



Consolidated Quality Report on ESSPROS Core System

"Edition 2013 on 2010 data"

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 on 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

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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 national quality reports, Eurostat is required to produce a consolidated version summarising the results for all countries and 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 EC Member States, in response to the need for a specific instrument for the statistical observation of social protection.

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 the financing of those benefits.

The ESSPROS statistical unit is 'a scheme', 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 provides benefits covering a set of risks or needs, defined as the scope of social protection.

Social protection systems are organised differently in different countries and schemes vary considerably in number and size from one country to another.

Data on Core system is collected from 32 countries: 27 belonging to EU ⁽¹⁾, plus Switzerland (CH), Iceland (IS), Norway (NO), Croatia (HR) and Republic of Serbia (RS).

There are a total of 1039 schemes; out of these, 851 are active, meaning that in 2010 there were receipts and expenditure for them. Some schemes are active in principle, but either had no receipts/expenditure in 2010 or were left out for various reasons (see chapter on coverage).

⁽¹⁾ The EU countries participating in ESSPROS data collection are: Belgium (BE), Bulgaria (BG), Czech Republic (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), United Kingdom (UK).

Countries such as NO, EE and CY have very few active schemes: there are 6 schemes for NO, 7 for EE and 10 for CY. Other countries have many active schemes: FI (44 schemes), NL (56), FR (69) and BE (68).

ESSPROS consists of a 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 **receipts** 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;
- Other receipts.

'Origin' specifies the institutional sector from which the payment is received, namely all resident institutional units (corporations, general government, households, non-profit institutions serving households) and the 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;
- 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 classified elsewhere.**

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 additional 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. There is a separate report on pension beneficiaries.

The ESSPROS Regulations

Prior to 2007, countries sent statistics on the ESSPROS Core System to Eurostat on the basis of a gentlemen's agreement. During 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:

- Regulation (EC) No 458/2007 of the European Parliament and of the Council;
- Commission Regulation No 1322/2007;
- Commission Regulation No 10/2008.

Regulation (EC) 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 Regulation No 458/2007 and specifies:

- The results to be transmitted and the appropriate formats for transmission;
- 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 has become the 'ESSPROS manual', produced by the European Commission in collaboration with Member States.

As from the 2008 data collection (2006 ESSPROS data) the Regulation requires Member States 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 collection for year N-2, by the end of September of 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 laid down in the ESSPROS Regulations as from the 2009 data collection.

Structure of the Quality Report

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

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

- **Relevance** refers to the extent to which the *statistical data* satisfies 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 the additional assistance which producers provide 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 Regulation No 458.
- **Coherence** aims to measure the reliability of the *statistical data* if combined with other statistics in various ways and for other uses.
- **Comparability** seeks to measure the effect of the differences in the statistical concepts and measurement procedures applied when the *statistical data* is 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 (generally) unknown true or exact value of the phenomena measured. Usually, this closeness can be measured by using statistical indicators such as bias and variability of the *statistical data*.

As the data used for ESSPROS statistics are based on multiple data sources (administrative, accounts, surveys, censuses, etc.), the standard measures of accuracy are not directly applicable. In this case, therefore, accuracy is assessed instead by reporting non-sampling errors in data sources, such as limitations in coverage and measurement problems, and by evaluating the methods of estimation used and by evaluating the 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.

This Consolidated Quality Report on the ESSPROS Core System is designed to measure the quality of the 2012 data collection, which refers to the year 2010. The Report summarises the

practices used in compiling the ESSPROS Core System data by all the countries belonging to EU plus three EFTA countries – CH, IS, NO- plus HR (accessing country) and RS (candidate country).

1. Relevance

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

At the Lisbon European Council in March 2000, the Member States undertook to improve and modernise their social protection systems. As a result, the Open Method of Coordination ⁽²⁾ 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.

The following publications include statistics using ESSPROS data:

- **'The social situation in the European Union'**, produced jointly by Eurostat and the Commission's Directorate-General for Employment, Social Affairs and Equal Opportunities (DG EMPL), under Article 143 of the Treaty ⁽³⁾;
- The statistical pocketbook **'Living conditions in Europe'**
http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-DZ-08-001/EN/KS-DZ-08-001-EN.PDF;
- The Eurostat monitoring report **'2009 monitoring report of the EU sustainable development strategy'** http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-78-09-865/EN/KS-78-09-865-EN.PDF;
- The Eurostat yearbook and pocketbook **'Key figures on Europe'**
http://epp.eurostat.ec.europa.eu/portal/page/portal/publications/eurostat_yearbook_2010 or http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-EI-11-001/EN/KS-EI-11-001-EN.PDF
- The Social Protection Committee⁴ report **"Social Europe. Current challenges and the way forward"**
<http://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=7405&type=2&furtherPubs=yes>

⁽²⁾ 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.

⁽³⁾ 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'.

⁽⁴⁾ The Social Protection Committee is a Treaty-based Committee (Article 160 of the [Treaty on the Functioning of the EU](#)) which was formally created through [Council Decisions](#) in 2000 and 2004. The SPC serves as a vehicle for cooperative exchange between Member States and the European Commission in the framework of the Open Method of Co-ordination on social inclusion, health care and long-term care as well as pensions ("[Social](#)" OMC).

- The "**Pension Adequacy in the European Union 2010-2050**" produced jointly by the Social Protection Committee and the European Commission
<http://ec.europa.eu/social/BlobServlet?docId=7805&langId=en>
- The Social Protection Committee advisory report to the European Commission on "**Tackling and preventing child poverty, promoting child well-being**"
ec.europa.eu/social/BlobServlet?docId=7849&langId=en
- The "**Employment and Social Developments in Europe 2012**" produced by the Commission's Directorate-General for Employment, Social Affairs and Equal Opportunities (DG EMPL)
<http://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=7315&type=2&furtherPubs=yes>
- Some "**SIP – staff working documents**", for example
<http://eurlex.europa.eu/LexUriServ/LexUriServ.do?uri=SWD:2013:0038:FIN:EN:PDF>

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

As well as including the 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 'Social protection', which is available on the Eurostat website at the following address:

http://epp.eurostat.ec.europa.eu/portal/page/portal/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, for confidentiality reasons, had not given their explicit assent to full dissemination).

As stipulated in Regulation No 458/2007, ESSPROS expenditure and receipts data at all schemes level were disseminated via the Eurostat database on 9th November 2012 at the following address:

http://epp.eurostat.ec.europa.eu/portal/page/portal/social_protection/data/main_tables

2.2 Metadata


2.2.1 Qualitative information

Under the terms of Regulation No 458/2007 of the European Parliament and of the Council (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), providing 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.

The qualitative information at scheme level has been disseminated by Eurostat in CIRCABC at the following address:

<https://circabc.europa.eu/w/browse/3993047b-2416-4962-9a53-875b6487d650>

2.2.2 Metadata other than qualitative information

Useful metadata information is contained in the ESMS file attached to ESSPROS tables in the Eurostat database. It can be accessed by clicking the  icon associated to the Social protection data tree at the following address:

http://epp.eurostat.ec.europa.eu/portal/page/portal/social_protection/data/database

3. Timeliness and punctuality

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

3.1 Timeliness

Quantitative data by scheme for the year 2010 was transmitted to Eurostat by all EU Member States, plus CH, IS, NO, HR and RS.

The Regulation requires that ESSPROS quantitative data (QD) should be made available to the general public within 22 months of the reference period.

The timetable set by Regulation No 458/2007 for data transmission, namely the end of June 2012 – which corresponds to a time lag of 18 months – was met by most of the countries with a tolerance of less than two weeks. A delay longer than two weeks occurred only for EL and PL due to specific problems linked to data collection for these countries.

Due to the agreement reached during the ESSPROS Working Group held in June 2010, most of the countries returned questionnaires in advance starting with the end of March.

The same deadline was set for qualitative information (QI). In the data collection with 2010 as reference year, all countries belonging to the EU transmitted the QI. Non-EU countries – CH, IS, NO, HR and RS - also sent their QI to Eurostat. Among the 27 EU countries that supplied QI, 24 were in line with the Regulation and sent the information by (or even ahead of) the deadline. The remaining three countries (EL, PL and IE) sent their QI with a delay of between 27 and 159 days.

It should be noted that the Regulation allows countries a period of three months between the transmission of quantitative data and the transmission of the quality report on the core system. Eurostat encourages countries to send this information as soon as possible so that a proper validation can take place.

Most of the countries sent the quality reports on the core system at the same time as the other two files or shortly afterwards. IE transmitted the Quality Report 68 days after the deadline set by the Regulation.

3.2 Punctuality

In the case of the ESSPROS Core System, the target date for release is fixed by Regulation No 458/2007 of the European Parliament and of the Council (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, without a fixed deadline.

With regard to the 2012 collection, **Quantitative data at 'all-schemes level', collected regularly over the years**, were published by the Commission on 9th November 2012 in the form of time series.

4. Coherence

The coherence of two or more statistical outputs refers to the manner 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 quantitative data and qualitative information

As far as possible, there is a need to be coherence between the two parts of the Core System (CS), quantitative data (QD) and qualitative information (QI). 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 (i.e. no benefits are supplied in the reference year) or has expired (i.e. the scheme is split into two different schemes, merged with another scheme or definitively abolished).

Since this Quality Report refers to the data collection with 2010 as reference year, coherence between the two parts of the Core System was examined only for data corresponding to the year 2010.

Total coherence between the two parts of the Core System is hard to achieve, mainly because of the complex systems in some countries.

Some improvements have been done in terms of coherence for the year 2010.

Out of the 32 countries that sent their QI, in 25 (namely AT, BE, BG, CY, CZ, DK, EE, ES, FI, HR, HU, IS, IT, LV, LT, LU, MT, NL, NO, PT, RO, RS, SK, and SE), the level of coherence between QD and QI is good for 2010 data, providing at least a brief description of all the benefits involved in the expenditure.

For the remaining seven countries, especially for DE and FR some improvements need to be made during the next data collection to provide QI for items still without a description as well as to improve, where needed, the content of their QI for those benefits with highest expenditures.

Table 1 below lists these cases: the number of items without a qualitative description, the total number of items providing benefits in the country concerned, the percentage items not covered by QI and the percentage of expenditure for the items not covered by QI.

Table 1 — Quantitative items not covered by qualitative information

Country	Number of items providing benefits	Number of items not covered by QI	Percentage of items not covered by QI	Percentage of expenditures for items not covered by QI out of TSPB
France	583	30	5.1%	1.20%
Germany	197	10	5.1%	0.07%
Greece	196	1	0.5%	0.004%
Ireland	73	2	2.7%	0.32%
Poland	149	1	0.7%	0.01%
Slovenia	140	1	0.7%	0.001%
United Kingdom	111	1	0.9%	0.01%

Note: TSPB: Total social protection benefits

4.2 Coherence between Core System (CS) and Pension Beneficiaries (PB) data

This section reports the coherence analysis carried out during the validation process of the questionnaires for both PB and QD. In most cases, logical coherence is analysed, expressed in terms of incoherencies between the contents of the two databases and to a lesser extent in terms of numerical indicators.

Coherence between the Core System and the module on Pension Beneficiaries for the years 2006 — 2010 has to be ensured as far as possible.

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

If benefits are reported without beneficiaries (Type I) or if there are beneficiaries and no benefits (Type II), both of these types of reports are incoherent.

Table 2 below summarises the number and size of incoherencies type I, for 2010. The 'Expenditure' column lists the amount of money spent on benefits under the pension items in 2010 without a corresponding number of pensioners.

The number of incoherencies depends on the complexity of the social protection systems; the most complex systems (BE, FI, FR, DE, NL) tend to have more incoherencies.

Table 3 below lists the number of incoherencies type II, by country. The large number of incoherencies for IT is explained by the note under the table. It is often not possible to determine the number of beneficiaries concerned due to double counting issues.

Table 2 — Number and importance of incoherencies type I between PB and QD

Country	Number of incoherencies type 1 between QD and PB	Expenditure without corresponding beneficiaries (MIO NAC)**
Belgium	4	18
Finland	9	40
France	39	14432
Germany	9	2383
Iceland	1	316
Luxembourg*	22	3681
Netherlands	8	11394
Norway*	10	12093
Poland	2	15
Portugal	2	493
Spain*	42	112830
Switzerland	2	196
United Kingdom	2	58

(¹): In the case of ES, LU and partially NO it is impossible to test the coherence between QD and PB because Pension beneficiaries data is transmitted to Eurostat by Groups of schemes level whereas the QD is transmitted by scheme.

(²): MIO NAC is millions of national currencies

Table 3 — Number and importance of type II incoherencies between PB and QD

Country	Total number of incoherencies type 2 QD_PB	Number of beneficiaries concerned
Austria	1	21
Finland	5	729
France	19	199225
Hungary	1	24594
Iceland	5	6901
Italy [*]	15	612982
Luxembourg ^{**}	10	156779
Norway ^{**}	6	225669
Poland	3	248723
Slovenia	2	12
Spain ^{**}	19	12237839
United Kingdom	2	273680

(¹): In the case of IT there are many cases of beneficiaries recorded for items with zero expenditure in the quantitative data of the Core System. There are two reasons for this: in some schemes, pensions provided to persons over retirement age are still recorded in quantitative data into the "disability" function instead of "old-age" function, while a distinction is possible in terms of beneficiaries; for the remaining items in the table above, the inconsistency was due to the procedure for rounding expenditures, i.e. any expenditure of less than 0.5 million Euros is rounded down to zero.

(²): In the case of ES, LU and partially NO it is impossible to test the coherence between QD and PB because Pension beneficiaries data is transmitted to Eurostat by Groups of schemes level whereas the QD is transmitted by scheme.

5. Comparability

Comparability is a particular 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.

In this chapter, since Regulation 458/2007 is restricted to 2006 — 2010 data, only comparability between geographical is applied.

Further details about ESSPROS core system data comparability are available in the National Quality Reports (NQRs) in annex to this document.

5.1 Comparability over countries

In order to analyse geographical 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 specifies 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, receipt or benefit is not covered by final data).

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

This section lists separately the problems linked to missing schemes, missing receipts or benefits and cases for which ESSPROS methodology could not be applied.

5.1.1. Coverage in terms of schemes

The following countries report missing schemes or incomplete coverage of some schemes. Either the data sources did not provide complete data or some specific schemes were not covered by a reliable data source.

- EE — coverage of scheme 6 is only 35%. The Local governments accounting does not enable to divide according to ESSPROS methodology.
- RO — reports scheme 35 as missing (no expenditures, no receipts, just the legal basis).
- BG — social services provided by non-profit organisations are not included as a scheme;
- AT — social benefits and services provided by non-profit organisations are not included as a scheme;
- UK — Scheme 5 — Scotland does not provide data under this scheme as data is recorded in other schemes.

Scheme 6 — only Wales and Scotland provides complete data for this scheme

Scheme 7 — England and Scotland do not provide complete this scheme

Scheme 12 — no separate return for Wales

Scheme 13 — no separate return for Wales and Northern Ireland

Scheme 33 — no separate return for Scotland

Scheme 37 — Great Britain only

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

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

- 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.
- IT — scheme 25, item 1172211— social housing for which no data is available – is missing.
- AT reports that old-age pensions (1131111) paid by employee income provision funds are not included in scheme 20. Further fee exemptions for central government institutions, as well as fee exemptions in respect of lands and municipalities, are not included in scheme 25.
- DK — schemes 3 and 21, item 1111111 (Paid sick leave): the salary paid by the employer in the event of sickness is not available. Scheme 83: Item 1121112 (Early retirement benefits due to reduced capacity to work): as many people who receive early retirement benefits due to reduced capacity to work also receive a disability pension, it is very difficult to distinguish between these. Due to the difficulty of

distinction, early retirement benefits due to reduced capacity to work are thus included in disability pension (Scheme 83: Item 1121111).

- For BG, scheme 17 does not include expenditures for transport cards granted to students.
- EE reports that the degree of coverage in terms of receipts is 97% and the degree of coverage in terms of expenditure is 97%.
- IE —Private occupational pensions (24): unclear from existing data sources how complete coverage is. Likely double-count with scheme 15, which should be retired from 2001 onwards.
- HU data do not cover benefits provided by employers, as data are not available. The item 2121005 has been partially recorded on a cash basis.
- NO could not provide the number of beneficiaires over the standard retirement age who receive survivors' pensions for schemes 1, 3, 4 and 6. Both non-means-tested and means-tested pensioners are counted under old age function.
- RO reports the following problems:
 - Items 1151201 and 2000000 are partially missing for scheme 15;
 - Under scheme 2, no expenditure was identified for accommodation of disabled persons, free accommodation and food services for children with severe or marked disabilities or for the adults with severe or marked disabilities in the institutional care units with beds (items 1121201, 1121202, 1121204);
 - Starting with 2008, part of the sum corresponding to item 1121113 (scheme 2) was included under scheme 8 item 1151113;
 - Scheme 3, item 1131202, no expenditure is identified for 2009;
 - For item 1131121, expenditures estimated according with 2009 data (scheme 5); Item 1141202 – no expenditure identified for 2010 (scheme 12);
 - For item 1121203, expenditures estimated according with 2009 data (scheme 16);
 - For Item 113120, no expenditure identified for 2010 (scheme 13);
 - For items 1172211 and 1172220 – expenditures estimated according with 2009 data (scheme 28).
- DK for scheme 83 cannot distinguish between people who receive early retirement benefits due to reduced capacity to work (item 1121112) from those who also receive a disability pension. Both are thus included in the disability pension (item 1121111).

5.1.3. Cases of non-application of the ESSPROS methodology

Five countries report some problems in applying ESSPROS methodology:

- IT reports the following misclassifications:
 - Schemes 14 and 16: some of benefits 1121112 “early retirement benefit due to reduced capacity to work” should be included under 1131111 “old-age pension”; any estimation is not possible at the moment.
 - Scheme 23: some of benefits 1121113 "Care allowance" of the disability function should be included under the 1131114 "Care allowance" of the old age function and some of benefits 1122111 “disability pension” should be included under 1132111 “old-age pension”; no estimate is possible at the moment.
 - Scheme 24: war pensions are classified as 1121111 "Disability pension" and 1141111 "Survivors' pension"; no estimate is made for the share concerning "Old-age pension".
 - Scheme 25: some of benefits 1122115 “other cash periodic benefits” should be included under 1122111 “disability pension” and some of benefits of 1132115 should be included under 1132111 “old-age pension”; any estimation is not possible at the moment.

- In CH, for reasons of comparability, and in order to respect the principle of the functional classification of the ESSPROS, disability pensions paid to beneficiaries over the standard retirement age as established in the reference scheme must be recorded under the item old age pension. “The census Pension fund statistics, Federal Statistical Office” (about 3000 pension funds) does not allow to split of the data. The same problem occurs for the optional data (survivors’ pension to pensioners above the defined legal data). Therefore there has to be done an estimation for the share of old age and survivor function.

- CZ data does not include the following: Private life-insurance (scheme 3), discounts in the case of cultural or sport events for the elderly or for disabled people (scheme 23), educational grants not based on means-testing and pre-school care for children in crèches or kindergartens (schemes 19 and 24);

- EE included expenditure on pensions in item 1131115. These benefits are national pensions granted to persons who are not entitled to receive an old-age pension, a pension due to incapacity for work or a survivor’s pension because they have not completed a sufficient number of years of pensionable service or the accumulation period is not long enough. The Social Insurance Board is not able to divide the national pension among the above-listed functions;

- LV — According to the Labour Law of Latvia, the main reason to pay severance pay is dismissed through no fault of their own by an enterprise that is ceasing or cutting down its activities (scheme 10: 1161122), but there are also other cases which do not comply with the methodology of item "Redundancy compensation". As there is no

available information on division of expenditures for this benefit by reasons and as the main reason of redundancy pay complies with Paragraph 69 II part of ESSPROS Manual, we have recorded expenditure under item 1161122 NMT Redundancy compensation (see also explanation in 4.1 Quantitative data - NQR).

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 mainly 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 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 focuses on problems of coverage as the most likely sources of error.

National Quality Reports in the annex of this document provide more detailed information about ESSPROS core system data accuracy.

6.1 Coverage, timeliness, frequency of data sources

All of the 32 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 estimates and revisions of statistics.

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

In some cases the quality reports contained very complex descriptions of the data estimation process where information was lacking. This information was essential in order to group together the most important clusters of issues across the 32 quality reports.

6.1.1. Data sources

This section deals with aspects linked to types of data sources used, frequency and the time lag of data sources. All the data sources used by all the countries are included.

6.1.1. A — Types of data sources

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

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

- Administrative data = Administrative data, register-based data, public bodies accounts;
- National Accounts and other estimates = National Accounts, other estimates or statistics at national level (not surveys or census), COFOG; ⁽⁵⁾
- Surveys, census = Classical definitions.

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

For 2010 data, around 360 administrative data sources were used as the main one.

Out of a total of 32 quality reports:

- Eight countries report only administrative data for all schemes as data sources (DK, EE, EL, LU, HU, NO, PL and SI);
- Thirteen countries report that, in addition to administrative data sources, they used the National Accounts or other sources;
- Sixteen countries — BG, CH, CY, CZ, DE, ES, FI, FR, LT, LV, MT, PT, RO, SE, SK and UK — used estimates based on surveys for some schemes;
- IT, CH and CY used a census as well.

6.1.1. B — Frequency of data provided by the data sources

Eighteen countries report only yearly data sources (BE, CY, DK, EE, EL, ES, FR, IE, IT, LT, LU, LV, HU, MT, PL, PT, SE and SI). Eight used some data sources with a frequency of less than one year (BG, CZ, FI, NL, NO, RO, SK, UK).

6.1.1. C — Time lag of data sources

Most of the data sources provide information within one year from the end of the reference year. In particular around 135 data sources have a time lag of not more than 6 months whereas more than 230 have a time lag of not more than one year.

DK, IE, and SI report that all of the data sources have a time lag of not more than one year.

Only CY and UK report having only data sources with a time lag of at least one year.

⁽⁵⁾ COFOG is a functional classification within SNA2008 (System of National Accounts 1993), the full name being Classification of the Functions of Government, according to ESA95 definition.

6.1.2. Problems leading to estimation of data

Fifteen countries – AT, BE, BG, CH, CZ, DE, FR, IE, IS, IT, LV, NO, RS, SK and UK- report problems with a total of about 70 data sources which result in estimates or even omitted data. Some of the problems reported are resolved 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 NQRs for each country reveals.

For most of the countries which report problems, these are linked to administrative data sources that usually affect one or two schemes.

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

6.1.2 A — Geographical coverage

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

- BE — Seven data sources cover only 'Brussels-Capital Region. Another four cover 'Flemish Region and Brussels-Capital Region' , four cover only 'Flemish region' and four cover Wallon and Brussels. A further ten data sources cover 'Walloon Region';
- AT — One data source covers only 'Styria', another only the region of 'Vienna' and another covers only 'Upper Austria';
- UK — Five data sources cover only Great Britain, five cover only Northern Ireland, one covers only Scotland, one England and Wales and one covers only Wales.
- PT — One data source covers only the region called "Grande Lisbon".

6.2. Methodologies and assumptions used in the estimation of statistics

6.2.1. Estimates for schemes for which no data are available

Eleven countries - AT, BE, CY, CZ, DE, EL, IE, LT, RO, RS, SI - report on estimates concerning whole schemes. In all cases, this was because there were no reliable data sources for benefits under these schemes.

Among those benefits, a particular mention may be for the following cases: 'exemptions from television and radio licence fee' (AT), 'child pre-school education and care in nurseries or

kindergartens organised through the municipal education system' (LT), 'municipal housing rented by a municipality on a non-commercial basis' (LT).

The total number of estimated schemes is about 25 out of a total number of 851 active schemes. A summary of the methodologies used by the countries in these cases is given below:

- For some schemes, some rates of change were applied which took into account other distributions (AT schemes 8, 9 and 10, BE scheme 16); otherwise, an estimated percentage was applied to the last known data (CY scheme 6 and SI scheme 23);
- For other schemes, the estimation is made by taking into account the number of beneficiaries and information on average expenditure per beneficiary or other information on the amount of benefits: AT for scheme 25 and LT for scheme 15;
- Estimates based on other distributions or on other data sources were used by AT for scheme 28, LT for scheme 17 and RO for scheme 15;
- Surveys were used by DE for schemes 14 and 17, RO for scheme 17 and SI for scheme 28;

6.2.2. Estimates for missing receipts, expenditure and detailed benefits

When only information concerning a receipt or a benefit is missing and estimation is possible, the estimate is provided and the methodology should be included into the quality report. This section is divided in two parts, dedicated to methodologies used by the countries for estimation when:

- A — There are no data at all;
- B — The total amount has to be broken down in order to estimate two or more figures.

6.2.2. A — Where data are completely lacking

A separate description will be given of the methodologies used when providing estimates for:

- A1 — Receipts;
- A2 — Benefits;
- A3 — Administration costs (itemised separately).
-

6.2.2. A1 — Estimate of receipts

Four Member States – BE, ES, LV and PT – sent estimates of some receipts in some schemes. The most frequent method is to equate the receipts with expenditure. The list of countries using this type of estimate by scheme and item is shown in table 4 below.

Table 4 — Methodologies used in producing estimates for receipts

Country	Scheme	Benefit	Estimation method
BE	Scheme 19, 20, 26, 27	2110203	receipts = expenditures
BE	Scheme 39, 53	2220002	receipts = expenditures
BE	Scheme 54, 62	2220003	receipts = expenditures
BE	Scheme 66	2410001	receipts = expenditures
BE	Scheme 74, 75, 76, 77, 78	2220003	receipts = expenditures
ES	Schemes 17, 18, 19, 23, 25, 27, 28, 29, 30, 31 and 32.	Receipts	Receipts are equated with the expenditure.
LV	Schemes : 1; 2; 4; 5; 7; 8; 9; 13; 16; 17; 18; 19; 20; 21; 22; 26.	Receipts	Receipts are equated with expenditures, data are completely lacking
LV	Schemes 3; 6; 10; 11; 15; 23; 24; 25; 27	2110000 and 2120000	The social contributions for the schemes financed from state special budgets are divided between concerned schemes (for the item 2110000 Employers' social contributions and item 2120000 Social contributions by the protected persons) using the proportion of benefits expenditures. So, for example, the social contributions from state pension special budget are divided proportionally between the schemes financed from state pensions special budget.
PT	Scheme 7	2110201	Estimates of receipts: Expenditures = Receipts. Allocation of total expenditures on account 2110201.
PT	Scheme 9	2220002	Estimates of receipts: Expenditures = Receipts. Allocation of total expenditures on account 2220002.
PT	Scheme 16	2110102	Estimates of receipts: Expenditures = Receipts. Allocation of total expenditures on account 2110102.
PT	Scheme 55	2220002	Estimates of receipts: Expenditures = Receipts. Allocation of total expenditures on account 2220002.
PT	Scheme 59	2110101	Estimates of receipts: Expenditures = Receipts. Allocation of total expenditures on account 2110101.

6.2.2. A2 — Estimates for benefits

Twelve countries report that a certain number of benefits had to be estimated owing to the lack of information provided by the data sources.

A large number of methods are used in order to obtain the estimates:

- Using a hypothesis (BG, NO)
- Based on a survey (BG, CY, ES, FI)
- Using the number of beneficiaries (CY, CZ, ES)
- By using an annual increase rate for the previous figures (CY, RO, SE)
- Using other data sources of other distributions (CZ, ES, FR, LV, MT, RO)

6.2.2. A3 — Estimating administration costs

Two countries – BG and ES - estimate administration costs for some schemes. Some of the administration costs are also calculated using breakdowns.

- BG provides estimates for administration costs in schemes 1 to 6 and 11 – 16.
 - For schemes 1 to 6 the administrative costs are recorded in scheme 1
 - For schemes 11 and 14, administrative costs are defined as the value of the labour cost of the staff administering the expenditure under ESSPROS
 - For scheme 16 administrative costs are defined as the value of the labour cost for the staff in regional structures of the Ministry of Education administering grants.
 - For schemes 12, 13 and 15 the distribution of total administrative expenditure is used.
- ES use a pre-established ratio used in previous years to estimate administration costs for scheme 19, 23, 25, 28.

6.2.2. B — Where there is no breakdown for one receipt/expenditure/benefit or a group of receipts/expenditures/benefits

This section is divided into five parts:

- B1 — breakdown of a total between different categories of receipts;
- B2 — breakdown of a total between different benefits;
- B3 — breakdown of administration costs;
- B4 — breakdown for receipts and/or transfers between schemes;
- B5 — breakdown for benefits/expenditures between schemes;

6.2.2. B1 — Breakdown of a total between different categories of receipts

Seven Member States – AT, BG, CZ, ES, LT, PT and SK - plus CH report a few breakdowns of a total between the different categories of receipts for some schemes.

- AT, SK and CZ divide the figures up according to another distribution;
- BG uses other information linked to the type of contract with the beneficiaries and other data sources;
- ES and LT divides some receipts based on data of National Accounts;
- PT uses a method based on the increase rate of the social charges accounts between 2009 and 2010.

The summary of methods used is listed in table 5 below.

Table 5 — Summary of methodologies used by the countries for breakdown a total between different categories of receipts

Country	Items	Scheme	Estimation method
AT	2110201, 2110202, 2110203, 2110204, 2110206	Scheme 19	Employers' social contributions by sector of origin are estimated with the share of compensation of employees by sector of origin according to National Accounts
BG	2410001, 2420001, 2420007	Schemes 1, 2, 3, 4, 5, 6	All Other Receipts (24xxxxx) of State Social Security (Schemes 1, 2, 3, 4, 5, 6) are registered to the Pension Fund (Scheme 1).
BG	2110101, 2110102, 2110103, 2110104, 2110105, 2110106, 2110107	Scheme 1, 3, 4, 5, 8, 9	Contributions by institutional sector (21101xx) are distributed by sectors on the basis of the declared in Personal Register of Insured Persons and institutional sector from Statistical Business Register.
BG	2110101, 2110102, 2110103, 2110105, 2110106	Scheme 6	
BG	2110101, 2110102, 2110103, 2110105	Scheme 7	
BG	2121005, 2122005	Scheme 10	The distribution of contributions for supplementary health insurance is done between employees and self-employed persons on the basis of contract type (individual or not).
CH	2220003	Scheme 16, 17, 18, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 32, 33, 34	Extrapolation based on the distribution of spending between the cantons and municipalities from the previous year. Since expenditure based on an estimate of the communities, all items of the benefit of all functions are affected.
CZ	2420001 – 2420005	Scheme 1	Estimation for breakdown of receipts within the scheme: it is not possible to distinguish the origin for

			<p>finances and penalties additionally paid in case of none or delayed premiums — corporations (item 2420001) or households (item 2420005). Only the total for fines and penalties is available. The split of this receipt is made in the same portion as these two groups contribute to the system within regular premiums.</p>
LT	2110101-2110106 2110201-2110206	Schemes 3, 5, 10, 23, 24, 26	<p>Receipts concerned: actual and imputed employers' social contributions by sector of origin (2110101-2110106, 2110201-2110206). The distribution of employers' social contributions is the estimation based on the structure of employers' social contributions by sector in National accounts (Gross domestic product by income approach).</p>
ES	2110100	Schemes 1, 12, 13, 21, 22	<p>ES divides receipts for 'Actual employers' social contributions' between schemes 1, 12, 13, 21 and 22 based on data of National Accounts</p>
PT	2110202, 2220002	Schemes 15 and 17	<p>Breakdown of total expenditure between accounts 2110202 and 2220002.</p>
PT	2110201, 2420001, 2420002	Scheme 43	<p>Some data were estimated because the source information document usually prepared by the Ministry of Solidarity and Social Security (Relatório Único) is not available. The ESSPROS accounts were estimated by the increase rate of social payroll related liabilities between 2009 and 2010, as recorded in the IES – Informação Empresarial Simplificada (in English, Simplified Business Information). The IES is a systematic procedure of electronic data collection of the annual financial accounts of Portuguese business units.</p>
SK	2110101 to 2110107	Scheme 22	<p>Data on employers' social contributions by sectors of origin are divided by structure in scheme 18 (items: 2110101 to 2110107)</p>

6.2.2. B2 — Breakdown of the total between different benefits

Twelve countries applied this type of breakdown to split the total between items within a scheme. The number of schemes/items for which this split was necessary is large and only a brief review is provided below.

Most of the estimates are provided using one of the following methodologies: breakdown of the total using another known distribution, using the distribution of beneficiaries or other information about them, based on an assumption/hypothesis, using other data sources, such as administrative or surveys, expert or institutional opinion.

- A different distribution is used by AT, BE, CY, CZ, IT, MT and SE;
- The distribution of beneficiaries or other information about beneficiaries is used by AT, BE, FI, HR, HU, LT and LV;
- Other data sources are used by: BE, HU and IT;
- A survey is used by CY and LT;
- A hypothesis is used by AT;
- Adding a percentage to previous data, used by MT;
- Expert or institutional estimation/opinion is used by BE, MT.

6.2.2. B3 — Breakdown of administrative costs

For five countries – CY, HR, LT, MT and LV- there are cases of information available on administrative costs as a total over a certain number of schemes, but detailed information by scheme is not available. The costs are split and an estimate is provided in these cases.

- CY splits the administrative costs between schemes 2, 3, 4 and 10;
- LT provides estimates for the split of administrative costs in schemes 2, 7, 21 and 22 on one hand and for schemes 3, 10 and 24 on the other hand;
- The same is valid in MT for schemes 1, 2 and 11, 12;
- LV divides these costs between all of its 27 schemes.

Table 6 below describes the methodology used, by country.

Table 6 — Summary of methodologies used for breakdown of administrative costs

Country	Scheme	Methodology
CY	Schemes 2, 3, 4 and 10	CYSTAT examined administrative costs from departments offering Social Protection in full (e.g. Department of Social Insurance Services). Based on the outcome, estimations were made for the Governmental Departments for which it was difficult to extract administration costs for Social Protection. Due to the wide range of services that public units offer, administration costs could not be extracted exclusively for the module of Social Protection and estimations were required.
LT	Schemes 2, 7, 21, 22	The total amount for administrative costs for the group of schemes No 2, 7, 21 and 22 is available. Municipal budgets administration costs of municipal social assistance units are considered as the administration costs of those schemes. The distribution by schemes is made proportionately to the receipts of the schemes concerned from municipal budgets.
LT	Schemes 3, 10, 24	There are the cases when the total amount of administrative costs and other receipts (ESSPROS code 2420000) is available for certain groups of schemes. The data on the total amount of administrative costs and Other receipts (ESSPROS code 2420000) of schemes No 3, 10, 24 (State Social Insurance Fund) are available. The distribution by schemes is made proportionately to the expenditure of the schemes on benefits. The schemes above are run by the State Social Insurance Fund.
LV	Schemes 1-27	All data used on administrative costs by scheme are the result of estimations. In cases when certain data on administrative expenditure by scheme are not available, the total administrative expenditure is used, dividing this proportionally by schemes. For example administrative expenditures on social services paid from the state basic budget are proportionally divided into schemes 7 and 8. data are completely lacking
MT	Schemes 11, 12	Expenditure on schemes 11 and 12 is apportioned between administrative costs and the expenditure on functions. This expenditure is apportioned using a pre-established ratio used in previous years.
MT	Schemes 1, 2	Scheme 1 and 2 are managed by the social security department and thus the administrative costs of this department are charged to schemes 1 and 2. Since the costs are not divided between scheme 1 and 2 we apportion these costs according to the expenditure of these two schemes.

6.2.2. B4 — Breakdown for receipts and/or transfers between schemes

Some cases of data sources providing insufficient details of receipts are reported, making a breakdown necessary.

- BE divides receipts for item 2320000 between schemes 16 and 17;
- CH calculates item 2110201 for scheme 8 as Total expenditures – contribution from insurances in the event of illness – part in event of maternity and item 2110101 as Total expenditures – 2110201
- CZ has two cases of such a split: namely between schemes 6 and 7 concerning sickness insurance cover for employees (scheme 6) and self-employed persons (scheme 7). The breakdown of receipts between schemes is (for each receipt item) in the same proportion as on the total expenditure side in both schemes. The same methodology is used for the breakdown of receipts between schemes 11 and 12;
- MT divides ‘Social Contributions’ (210000) between schemes 1, 4, 7 according to the expenditure of these schemes;
- LV reports three such cases, one for receipts and two for transfers between schemes:
 - Social contributions for the schemes financed out of special state budgets are divided between the relevant schemes, namely schemes 3; 6; 10; 11; 15; 23; 24; 25 and 27 (for the item 2110000 Employers' social contributions and item 2120000 Social contributions by the protected persons) using the proportion of benefit expenditures;
 - The division of receipts for ‘Employers' social contributions’ between schemes : 3, 6, 10, 11, 15, 23, 24, 25, 27 is based on data from the National Accounts;
 - Transfers to State special budgets (Item 1320000 Other transfers to other resident schemes) for schemes financed from state special budgets are divided between the relevant schemes based on the proportion of expenditures on benefits (Schemes 3, 6, 10, 11, 15, 25, 27);
 - Transfers from special State budgets for schemes financed from special State budgets which are divided between the relevant schemes based on the proportion of benefits/expenditures. (Item 2320000 Other transfers from other resident schemes, schemes concerned: 10, 11, 23, 24, 25 and 27).

6.2.2. B5 — Breakdown for benefits/expenditure between schemes

There are also some cases when a benefit or expenditure is not provided by data sources broken down by scheme, but only as a total over several schemes. This has made it necessary to use breakdowns between schemes.

- In FR there is a split between several benefits for a large number of schemes (schemes 18 to 36) using information available in INSEE and by making subsequent adjustments if necessary;
- In ES ‘Paid sick leave’ data provided by Annual Labour Cost Survey is broken down into Schemes 17 and 18. Estimation is made with these data and data on the average contributions provided by "Informe Económico-Financiero de la Seguridad Social" and the number of worker in each scheme.

7. Revision of statistics

The collection of ESSPROS 2010 data contains some data, mainly for 2008-2009, which have been revised as compared to figures published during the previous collection. AT, BE, DE, IE, and CH revised figures for almost the whole time series.

Generally speaking, nineteen countries revised some figures for various reasons. There were five types of revision:

1. Changes in the data sources used;
2. Changes in the methods used for estimating data;
3. Revisions of data due to conceptual adjustments;
4. Revisions of data due to availability of final statistics;
5. Other revisions of data (e.g. due to quality review actions)

By checking the data sent for the current data collection against the data sent for the previous data collection other non-reported revisions are found. Some of these involved very small adjustments.

The most part of countries revised data because of reasons 3, 4 and 5.

Further information about data revisions is available in the National Quality Reports in annex to this document.

8. Conclusions and recommendations

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

There has been a significant increase in the information available to users of social protection data. Data for most countries are of good quality and useful for analytical purposes.

Most countries need to pay particular attention to the qualitative information which, for some schemes and for some items, does not contain a sufficient amount of the information required by the regulation.

9. Annex to the Consolidated Quality Report on Core System

All the National Quality Reports for the ESSPROS data collection with 2010 as reference year, except Greece, Spain and Slovenia are available at the following link:

<https://circabc.europa.eu/w/browse/45afc445-4beb-4fbc-ad51-0d817f59d811>

Below the list of abbreviations used in the document:

- NQR = National Quality Report
- PB = Pension beneficiaries
- QI = Qualitative information
- QD = Quantitative data
- QR = Quality Report
- CS = Core System
- TSPB = Total social protection expenditure
- MIO NAC = millions of national currencies
- BE = Belgium
- BG = Bulgaria
- CZ = Czech Republic
- DK = Denmark
- DE = Germany
- EE = Estonia
- IE = Ireland
- EL= Greece
- ES = Spain
- FR= France
- IT = Italy
- CY = Cyprus
- LV = Latvia
- LT = Lithuania
- LU= Luxembourg
- HU = Hungary
- MT= Malta
- NL = Netherlands
- AT = Austria
- PL = Poland
- PT = Portugal
- RO = Romania

- SI= Slovenia
- SK= Slovakia
- FI= Finland
- SE = Sweden
- UK = United Kingdom
- IS= Iceland
- NO = Norway
- CH= Switzerland
- HR = Croatia
- RS= Serbia

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