Medium-term budgetary planning and budgetary procedures in the EU Member States in 2013

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

1 Developments in 2013

1.1 In terms of <u>budgetary procedures</u> , please	e indicate which areas, if any, changed in 2	2013 (multiple choice question):
Preparation of the annual budget		
Monitoring budget execution		
\square None of the above		
Additional information: (maximum 500 chara	acters)	
1.2 In terms of the <u>medium-term budgetary f</u>	ramework (MTBF), please choose from:	
*		
There was no MTBF in place in 2013	The MTBF remained UNCHANGED in 2013	The MTBF was REFORMED in 2013
A new MTBF was INTRODUCED in 2013		

Additional information: (maximum 500 characters)		
1.3 Please describe in general the changes affecting the MTBF: (maxim	num 1000 characters)	
1.4 Did the reform affected any of the areas below?*		
· ·		
Coverage, targets and statutory Compliance with targets base of the MTBF	Coverage, targets, statutory of the MTBF and Compliance w targets	
Coverage, targets and statutory Compliance with targets	of the MTBF and Compliance w	
Coverage, targets and statutory Compliance with targets base of the MTBF	of the MTBF and Compliance w targets	ith
Coverage, targets and statutory Compliance with targets base of the MTBF None of the above 1.5 In terms of the Stability/ Convergence programme (SCP), please indicate	of the MTBF and Compliance w targets	ith
Coverage, targets and statutory base of the MTBF None of the above 1.5 In terms of the Stability/ Convergence programme (SCP), please indicate (multiple choice question):	of the MTBF and Compliance w targets which areas, if any, changed in 20	ith
Coverage, targets and statutory base of the MTBF None of the above 1.5 In terms of the Stability/ Convergence programme (SCP), please indicate (multiple choice question):	of the MTBF and Compliance w targets which areas, if any, changed in 20	ith
Coverage, targets and statutory base of the MTBF None of the above 1.5 In terms of the Stability/ Convergence programme (SCP), please indicate (multiple choice question): Preparation and status Connectedness with the annual budget and compliance with budgetary None of the above	of the MTBF and Compliance w targets which areas, if any, changed in 20	ith
Coverage, targets and statutory base of the MTBF None of the above 1.5 In terms of the Stability/ Convergence programme (SCP), please indicate (multiple choice question): Preparation and status Connectedness with the annual budget and compliance with budgetary	of the MTBF and Compliance w targets which areas, if any, changed in 20	ith

2 Preparation of the annual budget

2.0 Please specify the statutory/legal b	ase of the documents laying	down the main steps followed in the preparation	on
of the annual budget (multiple choice of	question):		
Constitutional law	Organic law	Ordinary law	
Government decree	Budget circular	Other	
			_
other, please specify: *			
Additional information: (maximum 500 cha	aracters)		
2.1 Please describe the changes, if any, af	ifecting the main steps followed	in the preparation of the annual budget of the centra	al
government in your country:	g		
(please leave blank if unchanged)			
(maximum 2000 characters)			

NO CHANGE ministry of finance
ministry of finance
other government body/bodies
representatives of other government sub-sectors
independent fiscal institution
other
other government body/bodies, please specify: *
representatives of government sub-sectors, please specify: *
independent fiscal institution, please specify:

г

other, please specify:*		
Additional information: (maximum	n 500 oborgotoro)	
	T 300 CHARACTORS)	
2.3 Did any changes in the timing o	of the main steps in the preparation	of the budget take place in 2013?
No No		
Please provide information on the basis regulating the budget proces - start of budget preparation:		ration of the budget as laid down in the statutory/legal
NO CHANGE	May	October
January	June	November
February	July	December
March	August	
April April	September	

→ preparation of macroed	conomic assumptions		
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August		
April	September		
- preparation of budgeta	ry forecasts:		
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August		
April	September		
- discussion of the draft l	oudget in the cabinet:		
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August		
April	September		
- revision of macroecond	omic assumptions:		
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August		
April	September		
- revision of budgetary fo	orecasts *		
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August		
April	September		

□ − submission of the draft b	oudget to the parliament		
*			
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August	December	
April	September		
Αμιι	Зертеньег		
□ — adoption of the budget b	y the parliament *		
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August		
April	September		
- other important intermediate step (maximum 500 characters)	es in the budget preparation, please spec	cify:	
Additional information: (maximum	n 500 characters)		

	es/targets for the general government as a whole?
*	
O NO CHANGE	
Yes	
O No	
Additional information: (maximum 500 characters)	
law specify budgetary objectives/targets (multiple choic	ce question)?
*	
NO CHANGE	local governments
NO CHANGE central government	local governments social security
NO CHANGE central government regional governments (autonomous regions or	local governments
NO CHANGE central government	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states)	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states)	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states) please specify:	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states)	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states) please specify:	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states) please specify:	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states) please specify:	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states) please specify:	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states) please specify:	local governments social security
NO CHANGE central government regional governments (autonomous regions or federated states) please specify:	local governments social security

Additional information: (maximum 500 characters)	
2.6 Which actors are involved in the co-ordination across s budget (multiple choice question)?	sectors of general government in the preparation of the
NO CHANGE	representatives of social security administration
ministry of finance	other government body/bodies
representatives of regional governments	other
representatives of local governments	
representatives of regional governments, please spec	cify: *
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)	
Additional morning of characters)	

2.7 Please describe the mechanism of co-o	rdination across sectors of general govern	ment:
(please leave blank if unchanged)		
(maximum 500 characters)		
2.7.1 Is such mechanism grounded in n	ational law?**	
Constitutional law	Government decree	Such a mechanism is not grounded in law
Organic law	Budget circular	
Ordinary law	Other	
other, please specify: *		
2.8 Please provide information on the tipreparation of the budget for the year t	_	
regulating the budget process:		
NO CHANGE	May	October
January	June	November
February	July	December
March	August	this is not regulated by law
April	September	

	characters)	
Medium Term Budg	etary Framework: Statu	utory base, coverage
_		
id largets (only new	or significantly rephras	sed questions).
.3b Please specify the statutory/ le	gal base of the medium-term budget pla	* ns
organic law	ordinary law	constitutional law
administrative circular	government announcement	other
- administrative circular	government announcement	Other
other, please specify:		
(maximum 750 characters)	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters)	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters) 8.4b Please upload a pdf version o and in English if available.	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters) 3.4b Please upload a pdf version o	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters) 8.4b Please upload a pdf version o and in English if available.	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters) 8.4b Please upload a pdf version o and in English if available.	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters) 8.4b Please upload a pdf version o and in English if available.	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters) 8.4b Please upload a pdf version o and in English if available.	f the current document presenting medic	um-term plans in the original language
(maximum 750 characters) 8.4b Please upload a pdf version o and in English if available.	f the current document presenting medic	um-term plans in the original language

3.4.1b Please provide the internet I	ink to the online version of this document if available (maximum 150 characters)	
3.7.1 In terms of the time frame, ple	ease select one of the following:	
NO CHANGE	Medium-term planning is formed Medium-term planning is forme on a rolling basis (e.g. every year are laid out for 2013-2016 and a new additional year is added to the plan is formed for 2017-2020 etc.)	
Other		
Please specify: * (maximum 200	characters)	
Additional information: (maximum 500	characters)	
3.9 In case the medium-term plans	are revised, when is such revision approved?	
Together with the annual bud	lget After the approval of the annual budget	
Before the approval of the ar	nual budget Other	

if other, please specify: (maximum 200 characters)	
Additional information: (maximum 500 characters)	
3.10 In terms of the revision of budgetary objectives/targets choice question):	s, please select which of the following applies (multiple
The medium-term plans can be revised at any time	The medium-term plans can be revised once per year
The medium-term plans cannot be revised	☐ The government has to publicly justify why the budgetary objectives/targets are revised
An independent fiscal institution has to be consulted/has to endorse any revision	Other
if other, please specify: (maximum 200 characters)	

Additional information: (max	imum 500 characters)	
	dium-term plans, are the revised budgetary objectives/targets and/or projections	
compared to the previous o	nies and justined?	
O Yes	O No	
if yes, please specify:	* (maximum 200 characters)	
Additional information: (max	imum 300 characters)	

3.17 Which actors are involved in the co-ordination across sectors of general government in setting up the	
medium-term budgetary targets?*	
representatives of local governments	
representatives of regional governments	
representatives of social security administration	
ministry of finance	
other government body/bodies	
independent fiscal institution	
Other	
representatives of local governments, please specify:	
representatives of regional governments, please specify:	
other government body/bodies, please specify:	

representatives of social security administration, please specify:	
if other, please specify:	
* (maximum 200 characters)	
Additional information: (maximum 500 characters)	

3 Medium Term Budgetary Framework: Statutory base, coverage and targets.

3.1 Please specify the statutory/legal base revising the medium-term plans and require		i.e. the procedure of establishing and
*		
NO CHANGE	political agreement between coalition partners	commitment made by individua authorities (e.g., minister of finance president of a regional government etc.)
agreement between sectors of general government	ordinary law	organic law
constitutional law	other	
Please specify: * (maximum 200 cha	aracters)	
Additional information: * (maximum 200 c	haracters)	
3.2 Please upload a pdf version of the MTBF, i. fiscal plans in the original language and in English		dure of establishing and revising the medium-ten

.z.i i lodoo provido tilo intornot iii	nk to the online versions of these docume	ents if available: (maximum 150 chara	icters)
.3 Please specify the statutory/le	gal base of the MTBF document.		
NO CHANGE	ordinary law	organic law	
constitutional law	other	· ·	
□ *			
Please specify: * (maximum 20	0 characters)		
		*	
	egal base of the medium-term budget pla		
	ordinary law	constitutional law	
organic law			
administrative circular	government announcement	other	
administrative circular	government announcement		
administrative circular	government announcement		
administrative circular	government announcement		
administrative circular	government announcement		
administrative circular	government announcement		
administrative circular	government announcement		
administrative circular	government announcement		
_	government announcement		

Additional information: (maximum 500 characters)	
3.4 Please upload a pdf version of the current MTBF document in the original language and in English if availabl	le.
3.4.1 Please provide the internet link to the online version of this document if available (maximum 150 characters)	
3.4b Please upload a pdf version of the current document presenting medium-term budget plans in the original language and in English if available. * (maximum 500 characters)	
3.4.1b Please provide the internet link to the online version of this document if available.	

Please leave blank if unchanged.) maximum 1000 characters)	
	edure through which the main budgetary objectives/targets set in re established: (<i>Please leave blank if unchange.)</i>
7 Please indicate the time frame covered a	ccording to the medium-term budgetary framework:
7 Please indicate the time frame covered at NO CHANGE	ccording to the medium-term budgetary framework: * 5 years (t + 1, t + 2, t + 3, t + 4, t + 5)
	ccording to the medium-term budgetary framework:
NO CHANGE	© 5 years (t + 1, t + 2, t + 3, t + 4, t + 5)
NO CHANGE 2 years (t + 1, t + 2)	© 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) legislature period
 NO CHANGE 2 years (t + 1, t + 2) 3 years (t + 1, t + 2, t + 3) 	© 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) legislature period
 NO CHANGE 2 years (t + 1, t + 2) 3 years (t + 1, t + 2, t + 3) 4 years (t + 1, t + 2, t + 3, t + 4) 	ccording to the medium-term budgetary framework: 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) legislature period other
 NO CHANGE 2 years (t + 1, t + 2) 3 years (t + 1, t + 2, t + 3) 4 years (t + 1, t + 2, t + 3, t + 4) 	ccording to the medium-term budgetary framework: 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) legislature period other
 NO CHANGE 2 years (t + 1, t + 2) 3 years (t + 1, t + 2, t + 3) 4 years (t + 1, t + 2, t + 3, t + 4) 	ccording to the medium-term budgetary framework: 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) legislature period other
 NO CHANGE 2 years (t + 1, t + 2) 3 years (t + 1, t + 2, t + 3) 	ccording to the medium-term budgetary framework: 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) legislature period other
 NO CHANGE 2 years (t + 1, t + 2) 3 years (t + 1, t + 2, t + 3) 4 years (t + 1, t + 2, t + 3, t + 4) 	ccording to the medium-term budgetary framework: 5 years (t + 1, t + 2, t + 3, t + 4, t + 5) legislature period other

Additional information: (maximum 500 ch	iaracters)		
3.7.1 In terms of the time frame, pleas	se select one of the following:*		
NO CHANGE	Medium-term planning is formed	Medium-term planning is form	med
	for a fixed period of time (e.g. plans	on a rolling basis (e.g. every year	ar an
	are laid out for 2013-2016 and	additional year is added to the	
	subsequently a new plan is formed for 2017-2020 etc.)	existing plan)	
Other	101 2017 2020 010.)		
Other			
	ng is established for a fixed period, does	this coincide with a government to	erm?
*			
© Yes	◎ No		
Tes	O NO		
Please specify: (maximum 200 ch	aracters)		
Additional information: (maximum 500 ch	aracters)		
Additional information: (maximum 500 ch	uaracters)		
Additional information: (maximum 500 ch	raracters)		
Additional information: (maximum 500 ch	naracters)		
Additional information: (maximum 500 ch	naracters)		
Additional information: (maximum 500 ch	naracters)		
Additional information: (maximum 500 ch	naracters)		

3.8 Please describe the binding nature of the budgetary objectives/targets beyond the first year.		
(maximum 500 characters)		
3.9 In case medium-term plans are revised, when is such *	revision approved?	
O NO CHANGE	After the approval of the annual budget	
Together with the annual budget	other	
Before the approval of the annual budget		
Please specify: (maximum 200 characters)		
Additional information: (maximum 500 characters)		

3.10 In terms of the revision of budgetary objectives/target	s, please select which of the following applies (multiple
choice question):	
NO CHANGE	Medium-term plans can be revised at any time
Medium-term plans can be revised once per year	Medium-term plans cannot be revised
The government has to publicly justify why the budgetary objectives/targets are revisedOther	An independent fiscal institution has to be consulted/has to endorse any revision
other, please specify: *	
Additional information: (maximum 500 characters)	
3.11 Are there legal provisions clearly specifying under wh	ich circumstances a revision can take place?*
NO CHANGE Yes	◎ No
if yes, please specify: (maximum 300 characters)	

Additional information: (maximum 500 characters	;)	
3.12 When revising the medium-term plans, compared to the previous ones and justified		ctives/targets and/or projections
*		
O NO CHANGE	Yes	O No
if yes, please specify: * (maximum 300 cha	aracters)	
Additional information: (maximum 500 characters		
Additional information. (maximum 500 characters	i)	
3.13 Which actors are involved in establishing	ng the budgetary objectives/targe	ets and/or projectionsarising from
medium-term budgetary framework?		
*		
☐ NO CHANGE	national parlia	ament
ministry of finance	_	fiscal institution
other government body/bodies	other	
representatives of government sub-se	ectors	

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)	
2.14 December medium term hudgetery framework set hudgetery chiestiyos/targets for the general government	00
3.14 Does the medium-term budgetary framework set budgetary objectives/targets for the general government a whole?	as
*	
O NO CHANGE	
© Yes	
[©] No	
Additional information: (maximum 500 characters)	
3.15 For which sub-sectors of general government does the medium-term budgetary framework set budgetary objectives/targets (multiple choice question)? *	
NO CHANGE	
central government	
regional governments (autonomous regions or federated states)	
local governments	
social security	
other	
none of the above	

Additional information: (maximum 500 characters)
3.16 If the medium-term budgetary framework includes budgetary objectives/targets for various sectors of government, is there any co-ordination or consultation mechanism between the different sectors of government concerned in order to set these objectives?
*
O NO CHANGE
yes, co-ordination is prescribed by law
yes, co-ordination is prescribed by lawyes, co-ordination is established in practice, but not prescribed by law
yes, co-ordination is established in practice, but not prescribed by lawthere is no co-ordination or it happened only irregularly
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government other
yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government other
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government other
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government other
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government other
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government other
 yes, co-ordination is established in practice, but not prescribed by law there is no co-ordination or it happened only irregularly the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government other

Г

Additional information: (maximum 500 characters)	
3.17 Which actors are involved in the co-ordination a	cross sectors of general government in setting up the
medium-term budgetary targets (multiple choice question)	
NO CHANGE	representatives of social security administration
ministry of finance	other government body/bodies
representatives of regional governments	other
representatives of local governments	independent fiscal institution
representatives of regional governments, please spec	cify: (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)	

_

other, please specify:	
(maximum 200 characters)	
Additional information: (a saissum 500 should be	
Additional information: (maximum 500 characters)	
3.20 Please indicate the definition of the <u>budget balance</u> applied in the medium-term budgetar	y framework
(exclusions to be indicated in question 3.23):	
NO CHANGE	
structural budget balance	
ESA budget balance	
working balance (e.g. cash balance)	
other	
- Other	
Other, please specify:	
* (maximum 200 characters)	

3.21 Please indicate the unit of measurement of the budget balance as specified in the medium-term budgetary framework:	1
*	
NO CHANGE % of GDP	
nominal terms change in percentage points of GDP	
real terms other	
change in per cent (growth rate)	
other, please specify:	
* (maximum 200 characters)	
Additional information: (maximum 500 characters)	

3.22 Are there any items excluded from the coverage of the budget balance aggregate specified in the medium-term budgetary framework?	
NO CHANGE	
© Yes	
© No	
3.23 Please indicate the items that are excluded from the coverage of the budget balance aggregate specific	ed
in the medium-term budgetary framework (multiple choice question):	
☐ NO CHANGE	
Capital investment	
☐ Interest payments	
Other	
capital investment, please specify and indicate the definition used: * (maximum 200 characters)	
interest payments, please specify:	
* (maximum 200 characters)	

other, please specify and indicate the definition used:	
(maximum 200 characters)	
Additional information: (maximum 500 characters	s)
)	
3.24 Please indicate the definition of expenditure application	ed in the medium-term budgetary framework:
please leave blank if unchanged)	
(maximum 500 characters)	
3.25 Please indicate the unit of measuremen	nt of expenditure as specified in the medium-term budgetary
ramework:	
NO CHANGE	change in absolute terms
nominal terms	change in percentage points of GDP
real terms	change in percentage points relative to GDP growth
change in per cent (growth rate)	other
◎ % of GDP	

change in percentage points relative to GDP growth, please specify:	
* (maximum 200 characters)	
L-B	
other, please specify:	
ther, please specify.	
(maximum 200 characters)	
Additional information: (maximum 500 characters)	
3.26 Are there any items excluded from the coverage of the expenditure aggregate specified in the	
medium-term budgetary framework?*	
O NO CHANGE	
© Yes	
© No	

3.27 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified	d in
the medium-term budgetary framework (multiple choice question):	
NO CHANGE	
non-discretionary expenditure	
cyclically-sensitive expenditure	
other	
non-discretionary expenditure, please specify:	
(maximum 200 characters)	
cyclically-sensitive expenditure, please specify:	
(maximum 200 characters)	
	J
<u>r</u>	
other, please specify:	
* (maximum 200 characters)	

Additional information: (maximum 50	00 characters)	
3.28 Please specify the level of dis	saggregation of expenditure projections contained in the medium term	
budgetary framework (multiple choice q	uestion):	
NO CHANGE		
expenditure projections are broke local government, etc.)	en down on general government sub-sector level (e.g. central governme	∍nt,
expenditure projections are broke public consumption, etc.)	en down according to national accounts categories (e.g., public investment	ent,
expenditure projections are broke	en down according to national budgetary classification	
expenditure projections are broke spending etc.)	en down according to main spending areas (e.g., health, education, soc	ial
expenditure projections are broke	en down according to areas of responsibility of line ministries	
the medium-term budgetary frame	ework does not include disaggregated expenditure projections	
other		
if expenditure projections are broken	en down according to main spending areas (e.g., health, education, so	cial
spending etc.), please specify:		
the breakdown uses COFOG categories	the breakdown uses a different classification	
№		
other, please specify:		
(maximum 200 characters)		

Additional information: (maximum 500 characters)	
3.29 Please indicate the definition of debt applied in	the medium-term budgetary framework: *
NO CHANGE	net debt
gross debt as defined in the protocol to the Maastricht Treaty on the Excessive Debt Procedure.	O other
gross debt following an alternative definition	
<u> </u>	
other, please specify:	
* (maximum 200 characters)	
<u></u>	
gross debt following an alternative definition, please specify:	
*	

net debt, please specify the assets covered and the	ne valuation method applied:	
Additional informations (
Additional information: (maximum 500 characters)		
3.30 Please indicate the unit of measurement of d	ebt as specified in the medium-term budgetary framewo	ork:
3.30 Please indicate the unit of measurement of d NO CHANGE		ork:
O NO CHANGE	% of GDP	ork:*
NO CHANGE nominal terms	% of GDPchange in absolute terms	ork:*
O NO CHANGE	% of GDP	ork:*
NO CHANGE nominal terms real terms	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
O NO CHANGE O nominal terms O real terms O change in per cent (growth rate)	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
 NO CHANGE nominal terms real terms change in per cent (growth rate) 	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
O NO CHANGE O nominal terms O real terms O change in per cent (growth rate)	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
 NO CHANGE nominal terms real terms change in per cent (growth rate) 	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
 NO CHANGE nominal terms real terms change in per cent (growth rate) 	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
 NO CHANGE nominal terms real terms change in per cent (growth rate) 	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
 NO CHANGE nominal terms real terms change in per cent (growth rate) 	% of GDPchange in absolute termschange in percentage points of GDP	ork:*
 NO CHANGE nominal terms real terms change in per cent (growth rate) 	% of GDPchange in absolute termschange in percentage points of GDP	ork:*

Additional information: (maximum 500 characters)	
3.31 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term budgetary framew	ork?
*	
O NO CHANGE	
◎ No	
Some items are excluded	
Some items are excluded, specify:	
* (maximum 200 characters)	
Additional information: (maximum 500 characters)	

.32 Please indicate the definition of revenue applied in please leave blank if unchanged) (maximum 500 characters)	in the medium-term budgetary framework:
(maximum 500 characters)	
Additional information: (maximum 500 character	rs)
A	
_	ent of revenue as specified in the medium-term budgetary
amework:	
O NO CHANGE	% of GDP
nominal terms	change in absolute terms
real terms	change in percentage points of GDP
change in per cent (growth rate)	other
J	
ther, specify:	
ther, specify:	

Additional information: (maximum 500 characters)	
3.34 Are there any items excluded from the coverage of the revenue aggregate specified in the medium-term budgetary framework?	
*	
NO CHANGE	
© No	
Some items are excluded	
Some items are excluded, please specify:	
* (maximum 200 characters)	
Additional information: (maximum 500 characters)	

3.35 Please specify the level of disaggregation of revenue projections contained in the medium term budgetary
framework (multiple choice question):
NO CHANGE
revenue projections are broken down into direct and indirect taxes
revenue projections are broken down into different taxes (e.g., VAT, income tax, corporate tax, etc.)
the medium-term budgetary framework does not include disaggregated revenue projections
other
<u>▶</u>
Other, please specify:
(maximum 200 characters)
Additional information: (maximum 500 characters)

3 Medium Term Budgetary Framework: Statutory base, coverage and targets.

3.1 Please specify the statutory/legal base of revising the medium-term plans and require		the MTBF i.e. the procedure of establishi	ing and
political agreement between coalition partners	ordinary law	other	
commitment made by individual authorities (e.g., minister of finance, president of a regional government etc.)	organic law		
 agreement between sectors of general government, pls specify 	constitutional law		
Please specify: (maximum 200 char	acters)		
Additional information: (maximum 500 char	acters)		
3.2 Please upload a pdf version of the MTBF, i.e fiscal plans in the original language and in Englis		n the procedure of establishing and revising th	e medium-term

I I I I I I I I I I I I I I I I I I I	t link to the online versions of these documents if available: (maximum 150 cha	racters)
3.3 Please specify the statutory	/legal base of the MTBF document.	
*		
ordinary law	constitutional law	
organic law	other	
Please specify: * (maximum	200 characters)	
A 1 100 11 6 11		
Additional information: (maximum	500 characters)	
Additional information: (maximum	500 characters)	
Additional information: (maximum	500 characters)	
Additional information: (maximum	500 characters)	
Additional information: (maximum	500 characters)	
Additional information: (maximum	500 characters)	
Additional information: (maximum	500 characters)	
Additional information: (maximum	500 characters)	
		nal
	of the current document presenting medium-term budget plans in the origi	nal
3.4 Please upload a pdf version	of the current document presenting medium-term budget plans in the origi	nal
3.4 Please upload a pdf version	of the current document presenting medium-term budget plans in the origi	nal
3.4 Please upload a pdf version	of the current document presenting medium-term budget plans in the origi	nal
3.4 Please upload a pdf version	of the current document presenting medium-term budget plans in the origi	nal
3.4 Please upload a pdf version	of the current document presenting medium-term budget plans in the origi	nal
3.4 Please upload a pdf version	of the current document presenting medium-term budget plans in the origi	nal

3.5 Please briefly describe the MTBF's main characteristics (e.g. how long has the system been in place, what are
the multiannual fiscal rules, other features not covered in this section)": (maximum 1000 characters)
3.6 Please describe the procedure through which the main budgetary objectives/targets set in the medium-term
budgetary plans of your country are established:
* (maximum 1000 characters)
3.7 Please indicate the time frame covered according to the medium-term budgetary framework:
© 2 years (t + 1, t + 2)
3 years (t + 1, t + 2, t + 3)
4 years (t + 1, t + 2, t + 3, t + 4)
5 years (t + 1, t + 2, t + 3, t + 4, t + 5)
legislature period
Other

Please specify: * (maximum 200 characters)
Additional information: (maximum 500 characters)
Additional information. (maximum occ dialacters)
3.7.1 In terms of the time frame, please select one of the following:
Medium-term planning is formed for a fixed period of time (e.g. plans are laid out for 2013-2016 and subsequently a new plan is formed for 2017-2020 etc.) Medium-term planning is formed on a rolling basis (e.g. every year an additional year is added to the existing plan)
Please specify: * (maximum 200 characters)
In case the MTBF is established for a fixed period, does this coincide with a government term?*
O Yes O No

Additional information: (maximum 500 characters)		
3.8 Please describe the binding nature of the budgetary	objectives/targets beyond the first year.	
(maximum 500 characters)		
	ļ	
3.9 In case the medium-term plans are revised, when is		
10.5 in case the medium-term plans are revised, when is	such revision approved?	
*	such revision approved?	
*		
* Together with the annual budget	After the approval of the annual budget	
*		
Together with the annual budget Before the approval of the annual budget	After the approval of the annual budget	
* Together with the annual budget	After the approval of the annual budget	
Together with the annual budget Before the approval of the annual budget	After the approval of the annual budget	
Together with the annual budget Before the approval of the annual budget	After the approval of the annual budget	
Together with the annual budget Before the approval of the annual budget	After the approval of the annual budget	
Together with the annual budget Before the approval of the annual budget	After the approval of the annual budget	
Together with the annual budget Before the approval of the annual budget	After the approval of the annual budget	
Together with the annual budget Before the approval of the annual budget	After the approval of the annual budget	

Additional informatio	n: (maximum 500 characters)	
0.40 lin towns of the		
choice question):	revision of budgetary objectives/targets	s, please select which of the following applies (multiple
The medium-t	erm plans can be revised at any time	The medium-term plans can be revised once per year
The medium-t	term plans cannot be revised	The government has to publicly justify why the budgetary objectives/targets are revised
•	ent fiscal institution has to be endorse any revision	Other
Please specify:	(maximum 200 characters)	
Additional information	on: (maximum 500 characters)	
Additional informatio	m. (maximum 500 characters)	
3.11 Are there legal	provisions clearly specifying under whi	ich circumstances a revision can take place? *
O Yes	O No	

Please specify:	(maximum 200 characters)	
Additional information	: (maximum 300 characters)	
	ne medium-term plans, are the revised budgetary objectives/targets and/or projections ious ones and justified?	
*	ious ones and justineu:	
Yes	© No	
Please specify:	(maximum 200 characters)	

Additional information: (maximum 300 characters)	
3.13 Which actors are involved in establishing the budgetary objectives/targets and/or projections arising from medium-term budgetary framework?	the
*	
ministry of finance	
other government body/bodies	
representatives of government sub-sectors	
national parliament	
independent fiscal institution	
other	
other government body/bodies, please specify:	
representatives of government sub-sectors, please specify:	

independent fiscal institution, plea	ase specify: *	
other, please specify: *		
Additional information: (maximum 500 cha	uracters)	
3.14 Does the medium-term budgetary a whole?	rframework set budgetary objectives/targets for the general government	tas
O Yes	○ No	

Additional information: (maximum 500 characters)	
3.15 For which sub-sectors of general government does the medium-term budgetary framework set budgetary	
objectives/targets?	
*	
central government	
regional governments (autonomous regions or federated states)	
local governments	
social security	
other	
none of the above	
Please specify: (maximum 200 characters)	
Please specify: (maximum 200 characters)	
Additional information: (maximum 500 characters)	

3.16 If the medium-term budgetary framework includes budgetary objectives/targets for various sectors of government, is there any co-ordination or consultation mechanism between the different sectors of government concerned in order to set these objectives?	
*	
yes, co-ordination is prescribed by law	
yes, co-ordination is established practice, but not prescribed by law	
there is no co-ordination or it happened only irregularly	
the medium-term budgetary framework does not contain budgetary objectives/targets for sectors of government other than central government	
other	
Please specify: (maximum 200 characters)	
	_
Additional information: (maximum 500 characters)	
3.17 Which actors are involved into co-ordination across sectors of general government in setting up the	
medium-term budgetary targets (multiple choice question)?	
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)	
representatives of social security administration, please specify: (maximum 200 characters)	
representatives of social security administration, please specify: (maximum 200 characters)	
representatives of social security administration, please specify: (maximum 200 characters)	
representatives of social security administration, please specify: (maximum 200 characters)	
representatives of social security administration, please specify: (maximum 200 characters)	
representatives of social security administration, please specify: * (maximum 200 characters) the other government body/bodies, please specify: * (maximum 200 characters)	

other, please specify: * (maximum 200 characters)	
Additional information: (maximum 500 characters)	
3.18 Please describe the mechanism of co-ordination across sectors of general government:	
3.18 Please describe the mechanism of co-ordination across sectors of general government: * (maximum 1000 characters)	
3.18 Please describe the mechanism of co-ordination across sectors of general government:	
3.18 Please describe the mechanism of co-ordination across sectors of general government:	
3.18 Please describe the mechanism of co-ordination across sectors of general government:	
3.18 Please describe the mechanism of co-ordination across sectors of general government:	
3.18 Please describe the mechanism of co-ordination across sectors of general government:	
3.18 Please describe the mechanism of co-ordination across sectors of general government: (maximum 1000 characters)	
3.18 Please describe the mechanism of co-ordination across sectors of general government:	
3.18 Please describe the mechanism of co-ordination across sectors of general government: (maximum 1000 characters)	
3.18 Please describe the mechanism of co-ordination across sectors of general government: (maximum 1000 characters)	
3.18 Please describe the mechanism of co-ordination across sectors of general government: (maximum 1000 characters)	
3.18 Please describe the mechanism of co-ordination across sectors of general government: (maximum 1000 characters)	

3.19 Please specify the multiannual budgetary objectives/targets established according to the medium-term
budgetary framework: *
budget balance
debt debt
expenditure
revenue
other
_ [5]
other, please specify:
* (maximum 200 characters)
(maximum 200 characters)
Additional information: (maximum 500 characters)
3.20 Please indicate the definition of the <u>budget balance</u> applied in the medium-term budgetary framework
(exclusions to be indicated in question 3.23):
structural budget balance
ESA budget balance
working balance (e.g. cash balance)
other

other, please specify:	
(maximum 200 characters)	
Additional information: (maximum 500 characte	rs)
3.21 Please indicate the unit of measurement	ent of the budget balance as specified in the medium-term
udgetary framework:	
nominal terms	% of GDP
real terms	change in percentage points of GDP
change in per cent (growth rate)	other
<u> </u>	
ther, please specify:	
(maximum 200 characters)	

Additional information: (maximum 500 characters)	
3.22 Are there any items excluded from the coverage of the budget balance aggregate specified in the	
medium-term budgetary framework?*	
○ Yes ○ No	
○ No	
3.23 Please indicate the items that are excluded from the coverage of the budget balance aggregate spec	ified
in the medium-term budgetary framework (multiple choice question):	ilica
apital investment	
interest payments	
□ other	
capital investment, please specify and indicate the definition used:	
* (maximum 200 characters)	

therest payments, please specify: (maximum 200 characters) (maximum 200 characters) ther, please specify:	
(maximum 200 characters) ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
ther, please specify:	
•	
(maximum 200 characters)	
Additional information: (maximum 500 characters)	
$^{ extbf{ iny 12}}$ 3.24 Please indicate the definition of <code>expenditure</code> applied in the medium-term budgetary framework: *	
naximum 500 characters)	

3.25 Please indicate the unit of measurement of expenditure as specified in the medium-term budgetary				
framework: *				
nominal terms	change in absolute terms			
real terms	change in percentage points of GDP			
change in per cent (growth rate)	other			
% of GDP				
other, please specify:				
(maximum 200 characters)				
Additional information: (maximum 500 characters)	Additional information: (maximum 500 characters)			
,				
3.26 Are there any items excluded from the coverage of the expenditure aggregate specified in the medium-term budgetary framework?				
O Yes				
O No				

3.27 Please indicate the items that are excluded from the coverage of the expenditure aggregate spe	ecified in
the medium-term budgetary framework (multiple choice question):	
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)				
3.28 Please specify the level of disaggregation of expenditure projections contained in the medium term				
budgetary framework (multiple choice question):				
expenditure projections are broken down on general government sub-sector level (e.g. central government, local government, etc.)				
expenditure projections are broken down according to national accounts categories (e.g., public investment, public consumption, etc.)				
expenditure projections are broken down according to national budgetary classification				
expenditure projections are broken down according to main spending areas (e.g., health, education, social spending etc.)				
expenditure projections are broken down according to areas of responsibility of line ministries				
the medium-term budgetary framework does not include disaggregated expenditure projections				
other other				
if expenditure projections are broken down according to main spending areas (e.g., health, education, social spending etc.), please specify:				
the breakdown uses COFOG the breakdown uses a different categories classification				
other, please specify:				
* (maximum 200 characters)				

Additional information: (maximum 500 characters)	
3.29 Please indicate the definition of <u>debt</u> applied in the medium-term budgetary framework:	
gross debt as defined in the protocol to the Maastricht Treaty on the Excessive Debt Procedure. gross debt following an alternative definition net debt other	
other, please specify: * (maximum 200 characters)	
gross debt following an alternative definition, please specify: *	

net debt, please specify the assets covered	d and the valuation method applied:	
Additional information: (maximum 500 characte	rs)	
3.30 Please indicate the unit of measurement	ent of debt as specified in the medium-term budgetary framewo	ork:*
3.30 Please indicate the unit of measurement of nominal terms	ent of debt as specified in the medium-term budgetary framewo	ork:*
		ork:*
nominal terms	change in absolute terms	ork:
nominal terms real terms	change in absolute termschange in percentage points of GDP	ork:*
nominal termsreal termschange in per cent (growth rate)% of GDP	change in absolute termschange in percentage points of GDP	ork:*
nominal termsreal termschange in per cent (growth rate)	change in absolute termschange in percentage points of GDP	ork:*
onominal terms real terms change in per cent (growth rate) % of GDP	change in absolute termschange in percentage points of GDP	ork:*
onominal terms real terms change in per cent (growth rate) % of GDP the content of the content	change in absolute termschange in percentage points of GDP	ork:*
onominal terms real terms change in per cent (growth rate) % of GDP the content of the content	change in absolute termschange in percentage points of GDP	ork:*
onominal terms real terms change in per cent (growth rate) % of GDP the content of the content	change in absolute termschange in percentage points of GDP	ork:*
onominal terms real terms change in per cent (growth rate) % of GDP the content of the content	change in absolute termschange in percentage points of GDP	ork:*
onominal terms real terms change in per cent (growth rate) % of GDP the content of the content	change in absolute termschange in percentage points of GDP	ork:*

Additional information: (maximum 500 characters)				
_ P				
3.31 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term budgetary framewor	rk?			
*				
◎ No				
Some items are excluded				
Some items are excluded, specify:				
*				
(maximum 200 characters)				
Additional information: (maximum 500 characters)				

Additional information: (maximum 500 characters) 3 3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary ramework: 1 nominal terms 1 change in percentage points of GDP 2 real terms 3 others 4 of GDP 5 change in absolute terms 3 others 5 others 6 others 7 others 7 others 8 others 9 others 9 others 1 others	3.32 Please indicate the definition of reve	enue applied in the medium-term budgetary framework:
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary amework: nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP change in absolute terms	mum 500 characters)	
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary amework: nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP change in absolute terms		
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary mework: onominal terms		
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary mework: nominal terms change in percentage points of GDP real terms change in per cent (growth rate) where the change in absolute terms		
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary mework: onominal terms		
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary mework: onominal terms		
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary mework: onominal terms		
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary amework: onominal terms ochange in percentage points of GDP real terms ochange in per cent (growth rate) ochange in absolute terms		
3.33 Please indicate the unit of measurement of revenue as specified in the medium-term budgetary mework: onominal terms	Additional information: (maximum 500 charac	etore)
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms	Additional information. (maximum 500 charac	leio)
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms		
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms		
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms		
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms		
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms		
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms		
nominal terms change in percentage points of GDP real terms change in per cent (growth rate) % of GDP other change in absolute terms		
onominal terms ochange in percentage points of GDP change in per cent (growth rate) other other change in absolute terms	ш.	nent of revenue as specified in the medium-term budgetary
real terms change in per cent (growth rate) % of GDP other change in absolute terms change in specify:		
% of GDP other change in absolute terms her, specify:	nominal terms	
change in absolute terms change in specify:	real terms	
her, specify:	% of GDP	other
her, specify:	change in absolute terms	
her, specify:		
(maximum 200 characters)	, ѕреспу.	
	naximum 200 characters)	

Additional information: (maximum 500 characters)				
3.34 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)				

3.35 Please specify the level of disaggregation of revenue projections contained in the medium term budgetary framework (multiple choice question):		
revenue projections are broken down into direct and indirect taxes revenue projections are broken down into different taxes (e.g., VAT, income tax, corporate tax, etc.) the medium-term budgetary framework does not include disaggregated revenue projections other		
other, specify: * (maximum 200 characters)		
Additional information: (maximum 500 characters)		
4 Medium-term budgetary framework: compliance with targets (or new or significantly rephrased questions)	nly	
4.4 How are the results of monitoring respect of the MTBF budgetary objectives/targets by the budget law presented?		
this is adressed in a report this is explicitly mentioned in the thin issued by the monitoring body budget law or its accompanying documents		

	*	other, please specify:	
	**	(maximum 500 characters)	
L			
4	M	edium-term budgetary framework: compliance with targets	
	*	ner, specify:	
		(maximum 200 characters)	

Additional information: (maximum 500 characters)

4.1.1 In case there is no such legal obligation, please describe how in practice the medium-term budgetary objectives/targets are taken into account in the preparation of the annual budget:			
* (maximum 500 characters)			
Additional information: (maximum 500 characters)			
4.2 Is there any (ex-ante and/or ex-post) assessment on	respect of the budgetary objectives/targets		
established according to the medium-term budgetary fran			
O Yes			
[©] No			
4.3 Please indicate who is in charge of monitoring re	espect of the budgetary objectives/targets		
established according to the medium-term budgetary fran	mework in the draft budget (multiple choice question):		
ministry of finance	governmental body other than the ministry of finance		
national parliament	independent fiscal institution (other than the Court of Auditors)		
Court of Auditors	other		

n.l		
gov	vernmental body other than the ministry of finance, please specify:	
*	(maximum 200 characters)	
	ependent fiscal institution (other than the Court of Auditors), please specify:	
*	(maximum 200 characters)	
	(maximum 250 onaractors)	
l		
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l		
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l		
Oth	ner, please specify:	
*	(maximum 200 characters)	
	(maximum 200 characters)	
l		
l		
l		
l		

Additional information: (maximum 500 characters)	
4.4 How are the results of monitoring respect of the MTBF budgetary objectives/targets by the budget law presented?*	
this is addressed in a report issued by the monitoring body	
this is explicitly mentioned in the Budget Law or its accompanying documents	
other	
other, please specify:	
(maximum 200 characters)	
Additional information: (maximum 500 characters)	

4.5 Please indicate which of the following applies to the	ne monitoring report (multiple choice question):
the government is obliged to comment on the monitoring report	neither the government nor the ministry of finance 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 monitoring report is presented in parliament
the minister of finance is obliged to comment on the monitoring report	the monitoring report is available to the public
the 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, please specify: * (maximum 200 characters)	
the monitoring report is available to the public, please specify:	
* (maximum 200 characters)	
4.6 Is there any mechanism to enforce respect of the budg medium-term budgetary framework?	etary objectives/targets established according to the
there is no such pre-defined mechanism yes	
, , , ,	

<u>.</u>			
yes, please specify:			
★ (maximum 500 characters)			
(maximam eee enaraties)			
Additional information: (maximum 50	00 characters)		
-			
4.7 Are there any pre-defined escape	clauses?		
*	oladoco.		
Î			
O V	O No		
O Yes	○ NO		
<u></u>			
yes, please specify:			
(maximum 500 characters)			
(maximum 500 characters)			

Additional information: (maximum 500 characters)
4.8 Is there any correction mechanism in place in case of non-compliance with targets specified according to the MTBF? *
◯ Yes ◯ No
yes, specify: * (maximum 500 characters)
Additional information: (maximum 500 characters)

4 Medium-term budgetary framework: compliance with targets

4.1 Please indicate how the budgetary objectives/targets established according to the medium-term budgetary framework at taken into account in the preparation of the annual budget: (ex-ante dimension)	e
NO CHANGE	
There is a legal obligation specifying that the forthcoming year's budgetary objectives/targets contained in medium-term plans shall be taken as fixed parameters for budget preparation	ı the
There is a legal obligation specifying that the forthcoming year's budgetary objectives/targets contained in medium-term plans shall form the basis for the annual budget, but deviations are possible	ı the
There is no such legal obligation in place	
other	
if other, please specify: * (maximum 200 characters)	
(maximum 200 characters)	
4.1.1 In case there is no such legal obligation, please describe how in practice the medium-term budgetary objectives/target taken into account in the preparation of the annual budget: * (maximum 500 characters)	s are

Additional information: (maximum 500 characte	rs)
4.2 Is there any (ex-ante and/or ex-post) as	ssessment on respect of the budgetary objectives/targets
established according to the medium-term	budgetary framework in the draft budget?**
NO CHANGE	
O Yes	
O No	
4.3 Please indicate who is in charge o	of monitoring respect of the budgetary objectives/targets
established according to the medium-term	budgetary framework in the draft budget (multiple choice question):
NO CHANGE	
INO CHANGE	governmental body other than the ministry of finance
ministry of finance	independent fiscal institution (other than the Court of
	Auditors)
national parliament	other
Court of Auditors	
<u></u>	
governmental body other than the ministry of finance,	please specify:
* (maximum 200 characters)	

independent fiscal institution (other than the Court of Auditors), please specify: * (maximum 200 characters)
if other, please specify:
* (maximum 200 characters)
(maximum 200 characters)
Additional information: (maximum 500 characters)
_ D
4.4 How are the results of monitoring respect of the MTBF budgetary objectives/targets by the budget law
presented?*
NO CHANGE
this is addressed in a report issued by the monitoring body
other

<u></u>		
other, please specify:		
(maximum 200 characters)		
Additional information: (maximum 500 characters)		
Additional information. (maximum 500 characters)		
4.5 Please indicate which of the following applies to the	ne monitoring report (multiple choice question):	
NO CHANGE	the minister of finance is not obliged to commer the monitoring report, but typically does so (e.g. by public statement)	
the government is obliged to comment on the monitoring report	neither the government nor the ministry of finan- comment on the monitoring report	ce
the government is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement)	the monitoring report is presented in parliament	
the minister of finance is obliged to comment on the monitoring report	the monitoring report is available to the public	

the monitoring report is presented in parliament, please specify:	
* (maximum 200 characters)	
the monitoring report is available to the public, please specify:	
*	
(maximum 200 characters)	
4.6 Is there any mechanism to enforce respect of the budgetary objectives/targets established according to	the
medium-term budgetary framework?	
O NO CHANGE	
there is no such pre-defined mechanism	
© yes	
7	
if yes, please specify:	
* (maximum 500 characters)	

Additional information: (maximun	n 500 characters)		
4.7 Are there any pre-defined esca	pe clauses?		
*			
O Yes	O No		
₽			
if yes, please specify:			
*			
(maximum 500 characters)			
Additional information: (maximun	n 500 characters)		
1.8 le thore any correction mass	shaniem in place in cas	o of non-compliance with the targets are	oified according
to the MTBF?	папізні її ріасе її cas	e of non-compliance with the targets spe	uneu according
*			
© Yes	◎ No		
Yes	O No		

if yes, please specify:			
★ (maximum 500 characters)			
Additional information: (maximum 500 c	charactore)		
Additional information. (maximum 500 t	onardotors)		
5 Accounting standards			
5.1 Please describe the system of account unchanged)	ints used for drafting, monitor	ring and executing the annual budget: (Leave	blank if
★ (maximum 500 characters)			
5.2 Are the main budgetary aggregates	specified in ESA95 in the ann	ual budget law?	
*			
NO CHANGE	Yes	◎ No	
	. 55		
Other			

if other, please specify:	(maximum 200 characters)		
Additional information: (maximu	m 500 characters)		
5.3 Is the budgetary accounting sysectors of general government of		ting the central government budget used as	well by the
*			
NO CHANGE	Yes	◎ No	
Other			
if other, please specify:*	(maximum 200 characters)		
if other, please specify:	(maximum 200 characters)		
if other, please specify:*	(maximum 200 characters)		
if other, please specify:*	(maximum 200 characters)		
if other, please specify:**	(maximum 200 characters)		

Additional information: (maximum	500 characters)	
5.4 Please indicate the accounting s	ystem in which the MTBF budgetary objective	ves/targets are specified:
*		
NO CHANGE	ESA 95 accounting	Cash/budgetary accounting
NO CHANGE	ESA 95 accounting	Cash/budgetary accounting
Other		
if other, please specify: * (n	naximum 200 characters)	
Additional information: (maximum	500 characters)	

Section 5: Accounting Standards

(maximum 750 characters)			
5.2 Are the main budgetar	ry aggregates specified in ESA95 in th	ne annual law?*	
© Yes	◎ No	Other	
if other, please speci	ify: (maximum 500 characters)		
		executing the central government budget use	ed as
	unting system applied in drafting and enterminent sectors other than the central g		ed as
			ed as
well by the general govern	nment sectors other than the central g	overnment? *	ed as
well by the general govern Yes	nment sectors other than the central g	overnment? *	ed as
well by the general govern Yes	nment sectors other than the central g	overnment? *	ed as
well by the general govern Yes	nment sectors other than the central g	overnment? *	ed as
well by the general govern Yes	nment sectors other than the central g	overnment? *	ed as
well by the general govern Yes	nment sectors other than the central g	overnment? *	ed as
well by the general govern Yes	nment sectors other than the central g	overnment? *	ed as
well by the general govern Yes	nment sectors other than the central g	overnment? *	ed as

		at.
5.4 Please indicate the accounting	system in which the MTBF budgetary obj	ectives/targets are specified:
ESA95 accounting	Cash/budgetary accounting	Other
if other, please specify: (max	ximum 500 characters)	
	,	
Additional Information: (maximum 750	O charactore)	
Additional information. (maximum 750	J Gridiaciers)	
Stability/Convergence F	Programme (SCP): preparati	ion and status
Stability/Convergence F	Programme (SCP): preparat	ion and status
Stability/Convergence F	Programme (SCP): preparat	ion and status
	Programme (SCP): preparate the preparation of the SCP (multiple choice	
	the preparation of the SCP (multiple choic	
6.1 Which actors are involved into t	the preparation of the SCP (multiple choice) representation	ce question)?
6.1 Which actors are involved into t	the preparation of the SCP (multiple choice preparation of the SCP (multiple choice preparation) and the preparation of the SCP (multiple choice preparation).	ce question)? ves of government sub-sectors t fiscal institution

other government body/bodies, please specify:	
* (maximum 200 characters)	
	-
D.M.	
representatives of government sub-sectors, please specify:	
(maximum 200 characters)	
independent fiscal institution, please specify:	
(maximum 200 characters)	
	_

other, please specify:			
(maximum 200 characters)			
Additional information: (maxim	um 500 characters)		
			-
6.2 Were any changes in the time	ing of the main steps of the preparation	of the SCP introduced in 2013?	
*			
O Yes			
No No			
_ Pa			
Diagram augustida information on ch		f the surroughtion of the CCD for the second of the lea	
undertaken in year <i>t:</i>	anges in the timing of the main steps of	f the preparation of the SCP for the year $t + 1$ to be	
start of SCP preparation:			
*			
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August	200050.	
	September		
April April	September		

preparation of macroeconomic	assumptions:	
*		
NO CHANGE	May	October
January	June	November
February	July	December
March	August	
April	September	
preparation of budgetar	y forecasts:	
NO CHANGE	May	October
January	June	November
February	July	December
March	August	
April	September	
discussion of the SCP in	n the cabinet:	
NO CHANGE	May	October
January	June	November
February	July	December
March	August	
April	September	
		SCP, please specify them and the time they take
place (please answer only if an (maximum 500 characters)	y change since last update):	
(maximum 500 characters)		

Additional information: (maximum 500 characters)	
6.3 How is the SCP connected to the medium-term plans established in accordance with the medium-term	
oudgetary framework?**	
The SCP is the medium-term budget plan The SCP is produced independently and/or not	
established according to the MTBF linked to the medium-term plans.	
The SCP and the medium-term plans contain	
references to each other and explain any difference or revision	
Tevision	
6.3b If the SCP does not constitute the official medium-term budget plan, how are the fiscal objectives specified in the SCP	
related to the fiscal targets established according to the medium-term budgetary framework?	
*	
targets are usually the same, but there is a legal obligation that the targets usually differ	
differ sometimes targets must be the same	
there is no obligation specified in other	
law, but targets are the same	
other, please specify: *	
(maximum 200 characters)	

Additional information: (maximum 500 characters)	
Additional information. (maximum 500 characters)	
	l
6.4 Is there a coordination mechanism to involve the other sectors of general government in the preparation of the SCP?	ne
O NO CHANGE	
yes, there is such a mechanism	
no such mechanism is in place	
other	
yes, describe this mechanism:	
(maximum 500 characters)	
other, please specify:	
(maximum 200 characters)	

6.5 Which sectors of general government are involved	d in the co-ordination mechanism for the preparation of
the SCP (multiple choice question)?*	
■ NO CHANGE	representatives of local governments
representatives of other central government entities	representatives of social security funds
representatives of regional governments	other
(autonomous regions or federated states)	
representatives of social security funds, specify:	
(maximum 200 characters)	
<u></u>	
other, please specify:	
* (maximum 200 characters)	
Additional information: (maximum 500 characters)	

<u></u>		
6.6 Please provide information on the timing as laid down by law:	of co-ordination acro	oss sectors of general government in the preparation of the SCP
*		
NO CHANGE	May	October
January	June	November
February	July	December
March	August	this is not regulated by law
April	September	
Additional information: (maximum 50	0 characters)	
0.7 Dia		
SCP:	agree of involveme	nt of the national parliament in the preparation of the
NO CHANGE		the SCP is formally sent, discussed and voted upon
		by the parliament, which may approve, reject, or amend it
the SCP is not sent to parliament publication	before its	there is no coverage on the subject
the SCP is sent to parliament before		the SCP is not formally sent to the parliament or
but there is no formal presentation or	discussion	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 and presented to		other
member of the government and discuparliament does not vote on the SCP		
the SCP is formally sent, discusse		
by the parliament, which may approv		

	n macroeconomic and budgetary	to its approval, but it is derived from a docum projections that had previously been approve	
* (maximum 500 characters)			
D.F			
other, please specify:			
* (maximum 200 characters)			
- Pa			
6.8 Please provide information on $t+1$ to be undertaken in year t :submission of the SCP to the pa		g the parliament in the preparation of the SCP for t	the year
NO CHANGE	May	October	
January	June	November	
February	July	December	
March	August		
April	September		

vote on the SCP by the parliame	* ent:	
NO CHANGE	May	October
O January	O June	November
February	July	December
March	August	
April	September	
- B		
	ps involving the parliament, please sp	pecify them and the time they take place
(only if any change since last update): (maximum 500 characters)		
,		
Additional information: (maximum 50	0 characters)	
,aminin of	,	
	*	
6.9 Please describe the media coverage	e of the release of the SCP:	
NO CHANGE		
there is important media coverage		
there is some media coverage on		
there is low media coverage on the	ne subject	
other		

<u></u>			
other, please specify: * (maximum 200 characters)			
Additional information: (maximum 500 char	racters)		
Stability/Convergence Proper significantly rephrased qu		and status (only new	
6.3 How is the SCP connected to the m	edium-term budget plans in accordanc	e with the medium-term budgeta	ry
framework?*			
The SCP is the medium-term budget plan established according to the MTBF	The SCP and the medium-term plans contain references to each other and explain any difference or revision	The SCP is produced independently and/or not linked the medium-term plans	to
6.3b If the SCP does not constitute the the SCP related to the fiscal targets esta			d in
*			
targets are usually the same, but differ sometimes	there is a legal obligation that the targets must be the same	targets usually differ	
there is no obligation specified in law, but targets are the same	other		

Stability/Convergence Programme (SCP): connectedness with the annual adget and compliance with budgetary objectives 7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: (Please leave blank if unchanged) (maximum 1000 characters)
7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: (Please leave blank if unchanged)
Idget and compliance with budgetary objectives 7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: Please leave blank if unchanged)
Idget and compliance with budgetary objectives 7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: Please leave blank if unchanged)
dget and compliance with budgetary objectives 1.1 Please describe changes, if any, in the connection between the SCP and the annual budget: Please leave blank if unchanged)
dget and compliance with budgetary objectives 7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: Please leave blank if unchanged)
7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: (Please leave blank if unchanged)
7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: (Please leave blank if unchanged)
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7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: (Please leave blank if unchanged)
7.1 Please describe changes, if any, in the connection between the SCP and the annual budget: (Please leave blank if unchanged)
(Please leave blank if unchanged)
(Please leave blank if unchanged)
(Please leave blank if unchanged)
7.2 Is the SCP (preliminary or final), or a document including the main medium-term macroeconomic and budge
projections (that will be the basis for the preparation used for the SCP) annexed to the budget law?
ves, the SCP is annexed to the budget
yes, another such document is annexed to the budget
7.2 Is the SCP (preliminary or final), or a document including the main medium-term macroeconomic and budge projections (that will be the basis for the preparation used for the SCP) annexed to the budget law? NO CHANGE no, such a document not annexed to the budget yes, the SCP is annexed to the budget

<u></u>	
yes, another such a document is annexed to the budget, specify:	
(maximum 200 characters)	
₽₽	
other, specify:	
(maximum 200 characters)	
Additional information () 500 l	
Additional information: (maximum 500 characters)	
	,
7.3 Are the budgetary targets for the year t (the ongoing b	udget 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	
O NO CHANGE	targets are usually the same, but differ sometimes
there is a legal obligation that the targets must be the same	targets usually differ
there is no obligation specified in law, but targets are the same	O other

other, please specify:	
(maximum 200 characters)	
Additional information: (maximum 500 characters)	
7.4 Please specify the reasons why the budgetary targets for the year t (the ongoing budget year at t	he time of
the preparation of the budget and the SCP for the year t+1) in the budget law and the SCP differ (multiple	choice
question):	
NO CHANGE	
forecast revisions in the context of different times of adoption	
different accounting rules	
other	
other, please specify:	
* (maximum 200 characters)	
(maximum 200 characters)	

Additional information: (maximum 500 characters)	
7.5 Apart from the information contained in the update of the SCP, does the government carry out any regular	
assessment of the implementation of previous updates of the SCP?	
O NO CHANGE O yes	
no, the implementation of the previous updates is only assessed in the SCP update	
© other	
una places anasifu	
yes, please specify: * (recipror 800 short story)	
(maximum 200 characters)	
other, please specify:	
(maximum 200 characters)	

NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)	Additional information: (maximum 500 characters)	
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
NO CHANGE yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other other, please specify: * (maximum 200 characters)		
yes, there is a formal session devoted to this topic yes, this is addressed in other sessions no other therefore the sessions of the sessions	7.6 Is the implementation of the previous update of the SCP discussed in the parliament?**	
yes, this is addressed in other sessions no other other, please specify: (maximum 200 characters)	O NO CHANGE	
other the other, please specify: (maximum 200 characters)	yes, there is a formal session devoted to this topic	
other in the control of the control	yes, this is addressed in other sessions	
other, please specify: * (maximum 200 characters)	no no	
other, please specify: * (maximum 200 characters)	other	
other, please specify: * (maximum 200 characters)		
* (maximum 200 characters)		
(maximum 200 characters)	other, please specify:	
Additional information: (maximum 500 characters)	(maximum 200 characters)	
Additional information: (maximum 500 characters)		
Additional information: (maximum 500 characters)		
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Additional information: (maximum 500 characters)		
Additional information: (maximum 500 characters)		
Additional information: (maximum 500 characters)		
Additional information: (maximum 500 characters)		
	Additional information: (maximum 500 characters)	

8.1 Please select relevant government sectors for which there was a change (in 2013) in the frequency at which data about
expenditure commitments becomes available (multiple choice question):
*
By expenditure commitments we mean amounts earmarked for specific expenditure before payments are actually made
Central government
Regional/State governments (if any)
Local governments
Social security
None of the above
8.2 Please specify the frequency at which data about expenditure commitments are available for the sector of central government:
*
O NO CHANGE
annually
quarterly
monthly
more frequent than monthly
Additional information: (maximum 500 characters)

2.2 Diagon anguifu tha fragulanay at which data about aynonditure commitments are available for regional governments.	nto.
8.3 Please specify the frequency at which data about expenditure commitments are available for regional governme	n(S:
*	
O NO CHANGE	
annually	
quarterly	
monthly	
more frequent than monthly	
Additional information: (maximum 500 characters)	
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments:	:
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments:	
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments:	
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments:	
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments: * NO CHANGE	
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments: * NO CHANGE annually	
* NO CHANGE annually quarterly	
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments: * NO CHANGE annually quarterly monthly	
8.4 Please specify the frequency at which data about expenditure commitments are available for local governments: * NO CHANGE annually quarterly monthly	
* NO CHANGE annually quarterly monthly more frequent than monthly	
* NO CHANGE annually quarterly monthly more frequent than monthly	
* NO CHANGE annually quarterly monthly more frequent than monthly	
* NO CHANGE annually quarterly monthly more frequent than monthly	
* NO CHANGE annually quarterly monthly more frequent than monthly	

8.5 Please specify the frequency at which data about expenditure commitments are available for social security funds:	
*	
O NO CHANGE	
annually	
quarterly	
monthly	
more frequent than monthly	
Additional information: (maximum 500 characters)	
8.6 Please select relevant government sectors for which there was a change (in 2013) in the frequency at which data on	
Treasury payments becomes available (multiple choice question):	
*	
Central government	
Regional/State government (if any)	
Local government	
Social security	
None of the above	
8.7 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available the sector of central government:	for
the sector of central government.	
*	
© NO CHANGE	
annually	
quarterly	
monthly	
·	
more frequent than monthly	

Additional information: (maximum 500 characters)	
8.8 Please specify the frequency at which treasury payment data are available for regional governments:	
*	
O NO CHANGE	
annually quarterly	
monthly	
more frequent than monthly	
Additional information: (maximum 500 characters)	
8.9 Please specify the frequency at which treasury payment data are available for local governments:	
8.9 Please specify the frequency at which treasury payment data are available for local governments:	
8.9 Please specify the frequency at which treasury payment data are available for local governments: * NO CHANGE	
8.9 Please specify the frequency at which treasury payment data are available for local governments: * NO CHANGE annually	
8.9 Please specify the frequency at which treasury payment data are available for local governments: * NO CHANGE	

Additional information: (maximum 500 characters)	
_ [2]	
8.10 Please specify the frequency at which treasury payment data are available for social security funds:	
*	
O NO CHANGE	
annually	
auarterly quarterly	
monthly	
more frequent than monthly	
Additional information: (maximum 500 characters)	
8.11 Please select relevant government sectors for which there was a change (in 2013) in the frequency at which data on or	1
public revenues becomes available (multiple choice question): ★	
Central government	
Regional/State government (if any)	
Local governments	
Social security	
None of the above	

8.12 Please specify the frequency at which cash data about public revenue are available for the sector of central governments	ent:
*	
NO CHANGE	
annually	
quarterly	
monthly	
more frequent than monthly	
more mequent than mentally	
Additional information: (maximum 500 characters)	
7. Control of the Con	
8.13 Please specify the frequency at which cash data about public revenue are available for regional governments:	
and the specific of the specif	
*	
O NO CHANGE	
NO CHANGE annually	
NO CHANGE annually quarterly	
 NO CHANGE annually quarterly monthly 	
NO CHANGE annually quarterly	
 NO CHANGE annually quarterly monthly more frequent than monthly 	
 NO CHANGE annually quarterly monthly 	
 NO CHANGE annually quarterly monthly more frequent than monthly 	
 NO CHANGE annually quarterly monthly more frequent than monthly 	
 NO CHANGE annually quarterly monthly more frequent than monthly 	
 NO CHANGE annually quarterly monthly more frequent than monthly 	
 NO CHANGE annually quarterly monthly more frequent than monthly 	

8.14 Please specify the frequency at which cash data about public revenue are available for local governments:	
*	
O NO CHANGE	
annually	
quarterly	
monthly	
more frequent than monthly	
more nequestional mentally	
Additional information: (maximum 500 characters)	
Additional information. (maximum 500 characters)	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds:	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds:	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds:	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds:	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly more frequent than monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly more frequent than monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly more frequent than monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly more frequent than monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly more frequent than monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly more frequent than monthly	
8.15 Please specify the frequency at which cash data about public revenue are available for social security funds: * NO CHANGE annually quarterly monthly more frequent than monthly	

8.16 Please indicate the body primarily in charge of monitoring budget execution:	
O NO CHANGE	
the ministry of finance	
the Court of Auditors	
an independent fiscal institution (excluding the Court of Auditors)	
other	
an independent fiscal institution, please specify:	
* (maximum 200 characters)	
(maximum 200 characters)	
other, please specify: (maximum 500 characters)	
Additional information: (maximum 500 characters)	

8.17 Is there any explicit mechanism to correct intra-year deviations in budget execution from the budget law?	
*	
O NO CHANGE	
corrections are mandatory and clearly defined	
corrections are mandatory but not clearly defined	
the corrective mechanism is established in law, but there is no legal obligation to apply it	
© no	
other	
Please specify the legal basis that establishes the corrective mechanism:	
(please leave blank if unchanged) (maximum 500 characters)	
the corrective mechanism is established in law, but there is no legal obligation to apply it, please specify:	
* (maximum 500 characters)	
other, please specify: (maximum 500 characters)	
other, please specify. (maximum 500 characters)	

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.	
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. 9.1 Was there a corrective budget adopted in 2013? 9.1 Was there a corrective budget adopted in 2013? Additional information: (maximum 500 characters) Additional information: (maximum 500 characters) 9.2 What were the specific reasons for the adoption of the corrective budget in 2013 (multiple choice question)? slippages on the revenue side slippages on the expenditure side	Additional information: (maximum 500 characters)
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. 9.1 Was there a corrective budget adopted in 2013? 9.1 Was there a corrective budget adopted in 2013? Additional information: (maximum 500 characters) Additional information: (maximum 500 characters) 9.2 What were the specific reasons for the adoption of the corrective budget in 2013 (multiple choice question)? slippages on the revenue side slippages on the expenditure side	
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9.2 What were the specific reasons for the adoption of the corrective budget in 2013 (multiple choice question)?* slippages on the revenue side slippages on the expenditure side	© No
9.2 What were the specific reasons for the adoption of the corrective budget in 2013 (multiple choice question)?* slippages on the revenue side slippages on the expenditure side	
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slippages on the revenue side slippages on the expenditure side	9.2 What were the specific reasons for the adoption of the corrective budget in 2013 (multiple choice
slippages on the revenue side slippages on the expenditure side	question)?*
slippages on the expenditure side	
— corrective budgets regaily foreseert by default (fillu-territ budget revision)	
other	

other, please specify: (maximum 200 characters)	
Additional information: (maximum 500 characters)	
9.3 Please specify the sources of budgetary slippages on the revenue side experienced in 2013 (multiple choice question):	
new legislation forecasts errors concerning macroeconomic developments	
forecasts errors concerning budgetary developments	
other	
forecasts errors concerning budgetary developments, specify: * (maximum 200 characters)	

forecasts errors concerning macroeconomic developments, specify:	
* (maximum 200 characters)	
other, please specify: (maximum 200 characters)	
Additional information: (maximum 500 characters)	
9.4 Please specify the sources of budgetary slippages on the expenditure side experienced in 2013 (multip	ole
choice question):	
new legislation	
forecast errors concerning macroeconomic developments	
forecast errors concerning budgetary developments	
other	

forecasts errors concerning budgetary developments, specify:	
* (maximum 200 characters)	
forecasts errors concerning macroeconomic developments, specify:	
* (requirement 200 above stars)	
(maximum 200 characters)	
other, please specify: (maximum 200 characters)	
Additional information: (maximum 500 characters)	

9.5 Were the updated macroeconomic and budgetary forecasts included in the revised budget?
yes, such a revision is required by law
yes, although not prescribed by law, such a revision is customarily undertaken
© no
other
other, please specify: (maximum 200 characters)
Additional information: (maximum 500 characters)
10 Contact information and further remarks
10.1 Contact details of the respondents: Names, firstnames, positions, departments, institutions, addresses, emails, phone numbers

10.2 Remarks concerning this questionnaire: (maximum 3000 characters)			