Consolidated Quality Report on the ESSPROS Core System

pursuant to Regulation (EC) No 1322/2007

of 12 November 2007

implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council of the European system of integrated social protection statistics (ESSPROS) as regards the appropriate formats for transmission, results to be transmitted and criteria for measuring quality for the ESSPROS Core System and the module on pension beneficiaries

Introduction

Annex II, point 3.1 of Commission Regulation (EC) No 1322/2007 of 12 November 2007 requires Member States to transmit annually to Eurostat quality reports on the Core System of the European System of Integrated Social Protection Statistics (ESSPROS).

On the basis of the national quality reports, Eurostat is to produce a consolidated version summarising the results for all countries and giving an overall quality assessment of the ESSPROS Core System collection.

The European System of Integrated Social Protection Statistics

The European System of Integrated Social Protection Statistics (ESSPROS) was developed in the late 1970s by Eurostat jointly with representatives of the EC Member States in response to the need for a specific instrument for the statistical observation of social protection in those countries.

ESSPROS is a common framework which enables international comparison of national data on social protection. It provides a coherent comparison between European countries of social benefits to households and their financing.

The ESSPROS statistical unit is ‘a scheme’, which is defined as a distinct body of rules, supported by one or more institutional units, governing the provision of social protection benefits and their financing. Each scheme supplies benefits covering a set of risks or needs defined as the scope of social protection.

ESSPROS is composed of the Core System and modules.

1. The Core System contains annual data collected by Eurostat :

   - quantitative data (QD): social protection receipts and expenditure by scheme
   - qualitative information (QI): metadata by scheme and detailed benefit.

   The <u>receipts</u> of social protection schemes are classified by type and origin. ‘Type’ indicates the nature of, or reason for, a payment: social contributions, general government contributions, transfers from other schemes and other receipts. ‘Origin’ specifies the institutional sector from which the payment is received: all resident institutional units (corporations, general government, households, non-profit institutions serving households) and rest of the world.

Social protection expenditure is classified by type, indicating the nature of, or the reason for, the expenditure: social protection benefits, administration costs, transfers to other schemes and other expenditure.

Social protection benefits are transfers to households, in cash or in kind, intended to relieve them of the financial burden of a number of risks or needs. The social protection risks or needs included in ESSPROS are: disability, sickness/health care, old age, survivors, family/children, unemployment, housing and social exclusion not elsewhere classified[1].

Social protection benefits are classified by function. Each function corresponds to one of the risks or needs within the scope of ESSPROS.

2. The modules contain supplementary statistical information on particular aspects of social protection, i.e. they relate to pension beneficiaries (PB) and to net social benefits.

This Consolidated Quality Report refers to the ESSPROS Core System. The pension beneficiaries' collection is the subject of another report.

The ESSPROS Regulations

Until 2007, countries sent statistics to Eurostat on the ESSPROS Core System on the basis of a gentlemen's agreement. In that period the reference manual was the 'ESSPROS Manual 1996'.

In 2007 and 2008, three new pieces of legislation were introduced in the field of social protection statistics:

- European Parliament and Council Regulation No 458/2007;
- Commission Regulation No 1322/2007;
- Commission Regulation No 10/2008.

European Parliament and Council Regulation No 458/2007 provides for:

- a methodological framework (based on common standards, definitions, classifications and accounting rules), intended to be used for compiling ESSPROS statistics on a comparable basis;
- time limits for the transmission of statistics compiled according to ESSPROS.

Commission Regulation No 1322/2007 supplements the EP and Council Regulation and gives:

- the appropriate formats for transmission and results to be transmitted;
- the criteria to be followed in order to measure quality;
- time limits for the transmission of national quality reports.

Commission Regulation No 10/2008, for the Core System of ESSPROS and for the module on Pension Beneficiaries, focuses on:

- definitions;
- detailed classifications;
- updating of the rules for dissemination.

Since these Regulations came into force the reference manual for data collection is the 'ESSPROS manual', which has been produced by the European Commission in collaboration with the Member States.

[1] *By definition, social protection in ESSPROS does not include educational function.*

As from the 2008 data collection (2006 ESSPROS data), Member States are required by Regulation to send to Eurostat:

- their data on the Core System relating to year N-2, by the end of June of year N;
- their quality report on the Core System describing the collection for year N-2, by the end of September of the year N.

As Decision No 92/2008 of the EEA Joint Committee regarding Regulation No 10/2008, amending Annex XXI (Statistics) to the EEA Agreement entered into force in July 2008, EEA/EFTA (non-EU) countries have been required to submit ESSPROS data by the deadlines set by the ESSPROS Regulations as from the 2009 data collection.

Structure of the Quality Report

The aim of a quality report is to capture the multiple components of quality of *statistical data*, respecting the criteria commonly used in assessing the quality of statistics.

The European Statistical System (ESS) has defined the following quality criteria (to be applied to *statistical data*): Relevance, Accessibility and Clarity, Timeliness and Punctuality, Coherence, Comparability and Accuracy.

Relevance refers to the extent to which the *statistical data* satisfy the needs of the users.

Accessibility refers to the physical conditions under which users can obtain the *statistical data*.

Clarity refers to the availability of appropriate documentation linked to the *statistical data* and to the additional assistance which producers supply to users.

Timeliness of *statistical data* is the length of time between their availability and the moment at which the phenomena they describe occurred. Punctuality refers to any time lag between the release and the target date by which the data should have been delivered, for instance, in the case of the ESSPROS Core System, with reference to the deadlines set by the European Parliament and Council Regulation No 458/2007.

Coherence aims to measure the reliability of the *statistical data* if combined with other statistics in different ways and for other uses.

Comparability tries to measure the effect of the differences in the applied statistical concepts and measurement procedures when the *statistical data* are compared between geographic areas, over time or between different domains.

Accuracy, in a statistical sense, refers to the closeness of the *statistical data* to the (in general) unknown true or exact value of the measured phenomena. Usually this closeness can be measured by using statistical indicators such as bias and variability of the s*tatistical data*.

As the data used for ESSPROS statistics are based on multiple data sources (administrative, survey, census, etc.), the standard measures of accuracy are not directly applicable. In this case, therefore, accuracy is alternatively assessed by reporting non-sampling errors in data sources, such as limitations in coverage and measurement problems, and by evaluating the method of estimations used and revisions.

In addition, Eurostat carried out a validation process on ESSPROS Core System data. This process involved the use of special IT tools to evaluate the reliability of the data.

The Consolidated Quality Report on the ESSPROS Core System is designed to measure the quality of the 2009 data collection, which refers to the year 2007. The Report summarises the

practices followed in compiling the ESSPROS Core System data by all the countries belonging to EU[2] plus EFTA countries Iceland (IS), Switzerland (CH) and Norway (NO).

In this report all the criteria defined by the ESS will be applied but, as it relates to the collections for 2006 and 2007 only, it is not possible to make a full analysis of some aspects of the criteria, such as revisions. It is restricted to a comparison between figures for 2006, as reported in 2008 and in 2009 collections.

The analysis is not complete at the level of EU — EFTA countries, since some information is missing:

- The National Quality Report for Irish data is missing.
- The validation of the UK National Quality Report was not finalised and, therefore, some of the requested changes were not made; some sections of the quality report might be incomplete.

1. Relevance

Relevance specifies the extent to which the *statistical data* satisfy the needs of users. As the ESSPROS Core System is a common framework which enables international comparison of national data on social protection, it is used by different international institutions to analyse and compare the social situations of different countries.

ESSPROS statistics are used in the annual Joint Reports on social inclusion and social protection, which were instituted in order to monitor the social situation in Europe.

At the Lisbon European Council in March 2000, the Member States undertook to improve and modernise their social protection systems. Consequently, the Open Method of Coordination[3] highlighted the need for comparable, timely and reliable statistics in the area of social policy. The Commission Communication of May 2003 entitled 'Streamlining open coordination in the field of social protection' thus includes a statement on the need for indicators and mentions ESSPROS as a key instrument.

Four other annual/biannual reports include statistics using the ESSPROS data:

- 'The social situation in the European Union', produced jointly by Eurostat and the Commission Directorate-General for Employment, Social Affairs and Equal Opportunities (DG EMPL), under Article 143 of the Treaty[4],
- the statistical pocketbook 'Living conditions in Europe',
- the Eurostat monitoring report of the EU sustainable development strategy,
- the Eurostat yearbook and pocketbook 'Key figures on Europe'.

As the year 2010 has been designated the 'European Year against Poverty and Social Exclusion' (Decision No 1098/2008/EC), Eurostat has issued a publication 'Combating poverty and social exclusion: a statistical portrait of the European Union 2010', presenting an overview of the available statistics on poverty and social exclusion for policy purposes and

[2] *The EU countries participating to ESSPROS data collection are: Belgium (BE), Ireland (IE), Austria (AT), Bulgaria (BG), Italy (IT), Poland (PL), Czech Republic (CZ), Cyprus (CY), Portugal (PT), Denmark (DK), Latvia (LV), Romania (RO), Germany (DE), Lithuania (LT), Slovenia (SI), Estonia (EE), Luxembourg (LU), Slovakia (SK), Greece (EL), Hungary (HU), Finland (FI), Spain (ES), Malta (MT), Sweden (SE), France (FR), Netherland (NL), United Kingdom (UK).*

[3] *The Open Method of Coordination or OMC is an intergovernmental means of governance in the European Union, based on the voluntary cooperation of its Member States.*

[4] *Article 143 of the Treaty reads as follows: 'the Commission shall draw up a report each year on progress in achieving the objectives of Article 136, including the demographic situation in the Community.'.*

general interest. In order to cover the field of social protection, ESSPROS 2006 CS data were used in that publication, which is available via the following link: http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-EP-09-001

ESSPROS data are also transmitted to the OECD and integrated into their Social Expenditure database (SOCX), which is used to provide an accounting system for social expenditure in the OECD member countries.

As well as introducing ESSPROS classification in its manual for 'ILO Social Security Inquiry', the International Labour Office (ILO) classifies ESSPROS data in the list of 'Indicators identified to monitor progress towards decent work'.

The Nordic Social-Statistical Committee (NOSOSCO), set up to coordinate social statistics from the Nordic countries, has decided to adopt the specifications and definitions used in ESSPROS.

The members of ESPAnet (Network for European Social Policy Analysis) use ESSPROS data to analyse social policy in Europe.

2. Accessibility and clarity

The accessibility and clarity of the statistical data refer to actual availability for users in terms of both the figures themselves and appropriate documentation.

ESSPROS data and metadata can be found in the dedicated section on 'Living conditions and social protection', which is available on the Eurostat website at the following address:

http://epp.eurostat.ec.europa.eu/portal/page/portal/living_conditions_and_social_protection/introduction.

In this section the ESSPROS Core System data are linked to the legal basis (the ESSPROS Regulations), the methodology (the ESSPROS Manual and User Guidelines) and the module on Pension Beneficiaries.

2.1. Eurostat dissemination policy

European Parliament and Council Regulation No 458/2007 laid down the deadline for the dissemination of ESSPROS data (Annex I, points 1.3 and 2.3): by 31 October of year N+2, the Commission will publish:

- data on social protection expenditure at all schemes level for year N
- qualitative information at scheme level updated for year N.

Commission Regulation No 10/2008 updated the dissemination rule for the ESSPROS Core System (Annex 3), allowing data to be published by scheme (or group of schemes for those countries which did not give their explicit assent to full dissemination for confidentiality reasons).

As stipulated in Regulation No 458/2007, ESSPROS expenditure and receipts data at all schemes level were disseminated via the Eurostat database on 31 October 2009 at the following address:

http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search_database

Quantitative data by scheme will be open to the general public via the CIRCA web in accordance with the dissemination constraints proposed by countries[5].

The general public can access data published on the CIRCA website 'ESSPROS data':

http://circa.europa.eu/Public/irc/dsis/esspros/info/data/esspros_public_data/publication/index.htm
This website is very similar to a paper publication, allowing users to navigate between 'fixed' tables.

2.2. Metadata

2.2.1. Qualitative information

Under European Parliament and Council Regulation No 458/2007 (Article 3 and Annex I, point 2.2), each transmission of ESSPROS quantitative data has to be accompanied by an annual updating of the qualitative information, which acts as a complete set of metadata (for ESSPROS data), giving a general description of the schemes, a detailed description of the benefits and information on recent changes and reforms concerning the social protection system of each country.

In November 2009 qualitative information at scheme level was disseminated by Eurostat on the CIRCA website 'ESSPROS data' at the following address:

http://circa.europa.eu/Public/irc/dsis/esspros/info/data/esspros_public_data/Qualitative/base_qualitative.htm

2.2.2. Metadata other than qualitative information

Metadata is used to introduce the Core System data in the CIRCA website 'ESSPROS data'. In addition, each country, with the help of Eurostat, introduces flags and footnotes directly in the tables published in the Eurostat database at the all schemes level.

3. Timeliness and punctuality

Timeliness of statistical data means the length of the time between the availability of the data and the moment at which the phenomena they describe occurred. Punctuality refers to any time lag between the release and the target date when the data should have been delivered, for instance, in the case of the ESSPROS Core System, with reference to the deadlines laid down by the European Parliament and Council Regulation No 458/2007.

3.1. Timeliness

Quantitative data by scheme for the year 2007 were transmitted to Eurostat by all countries belonging to the EU plus IS, NO and CH.

The timetable set by Regulation 458/2007, namely the end of June 2008 — corresponding to a time lag of 18 months — was respected by most countries. There were delays in only five countries out of a total of thirty.

The same deadline was set for the qualitative Information (QI). In the 2009 data collection exercise all countries belonging to the EU, except IE, sent the qualitative information. EEA non-EU countries (IS, NO and CH) also supplied their QI to Eurostat. Among the twenty-six

[5] *See table 1 in paragraph 4.2.*

EU countries that supplied QI, thirteen were in line with the Regulation and sent the information by (or even before) the deadline. The remaining thirteen countries (BE, CZ, DK, EL, ES, IT, LU, AT, PL, PT, SE, SI, UK) sent their QI with a delay of between 14 and 91 days.

ESSPROS quantitative data are required by the Regulation to be made available to the general public within a time lag of 22 months from the reference period.

The earliest transmissions for questionnaires on quantitative data were made by DK, LT, CH, MT, SE, BG and EE. Some countries also sent the qualitative information very early, almost at the same time as the quantitative data: CH, MT, BG, EE. Early transmissions for the Quality Report on Core System were made by DK, IT, CH, MT, SE, FI, NO, BE, LV, NL, HU and DE.

Significant delays were registered for the transmission of quantitative data by EL, LU, SI, ES, and UK. For the qualitative information, delays were registered for IS, BE, AT, PT, ES, CZ (more than one month). Concerning the Quality Reports on Core System, long delays were registered for EL, IS and CZ (more than one month).

In some cases the data validation process was difficult because the qualitative information was transmitted long after the quantitative data, and sometimes because the Quality Reports were transmitted much later than the other two files.

For some countries the reverse was true. They sent all three type of data almost simultaneously (with a difference of a few days between the three transmissions): DE, LV, HU, MT, LU, NL, PL, RO, FI, NO and CH. Another group of countries only sent the quantitative and the qualitative information, although more or less simultaneously: BG, EE, EL, FR, IT, CY, LU, SI, SK, UK.

Even if the deadline for the transmission of the Quality Report on Core System was three months after the deadline for the quantitative data, some countries sent the two kinds of information at very close intervals: BE, CZ, DK, EL, FR, LT, AT, PT and UK. Unfortunately, there were delays in the transmission of the qualitative information by this group of countries.

For the remaining countries there was a delay in the transmission of the qualitative information and also a big delay between the transmission of quantitative data and the Quality reports.

Some countries sent files so late that proper validation could not take place (qualitative information from BE and IS and quality reports from EL, IS, CZ).

A few files containing improved data were received after the deadline for the quantitative dissemination (31 October). These data will be disseminated next year.

3.2. Punctuality

In the case of the ESSPROS Core System, the target date for release is fixed by European Parliament and Council Regulation No 458/2007 (Annex 1, points 1.3 and 2.3). The Regulation stipulates that quantitative data at ‘all schemes level’ and qualitative information for year N must be disseminated by Eurostat by 31 October of year N+2. As stated in Commission Regulation No 10/2008, data by scheme can also be published, although without a fixed deadline.

With regard to the 2009 collection:

1. Quantitative data at 'all-schemes level', regularly collected over the years, were published by the Commission in the form of time series in compliance with the Regulation deadline.
2. Qualitative information was disseminated by Eurostat with a delay of 12 days in relation to the target period fixed by the Regulation.

Table1in section 4 describes the countries' policy on the dissemination of data by schemes[6].

4. Coherence

The coherence of two or more statistical outputs refers the way in which data can be reliably combined in different ways and for various uses, i.e. the degree to which the underlying statistical processes use the same concepts (classification, definition and target population) and harmonised methods.

4.1. Coherence between expenditure and receipts: transfers between schemes

Transfers to or from other schemes mean unrequited payments made to, or received from, other social protection schemes. These are broken down into two categories: re-routed social contribution and other transfers to and from other schemes.

At a national level, transfers to and from other schemes (and the two subcategories) are meant to balance out, as for each item of expenditure classified as a transfer between schemes there should be a corresponding receipt in the same category and for the same amount, except for any transactions with the rest of the world.

During the validation process, in order to evaluate the accuracy of ESSPROS Quantitative Data a check is carried out on the balance of transfers to or from other schemes (and the balance of the subcategories) on a national level, taking into account any transactions with the rest of the world.

In the case of the 2006 and 2007 data sent for the 2009 data collection, expenditure and receipts for "transfers between schemes" and/or "rerouted social contributions" do not balance out for BE, AT, PL, SI and RO.
In addition, some inconsistencies were found in the same topic for EE.

4.2. Coherence between quantitative data and qualitative information

As far as possible, coherence must be achieved between quantitative data and qualitative information. Where benefits are classified under a certain scheme, the description of these benefits should be found in the qualitative information and vice versa, unless the scheme described in the QI has not yet entered into force (no benefits are supplied in the reference year) or it has expired (i.e. a scheme split into two different schemes, merged with another or definitively abolished).
Since this Quality Report refers to the 2009 data collection, the coherence between the two parts of the Core System was examined only for data corresponding to the year 2007.

[6] *If the QI was not available, the QD by scheme could not be published. See next paragraph for further details.*

While full coherence between the two parts of the Core System is hard to achieve, as each national system supplies a large number of different benefits, of the 29 countries that sent their QI 21 of them (BG, CZ, DK, EE, ES, IT, CY, LV, LT, LU, HU, MT, NL, AT, RO, SI, SK, FI, SE, IS and NO) showed very good coherence for the year of 2007, providing at least a short description of all the benefits involved in the expenditures.

As the information included in the QI is complementary and used as an explanatory tool for quantitative figures by scheme, Eurostat decided not to publish data by scheme for those countries that did not send in their QI.

Not all countries allow dissemination by scheme. EUROSTAT will publish the data in line with each country's policy, as listed in Table 1.

Table1 Countries' policy on dissemination of data by scheme

Country	Year 2006		Year 2007	
	General public	**Restricted users**	**General public**	**Restricted users**
BE	Only the totals	Full dissemination	Only the totals	Full dissemination
BG	Full dissemination	Full dissemination	Full dissemination	Full dissemination
CZ	Full dissemination	Full dissemination	Full dissemination	Full dissemination
DK	Full dissemination	Full dissemination	Full dissemination	Full dissemination
DE	Full dissemination	Full dissemination	Full dissemination	Full dissemination
EE	Only the totals	Only the totals	Full dissemination	Full dissemination
IE	Not applicable	Full dissemination	Not applicable	Full dissemination
EL	Only the totals	Only the totals	Only the totals	Only the totals
ES	Grouping	Grouping	Grouping	Grouping
FR	Grouping	Grouping	Grouping	Grouping
IT	Full dissemination	Full dissemination	Full dissemination	Full dissemination
CY	Full dissemination	Full dissemination	Full dissemination	Full dissemination
LV	Full dissemination	Full dissemination	Full dissemination	Full dissemination
LT	Grouping	Grouping	Full dissemination	Full dissemination
LU	Grouping	Full dissemination	Grouping	Full dissemination
HU	Full dissemination	Full dissemination	Full dissemination	Full dissemination
MT	Full dissemination	Full dissemination	Full dissemination	Full dissemination
NL	Full dissemination	Full dissemination	Full dissemination	Full dissemination
AT	Full dissemination	Full dissemination	Full dissemination	Full dissemination
PL	Full dissemination	Full dissemination	Full dissemination	Full dissemination
PT	Grouping	Grouping	Grouping	Grouping
RO	Full dissemination	Full dissemination	Full dissemination	Full dissemination
SI	Full dissemination	Full dissemination	Full dissemination	Full dissemination
SK	Full dissemination	Full dissemination	Full dissemination	Full dissemination
FI	Full dissemination	Full dissemination	Full dissemination	Full dissemination
SE	Full dissemination	Full dissemination	Full dissemination	Full dissemination
UK	Grouping	Grouping	Grouping	Grouping
IS	Full dissemination	Full dissemination	Full dissemination	Full dissemination
NO	Grouping	Grouping	Grouping	Grouping
CH	Full dissemination	Full dissemination	Full dissemination	Full dissemination

4.3. Coherence between Core System and Pension Beneficiaries data

This paragraph refers to the coherence analysis carried when validating the questionnaires for both PB and QD. It highlights logical coherence because it is expressed in terms of coherence between the content of the two databases, and not in terms of numerical indicators.

Coherence between the Core System and the Pension Beneficiaries module for year 2007 should be ensured as far as possible. However, as the collection of Pension Beneficiaries data is at a preliminary stage, the production of indicators relating to the two collections is not recommended.

If benefits by scheme are classified under a particular pension item, the number of beneficiaries should be found in the pension beneficiaries' module in the corresponding item and vice versa.

If benefits are reported without beneficiaries (Type I) or there are beneficiaries and no benefits (Type II), both types of report lack coherency.

a) Table 2 lists type I incoherencies by country, scheme and item code.

Table 2. Incoherencies between PB and QD, type I (2007 data)

Country	Scheme	Item code	Beneficiaries	Benefits (Mi of NAC)
BE	Scheme 18	1141111	0	1097.97
	Scheme 23	1131111	0	188.32
	Scheme 24	1131111	0	144.61
	Scheme 31	1141111	0	4.95
	Scheme 33	1121111	0	4.02
	Scheme 48	1161113	0	10.93
	Scheme 49	1121111	0	5
	Scheme 49	1141111	0	271.58
	Scheme 52	1131111	0	1.27
FR	Scheme 16	1121111	0	93.55
	Scheme 63	1131111	0	675
DE	Scheme 01	1121112	0	12440.77
	Scheme 09	1121112	0	88.34
	Scheme 16	1121112	0	519.16
	Scheme 18	1121112	0	196.4
	Scheme 19	1131111	0	36.61
	Scheme 20	1131112	0	7.68
SI	Scheme 07	1131112	0	2.96
SK	Scheme 05	1121111	0	3.39
UK	Scheme 17	1121111	0	641.1
	Scheme 17	1141111	0	373.5
	Scheme 44	1141111	0	8780

In NL, for the sake of geographic comparability it was considered preferable not to provide the number of beneficiaries for some schemes in which the benefits were classified in the Core system as non-means tested disability pensions (schemes 52, 54, 55 and 64) and means tested disability pensions (scheme 19). They were in fact benefits for disabled people who had taken on a part-time or full-time job in a sheltered environment.

b) Table 3 is a list of the type II incoherencies between the Core System database and the Pension Beneficiaries database:

Table 3. Incoherencies between PB and QD, Type II (2007 data)

Country	Scheme	Item code	Beneficiaries	Benefits
BE	Scheme 15	1141111	76632	0
	Scheme 27	1141111	8350	0
	Scheme 35	1131111	25446	0
	Scheme 35	1141111	17414	0
	Scheme 39	1131111	56026	0
FR	Scheme 33	1131111	2680	0
	Scheme 33	1141111	519	0
IT	Scheme 03	1131112	836689	0
	Scheme 04	1131112	483865	0
	Scheme 05	1131112	137057	0
	Scheme 06	1131112	6185	0
	Scheme 10	1131112	467693	0
	Scheme 11	1131112	44336	0
	Scheme 14	1131111	472957	0
	Scheme 15	1121111	865	0
	Scheme 15	1131111	1110	0
	Scheme 16	1131111	1477	0
	Scheme 19	1131112	10453	0
	Scheme 20	1131112	7538	0
	Scheme 21	1131112	2153	0
	Scheme 22	1131112	19671	0
	Scheme 23	1132111	74091	0
	Scheme 24	1131111	99919	0
	Scheme 25	1122111	8739	0
	Scheme 25	1132111	1323	0
SK	Scheme 13	1131112	20905	0
UK	Scheme 08	1161113	128000	0
	Scheme 18	1131111	12036000	0
	Scheme 28	1122112	827070	0
	Scheme 28	1142111	81990	0
	Scheme 28	1162113	616151	0
	Scheme 29	1122112	737780	0

In the case of IT, beneficiaries are recorded for items with zero expenditure in the quantitative data of the Core System for two reasons: while anticipated old-age pensions (1131112) are recorded in quantitative data as old-age pensions (1131111), the distinction is possible in terms of beneficiaries; for the remaining items in the above table, the incoherence was due to the procedure for rounding expenditures, i.e. any expenditure of less than 0.5 million euros is rounded down to zero.

5. Comparability

Comparability is a special aspect of coherence and refers to the measurement of the impact of differences in the statistical concepts, measurement tools and procedures applied, where

statistics are compared between geographic areas (over countries), between domains or over time[7].
In this chapter, as Regulation 458/2007 is restricted to 2006 and 2007 data, only the comparability between geographical areas and over the time are applied.

5.1. Comparability over countries

In order to analyse geographic comparability, this Quality Report (QR) will explore:

1. coverage of the final figures by country;
2. whether some countries failed to apply the methodology described in the manual. The Regulation lays down that the definitions set out in the 'ESSPROS manual' must be the same for all countries).

Problems arose when evaluating coverage of the ESSPROS Core System by country, both at scheme level (a scheme or a relevant part of a scheme is missing in the figures) and in terms of expenditure, receipts or benefits (a certain type of expenditure, receipts or benefit is not covered by final data).

If a benefit provided by a given scheme is not completely covered by the final estimates, the figures supplied for the scheme are incomplete.

5.1.1. Coverage in terms of schemes

The following countries report missing schemes or incomplete coverage. Either the data sources did not provide complete data or it proved impossible for some specific schemes to reach a reliable data source.

- BG cannot identify benefits for transport cards within the sum of other expenditures within scheme 17
- EE coverage of scheme 6 is only 36.1% (NQR: 'Degree of coverage in terms of scheme 6 is 36.1%'. As a result of the local government's accounting practices, division according to ESSPROS methodology is not possible.).
- RO reports scheme 35 as missing (no expenditures, no receipts, just the legal base).

Other coverage problems reported are summarised below:

- BE — No data for 'Bruxelles-Capitale' region. Schemes 19 and 20 are missing.
- BG — Social services provided by non-profit organisations are not included as a scheme.
- ES — No data for 'Other benefits' 1172212 in charge of local communities.
- HU — Benefits provided by employers are missing. Data are not available.
- AT — Benefits provided by 'NGOs' are missing.
- UK — Scheme 5. Scotland does not provide data under this scheme, as data is recorded in other schemes.

5.1.2. Coverage in term of receipts, expenditure and detailed benefits

Data sources that provide incomplete data lead to some schemes being incomplete. Some receipts or expenditures or benefits are not covered and no other information is available in order to estimate the missing figures. The most serious problems of coverage are listed below:

[7] *To avoid confusion between comparability and accuracy, the former is expressed in terms of descriptive metadata.*

- BE regroups for scheme 55 all the benefits under item 1182111
- CZ - some receipts are missing: for scheme 16 the only receipts available are those from the state budget to cover expenditure on social cash benefits. Other types of receipts are missing. For Scheme 17 receipts from households or residents of social services are missing. The administrative costs are recorded only for 14 schemes, out of a total of 26.
- IT - item 1172211 is missing — social housing for which data is not available
- AT reports the following items are not completely covered: 1131111, 2110101, 2121005 in scheme 20 and items 2220002, 2220003 in scheme 25.
- RO – partially missing are items 1151201 and 2000000 for scheme 15 and item 1151114 for scheme 32

5.1.3. Cases of non-application of the ESSPROS methodology

Six countries report problems in applying ESSPROS methodology:

- DK reports the following issues in including the following benefits: 1111111(NQS: 'The salary paid by the employer in the event of sickness is not available), 1151111 (the salary paid by the employer in the event of childbirth is not available, etc), 1161111 (including partial unemployment benefits) and 1161114 (including measures containing start-up incentives and direct job creation aspects; including some benefits in kind for vocational training).
- In IT a misclassification occurred in relation to the following benefits, for all the schemes concerned:
    1. Benefits supplied to 'anticipated old-age pensioners' were recorded under expenditures for 'old-age pensions';
    2. Part of the 'care allowance' benefits belonging to the *Old-age* function were accounted for under the 'care allowance' of the *Disability* function;
    3. Part of the war pensions belonging to the *Old-age* function were included in the pensions of the *Disability* and *Survivors* functions.
- LT reports problems with the time of recording. Except for one source (covering three schemes), expenditures were recorded on a cash basis. This is not in line with the requirement that all transactions (receipts and expenditures) should be recorded in ESSPROS on an accrual basis.
- CZ does not include discounts for cultural or sports events benefits provided to elderly or disabled people. Another problem for CZ is the fact that the 'educational grants are not means-tested and pre-school care for children in crèches or kindergartens are not included.
- CH did not record survivors' pension benefits supplied to beneficiaries over the legal age of retirement in the *Survivors* function as required by the reference manual. CH cannot obtain information about item 1121111 and benefits from a number of pension funds are not included.
- In EL, all expenditure on pensions given to people working in unhealthy and arduous jobs is recorded as anticipated old-age pension, even if beneficiaries took retirement at the age fixed by the scheme to which they belonged.

5.2. Comparability over time

As the data was first collected in 2006, for the moment it is possible to evaluate comparability for 2006 and 2007. Most countries provide comparable data for all schemes and items.

UK was not able to ensure time comparability in quantitative data (some benefits for the year 2007 were classified differently from the data referring to previous years). This also had a big impact on QT - QI coherence, in that the quality information is sometimes coherent with 2007 data and sometimes with data from previous years, but never with the time series.

6. Accuracy

Accuracy is a very important criterion for measuring the quality of a data collection. The closeness between the figures in the data collection and the true data is very important. The remainder of this quality report deals with this issue. The accuracy of the data in the ESSPROS data publication is linked to, and depends on, the accuracy of the data received from the Member States.

Most of the figures in the collection are obtained using administrative data, with only a small percentage of the figures coming from surveys or other means.

Accordingly, the discussion about accuracy is centred on problems of coverage as the most likely sources of error.

6.1. Coverage, timeliness, frequency of data sources

All of the 29 quality reports received deal with relevant items such as types of data sources, frequency of data provided by sources, time lag, coverage in terms of schemes, geographic coverage, cross-source data used, methodologies and assumptions used in estimations and revisions of statistics.

The countries have provided information with a high level of detail, describing all relevant aspects required by the Regulations.

In some cases the quality reports received from Member States contained very complex descriptions of the data estimation process when information was lacking. This information was essential for grouping together the most important clusters of issues across the 29 quality reports.

6.1.1. Types of data sources

Most countries reported administrative data and register-based data as their main data sources.

Because of the wide diversity of names used by the various countries to identify the types of data sources, they were grouped into 3 main categories: Administrative data, National Accounts and other estimations, Surveys/census:

- Administrative data = Administrative data, register-based data, Public Body accounts;
- National Accounts and other estimations = National Accounts, other estimations or statistics at national level (not surveys or census), COFOG[8];
- Surveys, census = Classical definitions.

[8] *COFOG is a functional classification within SNA93 (System of National Accounts 1993), the full name being **C**lassification **o**f the **F**unctions **o**f **G**overnment.*

This is not intended to be an exhaustive classification, but rather a method for grouping together in clusters countries that have more or less similar types of data sources.

Table 4 shows the types of data source used by the countries based on the above classifications.

Table4. Types of data sources used by countries for the current data collection

Country	Administrative data	Accounts	Surveys	Censuses	Other / Not reported	Total
AT	**26**	**6**			**1 (Other)**	33
BE	**48**				**8**	56
BG	**12**		**5**			17
CH	**19**	**1**	**1**	**2**		23
CY	**11**		**1**	**1**		13
CZ	**14**	**2**	**5**			21
DE	**20**	**1**	**1**			22
DK	**1**					1
EE	**10**					10
EL	**11**					11
ES	**11**		**1**			12
FI	**13**		**1**			14
FR	**4**	**3**				7
HU	**10**					10
IS	**2**				**2**	4
IT	**5**	**5**		**1**		11
LT	**15**		**2**			17
LU	**10**	**1**				11
LV	**14**		**1**			15
MT	**6**		**1**			7
NL	**4**	**3**				7
NO	**6**	**1**				7
PL	**8**	**1**				9
PT	**21**	**1**	**1**			23
RO	**13**	**1**	**2**			16
SE	**1**					1
SI	**13**					13
SK	**6**		**5**			11
UK	**18**	**1**				19
Total	352	27	27	4	11	421

Out of a total of 29 quality reports:

- 6 countries report as data sources only administrative data for all schemes (DK, EE, EL, HU, SE and SI).
- 9 countries report that, apart from administrative data sources, they used the National Accounts and other estimations or other sources (BE, FR, LU, NL, AT, PL, UK, IS, and NO).
- 14 countries used, for some schemes, estimations based on surveys: BG, CZ, DE, ES, CY, LT, LV, MT, AT, PT, RO, SK, FI and CH,

- IT, CY and CH each used a census also.

Frequency of data provided by the data sources. Sixteen countries report only yearly data sources (BE, DK, EE, EL, ES, FR, IS, IT, CY, LT, LV, MT, HU, PT, SI and SE)

Ten Member States used data sources with a frequency of less than one year (BG, CZ, LU, NL, PL, RO, SK, FI, UK and CH).

Only five data sources are reported to have frequencies of more than one year in DE, AT, RO, FI and CH (for all the countries).

Table 5 lists the periodicity of the data sources for all of the countries.

Table5. Periodicity of the data sources used

Country	Less than one year	One year	More than one year	Not reported
AT		32	1	
BE		56		
BG	3	14		
CH	1	21	1	
CY		13		
CZ	7	13		1
DE		21	1	
DK		1		
EE		10		
EL		11		
ES		12		
FI	2	11	1	
FR		7		
HU		10		
IS		4		
IT		11		
LT		17		
LU	1	10		
LV		15		
MT		7		
NL	1	6		
NO				7
PL	9			
PT		23		
RO	5	9	1	1
SE		1		
SI		13		
SK	3	8		
UK	3	16		
Total	35	372	5	9

Time lag of data sources.

Seventeen countries report all, or almost all, of the data sources as having a time lag of no more than one year (BE, BG, CZ, DK, EE, FR, IT, LU, MT, HU, NL, FI, SE, SI, SK, NO and IS)

Three countries report that they have only data sources with a time lag of at least one year: EL, CY and UK.

Table6. Time lag of data sources, by country

Country	0 – 6 months	7 – 12 months	Over 12 months	Not reported	Total
AT	3	24	4	2	33
BE	1	53		2	56
BG	12	5			17
CH	2	15	5	1	23
CY			13		13
CZ	7	12		2	21
DE		19	3		22
DK		1			1
EE	10				10
EL			11		11
ES	1	8	3		12
FI	8	3		3	14
FR		7			7
HU	2	8			10
IS		4			4
IT	9	2			11
LT	16	1			17
LU	11				11
LV		10	5		15
MT	5	2			7
NL	3	4			7
NO	4	3			7
PL				9	9
PT		7	16		23
RO	13	1	1	1	16
SE	1				1
SI		13			13
SK	8	3			11
UK			19		19
Total	116	205	81	20	421

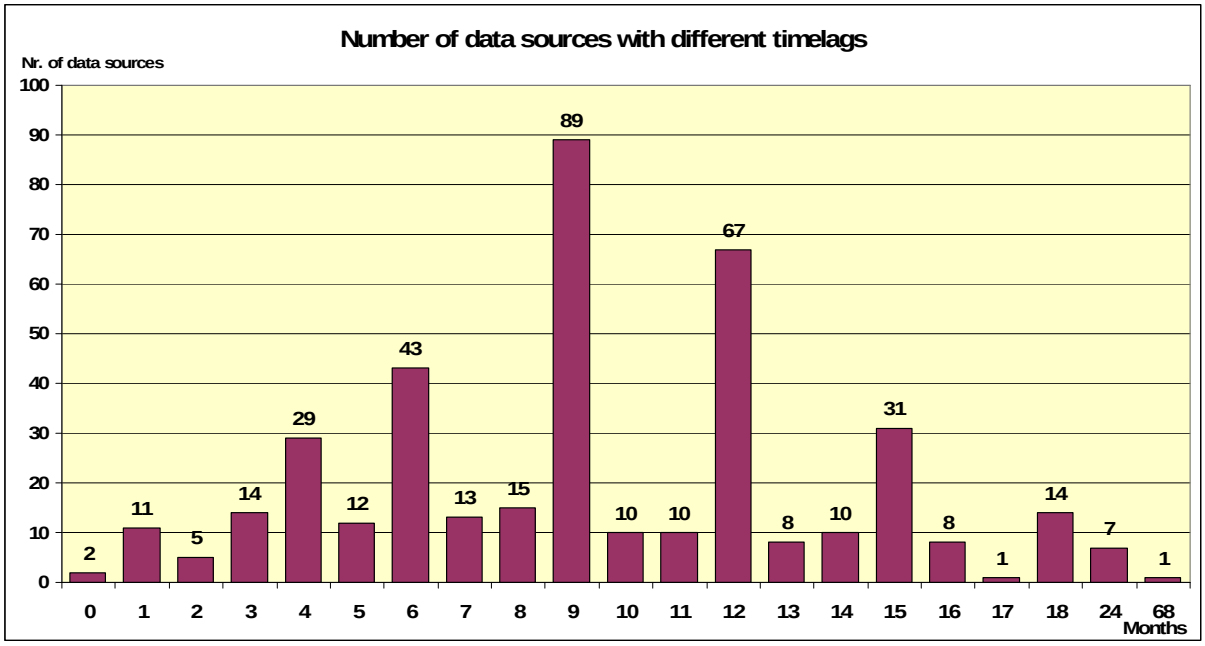

Figure 1. Time lag of all data sources used for this collection, in months.

6.1.2. Problems leading to estimation of data

Fifteen countries report problems with some data sources which lead to estimations or even to missed data. Some of the problems reported are solved by using alternative data sources such as surveys or censuses, public accounts or other administrative data.

The problems reported by different countries are extremely diverse, as an examination of the NQR's for each country reveals.

Twelve countries report problems with administrative data sources usually affecting one or two schemes: BE, BG, DE, EL, FR, LT, HU, AT, PT, UK, NO and CH.

AT, RO and UK (National Accounts), SK (survey) and CH (census) report other types of data source as not providing complete data.

Lack of information in one data source does not usually lead automatically to missing figures, because alternative data sources are used in order to complete the information.

Geographical coverage

Almost all Member States report data sources that fully cover the country geographically. Some exceptions are reported by:

- BE — Three data sources cover only 'Région de Bruxelles Capitale'. Another three cover 'Flandre et Région de Bruxelles-Capitale' and three cover only 'Flandre'. A further 11 data sources cover 'Wallonie' and two of them also cover 'Région de Bruxelles — Capitale'.
- AT — One data source covers only Styria and another one covers only Upper Austria.
- PT — One data source covers only the region called 'Grande Lisbon'.
- UK — six data sources cover only Great Britain, five cover only Northern Ireland, two cover only Scotland and one only Wales.

6.1.3. Schemes covered by different types of data sources

Sometimes, additional sources are useful for supplementing the information on some items and filling the gaps left by the main data sources. Also, the two data sources are compared in order to check the accuracy of the figures.

In some cases additional data sources are used to estimate the unknown breakdown of some categories of receipts or expenditures between schemes. In the case of expenditures on benefits, the additional source supplied information so that they could be split between functions, categories or schemes.

Twelve countries report that different types of data source are used in order to cover specific schemes or only specific benefits within a given scheme. They cannot all be listed, because for some countries there are around 200 different benefits under different schemes that are covered using different types of data sources. Table 7 lists by country only those schemes and items concerned, or, when they are too numerous, gives the number of schemes or items..

Table7. Schemes and/or benefits covered by different data sources

Country	Schemes	Items
BE	30 schemes	All pensions
BG	11	1111211
BG	1, 2, 3	1121111, 1131112, 1141111, 1131111
CY	5	All
ES	5 schemes	Several benefits
FR	All	All
HU	1, 2, 3, 4, 5, 17, 18	1200000
HU	2, 3, 4, 6, 7, 15, 19	Several
IS	11	All
LT	5, 23	2110000
LT	13	1121111, 1131111, 1131112, 1141111
LT	18	1181201
LT	20, 21	1121201, 1131201, 1151202, 1181201, 1181202
LT	22	1151204
AT	3, 11, 21	Several
RO	21, 22, 23	1121111, 1131111
RO	8	1151113
RO	29	1151111, 1151112
SE	11, 12, 15, 17	Several
UK	17 schemes	A large number of benefits

6.2. Methodologies and assumptions used in the estimation of statistics

6.2.1. Estimates for schemes for which no data are available

Twelve countries report on estimated schemes. Different methods are applied in order to estimate the missing figures.

BE provides estimates for schemes 23 and 24 using data for 1996 and an augmentation coefficient calculated using other data sources. The same method is used by CY for scheme 6 (adding 1% annually), EL for schemes 6, 9 and 11 (applying a growth rate to a survey result) and by PT for scheme 57.

Other countries produce estimates using a known distribution: CZ for scheme 23, FR for scheme 26 and CH for some items in schemes 3 and 4. CZ estimates ‘Social discounts’ on the basis of the number of potential beneficiaries and the amount of the unit discount stated by law.

SI (for scheme 28) and DE (for schemes 14 and 17) estimate the figures using the Labour Cost Survey.

DE uses extrapolation for schemes 10 and 23 as does CH for scheme 25. DE is provides an extrapolation because the information is received from the data source only once in two years. CH is takes into account the financial reports of non-profit institutions which provide benefits under scheme 25 in order to extrapolate the total amount of expenditure.

Other methods are used by CZ, FR, IT, HU and RO (see table 8 for a list of all the methods used by the 12 countries). CZ estimates benefits provided by mining companies by taking into account the structure of these benefits for the biggest mining company. FR equates the receipts and expenditure for schemes 63, 64 and 65 and some of the benefits provided by the same schemes are estimated using a known distribution.

Table 8.Llist by country of the schemes estimated together with the estimation methods used

Country	Scheme	Estimation method
BE	23, 24	Applying a growth rate to previous year's known data
CZ	23	Based on the number of beneficiaries
CZ	25 — several benefits	Using a known distribution
DE	10, 23	Extrapolation
DE	14, 17	Using another data source (LCS)
EL	6, 9, 11	Applying a growth rate to previous year's known data
FR	Sixteen schemes	Using a known distribution (breakdown by benefit between schemes)
FR	From 53 to 62	Using a known distribution
FR	63, 64, 65 — General revenue and some benefits	General revenue is calculated by balance using a known distribution for benefits
IT	24, 25	Using related variables
IT	Fourteen schemes	The breakdown of the NMT pension expenditure by function is estimated by the data source (ISTAT)
CY	6	Applying a growth rate to previous year's known data
HU	3, 4 — several items	Using related variables
PT	57	Using a known distribution and applying a growth rate
RO	17	Using the amounts for the previous year
SI	28	Using another data source (LCS)
CH	25	Extrapolation using indicators from other data sources
CH	3 and 4 — several items	Using other known distributions

6.2.2. Estimates for missing receipts, expenditure and detailed benefits

A. Where data are completely lacking

A1. Estimations for receipts and expenditures other than benefits

Concerning receipts, five countries report on estimation methods: BE, LV, AT, UK and CH. Receipts were equated with the expenditure, or other variables were used, or a growth rate was applied to the previous year's known data, or else a hypothesis is supposed to be true. Table 9 lists by country the schemes and items for which estimations are provided.

As for administration costs, three countries (BG, CZ and LT) have problems with collecting all the figures directly from data sources and provide estimations instead for the schemes listed in table 9.

Table 9. Estimations for items where data are completely lacking, by country

Country	Scheme	Receipts / Expenditures	Estimation method
BE	16	2110203	Using a hypothesis
BE	18	2121005	Receipts are equated with the expenditures
BG	11	1200000	Using other variables
BG	12, 13, 14	1200000	Using another distribution
CZ	Fourteen schemes (See NQR)	1200000	Using other data sources
LT	26	1200000	Using other (proxy) variable
LV	Thirteen schemes (See NQR)	2220002	Receipts are equated with the expenditures
LV	Nine schemes (See NQR)	2220003	Receipts are equated with the expenditures
LV	20	2220004	Receipts are equated with the expenditures
AT	8	2220002	Applying a growth rate to previous year's known data
AT	9, 10	2220003	Applying a growth rate to previous year's known data
AT	21	Contributions paid by beneficiaries	Using other variables
UK	3	2220002	Last known amount
CH	8	2110101, 2110201	Using other variables and a hypothesis

A2. Estimations for benefits

Sixteen countries report estimations on some benefits for one or several schemes.

Usually, other variables or other distributions are used in order to calculate the estimates. Some countries use other data sources (LCS, LFS, etc.), while others apply a growth rate to the previous year's known data.

Table 10 lists the estimations by country, by scheme and by benefit specifying the method used for each estimate.

Table 10. Estimated benefits, by scheme and by country

Country	Scheme	Benefit	Estimation method
BE	16	1131111, 1141111	Applying a growth rate to previous year's known data
BG	12	1151112, 1151114	Using other variables
CZ	12	1161203	Estimation using other sources (annual average gross wage)
CZ	20	Sector of civil servants	Using other variables
CY	3, 5, 6, 9	1111111	Using another distribution
CY	9	1111212, 1111222, 1111223, 1111224,	Using another distribution
CY	3, 5, 6, 9	1151112	Using other variables
CY	10	1172211	Using other variables
LT	15	1151201	Using other variables
LT	17	1172211	Using other variables
LV	9	1151201	Using other variables
MT	14	1111111, 1111112	Using other variables
MT	15, 19	1131203	Using other variables
MT	16	1132203, 1162204	Using other variables
AT	19	1111111	Using other variables
AT	8, 9, 10	1111211, 1111222	Applying a growth rate to previous year's

			known data
AT	20	1131111	Using other variables
AT	1	Non means-tested and means-tested pensions	Using other variables
AT	2	Expenditures for disability and old-age pensions	Using other variables
RO	2	1121202	According to the number of beneficiaries
RO	10, 15	1151201	According to the number of beneficiaries
SI	23	1152201	Applying a growth rate to previous year's known data
FI	24	1111111	Using another data source (LCS)
FI	23	1151111	Using another data source (LCS)
SE	13	1111111	Using other variables and a hypothesis
SE	8	1161203	Applying a growth rate to previous year's known data
UK	3	1111222	Last known amount
IS	19	1111111	Using another data source (LFS)
NO	1	1111111	Using a hypothesis
CH	8	1111111	Using other variables and a hypothesis
CH	16	1112230	Using other variables and a hypothesis
CH	14	1122111, 1122201, 1142000, 1172212	Using other variables and a hypothesis
CH	13	1132110, 1132201, 1142000, 1172212	Using other variables and a hypothesis

B. Where the breakdown for one receipt/expenditure/benefit or group of receipts/expenditures/benefits is missing

B1. Breakdown of a total between different categories of receipt

Six countries report this kind of breakdown: BG, CZ, LT, AT, SK and IS. The usual method is to split the total receipts available into the items required by ESSPROS by using a known distribution provided by a different data source from the one which does not provide the splitting.

Table 11. Breakdown of a total between different categories of receipts

Country	Items	Scheme	Estimation method
BG	All items from 2110101 to 2110107	1, 3, 4, 5, 6, 8, 9	Using another data source
BG	2110101, 2110102, 2110103, 2110105	7	Using another data source
BG	2121005, 2122005	10	Dividing proportionally using another data source
CZ	2420001, 2420005	1	Using a related distribution
LT	All items from 2110101 to 2110106 All items from 2110201 to 2110206	3, 5, 10, 23, 24, 26 3	Using a related distribution
AT	2110103, 2121005, 2123005	28	Using another known distribution
SK	All items from 2110101 to 2110107	22	Using another known distribution
IS	2110101, 2110102, 2110103, 2110106	7, 8, 12, 17, 19, 21, 22, 24	Using another data source

B2. Breakdown of a total between different benefits

Eleven countries break down the total into different amounts of benefits: BG, CZ, CY, LT, LV, HU, MT, AT, RO, FI and SE.

Some countries estimate the benefits by breaking down the total in proportion to the number of beneficiaries: CZ (scheme 16 — four items), LT (scheme 10 — three items, scheme 19 — three items), LV (scheme 4 — three items, scheme 17 — two items), HU (scheme 8 — four items, scheme 9 — two items) and FI (scheme 19 — five items).

The most commonly used method to break down the total into several items is the use of related variables or other known distributions (used by CY, LT, LV, MT, AT, RO and SE). BG, LT and HU use expert estimations for a limited number of items and schemes.

Table 12. Breakdown of a total between different benefits

Country	Items	Scheme	Estimation method
BG	1151114, 1152114	16	Expert estimation
CZ	1182111, 1182112, 1182121, 1182203	16	Proportionally to the number of beneficiaries
CY	1111111, 1111212, 1111222, 1111223, 1111224, 1112222	5, 6, 9	Using related variables
LT	1121111, 1131111	10	Proportionally to the number of beneficiaries
LT	1121204, 1131203, 1151204	19	Proportionally to the number of beneficiaries
LT	1121201, 1131201	20	Using another data source (Social services annual survey)
LT	1121201, 1131201	21	Using another data source (Social services annual survey)
LT	1122202, 1132202	21	Using another data source (Social services annual survey)
LT	1121201, 1131201	22	Using another data source (Social services annual survey)
LV	1122123, 1181121	4	Proportionally to the number of beneficiaries
LV	1121202, 1131202	17	Proportionally to the number of beneficiaries
LV	1121111, 1131111	15, 23, 25	Using related variables
HU	1121111, 1131112, 1131111, 1141111	8	Proportionally to the number of beneficiaries
HU	1131112, 1161113	9	Proportionally to the number of beneficiaries
HU	1172212, 1172220, 1172221	2, 18	Expert estimation
MT	1111112, 1121115, 1131115, 1141112, 1161115	1	Using other variables
MT	1112112, 1122115, 1132115, 1152114, 1162115, 1182112	2	Using a known distribution
MT	1111221, 1112221	7	Using another data source
MT	1111230, 1121204, 1151204, 1181203	11	Using a known distribution
AT	1121111, 1131111	2	Using a known distribution
AT	1121115, 1131115, 1141111	3	Using a known distribution
AT	1121111, 1131111	5	Using related variables
AT	1121113, 1131114	6	Using a known distribution
AT	1121113, 1131114	21	Using a known distribution
AT	1112211, 1112222, 1122201, 1122202, 1181203, 1182203	22	Using a hypothesis: split benefits (as a rule at a ratio of 50:50)
AT	1121204, 1131203, 1132203, 1151204, 1162204, 1181203, 1182203	25	Using a known distribution
AT	1111112, 1111211, 1111221, 1111222,	28	Using a known distribution
RO	1121111, 1131111	21, 22, 23	Using another data source (HBS)
FI	1121202, 1131202, 1151203, 1131203, 1121204	19	Proportionally to the number of beneficiaries
SE	1151202 1181201 1181202 1181203	9, 11, 17	Using another data source and known distributions
SE	1151203 1151204	11, 17	Using another data source

B3. Breakdown of administration costs

Seven countries report estimating administration costs for some schemes because the total costs for some schemes is known but not the breakdown by scheme (BG, CY, CZ, LT, LV, HU and MT). The breakdown is made in proportion to the receipts or to the expenditures of the schemes concerned. Alternatively, the administrative costs of several schemes are registered in one of them, or other variables are used.

Table 13 lists by country the reported breakdowns of administrative costs between schemes.

Table 13. List of breakdowns between schemes for administrative costs

Country	Schemes	Estimation method
BG	1, 2, 3, 4, 5, 6	All administrative costs registered to Scheme 1
CY	2, 3, 4, 10	Using other variables.
CZ	1, 2, 6, 7	A percentage of social protection benefits for each scheme
LT	2, 7, 21, 22	In proportion to the receipts of schemes concerned
LT	3, 10, 24	In proportion to the expenditures of schemes concerned
LV	All	Proportionally
HU	5, 13, 17, 18, 2, 22	Proportionally
MT	1, 2	In proportion to the expenditures of schemes concerned

B4. Breakdown for receipts between schemes

Five countries report a number of receipts for which estimates were needed and a breakdown between schemes was made (BG, CZ, LT, LV and MT). The method used by CZ, LT, MT (and partially by LV) is to break down the known total in proportion to the expenditures of the schemes concerned. In one of them BG registers the total for six schemes and for one receipt LV uses another data source to make the breakdown.

Below, a table summarises the methods used by country and by item.

Table14. Breakdowns between schemes for receipts

Country	Item	Schemes	Estimation method
BG	2410001, 2420001, 2420007	1, 2, 3, 4, 5, 6	All Other Receipts (24xxxxx) are registered to the Pension Fund (Scheme 1).
CZ	2110101, 2121005, 2122005, 2420001, 2420005	6, 7, 11, 12	In proportion to the expenditures of schemes concerned
LT	2420000	3, 10, 24	In proportion to the expenditures of schemes concerned
LV	2110000	3, 6, 10, 11, 15, 23, 24, 25, 27	In proportion to the expenditures of schemes concerned
LV	2121000	3, 6, 10, 11, 15, 23, 24, 25, 28	In proportion to the expenditures of schemes concerned
LV	2110000	3, 6, 10, 11, 15, 23, 24, 25, 27	Using another data source
LV	1320000	3, 6, 10, 11, 15, 25, 27	In proportion to the expenditures of schemes concerned
LV	2320000	10, 11, 23, 24, 25, 27	In proportion to the expenditures of schemes concerned
MT	2100000	1, 4, 7	In proportion to the expenditures of schemes concerned

B5. Breakdown for benefits between schemes

Only three countries report estimating the breakdown between benefit schemes:

LV makes a breakdown between schemes 8 and 11 for item 1121203 (professional and social rehabilitation), using the known proportion for 2005.

CH uses a proportional breakdown for item 1112200 when splitting the benefits between schemes 13 and 14.

A special case of breakdown is made by RO by splitting the total between schemes 2 and 10 in order to estimate the figures for item 1121202 for scheme 2 and item 1151203 for scheme 10. The estimation was made on the basis of the number of beneficiaries.

6.2. Revision of statistics

The 2009 collection contains some 2006 data which has been revised as compared to the figures published during the last collection.

Nineteen countries revised some figures for various reasons. There were five types of revisions, namely:

- changes in the data sources used;
- changes in the methods used for estimating data;
- revisions of data due to conceptual adjustments;
- revisions of data due to availability of final statistics;
- other revisions of data (e.g. due to quality review actions).

Table 15 of all revisions reported by the nineteen countries shows the schemes and the items concerned and specifies the type of the revision.

Table15. Reported revisions by country, scheme, item and type of revision

Country	Scheme	Items	Revision type
AT	Scheme 1	Transfer from 2310005 to 2220002	Revisions of data due to quality review actions
AT	Scheme 2	1310002, 1310003, 1310004, 1121111, 1131111, 1141111	Revisions of data due to availability of final statistics
AT	Scheme 6	1121113, 1131114	Revisions of data due to quality review actions
AT	Scheme 8	1320000, 2220002, 2320000, 1111211, 1111222	Revisions of data due to availability of final statistics
AT	Scheme 9	2220003, 2320000, 1111211, 1111222	Revisions of data due to availability of final statistics
AT	Scheme 10	1320000, 2220003, 2320000, 1111211, 1111222	Revisions of data due to availability of final statistics
AT	Scheme 11	1310006	Revisions of data due to quality review actions (small revisions)
AT	Scheme 19	2110201, 2110202, 2110203, 2110204, 2110206, 1111111	Revisions of data due to availability of final statistics
AT	Scheme 21	1112211, 1112222, 1151202, 1181121	Revisions of data due to quality review actions
AT	Scheme 22	1151204	Revisions of data due to quality review actions
BE	Scheme 8, 75, 77	Items concerned	Revisions of data due to quality review actions
BE	Scheme 12	Items concerned	Revisions of data due to conceptual adjustments
BE	Scheme 73	Items concerned	Changes in the data sources used
CH	Schemes: 01, 02, 06	1310001, 1310002, 1310003, 1310006, 1320000,	Revisions of data due to quality review actions
CH	Scheme 01	2310005	Revisions of data due to quality review actions
CH	Scheme 02	1111222, 1111221, 1111211	Revisions of data due to quality review actions
CH	Scheme 02, 06	2310005,	Revisions of data due to quality review actions
CH	Scheme 03	1200000	Revisions of data due to quality review actions
CH	Scheme 04	2420001	Revisions of data due to quality review actions
CH	Scheme 11	All items	Changes in the data sources used
CH	Scheme 15	1112230, 1122111, 1122204, 1132111, 1132203, 1172212, 1182111, 1182203	Revisions of data due to quality review actions
CH	Scheme 21	2220002, 1151201, 1151202	Revisions of data due to quality review actions
CH	Scheme 22	1151202, 1151201, 1200000	Revisions of data due to quality review actions

DE	Scheme 14	1151111	Changes in the methods used for estimating data
DE	Scheme 29	1152111	Revisions of data due to conceptual adjustments
DE	Scheme 29	1152113	Revisions of data due to conceptual adjustments
ES	Scheme 19	Means-tested items for pensions	Revisions of data due to availability of final statistics
ES	Schemes concerned	Functions 114 and 113	Changes in the methods used for estimating data
ES	Schemes concerned	Items under the functions 'Health care' and 'Survivors'	Revisions of data due to conceptual adjustments
FI	Schemes 01, 02	Six items (pensions reclassified from means-tested to non means tested)	Revisions of data due to quality review actions
FI	Scheme 19	1182111, 1151202, 1151204	Changes in the data sources used
FR	Several schemes	Many items	Revisions of data due to quality review actions
HU	Scheme 3	1121203, 1131202, 1181202, 1181203	Revisions of data due to quality review actions
HU	Schemes 2, 3, 4	1200000	Revisions of data due to quality review actions
IT	Scheme 3	1420000, 2110105	Revisions of data due to availability of final statistics
IT	Scheme 25	1320000	Revisions of data due to conceptual adjustments
IT	Scheme 26	2320000	Revisions of data due to conceptual adjustments
LT	Scheme 9	1121112, 1121115, 1121123, 1141112	Revisions of data due to quality review actions
LT	Schemes 10	Transfer from 1131111 to 1141122	Revisions of data due to quality review actions
LV	Nine schemes	2100000	Revisions of data due to quality review actions
LV	Scheme 6	1141111	Revisions of data due to quality review actions
LV	Scheme 13	1181112	Revisions of data due to availability of final statistics
LV	Scheme16	1181202	Revisions of data due to availability of final statistics
LV	Scheme 17	1121202	Revisions of data due to quality review actions
LV	Scheme 22	1172212	Revisions of data due to quality review actions
MT	Scheme 20	1152204	Changes in the data sources used
MT	Scheme 20	1152204	Revisions of data due to availability of final statistics
MT	Scheme 20	1152204	Revisions of data due to quality review actions
MT	Schemes 13, 14, 15, 16	Several items	Revisions of data due to availability of final statistics
NL	All schemes	Many items	Revisions of data due to availability of final statistics
PL	Scheme 12	1200000, 2110101	Changes in the data sources used
RO	Scheme 15	1151201	Revisions of data due to availability of final statistics
RO	Scheme 21, 22, 23	Transfers from item 1141111 to item 1131111	Revisions of data due to conceptual adjustments
RO	All schemes	Many items concerning receipts	Revisions of data due to quality review actions
SE	Scheme 11 and 17	1121201, 1121204, 1181201, 1181203	Revisions of data due to conceptual adjustments
SE	Schemes concerned	1181201, 1181203, 1121201, 1121204	Revisions of data due to quality review actions
SI	Scheme 05, 07	1310006	Revisions of data due to quality review actions
SI	Scheme 19	1121113	Revisions of data due to quality review actions
SI	Scheme 21, 24	2310005	Revisions of data due to quality review actions
SI	Scheme 26	1200000	Revisions of data due to quality review actions
SI	Scheme 28	1310004	Revisions of data due to quality review actions
SI	Scheme 30	1310006, 2220002	Revisions of data due to quality review actions
SK	Scheme 2	1131111, 1141111	Revisions of data due to conceptual adjustments
SK	Scheme 18	1131111, 1141111	Revisions of data due to conceptual adjustments
SK	Scheme 19	1141111	Revisions of data due to conceptual adjustments
UK	Scheme 2	1111221	Changes in the data sources used
UK	Scheme 3	2220002, 1111222	Changes in the data sources used
UK	Schemes 4, 5, 6, 9, 12, 13, 17, 27, 33, 35, 37, 38, 45	Several items	Revisions of data due to availability of final statistics
UK	Schemes 8, 18, 28, 29, 39, 42, 43	Several items	Changes in the data sources used
UK	Scheme 19	2220002, 1111211	Changes in the data sources used

During the process of validation EUROSTAT found some revisions that had not been reported, some of them being very small adjustments. However, a number of significant revisions were not reported. This is due to the fact that some of the quality reports were sent with a long delay and could not be checked in time.

Tables 16 – 18 provides some data on the size of the revisions by country.

Note to tables 16 to 18:

- percentage columns are based on the following formula:

$$pr = \frac{(Year\ 2006\ edition\ 2009 - Year\ 2006\ edition\ 2008)}{Year\ 2006\ edition\ 2008} \cdot 100$$

- differences columns are based on the following formula:

$$Diff = (Year\ 2006\ edition\ 2009 - Year\ 2006\ edition\ 2008)$$

Table 16 lists total percentages of revisions for each country, taking the partial revisions into account algebraically, so that small percentages are due to partial cancellations.

Table 16. The magnitude of the revisions by function and as a total (2006 data, percentages)

	Sickness — health-care	**Disability**	**Old-age**	**Survivors**	**Family — children**	**Unemployment**	**House**	**Social exclusion**	**Total**
EU27	-0.6	6.2	-2.1	8.7	-2.3	-0.1	-0.3	0.8	-0.2
EU25	-0.4	6.2	-2	8.5	-2.5	-0.1	-0.3	0.5	-0.1
EU15	-0.4	6.4	-2	8.4	-2.7	-0.1	-0.3	0.4	-0.1
EA15	0.3	7.1	-2	9.9	-2.5	0	-0.7	1	0.3
EEA	-0.5	5.9	-2	8.7	-2.2	-0.1	-0.3	0.7	-0.2
BE	0.1	3.2	0	-0.2	0	0	13.4	3.1	0.3
BG	0	0	0	-8.2	0	0	0	0	-0.4
CZ	0	0	0	0	0.3	0	0	0.3	0
DK	0	0	0	0	0	0	0	0	0
DE	-0.4	23.9	-2.8	2.1	-6.5	5.8	0	0.1	0.2
EE	0	0	0	0	0	0	0	0	0
IE	0.1	0	0.7	0	0	0	0	0	0.2
EL	0	0	0	0	0	0	0	0	0
ES	0.2	3	-17.7	266.4	3.6	-4.4	0	6	0
FR	-0.1	-1.2	0.9	2.1	-0.8	-3.8	-2	-1.5	0
IT	0.2	0.1	0	0	-0.1	0.1	0	-1.9	0.1
CY	0	0.6	0.1	-0.5	0	-4.6	0	0	-0.3
LV	0	0	0	0	0	0	36.4	29.5	0.5
LT	0.3	-0.7	-0.9	9.8	-0.3	0.2	0	0	0
LU	0	0	0	0	0	0	0	0	0
HU	0	2.3	-10.9	393.6	0.2	0	0	11.6	0.6
MT	2.6	0	0	0	0	0	0	0	0.7
NL	1.2	0.9	-4.1	-2	-7.4	-2	0	0.3	-1.6
AT	-0.9	1.5	-0.1	-1.3	-0.7	0	0	-1.1	-0.3
PL	0	7.7	0	0	0	0	0	0	0.7
PT	0	-0.6	-0.5	4	0	0	0	0	0
RO	-35.1	6.8	-15.5	328.4	44.4	-11.2	0	75.4	-10.9
SI	0	-3.6	0	0	0	0	0	0	-0.3
SK	0	-0.1	-0.7	0	37.1	0	0	0.1	2.6
FI	0	0	0	0	0	0	0	0	0
SE	0.3	-0.1	-0.1	0	2	-0.2	0	6	0.3
UK	-2	8.4	-1.2	-3.5	-3.7	1.8	0.1	-0.4	-0.7
IS	0	0	0	0	0	0	0	0	0
NO	0	0	0.1	0	0	0	0	0	0
CH	-0.1	0	0.3	0.6	0.3	0	-1.8	-2	0.1

One can see that the most extensive revisions were transmitted by ES, HU and RO for 'Survivors' and RO for 'Sickness — Health-care'. RO had provisional data in the last collection and this year a general revision was performed for the period from 2001 to 2006. The data sent this year to Eurostat are final data.

Table 17. Extent of revisions for receipts and expenditure[1] (2006 data, percentages and differences)

	Percentage changes	**Difference changes[2]**	**Percentage changes**	**Difference changes[2]**
	RECEIPTS		**EXPENDITURE**	
EU27	-1.2	-39763	-0.4	-12262
EU25	-1.2	-37458	-0.3	-10768
EU15	-1.2	-37946	-0.4	-11416
EA15	-0.2	-4392	0.0	- 478
EEA	-1.1	-37866	-0.4	-12249
BE	0.2	164	0.3	291
BG	0.0	0	-0.4	- 16
CZ	0.0	7	0.0	7
DK	0.0	0	0.0	0
DE	-0.5	-3826	0.1	779
EE	0.0	0	0.0	0
IE	0.2	58	0.2	65
EL	-0.1	- 31	0.0	- 4
ES	0.1	275	0.1	244
FR	-1.1	-6389	-1.4	-7707
IT	0.3	1375	0.4	1491
CY	2.1	65	-0.2	- 6
LV	0.4	9	0.4	9
LT	0.0	- 1	0.0	- 1
LU	0.0	0	0.0	0
HU	0.7	144	0.6	118
MT	0.7	7	0.7	7
NL	-2.6	-4692	-1.7	-2668
AT	0.8	581	-0.3	- 225
PL	0.1	62	0.7	357
PT	0.0	0	0.0	0
RO	-16.2	-2305	-10.8	-1479
SI	0.0	0	-0.3	- 21
SK	2.5	196	2.5	180
FI	0.0	0	0.0	0
SE	-0.2	- 175	0.2	165
UK	-5.0	-25285	-0.8	-3846
IS	0.0	0	0.0	0
NO	3.2	1896	0.0	12
CH	0.3	324	-0.9	- 752
[1]	2009 edition compared to 2008 edition			
[2]	million ECU/EURO			

Table 18. Extent of revisions for benefits, by function (2006 data, MIO ECU/EURO)

Millions ECU/EURO	Sickness — health-care	Disability	Old-age	Survivors	Family — children	Unemployment	House	Social exclusion	Total
EU27	-4860	14078	-24994	16208	-5512	- 144	- 209	306	-5127
EU25	-3220	14011	-24077	15802	-6040	- 103	- 209	180	-3656
EU15	-3230	13625	-23171	14861	-6248	- 96	- 213	159	-4313
EA15	2009	10572	-17908	15813	-4565	- 71	- 238	314	5927
EEA	-4860	14078	-24981	16208	-5512	- 144	- 209	306	-5114
BE	12	190	0	- 15	0	0	50	45	282
BG	0	0	0	- 16	0	0	0	0	- 16
CZ	0	0	0	0	5	0	0	2	6
DK	0	0	0	0	0	0	0	0	0
DE	- 698	9538	-6545	1051	-4638	2332	0	3	1043
EE	0	0	0	0	0	0	0	0	0
IE	15	0	47	0	0	0	0	0	62
EL	0	0	0	0	0	0	0	0	0
ES	95	446	-13750	13812	409	-1107	0	142	47
FR	- 166	- 381	1885	720	- 374	-1385	- 287	- 129	- 118
IT	216	21	24	- 10	- 15	10	0	- 15	231
CY	0	1	1	- 1	0	- 7	0	0	- 7
LV	0	0	0	0	0	0	4	5	9
LT	3	- 2	- 11	10	- 1	0	0	0	- 1
LU	0	0	0	0	0	0	0	0	0
HU	0	43	- 878	932	6	0	0	15	118
MT	7	0	0	0	0	0	0	0	7
NL	583	117	-2169	- 156	- 631	- 150	0	28	-2378
AT	- 168	87	- 16	- 70	- 50	0	0	- 8	- 225
PL	0	366	0	0	0	0	0	0	366
PT	0	- 20	- 80	101	0	0	0	0	0
RO	-1640	67	- 917	422	527	- 41	0	125	-1455
SI	0	- 21	0	0	0	0	0	0	- 21
SK	0	- 1	- 18	0	198	0	0	0	180
FI	0	0	0	0	0	0	0	0	0
SE	84	- 16	- 45	0	186	- 10	0	106	305
UK	-3202	3645	-2522	- 572	-1135	214	24	- 13	-3561
IS	0	0	0	0	0	0	0	0	0
NO	0	0	12	0	0	0	0	0	12
CH	- 20	0	105	20	13	0	- 8	- 47	63

Conclusions and recommendations

Significant advances have been achieved in the ESSROS field since the approval and initial implementation of the three new Regulations introduced in 2007-2008.

New deadlines and new data collections have been established, allowing Eurostat to disseminate quantitative data at ‘all-schemes level’ in advance and, for the first time, quantitative data by scheme (or by group of schemes) in addition to qualitative information.

There has been a significant increase in the information available to users of social protection data. Data for most countries is of good quality, and useful for analytical purposes. However, the analysis carried out in this quality report refers only to data for years 2006 and 2007 and it was not possible to evaluate revisions in depth.

The following table contains specific recommendations by country, with a view to improving the next data collection.

Table 19: Recommendations by country

Country	An effort should made to:
BE	- Improve the consistency between PB and QD and between QI and QD - Solve the problems of coherence between expenditure and receipts
BG	- Maintain the good quality achieved
CZ	- Improve the timeliness of transmission of QI - Solve marginal problems in the coverage of final data
DK	- Maintain the good quality achieved
DE	- Maintain the good quality achieved
EE	- Improve the coverage of final data - Solve marginal problems of misclassification - Solve internal problem of consistency
EL	- Improve the timeliness of transmission of QD and QI - Improve the consistency between QI and QD - Apply the ESSROS methodology to expenditure for pensions given to people working in unhealthy and arduous jobs
ES	- Improve the timeliness of transmission of QI - Apply the new methodology on recipients of survivors' pensions - Continue to improve the QI by giving more details on benefits
FR	- Continue to improve the consistency between QI and QD
IE	- Improve the timeliness of transmission of QD - Comply with Regulation 458/2007 and send QI
IT	- Solve the marginal problems of misclassification - Improve the coherence between CS and PB
CY	- Maintain the good quality achieved
LV	- Maintain the good quality achieved
LT	- Maintain the good quality achieved
LU	- Improve the timeliness of transmission of QI
HU	- Apply the new methodology to recipients of survivor's pensions
MT	- Maintain the good quality achieved
NL	- Maintain the good quality achieved - Solve marginal problems encountered in filling QI
AT	- Solve the problems of coherence between expenditure and receipts
PL	- Improve the consistency between QI and QD - Solve the internal problem of consistency
PT	- Improve the consistency between QI and QD
RO	- Solve the problems of coherence between expenditure and receipts[1]
SI	- Solve the problems of coherence between expenditure and receipts
SK	- Improve the small problems in consistency between QI and QD
FI	- Maintain the good quality achieved
SE	- Maintain the good quality achieved
UK	- Improve the coverage of final data - Improve the content of QI - Improve the consistency between QI, QD and pension beneficiaries - Improve time coherence
IS	-Maintain the good quality achieved for QD -Improve the timeliness for QD and QI
NO	- Maintain the good quality achieved
CH	- Maintain the good quality achieved

Note 1: RO identified the problem and it is going to be solved in 2010 data collection.

Appendix:

List of abbreviations used

- HBS = Household Budget Survey
- LCS = Labour Cost Survey
- LFS = Labour Force Survey
- MT = Means-tested
- NMT = Non means-tested
- NQR = National Quality Report
- PB = Pension beneficiaries
- QI = Qualitative information
- QD = Quantitative data
- QR = Quality Report
- QT = Time series data
- CS = Core System

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