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COMMISSION STAFF WORKING DOCUMENT

**Reporting to the European Parliament and the Council on the quality of fiscal data
reported by Member States in 2024**

COMMISSION STAFF WORKING DOCUMENT

Reporting to the European Parliament and the Council on the quality of fiscal data reported by Member States in 2024

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1. BACKGROUND

Article 8(3) of Council Regulation (EC) No 479/2009 on applying the protocol on the excessive deficit procedure (EDP)¹ requires the European Commission (Eurostat) to report regularly to the European Parliament and the Council on the quality of the actual² fiscal data reported by Member States. This annual report provides an overall assessment of the actual data in terms of their timeliness, reliability, completeness, and consistency, as well as their compliance with accounting rules. Eurostat published the previous staff working document (*Reporting to the European Parliament and the Council on the quality of fiscal data reported by Member States in 2023*)³ on 14 March 2024.

Eurostat regularly assesses the quality of the actual EDP data reported by Member States and of the underlying general government sector accounts under Regulation (EU) No 549/2013⁴ ('ESA 2010'). Its assessment focuses on factors that explain the general government surplus/deficit (as a percentage of gross domestic product (GDP)) and changes in the ratio of general government debt to GDP. Member States send this information to Eurostat twice a year in the following tables:

- the EDP notification tables;
- the questionnaire relating to the EDP notification tables;
- the supplementary table for reporting government interventions to support financial institutions;
- the questionnaire on intergovernmental lending (between EU countries);
- the reporting of expenditure and other costs of the general government financed by the Recovery and Resilience Facility; and
- the supplementary table for reporting government interventions to mitigate the impact of high energy prices.

Further information is obtained through bilateral clarifications and Eurostat's contact with Member States during regular EDP dialogue visits.

This staff working document is based on the main findings and results of the EDP data reported by all 27 Member States in 2024. It focuses on the latest reports, submitted in October 2024, comparing them with the data sent in April 2024.

¹ Council Regulation (EC) No 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ L 145, 10.6.2009, p. 1).

² Article 3(2) of Regulation (EC) No 479/2009 stipulates that this concerns data for the last four years.

³ SWD (2024) 69 final: <https://ec.europa.eu/eurostat/web/government-finance-statistics/quality>.

⁴ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

2. MAIN FINDINGS ON THE GOVERNMENT DEFICIT AND DEBT LEVELS REPORTED BY MEMBER STATES IN 2024

2.1. Timeliness, punctuality, reliability and completeness

2.1.1. *Timeliness and punctuality*

Member States are required to report their actual and planned EDP data to Eurostat twice a year, before 1 April and before 1 October⁵.

In 2024, EDP reporting covered the period 2020-2024. The figures for 2024 are those planned by the national authorities, while the 2020-2023 figures are actual data⁶. Under Article 8(1) of Regulation (EC) No 479/2009, Eurostat assesses the actual data, but not the planned data.

In 2024, all 27 Member States met the deadline for reporting their actual data. In the April 2024 EDP notification, 4 Member States (Belgium, France, Luxembourg and Slovenia) did not report their planned data by the legal deadline of 1 April 2024. In the October 2024 EDP notification, 3 Member States (Belgium, France and Croatia) did not report their planned data by the legal deadline of 1 October 2024.

2.1.2. *Reliability*

Revisions to data made between the EDP notifications of April and October 2024 were mainly due to: (i) updates to source data (primarily working balances and tax data); and (ii) methodological changes, such as reclassifications of units or transactions.

Most of the EU Member States performed in 2024 a benchmark revision of national accounts.⁷ Consequently, the October 2024 EDP notification was even a more challenging process.

Due to revisions to 2023 data (which were not related to GDP revisions) made between the April and October 2024 notifications, the surplus/deficit improved in 10 Member States, worsened in 11 Member States and remained similar to the previous notification in 6 Member States. Large revisions to surplus/deficit ratios were observed for 6 Member States: Cyprus (-0.9 percentage points (pp)), Luxembourg (+0.6 pp), Estonia (+0.5 pp), Slovakia (-0.3 pp), Finland (-0.3 pp), and Czechia (-0.3pp). The 2023 surplus/deficit revisions of Belgium, Denmark, Ireland, Greece, Croatia, and Poland (all 0.2 pp in absolute terms) were less significant. For the other Member States, revisions amounted to about 0.1 pp or less.

Large revisions (>0.3 pp) to the 2023 debt figures (in absolute terms and not related to GDP revisions) were observed for Greece (+5.5 pp), Denmark (+4.5 pp), Estonia (+0.9 pp) and Portugal (-0.5 pp). Germany and Italy revised the 2023 debt by +0.2 pp. For the remaining Member States, the 2023 debt revisions were equal to or below 0.1 pp in absolute terms.

Deficit and debt figures are often expressed as a percentage of GDP. Changes in GDP thus affect deficit and debt ratios due to the denominator effect. The most significant revisions to the debt-to-GDP ratio for 2023 due to the denominator effect were

⁵ Article 3(1) and (3) of Regulation (EC) No 479/2009.

⁶ Actual data can be estimated, provisional, half-finalised or final figures.

⁷ Information on the impact of the 2024 benchmark revision of national accounts on the GDP is presented in the document [2024 benchmark revision of national accounts](#).

observed for Cyprus, Greece, Malta, Italy, Spain, Belgium, Czechia, Netherlands, Latvia and Croatia.

2.1.3. Completeness of tables and supporting information

Completing the reporting tables is a legal obligation for Member States and is essential for Eurostat to accurately assess the quality of the data. Article 8(2) of Regulation (EC) No 479/2009 requires Member States to send Eurostat the relevant statistical information, which ‘(...) [i]n particular (...) means:

- (a) data from national accounts;
- (b) inventories;
- (c) EDP notification tables;
- (d) additional questionnaires and clarification related to the notifications.’

The four main EDP notification tables are listed below.

- Table 1 covers the reporting of government surplus/deficit (total and by government subsector) and debt levels (total⁸ and by category of financial instrument). It also covers GDP at current market prices and government expenditure on gross fixed capital formation and interest.
- Tables 2A to 2D provide the data that explain the transition between the national definitions of government balance (‘working balance’ in national accounts methodology) and the surplus/deficit of each government subsector (‘net lending / net borrowing’ in national accounts methodology)⁹.
- Tables 3A to 3E provide the data that explain the contributions of the government surplus/deficit and other relevant factors to the variation in the government debt level and the consolidation of debt.
- Table 4 includes mainly data on trade credits and advances¹⁰.

In 2024, EDP Tables 1 and 2 covered 2020-2024¹¹ and the other tables covered 2020-2023.

All 27 Member States provided Eurostat with all EDP notification tables¹² in April and October 2024.

In their October 2024 reports, all Member States fully completed EDP Table 1 and provided details in EDP Table 2 on the link between the working balance and the EDP surplus/deficit for all subsectors. For some Member States, EDP Table 2 shows a transition between the working balance according to the national definition and the government surplus/deficit compiled independently of the working balance (e.g. from independent data sources), which results in residual items (discrepancy) in the tables. This was the case for Germany, Estonia, Italy, Ireland, Finland, the Netherlands and Sweden (for the latter two, only Tables 2A and 2C were concerned since social

⁸ Article 2 of Protocol (No 12) on the excessive deficit procedure annexed to the Treaty on the Functioning of the EU defines government debt as the total gross debt at nominal value outstanding at the end of the year and consolidated between and within the sectors of general government. According to Article 1(5) of Regulation (EC) No 479/2009, government debt includes the liabilities of the general government in the following categories: currency and deposits (AF.2), debt securities (AF.3) and loans (AF.4), as defined in ESA 2010.

⁹ Article 3(2) of Regulation (EC) No 479/2009.

¹⁰ Provision of data in accordance with the statements contained in the Council minutes of 22 November 1993.

¹¹ Regulation (EC) No 479/2009 only explicitly requires Member States to provide planned data in EDP Tables 1 and 2A.

¹² Member States’ EDP notification tables can be found on Eurostat’s website.

<http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-notification-tables>

security funds do not exhibit such a discrepancy). For Austria, the difference between interest paid and accrued (in EDP Table 2C) was not available for any of the years. The general government stock of liabilities of trade credits and advances is reported in EDP Table 4, which was completed by all 27 Member States. Greece, Hungary, Slovakia and the Netherlands did not report amounts outstanding in the government debt from the financing of public undertakings.

Overall, while the EDP tables could be more complete, the outstanding issues are expected to have little impact on data quality.

All 27 Member States sent Eurostat the questionnaire related to the EDP notification tables¹³. While the coverage and quality of the data has continued to improve (notably on other accounts receivable/payable for all government subsectors), further progress is necessary, as some tables are incomplete, often due to lack of detailed data.

With the October 2024 EDP notification, following the positive opinion of the CMFB, Eurostat introduced two new reporting tables as part of the Questionnaire related to the EDP notification tables. Both tables have been developed with the aim to meet new data needs that emerged as an outcome of the Economic Governance Review. The new Table 6.2 on *general government expenditure on co-financing of programmes funded by the Union* enables excluding government expenditure on national co-financing of Union programmes from the net expenditure aggregate, which is the single operational indicator introduced by the Economic Governance Review (EGR). The new Table 7.3 on *investment in defence* enables identifying the increase of government investment in defence. Information is to be used by the Commission in its reports under Article 126(3) of the Treaty on the functioning of the European Union.

2.1.4. *Supplementary table for reporting government interventions to support financial institutions*

Since 2009, Eurostat has collected a set of supplementary data on government interventions to support financial institutions. The data collected in 2024 related to 2007-2023, and all but 4 Member States (Estonia, Malta, Romania and Slovakia) reported such government intervention in that period. In Czechia, the only interventions (in 2013-2015) concerned contingent liabilities.

For 2023, Member States reported a limited impact in their deficit/surplus due to the support provided to financial institutions. Portugal and Greece reported the most negative impact, as a percentage of GDP. Both Member States continue to pay high interest on the debt that was incurred due to financial rescues. For 2023, Belgium, Denmark, Germany, Spain, France, Italy, Cyprus, Luxembourg, Poland and Slovenia reported an improvement in their surplus/deficit thanks to revenue exceeding expenditure deriving from their previous support to financial institutions. The highest level of government debt resulting from cumulated interventions in financial institutions from 2007 until the end of 2022 is observed in Cyprus, Greece, Ireland and Portugal.

¹³ This questionnaire comprises 13 sections to gather quantitative and some qualitative information, in areas that include: transactions in taxes and social contributions, and transactions with the EU; acquisitions of military equipment; government guarantees; debt cancellations; government capital injections into public corporations; public-private partnerships; rerouting of transactions; etc.

Together with its EDP news release, Eurostat published a background note¹⁴ on government interventions to support financial institutions. This note contained additional information on the content of the supplementary table and the data findings.

2.1.5. *Questionnaire on intergovernmental lending*

Member States report data on bilateral intergovernmental lending, which is usually provided under financial assistance programmes. These data and further information on the European Financial Stability Facility are included in the EDP news release. In 2020-2023, the data related mainly to lending to Greece, Ireland and Portugal.

The debt due to bilateral intergovernmental lending is deducted when calculating the EU-27 and euro area government debt aggregates, since both are shown on a consolidated basis.

2.1.6. *Reporting of expenditure and other costs of the general government (S.13) financed by the Recovery and Resilience Facility (RRF)*

A table for reporting general government expenditure and other costs financed by the RRF was provided to Eurostat for the first time as part of the October 2021 EDP notification¹⁵. The table consists of two parts – one devoted to RRF grants, and one to RRF loans. The table provides valuable insights into RRF-related flows.

All Member States submitted the table for reporting expenditure and other general government (S.13) costs financed by the RRF before 1 April and 1 October 2024. However, the national budgetary and statistical authorities need to strengthen their cooperation to ensure the timely availability of planned data. Further details on the expenditure categories (voluntary items) would also be of value.

2.1.7. *Supplementary table for reporting government interventions to mitigate the impact of high energy prices*

The supplementary table for reporting government interventions to mitigate the impact of high energy prices was reported to Eurostat for the first time in the April 2023 EDP notification¹⁶. The aim of the table is to facilitate Eurostat's validation/verification of EDP and government finance statistics (GFS) data, given the numerous large-scale schemes adopted by Member States to mitigate the impact of high energy prices.

All Member States submitted the table before 1 April and 1 October 2024 respectively. In some cases, the reporting of measures is not yet sufficiently harmonised - this is being followed up on a bilateral basis.

¹⁴ [Background note - government interventions to support financial institutions](#)

¹⁵ Following the Committee on Monetary, Financial and Balance of Payments Statistics opinion ([CMFB opinion](#)) issued on 11 August 2021, the supplementary table for reporting expenditure and other costs of the general government (S.13) financed by the RRF became a questionnaire (as laid down in Article 8(2) of Council Regulation (EC) No 479/2009). This questionnaire is not published but is used by Eurostat to assess the quality of EDP data submitted by Member States. Other published CMFB opinions are available at <https://www.cmfb.europa.eu/opinions>.

¹⁶ Following the Committee on Monetary, Financial and Balance of Payments Statistics opinion ([CMFB opinion](#)) issued on 13 March 2023, the supplementary table for reporting government interventions to mitigate the impact of high energy prices became a questionnaire (as laid down in Article 8(2) of Council Regulation (EC) No 479/2009). This questionnaire is not published, but is used by Eurostat to assess the quality of EDP data submitted by Member States. Other published CMFB opinions are available in <https://www.cmfb.europa.eu/opinions>.

2.2. Compliance with accounting rules and consistency of statistical data

2.2.1. *Exchange of information and clarifications*

In the three-week notification period between the spring/autumn reporting deadlines and the publication of the data, Eurostat contacted all national statistical authorities to: (i) ask for further information; and (ii) clarify how the accounting rules had been applied to specific transactions. This involved several rounds of correspondence.

For the autumn 2024 reporting period, Eurostat sent a first and a second round of requests for clarification to all Member States by 7 October and 14 October, respectively. In a third round, requests were sent to 19 Member States. A fourth batch of requests for clarification was sent to 3 Member States. Where needed, Eurostat requested Member States to resend the EDP notification tables, the questionnaire relating to the EDP notification tables and the tables for underlying government accounts (i.e. main aggregates of general government and quarterly financial and non-financial accounts).

In most cases, Eurostat's requests to resend data related to: (i) corrections of technical errors; (ii) elimination of internal and cross-table (EDP-GFS) inconsistencies; (iii) implemented adjustments; and (iv) additional details and metadata included in the tables.

2.2.2. *Dialogue and methodological visits*

Under Regulation (EC) No 479/2009, Eurostat must ensure a permanent dialogue with Member States' statistical authorities. The Regulation requires Eurostat to carry out regular dialogue visits to all Member States, as well as possible methodological visits. Representatives of the Commission's Directorate-General for Economic and Financial Affairs and the European Central Bank regularly take part in such visits as observers.

During **regular** dialogue visits to Member States (approximately every two years), Eurostat:

- reviews reported data;
- examines methodological issues;
- discusses statistical processes and sources described in the EDP inventories; and
- assesses compliance with the relevant accounting rules (sector delimitation of general government, time of recording and classification of government transactions and liabilities).

Methodological visits are carried out only in exceptional cases, where significant risks or problems with data quality have been clearly identified.

Ad hoc or **technical** visits can also be organised if Eurostat raises a specific issue with a Member State that can only be resolved by meeting the authorities concerned.

In 2024, Eurostat carried out 13 regular EDP dialogue visits (to Austria, Poland, Denmark, Malta, Greece, Spain, Latvia, Ireland, Luxembourg, Slovenia, Belgium, Italy and Czechia). No methodological, ad hoc or technical visits took place in 2024.

Following each visit, Eurostat discusses and validates the findings through a structured and comprehensive procedure. The final findings of each dialogue visit, including the action points that were agreed and the status of the issues that were raised, are sent to the Economic and Financial Committee, and published on Eurostat's

website¹⁷. The dialogue visits and implementation of action points have considerably improved data quality over time.

2.2.3. *Specific advice by Eurostat*

Member States regularly consult Eurostat to clarify national accounting issues in relation to past or future operations, and Eurostat provides advice according to the published guidelines¹⁸. In the interest of transparency, since 2016 Eurostat has published all its letters of advice¹⁹ without first seeking the consent of the Member State in question, as used to be the practice. In 2024, Eurostat published six letters of advice under Council Regulation (EC) No 479/2009 and Regulation (EU) No 549/2013.

2.2.4. *Recent methodological issues*

Eurostat monitors the application of the ESA 2010 rules and methodological decisions by analysing the data reported by Member States in the EDP notification tables and the related questionnaire, and through discussions with national statistical authorities during EDP dialogue visits.

Under Article 10(2) of Regulation (EC) No 479/2009, Eurostat occasionally takes methodological decisions that provide general guidance to Member States on how to record certain types of transactions, or that deal with particularly complex cases. Each decision is taken after the matter has been examined by the relevant expert groups. All methodological decisions taken so far are published on Eurostat's website²⁰.

Eurostat provides additional methodological guidance and clarifications on the accounting rules for EDP and GFS within the general rules of ESA 2010. It does so in accordance with the procedures for the development and implementation of methodology underpinning EDP data²¹.

2.2.5. *Consistency with the underlying government accounts*

The 1 April and 1 October EDP notification deadlines under Regulation (EC) No 479/2009 were set to ensure consistency with the underlying annual and quarterly government sector accounts, as reported to Eurostat in various GFS tables of the European System of National and Regional Accounts (ESA) transmission programme. In particular, total government expenditure and revenue should be consistent with the reported EDP surplus/deficit figure. The timeliness of data delivery generally remained excellent, except for Bulgaria and Poland²², which have been encouraged to submit their data more promptly.

Consistency of EDP data with the reported ESA 2010 government accounts is generally good. The EDP data on net lending / net borrowing, gross fixed capital formation and interest expenditure reported by the Member States were fully

¹⁷ <https://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-visits-eu-countries>

¹⁸ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology>

¹⁹ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/advice-eu-countries>

²⁰ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/decisions>

²¹ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/guidance>

²² Poland sent ESA Table 27 on 16 October 2024 and ESA Table 9 (detailed taxes) on 9 October 2024. Bulgaria sent ESA Table 25 on 9 October 2024 and ESA Table 2 on 3 October 2024.

consistent with the annual and quarterly data on government expenditure and revenue (as reported in ESA Tables 2 and 25).

There are some shortcomings regarding transactions and stocks in the quarterly financial accounts of general government (ESA Table 27).

For ESA Table 27, there are persistent inconsistencies for Greece. Differences remain for the entire reporting period for net financial transactions (reaching -0.1% of GDP for 2020 and 2021)²³. Increased efforts are needed to improve the consistency of EDP tables 3 with quarterly financial accounts of general government (ESA Table 27). Smaller inconsistencies for the current reporting years remained also for Germany, Spain, and Italy due to rounding issues in ESA Table 27.

It should be noted that the statistical discrepancy between capital and financial accounts is now recorded in the same way in EDP tables and ESA Table 27 for all Member States in the EDP reporting period. The statistical discrepancy is explicitly shown, in line with ESA 2010 paragraph 5.244.

Full consistency of annual debt data with quarterly government debt (ESA Table 28) was achieved by all reporting Member States.

2.3. Publication

2.3.1. Publication of headline figures and detailed reporting tables

Under Article 14(1) of Regulation (EC) No 479/2009, ‘the Commission (Eurostat) shall provide the actual government deficit and debt data for the application of the Protocol on the excessive deficit procedure, within three weeks after the reporting deadlines [...] That provision of data shall be effected through publication.’

Eurostat published the government deficit and debt data on its website on 22 April 2024²⁴ and on 22 October 2024²⁵, together with all final reporting tables²⁶ notified by Member States, and notes²⁷ on:

- stock-flow adjustment;
- government interventions to support financial institutions;
- the stock of liabilities of trade credits and advances; and
- revisions of government surplus/deficit and debt.

Eurostat also published news releases on both quarterly government debt and quarterly (seasonally adjusted) government deficits (approximately 113 days after the end of the corresponding reporting period).

Regulation (EC) No 479/2009 requires Member States to make public their actual data on deficit and debt. Most Member States have informed Eurostat that they publish all their EDP tables, while four (Bulgaria, Italy, Luxembourg and Slovakia) publish only some EDP tables. Austria, France and Poland publish national deficit and debt data in a different format than the EDP tables.

²³ Differences remained in all reporting years at the level of instruments/subsectors.

²⁴ <https://ec.europa.eu/eurostat/web/products-euro-indicators/w/2-22042024-ap>.

²⁵ <https://ec.europa.eu/eurostat/web/products-euro-indicators/w/2-22102024-ap>.

²⁶ <http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-notification-tables>.

²⁷ [Stock-flow adjustments](#), [Government interventions to support financial institutions](#), [Trade credits and advances](#), [Revisions of general government deficit and debt](#).

2.3.2. *Reservations on the quality of data*

Eurostat expressed a reservation on the quality of the data reported by Estonia for the year 2023 in the October 2024 EDP notification. Eurostat is in discussions with the Estonian statistical authorities about the appropriate time to record military expenditure.

2.3.3. *Amendments to the reported data*

Eurostat made no amendments to the data reported by Member States in the April or the October 2024 EDP notifications.

2.3.4. *Publication of metadata (inventories)*²⁸

Regulation (EC) No 479/2009 specifies that the EDP inventories are part of the statistical information referred to in its Article 8(2), first subparagraph. It also requires the inventories to be published nationally.

The ESA 2010-based EDP inventories²⁹ for all Member State are available on the Eurostat website. In 2024, Eurostat published updated EDP inventories for Estonia, Sweden, Finland and Lithuania.

3. CONCLUSIONS

Eurostat acknowledges the continued overall improvement in the consistency and completeness of the reported fiscal data. In general, Member States provided higher quality data, and more complete information in EDP notification tables and other relevant statistical returns, including additional data on government interventions to mitigate the impact of high energy prices and data on expenditure and other costs of the general government financed by the RRF. Furthermore, the data reported in the October 2024 EDP notification incorporated the results of the benchmark revision for most Member States³⁰. Nevertheless, Member States have room for further improvement as regards the quality of fiscal data, the consistency between EDP and GFS data, and the timeliness of national statistical authorities' access to data.

In 2024, the observed improvements to the quality of fiscal data were achieved through bilateral clarifications with Member States as part of both the April and the October 2024 EDP notification, and through contacts and consultations with Member States between the EDP notifications. The publication of all Eurostat letters of advice on methodology improved knowledge sharing and transparency, as did Eurostat's efforts to strengthen communication on methodological developments between users and producers of statistics.

²⁸ Inventories of the methods, procedures and sources used to compile actual deficit and debt data and the underlying government accounts.

²⁹ <https://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-inventories>.

³⁰ Except Luxembourg (planned benchmark revision in 2026) and France (implemented benchmark revision already in the April 2024 EDP notification).