



An
Phríomh-Oifig
Staidrimh

Central
Statistics
Office

Standard SIMS Report:
ESSPROS CORE SYSTEM



QUALITY REPORT

ESSPROS CORE SYSTEM

(according to Commission Regulation (EC) No 1322/2007 of 12 November 2007, published in OJ L294, 13.11.2007, p.5)

MEMBER STATE: Ireland
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1. Accuracy and Reliability / Geographical coverage



1.1 Coverage of data source*- (part 1)

Name of data source	Type of data source used ⁽¹⁾ <i>(see regulation point 1.1.1.1)</i>	Frequency of the data source in months⁽²⁾ <i>(see regulation point 1.1.1.1)</i>	Time lag in months⁽²⁾⁽³⁾ <i>(see regulation point 1.1.1.1)</i>	Schemes covered <i>(please indicate which scheme numbers are covered by this data source)</i> <i>(see regulation point 1.1.1.1)</i>
Health Boards data (to 2004)	Administrative data	12 months	9 months	26
System of Health Accounts Data (2011 onwards)	Administrative, National Accounts	12 months	15 months	26
GFS data	National Accounts	12 months	3 months	20, 23, 27
Revenue Employment Data – P35 files	National Accounts	12 months	6 months	27 – Pre-2019
Revenue Employment data - PMOD	National Accounts	3 months	3 months	27 – 2019 onwards
Revised Estimates Volume	Administrative data	12 months	2 months	02, 07, 13 – schemes are closed
FÁS annual report (to 2011)	Administrative data	12 months	9 months	23 – scheme closed
Special data collection from Pensions Authority (for years 2011 onwards)	Administrative data	12 months	6 months	24
Sector Accounts (based on EU-SILC) – revised based on new Pensions Authority data (pre-2011)	National Accounts	12 months	12 months	24
Special data collection from Dept of Social Protection	Administrative data	12 months	6 months	25, 28 for years pre-2019
Department of Public Expenditure and Reform Budget Data (electronic Revised estimates, Appropriation Accounts)	Administrative data	3 months	3 months	25 and 28 for 2019 onwards
Published audited accounts of the	Administrative Data	12 months	9 months	Scheme 28 for 2019 onwards and for



Social Insurance Fund				receipts for 2010 onwards
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* Please be exhaustive by mentioning all schemes.

1. Please specify: "Administrative data", "Register based data", "National Accounts", "Survey", "Census", "Other". For category "Other", please specify the type.
2. Please specify: "3 months", "6 months", or "12 months" or etc.
3. The time lag is the period between reference year (31st of December of reference year) and the moment in which data sources are available.

1.1 Coverage of data sources (part 2) – please note that part 1 and part 2 is in fact one table and have only been separated to facilitate the completion of the table

Name of data source <i>(Please indicate the same data sources as in table 1.1 part 1)</i>	Any additional information regarding this data source (i.e. reports on problems -including delays- which lead to estimation of data)⁽⁴⁾ <i>(see regulation point 1.1.1.1)</i>	Geographical coverage (i.e. which parts of the country are covered by this data source)⁽⁵⁾ <i>(see regulation point 1.2.1)</i>
Health Boards data (to 2004)	Trended forward from 2005 to 2010 in light of SHA data available from 2011 onwards	Full coverage
System of Health Accounts Data	Good coverage of Health expenditure data.	Full coverage.
GFS data	GFS data on Central Government generally very good quality and detail. Improved data sources in source GFS data. Better use of administrative tax and social welfare data to estimate Social Protection income and expenditure of employers.	Full coverage
Revenue Employment data – P35 (pre-2019)	Good quality data administrative tax data on employment.	Full coverage
Revenue Employment data – PMOD (2019 onwards)	Good quality data administrative tax data on employment.	Full coverage
Revised Estimates Volume		Full coverage
FÁS annual report	Currently involves direct keying of data – should be replaced by use of existing GFS data	Full coverage
Special data collection from Pensions Authority (for years 2011 onwards)	Good quality data on pensions collected by Pensions Authority and submitted to CSO for the development	Full coverage



	of ESA T2900.	
Sector Accounts (based on EU-SILC)		Full coverage
Special data collection from Dept of Social Protection	Good quality and detail. Reconcilable to audited accounts	Full coverage
Department of Public Expenditure and Reform Budget Data (electronic Revised Estimates, Appropriation Accounts)	Full coverage of government budget data. Electronic version of data allows for easier use and analysis	Full coverage.
Published audited accounts of the Social Insurance Fund	Full coverage of Social Insurance Fund – income and expenditure	Full coverage

4. Please fill in this column only in cases of: delays, data source containing estimations, incomplete coverage for some schemes. In cases of incomplete schemes, please specify the code of Expenditure, Receipts, and Benefits that are not covered.

5. Please indicate "Full coverage" if the data source covers the whole country. If the data source contains data for some regions only, please specify the region.

1.2 Where appropriate (e.g. if cross-sources are used), please indicate the benefits concerned by the different types of data sources (see regulation point 1.1.1.1)

Scheme concerned	Benefit concerned	Data sources cross-covering the benefits <i>(please, specify at least two data sources)</i>
20	All	GFS data
25	“Free Schemes” – 1111230, 1121204, 1131203, 1132203, 1141202, 1142202, 1151204, 1152204, 1162204, 1182203	In order to allocate expenditure for certain benefits in kind (e.g. Free fuel, free travel) to the appropriate ESSPROS function, the expenditure amounts were distributed by the recipient’s primary scheme function (e.g. old age pension).
27	All	GFS data, Revenue administrative data on employment.
28	Free Schemes” – 1111212, 1121204, 1131203, 1141202, 1151123, 1151204, 1161123, 1181200	In order to allocate expenditure for certain benefits in kind (e.g. Free fuel, free travel) to the appropriate ESSPROS function, the expenditure amounts were distributed by the recipient’s



		primary scheme function (e.g. old age pension).
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1.3 Geographical comparability* (see regulation point 1.2.1)

Degree of coverage in terms of schemes⁽⁶⁾ <i>(if there are cases of schemes only partially covered or schemes missed or not available)</i>	Degree of coverage in terms of receipts, expenditure and detailed benefits <i>(if part of expenditures, receipts or detailed benefits are not available)</i>	Cases of non-application of the ESSPROS methodology in the form of a comprehensive list <i>(whether there are cases (both schemes and benefits) of possible non-adherence with the ESSPROS methodology: provision from specific sources, for example, could imply the use of definitions and methodologies not in line with our Manual)</i>
	Private occupational pensions (24): Likely double-count with scheme 15, which should be retired from 2001 onwards	Scheme 16 does not constitute social protection and has been removed.
		No data for schemes 12 and 18 for any years.

* Please note that this table is referred to coverage and consistency with ESSPROS methodology of final figures.

6. If a scheme is completely missing in the final figures; please specify its number in the first column and in the second column specify "Missing". If only some expenditures, receipts or benefits of a certain scheme are missing in the final figures, please specify in the first column the number of the scheme and in the second column the codes of items that are missing.

2. Methodologies and assumptions used in the estimates of statistics (see regulation point 1.1.1.2)



Scheme	Estimates for schemes on which no data are available ⁽⁷⁾ <i>(please explain methodologies used for all estimations)</i>	Estimates for missing receipts, expenditure and detailed benefits, if: <i>(please explain methodologies used for all estimations)</i>	
		(a) data are completely lacking	(b) the breakdown for one benefit or group of benefit is missing ⁽⁸⁾
26	Data from 2005 to 2010 is trended based on total health expenditure and profile of data in 2004 and 2011.		
27	Data Pre-2011 is trended on Post-2011 profile as data sources and compilation method within national account / Government Finance Statistics Changed		

7. If a scheme is completely estimated, please specify the methodology in the second column. If only some expenditures, receipts or benefits of one scheme are estimated, please specify the methodology in the third or fourth column.

8. E.g. breakdown of one benefit into means-tested and non-means-tested benefit or breakdown of cash benefit specific to one function into several detailed benefits.

3. Revision of statistics (In the first column, please indicate the scheme involved, in the second column, the items involved, then tick with an 'X' the column that corresponds to the type of the revision and, where it is the case, please describe in the last column each revision with a few words, specifying if it is extraordinary (very rare) or ordinary (it can happen regularly). (see regulation point 2.1.3)



Scheme	Items	Type of revision					Details on the revision
		Changes in the data sources used ⁽⁹⁾	Changes in the methods used for estimating data ⁽¹⁰⁾	Revisions of data due to conceptual adjustments ⁽¹¹⁾	Revisions of data due to availability of final statistics ⁽¹²⁾	Other revisions of data (e.g. due to quality review actions)	
Scheme 20	2410001, 2220002, 2220003, 1172211n				X		2018 to 2021 – changes to source National Accounts Data
Scheme 24	All Items				X		Updated data for years 2020 and 2021 lead to revisions for these years.
Scheme 25	All expenditure items				X		Data for 2021 has been updated with “Appropriations Accounts” final estimate from the previous “Provisional Outturn” data available in June 2022.
Scheme 26	1111211, 1111221 1111222, 1111230 1112211 1112222, 1181202, 2220002			X		X	Scheme 26 is based on the System of Health Accounts Data. Revisions to the SHA result in revisions to ESSPROS. These items are revised for various years from 2011 onwards. General Government Revenue (2220002) is calculated as a residual and thus is affected by changes in expenditure.
Scheme 27	All items				X		Scheme 27 is derived from GFS estimates for CoE of General Government. Revisions to the source data result in revisions to scheme 27. Revisions for all items for various years from 2012 to 2021 have been



Scheme	Items	Type of revision					Details on the revision
		Changes in the data sources used ⁽⁹⁾	Changes in the methods used for estimating data ⁽¹⁰⁾	Revisions of data due to conceptual adjustments ⁽¹¹⁾	Revisions of data due to availability of final statistics ⁽¹²⁾	Other revisions of data (e.g. due to quality review actions)	
Scheme 28	All Items				X		Data for 2021 has been updated with “Appropriations Accounts” final estimate from the previous “Provisional Outturn” data available in June 2022.
Scheme 29	All items				X		Data for 2021 were revised with final data. Data for 2022 are estimated.

9. E.g. changes in the set of the data sources (new data sources, disappearing of an old one); additional information supplied by certain data sources; other changes in data sources.

10. E.g. changes in the methods used, revised methods to put the information supplied by data sources in line with the ESSPROS methodology or other changes in methods.

11. E.g. changes in the ESSPROS methodology; in the social protection system; in classifications or definitions other than ESSPROS; etc.

12. E.g. final figures are provided by the data sources; or provisional estimation are replaced by information that was missing in the last data collection; etc.

3. bis Changes in the application of the methodology – to be filled in for the reference year data only (In the first column, please indicate the scheme involved, in the second column, the items involved, then describe in the other columns each change with a few words)

Scheme	Items	Details on the change				Break in time series ⁽¹³⁾ (yes or not)
		Changes in the data sources used ⁽⁹⁾	Changes in the methods used for estimating data ⁽¹⁰⁾	Changes due to conceptual adjustments ⁽¹¹⁾	Other	



13. Break occurring when there is a change in the standards for defining and observing a variable over time

4. Other information related to Quality

4.1 Quantitative data

Data quality for schemes 25 and 28 is excellent and is reconcilable to the reported expenditure of the Dept of Social Protection. These schemes are new schemes in 2014 and were formed by merging old schemes . The two new schemes are based on the two main funding sources for Dept of Social Protection expenditure – that funded from the Social Insurance Fund (non-means tested, based on contributions) and that from the Dept’s general government revenue expenditure (generally means tested and based on need). Data on receipts will still be obtained from DSP was reviewed with other data sources for scheme 28. This highlighted some errors in the data sent by DSP to the CSO but also allowed for some more detailed coding of the data. Data for receipts of scheme 28 are now obtained from published data sources and for the most recent years, from GFS and National Accounts estimates.

For schemes 25 and 28, there was a conceptual change to estimation of receipts. As some expenditure is excluded from both the source Department of Social Protection data as it is considered to fall without the scope of ESSPROS, the income of the two schemes has been reduced to equal the expenditure. The item 2220002 government revenues is calculated as a residual.

The new data source for Scheme 24 is robust and of high quality. The data is sourced from the National Accounts Table 2900 Pensions data source.

Scheme 26 was reviewed again in 2022. This resulted in two changes. Firstly, additional funding sources (HF.2.3 and HF.3) were included for HSE data. This will have affected most expenditure items from 2005 onwards. Also the receipts of the scheme were reviewed. Similar to Schemes 25 and 28 above, it was decided that receipts should equal expenditure as certain expenditures included under health expenditure are not included in ESSPROS. Thus government revenues 2220002 item is calculated as a residual.

4.2 Qualitative information*



Accuracy of information is good – but see remarks on quantitative data for scheme list etc

*E.g. If there are some items not covered by QI, please specify the reason and, if it is possible, their relative importance in respect to the total expenditure, etc.

4.3 Dissemination policy in the country*

Are these data published in your country? ⁽¹³⁾	At what timeliness? (in months) ⁽¹⁴⁾	State any specific publication (and eventually the link)	Are they part of regular publications? (yes or not)
Yes	T+12 but we are planning to bring forward to T+9	https://www.cso.ie/en/statistics/governmentaccounts/socialprotectio nexpenditure/	Yes

*Optional

13. Please specify "yes everything", "yes, only the following part...", "yes, but not in the ESSPROS format" or no". In case of "yes, but not in the ESSPROS format", please explain.

14. Please specify how many months after the period of reference the data are published (the period of reference for this collection was 31st December of reference year).