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2008/0053(CNS) CNS - Consultation procedure Regulation	Procedure completed
Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification Repealing Regulation (EC) No 475/2000 1999/0196(CNS) Repealing Regulation (EC) No 2103/2005 2005/0013(CNS) Amended by 2010/0035(NLE) Subject 5.10.01 Convergence of economic policies, public deficit, interest rates	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	<div style="border: 1px solid red; display: inline-block; padding: 2px;">JURI</div> Legal Affairs		WALLIS Diana (ALDE)	25/06/2008
Council of the European Union	Council configuration		Meetings	Date
	Agriculture and Fisheries		2944	2009-05-25
European Commission	Commission DG		Commissioner	
	Legal Service		BARROSO José Manuel	

Key events			
Date	Event	Reference	Summary
13/02/2008	Legislative proposal published	COM(2008)0073 	Summary
10/04/2008	Committee referral announced in Parliament		
07/10/2008	Vote in committee		Summary
09/10/2008	Committee report tabled for plenary, 1st reading/single reading	A6-0386/2008	
21/10/2008	Decision by Parliament	T6-0483/2008	Summary
21/10/2008	Results of vote in Parliament		
25/05/2009	Act adopted by Council after consultation of Parliament		
25/05/2009	End of procedure in Parliament		
10/06/2009	Final act published in Official Journal		

Technical information	
Procedure reference	2008/0053(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Regulation
Amendments and repeals	Repealing Regulation (EC) No 475/2000 1999/0196(CNS) Repealing Regulation (EC) No 2103/2005 2005/0013(CNS) Amended by 2010/0035(NLE)
Legal basis	EC Treaty (after Amsterdam) EC 104-p14-a3
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/60996

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A6-0386/2008	09/10/2008	
Text adopted by Parliament, 1st reading/single reading		T6-0483/2008	21/10/2008	Summary
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2008)0073 	13/02/2008	Summary	
Follow-up document	COM(2011)0187 	11/04/2011	Summary	
Follow-up document	COM(2012)0170 	13/04/2012	Summary	
Follow-up document	COM(2013)0088 	20/02/2013	Summary	
Follow-up document	COM(2014)0122 	07/03/2014	Summary	
Follow-up document	COM(2015)0088 	03/03/2015	Summary	
Follow-up document	COM(2016)0164 	23/03/2016	Summary	
Follow-up document	COM(2017)0123 	09/03/2017	Summary	
Follow-up document	COM(2018)0112 	08/03/2018	Summary	

Follow-up document	COM(2019)0155 	27/03/2019	Summary
Follow-up document	SWD(2020)0048 	03/03/2020	Summary
Follow-up document	SWD(2021)0017	02/02/2021	
Follow-up document	SWD(2023)0100	14/04/2023	
Follow-up document	SWD(2024)0069	14/03/2024	
Follow-up document	SWD(2025)0115	30/04/2025	
Follow-up document	SWD(2026)0127	28/04/2026	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Regulation 2009/0479 OJ L 145 10.06.2009, p. 0001	Summary

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 11/04/2011 - Follow-up document

The Commission presents its report on the quality of fiscal data reported by Member States in 2010 in accordance with Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure. The Regulation was amended in July 2010 by Council Regulation (EC) No 679/2010. The Regulation requires the Commission (Eurostat) to report regularly to the European Parliament and to the Council on the quality of the actual data reported by Member States. This report provides an overall assessment of compliance with accounting rules, completeness, reliability, timeliness and consistency of the data. Eurostat regularly assesses the quality of the actual data reported by Member States and of the underlying general government sector accounts compiled in accordance with **Council Regulation (EC) No 2223/96** on the European system of national and regional accounts in the Community (ESA95). The assessment is mainly based on data regarding the general government's budget execution and general government assets and liabilities. This work concentrates on the factors that explain the general government deficit/surplus and the change in the general government debt. Member States send this information to Eurostat twice a year. This report is based on the main findings and results of the EDP reporting in 2010, focusing on the latest (October 2010) reporting exercise.

Eurostat states that progress on the quality of fiscal data continued in 2010. In general, **Member States have provided better information**, both in EDP notification tables and in other relevant statistical returns. **Compliance with the reporting deadlines is usually very good**. In the second reporting in 2010 all Member States reported their data before the legal deadline of 1 October 2010. The Greek authorities sent a further notification on 10 November following a methodological visit. In the April reporting exercise, all Member States reported their figures before 1 April 2010, except Greece (on 1 April) and France (who sent the planned data for the year 2010 only on 12 April 2010).

Overall consistency of EDP data with the reported ESA95 government accounts is satisfactory and is still improving, compared with the situation in earlier years though it is **still better for non-financial than for financial data**. No reservations on the quality of the reported data were expressed in 2010 apart from the reservation on the quality of the data reported by Greece in the April 2010 notification. This reservation was lifted in November 2010. Closing a long-lasting and critical process since October 2009, Eurostat concluded on 22 November that the latest revised data for 2006-2009 for Greece were sufficiently reliable for EDP purpose, in line with the quality of the data of other EU Member states. A specific information note on Greek fiscal data is available on Eurostat's web site.

In spite of the improvements, some issues nevertheless persist linked to the compliance with accounting rules and the completeness and quality of some of the statistical information provided. Eurostat has therefore invited Member States to continue investing in the quality of government finance statistics with a view to achieving the desired level of quality as regards the compliance with the relevant accounting rules, completeness, reliability, timeliness and consistency of government data.

Furthermore, drawing upon the experience in the case of Greece and upon observations of the European Statistical Governance Advisory Board, the Commission will issue a Communication addressing the issues of systemic risk in national statistical systems and of the deployment of a risk-based approach for Excessive Deficit Procedure data, notably for upstream source data, implementing Eurostat's strengthened powers under Regulation (EC) 479/2009, as amended.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 13/04/2012 - Follow-up document

The Commission presents its report on the quality of fiscal data reported by Member States in 2011 in accordance with Council Regulation (EC) No 479 /2009 on the application of the Protocol on the excessive deficit procedure. The Regulation was amended in July 2010 by Council Regulation (EC) No 679/2010. The Regulation requires the Commission (Eurostat) to report regularly to the European Parliament and to the Council on the quality of the actual data reported by Member States.

This report provides an overall assessment of compliance with accounting rules, completeness, reliability, timeliness and consistency of the data. Eurostat regularly assesses the quality of the actual data reported by Member States and of the underlying general government sector accounts compiled in accordance with Council Regulation (EC) No 2223/96 on the European system of national and regional accounts in the Community (ESA95). The assessment is mainly based on data regarding the general government's budget execution and general government assets and liabilities. This work concentrates on the factors that explain the general government deficit/surplus and the change in the general government debt. Member States send this information to Eurostat twice a year. This report is based on the main findings and results of the EDP reporting in 2011, focusing on the latest (October 2010) reporting exercise.

Main conclusions:

- Eurostat states that progress on the quality of fiscal data continued in 2011. In general, Member States have provided better information, both in EDP notification tables and in other relevant statistical returns.
- Overall consistency of EDP data with the reported ESA95 government accounts is satisfactory, and there are improvements on the financial side.
- Reservations on the quality of the reported data were expressed in 2011 for Romania and the United Kingdom in the April 2011 notification. These reservations were lifted in November 2011. However, an amendment has remained necessary for the UK.
- In spite of the recognised improvements, some issues nevertheless persist linked to the compliance with accounting rules and the completeness and consistency of some of the statistical information provided. For example, some Member States need to improve the completeness of data on the sub-national government levels whilst others could improve the monitoring of the public financial defeasance structures that were established in the wake of the financial crisis.

Eurostat therefore invites Member States to continue investing in the quality of government finance statistics with a view to achieving further the desired level of quality as regards the compliance with the relevant accounting rules, completeness, reliability, timeliness and consistency of government data, including better quality management of the upstream data flows that are the input to the EDP deficit and debt figures.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 08/03/2018 - Follow-up document

In accordance with Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure (EDP), the Commission presented a report on the quality of the actual data reported by Member States.

This annual report provides an overall assessment of the timeliness, reliability, completeness and consistency of the data and their compliance with accounting rules.

As a reminder, Member States send their actual and planned EDP data to Eurostat twice a year as part of the 'EDP notification tables', the 'Questionnaire relating to the EDP notification tables', the 'Supplementary table on government interventions to support financial institutions' and also via bilateral clarifications.

Eurostat also maintains contact with Member States by making regular EDP dialogue visits.

This report is based on the main findings and results of the EDP data reported by Member States in 2017. It focuses on the latest reports, submitted in October 2017, comparing them where appropriate with the data sent in April 2017 and in 2016.

Timeliness, reliability and completeness: the report noted that all Member States met the reporting deadlines for both notifications. Revisions made between the April 2017 and the October 2017 EDP notifications were due mainly to source data updates, primarily working balances and tax data, and methodological changes, such as reclassifications of units or transactions.

All Member States provided Eurostat with all the EDP notification tables in April and October. However, not all Member States provided all breakdowns in all EDP tables, in particular for local government.

Complete coverage of all government subsectors as well as inside the subsectors was achieved for just over half of the Member States. Belgium, Bulgaria, Germany, Ireland, France, Italy, Cyprus, Luxembourg, Malta, the Netherlands, Poland and the United Kingdom flagged the data they provided as provisional, i.e. subject to revision in future notifications.

The completeness of EDP tables can still be improved. However, the remaining issues are expected to have little impact on data quality.

Compliance with accounting rules and consistency of statistical data: Eurostat acknowledges **continued overall improvement** in the consistency and completeness of the reported data. Nevertheless, the **quality of fiscal data** needs to be improved further.

In 2017, Eurostat sought more bilateral clarifications when assessing the EDP notifications. It also increased contacts and consultations with Member States between notifications. The publication of all its letters of advice on methodology improved knowledge sharing and transparency. The same goes for its more comprehensive communication efforts between users and producers of statistics in relation to methodological developments.

Consistency problems with quarterly financial accounts persist for some Member States, in particular Greece.

Reservations: Eurostat expressed reservations on the quality of data reported by Luxembourg for the April EDP notification and France for the October EDP notification. It withdrew its reservations on Cyprus (April 2017) and Luxembourg (October 2017) and maintained those on Belgium and Hungary (April and October 2017).

Publications: Eurostat has altered the format of the EDP inventories, making structural changes and requiring more detailed information. Agreement has been reached on the new inventory template for ESA 2010 and, by the end of 2017, Eurostat had published revised inventories for 21 Member States. The remaining seven have provided it with a draft EDP inventory. The final EDP inventories for Greece, Ireland and Austria will be published in the coming months. Further progress is expected for France, Luxembourg, Cyprus and the Netherlands.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 09/03/2017 - Follow-up document

In accordance with Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure (EDP), the Commission presented a report on the quality of the budgetary data reported in 2016 by the Member States.

As a reminder, Member States send their actual and planned EDP data to Eurostat twice a year as part of the '**EDP notification tables**', the 'Questionnaire relating to the EDP notification tables', the 'Supplementary table on government interventions to support financial institutions' and also via bilateral clarifications.

Eurostat also maintains **contact** with Member States by making regular EDP dialogue visits.

Overall, Eurostat has observed a **continuous overall improvement in the consistency and completeness of the reported data**. In 2016, Member States provided better and more comprehensive information, both in the EDP notification tables and in the other relevant statistical returns. Nevertheless, the **quality of fiscal data still needs to be improved**.

Timeliness, reliability and completeness: the report noted that the **reporting deadlines** have been very well respected. In 2016, all Member States reported their actual data before the legal deadline for both EDP notifications.

Revisions to past notifications mainly concerned updates of source data, mainly working balances and tax data, as well as reclassifications. The largest upward revisions of 2015 debt levels were made in Finland, Sweden and Luxembourg, while in Romania the level of debt was revised downward.

All Member States provided Eurostat with all the EDP notification tables in both the April and the October EDP notifications of 2016. However, complete coverage of all government subsectors as well as inside the subsectors was achieved for around half of the Member States. **The completeness of the EDP tables can therefore be further improved**. There is also room for improvement as some countries have not provided all the information requested in the questionnaire on the EDP notification tables.

Compliance with accounting rules and consistency of statistical data: Eurostat intensified the **bilateral clarifications** during the assessment of the EDP notifications. It also strengthened contacts and consultations with Member States between notifications.

In this context, Eurostat has asked certain Member States to provide revised 'EDP notification tables' to support the public accounts (i.e. the annual expenditure and revenue accounts, and quarterly financial and non-financial accounts).

The frequency of EDP dialogue visits has increased. In 2016, Eurostat made EDP dialogue visits to Belgium, Hungary, Greece, Germany, Bulgaria, Luxembourg, Lithuania, Malta, Denmark, Portugal and the Czech Republic.

The publication of all Eurostat's methodological **letters of advice** has improved knowledge sharing and transparency.

The report noted some **consistency problems with quarterly financial accounts** persist for some Member States, in particular Greece. In that context, Eurostat has amended the figures for Greece used for the euro area and EU-28 aggregates. It is working with the Bank of Greece and the ECB to address the problem.

Reservations: in 2016, Eurostat expressed reservations about the quality of data reported by **four Member States**. They concerned Belgium, France and Hungary for the April EDP notification and Cyprus for the October EDP notification. It withdrew its reservations on Austria (April 2016) and France (October 2016) and maintained them concerning Belgium and Hungary (October 2016).

Publications: Eurostat published the government deficit and debt data on its website on 21 April and 21 October, together with all reporting tables notified by the Member States.

Most Member States have informed Eurostat that they publish all their EDP tables. Five Member States, Bulgaria, Italy, Luxembourg, Poland and Slovakia, publish only some of the tables in the declaration. One Member State, France, does not publish any of the EDP tables at national level.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 27/03/2019 - Follow-up document

In accordance with Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure (EDP), the Commission presented a report on the quality of the actual data reported by Member States.

This annual report provides an overall assessment of the timeliness, reliability, completeness and consistency of the data and their compliance with accounting rules.

As a reminder, Member States send their actual and planned EDP data to Eurostat twice a year as part of the 'EDP notification tables', the 'Questionnaire relating to the EDP notification tables', the 'Supplementary table on government interventions to support financial institutions' and also via bilateral clarifications.

Eurostat also maintains contact with Member States by making regular EDP dialogue visits.

This report is based on the main findings and results of the EDP data reported by Member States in 2018. It focuses on the latest reports, submitted in October 2018, comparing them where appropriate with the data sent in April 2018 and in 2017.

Timeliness, reliability and completeness

The report noted that all Member States met the reporting deadlines for both notifications.

Revisions made between the April 2018 and the October 2018 EDP notifications were due mainly to updates of source data (primarily working balances and tax data), and methodological changes, such as reclassifications of units or transactions.

All Member States provided Eurostat with all the EDP notification tables in April and October. However, not all Member States provided all breakdowns in all EDP tables, in particular for local government.

Complete coverage of all government subsectors as well as inside the subsectors has not been achieved for all Member States yet. Some Member States flagged data as provisional or estimated. Consequently, the data for Belgium, Bulgaria, Germany, Ireland, France, Italy, Cyprus, Luxembourg, Malta, the Netherlands, Poland and the United Kingdom might be subject to revision in future notifications. While the completeness of the EDP tables can still be improved, the outstanding issues are expected to have little impact on data quality.

Compliance with accounting rules and consistency of statistical data

For the autumn 2018 reporting period, a first round of requests for clarification was sent to all Member States by 5 October and a second by 12 October; a third round was sent to 16 Member States and a fourth to one. Eurostat asked some Member States to provide revised 'EDP notification tables', revised tables for underlying government accounts (i.e. annual expenditure and revenue accounts, and quarterly financial and non-financial accounts) and revised 'Questionnaire relating to the EDP notification tables'. In most cases, changes to data were corrections of technical errors, internal inconsistencies and adjustments. A few changes related to updates of the source data for actual and planned data.

The report noted that there are substantial inconsistencies concerning net financial transactions for a number of years for Greece. There are also noticeable inconsistencies for France in the recording of other accounts receivable for central government and social security funds in 2017. For Germany, Portugal (2014-2017) and Spain (2014-2016), the reporting of statistical discrepancy in the October 2018 notification tables diverges from convention for ESA table 27 and this leads to substantial discrepancies for all years.

Reservations

Eurostat maintained its reservations on the quality of data reported in the EDP notifications by France (April) and Hungary (April and October). It withdrew the reservations for Belgium (April) and France (October).

Publications

In 2014, the format of the EDP inventories was improved (making changes to the structure and the level of detail) and an agreement was reached with Member States on the new inventory template for ESA 2010. By the end of 2018, Eurostat had published revised inventories for 24 Member States. The remaining four Member States (France, Ireland, Luxembourg and the Netherlands) have provided a draft EDP inventory in the new format and further progress is expected.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 03/03/2020 - Follow-up document

This Commission staff working document concerns the reporting on the quality of fiscal data reported by Member States in 2019.

This annual report provides an overall assessment of the timeliness, reliability, completeness and consistency of the data and their compliance with accounting rules. The Commission adopted the previous report (on 2018 data) on 27 March 2019.

As a reminder, Member States send their actual and planned EDP data to Eurostat twice a year as part of the 'EDP notification tables', the 'Questionnaire relating to the EDP notification tables', the 'Supplementary table on government interventions to support financial institutions' and also via bilateral clarifications.

Eurostat also maintains contact with Member States by making regular EDP dialogue visits.

This report is based on the main findings and results of the EDP data reported by Member States in 2019. It focuses on the latest reports, submitted in October 2019, comparing them where appropriate with the data sent in April 2019 and in 2018.

Timeliness, reliability and completeness

The report noted that Member States all Member States met the reporting deadlines for both notifications. Revisions made between the April 2019 and the October 2019 EDP notifications were due mainly to updates of source data (primarily working balances and tax data), and methodological changes, such as reclassifications of units or transactions.

All Member States provided Eurostat with all the EDP notification tables in April and October. However, not all Member States provided all breakdowns in all EDP tables, in particular for local government. For a few Member States data provided are provisional for all the years considered, due to data source specificity or/and uncertainties regarding the complete coverage of all government subsectors.

While the completeness of the EDP tables can still be improved, the outstanding issues are expected to have little impact on data quality.

Compliance with accounting rules and consistency of statistical data

For the autumn 2019 reporting period, a first round of requests for clarification was sent to all Member States by 7 October and a second by 11 October; a third round was sent to 16 Member States and a fourth round to two Member States. Eurostat asked some Member States to provide revised 'EDP notification tables', revised tables for underlying government accounts (i.e. annual expenditure and revenue accounts, and quarterly financial and non-financial accounts) and revised 'Questionnaire relating to the EDP notification tables'. In most cases, changes to data were corrections of technical errors, internal inconsistencies and adjustments. A few changes related to updates of the source data for actual and planned data.

For Germany and Portugal (2015-2018), the reporting of statistical discrepancy in the October 2019 notification tables diverges from convention for ESA table 27 and this leads to substantial discrepancies for all years.

Reservations

In October, Eurostat withdrew its reservations on the quality of data reported in the EDP notifications by Hungary and Slovakia and it expressed no new reservations.

Conclusion

Eurostat acknowledges continued overall improvement in the consistency and completeness of the reported fiscal data. Nevertheless, the quality of fiscal data needs to be improved further. In 2019, Eurostat sought improvements to the quality of the fiscal data through bilateral clarifications when assessing the EDP notifications and by intensifying contacts and consultations with Member States between notifications. The publication of all its letters of advice on methodology improved knowledge-sharing and transparency, as did its comprehensive efforts as regards communication between users and producers of statistics in relation to methodological developments.

Overall, Eurostat concludes that the quality of the reporting of fiscal data continued to improve in 2019. In general, Member States provided higher data quality and more complete information in EDP notification tables and other relevant statistical returns.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 21/10/2008 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted, by 643 votes to 13 with 21 abstentions, under the consultation procedure, a legislative resolution approving the proposal for a Council regulation on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (codified version). The report had been tabled for consideration in plenary by Diana **WALLIS** (ALDE, UK) on behalf of the Legal Affairs Committee. The Commission proposal was approved as adapted to the recommendations of the Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 25/05/2009 - Final act

PURPOSE: to codify the Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community.

LEGISLATIVE ACT: Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (Codified version).

CONTENT: the purpose of this Regulation is to undertake a codification of Council Regulation (EC) No 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community.

The Regulation will supersede the various acts incorporated in it. It will fully preserve the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself.

ENTRY INTO FORCE: 30/06/2009.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 13/02/2008 - Legislative proposal

PURPOSE: to codify the Council Regulation on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community.

PROPOSED ACT: Council Regulation.

CONTENT: the purpose of this proposal is to undertake a codification of Council Regulation (EC) No 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community.

The new Regulation will supersede the various acts incorporated in it. It will fully preserve the content of the acts being codified and hence does no more than bring them together with only such formal amendments as are required by the codification exercise itself.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 20/02/2013 - Follow-up document

This report from the Commission on the quality of fiscal data reported by Member States in 2012 is prepared in accordance with Article 8(3) of Council Regulation (EC) No 479/2009 (amended by Regulation (EC) No 679/2010), on the application of the Protocol on the excessive deficit procedure (EDP) annexed to the Treaty establishing the European Community. The report provides an overall assessment of **timeliness, reliability, completeness, compliance with accounting rules and consistency of the data.**

The main findings are as follows:

Reservations: Eurostat has been introducing amendments and/or reservations on the quality of reported data since 2006. For the first time, in October 2012, Eurostat has neither expressed reservations nor amended the data in the EDP notification. In addition, the two reservations expressed for Ireland, and the amendment to the data for the United Kingdom in April 2012, were all withdrawn in the October 2012 EDP notification.

Quality of data: Eurostat acknowledges overall improvements in the consistency and completeness of the reported data. Nevertheless, some issues persist, and Member States should step up efforts in order to improve the coverage and quality of the trade credits reported and the completeness of data on the sub-national government levels. Moreover, Eurostat is closely monitoring the system for the reporting by autonomous regions and the recording of interventions undertaken by government in the context of the financial crisis (bank recapitalisations).

Overall, Eurostat concludes that the **progress on the quality of the reporting of fiscal data continued in 2012**. Compliance with the reporting deadlines is usually very good. In general, Member States have provided better information, both in EDP notification tables and in other relevant statistical returns.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 07/03/2014 - Follow-up document

In accordance with Council Regulation (EC) No 479/2009 (as amended by Regulation (EC) No 679/2010), on the application of the Protocol on the excessive deficit procedure (EDP) annexed to the Treaty establishing the European Community, the Commission presented a report on the quality of the actual data reported by Member States in 2013. The [previous report](#) (on the 2012 notifications) was adopted by the Commission on 20 February 2013.

Eurostat acknowledges **overall improvements in the consistency and completeness of the reported data**. Nevertheless, some issues persist, and Member States should step up efforts in order to **improve the coverage and quality of the trade credits reported** and the completeness of data on the sub-national government levels. In particular, this is the case of Belgium, Denmark, Germany, Ireland, Greece, France, Croatia, Italy, Cyprus, Malta, the Netherlands, Austria and the United Kingdom.

During the year 2013, Eurostat carried out the following EDP **dialogue visits**: Spain, the United Kingdom, Italy, Estonia, Poland, Greece, Luxembourg, Sweden, Germany, Romania, Finland, the Netherlands, Slovenia and Slovakia. Furthermore, in 2013, Eurostat carried out a pre-euro accession visit to Latvia and a preaccession visit to Croatia on 26-27 June.

Recurring issues discussed during the visits included the **classification of units within or outside the general government sector** (e.g. concerning public transport, public corporations, television and radio, hospitals and universities), capital injections, Public-Private Partnerships, grants from the EU budget, the recording of guarantees, and overall quality management of upstream data flows.

In 2013, Eurostat expressed a **reservation on the data reported** in the October 2013 EDP notification for **Austria**. It is possible that this will lead to an upward revision of government debt of up to half a per cent of GDP, with more minor revisions to the government deficit, based on the information available at this point.

Overall, Eurostat concludes that the progress on the **quality of the reporting of fiscal data continued in 2013**. In general, Member States have provided better information, both in EDP notification tables and in other relevant statistical returns.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 23/03/2016 - Follow-up document

In accordance with Council Regulation (EC) No 479/2009 on the application of the Protocol on the excessive deficit procedure (EDP) annexed to the Treaty establishing the European Community, the Commission presented a report on the quality of fiscal data reported by Member States in 2015.

The current annual report provides an **overall assessment of the timeliness, reliability, completeness, compliance with accounting rules and consistency of the data**.

The previous report (on the data reported in 2014) was adopted by the Commission on 3 March 2015. This report is based on the main findings and results of the EDP data reported by Member States in 2015. It focuses on the latest reports submitted in October 2015.

Eurostat acknowledges overall improvements in the consistency and completeness of the reported data. Nevertheless, some issues persist:

Coverage and quality of data: the completion of the reporting tables is a legal obligation and is essential for a proper assessment by Eurostat of the quality of the data.

There are four main EDP notification tables.

The Commission considered that Member States should step up efforts to **improve the coverage and quality of the trade credits reported** and to reach the same quality levels obtained when calculating other government liabilities.

The stock of all trade credits and advances of general government should be reported in EDP table 4. However, less than half of Member States achieve complete coverage of all government subsectors as well as inside the subsectors.

For the other Member States, data are flagged as provisional, i.e. subject to revisions in future notifications. This is the case for Belgium, Bulgaria, Denmark, Germany, Ireland, Greece, France, Croatia, Italy, Cyprus, Luxembourg, Malta, the Netherlands, Austria, Poland and the United Kingdom.

Consistency with the underlying government accounts: EDP data are generally consistent with the reported ESA 2010 government accounts, although there are some concerns both over balance sheets for financial assets and liabilities (stocks) and quarterly financial accounts of general government.

Some consistency problems with quarterly financial accounts persist for some Member States. Inconsistencies exist for Bulgaria, Czech Republic, Denmark, Ireland, Greece, France, Luxembourg and Slovakia.

The EDP data on **surplus/deficit** reported by the Member States are fully consistent with the annual data on government expenditure and revenue (ESA table 2).

In 2011-2014, data on **quarterly non-financial accounts** for general government (ESA table 25) were fully consistent for all Member States, except Denmark. The data on **annual debt** and the quarterly government debt (ESA table 28) match perfectly for all Member State/

Publication of metadata (inventories): Regulation (EC) No 479/2009 specifies that the EDP inventories are among the statistical information to be provided by Member States to enable Eurostat to check compliance with ESA rules. The Regulation also requires EDP inventories to be published nationally. Eurostat has updated the format of EDP inventories, making structural changes and requiring more detailed information. The new inventory template adapted to ESA 2010 has been agreed and Eurostat and Member States were set to publish these inventories by the end of 2015.

The report noted that **progress has been slower than expected** and only less than half of Member States provided the revised inventories by the deadline.

Reservations on the quality of data: in 2015, Eurostat expressed three reservations on the quality of the data reported by Member States. These concerned **Bulgaria and Portugal** for the April 2015 EDP notification and Austria for the October 2015 EDP notification. Eurostat withdrew its reservations for Bulgaria and Portugal in October 2015.

The revisions of past data on deficit and debt were mainly explained by the source data updates and reclassification of units inside the general government sector.

Conclusion: overall, Eurostat concludes that the quality of the reporting of fiscal data continued to improve in 2015. In general, Member States provided better information, both in EDP notification tables and in other relevant statistical returns.

Application of the Protocol on the excessive deficit procedure annexed to the EC Treaty. Codification

2008/0053(CNS) - 03/03/2015 - Follow-up document

In accordance with Council Regulation (EC) No 479/2009, the Commission is required to a report on the quality of the actual data reported by Member States.

This annual report provides an overall assessment of timeliness, reliability, completeness, compliance with accounting rules and consistency of the data.

[The previous report](#) was adopted by the Commission on 7 March 2014. This report is based on the main findings and results of the Excessive Deficit Procedure (EDP) reporting in 2014, focusing on the latest exercise of October 2014. Eurostat acknowledges overall improvements in the consistency and completeness of the reported data.

Nevertheless, some issues persist:

EDP notification tables: Most Member States completed all EDP notification tables. However, despite improvements achieved in some Member States, the overall coverage of the EDP table 4, which includes data mainly on trade credits and advances, remains inadequate in many cases. In particular, several countries are not providing complete data for the stock of liabilities of trade credits and advances, which contributes to give a more complete picture of government liabilities. **Member States should step up efforts in order to improve the coverage and quality of the trade credits reported** and reach the same quality levels obtained when calculating other government liabilities. In particular, this is the case of Belgium, Denmark, Germany, Ireland, Greece, France, Croatia, Italy, Cyprus, Malta, the Netherlands, and the United Kingdom.

In general, the report notes that the completeness of EDP tables could still be improved. However, the remaining issues are expected to have little impact on data quality.

Reservations: in 2014, Eurostat expressed a reservation on the data reported in the April 2014 EDP notification for the Netherlands. The reservation was withdrawn in October 2014. There were no other reservations or amendments to the reported data in the EDP press release of October 2014, which was the first EDP notification in accordance to ESA 2010.

Publication of metadata (inventories): Eurostat has introduced an updated format for the EDP inventories which involved structural changes and required more detailed information. The updated EDP inventories were published on 12 December 2013. The new EDP inventories for twenty Member States are available and the delays for the remaining 8 Member States are explained by the priority given to the implementation of ESA 2010. A new inventory template adapted to ESA 2010 has been agreed and its publication is foreseen towards the end of 2015.

Overall, Eurostat concludes that the progress on the quality of the reporting of fiscal data continued in 2014. In general, Member States have provided better information, both in EDP notification tables and in other relevant statistical returns.