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 character)	cters)		

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 country: (maximum 2000 characters)	in your
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:			
*			
January	May	September	
February	June	October	
March	July	November	
April	August	December	
 preparation of macroecono 	omic assumptions *		
January	May	September	
February	June	October	
March	July	November	
April	August	December	
- preparation of budgetary fo	orecasts:*		
January	May	September	
February	June	October	
March	July	November	
April	August	December	
– discussion of the draft bud	get in the cabinet:*		
January	May	September	
February	June	October	
March	July	November	
April	August	December	
- revision of macroeconomic	assumptions: *		
January	May	September	
February	June	October	
March	July	November	
April	August	December	

- revision of budgetary forecasts *		
January	May	September
February	June	October
March	July	November
April	August	December
- submission of the draft budget to the pa	arliament	
*		
O January	May	September
February	June	October
March	July	November
April	August	December
 adoption of the budget by the parliament 	*	
January	May	September
February	June	October
March	July	November
April	August	December
 other important intermediate steps in the but (maximum 500 characters) 	dget preparation, please specify:	

Additional information: (maximum 500 characters)	
2.5 For which sectors of general government does the budget law specify fiscal targets? (multiple replies possit*	ole)
the whole of general government	
central government (the State and other central government entities)	
\square the State or federal government, without other central government entities	
regional governments (autonomous regions or federated states)	
local governments	
social security	
other	
_ rs	
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	budget2
(Multiple replies possible)	buugeti
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: *		
A LIBERT AND CONTRACTOR OF THE		
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 b	be taken in year $\it t$ as laid down in the I	law regulating the budget process:		
January	June	November		
February	July	December		
March	August	this is not regulated by law		
April	September			
May	October			
Additional information: (maximun	n 500 characters)			
2.9 Please describe the accoun	nting system used for drafting, monito	ring and executing the budget:		
2.9 Please describe the accoun	nting system used for drafting, monito	ring and executing the budget:*		
	nting system used for drafting, monito	ring and executing the budget:*		
	nting system used for drafting, monito	ring and executing the budget:*		
	nting system used for drafting, monito	ring and executing the budget:*		
	nting system used for drafting, monito	ring and executing the budget:*		
	nting system used for drafting, monito	ring and executing the budget:*		

2.10 Are the main budge	etary aggregates specified in ESA95 in the	e budget law?
O Yes	○ No	other
Please specify: * (maximum 200 characters)	
	counting system applied in drafting and extended the control government	xecuting the central government budget used by the as well?
Yes	O No	other
Please specify: * (maximum 200 characters)	
Additional information: (maximum 500 characters)	

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?*			
O Yes	© No		
3.2 Please briefly describe its	s main characteristics: (maximum 2000 characters)		
3.3 Please describe the proc	edure through which the main fiscal targets making part of the medium-term		
budgetary framework of your cour	ntry 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 charac	eters)		
Additional information: (maximum 500	charactors)		
Additional information: (maximum 500	characters)		
3.5 When are the medium-term bud	getary targets set and revised?		
*			
every year	they are fixed for the entire period covered by the framework	every time a new governmed	nent is
every second year	after each election	other	
Please specify: (maximum 200 charac	ters)		
(mammam 200 on and			

Additional information: (maximum 500 characters)	
3.6 Which actors are involved establishing the targets contained by the medium-term budgetary framewor	k?*
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 ta (multiple replies possible)	rgets?
*	
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 other	
Please specify: * (maximum 200 characters)	
Additional information: (maximum 500 characters)	

3.9 If the medium-term budgetary fra co-ordination or consultation mechanism 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	
	other than central government		
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 other	
representatives of regional governments, please specify: * (maximum 200 characters)	
representatives of local governments, please specify: * (maximum 200 characters)	
representatives of local governments, please specify: (maximum 200 characters)	
representatives of local governments, please specify: (maximum 200 characters)	
representatives of local governments, please specify: (maximum 200 characters)	
representatives of local governments, please specify: (maximum 200 characters)	
representatives of local governments, please specify: (maximum 200 characters)	
representatives of local governments, please specify: * (maximum 200 characters)	
representatives of local 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 p	ossible)
*	
budget balance	
debt	
expenditure	
revenue	
other	
other, please specify:	
* (maximum 200 characters)	

Additional information: (maximum 500 characters)			
_ B			*
3.13 Please indicate the accounting	ng system in which the budgetary aggr	regates targeted by the ru	le are specified:
ESA 95 accounting	cash/budgetary accounting	other	
C LOA 33 accounting	cash/budgetary accounting	O Other	
₽			
other, please specify:			
(maximum 200 characters)			
Additional information: (maximum 50	00 characters)		

3.14 Please indicate the defi	nition of the <u>budget balance</u> applied in the m	nedium-term budgetary framework:
structural balance	primary balance except capital investment	
primary balance	other	
_ 🖪		
other, specify:		
★ (maximum 200 characters)		
Additionnal information: (max	ximum 500 characters)	
3.15 Please indicate the unit framework:	of measurement of the budget balance as s	pecified in the medium-term budgetary
*		
nominal terms	% of GDP	change in per cent (growth rate)
real terms	change in percentage points	other

other, please specify:
* (maximum 200 characters)
Additionnal 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?*
O Yes O 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)
apital investment
interest payments

capital investment, please specify:	
* (maximum 200 characters)	
interest payments, please specify:	
* (maximum 200 characters)	
other, please specify:	
* (maximum 200 characters)	

Additional information: (ma	aximum 500 characters)	
3.18 Please indicate the de	efinition of <u>expenditure</u> applied in the medium-	term budgetary framework:
maximum 500 characters)		
	nit of measurement of expenditure as specified	d in the medium-term budgetary
ramework: **		
nominal terms	change in absolute terms	change in per cent (growth rate)
real terms	change in percentage points	other
% of GDP	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 medi	um-term
budgetary framework?*	
O Yes No	
3.21 Please indicate the items that are excluded from the coverage of the expenditure aggregate specific	ed 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): 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 framework does not include disaggregated expenditure projections the medium-term budgetary framework does not include disaggregated expenditure projections the medium-term budgetary framework does not include disaggregated expenditure projections				
framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections	Additional information: (maximum 500 characters)			
framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections				
framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections				
framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections				
framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections				
framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections				
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framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections				
framework (multiple replies possible): expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections				
expenditure projections are broken down on national account level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure projections (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections	3.22 Please specify the level of disa	ggregation of expenditure projection	ons contained in the medium term be	udgetary
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.) broken down on areas of responsibility of line ministries the medium-term budgetary framework does not include disaggregated expenditure spending etc.) projections	framework (multiple replies possible):			
level (e.g., public investment, public consumption, etc.) expenditure projections are broken down on main spending areas (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure projections	expenditure projections are	expenditure projections are	other	
consumption, etc.) expenditure projections are broken down on main spending areas (e.g., health, education, social spending etc.) the medium-term budgetary framework does not include disaggregated expenditure spending etc.) projections				
broken down on main spending areas framework does not include (e.g., health, education, social spending etc.) disaggregated expenditure projections projections therefore the projection is th		responsibility of line ministries		
(e.g., health, education, social spenditure spending etc.) projections other, please specify:	expenditure projections are	the medium-term budgetary		
spending etc.) projections the projections projection p				
other, please specify:	· -			
other, please specify:	spending etc.)	projections		
other, please specify:				
*				
(maximum 200 characters)	*			
	(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 net debt	
protocol to the Maastricht Treaty on	
the Excessive Debt Procedure. gross debt following an alternative other	
definition	
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 ap	plied:
Additional information: (maxi	Too sharestown)	
Additional information. (maxi	mum 500 cnaracters)	
PA COARL III III II		
3.24 Please indicate the unitnominal termsreal terms% of GDP	change in absolute terms change in percentage points change in percentage points relative to GDP growth	change in per cent (growth rate) other
change in percentage points relative to G (maximum 200 characters)	DP growth, specify:	

<u></u>		
other, specify:		
(maximum 200 characters)		
Additional information: (maxi	imum 500 characters)	
Additional information: (maxis	mum 300 characters)	
<u></u>		
	om the coverage of the debt aggregate specified in the medium-term budgetary fra	amework?
*	sin the develope of the dest aggregate specified in the mediant term subgetary he	anowon.
◎ No	Some items are excluded	
<u>}</u>		
Some items are excluded, specify:		
* (maximum 200 characters)		
,		

Additional information: (maximum 50	00 characters)	
3.26 Please indicate the definition	of <u>revenue</u> applied in the medium-term	budgetary framework:
(maximum 500 characters)		
Additional information: (maximum 50	00 characters)	
D.		Ψ.
3.27 Please indicate the unit of me	easurement of revenue as specified in t	he medium-term budgetary framework:
nominal terms	change in absolute terms	change in per cent (growth rate)
real terms	change in percentage points	other
% of GDP	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 fr	amework?		
*			
No Some items are excluded			

	ð.	
	ne items are excluded, specify:	
*	(maximum 200 characters)	
ra l		
	Additional information: (maximum 500 characters)	
	3.29 Please specify the level of disaggregation of revenue projections contained in the medium term budg	getary
	3.29 Please specify the level of disaggregation of revenue projections contained in the medium term budg	getary
	3.29 Please specify the level of disaggregation of revenue projections contained in the medium term budg mework (multiple replies possible):	getary
		getary
	mework (multiple replies possible): * revenue projections are broken down on direct and indirect taxes	getary
	mework (multiple replies possible):	getary
	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	getary
	mework (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.)	getary
fra	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	getary
fra	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	getary
fra	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	getary
fra	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	getary
fra	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	getary
fra	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	getary
fra	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	getary
fra	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	getary
fra	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	getary
fra	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	getary

Additional information: (maximum 5	00 characters)	
tatutory base of the med	ium-term budgetary fran	nework
1 Please indicate which of the followi	ng best describes the statutory/lega	I base laying down the specifics of the
edium-term budgetary framework:		
political agreement between	basic (i.e. other than	other
coalition partners	constitutional/organic) law	
commitment made by individual	organic law	
authorities (e.g., minister of finance, president of a regional government		
etc.)		
agreement between sectors of	constitutional law	
general government		

⊡			
other, specify:			
* (maximum 200 characters)			
Additional information: (ma	aximum 500 characters)		
4.2 Please indicate the tim	e frame for which the law, agreemer	nt or commitments(s) providing the base of the	
medium-term budgetary fr		, , .	
*			
© 1	© 4	in case of laws: unspecified	
© 2	◎ 5	in case of agreements: upon	
		expiration, the agreement is habitually renewed	
© 3	More		

4.3 For political agreements, pacts, and self-commitment acts, please indicate the party or parties making	the
commitment: (maximum 500 characters)	
	J
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 be	oudgetary
framework: (maximum 200 characters)	Jaagotary
framework: (maximum 200 characters)	
	J
4.5. Diagon unlocation at the above official decomposition the evisional lenguage and in Figure it available	*
4.5 Please upload a pdf version of the above official document(s) in the original language and in English if avail	iabie.

5 Medium-term budgetary framework: compliance with targets

preparation of the budget:			
*			
fixed parameters for budget incompreparation but			
budgetary framework form the basis for the budget, but deviations are possible			
possible			
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?*		
O Yes	O No	
5.3 Please indicate who is in	charge of monitoring respect of the fiscal targe	ets established by the medium-term
budgetary framework in the draft b		,
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
<u></u>		
governmental body other than the ministry	of finance, specify:	
* (maximum 200 characters)		
<u></u>		
independent institution (other than the Cou	urt of Auditors), specify:	
* (****************************		
(maximum 200 characters)		

<u>_</u>		
other, specify:		
* (maximum 200 characters)		
Additional information: (maximum 500		
Additional information: (maximum 500	characters)	
5.4 How are the results of monitorin	ng respect of the medium-term fiscal targets by the budget law presente	ed?*
this is addressed in a report	other	
issued by the monitoring body		
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)	
lacksquare 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 statement)	a public
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)	

6.1 Please describe the procedure through which the SCP is prepared in your country: (maximum 1000 characte	ers)
6.2 Which actors are involved into the preparation if the SCP?	
ministry of finance	
other government body/bodies	
national parliament	
representatives of government sub-sectors	
independent fiscal institution	
other 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: (maxin	num 500 characters)		
		·	
6.3 At the ministry of finance	, which department carries the main re	sponsibility for the preparation of the SCP *	
(maximum 200 characters)			
Additional information: (maxin	num 500 characters)		
	on the timing of the main steps of the prepa	tration of the SCP in the year $t + 1$ to be taken in year	t:
start of SCP preparation:			
January	May	September	
February	June	October	
March	O July	November	
April April	August	December	

*		
January	♠ M	September
-	May	- Coptombol
February	June	October
March	July	November
April	August	December
preparation of budgetary forecas	*sts:	
January	May	September
February	June	October
March	July	November
April	August	December
discussion of the SCP in the cab	inet: *	
January	May	September
February	June	October
March	July	November
April	August	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: (maxim	um 500 characters)		
<u></u>			
	n the timing of the main steps involving the	parliament in the preparation of the SCP in the y	ear <i>t</i> + 1
to be taken in year t:			
submission of the SCP to the	parliament:		
^			
January	May	September	
February	June	October	
March	O July	November	
April	August	December	
vote on the SCP by th	e parliament: *		
January	May	September	
February	June	October	
March	July	November	
April	August	December	
other important interm	ediate steps involving the parliament.	please specify them and the time they take p	lace:
(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-ter	rm	
budgetary framework?*		
there is a legal obligation that the argets are usually the same, but other		
targets must be the same differ sometimes		
there is no obligation specified in targets usually differ law, but targets are the same		
,g		
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 some	etimes
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?	3
yes, there is such a mechanism on 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 charactors)	
Additional information. (maximum 500 characters)	
<u></u>		
	on the timing of co-ordination across secto	ors of general government in the preparation of the SCP as
laid down by law:		
*		
"		
January	June	November
February	July	December
March	August	this is not regulated by law
April	September	
May	October	
Additional information: (maximum 500 characters)	

6.11 Please provide information on the de	egree of involvement of the national par	liament 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 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 SCP2	
0.12 Do independent installations have a role in the preparation of the SOI:	
6.12 Do independent fiscal institutions have a role in the preparation of the SCP?	
yes, they have a role defined by ono	
yes, they have a role defined by no law	
yes, they have a role defined by law yes, they have a role, but this is other	
yes, they have a role defined by no law	
yes, they have a role defined by law yes, they have a role, but this is other not specified by law	
yes, they have a role defined by law other not specified by law	
yes, they have a role defined by law other, specify:	
yes, they have a role defined by law yes, they have a role, but this is not specified by law other, specify:	
yes, they have a role defined by law other, specify:	
yes, they have a role defined by law yes, they have a role, but this is not specified by law other, specify:	
yes, they have a role defined by law yes, they have a role, but this is not specified by law other, specify:	
yes, they have a role defined by law yes, they have a role, but this is not specified by law other, specify:	
yes, they have a role defined by law yes, they have a role, but this is not specified by law other, specify:	
yes, they have a role defined by law yes, they have a role, but this is not specified by law other, specify:	
yes, they have a role defined by law yes, they have a role, but this is not specified by law other, specify:	

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	
lacksquare provision of analysis and/or delivery of an opinion during the preparation of the SCP	
other other	
other, specify:	
(maximum 200 characters)	
Additional information: (maximum 500 characters)	

stitutions fulfil such tasks, please indicat	re their separate roles: (maximum 1000 characters)	
Additional information: (maximum 500 o	characters)	
,	,	
15 Please describe the media coverage	of the release of the SCP: *	
	of the release of the SCP: * there is low media coverage on the subject	
there is important media coverage on the subject	there is low media coverage on the subject	
there is important media coverage on the subject	there is low media coverage on	
 there is important media coverage on the subject there is some media coverage on the subject 	there is low media coverage on the subject	
there is important media coverage on the subject there is some media coverage on the subject	there is low media coverage on the subject	
there is important media coverage on the subject there is some media coverage on the subject	there is low media coverage on the subject	
there is important media coverage on the subject there is some media coverage on the subject er, specify:	there is low media coverage on the subject	
there is important media coverage on the subject there is some media coverage on the subject er, specify:	there is low media coverage on the subject	
there is important media coverage on the subject there is some media coverage on the subject	there is low media coverage on the subject	
there is important media coverage on the subject there is some media coverage on the subject err, specify:	there is low media coverage on the subject	
there is important media coverage on the subject there is some media coverage on the subject the subject	there is low media coverage on the subject	
on the subject there is some media coverage on the subject her, specify:	there is low media coverage on the subject	

Ac	dditional information: (maximum 500 characters)	
S	tability/Convergence Programme (SCP): connectedness with the annual	
	Iget and compliance with budgetary objectives	
	iget and compliance with budgetary objectives	
7	1 Please describe the connection between the SCP and the annual budget:	
	i i lease describe the connection between the SOL and the annual budget.	
k		
	(maximum 1000 characters)	
7 '	2 How do you ensure consistency between ESA95 used within the SCP framework and the accounting system	
	r drafting and monitoring the annual budget?	i useu
*		
	(maximum 1000 characters)	

7.3 Is the SCP (preliminary or final) or a d	locument including the main medium-te	rm macroeconomic and budge	etary
projections that will be the basis for the pr	reparation 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, spo	ecify:		
(maximum 200 characters)			
<u>}</u>			
ther, specify:			
(maximum 200 characters)			
(
additional information: (maximum 500 charac	ters)		

7.4 Are the budgetary targets for the year	t (the ongoing budget year at the time of the pro-	eparation of the budget and the
SCP for the year t+1) identical in the bud	get law and the SCP? *	
there is a legal obligation that the targets must be the same	targets are usually the same, but other differ sometimes	er
there is no obligation specified in law, but targets are the same	targets usually differ	
athor angulfu		
other, specify: (maximum 200 characters)		
Additional information: (maximum 500 character)	eters)	
7.5 Please specify the reasons why	the budgetary targets for the year t (the ongoing	budget year at the time of the
	r the year t+1) in the budget law and the SCP di	4
forecast revisions in the context of	different times of adoption	
different accounting rules		
other		

-		
<u></u>		
other, specify:		
*		
(maximum 200 characters)		
The American		
Additional information	1: (maximum 500 characters)	
7 6 Apart from the informa	tion contained in the update of the SCP, does the government carry out any regular	
assessment of the implem	entation of previous updates of the SCP?*	
o yes	no, the implementation of the other	
	previous updates is only discussed in	
	the SCP update	
yes, specify:		
(maximum 200 characters)		
(maximum 200 characters)		

other, specify:		
★ (maximum 200 characters)		
Additional information: (maximum 500 chara	acters)	
	*	
7.7 Is the implementation of the previous	s update of the SCP discussed in the parliament?*	
yes, there is a formal session	o no	
devoted to this topic		
aprotos to tino topio		
	other	
yes, this is addressed in other sessions	other	
yes, this is addressed in other	other	
yes, this is addressed in other sessions	other	
yes, this is addressed in other	• other	
yes, this is addressed in other sessions other, specify:	• other	
yes, this is addressed in other sessions other, specify:	• other	
yes, this is addressed in other sessions the sessions the sessions	• other	
yes, this is addressed in other sessions other, specify:	• other	
yes, this is addressed in other sessions other, specify:	• other	
yes, this is addressed in other sessions other, specify:	• other	
yes, this is addressed in other sessions other, specify:	• other	
yes, this is addressed in other sessions other, specify:	• other	

Additional information: (max	imum 500 characters)		
7.8 Does an independent fis	scal institution participate in the mon	itoring of the implementation of the SCP?	
7.0 Does an independent no	sear montation participate in the mon	norms of the implementation of the oor :	
*			
no no	o yes	other	
B			
yes, specify:			
* (maximum 200 characters)			
(maximum 200 onaraoters)			
<u></u>			
other, specify:			
★ (maximum 200 characters)			
,			

Additional information: (n	naximum 500 characters)		
/ todational information: (ii	laximum ood onaradicis)		
7.9 Is there a legal	obligation for the intervention of the fisc	cal institution?*	
o yes	o no	other	
₽			
other, specify:			
(maximum 200 characters)			
B			
Additional information	on: (maximum 500 characters)		

8 Follow-up to the Council discussion on the SCP

8.1 Please specify how the Council Opini	on on the SCP delivered by the Ecofi	in Council is received by the governn	nent:
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 character)	eters)		
,	,		
8.2 Please specify if the Council Opinion	on the SCP is presented to the parlia	ament: *	
it is formally presented to the	it is not formally presented to the	Э	
parliament by the prime minister	parliament		
it is formally presented to the	other		
parliament by the minister of finance			

<u></u> ▶ ■			
_			
other, specify:			
*			
(maximum 200 characters)			
8.3 Is the Council Opinion of	on the SCP formally discussed in the	parliament?*	
o yes	o no	other	
D [9			
<u></u>			
other, specify:			
(maximum 200 characters)			
(IIIaxIIIIuIII 200 Characters)			
-7			
	iiraura E00 sharrastara)		
Additional information: (max	ximum 500 characters)		
	ximum 500 characters)		

8.4 Please describe the follow-up typically	y given to the Council Opinion in terms of	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 taker	n if there are policy invitations in the Cou	uncil Opinion; please provide e	examples:
* (maximum 500 characters)			
			J
there is no immediate action, but the	e Council Opinion is taken into account i	n the preparation of the budge	et for the
following year; please specify the reasons	s for the absence of immediate action:	(maximum 500 characters)	

there is no immediate action and the	e Council Opinion is not considered in the preparation of the budget in the	Э
following year; please specify the reasons	3: (maximum 500 characters)	
Ather analify		
other, specify:		
(maximum 500 characters)		
Additional information: (maximum 500 charac	oters)	
8.5 Please describe the media coverage (of the release of the Council Opinion on the SCP:	
there is important media coverage on the subject	there is low media coverage on other the subject	
there is some media coverage on the subject	there is no media coverage on the subject	

other, specify: (maximum	500 Characters)	
Additional information: (maximur	m 500 characters)	
Monitoring budget ex	xecution	
9.1 Please specify the frequency a	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government:	specific expenditure,
9.1 Please specify the frequency a before payments actually have become actually accessible to the public (i	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services):	specific expenditure,
9.1 Please specify the frequency a before payments actually have become actually accessible to the public (i	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services): monthly	specific expenditure,
9.1 Please specify the frequency a before payments actually have become actually accessible to the public (in annually	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services):	specific expenditure,
9.1 Please specify the frequency a before payments actually have become actually accessible to the public (i	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services): monthly more frequent than monthly	specific expenditure,
9.1 Please specify the frequency a before payments actually have become actually accessible to the public (if annually quarterly	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services): monthly more frequent than monthly	specific expenditure,
9.1 Please specify the frequency a before payments actually have become actually accessible to the public (if annually quarterly available to the public upon recommendations).	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services): monthly more frequent than monthly	specific expenditure,
9.1 Please specify the frequency a before payments actually have become actually accessible to the public (if annually quarterly annually annually annually annually annually annually annually	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services): monthly more frequent than monthly equest: monthly more frequent than monthly	specific expenditure,
9.1 Please specify the frequency a before payments actually have become annually accessible to the public (in annually	at which data about expenditure commitments (i.e. amounts foreseen for en made) are available for the sector of central government: internet, publication services): monthly more frequent than monthly equest: monthly more frequent than monthly	specific expenditure,

available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to the account departme	nt or to a controlling body:	
annually	monthly	
quarterly	more frequent than monthly	
other, specify: (maximum 500 characters	3)	
Please specify the delay in the availabilpublic (in months), i.e. data refering to		
(maximum 100 characters)		
(maximum 100 characters)		
		·
controlling body (in months): (m		
controlling body (in months): (m	aximum 100 characters)	

Additional information: (maximum 500 cha	racters)
9.2 Please specify the frequency at which to sector of central government:readily accessible to the public (internet, page 1)	reasury payment data (i.e. data on expenditure already carried out) are available for the publication services):
annually	monthly
quarterly	more frequent than monthly
available to the public upon request:	
annually	monthly
quarterly quarterly	more frequent than monthly
available to the parliament: *	
annually	monthly
o quarterly	more frequent than monthly
available to authorities:	
annually	monthly
quarterly quarterly	more frequent than monthly
available to the account department of	or to a controlling body:
annually	monthly
quarterly	more frequent than monthly
quarterry	— more nequent man monthly

other, specify: (maximum 500 characters)	
Please specify the delay in the availability of the data to the	
public (in months), i.e. data refering 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 datreadily accessible to the public (internet, pu	ta about expenditure commitments are available for regional governments: blication services).	
annually	monthly	
quarterly quarterly	more frequent than monthly	
available to the public upon request:		
annually	monthly	
quarterly quarterly	more frequent than monthly	
available to the parliament:		
annually	monthly	
quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to a controlling body:		
annually	monthly	
o quarterly	more frequent than monthly	
other, specify: (maximum 500 characters)		

Please specify the delay in the availapublic (in months), i.e. data refering		
* (maximum 100 characters)		
controlling body (in months): *	(maximum 100 characters)	
Additional information: (maximum 5	500 characters)	
9.4 Please specify the frequency at vreadily accessible to the public (into	which treasury payment data are available for regional governments: rernet, publication services).	
annually	monthly	
quarterly	more frequent than monthly	

available to the public upon request:		
annually	monthly	
quarterly	more frequent than monthly	
available to the parliament:		
annually	monthly	
quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to the account department or	to a controlling body:	
annually	monthly	
quarterly	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 refering to period		
public (in months), i.e. data refering to perio		
public (in months), i.e. data refering to perio		
public (in months), i.e. data refering to perio		
public (in months), i.e. data refering to perio		
public (in months), i.e. data refering to perio		

controlling body (in months): * (maximum 100 characters)		
Additional information: (maximum 500 c	characters)	
9.5 Please specify the frequency at which readily accessible to the public (internet)	ch data about expenditure commitments are available for local governments: et, publication services).	
annually	monthly	
quarterly	more frequent than monthly	
available to the public upon reques		
annually	monthly	
quarterly	more frequent than monthly	
available to the parliament:		
annually	monthly	
quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	

available to a controlling body:		
annually	monthly	
quarterly	more frequent than monthly	
other, specify: (maximum 500 charac	ters)	
Please specify the delay in the availa		
public (in months), i.e. data referinç	y to period t are available in t+x:	
(maximum 100 characters)		
controlling body (in months):		
controlling body (in months):	(maximum 100 characters)	

Additional information: (maximum 500 characters)	
	asury payment data are available for local governments:
readily accessible to the public (internet, pu	ublication services).
annually	o monthly
quarterly	more frequent than monthly
quarterly	- more frequent than monthly
available to the public upon request:	
annually	o monthly
quarterly	more frequent than monthly
quarterly	- more inequent than monthly
*	
available to the parliament:	
annually	monthly
quarterly	more frequent than monthly
available to authorities:	
annually	monthly
quarterly	more frequent than monthly
available to a controlling body:	
annually	monthly
quarterly	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 refering 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):		
annually	monthly	
quarterly	more frequent than monthly	
available to the public upon request:		
annually	monthly	
quarterly	more frequent than monthly	
available to the parliament:		
annually	monthly	
o quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to a controlling body:readily accessible to the public:		
annually	monthly	
o quarterly	more frequent than monthly	
other, specify: (maximum 500 characters)		

Please specify the delay in the apublic (in months), i.e. data refe	availability of the data to the fering to period t are available in t+x:	
* (maximum 100 characters)		
	*	
controlling body (in months	(maximum 100 characters)	
Additional information: (maxim	num 500 characters)	
9.8 Please specify the frequencyreadily accessible to the public	y at which treasury payment data are available for social security funds: c (internet, publication services):	
annually	monthly	
quarterly quarterly	more frequent than monthly	

available to the public upon request:		
annually	monthly	
quarterly	more frequent than monthly	
available to the parliament:		
annually	monthly	
quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to a controlling body:		
annually	monthly	
quarterly	more frequent than monthly	
other, specify: (maximum 500 characters)		
Please specify the delay in the availability of the	he data to the	
public (in months), i.e. data refering to period		
★ (maximum 100 characters)		

	(maximum 100 characters)	
dditional information: (maximum	500 characters)	
	,	
readily accessible to the public (int	which cash data about public revenue are available for the sector of iternet, publication services):	a. go
annually	monthly	
quarterly	more frequent than monthly	
available to the public upon rec		
annually	monthly	
quarterly quarterly	more frequent than monthly	
	= more request attainmenting	
*	= more request distributions	
available to the parliament: *	- more request attainmenting	
available to the parliament: *	monthly monthly	
annually quarterly	monthly	
	monthly	

available to a controlling body:		
annually	monthly	
quarterly	more frequent than monthly	
other, specify: (maximum 500 characters)		
		l
Please specify the delay in the availability of t		
public (in months), i.e. data refering to period	od t are available in t+x:	
(maximum 100 characters)		
controlling body (in months): *	m 100 characters)	

Additional information: (maximum 500 characters)		
9.10 Please specify the frequency at which commerced in the public (internet, putternet)readily accessible to the public (internet, putternet).	ash data about public revenue are available for regional governments: ublication services):	
annually	monthly	
quarterly	more frequent than monthly	
available to the public upon request:		
annually	monthly	
quarterly	more frequent than monthly	
available to the parliament:		
annually	monthly	
quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to a controlling body:		
annually	monthly	
quarterly quarterly	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 refering 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):		
annually	monthly	
quarterly	more frequent than monthly	
available to the public upon request:		
annually	monthly	
quarterly	more frequent than monthly	
available to the parliament: *		
annually	monthly	
quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to a controlling body:		
annually	monthly	
quarterly quarterly	more frequent than monthly	
ather and the control of the control		
other, specify: (maximum 500 characters)		

Please specify the delay in the availability of tpublic (in months), i.e. data refering to perio		
* (maximum 100 characters)		
.		
controlling body (in months): * (maximul	m 100 characters)	
Additional information: (maximum 500 charac	cters)	
9.12 Please specify the frequency at which ca	ash data about public revenue are available for social security funds:	
readily accessible to the public (internet, pu		
annually	o monthly	
quarterly quarterly	more frequent than monthly	

available to the public upon request:		
annually	monthly	
quarterly	more frequent than monthly	
available to the parliament:		
annually	monthly	
quarterly	more frequent than monthly	
available to authorities:		
annually	monthly	
quarterly	more frequent than monthly	
available to a controlling body:		
annually	monthly	
quarterly	more frequent than monthly	
other, specify: (maximum 500 characters)		
Please specify the delay in the availability of the	he data to the	
public (in months), i.e. data refering to period		
★ (maximum 100 characters)		

controlling body (in months): * (max	ıximum 100 characters)	
Additional information: (maximum 500 cl	haracters)	
9.13 Please indicate the body primari	ily in charge of monitoring budget execution:	
the ministry of finance	an independent fiscal institution	
the State Audit Office	other	
an independent fiscal institution, specify:		
* (maximum 200 characters)		

other, specify: * (maximu	um 500 characters)		
Additional information: (maxim	num 500 charactors)		
Additional information: (maxir	num 500 characters)		
0.445			
aggregates against the targe		ly explicitly evaluate the position of the bu	agetary
Yes	O No	other	
other, specify: * (maximu	um 500 characters)		

Additional information: (max	ximum 500 characters)		
9.15 Does the monitoring o	of budget execution by the above bo	ody explicitly the position of the budgetary a	ggregates
against the targets laid dow	vn in the medium-term budgetary fra	amework?**	
Yes	◎ No	other	
- 100	- 110	_ 00.00	
- +			
other, specify: * (maxi	mum 500 characters)		
Additional information: (max	vimum 500 characters)		
Additional information. (ma	difficiti 500 characters)		
9.16 Is there any explicit m	echanism to correct deviations in b	udget execution from the budget law?	
corrections are mand	datory no		
the corrective mecha	anism is Other		
established in law, but the			
legal obligation to apply	it		

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 esta	ablished in
the SCP?*	
corrections are mandatory the corrective mechanism is established, but there is no legal obligation to apply it	
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 charac	ters)	
Additional information: (maximum 500 chara	acters)	
9.18 Is there any explicit mechanism to o	correct deviations in budget execution from the budgetary targets estal	olished in
he medium-term budgetary framework?	*	
corrections are mandatory	◎ no	
the corrective mechanism is	other	
established, but there is no legal obligation to apply it		
obligation to apply it		
<u> </u>		
Please specify the law that establishes the corrective m	echanism:	
(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.

10.1 Please specify the frequency of corr	ective budgets in your country:	
very rare	frequent (1 every 2-3 years)	every year
relatively rare (1 every 4-5 years)	very frequent (almost every year)	other
other, specify: * (maximum 100 characte	ers)	
Additional information: (maximum 500 character)	cters)	
n (h		*
10.2 What are the most frequent rea	asons for implementing corrective budge	ets?
slippages on the revenue side	ocorrective budgets legally foreseen by default (mid-term budget	other
	revision)	
slippages on the expenditure side	new government	

Additional information: (maximum !	500 characters)		
		, *	
10.3 Please specify the sources	of budgetary slippages on the revenue	side:	
	of budgetary slippages on the revenue	side:	
	forecasts errors concerning	side: other	
new legislation		side:	
new legislation forecasts errors concerning	forecasts errors concerning budgetary developments	side:	
new legislation forecasts errors concerning macroeconomic developments	forecasts errors concerning budgetary developments	side:	
new legislation forecasts errors concerning macroeconomic developments	forecasts errors concerning budgetary developments new government	side:	
new legislation forecasts errors concerning nacroeconomic developments casts errors concerning budgetary developments	forecasts errors concerning budgetary developments new government	side:	
new legislation forecasts errors concerning macroeconomic developments casts errors concerning budgetary developments	forecasts errors concerning budgetary developments new government	side:	
new legislation forecasts errors concerning macroeconomic developments casts errors concerning budgetary developments	forecasts errors concerning budgetary developments new government	side:	
new legislation forecasts errors concerning macroeconomic developments casts errors concerning budgetary developments	forecasts errors concerning budgetary developments new government	side:	
new legislation forecasts errors concerning macroeconomic developments casts errors concerning budgetary developments	forecasts errors concerning budgetary developments new government	side:	
new legislation forecasts errors concerning macroeconomic developments casts errors concerning budgetary developments	forecasts errors concerning budgetary developments new government	side:	
new legislation	forecasts errors concerning budgetary developments new government	side:	

D.M.		
forecasts errors concerning macroeconomic development	opments, specify:	
* (maximum 200 characters)		
other, specify: * (maximum 200 charact	ers)	
		1
Additional information: (maximum 500	characters)	
,		
- 12	*	
10.4 Please specify the sources of I	oudgetary slippages on the expenditure side:	
forecasts errors concerning	new legislation	
macroeconomic developments		
forecasts errors concerning	other	
budgetary developments		

D.M.	
forecasts errors concerning budgetary developments, specify:	
* (maximum 200 characters)	
forecasts errors concerning macroeconomic developments, specify:	
*	
(maximum 200 characters)	
other, specify: * (maximum 200 characters)	

Additional informati	ion: (maximum 500 characters)	
10.5 Was there a correct	tive budget adopted in 2010?**	
O Yes	O No	
Additional information: (maximum 500 characters)	
10.6 What were the spec	cific reasons for the adoption of the corrective budget in 2010 (several answers poss	ible)?
slippages on the r	revenue side	
slippages on the e	expenditure side	
corrective budgets	s legally foreseen by default (mid-term budget revision)	
new government		
other		

other, specify: * (maximum 200 cha	racters)	
dditional information: (maximum 500 ch	aracters)	
10.7 Please specify the sources	of budgetary slippages on the revenue	side experienced in 2010:
new legislation	 forecasts errors concerning budgetary developments 	other
forecasts errors concerning macroeconomic developments	new government	
recasts errors concerning budgetary develop	ments. specify:	
(maximum 200 characters)	,,	
(maximum 200 onalidotoro)		

<u></u>	
forecasts errors concerning macroeconomic de	velopments, specify:
(maximum 200 characters)	
other, specify: * (maximum 200 cha	racters)
Additional information: (maximum	500 characters)
10.8 Please specify the sources	of budgetary slippages on the expenditure side experienced in 2010: *
new legislation	forecasts errors concerning budgetary developments
forecasts errors concerning macroeconomic developments	other

D.M.	
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 yes, occasionally other	
law	
yes, although not prescribed by ono	
law, such a revision is customarily	
undertaken	
DE	
yes, such a revision is required by law, specify:	
* (maximum 200 characters)	
(maximum 200 characters)	
yes, although not prescribed by law, such a revision is customarily undertaken, specify:	
*	
(maximum 200 characters)	

other, specify: * (maximum 200 charact	ers)	
Additional information: (maximum 500 charac	cters)	
10.10 Please provide details on the	review of the macro and budgetary fore	ecasts: (maximum 500 characters)
10.11 Please provide information or budget:	the timing of the review of the macro a	and budgetary forecasts included in the
January	June	November
February	O July	December
March	August	whenever necessary
April	September	
[©] Мау	October	

Additional information: (maximum 500 characters)			
Additional information: (maximum 500 charac	rters)		
Additional information. (maximum 500 charac	siers)		
10.12 Is there a link between revisions of budgets?*	macroeconomic and budgetary forecas	sts and the implementation of c	orrective
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 budgetary framework (legal obligation)	budgets that typically include the modification of budgetary targets	other	
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 budgetary framework, but there is no legal obligation	there is no link between forecast revisions and corrective budgets		

other, specify: ** (maximum 200 charac	ters)
0.12 Are there any special precedures	for the proparation and adoption of corrective hydrote as compared with the
	for the preparation and adoption of corrective budgets as compared with the budget law? Please specify: (maximum 1000 characters)
10.14 Please specify why corrective	e budgets are not more frequent: *
there is a legal ban on adopting corrective budgets	specific elements of the budgetary other framework are very helpful in maintaining compliance with budgetary plans
specific elements of the budgetary framework are (maximum 200 characters)	very helpful in maintaining compliance with budgetary plans, specify:

other, specify: * (maximum 200 characters)	
Additional information: (maximum 500 characters)	
I1 Contact information and further remarks	
TO CONTACT INFORMATION AND TOTTING TEMPORALS	
11.1 Please provide the contacts details of the respondents: forenames, surenames, institutions, departments, addresses, emails, phone numbers	

11.2 Remarks concerning this questionnaire:	
(maximum 3000 characters)	