



**An
Phríomh-Oifig
Staidrimh**

Central
Statistics
Office

Standard SIMS Report: Environmental Subsidies and Similar Transfers



Single Integrated Metadata Structure (SIMS) Report

For

Environmental Subsidies and Similar Transfers

This documentation applies to the reporting period:
2023

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2. Introduction

As part of the implementation of the UN System of Environmental-Economic Accounting (SEEA) [1], Eurostat, the European statistical office, has developed a series of environmental accounts modules, including the Environmental Subsidies and Similar Transfers module. Eurostat has sought data annually under this module since 2015. Data collection is voluntary but legislation is currently being proposed by Eurostat to establish a legal basis for data collection. The first year of mandatory reporting will be 2025. Ireland has submitted data for these voluntary collections and this release is based on those submissions.

Data on environmental transfers are important for national environmental and economic purposes. The data are classified according to environmental domain, type of transfer, benefitting institutional sector and benefitting NACE Rev. 2 section so they can be used to evaluate environmental and economic policy and the effects of policy over time. Data collection also allows comparison of Ireland's environmental transfers with those of other EU member states.

3. Contact

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4. Metadata Update

4.1. Metadata last certified

20/06/2025

4.2. Metadata last posted

23/06/2025

4.3. Metadata last update

20/06/2025



5. Statistical Presentation

5.1. Data Description

Environmental subsidies and similar transfers paid by the Irish government to all sectors of the Irish economy and to international organisations, and environmental transfers paid by the EU to all sectors of the Irish economy, from 2000-2023. These are classified by environmental purpose, type of transfer, and institutional sector and NACE of beneficiary.

The amount of funding provided under various government grant and subsidy schemes was collected for the years 2000-2023. Each programme was classified according to the CEP (classification of environmental purpose). The beneficiaries of each funding programme were classified according to their institutional sector and their NACE Rev. 2 section. The funding transactions were classified using ESA 2010 definitions.

5.2. Classification System

The data are classified according to environmental domain, type of transfer (ESA 2010), benefitting institutional sector and benefitting NACE Rev. 2

Classification of Environmental Purpose (CEP)

- 0101. Reduction and control of greenhouse gases
- 0102. Reduction and control of other air pollutants
- 0201. Energy from renewable sources
- 0202. Energy saving and management
- 0301. Wastewater management
- 0302. Water savings and management of natural water resources
- 0401. Waste management
- 0402. Materials recovery and savings
- 0501. Protection of soil, surface and groundwater
- 0502. Protection of biodiversity and landscape
- 0503. Management of forest resources
- 0601. Protection against noise and vibration
- 0602. Protection against radiation
- 07EP. Research and development for environmental protection
- 07RM. Research and development for resource management
- 08. Other environmental activities

Institutional Sectors

Sector	Description
S.11	Non-financial corporations
S.12	Financial corporations
S.13	General government
S.14	Households
S.15	Non-profit institutions serving households
S.2	Rest of the world

NACE Rev. 2

NACE Rev. 2 is the Statistical Classification of Economic Activities in the European Community, Rev. 2 (2008). A detailed breakdown can be found at the following link:

<https://ec.europa.eu/eurostat/en/web/products-manuals-and-guidelines/-/ks-ra-07-015>



ESA 2010 Type of Transfer

Type of Transfer	ESA 2010 Definition
Other subsidies on production (D.39)	Current unrequited payments other than subsidies on products which general government or the institutions of the EU make to resident producers.
Social transfers in kind (D.63)	Goods and services provided for free or at prices that are not economically significant to individual households by government units and non-profit institutions serving households.
Current transfers within general government (D.73)	Transfers between the different subsectors of general government (central government, local government, social security funds) with the exception of taxes, subsidies, investment grants and other capital transfers.
Current international cooperation (D.74)	Transfers in cash or in kind between general government and governments or international organisations in the rest of the world, except investment grants and other capital transfers.
Miscellaneous current transfers (D.75)	Current transfers to non-profit institutions serving households, and other miscellaneous current transfers.
Investment grants (D.92)	Capital transfers in cash or in kind made by governments or by the rest of the world to other institutional units to finance all or part of the costs of their acquiring fixed assets.
Other capital transfers (D.99)	Transfers other than investment grants and capital taxes which do not themselves redistribute income but redistribute saving or wealth among the different sectors or subsectors of the economy or the rest of the world.

Table 1 – ESA 2010

5.3. Sector Coverage

Institutional sectors and NACE Rev. 2

5.4. Statistical Concepts and definitions

An environmental subsidy or similar transfer is defined as a current or capital transfer that is intended to support activities which protect the environment or reduce the use and extraction of natural resources. Environmental protection includes all activities and actions which have as their primary purpose the prevention, reduction and elimination of pollution as well as any other degradation of the environment. Resource management includes the preservation, maintenance and enhancement of the stock of natural resources.

5.5. Statistical Unit

ESST uses the same statistical units as national accounts.

The building block is the institutional unit which is defined as “an economic entity characterised by decision-making autonomy” (ESA 2010, paragraph 2.12). Institutional units are grouped in institutional sectors.



5.6. Statistical Population

Environmental subsidies and similar transfers encompasses the flows between resident units and between resident units and the rest of the world. The focus are the flows from units of general government to the units in other institutional sectors, including transfers from (and to) the rest of the world (mainly from the institutions of European Union and in the framework of international cooperation). Resident units are defined as in ESA 2010.

5.7. Reference Area

Ireland

5.8. Time Coverage

2000-2023

5.9. Base period

Not applicable.

6. Unit of Measure

Euro

7. Reference Period

2023

8. Institutional Mandate

8.1. Legal Acts and other agreements

Voluntary transmission to Eurostat not covered by regulation or legal act. Amendment to legislation 691/2011 will take effect in coming years to place this data collection on a mandatory basis.

8.2. Data Sharing

Not applicable.



9. Confidentiality

9.1. Confidentiality – policy

All information supplied to the CSO is treated as strictly confidential. The Statistics Act, 1993 sets stringent confidentiality standards: Information collected may be used only for statistical purposes, and no details that might be related to an identifiable person or business undertaking may be divulged to any other government department or body. These national statistical confidentiality provisions are reinforced by the following EU legislation: Council Regulation (EC) No 223/2009 on European statistics for data collected for EU statistical purposes. Further details are outlined in the CSO's Code of Practice on Statistical Confidentiality.

For more information on the CSO confidentiality policy please visit:
<https://www.cso.ie/en/aboutus/lgdp/csodatapolicies/statisticalconfidentiality/>

9.2. Confidentiality – data treatment

All confidential data are treated in accordance with Part V of the Statistics Act 1993.

10. Release Policy

10.1. Release Calendar

The date of dissemination of all statistics released by CSO can be found in the Release Calendar published in CSO.ie. This calendar is regularly updated.

10.2. Release calendar access

The release calendar can be accessed via the CSO website, www.cso.ie, or directly from this link:
<https://www.cso.ie/en/csolatestnews/releasecalendar/>

10.3. User access

In accordance with Principle 6 of the European Statistics Code of Practice all users of CSO statistics have equal access via the CSO website at the same time of 11 am. Any privileged pre-release access to any outside user is limited, controlled and publicised. In the event that leaks occur, pre-release arrangements are revised so as to ensure impartiality.

The CSO recognises that in very limited circumstances a business need for pre-release access may be substantiated. Any form of pre-release access is a privilege and a strict CSO pre-release access policy is adhered to for these special requests. The full pre-release access policy can be accessed at
<https://www.cso.ie/en/aboutus/lgdp/csodatapolicies/csopolicyonpre-releaseaccess/>

The various results are published nationally in statistical release format as well as on the CSO website (www.cso.ie). Selected extracts from the results are posted on the CSO's data dissemination database, PxStat.

11. Frequency of Dissemination

Annual.



12. Accessibility and clarity

12.1. News release

No press release was issued with this publication.

12.2. Publications

The Environmental Subsidies and similar transfers release is available at <https://www.cso.ie/en/statistics/environmentaccounts/environmentalsubsidiesandsimilartransfers/>

12.3. On-line database

The tables associated with this release can be found in our online dissemination database, PxStat through the following link: <https://data.cso.ie/product/ESST>

12.3.1. AC 1. Data tables - consultations

Not available.

12.4. Micro-data Access

Not applicable.

12.5. Other

Not applicable.

12.5.1. AC2. Metadata consultations

Not known.

12.6. Documentation on Methodology

Eurostat has published guidelines (<https://ec.europa.eu/eurostat/web/products-manuals-and-guidelines/-/ks-gq-15-005-en-n>) to assist countries and to ensure that there is a consistent methodology followed in all member states.

Further information on methodological aspects can be found in the Methods page in cso.ie <https://www.cso.ie/en/methods/environment/environmentalsubsidiesandsimilartransfers/>

12.6.1. AC3 – Metadata completeness – rate

Not calculated.

12.7. Quality Documentation

Further information on the documentation associated with this output can be found in the Methods page in cso.ie

<https://www.cso.ie/en/methods/environmentaccounts/environmentalsubsidiesandsimilartransfers/>



13. Quality Management

13.1. Quality Assurance

Quality Management Framework

The CSO avails of an office wide Quality Management Framework (QMF). This framework allows all CSO processes and outputs to meet the required standard as set out in the European Statistics Code of Business Process Model (GSBPM) as the operating statistical production model to achieve a standardised approach to Quality Management. All and any changes implemented to CSO processes and outputs require adherence to the QMF.

13.2. Quality Assessment

Not Assessed.

14. Relevance

14.1. User Needs

Data can be used to evaluate environmental and economic policy and the effects of policy over time. Data collection also allows comparison of Ireland's environmental transfers with those of other EU member states.

14.1.1. Main National Users

National users of statistics on environmental subsidies and similar transfers include the environment sector, the government, the media, educational institutions and the public.

14.1.2. Principal External Users

International users include Eurostat, the European Environment Agency and the OECD.

14.2. User Satisfaction

Not measured.

14.3. Data Completeness

Not calculated.

14.3.1. Data Completeness rate

Not calculated.

15. Accuracy and reliability

15.1. Overall accuracy

Data are collected directly from government bodies using a bottom-up approach. Administrative data are requested from grant-giving organisations. The data are considered to be reliable.



15.2. Sampling Error

Not applicable.

15.2.1. A1. Sampling error indicator

Not applicable.

15.3. Non-sampling Error

Not applicable.

15.3.1. Coverage error

Not applicable.

15.3.1.1. A2. Over coverage rate

Not applicable.

15.3.1.2. A3. Common units – proportion

Not applicable.

15.3.2. Measurement error

Not applicable.

15.3.3. Non-Response Error

Not applicable.

15.3.3.1. Unit non-response rate

Not applicable.

15.3.3.2. Item non-response rate

Not applicable.

15.3.4. Processing error

Not applicable.

15.3.5. Model assumption error

Not applicable.

16. Timeliness and punctuality

16.1. Timeliness

The accounts are submitted to Eurostat within 21 months of the end of the year to which the figures relate.



16.1.1. TP1. Time lag – First results

Not applicable.

16.1.2. TP2. Time lag – Final results

+21 months

16.2. Punctuality

The CSO statistical release was due for publication on 23 June 2025, 11am as specified in the CSO's release calendar.

16.2.1. TP3. Punctuality – Punctuality - delivery and publication

The release was delivered on time according to the release calendar.

17. Comparability

17.1. Comparability – Geographical

Environmental Subsidies and Similar Transfers statistics are compiled in line with Eurostat guidelines in so far as this is possible, therefore they are comparable with similar statistics produced by other member states.

17.1.1. CC1. Asymmetry for mirror flow statistics

Not applicable.

17.2. Comparability over time

Environmental Subsidies and Similar Transfers statistics are compiled annually in a consistent manner. Where new data sources are found, the full time series will be revised and published therefore no breaks in time series will occur.

17.2.1. Length of Comparable Time series

23 years.

17.3. Coherence – cross domain

Not applicable.

17.3.1. Coherence – Sub annual and annual statistics

Not applicable.

17.3.2. Coherence with National Accounts

National Accounts produce statistics on all subsidies using the same classification (ESA 2010). However Environmental Subsidies are compiled using a bottom-up approach which means coverage should be more complete. In addition, subsidies in scope of the Environmental Subsidies and Similar Transfers module could potentially be classified as energy or agricultural subsidies by National Accounts.



17.4. Coherence – internal

Not applicable.

18. Cost and Burden

Estimates of Cost and Burden can be obtained from the Response Burden Barometer

<https://www.cso.ie/en/statistics/enterprisestatistics/responseburdenbarometer/>

Survey specific information is available via CSO's dissemination database PxStat.

<https://data.cso.ie/product/RBB>

19. Data Revision

19.1. Data Revision Policy

Revisions refer to changes made to published statistical data when the information used in its production has been updated or corrected. This information includes all data used in compiling the statistic e.g. respondent data, administrative data, weights and factors, methodology, classifications, definitions, modifications to survey questionnaires, survey scope and data collection methods.

The data revision policy that CSO statistics adheres to can be found via the following link:

<https://www.cso.ie/en/methods/quality/treatmentofrevisions/>

19.2. Data Revision Practice

Some minor revisions were made to data on research funding provided by the Department of Agriculture, Food and the Marine, as new data was received.

19.2.1. Data Revision – Average size

Not calculated.

20. Statistical processing

20.1. Source Data

Much of the information was collected from the publicly available annual accounts of government departments and organisations. CSO Government Finance Statistics were also useful as they sometimes provided more detail than the published annual reports. Local authority annual financial statements contain information on subsidies and grants received from central government for specific purposes.

The largest number of environmental transfer schemes were run by the Department of Agriculture, Food and the Marine. We contacted the agriculture, forestry and marine divisions of the department directly in order to request data on relevant programmes along with a breakdown of the funding by national and EU contributions, and current and capital amounts.

The SEAI and BIM provided data on grant recipients that allowed for classification by institutional sector and NACE. Some of this information was published in their annual reports and some was obtained through direct requests for data to the relevant organisation.

Annual costs of tax expenditures are published on the Revenue website. Where further details were required we contacted the Revenue Statistics division directly.



20.1.1. Population and sampling frame

Not applicable.

20.1.2. Sampling design

Not applicable.

20.1.3. Survey size

Not applicable.

20.1.4. Survey technique

Not applicable.

20.2. Frequency of data collection

Annual.

20.3. Data Collection

Data are collected from internal and external sources.

The process involves data collection from the sources named above (5.1) and classification according to CEPA and CReMA, ESA 2010, institutional sector and NACE Rev. 2 Section.

20.3.1. Type of Survey/Process

Data are collected from government departments and agencies that are identified as running environmental grant or subsidy programmes.

20.3.2. Questionnaire (including explanations)

Not applicable.

20.3.3. Survey Participation

Not applicable.

20.3.4. Data Capture

Not applicable.

20.4. Data Validation

Data have been collected for the years 2000-2022 so a time series is available for comparison across years. Contact was made with government departments and bodies to check figures when the amount seemed inconsistent with data from previous years.

20.5. Data Compilation

Using a variety of mainly administrative data sources, environment subsidy and grant amounts are allocated to households and industries, with the industry amount further distributed across NACE Rev. 2 sections. NACE Rev. 2 is the Statistical Classification of Economic Activity in the European Communities.

Some subsidies and similar transfers can have environmentally favourable side-effects even though this



is not a primary objective of the programme. Such transfers were not included in this release. For example, subsidies for public transport were not included even though they may have the effect of reducing greenhouse gas emissions. This is consistent with the Eurostat guidelines for compiling statistics on environmental subsidies and similar transfers. Eurostat guidelines are in turn based on the UN SEEA Central Framework.

Some programmes have multiple significant objectives, one or more of which may be environmental. Transfers provided under these programmes were partially included in this release. Where possible this was done by obtaining information on the amount of expenditure relating to the environmental objective under the programme. Where this was not possible we included a percentage of the funding as follows:

Percentage	Description
100%	The principal objective of the programme is environmental protection or resource management
40%	One of the significant objectives of the programme is environmental protection or resource Management
0%	There is no significant objective of the programme related to environmental protection or resource management

Allocation of funding to NACE sections and institutional sectors was straightforward for certain programmes but was challenging in some cases. In particular, the specific NACE section of the recipients of industry and commercial services grants (such as energy efficiency retrofit grants) was often difficult to identify. Details of grant recipients were sometimes published in the annual reports of the coordinating bodies. Otherwise we requested the data from the relevant organisations. The beneficiaries were assigned to NACE sections using the CSO's Business Register.

20.5.1. Imputation (for Non-Response or Incomplete Data Sets)

Not applicable.

20.5.1.1. A7. Imputation rate

Not applicable.

20.5.2. Grossing and Weighting

Not applicable.

20.6. Adjustment

Not applicable.

20.6.1. Seasonal Adjustment

Not applicable.

21. Comment