

Standard Report

On

Methods and Quality

For

GOVERNMENT ACCOUNTS

**Government Finance Statistics
Excessive Deficit Procedure**

Government sector Classifications

This documentation applies to the reporting period:

2018

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1 Overview

Government accounts are compiled according to the European System Accounts (ESA) framework. ESA 2010 is the European version of the current UN mandated international standards for national accounts statistics, the System of National Accounts (SNA) 2008.

Government Accounts report on the government deficit and debt statistics and activity of the general government sector. Government Accounts is responsible for the compilation and development of the government sector accounts (financial and non-financial) for dealing with the statistical requirements of the Excessive Deficit Procedure (EDP). An important factor in the compilation of the government section accounts is the delineation of the boundary of government and public sectors and the correct classification of transactions with government.

In 2018, Government Accounts division was divided into two functions:

Government Accounts Compilation and Outputs

Government Accounts Compilation and Outputs division has responsibility for the compilation and development of

1. all annual and quarterly Government Finance Statistics (GFS) data and tables required under the ESA transmission programme;
2. the Excessive Deficit Procedure (EDP) notification and tables since 2013. Prior to this the Department of Finance (DFIN) compiled EDP statistics in co-operation with CSO.
3. the compilation and reporting of health and social protection accounts, i.e. System of Health Accounts (SHA) and European System of Integrated Social Protection Statistics (ESSPROS).

The division sources and supplies government data required by other national accounts divisions for their estimates, and is responsible for the preparation of the government components of other National Accounts aggregates. GFS produced by the division is also provided for the compilation of the institutional sector accounts for Ireland.

The division takes the primary role in processing public accounts data for government accounts, specifically:

1. Revised Estimates for Public Services (also known as the Revised Estimates Volume).
2. End-year exchequer returns (Exchequer Statement).
3. Appropriation Accounts - audited figures for expenditure and receipts of government departments.
4. Finance Accounts - audited figures of inflows and outflows to the Exchequer account.
5. Amalgamated accounts of local government – audited amalgamated accounts for the local authorities.
6. Accounting information (in the form of annual reports or dedicated data collections) of nonmarket agencies included in the government sector.

The division co-operates with DFIN in designing data collection instruments for use with non-market agencies, extra-budgetary funds (EBFs) and Affordable Housing Bodies (AHBs). The collected data are used for the production of preliminary estimates until such time as audited annual accounts are available.

CSO collaborates with the Department of Housing, Planning and Local Government to collect data, for the production of GFS estimates for local government until the annual audited accounts become available.

The data, which is of a macro-economic nature, are published nationally by CSO in statistical release form on a quarterly and annual basis as follows:

- Quarterly Government Finance Statistics.
- Annual Government Finance Statistics.
- Annual Government Income & Expenditure Accounts.
- Annual System of Health Accounts.

The results are also available on CSO's website (www.cso.ie) and on CSO databank (Statbank).

The results are used for a variety of purposes depending on particular user requirements. For example, nationally, the figures are used in conjunction with National Accounts results to assess Ireland's economic performance.

Various results tables are also supplied to the EU Commission (Eurostat) as statutorily required. In addition, results are transmitted to the Irish Monetary Fund (IMF) and to the Organisation for Economic Co-operation and Development (OECD).

Eurostat uses national data to compile aggregate statistics for the EU and Euro area.

Government Sector Classifications Division

Sector classifications play a key part in the compilation of EDP and GFS, setting out the boundary of the public and general government sectors and the correct classification of transactions by, with and on behalf of government. The division produces a Register of Public Sector bodies which is updated at least annually and published on CSO website. It monitors developments in public sector bodies, reviews key government contracts including Public-Private Partnerships for their classification, and provides *ex ante* advice on request to government departments and agencies.

Since 2015 the outcomes of significant classification decisions have been published on CSO website.

2 General Information

2.1 Statistical Category

Primary statistical surveys combined with internal CSO data and data obtained from annual financial statements and other administrative records.

2.2 Area of Activity

Government Finance Statistics (GFS) / Excessive Deficit Procedure (EDP), classification decisions and the Register of Public Sector bodies in Ireland.

2.3 Organisational Unit Responsible, Persons to Contact

The Government Accounts Compilation and Outputs Division produces Government Finance Statistics (GFS) accounts and compiles Excessive Debt Procedure (EDP) statistics.

Queries should be directed to the following contacts:

Name:	Jason Sibley, Statistician
Division:	Government Accounts Compilation and Outputs Division
Directorate:	Macro-Economic Statistics
Telephone:	(01) 498 4219
E-mail:	gfs@cso.ie

Name: Michele Butler, Statistician
 Division: Government Accounts Compilation and Outputs Division
 Directorate: Macro-Economic Statistics
 Telephone: (01) 498 4103
 E-mail: gfs@cso.ie

Name: Debbie Royle, Higher Executive Officer
 Division: Government Accounts Compilation and Outputs Division
 Directorate: Macro-Economic Statistics
 Telephone: (01) 498 4308
 E-mail: gfs@cso.ie

The Government Accounts Classification Division issues classification decisions and publishes the Register of Public Sector Bodies.

Queries should be directed to the following contacts:

Name: Mary Brew, Statistician
 Division: Government Accounts Classifications
 Directorate: Economic Statistics
 Telephone: (01) 498 4365
 E-mail: gfs_classifications@cso.ie

Name: Roderick O'Mahony, Statistician
 Division: Government Accounts Classifications
 Directorate: Economic Statistics
 Telephone: (01) 498 4043
 E-mail: gfs_classifications@cso.ie

2.4 Objectives and Purpose: History

GFS in Ireland are compiled according to the European System of Accounts (ESA 2010) framework.

The objective of GFS is to measure in a consistent and comparable way the economic activities of government, including: government revenue by type, government expenditure by type and function, government deficit, government debt, transactions in assets and liabilities, other economic flows and balance sheet positions.

GFS results are also supplied to Eurostat, IMF and OECD and presented according to each organisation's requirements in terms of frequency, content and analytical detail.

As economic and financial globalisation develops and as statistical requirements change, the government accounts compilation system is modified and developed as necessary and appropriate to reflect the resulting changes.

GFS are based on the concept of a government sector. Consequently, the definition of this sector is central to the production of GFS. CSO have responsibility at national level for the definition of the government sector for Ireland. At European level, Eurostat monitor the application of classification rules to ensure consistency across Member States and are the final arbiters of classification decisions across the EU.

2.5 Periodicity

GFS request data quarterly regarding the financial accounts from various sources including:

- Department of Education.
- Department of Finance (DFIN).
- Department of Agriculture.
- Housing Finance Agency (HFA).
- Department Public Expenditure and Reform (DPER).
- Central Bank OF Ireland (CBI).
- NTMA.

Appropriation Accounts are provided annually from Office of the Comptroller and Auditor General and are used to produce finalised data.

2.6 Client

The government finance statistics are compiled for use by both national users and by international organisations (primarily Eurostat, ECB, IMF and OECD). Eurostat and the ECB have statutory bases for requiring the supply of the data.

2.7 Users

National users: CSO, Department of Finance (DFIN), Department of Public Expenditure and Reform (DPER), other government departments and agencies, Central Bank of Ireland (CBI), Irish Fiscal Advisory Council (IFAC), National Treasury Management Agency (NTMA), economic commentators, the media, third level educational institutions, the public at large.

The division also provides data to International users Eurostat, OECD and IMF.

2.8 Legal basis

The Statistics Act of 1993 is the primary legal basis for collecting the required data from providers. It came into operation on 1 November 1994 and updated existing statutory provisions.

The Statistics Act provides for the collection, compilation, extraction and dissemination of Official Statistics and Section 11 (1) of the Act allows the Central Statistics Office to make arrangements with public authorities in this regard. A number of Memoranda of Understanding are in place with data providers such as the Department of Finance, the Central Bank of Ireland. More detailed information on our data exchange agreements are publicly available on the CSO website: <https://www.cso.ie/en/aboutus/lgdp/legislation/memorandumsofunderstanding/>

European Regulation (EC) No 223/2009 on EU Statistics as amended by Regulation (EU) 2015/759 establishes the role of CSO in its capacity of National Statistical Institute as the contact point with Eurostat on statistical matters. CSO is also responsible for co-ordinating official statistics of other public authorities and developing the statistical potential of administrative records.

CSO has responsibility for ensuring that data transmitted in the EDP returns and under the ESA 2010 transmission programme are compiled in accordance with the accounting rules set down in the ESA 2010 manual and the Manual on Government Deficit and Debt (MGDD 2016).

Government Accounts divisions deliver legal requirements by maintaining GFS/EDP, SHA and ESSPROS. The following EU Regulations apply to GFS:

- i. Regulation (EC) No. 479/2009 as amended by Council Regulation 679/2010 and Commission Regulation (EU) No 220/2014 on Excessive Deficit Procedure Reporting Regulations.
- ii. Regulation (EC) No 501/2004 on general government quarterly financial accounts lists and defines the main categories of public sector financial transactions and financial assets and

liabilities whose details European Union (EU) countries must communicate to Eurostat every 3 months.

- iii. Regulation (EC) No 1224/2004 concerning the compilation and transmission of the data on quarterly government debt requiring EU countries to compile and send data on their quarterly government debt. Previously, the data covered only annual government debt.
- iv. Regulations (EC) No 1161/2005 on collecting non-financial accounts by institutional sector, draws up a set of rules for European Union (EU) countries to compile consistent quarterly non-financial statistics on the economic behaviour of individual institutional sectors.
- v. Regulation (EC) No. 1338/2008 on Community statistics on public health. To establish a coherent, coordinated and sustainable system of data collection and compilation in relation to health care expenditure in Ireland and institutionalise the production of health expenditure data to meet international reporting requirements.
- vi. Regulation (EC) No 458/2007 of the European Parliament and of the Council of 25 April 2007 on the European system of integrated social protection statistics.

3 Statistical Concepts, Methods

3.1 Subject of the Statistics

Government accounts form a comprehensive framework within which economic data can be presented in a coherent, consistent manner.

The importance of the general government sector finances within the economy may be measured in terms of general government revenue and expenditure (which is often presented in relation to GDP). Subtracting expenditure from revenue results in a basic measure of the government surplus/deficit (public balance), providing information on government borrowing/lending for a particular year; in other words, borrowing to finance a deficit or lending made possible by a surplus. General government debt (often referred to as national debt or public debt) refers to the consolidated stock of debt (external obligations) at the end of the year for government and public sector agencies.

The statistics produced and published tend to be broadly described as government accounts and related statistics. As such, they cover the following specific statistical outputs:

- EDP/GFS Financial Accounts (balance sheet).
- EDP/GFS Non-Financial Accounts (income and expenditure).
- ESSPROS-European System of Integrated Social Protection Statistics.
- System of Health Accounts.
- Register of Public Bodies.
- Classification decisions.

EDP/GFS Financial and Non-Financial Accounts

The GFS financial accounts show the balance sheet of government along with transaction and changes in assets and liabilities. The GFS non-financial accounts show the income and expenditure of the government sector, covering the general government sector (S.13) in Ireland and its subsectors. The general government sector (S.13) currently consists of two subsectors in Ireland: central government (S.1311), local government (S.1313).

The legally binding accounting rules which must be used by all EU countries for producing these statistics are those of the European System of Accounts 2010 (ESA 2010). The Manual on Government Debt and Deficit (MGDD) provides further guidance on the implementation of ESA 2010 when reporting GFS. In ESA 2010, general government is one of five mutually exclusive sectors within the economy. It consists of government departments, local authorities and all other

units which are directly or indirectly controlled by a government department or local authority, and which do not operate on a market basis. This includes non-commercial semi-state bodies and other units not traditionally thought of as “government” including schools, hospitals and other non-profit institutions. A full listing of government units in Ireland is shown in the Register of Public Bodies.

Excessive Deficit Procedure (EDP)

The EDP statistics provide the basis for assessing whether EU Member States government deficits and debt levels comply with the relevant EU legislation. These statistics form the basis for fiscal monitoring in Europe and function as part of the “preventive arm” of the Stability and Growth Pact and subsequent legislation such as the Fiscal Compact.

An inventory of methods, procedures and sources used for the compilation of EDP data is available at: https://www.cso.ie/en/media/csoie/methods/governmentfinancestatisticsannual/EDP_Inventory_October_2018.pdf

Every two years CSO host Eurostat for the EDP dialogue visit, where Eurostat carry out an in-depth analysis on the compilation and output of EDP Statistics. Preparation for this meeting involves preparing documents as per Eurostat's agenda, inviting stakeholders to attend, planning the logistics around the organisation of the meetings and arranging meeting packs. Eurostat set out Action Points for the CSO to address going forward within a defined time period.

Government Finance Statistics - Annual (GFS)

The Annual GFS statistics show the economic activities of government, including:

- government revenue and expenditure.
- government surplus (+)/deficit (-), referred to in national accounts terminology as net lending (+)/net borrowing (-).
- transactions in financial assets and liabilities.
- other changes in assets and liabilities (other changes in volume and revaluation).
- balance sheets.

Government Finance Statistics – Quarterly

The GFS quarterly data use a template similar to the annual tables. They show the data in millions as percentages of GDP (rolling year average), and as quarter-to-quarter (rolling year average) growth rates.

ESSPROS-European System of Integrated Social Protection statistics

European System of Integrated Social Protection Statistics sets out social protection expenditure and receipts data.

System of Health Accounts

The System of Health Accounts is currently used as a basis for a joint data collection by OECD, Eurostat and WHO on health care expenditure. The survey was developed for the reporting of healthcare expenditure to OECD, Eurostat and WHO. The expenditure is categorised according to who is financing the expenditure, health care provider and health care function. The SHA classifications build on common concepts, boundaries, definitions and accounting rules for measuring consumption of health care goods and services. It provides a full price and volume measurement in the health care or export and import of health care goods and services in the estimation of overall health expenditure.

The System of Health Accounts – SHA 2011 manual provide information on related issues such as the links to the ISIC and ESSPROS classifications and the relation between SHA and the System of National Accounts. The SHA-2011 manual draws inspiration from a number of international manuals and guidelines on health expenditure accounts, most notably the System of Health Accounts (2000), the Guide to Producing National Health Account (2003) and the SHA Guidelines (2004).

There is an annual release of the System of Health Accounts on the CSO website. The System of Health Accounts release gives a comprehensive description of the financial flows in health care. It

provides a set of revised classifications of health care functions, providers of health care goods and services and financing schemes. The release details the total expenditure on health in Ireland, the total expenditure is broken down by who is financing the expenditure (government, insurer or out of pocket). There are further breakdowns by the type of care (for example long term, outpatient, inpatient care) and also who is providing the care (hospital, GP, pharmacy).

3.2 Units of Observation/Collection Units/Units of Presentation

The data is published in reports such as the Revised Estimates Volume, Finance Accounts and Appropriation Accounts. The Departments of Finance and Public Expenditure and Reform maintain a shared internal database, which provides a detailed classification of the receipts and expenditures of government departments corresponding to the Department by Department Vote classifications contained in the Revised Estimates Volume. These data encompass the majority of central government expenditure, including transfers to local government. Government Accounts use the database to compile initial estimates of the accounts of central government. The values are subsequently updated to incorporate the more final audited results provided in the Appropriation Accounts and audited Annual Financial Statements.

The valuations used in Budget reporting of the exchequer are generally on a cash basis. However, the format, classifications and level of detail provided for sub-sectors in different reports may not be comparable on a line by line basis. The voted expenditure data is mainly revenue and expenditure, with financial flows being the exception. Other Exchequer data is coded as financial/non-financial in a separate file structure.

The basic source data usually provide information on the gross flows between the different subsectors of General Government. This information is used to check the consistency of primary and counterpart data. Sometimes this requires further investigation through statistical inquiries or existing quality assurance and communication channels/structures.

Balance sheet information available to the CSO is of mixed quality and level of detail. It is sometimes necessary to estimate the split between ESA codes using supplementary information.

3.3 Data Sources

The CSO reports Government Finance Statistics (GFS) for Ireland. The EU Commission, Eurostat and the European Central Bank (ECB), are increasing their efforts to assure the quality of GFS, including increased assurance on the robustness of systems and the upstream data. In this context, clarity with regard to the roles and responsibilities of key players in the production of GFS is very important. The CSO relies on a number of Memoranda of Understandings to clarify the roles and responsibilities of, as well as the areas of cooperation between GFS and external data producers with regard to the compilation and transmission of GFS.

Government Accounts relies on the availability and use of basic data sources for the compilation of statistics. The vast majority of data required for the compilation of the gross debt (stock) of each subsector and of the contribution which the debt of each sub-sector makes to General Government Gross Debt (and hence GGGD itself) is provided to CSO by the National Treasury Management Agency (NTMA) to supply the data requirements to GFS.

GFS also obtain data from the public body entities classified within government and from the Public Corporations questionnaire and local government surveys.

The data sources for the main central government unit are from the Exchequer. Data sources for the first results and balance sheet data is quarterly returns from NTMA, NPRF and HFA and final data is recorded from annual financial statements. The Department of Finance conduct monthly and quarterly surveys of non-market public corporations and extra-budgetary funds and the results are used by the GFS for the first estimates until annual accounts are available for the relevant year.

Data sources for Local Government are in quarterly LG returns on Revenue and capital expenditure from the Department of Finance and DPER, Local Authorities Consolidated Annual Financial Statements.

The final source used for both financial and non-financial accounts of local government is the Local Authorities Amalgamated Annual Financial Statements. These are supplied to the CSO by the Department of Housing, Planning and Local Government who amalgamate each local authority's annual financial statement. Draft accounts are available to CSO in time for the April t+2 transmission for year t but are subject to revision.

Audited accounts become available after the year end which are used to produce final estimates. For first results a dedicated return known nationally as the quarterly GGB return is used. This provides information on financial flows only. Non-financial accounts for the most recent periods are estimated based on financial flows supplemented by budgetary information on current/capital revenue and expenditure, and historic trends until the Local Authority AFS becomes available.

For the compilation of the SHA the main provider of data is the HSE, they submit their data which is coded using the SHA 2011 classification at T+18months. The main private health insurance companies complete a survey template which they receive in August of every year, the survey template is coded to the SHA 2011 classification and returned to the CSO the following October. The main administration data sources are revenue data which are analysed and are mainly used for the compilation of out-of-pocket expenditure. Other data sources which are collected are non-HSE government expenditure - some of the other departments are contacted by email for health expenditure data (such as Department of Health, Prison Services, Department of Defence, Department of Education, Department of Social Protection, Department of Justice and the Gardaí). Data from annual reports is also extracted as it becomes available - this would mainly relate to private healthcare providers and non-profit organisations.

Government Accounts Classifications division, in conjunction with the Departments of Public Expenditure and Reform, and Housing, Planning and Local Government carry out data collection to capture descriptive and financial details of all units under the aegis of central government departments and local authorities. This information informs the compilation of the Register of Public Bodies.

3.4 Reporting Unit/Respondents

Government Departments, Agencies and Local Authorities

3.5 Type of Survey/Process

n/a

3.6 Characteristics of the Sample/Process

3.6.1 Population and Sampling Frame

n/a

3.6.2 Sampling Design

n/a

3.7 Survey Technique/Data Transfer

n/a

3.8 Questionnaire (including explanations)

n/a

3.9 Participation in the Survey

n/a

3.10 Characteristics of the Survey/Process and its Results

n/a

3.11 Classifications used

The institutional sector accounts use the ESA 2010 classification system. It distinguishes the following sectors: non-financial corporations (S.11), financial corporations (S.12), general government (S.13) and its subsectors. The general government sector (S.13) consists of four subsectors: central government (S.1311), state government (S.1312), local government (S.1313) and social security funds (S.1314), households and non-profit institutions serving households (S.14/15), and Rest of World (S.2). Transaction and balance sheet item codes are also defined under ESA 2010.

SHA:

[A System of Health Accounts 2011 Edition manual published by OECD, Eurostat and WHO](#)

<https://ec.europa.eu/eurostat/web/products-manuals-and-guidelines/-/KS-05-19-103>

ESSPROS:

<https://ec.europa.eu/eurostat/web/products-manuals-and-guidelines/-/KS-GQ-16-010>

3.12 Regional Breakdown of Results

The annual and quarterly government accounts statistics refer to Ireland as a single regional unit.

4 Production of the Statistics, Data Processing, Quality Assurance

4.1 Data Capture

The division conducts its own data collections based on pre-defined templates agreed with key providers such as the NTMA, DFIN, Non Market Public Corporations (NMPCs) and EBFs quarterly. Final accounts utilise audited accounts for general government sector.

The above data are received in a mix of paper and electronic formats, entered into our processing system manually.

4.2 Coding

Government Accounts attach ESA codes to this data using the descriptor fields to identify the type of transaction, counterpart information and functional classification.

4.3 Data Editing

On receipt in the CSO, all data is processed. If necessary the CSO contacts the data provider concerned to query the data and make any necessary corrections.

4.4 Imputation (for Non-Response or Incomplete Data Sets)

n/a

4.5 Grossing and Weighting

n/a

4.6 Computation of Outputs, Estimation Methods Used

The outputs required by various users are generated from the Excel files and these are then used to prepare the tables for national publication and also to provide the data required by Eurostat.

4.7 Other Quality Assurance Techniques Used

Prior to publication, some further manual checking is carried out to ensure its consistency across tables and with the broader National Accounts results.

5 Quality

5.1 Relevance

Government Finance Statistics (GFS) form the basis for fiscal monitoring in Europe, in particular in relation to the Excessive Deficit Procedure (EDP). European GFS, including EDP statistics, are produced according to the legally binding accounting rules of the *European System of Accounts* (ESA2010). The *Manual on Government Debt and Deficit* (MGDD) provides further guidance on the implementation of ESA 2010 in the context of GFS.

EU Member States are required to report government deficit/surplus and debt data biannually under the EDP (before 1 April and 1 October in year T) for years T-4 to T-1 calendar years as well as a forecast for the current year. The data are reported in harmonised tables, providing a consistent framework for the presentation of this data by Member States. The tables as structured can link national budgetary aggregates with government deficit and debt.

In addition to the EDP transmission programme, detailed statistics on government revenue and expenditure are also provided to Eurostat under the ESA transmission programme. GFS data is also supplied to other international organisations such as the ECB, the IMF and the OECD.

5.2 Accuracy and Reliability

5.2.1. Sampling Effects & representivity

n/a

5.2.2. Non-Sampling Effects

n/a

5.2.2.1 Quality of the Data Sources used (other than survey register)

n/a

5.2.2.2 Register Coverage

n/a

5.2.2.3 Non-response (Unit and Item)

n/a

5.2.2.4 Measurement Errors

n/a

5.2.2.5 Processing Errors

n/a

5.2.2.6 Model-related Effects

n/a

5.3 Timeliness and Punctuality

5.3.1 Provisional Results

In March the first round of data in the EDP tables is published.

5.3.2 Final Results

Estimates are revised and updated, as more final information becomes available. This process extends over a few years, during which the GFS accounts undergo a number of successive updates, as more and more final data becomes available.

Government Account Compilation and Outputs division is responsible for transmitting the following to Eurostat:

- Bi-annual EDP notification, the questionnaire related to the notification and supplementary tables on government interventions in the financial sector at end March and end September.
- EDP notification on contingent liabilities (annual).
- Annual Non-Financial accounts of general government and sub-sectors (ESA Table 0200).
- Quarterly Non-Financial accounts of general government (ESA Tables 0801 and 2500) (t+85 and t+90).
- Quarterly Financial Accounts of General Government (ESA Table 2700) (t+85 days).
- Quarterly Government Debt and Inter-Governmental Lending (ESA Table 2800 and 2899) (t+3 months).
- Annual Questionnaire on the Structure of Government Debt.
- Annual Questionnaire on government controlled entities classified outside the general government sector.
- Supplement on contingent liabilities and potential obligations to the EDP related questionnaire (annual end December).
- System of Health Accounts Joint Questionnaire (also to WHO and OECD) at end April.
- ESSPROS transmissions.

Our national release calendar is as follows:

- EDP Annual April & October.
- GFS Quarterly.
- GFS Annual.
- Government Income and Expenditure (GIE) Annual July.
- System of Health Accounts Annual June.

5.4 Coherence

Government Accounts are compiled by the CSO to integrate and be compatible with the National Accounts and Balance of Payment data, also compiled by the CSO.

5.5 Comparability

The statistics are compiled to meet, to the greatest extent possible, the recognized statistical standards recommended in the Eurostat European System of Accounts 2010 (ESA 2010). They are regarded as being methodologically sound and therefore comparable over time and between those countries subscribing to the standards.

5.6 Accessibility and Clarity

5.6.1 Assistance to Users, Special Analyses

The various results are published on the CSO website (www.cso.ie). Selected extracts from the results are posted on the CSO's data dissemination database, *Statbank*.

Each statistical release presents the relevant statistical tables along with an opening commentary on the main results. In addition, the *background notes* provided at the end of the release give the reader detailed information on the methodological basis underpinning the results and any connections with other related statistics. All GFS releases are published on our website. The CSO assists users by way of written, telephone, or e-mail contact as well as through arranged appointments to meet personal callers.

5.6.2 Revisions

The revision policy concerning annual non-financial and financial government accounts covers the country policy for revisions with and without impact on the deficit (non-financial accounts for general government) and debt (financial accounts for general government).

Revisions to both financial and non-financial accounts and to deficit and debt are tailored to EDP requirements while accommodating as far as possible revision practices in the broader National Accounts.

Some components of government expenditure are published as part of the quarterly accounts around the middle of March year t for the quarters of year $t-1$ and earlier years. The first full set of preliminary results for year $t-1$ are published in April year t and correspond to the April EDP notification and ESA transmissions.

These may contain revisions to year t results published in the quarterly national accounts due to additional data becoming available in late March. Revisions for earlier years arising from updated data sources or methodological changes may also be made at this time.

In June year T the Annual Government Income and Expenditure release is produced, including a detailed breakdown of government income and expenditure. These may include revisions due to updated data sources or methodological changes implemented since the April notification and these revisions will be incorporated in the quarterly ESA transmissions at end June.

In April year $T+1$ and October year $T+1$ further revisions to year T may be made due to updated data sources, classification decisions or other methodological changes. Revisions due to methodological changes or reclassifications may be backdated, fully or partially, through the annual / quarterly EDP and ESA time series. The EDP tables are still flagged as ‘half-finalised’ at this stage.

In April year $T+2$ EDP data for year T is regarded as ‘final’ following the inclusion of data from final audited accounts of local government.

Other revisions will generally result from methodological changes such as revisions to classifications, the introduction of new data sources or the correction of identified errors and are performed as needed.

5.6.3 Publications

5.6.3.1 Releases, Regular Publications

Government Finance Statistics releases:

All available at:

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

Government Finance Statistics (Quarterly)

Government Finance Statistics (Annual)

Statistical Yearbook of Ireland (Society – Health, Chapter 15 – Economy)

Register of Public Sector Bodies in Ireland

System of Health Accounts Annual

Eurostat:

Eurostat no longer publishes much data in hard copy. Data is available on the statistical database: <https://ec.europa.eu/eurostat/publications/digital-publications>

IMF:

<https://www.imf.org/external/>

OECD:

Economic Outlook: <http://www.oecd.org/economy/outlook/economicoutlook.htm>

Main Economic Indicators: <http://www.oecd.org/std/oecdmaineconomicindicatorsmei.htm>

Health Expenditure: <https://data.oecd.org/healthres/health-spending.htm>

WHO:

Health Expenditure International Comparison: <https://apps.who.int/nha/database>

5.6.3.2 Statistical Reports

Excessive Deficit Procedure Bi-Annual Notification to Eurostat:

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

5.6.3.3 Internet

<https://www.cso.ie/en/statistics/governmentaccounts/>

CSO Statbank link (Select Economy, National Accounts and then Government Finance Statistics from the menu on the left):

<http://www.cso.ie/px/pxeirestat/statire/SelectTable/Omrade0.asp?PLanguage=0>

5.6.4 Confidentiality

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.

In certain tables in the published data, figures relating to specific organisations are provided. This is because the source is publicly available accounting information or the organisation has given CSO permission to make its data available.

The confidentiality of individual data collected for compilation of statistics is protected under the provisions of the Statistics Act, 1993 and, where relevant, under European legislation i.e. Council Regulation (EC) No. 322/97 of 17 February 1997 on Community Statistics and Council Regulation (EC) No. 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank (ECB).