



**An  
Phríomh-Oifig  
Staidrimh**

Central  
Statistics  
Office



**An Roinn Tithíochta,  
Rialtais Áitiúil agus Oidhreach**  
Department of Housing,  
Local Government and Heritag

**Memorandum of Understanding**  
**between**  
**Central Statistics Office**  
**and**  
**Department of Housing, Local Government and**  
**Heritage**  
**in relation to**  
**Government Finance Statistics**

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## **List of abbreviations**

CSO – Central Statistics Office

DHLGH – Department of Housing, Local Government and Heritage

DFIN – Department of Finance

ESTAT – Eurostat

EDP – Excessive Deficit Procedure

GFS – Government Finance Statistics

ESA 2010 – European System of Accounts 2010

EU – European Union

MGDD – Manual on Government Deficit and Debt

## 1. Context/background

The Central Statistics Office (CSO) and the Department of Finance (DFIN), along with the Central Bank of Ireland have a joint responsibility for reporting historic and forecast Government Finance Statistics (GFS - see section 3 below) for Ireland. The Department of Housing, Local Government and Heritage (DHLGH) plays an important role in providing data on the Local Government sub-sector of General Government. The EU Commission, Eurostat (ESTAT) and the European Central Bank (ECB) are increasing their efforts to assure the quality of GFS, including increased assurance on the robustness of systems and the upstream data. In this context, clarity with regard to the roles and responsibilities of key players in the production of GFS is very important. Also of note in this context are:

- Excessive Deficit Procedure Reporting Regulation - Council Regulation (EC) No. 479/2009 as amended by Council Regulation 679/2010 and Commission Regulation (EU) No 220/2014;
- Statistics Act, 1993;
- Regulation 1173/2011 on the effective surveillance in the Euro area and other “six pack” measures;
- Directive 2011/85/EU on requirements for budgetary frameworks of the Member States;
- S.I. No 508 of 2013 which transposed the Budgetary Frameworks Directive into national law;
- Regulation 679/2010 in relation to the examination of upstream data;
- The Irish Statistical System and the objectives of the National Statistics Board in their Strategy for Statistics<sup>1</sup>;
- European Statistical System – in particular its quality declaration<sup>2</sup>; and
- European Statistics Code of Practice, in particular its principle of commitment to quality.<sup>3</sup>

The delimitation of general government is fundamental to the compilation of GFS and EDP statistics. It is critical that all relevant projects and contracts are assessed by the CSO Government Accounts Classifications Division as to whether they should be in the public sector, general government sector or private sector (see Section 5).

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<sup>1</sup> <http://www.nsb.ie/publications/>

<sup>2</sup> <http://ec.europa.eu/eurostat/documents/64157/4392716/ESS-QAF-V1-2final.pdf/bbf5970c-1adf-46c8-afc3-58ce177a0646>

<sup>3</sup> [https://ec.europa.eu/eurostat/documents/64157/4392716/Revised\\_CoP\\_Nov\\_2017.pdf](https://ec.europa.eu/eurostat/documents/64157/4392716/Revised_CoP_Nov_2017.pdf)

## **2. Purpose of the Memorandum of Understanding**

The purpose of this Memorandum of Understanding (MOU) is to clarify the roles and responsibilities of, as well as the areas of cooperation between, the CSO and DHLGH with regard to the compilation of GFS. The agreement is entered into on the understanding that it is subordinate to the relevant legislation governing each body, and is limited in scope to the GFS area only and local government and does not cover any other areas of co-operation between CSO and DHLGH.

## **3. Government Finance Statistics (GFS)**

The objective of GFS is to measure in a consistent and comparable way the economic activities of government, including Local Government, statistics in the following areas:

- government revenue by type
- government expenditure by type and function
- government deficit
- government debt
- transactions in assets
- transactions in liabilities
- other economic flows
- balance sheets.

European GFS are produced in accordance with the European System of Accounts 2010 (ESA 2010), which is the EU manual for national accounts, supplemented by further interpretation and guidance from Eurostat, in particular the Manual on Government Debt and Deficit (MGDD). GFS differ noticeably from the budget or public accounting presentations that are nationally specific as far as scope of units and recording of transactions are concerned. GFS form the basis for fiscal monitoring in Europe, most notably for the statistics related to the Excessive Deficit Procedure (EDP).

In Ireland the Central Statistics Office, Central Bank of Ireland and Department of Finance are all involved in the compilation and reporting of GFS. A full list of GFS tables and the associated legislation is contained in Appendix A.

## **4. When are GFS transmitted, by whom and how?**

Transmission deadlines are contained in Appendix A. This timetable specifies which agency is responsible for transmitting each GFS table, the transmission deadline and the mode of transmission.

CSO is responsible for transmitting the following:

- Bi-annual EDP notification (Annex 1), the questionnaire related to the notification (Annex 3) and supplementary tables on government interventions in the financial sector (Annex 5)
- EDP notification on contingent liabilities (annual)

- Annual Non-Financial accounts of general government and sub-sectors (ESA Table 0200)
- Quarterly Non-Financial accounts of general government (ESA Tables 0801 and 2500) at the end of each quarter (t+85 and t+90<sup>4</sup>)
- Quarterly Financial Accounts of General Government (ESA Table 2700) at the end of each quarter (t+85 days)
- Quarterly Government Debt and Inter-Governmental Lending (ESA Table 2800 and 2899) at the end of each quarter (t+3 months)
- Annual Questionnaire on the Structure of Government Debt
- Annual Questionnaire on government controlled entities classified outside the general government sector.

The bi-annual Excessive Deficit Procedure (EDP) returns transmitted to Eurostat at end-March and end-September set out the General Government Balance (GGB) and General Government Debt (GGD) for the previous four years as well as a forecast GGB and GGD for the current year. In addition to the financial data, qualitative data on local government controlled entities are transmitted to Eurostat as part of the EDP transmission. The information is collected in an annual survey of local authorities (LA) covering entities under the control of LA.

## **5. Cooperation between CSO and DHLGH**

### **Data exchange**

CSO relies on data produced by DHLGH to estimate statistics as outlined in Section 3 above and in order to complete the tables transmitted to Eurostat as detailed in Appendix A.

CSO also relies on data supplied by DHLGH in relation to entities funded or controlled by Local Government to ensure the correct delimitation of the General Government Sector. Similarly, CSO relies on DHLGH to provide information on other relevant transactions of the Department, including local government, such as new Public Private Partnership arrangements and major capital investment programmes. For example, the new Climate Action Plan 2021 projects for retrofitting and other initiatives may be relevant should local government be responsible for such projects

Appendix B specifies the data to be sent by DHLGH to CSO, how it is to be transmitted, when it is required and for which time periods.

Other data exchanged between the DHLGH and the CSO is contract documentation which is utilised by the CSO Government Accounts Classifications Division. The CSO guidelines on

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<sup>4</sup> Under ESA 2010 the legal requirement for reporting of non-financial accounts of general government is included as part of the institutional sector accounts (Table 0801) but Member States continue to report ESA Table 2500 under a gentleman's agreement.

statistical classification set out the classification process<sup>5</sup>. All data exchanged is protected by the Statistics Act and EU legislation. Examples of this information include PPP contracts, housing leasing contracts and information on LA entities. To avoid the absence of doubt DHLGH should contact CSO on an ongoing basis in relation to any issues that may have a statistical impact.

Other data not specified in Appendix B may be exchanged between the two bodies by mutual agreement. The principles in this MOU also apply to such data exchanges.

### **Data revision policy**

Each agency will use the most up-to-date and correct data available. An explanation of any necessary revisions made to data from previous periods of reporting will be provided to the other agency at each transmission.

### **Fora for cooperation**

The *Local Government Expert Group* provides a forum for cooperation between the two agencies. This forms a sub-group of the Government Finance Statistics Liaison Committee (GFSLC). This subgroup, chaired by CSO, includes representatives from CSO, DHLGH and DFIN, and was established with the primary purpose of improving the estimation of Local Government GFS and ensuring all data reported are in compliance with ESA 2010 rules. Relevant experts (such as Heads of Finance of the Local Authorities) can be invited to attend meetings of the group as appropriate.

### **Technical assistance and methodological advice**

Requests from DHLGH for methodological advice relating to transactions or bodies under its aegis should in the first instance be sent to the Statistics Unit in DFIN using the DFIN Statistical Inquiry Form. The CSO and DFIN will consult on such requests as needed. CSO may consult with Eurostat for advice in relation to relevant methodological issues as required.

### **Responsibilities**

CSO has responsibility for ensuring that data transmitted in the EDP returns and under the ESA 2010 transmission programme are compiled in accordance with the accounting rules set down in the ESA 2010 manual and in the MGDD.

Both CSO and DHLGH cooperate with Eurostat as required and in particular in the context of the EDP dialogue visits which are currently undertaken every two years.

In order to ensure Ireland's compliance with the requirements of EDP and ESA regulations, DHLGH has a responsibility to inform CSO, as quickly as possible, of the occurrence of any

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<sup>5</sup> [Guidelines on the provision of methodological advice on statistical classifications for GFS and EDP/](#)

event which may have an impact on the compilation of GFS. Such events may include but are not confined to: transactions, legislative changes, changes to the structure of existing bodies or establishment of new bodies.

### **Data confidentiality**

The two bodies are responsible for maintaining data confidentiality.

### **Data ownership**

Each organisation owns the data that it produces and undertakes not to pass on to third parties any data received from the other organisation without prior permission from that organisation, except if required under legislation or equivalent obligation.

## **6. Duration and review**

This MoU will be reviewed biennially by the Government Finance Statistics Liaison Committee Local Government Subgroup, but may be reviewed at any time at the request of either party. The MoU comes into force on the date of signing and shall remain in force until replaced by a new version, agreed and signed by both organisations.

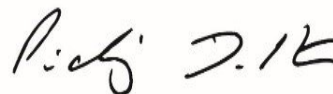
The data exchange schedules (Appendices) may be amended as required by working arrangements or new data reporting requirements. This shall not necessitate an update of the main body of the MoU.



Signed: \_\_\_\_\_

**Graham Doyle**  
**Secretary General**  
**Department of Housing,**  
**Local Government and Heritage**

Date: **7 December 2021**



Signed: \_\_\_\_\_

**Pádraig Dalton**  
**Director General**  
**Central Statistics Office**

Date: *15 December 2021*



**Appendix A: List of Government Finance Statistics Tables, Transmission deadlines and associated legislation**

**Excessive Deficit Procedure: Reporting of Government Deficits and Debt Levels**

**Agency responsible for transmission:** CSO

**Mode of transmission:** eDamis

**Transmission deadlines:** 31 March and 30 September

**Legislation:** Council Regulation (EC) No. 479/2009 as amended by Council Regulation 679/10 and Commission Regulation (EU) No 220/2014.

<b>Table No.</b>	<b>Description</b>	
<b>Annex 1:</b> Reporting of Government Deficits and Debt Levels in accordance with Councils Regulation (EC), Council Regulation 479/2009, as amended by Council Regulation 679/2010		
Table 1	Reporting of government deficit/surplus and debt levels and provision of associated data.	
Tables 2A to 2D	Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.	
Tables 3A to 3E	Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).	
Table 4	Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.	
<b>Annex 3</b> Questionnaire relating to EDP Notification tables as foreseen under Article of Councils Regulation (EC) no. 479/2009, as amended		
Table 1	T 1.1	Revision of general government net lending (+)/ net borrowing (-)
	T 1.2	Revision of general government consolidated gross debt
Table 2	T 2.1	Breakdown of financial transactions included in the working balance in EDP table 2A
	T 2.2	Breakdown of financial transactions included in the working balance in EDP tables 2B-2D
Table 3		Adjustments for sector delimitation in EDP tables
Table 4	T 4.1	Breakdown of other accounts receivable/payable (F.8) reported in EDP table 3A

Table No.	Description	
	T 4.2	Breakdown of other accounts receivable/payable (F.8) reported in EDP tables 2A-2D
Table 5		Taxes and social contributions: other accounts receivable/payable (F.8) of general government
Table 6		Recording of EU flows in EDP tables
Table 7	T 7.1	Military equipment expenditure: deliveries and cash measures
	T 7.2	Military equipment expenditure as reported in EDP table 2A
	T 7.3	Military equipment expenditure: qualitative information
Table 8	T 8.1	Reconciliation of stocks and flows of central government claims
	T 8.2	Debt cancellation as reported in EDP tables 2A-2D
Table 9	T 9.1	Government guarantees in public accounts
	T 9.2	Reconciliation of stocks and flows relating to guaranteed debt assumed by government (ESA 2010)
	T 9.3	Guarantees as reported in EDP table 2
	T 9.4	Standardised guarantees
Table 10	T 10.1	Capital injections, superdividends and privatisations
	T 10.2	Capital injections, superdividends and privatisations (detail)
Table 11	T 11.1	Public-Private Partnerships (PPPs): Financial data and national accounts information
	T 11.1(m)	PPPs: Memo items: Types of guarantees for largest PPPs recorded off-government balance sheet
	T 11.2	PPPs: Financial data on government payments in PPPs, other than unitary charge payments
Table 12		Sale and leaseback operations
Table 13		Transactions re-routed through government accounts impacting government deficit and debt
<b>Annex 5</b> Supplementary table for reporting government interventions to support financial institutions		

**Supplementary material supplied with bi-annual Excessive Deficit Procedure**

- Explanatory note on revisions to deficit and debt since previous notification
- Explanation of significant events/transactions in the reference period and their statistical treatment.

- Update on open EDP Dialogue Visit Action Points.
- Register of General government units by Subsector and by NACE.

### **Excessive Deficit Procedure: Reporting of Contingent Liabilities of Government**

**Agency responsible for transmission:** CSO

**Mode of transmission:** eDamis

**Transmission deadlines:** Transmission to Eurostat 31 December. Legal requirement for data from Tables 1-3 to be published nationally not later than 31 October. This data is published by DFIN.

**Legislation:** Council Regulation (EC) No. 479/2009 as amended by Council Regulation 679/10 and Commission Regulation (EU) No 220/2014. Council Directive 2011/85/EU.

<b>Table No.</b>	<b>Description</b>
<b>Annex 1:</b> Supplement on contingent liabilities and potential obligations to the EDP related questionnaire	
Table 1	Government Guarantees
Table 2	Total outstanding liabilities related to PPPs recorded off-balance sheet of government
Table 3	Non-performing loans of General Government
<b>Annex 2:</b> Metadata template for Eurostat data collection on contingent liabilities	
Table 1	Metadata for contingent liabilities: Government Guarantees
Table 2	Metadata for contingent liabilities: Off-balance PPPs
Table 3	Metadata for contingent liabilities: Non-performing loans
Table 4	Metadata for contingent liabilities: Liabilities of public corporations
<b>Questionnaire on government controlled units classified outside general government</b>	

**Excessive Deficit Procedure: Questionnaire on consolidated group accounts for government controlled entities classified outside general government**

**Agency responsible for transmission:** CSO

**Mode of transmission:** eDamis

**Transmission deadlines:** Transmission to Eurostat 31 December

**Legislation:** Council Directive 2011/85/EU, Article 14(3) Eurostat collects and publishes data on contingent liabilities, including liabilities of government controlled entities.

Table No.	Description	Deadline
Public Corporation Questionnaire	<u>A list of public corporations that are not otherwise classified in the general government sector but are in the public sector.</u>	T +12 months

**ESA 2010 Transmission Programme**

**Annual Non-Financial Accounts of General Government**

**Agency responsible for transmission:** CSO

**Mode of transmission:** SDMX and eDamis

**Transmission deadlines:** See table below

**Legislation:** Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013. Commission Regulation (EC) No 264/2000 and Regulation (EC) No 1221/2002 of the European Parliament and of the Council.

Table No.	Description	Deadline
ESA 2010 Table 0200:	Main aggregates of General Government – Annual (includes subsectors Central and Local Government)	T+3 months, T+9 months
ESA 2010 Questionnaire 0900 and 0999	Detailed tax and social contribution receipts by type of tax or social contribution and receiving sub-sector and National Tax List	T+9 months
ESA 2010 Questionnaire 1100	General government expenditure by function (includes subsectors Central and Local Government)	T+12 months

**Quarterly Non-Financial Government Accounts**

**Agency responsible for transmission:** CSO

**Mode of transmission:** SDMX and eDamis

**Transmission deadlines:** See table below

**Legislation:** Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013. Legislation: Commission Regulation (EC) No 264/2000 and Regulation (EC) No 1221/2002 of the European Parliament and of the Council.

<b>Table No.</b>	<b>Description</b>	<b>Deadline</b>
ESA 2010 Table 2500	Quarterly non-financial accounts of general government*	T+3months

**\*Provided under gentleman's agreement – legal requirement is met by Table 0801.**

### **Quarterly Financial Accounts of General Government**

**Agency responsible for transmission:** CSO

**Mode of transmission:** SDMX and eDamis

**Transmission deadlines:** See table below

**Legislation:** Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013. Regulation 501/2004 for QFAGG and Legislation: Regulation 1222/2004 for QGD

<b>Table No.</b>	<b>Description</b>	<b>Deadline</b>
ESA 2010 Table 2700	Financial accounts of general government - quarterly (QFAGG)	T+ 85 days
ESA 2010 Table 2800	Government debt – quarterly	T+ 3 months
ESA 2010 Table 2899_S13	Quarterly Intergovernmental lending by counter-party government	T+ 3 months

**Register of Public Sector Bodies**

**Agency responsible for publication:** CSO

**Publication deadlines:** April and October

	<b>Description</b>	<b>Deadline</b>
Register of Public Sector Bodies – biannually in April and October	A list of publicly controlled Non Commercial Agencies and Commercial Non-Financial and Commercial Financial corporations under the aegis of Local Government	T + 12 Months

## Appendix B: Data exchanged by CSO and DHLGH

### B1: List of Data

Data Name	Use	Format	Transmission method	Deadline	Years
Consolidated Unaudited Annual Financial Statement of Local Authorities	Annual Income, Expenditure, Assets, Liabilities of Local Government, B9, debt and deficit	Excel	Email	T+6m	Most recent year
Consolidated Audited Annual Financial Statement of Local Authorities	Annual Income, Expenditure, Assets, Liabilities of Local Government, B9, debt and deficit	Excel	Email	T+12m	Most recent year
Quarterly GGB return	Quarterly financial and non-financial accounts for local government, EDP transmission. First estimate for T-1	Excel	Email	T+2.5m	Most recent quarter
Consolidated Unaudited B9 Template	Second estimate for T-1. Annual Income, Expenditure, Assets, Liabilities of Local Government, B9, debt and deficit	Excel	Email	T+8m	Most recent year
Consolidated Audited B9 Template	Second estimate for T-1. Annual Income, Expenditure, Assets, Liabilities of Local Government, B9, debt and deficit	Excel	Email	T+12m	Most recent year
Revenue, Capital and Debtors Report	Estimate of income and Expenditure for most recent quarter	Excel	Email	T+2.5m	Most recent quarter
Preliminary Estimate of Income & Expenditure (combined)	Estimate of income and expenditure for most recent year			T+3m (March) T+9m (September)	Most recent year
Payroll outturns	Compensation of employees for most recent year	Excel	Email	T+2.5m	Most recent year
HFA repayments of IW loan	Government write down of debt	Excel	Email	T+2m	Most recent year



Survey of Local Government.	<p>Survey of Local Authorities of all entities under their aegis. This populates;</p> <ul style="list-style-type: none"> <li>• The Register of Public Sector Bodies.</li> <li>• The questionnaire on government controlled entities classified outside the general government sector,</li> <li>• The related contingent liabilities reporting.</li> <li>• The Public Corporations Questionnaire</li> </ul>	Excel	Email	T+4m for issuing. T+5m for return.	Most recent year
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