

COMMISSION IMPLEMENTING REGULATION (EU) 2016/2304**of 19 December 2016****on the modalities, structure, periodicity and assessment indicators of the quality reports on data transmitted pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 ⁽¹⁾, and in particular Article 4(3) thereof,

Whereas:

- (1) Regulation (EU) No 549/2013 sets up the European System of Accounts 2010 (the 'ESA 2010') which establishes a programme setting out the time limits by which Member States are to transmit to the Commission the accounts and tables to be compiled in accordance with the methodology set out in that Regulation.
- (2) Pursuant to Article 4 of Regulation (EU) No 549/2013, the data covered by that Regulation is subject to the quality criteria set out in Article 12(1) of Regulation (EC) No 223/2009 of the European Parliament and of the Council ⁽²⁾. Member States are to provide the Commission with a report on the quality of the transmitted data on national and regional accounts.
- (3) Temporary derogations were granted to Member States pursuant to the Commission Implementing Decision 2014/403/EU ⁽³⁾. Therefore, the content of the quality reports that the Commission requires Member States to submit should be adapted in accordance with those derogations. The requirement to provide quality reports should be phased in gradually by 2021 to allow Member States time to complete the major adaptations necessary for the introduction of ESA 2010 in the national statistical systems.
- (4) In accordance with Article 4(3) of Regulation (EU) No 549/2013 and for the purposes of applying the quality criteria referred to in Article 4(1) of that Regulation, the modalities, structure, periodicity and assessment indicators of the quality reports to be provided by Member States should be defined by the Commission by means of implementing acts.
- (5) As the information in the quality reports on national and regional accounts should be based on the European Statistical System standards on quality reporting published by the Commission (Eurostat), the Annex to this Regulation should be drawn up in line with those standards. Information about the ESA 2010 implementation already provided by Member States should be reused by the Commission and should not be requested in the quality reports.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The quality report on national and regional accounts referred to in Article 4(2) of Regulation (EU) No 549/2013 shall cover the data sent by Member States in accordance with the ESA 2010 transmission programme as laid down in Annex B to Regulation (EU) No 549/2013 in the year preceding the report.

⁽¹⁾ OJ L 174, 21.5.2013, p. 1.

⁽²⁾ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics (OJ L 87, 31.3.2009, p. 164).

⁽³⁾ Commission Implementing Decision 2014/403/EU of 26 June 2014 on granting derogations to Member States with respect to the transmission of statistics pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council concerning the European system of national and regional accounts in the European Union (OJ L 195, 2.7.2014, p. 1).

Member States shall provide the quality report on an annual basis.

Article 2

The modalities, structure and assessment indicators of the quality reports on national and regional accounts referred to in Article 1 shall be those set out in the Annex.

Article 3

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 19 December 2016.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Modalities, structure and assessment indicators of the quality reports to be provided by Member States

1. Introduction

The quality report on national and regional accounts shall contain both quantitative indicators and qualitative descriptions of the quality of the data sent the previous year. The Commission (Eurostat) shall provide to Member States the results of the quantitative indicators, calculated on the basis of the data provided. Member States shall interpret and comment on them, in accordance with their compilation methodology and statistical production process.

2. Modalities

- Before 15 February 2017 and every year thereafter, the Commission (Eurostat) shall supply the Member States with draft documents for quality reports partially pre-filled with all the quantitative assessment indicators specified in Section 4.
- Every year, not later than 31 May, Member States shall provide the Commission (Eurostat) with the completed quality report.

3. Structure

Each Member State shall submit a single quality report covering all the tables of the ESA 2010 transmission programme as set out in Annex B to Regulation (EU) No 549/2013.

The quality reports shall include information on all the quality criteria laid down in Article 12(1) of Regulation (EC) No 223/2009. The information shall be presented according to the following structure:

- Relevance
- Accuracy and reliability
- Timeliness and punctuality
- Accessibility and clarity
- Coherence and comparability

Information about the ESA 2010 implementation already provided by Member States shall be reused by the Commission and shall not be requested in the quality reports.

4. Assessment indicators

4.1. Quantitative indicators

The quality report shall contain the following quantitative indicators:

| No | Indicator | Definition (*) | Variable and/or table of the ESA 2010 transmission programme | Reference period (*) | Quality criteria | Implementation from |
|----|------------------------|--|--|--|------------------|---------------------|
| 1. | Data completeness rate | Ratio of the number of data cells provided by Member States to the number of data cells required by ESA 2010 transmission programme not covered by derogations | All tables, quarterly and annual data | 1995 until the latest year and quarter | Relevance | 2017 |

| No | Indicator | Definition (*) | Variable and/or table of the ESA 2010 transmission programme | Reference period (*) | Quality criteria | Implementation from |
|----|----------------------------------|---|---|--|--------------------------|--|
| 2. | Revision rates of quarterly data | Revision rate for key quarterly variables between the first and the latest transmissions and average revision rate in subsequent transmissions since the first transmission | <p>Seasonally and calendar adjusted gross domestic product volume (Table 1)</p> <p>Seasonally adjusted total employment in thousands of persons (Table 1)</p> <p>Non-seasonally adjusted gross disposable income of households and non-profit institutions serving households (Table 801)</p> <p>Non-seasonally adjusted final consumption expenditure by households and non-profit institutions serving households (Table 801)</p> <p>Non-seasonally adjusted gross value added of non-financial corporations (Table 801)</p> <p>Non-seasonally adjusted gross fixed capital formation of non-financial corporations (Table 801)</p> | Available quarters of the latest three years | Accuracy and reliability | 2019 2019 2021 2021 2021 2021 |
| 3. | Revision rates of annual data | Average revision rates for key annual variables in subsequent transmissions since the first transmission | <p>Table 1:</p> <p>Gross domestic product (current prices and volumes), Gross value added (current prices)</p> <p>Table 1 (current prices):</p> <p>Compensation of employees, Gross operating surplus and gross mixed income</p> <p>Table 1 (current prices):</p> <p>Final consumption expenditure of households and non-profit institutions serving households</p> <p>Final consumption expenditure of government</p> <p>Gross fixed capital formation</p> <p>Exports of goods and services</p> <p>Imports of goods and services</p> | Latest five years | Accuracy and reliability | 2019 |

| No | Indicator | Definition (*) | Variable and/or table of the ESA 2010 transmission programme | Reference period (*) | Quality criteria | Implementation from |
|----|--|---|---|----------------------|-----------------------------|---------------------|
| | | | <p>Table 1 (thousands of persons):</p> <p>Total employment</p> <p>Employees</p> <p>Table 2 (current prices):</p> <p>Government expenditure</p> <p>Government revenue</p> <p>Table 7 (current prices):</p> <p>Total financial sector liabilities (non-consolidated)</p> <p>Table 7 (current prices):</p> <p>Debt of non-financial corporations (consolidated)</p> <p>Debt of households and non-profit institutions serving households (consolidated)</p> <p>Table 10:</p> <p>Gross value added in current prices, employment in persons (t + 12 months)</p> <p>Compensation of employees in current prices (t + 24 months) (NUTS 2 (!))</p> <p>Table 13 (current prices):</p> <p>Net disposable income of households (NUTS 2)</p> | | | |
| 4. | Punctuality — delivery dates | First delivery date and delivery date of validated data for each table of the ESA 2010 transmission programme for all transmissions due in the latest year | All tables, quarterly and annual data | Latest year | Timeliness and punctuality | 2017 |
| 5. | Coherence — internal within and between tables | Average and maximum absolute difference showing the extent to which statistics are consistent within a given data set, i.e. all the appropriate arithmetic and accounting identities are observed, no unexplained changes and consistent with integrity rules | <p>Gross domestic product, current prices (quarterly and annual data):</p> <p>Within table 1 (gross domestic product according to production, expenditure and income approaches)</p> | Latest five years | Coherence and comparability | 2017 |

| No | Indicator | Definition (*) | Variable and/or table of the ESA 2010 transmission programme | Reference period (*) | Quality criteria | Implementation from |
|----|--|--|---|----------------------|-----------------------------|---------------------|
| | | | <p>Gross value added, current prices (annual data):</p> <p>Between tables 1 and 3</p> <p>Compensation of employees, current prices (annual data):</p> <p>Between tables 1 and 3</p> <p>Gross fixed capital formation, current prices (annual data):</p> <p>Between tables 1 and 3 and tables 1 and 22</p> <p>Exports of goods and services, current prices (quarterly and annual data):</p> <p>Within table 1 (taken from expenditure components of gross domestic product and from the detailed exports breakdown)</p> <p>Imports of goods and services, current prices (quarterly and annual data):</p> <p>Within table 1 (taken from expenditure components of gross domestic product and from the detailed imports breakdown)</p> <p>Total employment, employees and self-employed (annual data, thousands of persons):</p> <p>Between tables 1 and 3</p> | | | |
| 6. | Coherence — annual and sum of quarterly data | The extent to which annual and quarterly statistics are reconcilable | <p>(For all variables except employment, reconciliation is tested between annual and the sum of four quarters data; for employment — between annual and the average of four quarters data)</p> <p>Gross domestic product, current prices, non-seasonally adjusted (table 1)</p> <p>Total employment in thousands of persons, non-seasonally adjusted (table 1)</p> | Latest five years | Coherence and comparability | 2017 |

| No | Indicator | Definition (*) | Variable and/or table of the ESA 2010 transmission programme | Reference period (*) | Quality criteria | Implementation from |
|----|--|---|---|----------------------|-----------------------------|---------------------|
| | | | <p>Gross operating surplus for non-financial corporations sector (tables 8/801, current prices)</p> <p>Gross disposable income for households and non-profit institutions serving households sectors (tables 8/801, current prices)</p> | | | |
| 7. | Coherence — totals and sum of components | The extent to which the sum of sub-components is equal to a total | <p>Gross domestic product, current prices, non-seasonally adjusted, total and sum of expenditure components (quarterly and annual data), table 1</p> <p>Gross value added, current prices, total and NACE Rev. 2 (2), level A*10 breakdowns (quarterly and annual data), table 1</p> <p>Total employment in thousands of persons, non-seasonally adjusted, total and sum of employees and self-employed (quarterly and annual data), table 1</p> <p>Total employment, in thousands of persons, total and sum of NACE Rev. 2, level A*10 breakdowns (annual data), table 1</p> | Latest five years | Coherence and comparability | 2017 |
| 8. | Coherence — main aggregates and non-financial accounts by sector | Differences between main aggregates data and corresponding data in non-financial accounts by sector | <p>Gross domestic product, current prices, non-seasonally adjusted (quarterly and annual data):</p> <p>Between tables 1 and 8/801</p> <p>Final consumption expenditure for households and non-profit institutions serving households sectors, current prices, non-seasonally adjusted (quarterly and annual data):</p> <p>Between tables 1 and 8/801</p> <p>Gross fixed capital formation, current prices (annual data):</p> <p>Between tables 1 and 8</p> | Latest five years | Coherence and comparability | 2021 |

| No | Indicator | Definition (*) | Variable and/or table of the ESA 2010 transmission programme | Reference period (*) | Quality criteria | Implementation from |
|-----|---|--|--|----------------------|-----------------------------|---------------------|
| | | | Compensation of employees, current prices (annual data): Between tables 1 and 8 | | | |
| 9. | Coherence — main aggregates and regional accounts | Differences between main aggregates data and corresponding data in regional accounts | Gross value added, current prices (annual data): Between total of table 1 and sum of NUTS 2 regions of tables 10 and 12 Employment in thousands of persons (annual data): Between total of table 1 and sum of NUTS 2 regions of tables 10 and 12 | Latest five years | Coherence and comparability | 2021 |
| 10. | Coherence — main aggregates and supply and use tables | Differences between main aggregates data and corresponding data in supply and use tables | (all data in current prices, annual data) Gross value added: Between tables 1 and 16 Taxes less subsidies on products: Between tables 1 and 15 Final consumption expenditure, final consumption expenditure of households, final consumption expenditure of general government, final consumption expenditure of non-profit institutions serving households: Between tables 1 and 16 Gross capital formation, gross fixed capital formation, changes in inventories, acquisitions less disposals of valuables: Between tables 1 and 16 Exports of goods and services: Between tables 1 and 16 Imports of goods and services: Between tables 1 and 15 | Latest five years | Coherence and comparability | 2021 |

| No | Indicator | Definition (*) | Variable and/or table of the ESA 2010 transmission programme | Reference period (*) | Quality criteria | Implementation from |
|-----|--|---|--|----------------------|-----------------------------|---------------------|
| | | | Compensation of employees: Between tables 1 and 16 Gross operating surplus and gross mixed income: Between tables 1 and 16 | | | |
| 11. | Coherence — main aggregates and government finance statistics | Differences between main aggregates data and corresponding data in government finance statistics | (all data in current prices) Individual consumption expenditure (annual data): Between tables 1 and 2 Collective consumption expenditure (annual data): Between tables 1 and 2 Taxes on products (annual data): Between tables 1 and 9 | Latest five years | Coherence and comparability | 2021 |
| 12. | Coherence — non-financial accounts by sector and government finance statistics | Differences between non-financial accounts by sector data and corresponding data in government finance statistics | Net lending and net borrowing, government sector, current prices (annual data): Between tables 8 and 2 | Latest five years | Coherence and comparability | 2021 |
| 13. | Coherence — non-financial accounts by sector and financial accounts by sector | Differences between non-financial accounts by sector data and corresponding data in financial accounts by sector | Net lending and net borrowing, all sectors, current prices (annual data): Between tables 8 and 6 | Latest five years | Coherence and comparability | 2019 |

(*) Unless otherwise specified, quantitative indicators are calculated based on the most recent vintage of Member States' data published at Eurostat's website.

(¹) Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1).

(²) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

4.2. Qualitative information

The quality report shall contain the following qualitative information:

| No | Indicator | Definition | Quality criteria | Implementation from |
|----|--|---|-----------------------------|---------------------|
| 1. | Data revision policy | Metadata on national data revision policy containing: <ul style="list-style-type: none"> — links to existing metadata published nationally; — brief information about benchmark revisions and/or major routine revisions and their impacts on gross domestic product. | Accuracy and reliability | 2017 |
| 2. | Documentation on methodology | List of national publications on the data sources used and methodology applied containing the titles of these publications and links to them, if available | Accessibility and clarity | 2017 |
| 3. | Length of comparable time series over time | Metadata on the length of comparable time series over time containing: <ul style="list-style-type: none"> — links to existing metadata published nationally; — brief information about the length of comparable time series, breaks in the time series and explanations for the breaks. | Coherence and comparability | 2021 |