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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 2025**

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Reporting to the European Parliament and the Council on the quality of fiscal data reported by Member States in 2025

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1. BACKGROUND

Article 8(3) of Council Regulation (EC) No 479/2009 on the application of 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 reported actual data in terms of their timeliness, reliability, completeness, and consistency, as well as their compliance with accounting rules. Eurostat's previous staff working document (*Reporting to the European Parliament and the Council on the quality of fiscal data reported by Member States in 2024*³) was published on 30 April 2025.

Eurostat regularly assesses the quality of the actual EDP data reported by the Member States and of the underlying general government sector accounts under Regulation (EU) No 549/2013⁴ (referred to as 'ESA 2010' below). 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.

Eurostat obtains further information through bilateral clarifications and regular EDP dialogue visits to the Member States.

This staff working document is based on the main findings and results of the EDP data reported in 2025 by all 27 Member States. It focuses on the latest reports, submitted in October 2025, and compares them with the data reported in April 2025.

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

³ SWD(2025) 115 final: <https://s-circabc.europa.eu/ui/group/ca7c9cc4-b473-4abc-8e95-263dcd57d79d/library/4e1ede63-7bb6-460d-b932-4249ac547f4c/details>

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 2025

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 2025, EDP reporting covered the period from 2021 to 2025. The 2025 figures are those planned by the national authorities, while the 2021-2024 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 2025, all 27 Member States met the deadline for reporting their actual data. In the April 2025 EDP notification, four Member States (Belgium, France, Croatia and Slovenia) did not report their planned data by the legal deadline of 1 April 2025. In the October 2025 EDP notification, three Member States (Croatia, Italy and Slovenia) did not report their planned data by the legal deadline of 1 October 2025.

2.1.2. *Reliability*

Revisions to data made between the EDP notifications of April and October 2025 were mainly due to: (i) updates to source data (primarily working balances and tax data); and (ii) methodological changes, such as reclassifications of units and/or transactions.

Due to revisions to the 2024 data (which were not related to GDP revisions) made between the April and October 2025 EDP notifications, the surplus/deficit improved in 7 Member States, worsened in 12 Member States, and remained similar to the previous notification in 8 Member States. Large revision to surplus/deficit ratios was observed for Croatia (+0.4 percentage points (pp)). The 2024 surplus/deficit revisions of Czechia (+0.2 pp), Estonia (-0.2 pp), Portugal (-0.2 pp) and Slovakia (-0.2 pp) were less significant. For the other Member States, revisions amounted to about 0.1 pp or less.

Large revisions (>0.3 pp) to the 2024 debt figures (in absolute terms and not related to GDP revisions) were observed for Denmark (-0.9 pp), Ireland (-0.5 pp) and Finland (+0.3 pp). Sweden and Belgium revised the 2024 debt by +0.2 pp. For the remaining Member States, the 2024 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 2024 due to the denominator effect concerned for Cyprus, Ireland, Austria, Portugal, Malta and Belgium.

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

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

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

(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.’

There are four main EDP notification tables:

- Table 1 covers the reporting of government surplus/deficit (total and by government subsector) and debt levels (total⁷ 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)⁸.
- 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 advances⁹.

In 2025, EDP Tables 1 and 2 covered 2021-2025¹⁰ while the other tables covered 2021-2024.

Eurostat received all EDP notification tables¹¹ from 27 Member States in April and October 2025.

In their October 2025 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, Ireland, Italy, the Netherlands, Finland and Sweden. For Austria, other accounts receivable/payable (EDP Tables 2B and 2C) and 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. Czechia, France, Italy, Hungary, Malta, the Netherlands, Poland, Slovenia and Finland did not report amounts outstanding in the government debt from the financing of public undertakings.

⁷ 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.

⁸ Article 3(2) of Regulation (EC) No 479/2009.

⁹ Provision of data in accordance with the statements contained in the Council minutes of 22 November 1993.

¹⁰ Regulation (EC) No 479/2009 only explicitly requires Member States to provide planned data in EDP tables 1 and 2A.

¹¹ 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>.

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 to Eurostat the questionnaire related to the EDP notification tables¹². While the coverage and quality of the data have continued to improve (in particular for other accounts receivable/payable for all government subsectors), further progress is necessary as some tables are incomplete, often due to lack of detailed data.

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 2025 related to 2007-2024, and all but four Member States (Estonia, Malta, Romania and Slovakia) reported such government intervention during that period. In Czechia, the only interventions (in 2013-2015) concerned contingent liabilities.

In 2024, aggregate data for EU-27 and euro area showed for the first time a (limited) positive impact on the deficit/surplus due to the support provided to financial institutions. The highest level of government debt, resulting from cumulated interventions in financial institutions from 2007 until the end of 2024, is observed in Cyprus, Greece, Ireland and Portugal. At the end of 2024, Greece, Cyprus and Belgium, exhibited the highest levels of contingent liabilities due to financial interventions as a percentage of GDP. Most countries show a close relationship between the accumulated deficit/surplus arising from government interventions in the financial system over 2007-2024 and the related net assets arising from these interventions observed end-2024. However, differences are larger in some individual Member States, reflecting the uncertainties in estimation of financial instruments in a context of dysfunctional markets.

Eurostat published a background note¹³ on government interventions to support financial institutions together with its EDP news release. The note provided 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 2021-2024, the stock of debt due to intergovernmental lending related mainly to past lending to Greece, Ireland and Portugal.

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.

¹² This questionnaire has 13 sections to gather quantitative and some qualitative information, in areas such as 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.

¹³ [Background note - government interventions to support financial institutions](#)

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 notification¹⁴. Consisting of two parts - one for RRF grants, and one for 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 2025. However, the national budgetary and statistical authorities need to strengthen their cooperation to ensure the timely availability of planned data. More detailed information 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 notification¹⁵. 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 the Member States submitted the table before 1 April and 1 October 2025 respectively. In a few cases, the reporting of measures is not yet sufficiently harmonised and this is being followed up on a bilateral basis.

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 ask them to: (i) provide further information; and (ii) clarify how the accounting rules had been applied to specific transactions. This involved several rounds of correspondence.

For the autumn 2025 reporting period, Eurostat sent a first and a second round of requests for clarification to all Member States by 7 October and 13 October, respectively. In a third round, requests were sent to 10 Member States. A fourth batch of requests for clarification was sent to 6 Member States, and a fifth request was sent to 4 Member States. Where needed, Eurostat requested Member States to resend the EDP notification tables, the questionnaire relating to the EDP notification tables and

¹⁴ 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 was not published but 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>.

¹⁵ 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>.

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 for data to be resent concerned: (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 the 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 these 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.

After 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 website¹⁶. These dialogue visits and implementation of action points have considerably improved data quality over time.

In 2025, Eurostat carried out 11 regular EDP dialogue visits (to Sweden, Estonia, Greece, Bulgaria, Finland, Hungary, Cyprus, Portugal, Lithuania, France and Slovakia).

2.2.3. *Specific advice by Eurostat*

Member States regularly consult Eurostat to seek clarification on national accounting issues in relation to past or future operations, and Eurostat then provides advice according to the published guidelines¹⁷. In the interest of transparency, since 2016 Eurostat has published all its letters of advice¹⁸ without first seeking the consent of

¹⁶ <https://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-visits-eu-countries>

¹⁷ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology>

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

the Member State in question. In 2025, Eurostat published one letter 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; the most recent stems from 2020. 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 website¹⁹.

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 data²⁰.

2.2.5. *Consistency with the underlying government accounts*

The deadlines of 1 April and 1 October for EDP notifications 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 under 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 Poland²¹, 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 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 are small but affect the entire reporting period for net financial transactions²²). 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

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

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

²¹ Poland transmitted ESA table 27 on 6 October 2025. Bulgaria transmitted ESA table 25 on 09 October 2025 and transmitted ESA table 2 on 6 October 2025.

²² Differences remained in all reporting years at the level of instruments / subsectors.

current reporting years remained also for Germany and France 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.’

In line with this, Eurostat published the government deficit and debt data on its website on 22 April 2025²³ and on 21 October 2025²⁴, together with all final reporting tables²⁵ notified by Member States, and notes²⁶ 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).

Furthermore, 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. France and Poland publish national deficit and debt data in a different format than the EDP tables.

2.3.2. Reservations on the quality of data

Eurostat did not express any reservation on the data reported by Member States in 2025. Moreover, Eurostat withdrew in April 2025 its reservation, from October 2024 EDP notification, on the appropriate time of recording of military expenditure by Estonia for 2023. The Estonian statistical authorities recorded the relevant expenditures in 2023.

²³ <https://ec.europa.eu/eurostat/en/web/products-euro-indicators/w/2-22042025-ap>

²⁴ <https://ec.europa.eu/eurostat/en/web/products-euro-indicators/w/2-21102025-ap>

²⁵ <http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-notification-tables>

²⁶ [Stock-flow adjustments, Government interventions to support financial institutions, Trade credits and advances, Revisions of general government deficit and debt](#)

2.3.3. *Amendments to the reported data*

Eurostat made no amendments to the data reported by Member States in the EDP notifications of April and October 2025.

2.3.4. *Publication of metadata (inventories)*²⁷

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, thereof. It also requires the inventories to be published nationally.

The ESA 2010-based EDP inventories²⁸ for all Member States are available on the Eurostat website. In 2025, Eurostat published updated EDP inventories for Belgium, Czechia, Greece, Spain, Croatia, Romania and Finland.

3. CONCLUSIONS

The fiscal data reported by the Member States have continued to improve overall, in terms both consistency and completeness. In general, Member States provided higher quality data, and more complete information in EDP notification tables and other relevant statistical returns. This includes 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. 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 2025, 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 2025 EDP notification, and through contacts and consultations with Member States between the EDP notifications. Similarly, the publication of all Eurostat letters of advice on methodology helped improve knowledge sharing and transparency, as did Eurostat's efforts to strengthen communication on methodological developments between users and producers of statistics.

²⁷ Inventories of the methods, procedures and sources used to compile actual deficit and debt data and the underlying government accounts.

²⁸ <https://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-inventories>