.8%	N	N	100.0%	100.0%	N	N	N	N	N	N	N	100.0%	N	N	N	N	100.0%	100.0%	100.0%	N	N	N	N	100.0%	N	99.3%	N	91.8%	N	N
T1900A	97.6%	100.0%	100.0%	49.9%	100.0%	N	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	100.0%	N	N	100.0%	100.0%	100.0%	N	100.0%	100.0%	N	100.0%	N	N	N
T1950A	94.1%	88.2%	N	N	100.0%	100.0%	N	N	N	N	N	N	N	100.0%	N	N	N	N	100.0%	100.0%	100.0%	N	N	N	100.0%	N	N	52.7%	N	85.7%	N	N
Regional Accounts																																
	EU	EA	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T1001A	97.6%	96.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	36.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	48.0%	N
T1002A	94.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	49.3%	N
T1200A	94.6%	99.7%	94.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	48.8%	100.0%	100.0%	100.0%	100.0%	100.0%	12.0%	N	50.3%	N
T1300A	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	N	51.1%	N



Table 26: Completeness evaluation for government finance statistics**Government Finance Statistics**

	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T2700Q	100.0%	100.0%	100.0%	100.0%	98.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.3%	100.0%	100.0%	12.4%	100.0%	100.0%
T2800Q	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	12.1%	100.0%	100.0%
T0200A	100.0%	98.6%	100.0%	100.0%	100.0%	100.0%	99.9%	100.0%	100.0%	100.0%	98.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.7%	99.9%	100.0%	100.0%	90.1%	98.6%	100.0%
T0900A	100.0%	100.0%	100.0%	100.0%	100.0%	99.8%	100.0%	100.0%	100.0%	100.0%	99.6%	100.0%	100.0%	100.0%	100.0%	100.0%	99.4%	100.0%	100.0%	100.0%	98.0%	97.2%	100.0%	100.0%	100.0%	100.0%	100.0%	91.8%	100.0%	100.0%
T1100A	100.0%	96.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	88.4%	100.0%	100.0%	

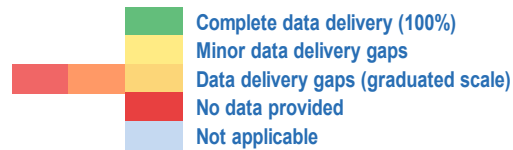


Figure 8: Table 1Q - Main aggregates - quarterly
(period covered: 1995Q1–2021Q3, data reported in 2021)

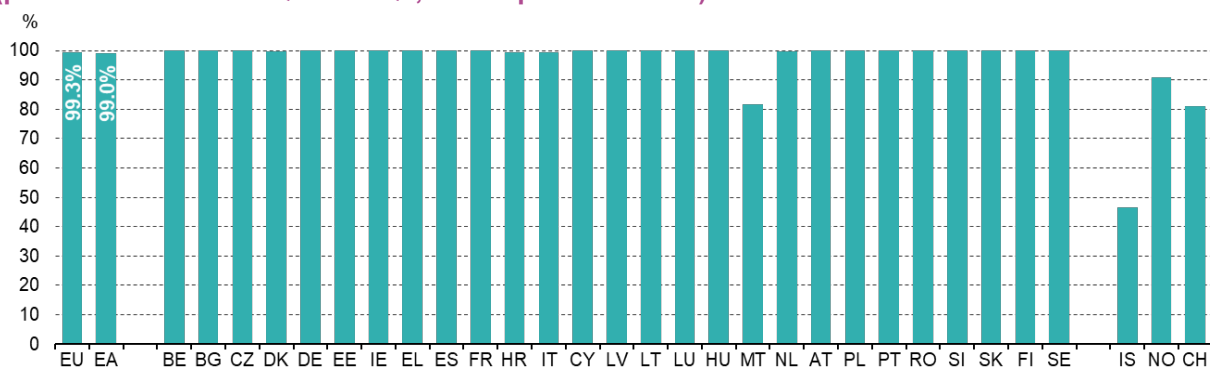


Figure 9: Table 801 - Non-financial accounts by sector - quarterly
(period covered: 1999Q1–2021Q3, data reported in 2021)



Figure 10: Table 27 - Financial accounts of general government - quarterly
(period covered: 1999Q1–2021Q3, data reported in 2021)



Figure 11: Table 28 - Government debt (Maastricht debt) for general government - quarterly
(period covered: 2000Q1–2020Q3, data reported in 2021)

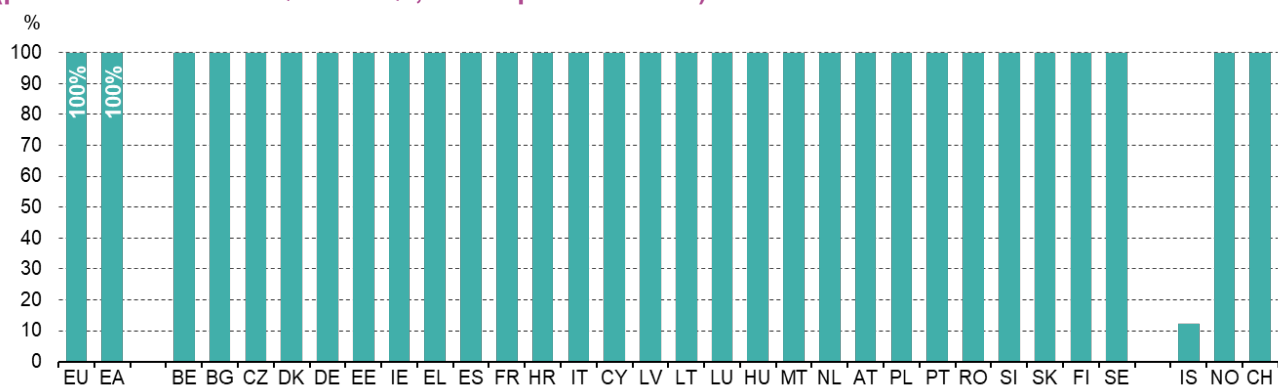


Figure 12: Table 1A - Main aggregates - annual
(period covered: 1995–2020, data reported in 2021)

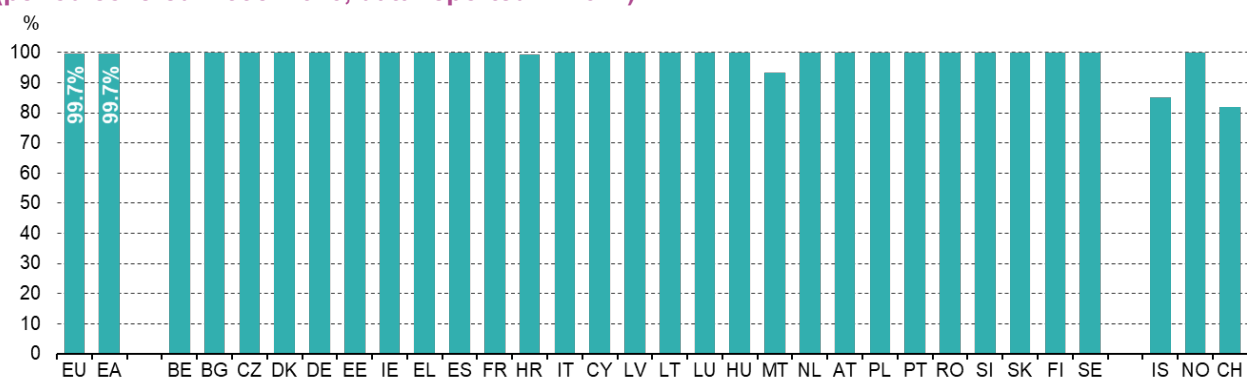


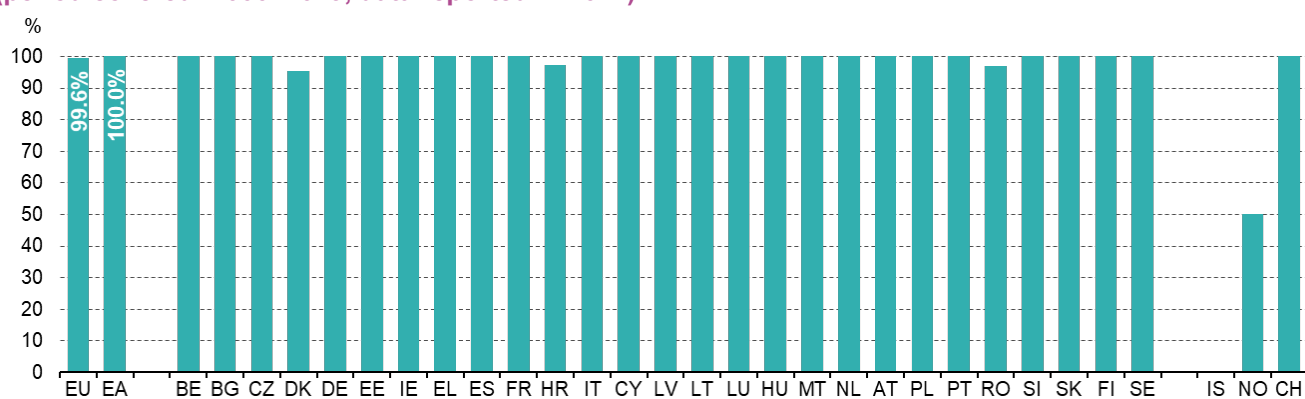
Figure 13: Table 3 - Tables by industry - annual
(period covered: 1995–2020, data reported in 2022)



**Figure 14: Table 5 - Household final consumption expenditure by purpose - annual
(period covered: 1995–2020, data reported in 2021)**



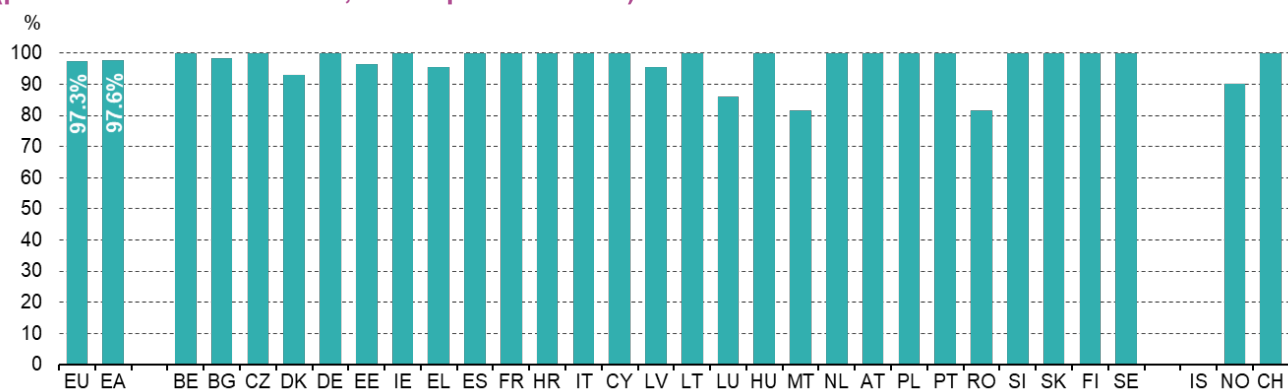
**Figure 15: Table 20 - Cross classification of fixed assets by industry and by asset - annual
(period covered: 2000–2019, data reported in 2021)**



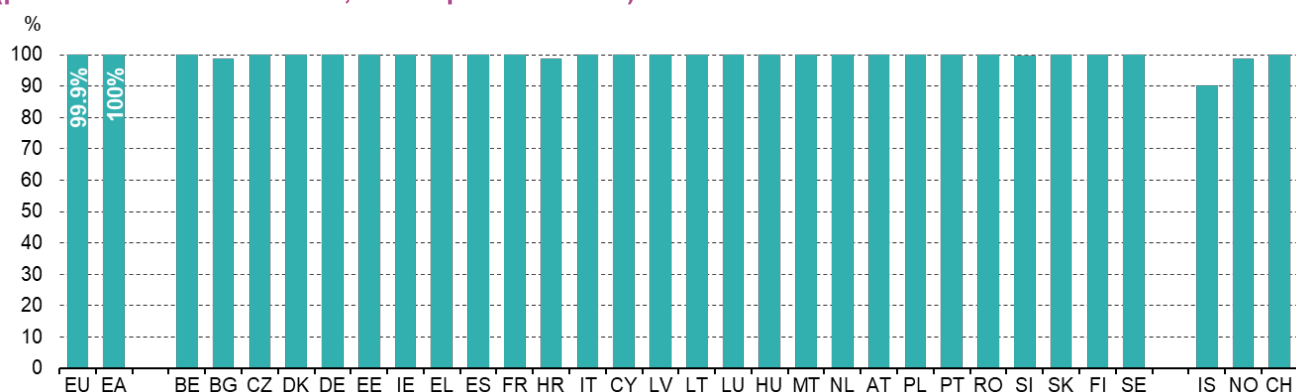
**Figure 16: Table 22 - Cross classification of gross fixed capital formation by industry and by asset - annual
(period covered: 1995–2019, data reported in 2021)**



**Figure 17: Table 26 - Balance sheets for non-financial assets - annual
(period covered: 1995–2019, data reported in 2021)**



**Figure 18: Table 2 - Main aggregates of general government - annual
(period covered: 1995–2020, data reported in 2021)**



**Figure 19: Table 9 - Detailed tax and social contribution receipts by type of tax and social contribution and receiving subsector including the list of taxes and social contributions according to national classification – annual
(period covered: 1995–2020, data reported in 2021)**

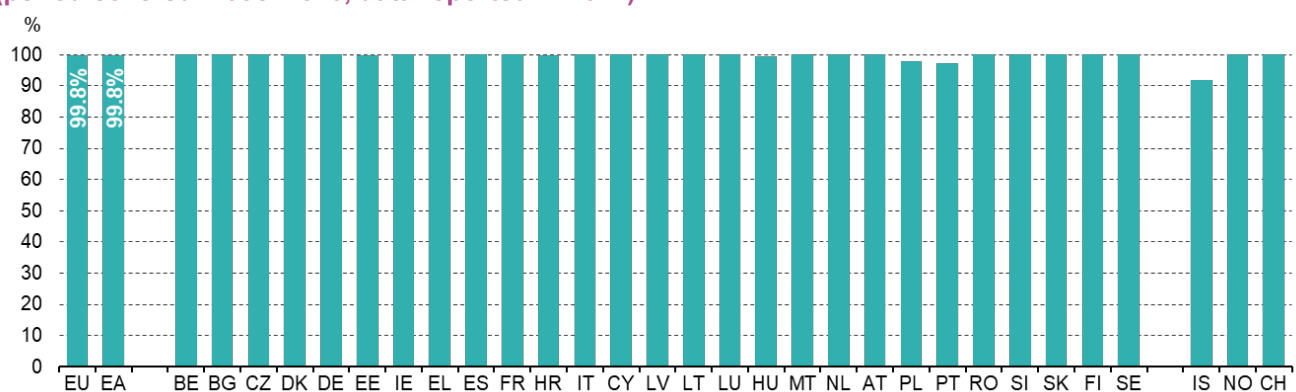


Figure 20: Table 11 - General government expenditure by function - annual
(period covered: 1995–2020, data reported in 2021)

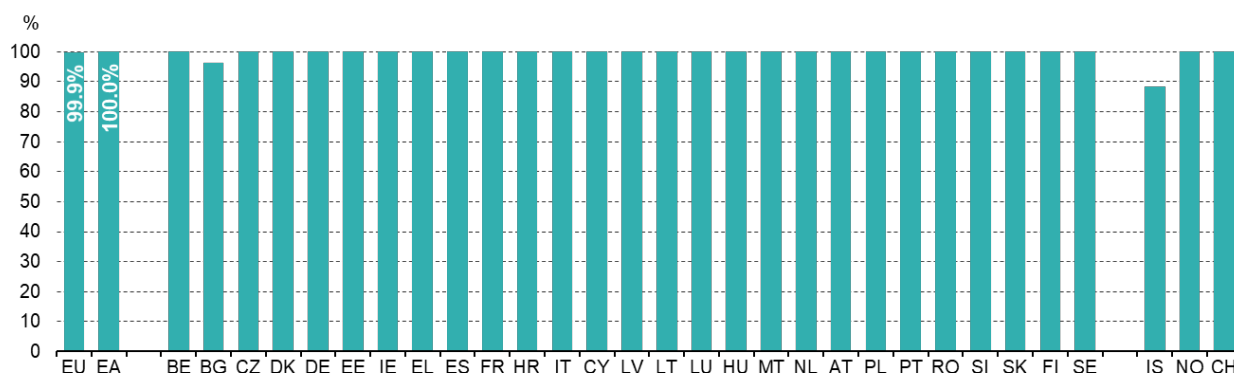
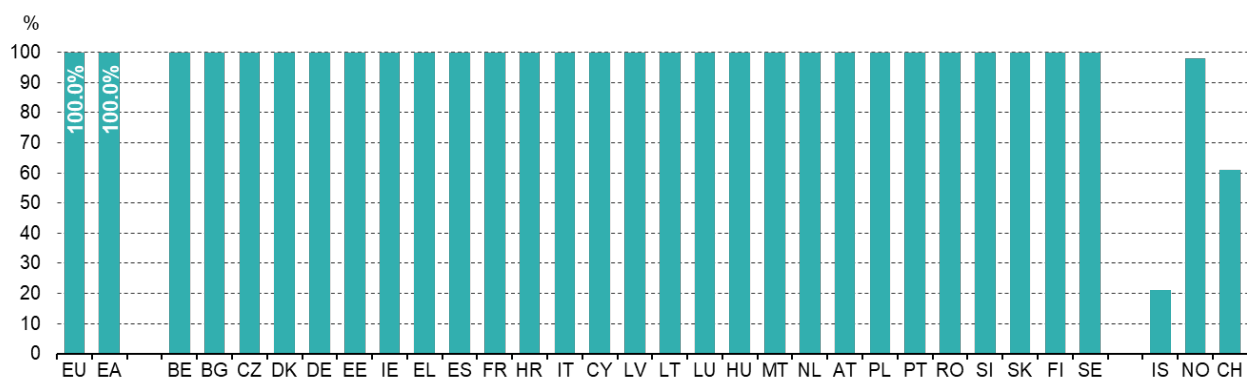


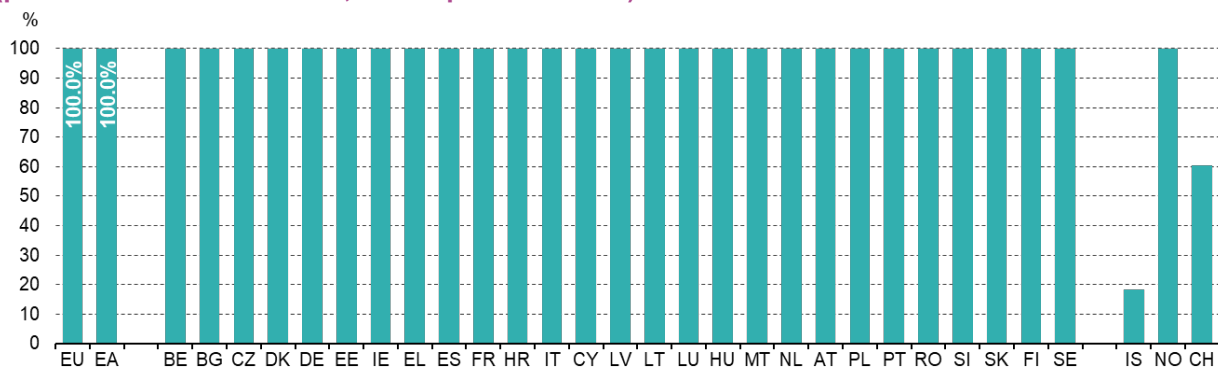
Figure 21: Table 8 - Non-financial accounts by sector - annual
(period covered: 1995–2020, data reported in 2021)



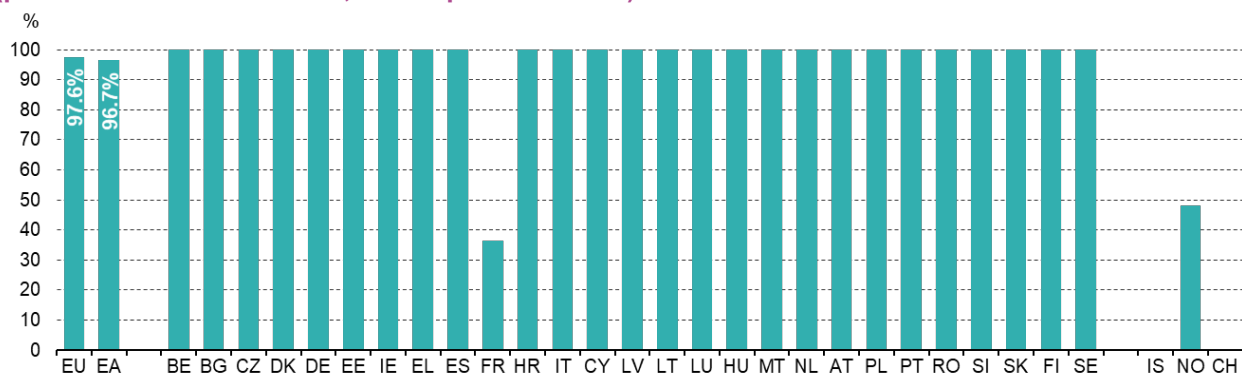
Figure 22: Table 6 - Financial accounts by sector (transactions) - annual
(period covered: 1995–2020, data reported in 2021)



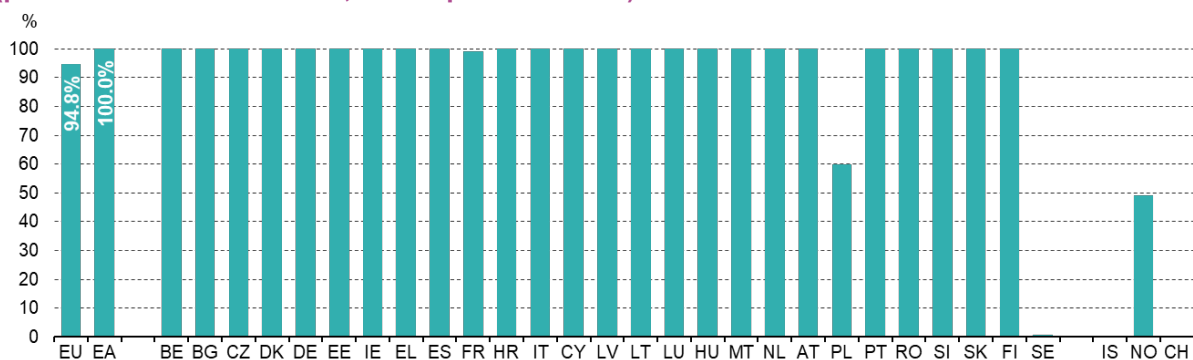
**Figure 23: Table 7 - Balance sheets for financial assets and liabilities - annual
(period covered: 1995–2020, data reported in 2021)**



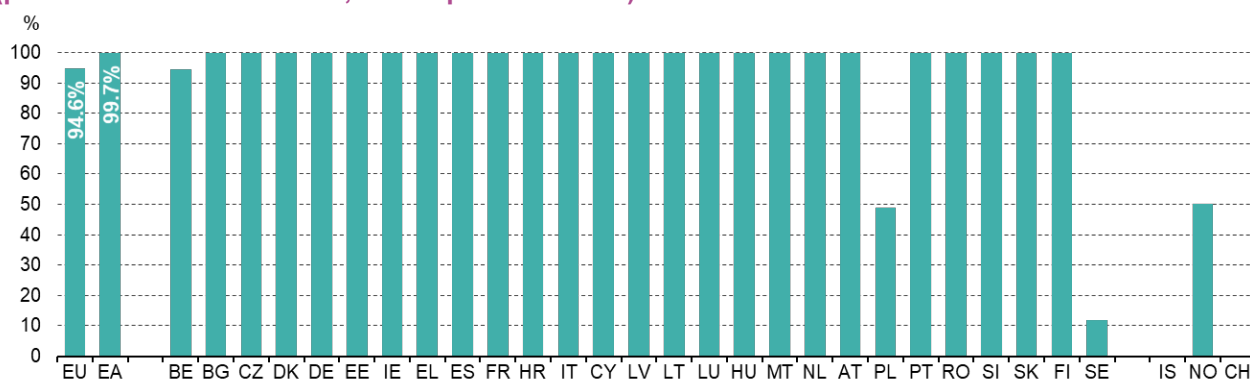
**Figure 24: Table 10.1 (t+12) - Tables by industry and by region (NUTS level 2) - annual
(period covered: 2000–2020, data reported in 2021)**



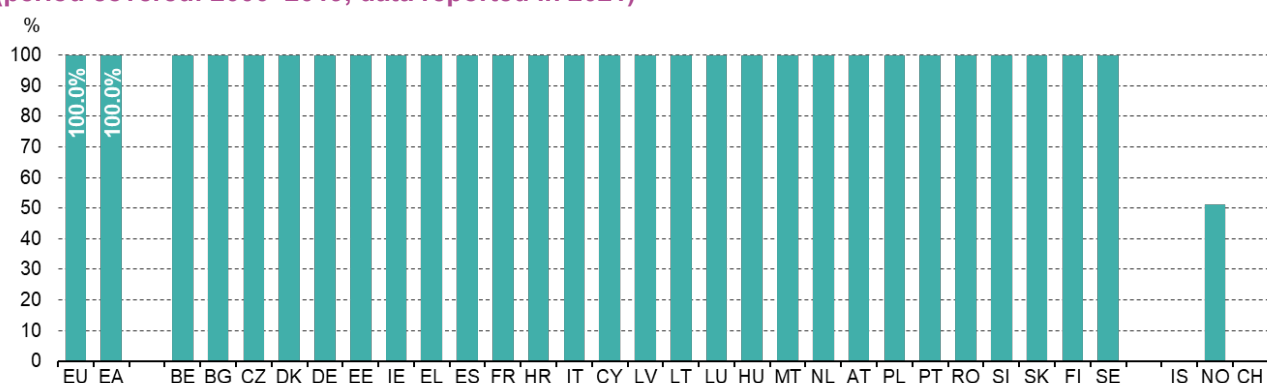
**Figure 25: Table 10.2 - Tables by industry and by region (NUTS level 2) - annual
(period covered: 2000–2019, data reported in 2021)**



**Figure 26: Table 12 - Tables by industry and by region (NUTS level 3) - annual
(period covered: 2000–2019, data reported in 2021)**



**Figure 27: Table 13 - Household accounts by region (NUTS level2) - annual
(period covered: 2000–2019, data reported in 2021)**



**Figure 28: Table 15 - Supply table at basic prices incl. transformation into purchasers' prices - annual
(period covered: 2010–2018, data reported in 2021)**

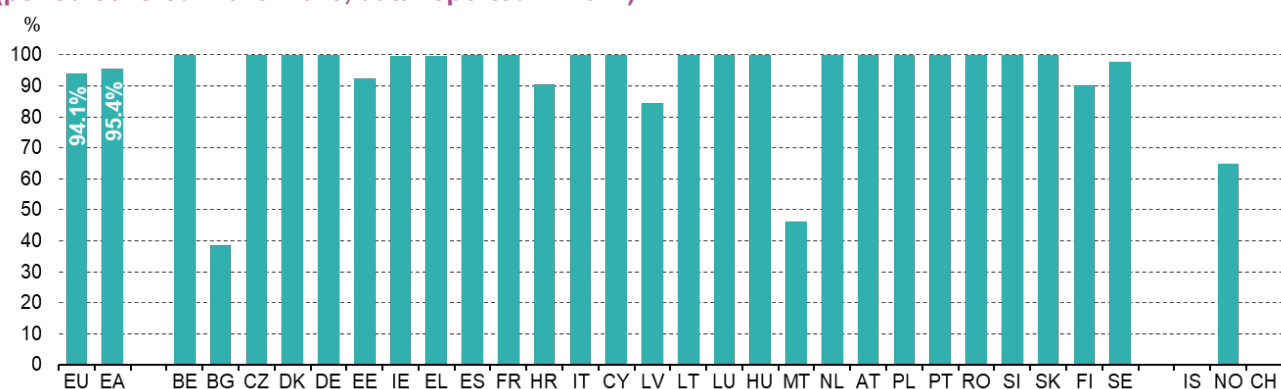


Figure 29: Table 16 - Use table – annual & five-yearly
(period covered: 2010–2018, data reported in 2021)

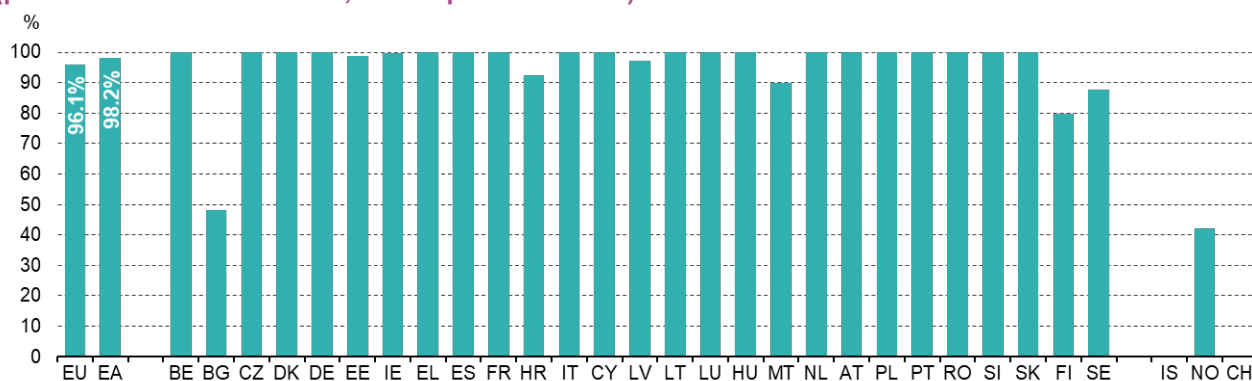
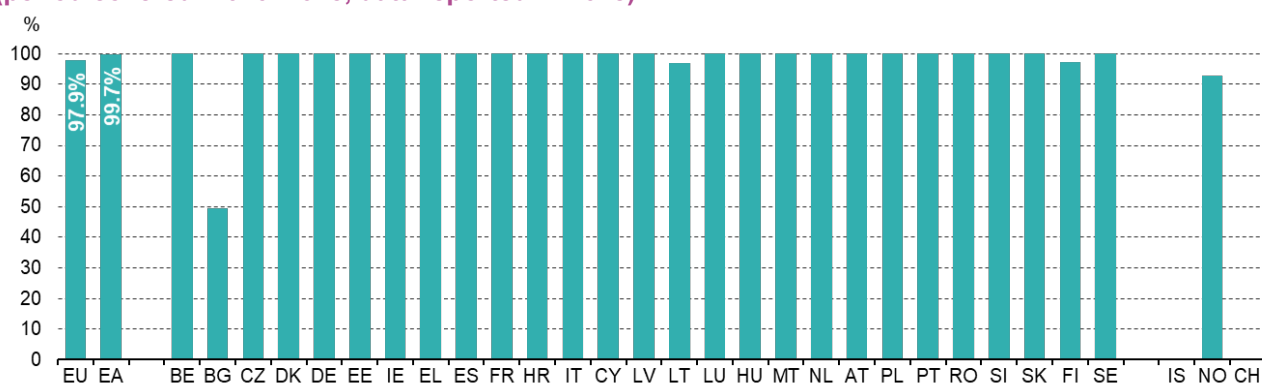


Figure 30: Table 17 - Symmetric input-output table at basic prices - five-yearly
(period covered: 2010–2015, data reported in 2018)



Annex 3: Timeliness evaluation of ESA 2010 transmissions due during 2021

Table 27: Punctuality of national accounts quarterly tables reported in 2021, main aggregates, quarterly data

Ref period	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
T0101Q	1	0	-2	-2	-5	0	-2	1	-31	-30	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-1	-2	-2	N	N	N	
T0102Q	1	0	-2	-2	-5	0	-2	1	-31	-30	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-1	-2	-2	-2	-16	-2	
T0103Q	1	0	-2	-2	-5	0	-2	1	-31	-2	1	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	0	-2	-2	N	N	N		
T0110Q	1	0	-2	-2	-30	0	-3	1	-31	-2	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	1	-2	-1	-2	-2	-2	-16	-3	
T0111Q	1	0	-2	-2	-10	1	-3	1	-31	-2	-2	0	-2	-2	-2	-2	-2	1	-12	-16	-2	-2	1	-2	0	-2	-2	-2	-16	-3	
T0117Q	1	0	-2	-2	-5	0	-2	1	-31	-30	1	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-2	-2	-2	-2	-16	N	
T0120Q	1	1	-2	-2	-5	0	1	2	-3	-2	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	1	-2	0	-2	-2	N	N	N	
T0121Q	1	1	-2	-2	-5	0	1	2	-3	-2	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	1	-2	0	-2	-2	N	N	N	
T0101Q	0	0	0	0	-9	0	-3	0	-32	-31	-3	0	-3	0	0	-4	-3	-3	-12	0	0	0	0	0	0	-3	-3	0	N	N	
T0102Q	0	0	0	0	-9	0	-3	0	-32	-31	-3	0	-3	0	0	-4	0	-3	-12	0	0	0	0	0	0	0	-3	-3	0	-19	1
T0103Q	0	0	0	0	-9	0	-3	0	-32	-3	-3	0	0	0	0	-4	0	-3	-12	0	0	0	0	0	0	0	-3	-3	N	N	N
T0110Q	0	0	0	0	-32	0	-3	0	-32	-3	-3	0	0	0	0	-4	0	-3	-12	0	-3	0	0	0	0	0	-3	-3	2	-19	N
T0111Q	0	0	0	0	-13	0	-3	0	-32	-3	-3	0	0	0	0	-4	0	-3	-12	0	-3	0	0	-14	0	-3	-3	2	-19	N	
T0117Q	0	0	0	0	-9	0	-3	0	-32	-31	-3	0	-3	0	0	-4	0	-3	-12	0	0	0	0	0	0	-3	-3	0	-19	1	
T0120Q	0	0	0	0	-9	0	-3	1	-7	14	-3	0	-3	0	0	-4	0	-3	-12	0	0	0	0	0	0	0	-3	-3	N	N	N
T0121Q	0	0	0	0	-9	0	-3	1	-7	14	-3	0	-3	0	0	-4	0	-3	-12	0	0	0	0	0	0	-3	-3	N	N	N	
T0101Q	-1	0	-1	1	-8	0	-4	-1	-33	-32	-4	0	0	0	-1	30	0	-4	-14	0	0	0	-1	0	0	0	-4	0	-11	2	
T0102Q	-1	0	-1	1	-8	0	-4	-1	-33	-32	-4	0	0	0	-1	30	0	-4	-14	0	0	0	-1	0	0	0	-4	0	-11	2	
T0103Q	-1	0	-1	1	-8	0	-4	-1	-33	0	-4	0	0	0	-1	30	0	-4	-14	0	0	0	-1	0	0	0	-4	N	N	N	
T0110Q	-1	0	-1	1	-33	0	-4	-1	-33	0	-1	0	0	0	-1	30	0	-4	-14	0	-4	0	0	0	0	0	-4	0	-11	N	
T0111Q	-1	0	-1	1	-14	0	-4	-1	-33	0	-1	0	0	0	-1	30	0	-4	-14	0	-5	0	0	-19	0	0	-4	0	-11	N	
T0117Q	-1	0	-1	1	-8	0	-4	-1	-33	-32	-4	0	0	0	-1	30	0	-4	-14	0	0	0	-1	0	0	0	-4	0	-11	2	
T0120Q	-1	0	-1	1	-8	0	-4	-1	0	0	-4	0	0	0	-1	30	0	-4	-14	0	0	0	0	0	0	0	-4	N	N	N	
T0121Q	-1	0	-1	1	-8	0	-4	-1	0	0	-4	0	0	0	-1	30	0	-4	-14	0	0	0	0	0	0	0	-4	N	N	N	
T0101Q	0	-1	-1	0	-6	0	-4	-1	-33	-32	-4	-1	0	0	0	-1	-1	-1	-14	0	0	0	-4	0	0	0	-1	0	-11	-4	
T0102Q	0	-1	-1	0	-6	0	-4	0	-33	-32	-4	-1	0	0	0	-1	-1	-1	-14	0	0	0	-4	0	0	0	-1	0	-11	-4	
T0103Q	0	-1	-1	0	-6	0	-4	-1	-33	0	0	-1	1	0	0	-1	-1	-1	-14	0	0	0	-4	0	0	0	-1	N	N	N	
T0110Q	0	-1	-1	0	-33	0	-4	0	-33	0	0	-1	0	0	0	-1	0	-1	-14	0	-5	0	-4	0	0	0	-1	0	-11	-4	
T0111Q	0	-1	-1	0	-14	0	-4	0	-33	0	0	-1	0	0	0	-1	0	-1	-14	0	-5	0	-4	0	0	0	-1	0	-11	-4	
T0117Q	0	-1	-1	0	-6	0	-4	0	-33	-32	0	-1	0	0	0	-1	-1	-1	-14	0	0	0	-4	0	0	0	-1	0	-11	-4	
T0120Q	0	-1	-1	0	-6	0	-4	1	-1	0	-4	-1	0	0	0	-1	-1	-1	-14	0	0	0	-4	0	0	0	-1	N	N	N	
T0121Q	0	-1	-1	0	-6	0	-4	1	-1	0	-4	-1	0	0	0	-1	-1	-1	-14	0	0	0	-4	0	0	0	-1	N	N	N	

Data delivery in advance of the legal deadline
 Data delivery by the legal deadline (0 days delay)
 Delay in data delivery
 No data provided

Table 28: Punctuality of national accounts annual tables reported in 2021, main aggregates, annual data

Ref period	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T0101A	1	0	1	-2	-45	1	-2	2	-30	-2	3	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-2	-3	-2	-2	-16	-2
T0102A	1	0	1	-2	-45	1	-2	2	-30	-2	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-2	-3	-2	-2	-16	-2
T0103A	1	0	1	-2	-45	1	-2	1	-30	-2	3	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	0	-3	-2	-2	-16	-2
T0110A	1	0	1	-2	-45	1	-3	1	-30	-2	3	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	1	-2	-1	-3	-2	-2	-5	-3
T0111A	1	0	1	-2	-45	1	-3	1	-30	-2	3	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	0	-3	-2	-2	-16	-3
T0117A	1	0	1	-2	-45	1	-2	2	-27	-2	1	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-2	-3	-2	-2	-16	N
T0120A	1	0	1	-2	-5	1	1	3	-3	-2	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-2	-3	-2	N	N	N
T0121A	1	0	1	-2	-5	1	1	3	-3	-2	-2	0	-2	-2	-2	-2	-2	1	-12	-2	-2	-2	-2	-2	-2	-3	-2	N	N	N
T0101A	0	0	-93	-92	-38	-30	-84	1	-14	-111	8	-2	0	0	0	0	0	-34	-98	-2	0	-30	-1	-30	0	-16	-34	-30	-141	-28
T0102A	0	5	-93	-92	-38	-30	-84	1	-14	-111	8	-2	0	0	0	0	0	-34	-98	-2	0	-30	-1	-30	0	-16	-34	-30	-141	-28
T0103A	0	0	-93	-92	-38	-30	-83	1	-14	-111	12	-2	0	0	0	0	0	-34	-98	-2	0	-30	0	-30	0	-16	-34	-30	-141	-28
T0110A	0	0	-94	-92	-63	-30	-83	1	-14	-44	0	-2	0	0	0	0	-30	-34	-98	-2	N	-30	0	-30	0	-16	-34	-30	-141	-21
T0111A	0	0	-94	-92	-44	-30	-83	1	-14	-44	0	-2	0	0	0	0	0	-34	-98	-2	-30	-30	0	-30	0	-16	-34	-30	-141	-21
T0117A	0	2	-93	-92	-38	-30	-84	1	-13	-44	0	-2	0	0	0	0	0	-34	-98	-2	0	-30	-1	-30	0	-16	-34	-30	-141	-28
T0120A	0	1	-94	-92	-38	-30	-84	1	0	-44	0	-2	0	0	0	0	0	-34	-98	-2	-27	-30	0	-30	0	-16	-34	N	N	N
T0121A	0	1	-94	-92	-38	-30	-84	1	0	-44	0	-2	0	0	0	0	0	-34	-98	-2	-27	-30	0	-30	0	-16	-34	N	N	N
T0301A	0	0	-94	-92	0	-20	0	1	0	0	34	-2	0	0	0	0	0	-34	-77	-2	0	-7	0	-30	0	-83	4	-211	-230	-21
T0302A	0	1	-94	-92	0	-20	0	1	0	-38	88	-2	0	0	0	0	0	-34	-77	-2	0	-7	-7	-30	0	-83	0	-215	-230	-27
T0303A	0	18	-94	-92	0	-20	0	1	0	-38	-211	-2	0	0	0	0	0	-34	-98	-2	-30	-7	0	-30	0	-83	4	-216	-230	-21
T0501A	0	6	-93	-92	0	-20	-84	1	-13	-97	0	-2	0	0	0	0	0	-34	-17	-2	0	-7	-1	-30	-1	-83	0	-216	-230	-21
T0502A	0	4	-93	-92	0	-20	-84	1	-13	-111	0	-2	0	0	0	0	0	-34	-17	-2	0	-7	-1	-30	-1	-83	0	-216	-230	-28
T2000A	-442	0	-549	-457	-378	-3	-15	-2	-92	-521	-35	-463	-2	-1	-11	-15	-9	-490	-387	-459	-2	-42	-45	-373	-379	-471	0	N	-42	N
T2200A	-457	-457	-550	-457	-378	-3	-15	-232	-92	-521	-4	-463	-2	-1	-92	-15	-49	-672	-403	-459	-1	-99	-99	-372	-393	-471	0	-307	-42	-113
T2600A	-441	-1	-549	-457	-378	-3	-375	-2	-92	-521	-10	-378	-2	-267	-11	-1	-9	-490	-387	-383	-2	-42	-45	-373	-392	-462	-379	N	-18	N

	Data delivery in advance of the legal deadline
	Data delivery by the legal deadline (0)
	Delay in data delivery
	No data provided

Table 29: Punctuality of national accounts quarterly tables reported in 2021, non-financial sector accounts, financial accounts, supply, use and input-output tables and regional accounts**Non-financial Sector Accounts**

Ref period		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T0801Q	2020Q4	0	27	-1	0	-2	0	-1	0	0	-56	0	0	0	0	0	0	0	0	0	0	0	2	0	0	-11	-33	6	-6	N	
T0801QSA		-7	22	-7	-7	-14	-1	-9	2	-9	-40	16	-5	15	-12	-1	-12	1	-9	-12	-6	28	-12	0	-7	-8	-23	-40	N	-13	N
T0801Q	2021Q1	0	0	-2	0	-6	-6	-6	7	0	-55	0	0	-1	-2	-1	0	0	0	0	0	2	0	0	0	0	-2	-33	-1	-12	N
T0801QSA		-11	-3	-7	-5	-17	-14	-17	-3	-10	-66	17	-5	-6	-13	-4	N	0	-5	-11	-6	0	-11	0	-5	-7	-14	-38	N	-25	N
T0801Q	2021Q2	0	32	0	0	-1	0	0	28	0	-23	25	0	-1	0	0	4	0	0	0	0	1	0	0	0	0	-8	-34	0	-6	N
T0801QSA		-5	24	-5	-5	-13	-1	-11	17	-5	-35	22	0	-12	16	0	-5	0	-8	-12	0	13	-5	-1	-5	-12	-20	-15	N	-11	N
T0801Q	2021Q3	0	-1	-10	-8	-3	-7	-3	28	-1	-49	-2	-1	-1	-1	-1	-3	-9	-7	0	-1	-1	-1	-1	0	-8	-7	-32	-1	-14	N
T0801QSA		-12	-6	-15	-13	-15	-8	-15	16	-6	-61	18	0	-8	-13	-1	-15	0	-15	-12	-7	0	-13	-1	-8	-19	-19	-37	N	-19	N
T0800A	2020	0	N	-94	-183	-147	0	-1	0	0	1	11	-183	-1	0	0	0	0	-1	-98	0	1	-188	0	0	-157	-199	-216	0	-196	4

Financial Accounts

Ref period		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
All T6xxA	2020	-169	-1	-91	-183	-41	-2	-3	-148	-170	0	0	-14	-14	0	-2	0	-183	0	-98	-2	-161	-176	-146	-122	-155	-176	-196	-1	-205	-154
All T7xxA		-169	-1	-91	-183	-41	-2	-3	-148	-170	0	0	-14	-14	0	-2	0	-183	0	-98	-2	-161	-176	-146	-122	-155	-176	-196	-1	-205	-154

Supply, Use, and Input-Output Tables

Ref period		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T1500A	2018	-14	N	-917	-23	-15	39	-72	-15	-91	-86	-203	-44	-79	N	-11	-779	-32	N	-29	-17	-14	-420	-73	-378	-10	-246	-437	N	-333	N
T1600A		-14	N	-917	-23	-15	39	-72	-15	-91	-86	-203	-44	-79	N	-11	-779	-32	N	-29	-17	-14	-420	-73	-378	-10	-246	-437	N	-333	N
T1610A		-12	N	-914	-20	-10	-10	-88	-17	-46	-160	15	25	-3	-3	-11	-587	-61	638	-3	-19	179	-465	-33	-185	-11	-26	-305	N	-474	N
T1611A		-12	N	-914	-20	-10	-10	-88	-17	-46	-160	15	25	-3	-3	-11	N	-61	638	-3	-19	179	-28	-33	-185	-11	-26	-305	N	N	N
T1612A		-12	N	-914	-20	-10	-10	-88	-17	-46	-160	15	25	-3	-3	-11	N	-61	638	-3	-19	179	-28	-33	-185	-11	-26	-305	N	N	N
T1620A		-12	N	-914	-20	-10	-10	-88	-17	-46	-160	15	25	-3	-3	-11	-587	-61	638	-3	-19	179	-465	-33	-185	-12	-26	-305	N	-474	N
T1630A		-12	N	-914	-20	-10	-10	-88	-17	-46	-166	-13	25	-3	-3	-11	-587	-61	638	-3	-19	179	-465	-33	-185	-12	-26	-305	N	-474	N
T1700A	2015	-12	N	-311	N	-10	-10	-88	-17	-12	-159	-13	-21	-3	-3	-11	-587	-61	638	N	-18	179	-31	N	-185	-11	N	-306	N	N	N
T1750A		354	N	-311	-20	N	N	N	N	N	N	N	-21	N	N	N	N	-61	638	-3	N	N	N	-33	N	N	-19	N	N	-494	N
T1800A		-12	N	-311	N	-10	-10	-88	-17	-12	-159	-13	-21	-3	-3	-11	N	-61	638	N	-18	179	-31	N	-185	-11	N	-306	N	N	N
T1850A		354	N	-311	-20	N	N	N	N	N	N	N	-21	N	N	N	N	-61	665	-3	N	N	N	-33	N	N	-19	N	N	-494	N
T1900A		-12	N	-311	N	-10	-10	-88	-17	-12	-159	-13	-21	-3	-3	-11	N	-61	638	N	-18	179	-31	N	-185	-11	N	-306	N	N	N
T1950A		354	N	-311	-20	N	N	N	N	N	N	N	-21	N	N	N	N	-61	638	-3	N	N	N	-33	N	N	-26	N	N	-494	N

Regional Accounts

Ref period		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
T1001A	2020	-8	0	-9	-60	-10	-21	-14	-1	-14	-9	-1	-10	-42	-1	-16	-16	-15	-25	-7	-16	-1	-15	-3	-16	-14	-30	41	N	20	N
T1002A		-8	0	-9	-60	-10	-21	-14	-1	-14	-9	-1	-10	-42	-1	-16	-16	-15	-25	-7	-16	-1	-15	-3	-16	-14	-30	N	N	20	N
T1200A	2019	-8	0	-9	-60	-10	-21	-17	-1	-14	-9	-1	-10	-42	-1	-16	-16	-15	-10	-7	-16	-1	-15	-3	-16	-14	-30	N	N	20	N
T1300A		-8	0	-9	-60	-10	-21	-17	-1	-14	-11	-3	-10	-42	-1	-16	-16	-24	-25	-7	-16	-1	-15	-3	-72	-14	-30	-1	N	25	N

	Data delivery in advance of the legal deadline
	Data delivery by the legal deadline (0)
	Delay in data delivery
	No data provided

Table 30: Punctuality of national accounts quarterly tables reported in 2021, government finance statistics

Ref period	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
T2700Q	2020Q4	-5	0	0	0	-5	-6	-5	-5	-5	-1	-6	-5	-5	-5	-6	0	-5	-5	-5	1	-5	0	-5	-5	-5	0	N	-7	N	
T2800Q	2020Q4	0	0	0	0	0	-6	0	-5	0	-5	-1	0	-5	0	-5	0	-5	-5	-1	0	-5	0	0	0	-5	0	-12	-7	N	
T2700Q	2021Q1	-6	0	0	0	-6	-8	-6	-6	-7	-1	-6	-7	-8	-7	-9	-1	-6	-6	-7	0	-6	0	-6	-6	-6	-13	19	-2	N	
T2800Q	2021Q1	0	-2	0	0	-1	-8	0	-2	0	-5	-1	-15	-7	-8	-8	-9	-1	-6	-6	-2	0	-6	0	0	-6	-13	0	-2	N	
T2700Q	2021Q2	-7	0	0	0	-7	-7	-7	-7	-6	-8	0	-7	-7	-7	-7	-8	0	-7	-7	-7	1	-7	0	-7	-7	0	5	-13	-2	
T2800Q	2021Q2	0	0	0	0	0	-7	0	0	0	-6	0	0	-3	0	-7	-8	0	-7	-7	-1	0	-7	0	0	-7	0	-1	-13	-2	
T2700Q	2021Q3	-8	-9	-1	-10	-8	-9	-11	-8	-8	-10	-3	-9	-9	-8	-8	-15	-8	-11	-7	-9	0	-8	-1	-8	-8	-9	-15	-1	-16	5
T2800Q	2021Q3	0	-11	-1	-11	-9	-9	-10	-2	-1	-14	-3	-11	-9	-8	-8	-15	-8	-11	-7	-9	-1	-8	-3	-1	-8	-9	-15	-11	-16	5
T0200A	2020 1st	0	3	0	-6	-7	-6	0	0	-2	0	0	0	0	0	0	0	0	-1	-5	0	0	-1	0	0	0	-13	-33	-15	-7	N
T0200A	2020 2nd	-1	9	0	-6	-220	-7	0	0	0	0	0	0	0	0	-1	-1	0	0	-83	0	0	-3	0	-3	0	-7	-34	-1	-94	-29
T0900A	2020	-1	0	0	-6	0	-6	0	0	0	-23	0	0	0	0	-3	-1	0	0	0	0	-3	0	-3	0	-3	-34	-1	-94	-29	
T1100A	2020	-29	-32	-10	-98	-10	-4	0	-1	-11	-15	0	-8	-1	-2	-3	-275	-2	-7	-35	-92	-1	-10	-3	-23	-31	0	-32	-8	-11	-120

	Data delivery in advance of the legal deadline
	Data delivery by the legal deadline (0)
	Delay in data delivery
	No data provided

Annex 4: Coherence cross-domain of ESA 2010 transmissions due during 2021

Table 31: Coherence between national accounts main aggregates and non-financial sector accounts, Quarterly data, difference in % of GDP

Reference period / Country	B1GQ Gross domestic product, current prices, non-seasonally adjusted, S1																														
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2017-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	
2017-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2017-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	
2017-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	
2018-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.6	
2018-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.1	
2018-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.1	
2018-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.8	
2019-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.6	
2019-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	
2019-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.2	
2019-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.4	
2020-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.8	
2020-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.1	
2020-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2020-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.4	
2021-Q1	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.2	1.5	
2021-Q2	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.8	0.6	
2021-Q3	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.2	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	:	:	:	
Reference period / Country	P3 Final consumption expenditure, current prices, non-seasonally adjusted, S14+S15																														
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2017-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.1	:	
2017-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2017-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2017-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2018-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2018-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2018-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:
2018-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2019-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2019-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2019-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:
2019-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.2	:
2020-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:
2020-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.2	:
2020-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:
2020-Q4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.2	:
2021-Q1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.2	0.3	:
2021-Q2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.2	:
2021-Q3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	:	:	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	:	:	:	:

Table 32: Coherence between national accounts main aggregates and non-financial sector accounts, Annual data, difference in % of GDP

Reference period / Country	B1GQ Gross domestic product, current prices, S1, GDP_%																														
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2016	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2017	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2018	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2019	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	:	0.1	0.0
2020	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	:	0.1	0.0
Reference period / Country	P3 Final consumption expenditure, current prices, S14+S15																														
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2016	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2017	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2018	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2019	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	:	0.1	0.0
2020	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	:	0.1	0.0
Reference period / Country	P51G Gross fixed capital formation																														
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2016	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2017	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2018	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2019	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	:	1.2	0.0
2020	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	:	0.7	0.0
Reference period / Country	D1 Compensation of employees																														
	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2017	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2018	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2019	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	:	0.1	0.0
2020	0.0	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.0	0.0	0.0	:	0.1	0.0

Table 33: Coherence between annual national accounts main aggregates and regional accounts, difference in % of GDP

		B1G Gross value added, current prices %																													
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	:	0.0	:
		EEMP Employment, in thousands of persons %																													
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	:	0.0	:
		B1G Gross value added, current prices %																													
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	:	:
		EEMP Employment, in thousands of persons %																													
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.0	:	:	:	

Table 34: Coherence between annual national accounts main aggregates and annual government finance statistics, B9 Net lending (+) / net borrowing (-), S13, difference in % of GDP

P31 Individual consumption expenditure, S13 Difference_%																														
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0

P32 Collective consumption expenditure, S13 Difference_%																														
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2017	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2018	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2019	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0

D21 Taxes on products Difference_%																														
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
2016	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0
2017	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0
2018	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0
2019	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0
2020	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0

Table 35: Coherence between annual non-financial sector accounts and annual government finance statistics, difference in % of GDP

B9 Net lending (+) / net borrowing (-), S13																														
Reference period / Country	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH
2016	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2017	0.0	0.4	0.0	0.0	0.0	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2018	0.0	:	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0
2019	0.0	:	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	:	0.0	0.0
2020	0.0	:	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	:	0.0	0.0	0.1	0.2	:	0.0	0.0

Table 36: Coherence between annual national accounts main aggregates and supply, use and input-output tables, difference in % of GDP

2017		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
Variable / year																																
B1g Gross value added		0.0		0.0	0.0	0.0	0.8	1.9	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0		0.0		
D21X31 Taxes less subsidies on products		0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0		0.0		
P3 Final consumption expenditure		0.0		0.0	0.0	0.0	0.9	0.1	0.0	0.0	0.0	1.3	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.1	0.0	0.0		0.0		
P31_S14 Final consumption expenditure of households		0.0		0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.1	0.0	0.0		0.0		
P3_S13 Final consumption expenditure of general		0.0		0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P3_S15 Final consumption expenditure of NPISH		0.0		0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0		0.0		
P5g Gross capital formation		0.0		0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0		0.0		
P51g Gross fixed capital formation		0.0		0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P52 Changes in inventories		0.0		0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2		0.0		0.0		
P53 Acquisitions less disposals of valuables		0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		0.0	
P6 Exports of goods and services		0.0		0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.2	0.1	0.0	0.0		0.0		
P7 Imports of goods and services		0.0		0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.2	0.1	0.0	0.0		0.0		
D1 Compensation of employees		0.0		0.0	0.0	0.0	0.6	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0		0.0		
D11 Wages and salaries		0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	39.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
B2A3g Operating surplus and mixed income, gross		0.0		0.0	0.0	0.0	0.2	2.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0		0.0		

2018		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	NO	CH	
Variable / year																																
B1g Gross value added		0.0		0.0	0.0	0.0	0.4	0.5	0.0	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
D21X31 Taxes less subsidies on products		0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P3 Final consumption expenditure		0.0		0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	34.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P31_S14 Final consumption expenditure of households		0.0		0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P3_S13 Final consumption expenditure of general		0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P3_S15 Final consumption expenditure of NPISH		0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P5g Gross capital formation		0.0		0.0	0.0	0.0	1.2	0.5	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0		0.0		
P51g Gross fixed capital formation		0.0		0.0	0.0	0.0	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P52 Changes in inventories		0.0		0.0	0.0	0.0	1.3	0.5	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		0.0	
P53 Acquisitions less disposals of valuables		0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		0.0	
P6 Exports of goods and services		0.0		0.0	0.0	0.0	0.2	0.0	0.2	0.0	0.0	35.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
P7 Imports of goods and services		0.0		0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0		0.0		
D1 Compensation of employees		0.0		0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
D11 Wages and salaries		0.0		0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	40.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		
B2A3g Operating surplus and mixed income, gross		0.0		0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0		

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List of abbreviations

- AFA: annual financial accounts
- ASA: annual non-financial sector accounts
- CIRCABC: a collaborative platform of the European Commission, which offers an easy distribution and management of documents
- CMFB: Committee on Monetary, Financial and Balance of Payments Statistics
- COFOG: Classification of the Functions of Government
- EA: Euro area
- ECFIN: Directorate-General for Economic and Financial Affairs of the European Commission
- ECB: European Central Bank
- EDP: Excessive deficit procedure
- EFTA: European Free Trade Association
- ESA 2010: European System of National and Regional Accounts 2010
- ESS: European Statistical System
- EU: European Union
- Eurobase: Statistical data base of Eurostat
- FIGARO: Full International and Global Accounts for Research in Input-Output Analysis project
- GDP: Gross domestic product
- GFS: Government finance statistics
- GNI: Gross national income
- GVA: Gross value added
- HERP: Harmonised European revision policy
- IMF: International Monetary Fund
- MIP: Macroeconomic Imbalance Procedure
- NACE: Statistical classification of economic activities in the European Community
(FR: Nomenclature statistique des activités économiques dans la Communauté européenne)
- NAMA: National accounts main aggregates
- NFSA: non-financial sector accounts
- NPISH: Non-profit institutions serving households
- NSI: National statistical institute
- NUTS: Nomenclature of territorial units for statistics
(FR: Nomenclature des Unités territoriales statistiques)
- PEEIs: Principal European economic indicators
- OECD: Organisation for Economic Cooperation and Development
- QFAGG: Quarterly financial accounts for general government
- QNA: Quarterly national accounts
- QSA: Quarterly non-financial sector accounts

- RA: regional accounts
- S.1: Total economy institutional sector
- S.11: Non-financial corporations institutional sector
- S.12: Financial corporations institutional sector
- S.13: General government institutional sector
- S.14: Households institutional sector
- S.15: Non-profit institutions serving households institutional sector
- S.1M: Households and non-profit institutions serving households institutional sectors
- SDMX: Statistical metadata and data exchange standard
- SGP: Stability and Growth Pact
- SNA 2008: System of National Accounts 2008
- SUIOT: Supply and use, input-output tables
- TSR: transaction-specific reservations
- ULC: Unit labour cost

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Quality report on National and Regional Accounts

2021 DATA

This document presents Eurostat's assessment of the quality of the national and regional accounts data submitted by Member States, Iceland, Norway and Switzerland in 2021. It also includes information on the quality of key European aggregates published by Eurostat. The quality report contains the sixth assessment of results since the start of data transmission according to the European System of Accounts (ESA 2010) on 1 September 2014. In general, data sent in 2021 were in line with the ESS quality standards and the ESA 2010 Regulation and Member States have shown improvements in complying with the data requirements and methodology.

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