

Medium-term budgetary planning and budgetary procedures in the EU Member States in 2011

Questions marked with an asterisk * require an answer to be given.

1 Developments in 2011

1.1 In terms of budgetary procedures, please indicate which areas, if any, changed in 2011: *(multiple answers possible)*

*

- Preparation of the annual budget
- Monitoring budget execution
- None of the above

Additional information: *(maximum 500 characters)*

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

*

- There was no MTBF in place in 2011
- The MTBF remained UNCHANGED in 2011
- The MTBF was REFORMED in 2011
- A new MTBF was INTRODUCED in 2011

Additional information: (maximum 500 characters)



1.3 Please describe in general changes affecting the MTBF: * (maximum 1000 characters)



1.4 Did the reform affected any of the areas below? (multiple replies possible) *

- Coverage and targets
- Statutory base of the MTBF
- Compliance with targets
- None of the above

1.5 In terms of the Stability and Convergence programme (SCP), please indicate which areas, if any, changed in 2011: (multiple answers possible) *

- Preparation and status
- Connectedness with the annual budget and compliance with budgetary objectives
- Follow-up to the Council discussion on the SCP
- None of the above

Additional information: (maximum 500 characters)

2 Preparation of the annual budget



2.1 Please describe 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)



(maximum 2000 characters)



2.2 Which actors are actively involved in the initial stage of the budget preparation? *(multiple replies possible)* *

- 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: (maximum 500 characters)

2.4 Did any changes in the timing of the main steps in the preparation of the budget take place in 2011?

*

- Yes
- No



Please provide information on the timing of the main steps in the preparation of the budget as laid down in the law regulating the budget process:

- start of budget preparation:


*

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |




– preparation of macroeconomic assumptions *

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |

 – preparation of budgetary forecasts: *


- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |

 – discussion of the draft budget in the cabinet: *

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |

 – revision of macroeconomic assumptions: *

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |

 – revision of budgetary forecasts *

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |



– 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:

(maximum 500 characters)

Additional information: (maximum 500 characters)

2.5.1 Does the budget law set targets for the general government as a whole? *

- NO CHANGE
- Yes
- No

2.5.2 Apart from the general government level, for which sub-sectors of general government does the budget law specify fiscal targets? (multiple replies possible)

*

- | | |
|--|--|
| <input type="checkbox"/> NO CHANGE | <input type="checkbox"/> local governments |
| <input type="checkbox"/> central government | <input type="checkbox"/> social security |
| <input type="checkbox"/> regional governments (autonomous regions or federated states) | <input type="checkbox"/> other |



please specify:


*


(maximum 200 characters)


Additional information: (maximum 500 characters)

2.6 Which actors are involved into co-ordination across sectors of general government in the preparation of the budget? *(Multiple replies possible)* *

- | | |
|--|--|
| <input type="checkbox"/> NO CHANGE | <input type="checkbox"/> representatives of social security administration |
| <input type="checkbox"/> ministry of finance | <input type="checkbox"/> other government body/bodies |
| <input type="checkbox"/> representatives of regional governments | <input type="checkbox"/> other |
| <input type="checkbox"/> representatives of local governments | |

 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: (maximum 500 characters)

2.7 Please describe the mechanism of co-ordination across sectors of general government:

(please leave blank if unchanged)

(maximum 500 characters)

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 law regulating the budget process: *

- | | | |
|---------------------------------|---------------------------------|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | <input type="radio"/> this is not regulated by law |
| <input type="radio"/> April | <input type="radio"/> September | |

Additional information: (maximum 500 characters)

2.9 Please describe the accounting system used for drafting, monitoring and executing the budget:

(please leave blank if unchanged)

(maximum 500 characters)

2.10 Are the main budgetary aggregates specified in ESA95 in the budget law? *

- NO CHANGE
- Yes
- No
- Other



Please specify: * (maximum 200 characters)

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

- NO CHANGE
- Yes
- No
- Other



Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

3 Medium Term Budgetary Framework: Coverage and targets.


3.3 Please describe any changes in the procedure through which the main fiscal targets making part of the medium-term budgetary framework of your country are established:

(please leave blank if unchanged)

(maximum 1000 characters)

3.4 Please indicate the time frame covered by the medium-term budgetary framework: *

- | | |
|--|---|
| <input type="radio"/> NO CHANGE | <input type="radio"/> 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) |
| <input type="radio"/> 2 years (t + 1, t + 2) | <input type="radio"/> legislature period |
| <input type="radio"/> 3 years (t + 1, t + 2, t + 3) | <input type="radio"/> other |
| <input type="radio"/> 4 years (t + 1, t + 2, t + 3, t + 4) | |


 Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

3.5 When are the medium-term budgetary targets set and revised?

*



- NO CHANGE
- every year
- every second year
- they are fixed for the entire period covered by the framework
- after each election
- every time a new government is formed
- other

 Please specify: * (maximum 200 characters)


Additional information: (maximum 500 characters)



3.6 Which actors are involved in establishing the targets contained by the medium-term budgetary framework? *

- 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: (maximum 500 characters)

3.7 At the ministry of finance, which department carries the main responsibility for the preparation of the medium-term budgetary framework?

(please leave blank if unchanged)

(maximum 200 characters)

3.8.1 Does the medium-term budgetary framework contains fiscal targets for the general government as a whole? *

- NO CHANGE
- Yes
- No

3.8.2 For which sub-sectors of general government does the medium-term budgetary framework contain fiscal targets? *(multiple replies possible)*

*

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



Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

3.9 If the medium-term budgetary framework includes fiscal 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 practice, but not prescribed by law
- there is no co-ordination or it happened only irregularly
- the medium-term budgetary framework does not contain fiscal targets for sectors of government other than central government
- other



Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

 3.10 Which actors are involved in the co-ordination across sectors of general government in setting up the medium-term budgetary targets? *

- | | |
|--|--|
| <input type="checkbox"/> NO CHANGE | <input type="checkbox"/> representatives of social security administration |
| <input type="checkbox"/> ministry of finance | <input type="checkbox"/> other government body/bodies |
| <input type="checkbox"/> representatives of regional governments | <input type="checkbox"/> other |
| <input type="checkbox"/> representatives of local governments | |

 representatives of regional governments, please specify: * (maximum 200 characters)

 representatives of local governments, please specify: * (maximum 200 characters)



representatives of social security administration, please specify: * (maximum 200 characters)



other government body/bodies, please specify: * (maximum 200 characters)



other, please specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)



3.11 Please describe the changes (if any) in the mechanism of co-ordination across sectors of general government:

(please leave blank if unchanged)

(maximum 1000 characters)



Additional information: (maximum 500 characters)



3.12 Please specify fiscal targets established in the medium-term budgetary framework: (multiple replies possible)

*

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



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.13 Please indicate the accounting system in which the budgetary aggregates targeted by the rule are specified: *

- NO CHANGE
- ESA 95 accounting
- cash/budgetary accounting
- other



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.14 Please indicate the definition of the budget balance applied in the medium-term budgetary framework: *

- NO CHANGE
- structural balance
- primary balance
- primary balance except capital investment
- other



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.15 Please indicate the unit of measurement of the budget balance as specified in the medium-term budgetary framework:

*

- | | |
|-------------------------------------|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> change in percentage points |
| <input type="radio"/> nominal terms | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> real terms | <input type="radio"/> other |
| <input type="radio"/> % of GDP | |



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.16 Are there any items excluded from the coverage of the budget balance aggregate specified in the medium-term budgetary framework? *

- NO CHANGE
- Yes
- No



3.17 Please indicate the items that are excluded from the coverage of the budget balance aggregate specified in the medium-term budgetary framework: (multiple replies possible) *

- NO CHANGE
- capital investment
- interest payments
- other



capital investment, please specify:

*
(maximum 200 characters)



interest payments, please specify:

*
(maximum 200 characters)



other, please specify:

*
(maximum 200 characters)



Additional information: (maximum 500 characters)



3.18 Please indicate the definition of expenditure applied in the medium-term budgetary framework:

(please leave blank if unchanged)

(maximum 500 characters)



3.19 Please indicate the unit of measurement of expenditure as specified in the medium-term budgetary framework: *

- | | |
|--|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> change in percentage points |
| <input type="radio"/> nominal terms | <input type="radio"/> change in percentage points relative to GDP growth |
| <input type="radio"/> real terms | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> % of GDP | <input type="radio"/> other |
| <input type="radio"/> change in absolute terms | |



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

*

(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.20 Are there any items excluded from the coverage of the expenditure aggregate specified in the medium-term budgetary framework? *

- NO CHANGE
- Yes
- No



3.21 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified in the medium-term budgetary framework:(multiple replies possible) *

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



non-discretionary expenditure, please specify:

*

(maximum 200 characters)



cyclically-sensitive expenditure, please specify:

*

(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.22 Please specify the level of disaggregation of expenditure projections contained in the medium term budgetary framework: *

- NO CHANGE
- expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.)
- expenditure projections are broken down on main spending areas (e.g., health, education, social spending etc.)
- expenditure projections are broken down on areas of responsibility of line ministries
- the medium-term budgetary framework does not include disaggregated expenditure projections
- other



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.23 Please indicate the definition of debt applied in the medium-term budgetary framework: *

- 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



other, please specify:

*

(maximum 200 characters)



gross debt following an alternative definition, please specify:

*



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



Additional information: (maximum 500 characters)



3.24 Please indicate the unit of measurement of debt as specified in the medium-term budgetary framework: *

- | | |
|--|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> change in percentage points |
| <input type="radio"/> nominal terms | <input type="radio"/> change in percentage points relative to GDP growth |
| <input type="radio"/> real terms | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> % of GDP | <input type="radio"/> other |
| <input type="radio"/> change in absolute terms | |



change in percentage points relative to GDP growth, specify:

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.25 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term budgetary framework?

*

- NO CHANGE
- No
- Some items are excluded



Some items are excluded, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.26 Please indicate the definition of revenue applied in the medium-term budgetary framework:

(please leave blank if unchanged)

(maximum 500 characters)



Additional information: (maximum 500 characters)



3.27 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary framework: *

- | | |
|--|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> change in percentage points |
| <input type="radio"/> nominal terms | <input type="radio"/> change in percentage points relative to GDP growth |
| <input type="radio"/> real terms | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> % of GDP | <input type="radio"/> other |
| <input type="radio"/> change in absolute terms | |



change in percentage points relative to GDP growth, specify:

*
(maximum 200 characters)



other, specify:



(maximum 200 characters)



Additional information: (maximum 500 characters)



3.28 Are there any items excluded from the coverage of the revenue aggregate specified in the medium-term budgetary framework?



- NO CHANGE
- No
- Some items are excluded



Some items are excluded, specify:



(maximum 200 characters)



Additional information: (maximum 500 characters)



3.29 Please specify the level of disaggregation of revenue projections contained in the medium term budgetary framework (multiple replies possible): *

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



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)


3 Medium-term budgetary frameworks: coverage and targets

3.2 Please briefly describe the MTBF's main characteristics: * (maximum 1000 characters)

3.3 Please describe the procedure through which the main fiscal targets making part of the medium-term budgetary framework of your country are established: * (maximum 1000 characters)

3.4 Please indicate the time frame covered by 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: * (maximum 200 characters)

Additional information: (maximum 500 characters)

3.5 When are the medium-term budgetary targets set and revised?

*



- every year
- every second year
- they are fixed for the entire period covered by the framework
- after each election
- every time a new government is formed
- other



 Please specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)

3.6 Which actors are involved in establishing the targets contained by the medium-term budgetary framework? *

- 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: (maximum 500 characters)

3.7 At the ministry of finance, which department carries the main responsibility for the preparation of the medium-term budgetary framework? * (maximum 200 characters)

3.8 For which sectors of general government does the medium-term budgetary framework contain fiscal targets? (multiple replies possible)

*

- the whole of general government
- central government
- regional governments (autonomous regions or federated states)
- local governments
- social security
- other



Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

3.9 If the medium-term budgetary framework includes fiscal 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 practice, but not prescribed by law
- there is no co-ordination or it happened only irregularly
- the medium-term budgetary framework does not contain fiscal targets for sectors of government other than central government
- other



Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)



3.10 Which actors are involved into co-ordination across sectors of general government in setting up the medium-term budgetary targets? *

- 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: * (maximum 200 characters)



representatives of local governments, please specify: * (maximum 200 characters)



representatives of social security administration, please specify: * (maximum 200 characters)



other government body/bodies, please specify: * (maximum 200 characters)



other, please specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)



3.11 Please describe the mechanism of co-ordination across sectors of general government: *

(maximum 1000 characters)



Additional information: (maximum 500 characters)



3.12 Please specify fiscal targets established in the medium-term budgetary framework: *(multiple replies possible)*

*

- budget balance
- debt
- expenditure
- revenue
- other



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.13 Please indicate the accounting system in which the budgetary aggregates targeted by the rule are specified: *

- ESA 95 accounting
- cash/budgetary accounting
- other



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.14 Please indicate the definition of the budget balance applied in the medium-term budgetary framework: *

- structural balance
- primary balance
- primary balance except capital investment
- other



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.15 Please indicate the unit of measurement of the budget balance as specified in the medium-term budgetary framework:

*

- | | |
|-------------------------------------|--|
| <input type="radio"/> nominal terms | <input type="radio"/> change in percentage points |
| <input type="radio"/> real terms | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> % of GDP | <input type="radio"/> other |



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.16 Are there any items excluded from the coverage of the budget balance aggregate specified in the medium-term budgetary framework? *

- Yes
- No



3.17 Please indicate the items that are excluded from the coverage of the budget balance aggregate specified in the medium-term budgetary framework: *(multiple replies possible)* *

- capital investment
- interest payments
- other



capital investment, please specify:

*

(maximum 200 characters)



interest payments, please specify:

*

(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.18 Please indicate the definition of expenditure applied in the medium-term budgetary framework: *

(maximum 500 characters)



3.19 Please indicate the unit of measurement of expenditure as specified in the medium-term budgetary framework: *

- | | |
|--|--|
| <input type="radio"/> nominal terms | <input type="radio"/> change in percentage points |
| <input type="radio"/> real terms | <input type="radio"/> change in percentage points relative to GDP growth |
| <input type="radio"/> % of GDP | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> change in absolute terms | <input type="radio"/> other |



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

*
(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.20 Are there any items excluded from the coverage of the expenditure aggregate specified in the medium-term budgetary framework? *

Yes

No



3.21 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified in the medium-term budgetary framework: *(multiple replies possible)* *

non-discretionary expenditure

cyclically-sensitive expenditure

other



non-discretionary expenditure, please specify:

*

(maximum 200 characters)



cyclically-sensitive expenditure, please specify:

*

(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.22 Please specify the level of disaggregation of expenditure projections contained in the medium term budgetary framework: *

- expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.)
- expenditure projections are broken down on main spending areas (e.g., health, education, social spending etc.)
- expenditure projections are broken down on areas of responsibility of line ministries
- the medium-term budgetary framework does not include disaggregated expenditure projections
- other



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.23 Please indicate the definition of debt applied in the medium-term budgetary framework: *

- 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



other, please specify:

*

(maximum 200 characters)



gross debt following an alternative definition, please specify:

*



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



Additional information: (maximum 500 characters)



3.24 Please indicate the unit of measurement of debt as specified in the medium-term budgetary framework: *

- | | |
|--|--|
| <input type="radio"/> nominal terms | <input type="radio"/> change in percentage points |
| <input type="radio"/> real terms | <input type="radio"/> change in percentage points relative to GDP growth |
| <input type="radio"/> % of GDP | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> change in absolute terms | <input type="radio"/> other |



change in percentage points relative to GDP growth, specify:

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.25 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term budgetary framework?

*

- No
- Some items are excluded



Some items are excluded, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.26 Please indicate the definition of revenue applied in the medium-term budgetary framework: *

(maximum 500 characters)



Additional information: (maximum 500 characters)



3.27 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary framework: *

- | | |
|--|--|
| <input type="radio"/> nominal terms | <input type="radio"/> change in percentage points |
| <input type="radio"/> real terms | <input type="radio"/> change in percentage points relative to GDP growth |
| <input type="radio"/> % of GDP | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> change in absolute terms | <input type="radio"/> other |



change in percentage points relative to GDP growth, specify:

* (maximum 200 characters)



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.28 Are there any items excluded from the coverage of the revenue aggregate specified in the medium-term budgetary framework?

*

- No
- Some items are excluded



Some items are excluded, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



3.29 Please specify the level of disaggregation of revenue projections contained in the medium term budgetary framework (multiple replies possible): *

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



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)

4 Statutory base of the medium-term budgetary framework

4.1 Please indicate which of the following best describes the statutory/legal base laying down the specifics of the medium-term budgetary framework: *

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



agreement between sectors of general government, please specify: * (maximum 500 characters)



other, specify:

* (maximum 200 characters)

Additional information: (maximum 500 characters)

4.2 Please indicate the time frame for which the law, agreement or commitments(s) providing the base of the medium-term budgetary framework is valid:

*

- | | |
|-------------------------------|---|
| <input type="radio"/> 1 year | <input type="radio"/> More |
| <input type="radio"/> 2 years | <input type="radio"/> in case of laws: unspecified |
| <input type="radio"/> 3 years | <input type="radio"/> in case of agreements: upon expiration, the agreement is habitually renewed |
| <input type="radio"/> 4 years | <input type="radio"/> other |
| <input type="radio"/> 5 years | |

Additional information: (maximum 500 characters)

4.4 Please give a precise reference to the official document(s) that lay down the specifics of the medium-term budgetary framework: * (maximum 200 characters)

4.5 Please upload a pdf version of the above official document(s) in the original language and in English if available.


*

4 Statutory base of the medium-term budgetary framework

4.1 Please indicate which of the following best describes the statutory/legal base laying down the specifics of the medium-term budgetary framework: *

- | | |
|--|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> basic (i.e. other than constitutional/organic) law |
| <input type="radio"/> political agreement between coalition partners | <input type="radio"/> organic law |
| <input type="radio"/> commitment made by individual authorities (e.g., minister of finance, president of a regional government etc.) | <input type="radio"/> constitutional law |
| <input type="radio"/> agreement between sectors of general government | <input type="radio"/> other |

 agreement between sectors of general government, please specify: * (maximum 500 characters)

 other, specify:

* (maximum 200 characters)

Additional information: (maximum 500 characters)

4.2 Please indicate the time frame for which the law, agreement or commitments(s) providing the base of the medium-term budgetary framework is valid:

*

- | | |
|---------------------------------|---|
| <input type="radio"/> NO CHANGE | <input type="radio"/> 5 years |
| <input type="radio"/> 1 year | <input type="radio"/> More |
| <input type="radio"/> 2 years | <input type="radio"/> in case of laws: unspecified |
| <input type="radio"/> 3 years | <input type="radio"/> in case of agreements: upon expiration, the agreement is habitually renewed |
| <input type="radio"/> 4 years | <input type="radio"/> other |

Additional information: (maximum 500 characters)

5 Medium-term budgetary framework: compliance with targets

5.1 Please indicate how the fiscal targets established by the medium-term budgetary framework are taken into account in the preparation of the budget:

*

- the forthcoming year's fiscal targets contained in the medium-term budgetary framework are taken as fixed parameters for budget preparation
- the forthcoming year's fiscal targets contained in the medium-term budgetary framework form the basis for the budget, but deviations are possible
- the forthcoming year's fiscal targets contained in the medium-term budgetary framework are only indicative for the preparation of the budget
- other



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

5.2 Is there any assessment on respect of the fiscal targets established by the medium-term budgetary framework in the draft budget? *

- Yes
- No



5.3 Please indicate who is in charge of monitoring respect of the fiscal targets established by the medium-term budgetary framework in the draft budget: *

ministry of finance

governmental body other than the ministry of finance

parliament

independent fiscal institution (other than the Court of Auditors)

Court of Auditors

other



governmental body other than the ministry of finance, specify:

*

(maximum 200 characters)



independent institution (other than the Court of Auditors), specify:

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



5.4 How are the results of monitoring respect of the medium-term fiscal targets by the budget law presented? *

- this is addressed in a report issued by the monitoring body
- other



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



5.5 Please indicate which of the following applies to the monitoring report (*multiple replies possible*):*

the government is obliged to comment on the monitoring report

the minister of finance is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)

the government is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)

the monitoring report is presented in parliament

the minister of finance is obliged to comment on the monitoring report

the monitoring report is available to the public



the monitoring report is presented in parliament, specify:

*

(maximum 200 characters)



the monitoring report is available to the public, specify:

*

(maximum 200 characters)

5.6 Is there any mechanism to enforce respect of the fiscal targets established in the medium-term budgetary framework?

there is no such pre-defined mechanism

yes



yes, specify:

*

(maximum 500 characters)

Additional information: (maximum 500 characters)

5 Medium-term budgetary framework: compliance with targets

5.1 Please indicate how the fiscal targets established by the medium-term budgetary framework are taken into account in the preparation of the budget:

*

- NO CHANGE
- the forthcoming year's fiscal targets contained in the medium-term budgetary framework are taken as fixed parameters for budget preparation
- the forthcoming year's fiscal targets contained in the medium-term budgetary framework form the basis for the budget, but deviations are possible
- the forthcoming year's fiscal targets contained in the medium-term budgetary framework are only indicative for the preparation of the budget
- other



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

5.2 Is there any assessment on respect of the fiscal targets established by the medium-term budgetary framework in the draft budget? *

- NO CHANGE
- Yes
- No



5.3 Please indicate who is in charge of monitoring respect of the fiscal targets established by the medium-term budgetary framework in the draft budget: *

- | | |
|--|--|
| <input type="checkbox"/> NO CHANGE | <input type="checkbox"/> governmental body other than the ministry of finance |
| <input type="checkbox"/> ministry of finance | <input type="checkbox"/> independent fiscal institution (other than the Court of Auditors) |
| <input type="checkbox"/> parliament | <input type="checkbox"/> other |
| <input type="checkbox"/> Court of Auditors | |



governmental body other than the ministry of finance, specify:

*

(maximum 200 characters)



independent institution (other than the Court of Auditors), specify:

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



5.4 How are the results of monitoring respect of the medium-term fiscal targets by the budget law presented? *

- NO CHANGE
- this is addressed in a report issued by the monitoring body
- other



other, specify:

*
(maximum 200 characters)



Additional information: (maximum 500 characters)



5.5 Please indicate which of the following applies to the monitoring report (*multiple replies possible*): *

- 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 minister of finance is obliged to comment on the monitoring report
- the minister of finance is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)
- the monitoring report is presented in parliament
- the monitoring report is available to the public



the monitoring report is presented in parliament, specify:

*

(maximum 200 characters)



the monitoring report is available to the public, specify:

*

(maximum 200 characters)

5.6 Is there any mechanism to enforce respect of the fiscal targets established in the medium-term budgetary framework?

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



yes, specify:

*

(maximum 500 characters)

Additional information: (maximum 500 characters)

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

6.1 Please describe any changes in the procedure through which the SCP is prepared in your country:

(please leave blank if unchanged)

(maximum 1000 characters)

6.2 Which actors are involved into the preparation of the SCP? *

- | | |
|---|--|
| <input type="checkbox"/> NO CHANGE | <input type="checkbox"/> representatives of government sub-sectors |
| <input type="checkbox"/> ministry of finance | <input type="checkbox"/> independent fiscal institution |
| <input type="checkbox"/> other government body/bodies | <input type="checkbox"/> Central bank |
| <input type="checkbox"/> national parliament | <input type="checkbox"/> other |



other government body/bodies, specify:

*

(maximum 200 characters)



representatives of government sub-sectors, specify:

*

(maximum 200 characters)



independent fiscal institution, specify:

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

6.3 At the ministry of finance, which department carries the main responsibility for the preparation of the SCP?

(Please leave blank if unchanged)

(maximum 200 characters)

Additional information: (maximum 500 characters)

6.4 Were any changes in the timing of the main steps of the preparation of the SCP introduced in 2011?

*

- Yes
- No



Please provide information on 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:

*

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |



... preparation of macroeconomic assumptions:

*

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |



...preparation of budgetary forecasts: *

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |



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

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |



...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):

(maximum 500 characters)

Additional information: (maximum 500 characters)



6.5 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:

*

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |



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

- | | | |
|---------------------------------|---------------------------------|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | |
| <input type="radio"/> April | <input type="radio"/> September | |



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

(maximum 500 characters)



Additional information: (maximum 500 characters)

6.6 How are the fiscal objectives specified in the SCP related to the fiscal targets established by the medium-term budgetary framework? *

- | | |
|---|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> targets are usually the same, but differ sometimes |
| <input type="radio"/> there is a legal obligation that the targets must be the same | <input type="radio"/> targets usually differ |
| <input type="radio"/> there is no obligation specified in law, but targets are the same | <input type="radio"/> other |



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

6.8 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 in place
- other



yes, describe this mechanism:

*

(maximum 500 characters)



other, specify:

*

(maximum 200 characters)



6.9 Which sectors of general government are involved in the co-ordination mechanism for the preparation of the SCP? *

NO CHANGE

representatives of local governments

representatives of other central government entities

representatives of social security funds

representatives of regional governments
(autonomous regions or federated states)

other



representatives of social security funds, specify:

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



6.10 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:

*

- | | | |
|---------------------------------|---------------------------------|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> May | <input type="radio"/> October |
| <input type="radio"/> January | <input type="radio"/> June | <input type="radio"/> November |
| <input type="radio"/> February | <input type="radio"/> July | <input type="radio"/> December |
| <input type="radio"/> March | <input type="radio"/> August | <input type="radio"/> this is not regulated by law |
| <input type="radio"/> April | <input type="radio"/> September | |



Additional information: (maximum 500 characters)

6.11 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



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:

*

(maximum 500 characters)



other, specify:

*

(maximum 200 characters)

6.15 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, specify:

*
(maximum 200 characters)

Additional information: (maximum 500 characters)

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)

(maximum 1000 characters)

7.3 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
- no, such a document not annexed to the budget
- yes, such a document is annexed to the budget
- other



yes, such a document is annexed to the budget, specify:

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

7.4 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, specify:

* (maximum 200 characters)

Additional information: (maximum 500 characters)

 7.5 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: *

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

 other, specify:

*
(maximum 200 characters)

 Additional information: (maximum 500 characters)

7.6 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, specify:



(maximum 200 characters)



other, specify:



(maximum 200 characters)

Additional information: (maximum 500 characters)

7.7 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, specify:

*
(maximum 200 characters)

Additional information: (maximum 500 characters)

8 Follow-up to the Council discussion on the SCP

8.1 Please specify how the Council Opinion on the SCP delivered by the Ecofin Council is received by the government: *

- NO CHANGE
- it is formally discussed within the government
- there is no formal discussion within the government
- other



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

8.2 Please specify if the Council Opinion on the SCP is presented to the parliament: *

- NO CHANGE
- it is formally presented to the parliament by the prime minister
- it is formally presented to the parliament by the minister of finance
- it is not formally presented to the parliament
- other



other, specify:

*

(maximum 200 characters)

8.3 Is the Council Opinion on the SCP formally discussed in the parliament? *

- NO CHANGE
- yes
- no
- other



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

8.4 Please describe the follow-up typically given to the Council Opinion in terms of fiscal policy measures: *

- | | |
|---|---|
| <input type="radio"/> NO CHANGE | <input type="radio"/> no concrete action is taken |
| <input type="radio"/> concrete action is immediately taken if there are policy invitations in the Council Opinion | <input type="radio"/> n/a |
| <input type="radio"/> there is no immediate action, but the Council Opinion is taken into account in the preparation of the budget for the following year | <input type="radio"/> other |



concrete action is immediately taken if there are policy invitations in the Council Opinion; please provide examples:

*

(maximum 500 characters)



there is no immediate action, but the Council Opinion is taken into account in the preparation of the budget for the following year; please specify the reasons for the absence of immediate action: *

(maximum 500 characters)



there is no immediate action and the Council Opinion is not considered in the preparation of the budget in the following year; please specify the reasons: (maximum 500 characters)



other, specify:

*

(maximum 500 characters)

Additional information: (maximum 500 characters)

8.5 Please describe the media coverage of the release of the Council Opinion on the SCP:

*

- | | |
|--|--|
| <input type="radio"/> NO CHANGE | <input type="radio"/> there is low media coverage on the subject |
| <input type="radio"/> there is important media coverage on the subject | <input type="radio"/> there is no media coverage on the subject |
| <input type="radio"/> there is some media coverage on the subject | <input type="radio"/> other |



other, specify: * (maximum 500 characters)

Additional information: (maximum 500 characters)

9 Monitoring budget execution

9.0a Please select relevant government sectors for which changes in the frequency at which data about expenditure commitments are available were introduced in 2011:

*



By expenditure commitments we mean amounts earmarked for specific expenditure before payments are actually made

- Central government
- Regional/State governments (if any)
- Local governments
- Social security
- None of the above

9.0b Please select relevant government sectors for which changes in the frequency at which treasury payment data are available were introduced in 2011:

*

- Central government
- Regional/State government (if any)
- Local government
- Social security
- None of the above



9.1 Please specify the frequency at which data about expenditure commitments (i.e. amounts foreseen for specific expenditure, before payments actually have been made) are available for the sector of central government:

...readily accessible to the public (internet, publication services):

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to the account department or to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months), (please leave blank if unchanged): *(maximum 100 characters)*



Additional information: *(maximum 500 characters)*



9.2 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:

...readily accessible to the public (internet, publication services):

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to the account department or to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



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

...readily accessible to the public (internet, publication services).

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



Please specify the delay in the availability of the data to the ...public (in months), i.e. data referring to period t are available in $t+x$:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



9.4 Please specify the frequency at which treasury payment data are available for regional governments:

...readily accessible to the public (internet, publication services).

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to the account department or to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



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

...readily accessible to the public (internet, publication services)

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



9.6 Please specify the frequency at which treasury payment data are available for local governments:
...readily accessible to the public (internet, publication services).

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



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

...readily accessible to the public (internet, publication services):

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



9.8 Please specify the frequency at which treasury payment data are available for social security funds:

...readily accessible to the public (internet, publication services):

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)

9.0c Please select relevant government sectors for which changes in the frequency at which data about public revenues are available were introduced in 2011:

*

- Central government
- Regional/State government (if any)
- Local governments
- Social security
- None of the above



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

...readily accessible to the public (internet, publication services):

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



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

...readily accessible to the public (internet, publication services):

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

*

(maximum 100 characters)



Additional information: (maximum 500 characters)




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


...readily accessible to the public (internet, publication service):

*


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

 ...available to the public upon request: *


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

 ... available to the parliament: *

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

 ...available to authorities: *

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

 ...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in $t+x$:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)



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

...readily accessible to the public (internet, publication services):

*

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



...available to the public upon request: *

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



... available to the parliament: *

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



...available to authorities: *

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



...available to a controlling body: *

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



Please specify the delay in the availability of the data to the

...public (in months), i.e. data referring to period t are available in t+x:

(please leave blank if unchanged)

(maximum 100 characters)



... controlling body (in months):

(please leave blank if unchanged)

(maximum 100 characters)



Additional information: (maximum 500 characters)

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

- NO CHANGE
- the ministry of finance
- the State Audit Office
- an independent fiscal institution
- other



an independent fiscal institution, specify:

*

(maximum 200 characters)




other, specify: * (maximum 500 characters)

Additional information: (maximum 500 characters)

9.14 Does the monitoring of budget execution by the above body explicitly evaluate the position of the budgetary aggregates against the targets established in the SCP? *


- NO CHANGE
- Yes
- No
- other

 other, specify: * (maximum 500 characters)

Additional information: (maximum 500 characters)

9.15 Does the monitoring of budget execution by the above body explicitly evaluate the position of the budgetary aggregates against the targets laid down in the medium-term budgetary framework? *

- NO CHANGE
- Yes
- No
- other

 other, specify: * (maximum 500 characters)

Additional information: (maximum 500 characters)

9.16 Is there any explicit mechanism to correct 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
- other



Please specify the law that establishes the corrective mechanism:
(please leave blank if unchanged)

(maximum 500 characters)



the corrective mechanism is established in law, but there is no legal obligation to apply it, please specify:

*

(maximum 500 characters)



other, specify: *

(maximum 500 characters)

Additional information: (maximum 500 characters)

9.17 Is there any explicit mechanism to correct deviations in budget execution from the budgetary targets established in the SCP?*

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



Please specify the law that establishes the corrective mechanism

(please leave blank if unchanged)

(maximum 500 characters)



the corrective mechanism is established in law, but there is no legal obligation to apply it, please specify:

*

(maximum 500 characters)



other, specify: * (maximum 500 characters)

Additional information: (maximum 500 characters)

9.18 Is there any explicit mechanism to correct deviations in budget execution from the budgetary targets established in the medium-term budgetary framework? *

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



Please specify the law that establishes the corrective mechanism
(please leave blank if unchanged)

(maximum 500 characters)



the corrective mechanism is established in law, but there is no legal obligation to apply it, please specify:

*

(maximum 500 characters)



other, specify: *

(maximum 500 characters)

Additional information: (maximum 500 characters)


10 Corrective budgets

Corrective budgets are understood to include all legal instruments that allow the government to change its initial fiscal plans laid down in the approved budget law during the fiscal year. Measures to correct slippages from initial plans are also considered. Laws having purposes different from those mentioned above (e.g. labour market or health care reforms) are not considered, even if they might have budgetary implications. End-year 'cleaning' budget laws are not covered, unless they have a significant impact on fiscal variables.


10.5 Was there a corrective budget adopted in 2011? *

- Yes
- No

Additional information: (maximum 500 characters)

 10.6 What were the specific reasons for the adoption of the corrective budget in 2011? (*multiple replies possible*)^{*}

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

 other, specify: ^{*} (maximum 200 characters)

 Additional information: (maximum 500 characters)



10.7 Please specify the sources of budgetary slippages on the revenue side experienced in 2011: *

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



forecasts errors concerning budgetary developments, specify:

*

(maximum 200 characters)



forecasts errors concerning macroeconomic developments, specify:

*

(maximum 200 characters)



other, specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)



10.8 Please specify the sources of budgetary slippages on the expenditure side experienced in 2011: *

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



forecasts errors concerning budgetary developments, specify:

*


(maximum 200 characters)




forecasts errors concerning macroeconomic developments, specify:

*


(maximum 200 characters)

 other, specify: * (maximum 200 characters)

 Additional information: (maximum 500 characters)

 10.9 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, specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)

11 Contact information and further remarks

11.1 Contact details of the respondents: Names, firstnames, positions, departments, institutions, addresses, emails, phone numbers

11.2 Remarks concerning this questionnaire:

(maximum 3000 characters)