

Medium-term budgetary planning and budgetary procedures in the EU Member States in 2010

This questionnaire refers to the medium-term budgetary frameworks and some budgetary procedures in place in your country in 2009 (see on-line information at http://ec.europa.eu/economy_finance/db_indicators/fiscal_governance/index_en.htm).

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

1 Changes to budgetary procedures and medium-term budgetary planning since 2009

1.1 Please specify: since the last update of the dataset until the end of 2010, budgetary procedures and medium-term budgetary planning have been *

unchanged

changed


Additional information: (maximum 500 characters)


2 Preparation of the annual budget

2.1 Please describe the main steps followed for the preparation of the annual budget of the central government in your country: * (maximum 2000 characters)

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

- ministry of finance
- other ministries
- representatives of 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)

2.3 At the ministry of finance, which department carries the main responsibility for drafting the annual budget? *

(maximum 200 characters)

2.4 Please provide information on the timing of the main steps of the preparation of the budget in the year $t + 1$ to be taken in year t as laid down in the law regulating the budget process:

- start of budget preparation:

*

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

- preparation of macroeconomic assumptions *

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

- preparation of budgetary forecasts: *

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

- discussion of the draft budget in the cabinet: *

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

- revision of macroeconomic assumptions: *

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

– revision of budgetary forecasts *

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

– submission of the draft budget to the parliament

*

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

– adoption of the budget by the parliament *

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

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

(maximum 500 characters)

Additional information: (maximum 500 characters)

2.5 For which sectors of general government does the budget law specify fiscal targets? (multiple replies possible)

*

- the whole of general government
- central government (the State and other central government entities)
- the State or federal government, without other central government entities
- regional governments (autonomous regions or federated states)
- local governments
- social security
- 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) *

- 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: (maximum 500 characters)

2.7 Please describe the mechanism of co-ordination across sectors of general government: * (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 in the year $t + 1$ to be taken in year t as laid down in the law regulating the budget process: *

- | | | |
|--------------------------------|---------------------------------|--|
| <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 | |
| <input type="radio"/> May | <input type="radio"/> October | |

Additional information: (maximum 500 characters)

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


(maximum 500 characters)

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

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? *

Yes

No

other

 Please specify: * (maximum 200 characters)


Additional information: (maximum 500 characters)


3 Medium-term budgetary frameworks: coverage and targets

3.1 Is there, apart from the SCP, in your country a consistent medium-term budgetary framework with targets or ceilings for various budgetary components? *

Yes

No

 3.2 Please briefly describe its main characteristics: * (maximum 2000 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, t + 4)

legislative period

3 years (t + 1, t + 2, t + 3)

4 years (t + 1, t + 2, t + 3, t + 4, t +

other

5)



Please specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)



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

*

- | | | |
|---|---|---|
| <input type="radio"/> every year | <input type="radio"/> they are fixed for the entire period covered by the framework | <input type="radio"/> every time a new government is formed |
| <input type="radio"/> every second year | <input type="radio"/> after each election | <input type="radio"/> other |



Please specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)



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

- ministry of finance
- other ministries
- 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 (the State and other central government entities)
- the State or federal government, without other central government entities
- 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:

*

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



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 (multiple replies possible): *

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



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. net debt
- gross debt following an alternative definition 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 absolute terms | <input type="radio"/> change in per cent (growth rate) |
| <input type="radio"/> real terms | <input type="radio"/> change in percentage points | <input type="radio"/> other |
| <input type="radio"/> % of GDP | <input type="radio"/> change in percentage points relative to GDP growth | |



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



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: *

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



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:

*

1

2

3

4

5

More

in case of laws: unspecified

in case of agreements: upon expiration, the agreement is habitually renewed



4.3 For political agreements, pacts, and self-commitment acts, please indicate the party or parties making the commitment: * (maximum 500 characters)



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. *

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:

*

- | | |
|---|--|
| <input type="radio"/> the forthcoming year's fiscal targets contained in the medium-term budgetary framework are taken as fixed parameters for budget preparation | <input type="radio"/> the forthcoming year's fiscal targets contained in the medium-term budgetary framework are only indicative for the preparation of the budget |
| <input type="radio"/> the forthcoming year's fiscal targets contained in the medium-term budgetary framework form the basis for the budget, but deviations are possible | <input type="radio"/> other |



other, specify:

*


(maximum 200 characters)

Additional information: (maximum 500 characters)

5.2 Is there any monitoring 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


Court of Auditors

independent fiscal institution
(other than the Court of Auditors)


parliament

governmental body other than the
ministry of finance

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 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?

there is no such pre-defined mechanisms yes



yes, specify:

*
(maximum 500 characters)

Additional information: (maximum 500 characters)

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

6.1 Please describe the procedure through which the SCP is prepared in your country: * (maximum 1000 characters)

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

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

(maximum 200 characters)

Additional information: (maximum 500 characters)

6.4 Please provide information on the timing of the main steps of the preparation of the SCP in the year $t + 1$ to be taken in year t :
...start of SCP preparation:

^{*}

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

... preparation of macroeconomic assumptions:

*

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

...preparation of budgetary forecasts: *

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

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

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |

...other important intermediate steps in the preparation of the SCP, please specify them and the time they take place:

(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 in the year $t + 1$ to be taken in year t :

...submission of the SCP to the parliament:

*

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |



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

- | | | |
|--------------------------------|------------------------------|---------------------------------|
| <input type="radio"/> January | <input type="radio"/> May | <input type="radio"/> September |
| <input type="radio"/> February | <input type="radio"/> June | <input type="radio"/> October |
| <input type="radio"/> March | <input type="radio"/> July | <input type="radio"/> November |
| <input type="radio"/> April | <input type="radio"/> August | <input type="radio"/> December |



...other important intermediate steps involving the parliament, please specify them and the time they take place:

(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? *

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



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

6.7 Please indicate why the targets established in the SCP and the medium-term budgetary framework differ sometimes

or usually: * (maximum 500 characters)

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

- 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 in the preparation of the

SCP? *

- representatives of other central government entities than the State or federal government
- 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:

*

(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"/> 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 | |
| <input type="radio"/> May | <input type="radio"/> October | |



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: *

- the SCP is not sent to parliament before its publication
- the SCP is formally sent, discussed and voted upon by the parliament, which may approve or reject but not amend it
- 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
- the SCP is sent to parliament before its publication, but there is no formal presentation or discussion
- the SCP is formally sent, discussed and voted upon by the parliament, which may approve, reject, or amend it
- other
- 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
- there is no coverage on the subject

 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)

Additional information: (maximum 500 characters)

6.12 Do independent fiscal institutions have a role in the preparation of the SCP? *

- yes, they have a role defined by law no
- yes, they have a role, but this is not specified by law other



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)


 6.13 Please indicate the role assumed by independent fiscal institutions in the preparation of the SCP *

- preparation of the macroeconomic forecasts
- preparation of the projections on budgetary aggregates
- provision of analysis and/or delivery of an opinion during the preparation of the SCP
- other



other, specify:

*
(maximum 200 characters)

 Additional information: (maximum 500 characters)



6.14 Please specify the name(s) of the fiscal institution(s) involved in the preparation of the SCP. If several institutions fulfil such tasks, please indicate their separate roles: * (maximum 1000 characters)



Additional information: (maximum 500 characters)

6.15 Please describe the media coverage of the release of the SCP: *

- there is important media coverage on the subject there is low media coverage on the subject
- there is some 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 the connection between the SCP and the annual budget:

*
(maximum 1000 characters)

7.2 How do you ensure consistency between ESA95 used within the SCP framework and the accounting system used for drafting and monitoring the annual budget?

*
(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, 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? *

- 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: *

- 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? *

yes

no, the implementation of the previous updates is only discussed 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? *

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



other, specify:

*
(maximum 200 characters)

Additional information: (maximum 500 characters)

7.8 Does an independent fiscal institution participate in the monitoring of the implementation of the SCP?

*

no

yes

other



yes, specify:

*

(maximum 200 characters)




other, specify:

*

(maximum 200 characters)


Additional information: (maximum 500 characters)

 7.9 Is there a legal obligation for the intervention of the fiscal institution? *

yes

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:

*

- 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: *

- it is formally presented to the parliament by the prime minister it is not formally presented to the parliament
- it is formally presented to the parliament by the minister of finance other



other, specify:

*

(maximum 200 characters)

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

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: *

- concrete action is immediately taken if there are policy invitations in the Council Opinion
- there is no immediate action and the Council Opinion is not considered in the preparation of the budget in the following year
- other
- there is no immediate action, but the Council Opinion is taken into account in the preparation of the budget for the following year
- typically there are no invitations for fiscal policy action contained in the Council Opinion

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

 other, specify: * (maximum 500 characters)

Additional information: (maximum 500 characters)

9 Monitoring budget execution

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):

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- annually
- quarterly
- monthly
- more frequent than monthly

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

- annually
- quarterly
- monthly
- more frequent than monthly

other, specify: (maximum 500 characters)

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:

*
(maximum 100 characters)

... controlling body (in months): * (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):

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

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

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

* (maximum 100 characters)

... controlling body (in months): * (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).

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

*
(maximum 100 characters)

... controlling body (in months): * (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).

annually

monthly

quarterly

more frequent than monthly

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

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

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

*
(maximum 100 characters)

... controlling body (in months): * (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).

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- annually
- quarterly
- monthly
- more frequent than monthly

other, specify: (maximum 500 characters)

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:

* (maximum 100 characters)

... controlling body (in months): * (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).

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

* (maximum 100 characters)

... controlling body (in months): * (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):

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

...readily accessible to the public:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

*
(maximum 100 characters)

... controlling body (in months): * (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):

- annually monthly
 quarterly more frequent than monthly

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

*
(maximum 100 characters)

... controlling body (in months): * (maximum 100 characters)

Additional information: (maximum 500 characters)

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):

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- annually
- quarterly
- monthly
- more frequent than monthly

other, specify: (maximum 500 characters)

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:

* (maximum 100 characters)

... controlling body (in months): * (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):

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

* (maximum 100 characters)

... controlling body (in months): * (maximum 100 characters)

Additional information: (maximum 500 characters)

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

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

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

*
(maximum 100 characters)

... controlling body (in months): * (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):

annually

monthly

quarterly

more frequent than monthly

...available to the public upon request:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

... available to the parliament: *

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to authorities:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

...available to a controlling body:

- | | |
|---------------------------------|--|
| <input type="radio"/> annually | <input type="radio"/> monthly |
| <input type="radio"/> quarterly | <input type="radio"/> more frequent than monthly |

other, specify: (maximum 500 characters)

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:

* (maximum 100 characters)

... controlling body (in months): * (maximum 100 characters)

Additional information: (maximum 500 characters)

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

- | | |
|---|---|
| <input type="radio"/> the ministry of finance | <input type="radio"/> an independent fiscal institution |
| <input type="radio"/> the State Audit Office | <input type="radio"/> 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? *

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 the position of the budgetary aggregates against the targets laid down in the medium-term budgetary framework? *

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? *

corrections are mandatory

no

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

other



Please specify the law that establishes the corrective mechanism:

*

(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? *

- corrections are mandatory no
- the corrective mechanism is established, but there is no legal obligation to apply it other



Please specify the law that establishes the corrective mechanism:

*
(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? *

- | | |
|---|-----------------------------|
| <input type="radio"/> corrections are mandatory | <input type="radio"/> no |
| <input type="radio"/> the corrective mechanism is established, but there is no legal obligation to apply it | <input type="radio"/> other |



Please specify the law that establishes the corrective mechanism:

* (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.



other, specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)



10.3 Please specify the sources of budgetary slippages on the revenue side: *

- | | | |
|--|--|-----------------------------|
| <input type="radio"/> new legislation | <input type="radio"/> forecasts errors concerning budgetary developments | <input type="radio"/> other |
| <input type="radio"/> forecasts errors concerning macroeconomic developments | <input type="radio"/> new government | |



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)



10.4 Please specify the sources of budgetary slippages on the expenditure side: *

- | | |
|--|---------------------------------------|
| <input type="radio"/> forecasts errors concerning macroeconomic developments | <input type="radio"/> new legislation |
| <input type="radio"/> forecasts errors concerning budgetary developments | <input type="radio"/> 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)

10.5 Was there a corrective budget adopted in 2010? *

Yes

No

Additional information: (maximum 500 characters)

10.6 What were the specific reasons for the adoption of the corrective budget in 2010 (several answers possible)? *

- slippages on the revenue side
- slippages on the expenditure side
- corrective budgets legally foreseen by default (mid-term budget revision)
- new government
- 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 2010: *

- | | | |
|--|--|-----------------------------|
| <input type="radio"/> new legislation | <input type="radio"/> forecasts errors concerning budgetary developments | <input type="radio"/> other |
| <input type="radio"/> forecasts errors concerning macroeconomic developments | <input type="radio"/> new government | |



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 2010: *

- | | |
|--|--|
| <input type="radio"/> new legislation | <input type="radio"/> forecasts errors concerning budgetary developments |
| <input type="radio"/> forecasts errors concerning macroeconomic developments | <input type="radio"/> 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 Are the macro and budgetary forecasts included in the budget revised at some point in the year? *

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




yes, such a revision is required by law, specify:

*
(maximum 200 characters)





yes, although not prescribed by law, such a revision is customarily undertaken, specify:

*
(maximum 200 characters)

 other, specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

 10.10 Please provide details on the review of the macro and budgetary forecasts: * (maximum 500 characters)

 10.11 Please provide information on the timing of the review of the macro and budgetary forecasts included in the budget: *

- | | | |
|--------------------------------|---------------------------------|--|
| <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"/> whenever necessary |
| <input type="radio"/> April | <input type="radio"/> September | |
| <input type="radio"/> May | <input type="radio"/> October | |



Additional information: (maximum 500 characters)

Additional information: (maximum 500 characters)

10.12 Is there a link between revisions of macroeconomic and budgetary forecasts and the implementation of corrective budgets? *

- yes, in case of major forecast revisions, a corrective budget must be submitted to achieve compliance with constraints laid down in the budget law, the SCP, or the medium-term budgetary framework (legal obligation)
- yes, major forecast revisions can trigger the adoption of corrective budgets, aiming at compliance with constraints laid down in the budget law, the SCP, or the medium-term budgetary framework, but there is no legal obligation
- yes, major forecast revisions can trigger the adoption of corrective budgets that typically include the modification of budgetary targets
- there is no link between forecast revisions and corrective budgets
- other



other, specify: * (maximum 200 characters)

10.13 Are there any special procedures for the preparation and adoption of corrective budgets as compared with the preparation and adoption of the annual budget law? Please specify: * (maximum 1000 characters)



10.14 Please specify why corrective budgets are not more frequent: *

- there is a legal ban on adopting corrective budgets specific elements of the budgetary framework are very helpful in maintaining compliance with budgetary plans other



specific elements of the budgetary framework are very helpful in maintaining compliance with budgetary plans, specify:

* (maximum 200 characters)



other, specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)

11 Contact information and further remarks

11.1 Please provide the contacts details of the respondents: forenames, surnames, institutions, departments, addresses, emails, phone numbers...

11.2 Remarks concerning this questionnaire:

(maximum 3000 characters)

Empty text box for remarks.