

# Medium-term budgetary planning and budgetary procedures in the EU Member States in 2014

Fields marked with \* are mandatory.

## SECTION 1: Developments in 2014

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\*1.1 In terms of annual budgetary procedures, please indicate which areas, if any, changed in 2014 (multiple choice question):

- Preparation of the annual budget
- Monitoring budget execution (including better fiscal data availability)
- None of the above

\*

Please specify:

Additional information:

\*1.2 In terms of the medium-term budgetary framework (MTBF), please choose from:

- There was no MTBF in place in 2014
- The MTBF remained UNCHANGED in 2014
- The MTBF was REFORMED in 2014
- A new MTBF was INTRODUCED in 2014

Additional information:

\*1.3 Please describe in general the changes affecting the MTBF:

\*1.4 Did the reform affect any of the areas below (multiple choice question)?

- Coverage, targets and statutory base of the MTBF
- Monitoring, enforcement and compliance with targets
- Accounting standards
- None of the above

\*

Please specify:

Additional information:

\*1.5 In terms of the Stability/ Convergence programme (SCP), please indicate which areas, if any, changed in 2014 (multiple choice question):

- Preparation and status
- Connectedness with the annual budget or compliance with budgetary objectives
- None of the above

\*

Please specify:

Additional information:

\*1.6 How is the SCP connected to the medium-term plans established in accordance with the medium-term budgetary framework?

- The SCP is the medium-term budget plan established according to the MTBF
- The SCP and the medium-term plans contain references to each other and explain any difference or revision
- The SCP is produced independently and/or not linked to the medium-term plans

\*1.6b If the SCP does not constitute the official medium-term budget plan, how are the fiscal objectives specified in the SCP related to the fiscal targets established according to the medium-term budgetary framework?

- targets are usually the same, but differ sometimes
- there is a legal obligation that the targets must be the same
- targets usually differ
- there is no obligation specified in law, but targets are the same
- other

\*other, please specify:

Additional information:

## SECTION 2: Preparation of the annual budget

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\*2.0 Please specify the statutory/legal base of the documents laying down the main steps followed in the preparation of the annual budget (multiple choice question):

- Constitutional law
- Organic law
- Ordinary law
- Government decree
- Budget circular
- Other

\*  
Other, please specify:

Additional information:

2.1 Please describe the changes, if any, affecting the main steps followed in the preparation of the annual budget of the central government in your country (please leave blank if unchanged):

\*2.2 Which actors are actively involved in the budget preparation in the initial stage (multiple choice question)?

- NO CHANGE
- ministry of finance
- other government body/bodies
- representatives of other government sub-sectors
- independent fiscal institution
- other

\*other government body/bodies, please specify:

\*representatives of government sub-sectors, please specify:

\*independent fiscal institution, please specify:

\*other, please specify:

Additional information:

\*2.3 Did any changes in the timing of the main steps in the preparation of the budget take place in 2014?

- Yes
- No

\*Please provide information on the timing of the main steps in the preparation of the budget as laid down in the statutory/legal basis regulating the budget process:

- start of budget preparation:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\*– preparation of macroeconomic assumptions:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – preparation of budgetary forecasts:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – discussion of the draft budget in the cabinet:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – revision of macroeconomic assumptions:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – revision of budgetary forecasts:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – submission of the draft budget to the parliament:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – adoption of the budget by the parliament:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – other important intermediate steps in the budget preparation, please specify:

Additional information:

2.4 Does the annual budget law set budgetary objectives/targets for the general government as a whole?

- NO CHANGE
- Yes
- No



Additional information:

\*2.5 Apart from the general government level, for which sub-sectors of general government does the annual budget law specify budgetary objectives/targets (multiple choice question)?

- NO CHANGE
- none
- central government
- regional governments (autonomous regions or federated states)
- local governments
- social security
- other

other, please specify:

Additional information:

\*2.6 Which actors are involved in the co-ordination across sectors of general government in the preparation of the budget (multiple choice question)?

- NO CHANGE
- ministry of finance
- representatives of regional governments
- representatives of local governments
- representatives of social security administration
- other government body/bodies
- other

\*representatives of regional governments, please specify:

\*representatives of local governments, please specify:

\*representatives of social security administration, please specify:

\*other government body/bodies, please specify:

\*other, please specify:

Additional information:

2.7 Please describe the mechanism of co-ordination across sectors of general government (please leave blank if unchanged):

2.7.1 Is such mechanism grounded in national law?

- NO CHANGE
- Constitutional law
- Organic law
- Ordinary law
- Government decree
- Budget circular
- Other
- Such a mechanism is not grounded in law

\*other, please specify:

\*2.8 Please provide information on the timing of co-ordination across sectors of general government in the preparation of the budget for the year t + 1 to be undertaken in year t as laid down in the statutory/legal basis regulating the budget process:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December
- this is not regulated by law

Additional information:

### SECTION 3: Medium Term Budgetary Framework: Statutory base, coverage and targets. (Only significantly changed questions)

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\*3.36 Please provide information on the degree of involvement of the national parliament in establishing the budgetary objectives/targets and/or projections arising from the medium-term budgetary framework?

- the medium-term plan is not sent to parliament before its publication
- the medium-term plan is sent to parliament before its publication, but there is no formal presentation or discussion
- the medium-term plan is sent and presented to parliament by a member of the government and discussed, but the parliament does not vote on the medium-term plan
- the medium-term plan is formally sent, discussed and voted upon by the parliament, which may approve or reject but not amend it
- the medium-term plan is formally sent, discussed and voted upon by the parliament, which may approve, reject, or amend it
- there is no coverage on the subject
- the medium-term plan is not formally sent to the parliament or subject to its approval, but it is derived from a document including the main medium-term macroeconomic and budgetary projections that had previously been approved by the parliament
- other

\*other, please specify:

Additional information:

### SECTION 3: Medium Term Budgetary Framework: Statutory base, coverage and targets. (Only reformed MTBF)

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(Please note that some questions may not appear in ascending order)

\*3.1 Please specify the statutory/legal base of the documents laying down the MTBF i.e. **the procedure** of establishing and revising the medium-term plans and requirements on their contents.

- NO CHANGE
- constitutional law
- organic law
- ordinary law
- agreement between sectors of general government
- political agreement between coalition partners
- commitment made by individual authorities (e.g., ministry of finance, president of a regional government etc.)
- other

\*other, please specify:

Additional information:

3.2 Please upload a pdf version of the MTBF, i.e. these document(s) that lay down **the procedure** of establishing and revising the medium-term fiscal plans in the original language and in English if available.

3.2.1 Please provide the internet link to the online versions of these documents if available:

\*3.13 Which actors are involved in establishing the budgetary objectives/targets and/or projections arising from medium-term budgetary framework? (multiple choice question)

- NO CHANGE
- ministry of finance
- other government body/bodies
- representatives of government sub-sectors
- national parliament
- independent fiscal institution
- other

\*other government body/bodies, please specify:

\*representatives of government sub-sectors, please specify:

\*independent fiscal institution, please specify:

\*other, please specify:

Additional information:

\*3.36 Please provide information on the degree of involvement of the national parliament in establishing the budgetary objectives/targets and/or projections arising from the medium-term budgetary framework?

- the medium-term plan is not sent to parliament before its publication
- the medium-term plan is sent to parliament before its publication, but there is no formal presentation or discussion
- the medium-term plan is sent and presented to parliament by a member of the government and discussed, but the parliament does not vote on the medium-term plan
- the medium-term plan is formally sent, discussed and voted upon by the parliament, which may approve or reject but not amend it
- the medium-term plan is formally sent, discussed and voted upon by the parliament, which may approve, reject, or amend it
- there is no coverage on the subject
- the medium-term plan is not formally sent to the parliament or subject to its approval, but it is derived from a document including the main medium-term macroeconomic and budgetary projections that had previously been approved by the parliament
- other

\*other, please specify:

Additional information:

\*3.7 Please indicate the time frame covered in the medium-term budgetary framework:

- NO CHANGE
- 2 years (t + 1, t + 2)
- 3 years (t + 1, t + 2, t + 3)
- 4 years (t + 1, t + 2, t + 3, t + 4)
- 5 years (t + 1, t + 2, t + 3, t + 4, t + 5)
- legislature period
- other

\*Please specify:

Additional information:

3.7.1 In terms of the time frame, please select one of the following:

- NO CHANGE
- Medium-term planning is formed for a fixed period of time (e.g. plans are laid out for 2014-2017 and subsequently a new plan is formed for 2018-2021 etc.)
- Medium-term planning is formed on a rolling basis (e.g. every year an additional year is added to the existing plan)
- Other

\*Please specify:

\*In case the medium-term planning is established for a fixed period, does this coincide with a government term?

- Yes
- No

3.8 Please describe the binding nature of the budgetary objectives/targets beyond the first year (leave blank if unchanged).

\*3.10 In terms of the revision of budgetary objectives/targets, please select which of the following applies (multiple choice question):

- NO CHANGE
- Medium-term plans can be revised at any time
- Medium-term plans can be revised once per year
- Medium-term plans cannot be revised
- The government has to publicly justify why the budgetary objectives/targets are revised
- An independent fiscal institution has to be consulted/has to endorse any revision
- Other

\*Please specify:

Additional information:

3.9 In case medium-term plans are revised, when is such revision approved?

- NO CHANGE
- Together with the annual budget
- Before the approval of the annual budget
- After the approval of the annual budget
- other

\*Please specify:

Additional information:

\*3.11 Are there legal provisions clearly specifying under which circumstances a revision can take place?

- NO CHANGE
- Yes
- No

\*if yes, please specify:

Additional information:

\*3.12 When revising the medium-term plans, are the revised budgetary objectives/targets and/or projections compared to the previous ones and justified?

- NO CHANGE
- Yes
- No

\*if yes, please specify:

Additional information:



3.5 Please briefly describe the MTBF's main characteristics (e.g. how long has the system been in place, what are the multiannual fiscal rules, other features not covered in this section)" (please leave blank if unchanged):

3.6 Please describe any changes in the procedure through which the main budgetary objectives/targets set in the medium-term budget plans of your country are established (please leave blank if unchange):

\*3.3 Please specify the statutory/ legal base of **the medium-term plan** i.e. the multi-year budget planning document.

- NO CHANGE
- ordinary law
- organic law
- constitutional law
- administrative circular
- government announcement
- other

\*other, please specify:

Additional information:

3.4 Please upload a pdf version of the current document presenting **medium-term plan** (i.e. the multi-year budget planning document) in the original language and in English if available

3.4.1b Please provide the internet link to the online version of this document if available.

Additional information:

\*3.14 Does **the medium-term plan** (i.e. the multi-year budget planning document) set budgetary objectives/targets for the general government as a whole?

- NO CHANGE
- Yes
- No

Additional information:

\*3.15 For which sub-sectors of general government does **the medium-term plan** (i.e. the multi-year budget planning document) set budgetary objectives/targets (multiple choice question)?

- NO CHANGE
- central government
- regional governments (autonomous regions or federated states)
- local governments
- social security
- other
- none of the above

\*other, please specify:

Additional information:

\*3.16 If **the medium-term plan** (i.e. the multi-year budget planning document) include budgetary objectives/targets for various sectors of government, is there any co-ordination or consultation mechanism between the different sectors of government concerned in order to set these objectives?

- NO CHANGE
- yes, co-ordination is prescribed by law
- yes, co-ordination is established in practice, but not prescribed by law
- there is no co-ordination or it happens only irregularly
- the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government
- other

\*other, please specify:

Additional information:

\*3.17 Which actors are involved in the co-ordination across sectors of general government in setting up the medium-term budgetary targets (multiple choice question)?

- NO CHANGE
- ministry of finance
- representatives of regional governments
- representatives of local governments
- representatives of social security administration
- other government body/bodies
- independent fiscal institution
- other

\*representatives of regional governments, please specify:

\*representatives of local governments, please specify:

\*representatives of social security administration, please specify:

\*other government body/bodies, please specify:

\*independent fiscal institution, please specify:

\*other, please specify:

Additional information:

3.18 Please describe the changes (if any) in the mechanism of co-ordination across sectors of general government (please leave blank if unchanged):

Additional information:

\*3.19 Please specify the multiannual budgetary objectives/targets established in **the medium-term plan** (i.e. the multi-year budget planning document): (multiple choice)

- NO CHANGE
- budget balance
- debt
- expenditure
- revenue
- other

\*other, please specify:

Additional information:

\*3.20 Please indicate the definition of the budget balance applied in the medium-term plan (exclusions to be indicated in question 3.23):

- NO CHANGE
- structural budget balance
- ESA budget balance
- working balance (e.g. cash balance)
- other

\*other, please specify:

Additional information:

\*3.21 Please indicate the unit of measurement of the budget balance as specified in the medium-term plan:

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in percentage points of GDP
- other

\*other, please specify:

Additional information:

\*3.22 Are there any items excluded from the coverage of the budget balance aggregate specified in the medium-term plan?

- NO CHANGE
- Yes
- No

\*3.23 Please indicate the items that are excluded from the coverage of the budget balance aggregate specified in the medium-term plan (multiple choice question):

- NO CHANGE
- Capital investment
- Interest payments
- Other

\*capital investment, please specify and indicate the definition used:

\*interest payments, please specify:

\*other, please specify and indicate the definition used:

Additional information:

3.24 Please indicate the definition of expenditure applied in the medium-term plan (please leave blank if unchanged):

\*3.25 Please indicate the unit of measurement of expenditure as specified in the medium-term plan:

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- change in percentage points relative to GDP growth
- other

\*change in percentage points relative to GDP growth, please specify:

\*other, please specify and indicate the definition used:

\*3.26 Are there any items excluded from the coverage of the expenditure aggregate specified in the medium-term plan?

- NO CHANGE
- Yes
- No

\*3.27 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified in the medium-term plan (multiple choice question):

- NO CHANGE
- non-discretionary expenditure
- cyclically-sensitive expenditure
- other

\*non-discretionary expenditure, please specify:

\*cyclically-sensitive expenditure, please specify:

\*other, please specify:

Additional information:

\*3.28 Please specify the level of disaggregation of expenditure projections contained in the medium term plans (multiple choice question):

- NO CHANGE
- expenditure projections are broken down on general government sub-sector level (e.g. central government, local government, etc.)
- expenditure projections are broken down according to national accounts categories (e.g., public investment, public consumption, etc.)
- expenditure projections are broken down according to national budgetary classification
- expenditure projections are broken down according to main spending areas (e.g., health, education, social spending etc.)
- expenditure projections are broken down according to areas of responsibility of line ministries
- the medium-term budgetary framework does not include disaggregated expenditure projections
- other

\*if expenditure projections are broken down according to main spending areas (e.g., health, education, social spending etc.), please specify:

- the breakdown uses COFOG categories
- the breakdown uses a different classification

\*other, please specify:

Additional information:

\*3.29 Please indicate the definition of debt applied in the medium-term plans:

- NO CHANGE
- gross debt as defined in the protocol to the Maastricht Treaty on the Excessive Debt Procedure
- gross debt following an alternative definition
- net debt
- other

\*gross debt following an alternative definition, please specify:

\*net debt, please specify the assets covered and the valuation method applied:

\*other, please specify:

Additional information:

\*3.30 Please indicate the unit of measurement of debt as specified in the medium-term plan:

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- other

\*other, please specify:

Additional information:



\*3.31 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term plan?

- NO CHANGE
- No
- Some items are excluded

\*Some items are excluded, please specify:

Additional information:

3.32 Please indicate the definition of revenue applied in the medium-term plan (please leave blank if unchanged):

\*3.33 Please indicate the unit of measurement of revenue as specified in the medium-term plan:

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- other

\*other, please specify:

Additional information:

\*3.34 Are there any items excluded from the coverage of the revenue aggregate specified in the medium-term plan?

- NO CHANGE
- No
- Some items are excluded

\*Some items are excluded, please specify:

Additional information:

\*3.35 Please specify the level of disaggregation of revenue projections contained in the medium term plan (multiple choice question):

- NO CHANGE
- revenue projections are broken down into direct and indirect taxes
- revenue projections are broken down into different taxes (e.g., VAT, income tax, corporate tax, etc)
- the medium-term budgetary framework does not include disaggregated revenue projections
- other

\*other, please specify:

Additional information:

### SECTION 3: Medium Term Budgetary Framework: Statutory base, coverage and targets. (only new MTBF)

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(Please note that some questions may not appear in ascending order)

\*3.1 Please specify the statutory/legal base of the documents laying down the MTBF i.e. **the procedure** of establishing and revising the medium-term plans and requirements on their contents.

- constitutional law
- organic law
- ordinary law
- agreement between sectors of general government
- commitment made by individual authorities (e.g., ministry of finance, president of a regional government etc.)
- political agreement between coalition partners
- other

\*other, please specify:

Additional information:

3.2 Please upload a pdf version of the MTBF, i.e. these document(s) that lay down the procedure of establishing and revising the medium-term fiscal plans in the original language and in English if available.

3.2.1 Please provide the internet link to the online versions of these documents if available:

\*3.13 Which actors are involved in establishing the budgetary objectives/targets and/or projections arising from medium-term budgetary framework? (multiple choice)

- ministry of finance
- other government body/bodies
- representatives of government sub-sectors
- national parliament
- independent fiscal institution
- other

\*other government body/bodies, please specify:

\*representatives of government sub-sectors, please specify:

\*independent fiscal institution, please specify:

\*other, please specify:

Additional information:

\*3.36 Please provide information on the degree of involvement of the national parliament in establishing the budgetary objectives/targets and/or projections arising from the medium-term budgetary framework?

- the medium-term plan is not sent to parliament before its publication
- the medium-term plan is sent to parliament before its publication, but there is no formal presentation or discussion
- the medium-term plan is sent and presented to parliament by a member of the government and discussed, but the parliament does not vote on the medium-term plan
- the medium-term plan is formally sent, discussed and voted upon by the parliament, which may approve or reject but not amend it
- the medium-term plan is formally sent, discussed and voted upon by the parliament, which may approve, reject, or amend it
- there is no coverage on the subject
- the medium-term plan is not formally sent to the parliament or subject to its approval, but it is derived from a document including the main medium-term macroeconomic and budgetary projections that had previously been approved by the parliament
- other

\*other, please specify:

Additional information:

\*3.7 Please indicate the time frame covered in the medium-term budgetary framework:

- 2 years (t + 1, t + 2)
- 3 years (t + 1, t + 2, t + 3)
- 4 years (t + 1, t + 2, t + 3, t + 4)
- 5 years (t + 1, t + 2, t + 3, t + 4, t + 5)
- legislature period
- other

\*Please specify:

Additional information:

3.7.1 In terms of the time frame, please select one of the following:

- Medium-term planning is formed for a fixed period of time (e.g. plans are laid out for 2014-2017 and subsequently a new plan is formed for 2018-2021 etc.)
- Medium-term planning is formed on a rolling basis (e.g. every year an additional year is added to the existing plan)
- Other

\*Please specify:

\*In case the medium-term planning is established for a fixed period, does this coincide with a government term?

- Yes
- No

\*3.8 Please describe the binding nature of the budgetary objectives/targets beyond the first year.

\*3.10 In terms of the revision of budgetary objectives/targets, please select which of the following applies (multiple choice question):

- Medium-term plans can be revised at any time
- Medium-term plans can be revised once per year
- Medium-term plans cannot be revised
- The government has to publicly justify why the budgetary objectives/targets are revised
- An independent fiscal institution has to be consulted/has to endorse any revision
- Other

\*Please specify:

Additional information:

3.9 In case medium-term plans are revised, when is such revision approved?

- Together with the annual budget
- Before the approval of the annual budget
- After the approval of the annual budget
- other

\*Please specify:

Additional information:

\*3.11 Are there legal provisions clearly specifying under which circumstances a revision can take place?

- Yes
- No

\*if yes, please specify:

Additional information:

\*3.12 When revising the medium-term plans, are the revised budgetary objectives/targets and/or projections compared to the previous ones and justified?

- Yes
- No

\*if yes, please specify:

Additional information:

\*3.5 Please briefly describe the MTBF's main characteristics (e.g. how long has the system been in place, what are the multiannual fiscal rules, other features not covered in this section):

\*3.6 Please describe any changes in the procedure through which the main budgetary objectives/targets set in the medium-term budget plans of your country are established:

\*3.3 Please specify the statutory/ legal base of **the medium-term plan** i.e. the multi-year budget planning document.

- ordinary law
- organic law
- constitutional law
- administrative circular
- government announcement
- other

\*other, please specify:

Additional information:

3.4 Please upload a pdf version of the current document presenting **the medium-term plan** (i.e. the multi-year budget planning document) in the original language and in English if available.

3.4.1b Please provide the internet link to the online version of this document if available.

\*3.14 Does **the medium-term plan** (i.e. the multi-year budget planning document) set budgetary objectives/targets for the general government as a whole?

- Yes
- No

Additional information:

\*3.15 For which sub-sectors of general government does **the medium term plan** (i.e. the multi-year budget planning document) set budgetary objectives/targets (multiple choice question)?

- central government
- regional governments (autonomous regions or federated states)
- local governments
- social security
- other
- none of the above

\*other, please specify:

Additional information:

\*3.16 If **the medium-term plan** (i.e. the multi-year budget planning document) includes budgetary objectives/targets for various sectors of government, is there any co-ordination or consultation mechanism between the different sectors of government concerned in order to set these objectives?

- yes, co-ordination is prescribed by law
- yes, co-ordination is established in practice, but not prescribed by law
- there is no co-ordination or it happens only irregularly
- the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government
- other

\*other, please specify:

Additional information:



\*3.17 Which actors are involved in the co-ordination across sectors of general government in setting up the medium-term budgetary targets set out in **the medium-term plan** (i.e. the multi-year budget planning document)? (multiple choice question)

- ministry of finance
- representatives of regional governments
- representatives of local governments
- representatives of social security administration
- other government body/bodies
- independent fiscal institution
- other

\*representatives of regional governments, please specify:

\*representatives of local governments, please specify:

\*representatives of social security administration, please specify:

\*other government body/bodies, please specify:

\*independent fiscal institution, please specify:

\*other, please specify:

Additional information:

\*3.18 Please describe the changes in the mechanism of co-ordination across sectors of general government:

Additional information:

\*3.19 Please specify the multiannual budgetary objectives/targets established in the medium-term plan:  
(multiple choice)

- budget balance
- debt
- expenditure
- revenue
- other

\*other, please specify:

Additional information:

\*3.20 Please indicate the definition of the budget balance applied in the medium-term plan (exclusions to be indicated in question 3.23):

- structural budget balance
- ESA budget balance
- working balance (e.g. cash balance)
- other

\*other, please specify:

Additional information:

\*3.21 Please indicate the unit of measurement of the budget balance as specified in the medium-term plan:

- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in percentage points of GDP
- other

\*other, please specify:

Additional information:

\*3.22 Are there any items excluded from the coverage of the budget balance aggregate specified in the medium-term plan?

- Yes
- No

\*3.23 Please indicate the items that are excluded from the coverage of the budget balance aggregate specified in the medium-term plan (multiple choice question):

- Capital investment
- Interest payments
- Other

\*capital investment, please specify and indicate the definition used:

\*interest payments, please specify:

\*other, please specify and indicate the definition used:

Additional information:

\*3.24 Please indicate the definition of expenditure applied in the medium-term plan:

\*3.25 Please indicate the unit of measurement of expenditure as specified in the medium-term plan:

- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- change in percentage points relative to GDP growth
- other

\*change in percentage points relative to GDP growth, please specify:

\*other, please specify:

\*other, please specify and indicate the definition used:

\*3.26 Are there any items excluded from the coverage of the expenditure aggregate specified in the medium-term plan?

- Yes
- No

\*3.27 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified in the medium-term plan (multiple choice question):

- non-discretionary expenditure
- cyclically-sensitive expenditure
- other

\*non-discretionary expenditure, please specify:

\*cyclically-sensitive expenditure, please specify:

\*other, please specify:

Additional information:

\*3.28 Please specify the level of disaggregation of expenditure projections contained in the medium term plan (multiple choice question):

- expenditure projections are broken down on general government sub-sector level (e.g. central government, local government, etc.)
- expenditure projections are broken down according to national accounts categories (e.g., public investment, public consumption, etc.)
- expenditure projections are broken down according to national budgetary classification
- expenditure projections are broken down according to main spending areas (e.g., health, education, social spending etc.)
- expenditure projections are broken down according to areas of responsibility of line ministries
- the medium-term budgetary framework does not include disaggregated expenditure projections
- other

\*if expenditure projections are broken down according to main spending areas (e.g., health, education, social spending etc.), please specify:

- the breakdown uses COFOG categories
- the breakdown uses a different classification

\*other, please specify:

Additional information:

\*3.29 Please indicate the definition of debt applied in the medium-term plan:

- gross debt as defined in the protocol to the Maastricht Treaty on the Excessive Debt Procedure
- gross debt following an alternative definition
- net debt
- other

\*gross debt following an alternative definition, please specify:

\*net debt, please specify the assets covered and the valuation method applied:

\*other, please specify:

Additional information:

\*3.30 Please indicate the unit of measurement of debt as specified in the medium-term plan:

- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- other

\*other, please specify:

Additional information:

\*3.31 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term plan?

- No
- Some items are excluded

\*Some items are excluded, please specify:

Additional information:

\*3.32 Please indicate the definition of revenue applied in the medium-term plan:

\*3.33 Please indicate the unit of measurement of revenue as specified in the medium-term plan:

- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- other

\*other, please specify:

Additional information:

\*3.34 Are there any items excluded from the coverage of the revenue aggregate specified in the medium-term plan?

- No
- Some items are excluded

\*Some items are excluded, please specify:

Additional information:

\*3.35 Please specify the level of disaggregation of revenue projections contained in the medium term plan (multiple choice question):

- revenue projections are broken down into direct and indirect taxes
- revenue projections are broken down into different taxes (e.g., VAT, income tax, corporate tax, etc)
- the medium-term budgetary framework does not include disaggregated revenue projections
- other

\*other, please specify:

Additional information:

## SECTION 4: Medium-term budgetary framework: monitoring, enforcement and compliance with targets (Reformed MTBF only)

---

\*4.1 Please indicate how the budgetary objectives/targets established according to the medium-term budgetary framework are taken into account in the preparation of the annual budget: (ex-ante dimension)

- NO CHANGE
- There is a legal obligation specifying that the forthcoming year's budgetary objectives/targets contained in the medium-term plans shall be taken as fixed parameters for budget preparation
- There is a legal obligation specifying that the forthcoming year's budgetary objectives/targets contained in the medium-term plans shall form the basis for the annual budget, but deviations are possible
- There is no such legal obligation in place
- other

\*If there is no such legal obligation, please describe how in practice the medium-term budgetary objectives/targets are taken into account in the preparation of the annual budget:

\*if other, please specify:



Additional information:

\*4.2 Is there any (ex-ante and/or ex-post) assessment on the respect of the budgetary objectives/targets established according to the medium-term budgetary framework in the draft budget?

- NO CHANGE
- Yes
- No

\*4.3 Please indicate who is in charge of monitoring respect of the budgetary objectives/targets established according to the medium-term budgetary framework in the draft budget (multiple choice question):

- NO CHANGE
- ministry of finance
- national parliament
- Court of Auditors
- governmental body other than the ministry of finance
- independent fiscal institution (other than the Court of Auditors)
- other

\*governmental body other than the ministry of finance, please specify:

\*independent fiscal institution (other than the Court of Auditors), please specify:

\*if other, please specify:

Additional information:

\*4.4 How are the results of monitoring respect of the MTBF budgetary objectives/targets by the budget law presented?

- NO CHANGE
- this is addressed in a report issued by the monitoring body
- this is explicitly mentioned in the Budget Law or its accompanying documents
- other

\*if other, please specify:

Additional information:

\*4.5 Please indicate which of the following applies to the monitoring report (multiple choice question):

- NO CHANGE
- the government is obliged to comment on the monitoring report
- the government is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)
- the ministry of finance is obliged to comment on the monitoring report
- the ministry of finance is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)
- neither the government nor the ministry of finance comment on the monitoring report
- the monitoring report is presented in parliament
- the monitoring report is available to the public

\*the monitoring report is presented in parliament, please specify:

\*the monitoring report is available to the public, please specify:

\*4.6 Is there any mechanism to enforce respect of the budgetary objectives/targets established according to the medium-term budgetary framework?

- NO CHANGE
- there is no such pre-defined mechanism
- yes

\*if yes, please specify:

Additional information:

\*4.7 Are there any pre-defined escape clauses?

- NO CHANGE
- yes
- no

\*if yes, please specify:

Additional information:

\*4.8 Is there any correction mechanism in place in case of non-compliance with the targets specified according to the MTBF?

- NO CHANGE
- yes
- no

\*if yes, please specify:

Additional information:

## SECTION 4: Medium-term budgetary framework: monitoring, enforcement and compliance with targets (New MTBF only)

---

\*4.1 Please indicate how the budgetary objectives/targets established according to the medium-term budgetary framework are taken into account in the preparation of the annual budget: (ex-ante dimension)

- There is a legal obligation specifying that the forthcoming year's budgetary objectives/targets contained in the medium-term plans shall be taken as fixed parameters for budget preparation
- There is a legal obligation specifying that the forthcoming year's budgetary objectives/targets contained in the medium-term plans shall form the basis for the annual budget, but deviations are possible
- There is no such legal obligation in place
- other

\*If there is no such legal obligation, please describe how in practice the medium-term budgetary objectives/targets are taken into account in the preparation of the annual budget:

\*if other, please specify:

Additional information:

\*4.2 Is there any (ex-ante and/or ex-post) assessment on the respect of the budgetary objectives/targets established according to the medium-term budgetary framework in the draft budget?

- Yes  
 No

\*4.3 Please indicate who is in charge of monitoring respect of the budgetary objectives/targets established according to the medium-term budgetary framework in the draft budget (multiple choice question):

- ministry of finance  
 national parliament  
 Court of Auditors  
 governmental body other than the ministry of finance  
 independent fiscal institution (other than the Court of Auditors)  
 other

\*governmental body other than the ministry of finance, please specify:

\*independent fiscal institution (other than the Court of Auditors), please specify:

\*if other, please specify:

Additional information:

\*4.4 How are the results of monitoring respect of the MTBF budgetary objectives/targets by the budget law presented?

- this is addressed in a report issued by the monitoring body
- this is explicitly mentioned in the Budget Law or its accompanying documents
- other

\*if other, please specify:

Additional information:

\*4.5 Please indicate which of the following applies to the monitoring report (multiple choice question):

- the government is obliged to comment on the monitoring report
- the government is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)
- the ministry of finance is obliged to comment on the monitoring report
- the ministry of finance is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)
- neither the government nor the ministry of finance comment on the monitoring report
- the monitoring report is presented in parliament
- the monitoring report is available to the public

\*the monitoring report is presented in parliament, please specify:

\*the monitoring report is available to the public, please specify:

\*4.6 Is there any mechanism to enforce respect of the budgetary objectives/targets established according to the medium-term budgetary framework?

- there is no such pre-defined mechanism
- yes

\*if yes, please specify:

Additional information:

\*4.7 Are there any pre-defined escape clauses?

- yes
- no

\*if yes, please specify:

Additional information:

\*4.8 Is there any correction mechanism in place in case of non-compliance with the targets specified according to the MTBF?

- yes
- no

\*if yes, please specify:

Additional information:

## SECTION 5: Accounting standards (Reformed MTBF only)

---

5.1 Please describe the system of accounts used for drafting, monitoring and executing the annual budget (leave blank if unchanged):

\*5.2 Are the main budgetary aggregates specified in ESA10 in the annual budget law?

- NO CHANGE
- yes
- no
- other

\*if other, please specify:

Additional information:

5.3 Is the budgetary accounting system applied in drafting and executing the central government budget used as well by the sectors of general government other than the central government?

- NO CHANGE
- yes
- no
- other

\*if other, please specify:

Additional information:

\*5.4 Please indicate the accounting system in which the MTBF budgetary objectives/targets are specified:

- NO CHANGE
- ESA 10 accounting
- Cash/budgetary accounting
- Other

\*if other, please specify:

Additional information:

## SECTION 5: Accounting standards (New MTBF only)

---

\*5.1 Please describe the system of accounts used for drafting, monitoring and executing the annual budget:

\*5.2 Are the main budgetary aggregates specified in ESA10 in the annual budget law?

- yes
- no
- other

\*if other, please specify:

Additional information:

5.3 Is the budgetary accounting system applied in drafting and executing the central government budget used as well by the sectors of general government other than the central government?

- yes
- no
- other

\*if other, please specify:

Additional information:

\*5.4 Please indicate the accounting system in which the MTBF budgetary objectives/targets are specified:

- ESA 10 accounting
- Cash/budgetary accounting
- Other

\*if other, please specify:



Additional information:

## SECTION 6: Stability/Convergence Programme (SCP): preparation and status

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(Please note that some questions may not appear in ascending order)

\*6.1 Which actors are involved in the preparation of the SCP (multiple choice question)?

- NO CHANGE
- ministry of finance
- other government body/bodies
- national parliament
- representatives of government sub-sectors
- independent fiscal institution
- central bank
- other

\*other government body/bodies, please specify:

\*representatives of government sub-sectors, please specify:

\*independent fiscal institution, please specify:

\*other, please specify:

\*6.2 Were there any changes in the timing of the main steps of the preparation of the SCP introduced in 2014?

- yes
- no

\*Please provide information on changes in the timing of the main steps of the preparation of the SCP for the year  $t + 1$  to be undertaken in year  $t$ :

...start of SCP preparation:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\*... preparation of macroeconomic assumptions:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\*...preparation of budgetary forecasts:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\*...discussion of the SCP in the cabinet:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

...other important intermediate steps in the preparation of the SCP, please specify them and the time they take place (please answer only if any change since last update):

Additional information:

6.4 Is there a coordination mechanism to involve the other sectors of general government in the preparation of the SCP?

- NO CHANGE
- yes, there is such a mechanism
- No, such mechanism is not in place
- other

\*other, please specify:

\*yes, describe this mechanism:

\*6.5 Which sectors of general government are involved in the co-ordination mechanism for the preparation of the SCP (multiple choice question)?

- NO CHANGE
- representatives of other central government entities
- representatives of regional governments (autonomous regions or federated states)
- representatives of local governments
- representatives of social security funds
- other

\*representatives of social security funds, specify:

\*other, please specify:

Additional information:

\*6.6 Please provide information on the timing of co-ordination across sectors of general government in the preparation of the SCP as laid down by law:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December
- this is not regulated by law

Additional information:

\*6.7 Please provide information on the degree of involvement of the national parliament in the preparation of the SCP:

- NO CHANGE
- the SCP is not sent to parliament before its publication
- the SCP is sent to parliament before its publication, but there is no formal presentation or discussion
- the SCP is sent and presented to parliament by a member of the government and discussed, but the parliament does not vote on the SCP
- the SCP is formally sent, discussed and voted upon by the parliament, which may approve or reject but not amend it
- the SCP is formally sent, discussed and voted upon by the parliament, which may approve, reject, or amend it
- there is no coverage on the subject
- the SCP is not formally sent to the parliament or subject to its approval, but it is derived from a document including the main medium-term macroeconomic and budgetary projections that had previously been approved by the parliament
- other

\*If the SCP is not formally sent or to the parliament or subject to its approval, but it is derived from a document including the main medium-term macroeconomic and budgetary projections that had previously been approved by the parliament, please provide details on that document:

\*other, please specify:

\*6.8 Please provide information on the timing of the main steps involving the parliament in the preparation of the SCP for the year t + 1 to be undertaken in year t:

...submission of the SCP to the parliament:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\*...vote on the SCP by the parliament:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

...other important intermediate steps involving the parliament, please specify them and the time they take place (only if any change since last update):

Additional information:

6.9 Please describe the media coverage of the release of the SCP:

- NO CHANGE
- there is important media coverage on the subject
- there is some media coverage on the subject
- there is low media coverage on the subject
- other

\*other, please specify:

Additional information:

## SECTION 7: Stability/Convergence Programme (SCP): connectedness with the annual budget and compliance with budgetary objectives

---

7.1 Please describe changes, if any, in the connection between the SCP and the annual budget (please leave blank if unchanged):

\*7.2 Is the SCP (preliminary or final), or a document including the main medium-term macroeconomic and budgetary projections (that will be the basis for the preparation used for the SCP) annexed to the budget law?

- NO CHANGE
- yes, the SCP is annexed to the budget
- yes, other document than the SCP is annexed to the budget
- no, neither SCP nor other document is attached to the budget
- other

\*yes, other document than the SCP is annexed to the budget, specify:

\*other, please specify:

Additional information:

\*7.3 Are the budgetary targets for the year t (the ongoing budget year at the time of the preparation of the budget and the SCP for the year t+1) identical in the budget law and the SCP?

- NO CHANGE
- there is a legal obligation that the targets must be the same
- there is no obligation specified in law, but targets are the same
- targets are usually the same, but differ sometimes
- targets usually differ
- other

\*other, please specify:

Additional information:

\*7.4 Please specify the reasons why the budgetary targets for the year t (the ongoing budget year at the time of the preparation of the budget and the SCP for the year t+1) in the budget law and the SCP differ (multiple choice question):

- NO CHANGE
- forecast revisions in the context of different times of adoption
- different accounting rules
- other

\*other, please specify:

Additional information:



7.5 Apart from the information contained in the update of the SCP, does the government carry out any regular assessment of the implementation of previous updates of the SCP?

- NO CHANGE
- yes
- no, the implementation of the previous updates is only assessed in the SCP update
- other

\*yes, please specify:

\*other, please specify:

Additional information:

\*7.6 Is the implementation of the previous update of the SCP discussed in the parliament?

- NO CHANGE
- yes, there is a formal session devoted to this topic
- yes, this is addressed in other sessions
- no
- other

\*other, please specify:

Additional information:

## SECTION 8: Monitoring budget execution

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\*QUESTION: 8.1 Please select relevant government sectors for which there was a change (in 2014) in the frequency at which data about expenditure commitments becomes available (multiple choice question):

- NO CHANGE
- Central government
- Regional/State governments (if any)
- Local governments
- Social security
- other

\*other, please specify:

Additional information:

\*8.2 Please specify the frequency at which data about expenditure commitments are available for the sector of central government:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.3 Please specify the frequency at which data about expenditure commitments are available for regional governments:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.4 Please specify the frequency at which data about expenditure commitments are available for local governments:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.5 Please specify the frequency at which data about expenditure commitments are available for social security funds:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.6 Please select relevant government sectors for which there was a change (in 2014) in the frequency at which data on Treasury payments becomes available (multiple choice question):

- NO CHANGE
- Central government
- Regional/State government (if any)
- Local government
- Social security
- other

\*other, please specify:

Additional information:

\*8.7 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available for the sector of central government:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.8 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available for regional governments:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.9 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available for local governments:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.10 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available for social security funds:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.11 Please select relevant government sectors for which there was a change (in 2014) in the frequency at which data on on public revenues becomes available (multiple choice question):

- NO CHANGE
- Central government
- Regional/State government (if any)
- Local government
- Social security
- other

\*other, please specify:

Additional information:

\*8.12 Please specify the frequency at which cash data about public revenue are available for the sector of central government:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.13 Please specify the frequency at which cash data about public revenue are available for regional governments:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.14 Please specify the frequency at which cash data about public revenue are available for local governments:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.15 Please specify the frequency at which cash data about public revenue are available for social security funds:

- NO CHANGE
- annually
- quarterly
- monthly
- more frequent than monthly

Additional information:

\*8.16 Please indicate the body primarily in charge of monitoring budget execution:

- NO CHANGE
- ministry of finance
- Court of Auditors
- independent fiscal institution (excluding Court of Auditors)
- other

\*independent fiscal institution, please specify:

\*other, please specify:

Additional information:

8.17 Is there any explicit mechanism to correct intra-year deviations in budget execution from the budget law?

- NO CHANGE
- corrections are mandatory and clearly defined
- corrections are mandatory but not clearly defined
- the corrective mechanism is established in law, but there is no legal obligation to apply it
- no explicit mechanism
- other

Please specify the legal basis that establishes the corrective mechanism (leave blank if unchanged):

the corrective mechanism is established in law, but there is no legal obligation to apply it, please specify (leave blank if unchanged):

\*other, please specify:

Additional information:

## SECTION 9: Corrective budgets

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\*9.1 Was there a corrective budget adopted in 2014?

- Yes
- No

Additional information:

\*9.2 What were the specific reasons for the adoption of the corrective budget in 2014 (multiple choice question)?

- slippages on the revenue side
- slippages on the expenditure side
- corrective budgets legally foreseen by default (mid-term budget revision)
- other

\*other, please specify:

Additional information:

\*9.3 Please specify the sources of budgetary slippages on the revenue side experienced in 2014 (multiple choice question):

- new legislation
- forecasts errors concerning macroeconomic developments
- forecasts errors concerning budgetary developments
- other

\*forecasts errors concerning budgetary developments, please specify:

\*forecasts errors concerning macroeconomic developments, please specify:

\*other, please specify:

Additional information:



\*9.4 Please specify the sources of budgetary slippages on the expenditure side experienced in 2014 (multiple choice question):

- new legislation
- forecasts errors concerning macroeconomic developments
- forecasts errors concerning budgetary developments
- other

\*forecasts errors concerning budgetary developments, please specify:

\*forecasts errors concerning macroeconomic developments, please specify:

\*other, please specify:

Additional information:

\*9.5 Were the updated macroeconomic and budgetary forecasts included in the revised budget?

- yes, such a revision is required by law
- yes, although not prescribed by law, such a revision is customarily undertaken
- no
- other

\*other, please specify:

Additional information:

## SECTION 10: Contact information and further remarks

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\*10.1 Contact details of the respondent: Name, firstname, positions, department, institution, address, email, phone number

10.2 Remarks/ feedback concerning this questionnaire:

## Meta Information

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Creation date:

Last update date:

\* Identifier of the questionnaire (please do not change this field):