

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 budgetary procedures, please indicate which areas, if any, changed in 2013 (multiple choice question):

*

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

Additional information: (maximum 500 characters)

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

*

- There was no MTBF in place in 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: * (maximum 1000 characters)



1.4 Did the reform affected any of the areas below? *

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

1.5 In terms of the Stability/ Convergence programme (SCP), please indicate which areas, if any, changed in 2013 (multiple choice question): *

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

Additional information: (maximum 4000 characters)

2 Preparation of the annual budget

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

Constitutional law


Organic law

Ordinary law

Government decree

Budget circular

Other

 other, please specify: *

Additional information: (maximum 500 characters)


2.1 Please describe the changes, if any, affecting the main steps followed in the preparation of the annual budget of the central government in your country:

(please leave blank if unchanged)


(maximum 2000 characters)

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

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

 other government body/bodies, please specify: *

 representatives of government sub-sectors, please specify: *

 independent fiscal institution, please specify: *



other, please specify: *

Additional information: (maximum 500 characters)

2.3 Did any changes in the timing of the main steps in the preparation of the budget take place in 2013?

*

- Yes
- No




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


- start of budget preparation:

*


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

 – preparation of macroeconomic assumptions *

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

 – preparation of budgetary forecasts: *


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

 – discussion of the draft budget in the cabinet: *

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

 – revision of macroeconomic assumptions: *

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

 – revision of budgetary forecasts *

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



– submission of the draft budget to the parliament

*

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



– adoption of the budget by the parliament *

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



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

(maximum 500 characters)

Additional information: (maximum 500 characters)

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

*

- NO CHANGE
- Yes
- No

Additional information: (maximum 500 characters)

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

*

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



please specify:


*


(maximum 200 characters)

Additional information: (maximum 500 characters)

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

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

 representatives of regional governments, please specify: *

 representatives of local governments, please specify *



representatives of social security administration, please specify: *



other government body/bodies, please specify: *



other, please specify: *

Additional information: (maximum 500 characters)


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

(please leave blank if unchanged)

(maximum 500 characters)

2.7.1 Is such mechanism grounded in national law? *

- | | | |
|--|---|---|
| <input type="radio"/> Constitutional law | <input type="radio"/> Government decree | <input type="radio"/> Such a mechanism is not grounded in law |
| <input type="radio"/> Organic law | <input type="radio"/> Budget circular | |
| <input type="radio"/> Ordinary law | <input type="radio"/> Other | |

 other, please specify: *

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

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

Additional information: (maximum 500 characters)

3 Medium Term Budgetary Framework: Statutory base, coverage and targets (only new or significantly rephrased questions).

3.3b Please specify the statutory/ legal base of the medium-term budget plans *

- | | | |
|---|---|--|
| <input type="radio"/> organic law | <input type="radio"/> ordinary law | <input type="radio"/> constitutional law |
| <input type="radio"/> administrative circular | <input type="radio"/> government announcement | <input type="radio"/> other |



if other, please specify:

*
(maximum 750 characters)

3.4b Please upload a pdf version of the current document presenting medium-term 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 (maximum 150 characters)

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

NO CHANGE

Medium-term planning is formed for a fixed period of time (e.g. plans are laid out for 2013-2016 and 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)

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 budget

After the approval of the annual budget

Before the approval of the annual 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, please select which of the following applies (multiple choice question): *

- | | |
|--|--|
| <input type="checkbox"/> The medium-term plans can be revised at any time | <input type="checkbox"/> The medium-term plans can be revised once per year |
| <input type="checkbox"/> The medium-term plans cannot be revised | <input type="checkbox"/> The government has to publicly justify why the budgetary objectives/targets are revised |
| <input type="checkbox"/> An independent fiscal institution has to be consulted/has to endorse any revision | <input type="checkbox"/> Other |

 if other, please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

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

*

Yes


No


 if yes, please specify: * (maximum 200 characters)


Additional information: (maximum 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 of the documents laying down the MTBF i.e. the procedure of establishing and revising the medium-term plans and requirements on their contents.

*

NO CHANGE

political agreement between coalition partners

commitment made by individual authorities (e.g., minister of finance, president of a regional government etc.)


agreement between sectors of general government

ordinary law

organic law

constitutional law

other

 Please specify: * (maximum 200 characters)

Additional information: * (maximum 200 characters)


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

3.2.1 Please provide the internet link to the online versions of these documents if available: (maximum 150 characters)

3.3 Please specify the statutory/legal base of the MTBF document.

*

- NO CHANGE ordinary law organic law
 constitutional law other

 Please specify: * (maximum 200 characters)

3.3b Please specify the statutory/ legal base of the medium-term budget plans. *

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

 if other, please specify: * (maximum 500 characters)

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 available.

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. *

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

(Please leave blank if unchanged.)

(maximum 1000 characters)

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

(maximum 500 characters)

3.7 Please indicate the time frame covered according to the medium-term budgetary framework: *


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

 Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)


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

- NO CHANGE
- Medium-term planning is formed for a fixed period of time (e.g. plans are laid out for 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)
- Other

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

*

- Yes
- No

 Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

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?

*

- | | |
|--|---|
| <input type="radio"/> NO CHANGE | <input type="radio"/> After the approval of the annual budget |
| <input type="radio"/> Together with the annual budget | <input type="radio"/> other |
| <input type="radio"/> 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/targets, please select which of the following applies (multiple choice question): *

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

 other, please specify: *

Additional information: (maximum 500 characters)

3.11 Are there legal provisions clearly specifying under which 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, are the revised budgetary objectives/targets and/or projections compared to the previous ones and justified?

*

NO CHANGE

Yes

No

 if yes, please specify: * (maximum 300 characters)

Additional information: (maximum 500 characters)

3.13 Which actors are involved in establishing the budgetary objectives/targets and/or projections arising from medium-term budgetary framework?

*

NO CHANGE

ministry of finance

other government body/bodies

representatives of government sub-sectors

national parliament

independent fiscal institution

other



other government body/bodies, please specify: *



representatives of government sub-sectors, please specify: *



independent fiscal institution, please specify: *



other, please specify: *

Additional information: (maximum 500 characters)

3.14 Does the medium-term budgetary framework set budgetary objectives/targets for the general government as a whole?

*

- 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



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?

*

- NO CHANGE
- yes, co-ordination is prescribed by law
- yes, co-ordination is established in practice, but not prescribed by law
- there is no co-ordination or it 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 in the co-ordination across sectors of general government in setting up the medium-term budgetary targets (multiple choice question)? *

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



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



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



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



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



other, please specify: * (maximum 200 characters)



Additional information: (maximum 500 characters)



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

(please leave blank if unchanged)

(maximum 1000 characters)



Additional information: (maximum 500 characters)

3.19 Please specify the multiannual budgetary objectives/targets established according to the medium-term budgetary framework: *

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



other, please specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)



3.20 Please indicate the definition of the budget balance applied in the medium-term budgetary 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, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



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

*

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



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

(please leave blank if unchanged)

(maximum 500 characters)



3.25 Please indicate the unit of measurement of expenditure as specified in the medium-term budgetary

framework: *

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



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

*

(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



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

- NO CHANGE
- Yes
- No



3.27 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified in the medium-term 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)



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): *

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



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

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



other, please specify:

*
(maximum 200 characters)



Additional information: (maximum 500 characters)



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

- | | |
|---|--------------------------------|
| <input type="radio"/> NO CHANGE | <input type="radio"/> net debt |
| <input type="radio"/> gross debt as defined in the protocol to the Maastricht Treaty on the Excessive Debt Procedure. | <input type="radio"/> other |
| <input type="radio"/> gross debt following an alternative definition | |



other, please specify:

*
(maximum 200 characters)



gross debt following an alternative definition, please specify:

*



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



Additional information: (maximum 500 characters)



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

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



other, specify:

*

(maximum 200 characters)



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 framework?

*

- NO CHANGE
- No
- Some items are excluded



Some items are excluded, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



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

(please leave blank if unchanged)

(maximum 500 characters)



Additional information: (maximum 500 characters)



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

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



other, specify:

*
(maximum 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 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

 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 the documents laying down the MTBF i.e. the procedure of establishing and revising the medium-term plans and requirements on their contents.

*

- 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 characters)

Additional information: (maximum 500 characters)


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

3.2.1 Please provide the internet link to the online versions of these documents if available: (maximum 150 characters)

3.3 Please specify the statutory/legal base of the MTBF document.

*

- ordinary law constitutional law
 organic law other

 Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

3.4 Please upload a pdf version of the current document presenting medium-term budget plans in the original language and in English if available.

3.4.1 Please provide the internet link to the online version of this document if available (maximum 150 characters)

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)

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)
- Other



Please specify: * (maximum 200 characters)



In case the MTBF is established for a fixed period, does this coincide with a government term? *

- Yes 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)

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

*


- | | |
|--|---|
| <input type="radio"/> Together with the annual budget | <input type="radio"/> After the approval of the annual budget |
| <input type="radio"/> Before the approval of the annual budget | <input type="radio"/> other |

 Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

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

- | | |
|--|--|
| <input type="checkbox"/> The medium-term plans can be revised at any time | <input type="checkbox"/> The medium-term plans can be revised once per year |
| <input type="checkbox"/> The medium-term plans cannot be revised | <input type="checkbox"/> The government has to publicly justify why the budgetary objectives/targets are revised |
| <input type="checkbox"/> An independent fiscal institution has to be consulted/has to endorse any revision | <input type="checkbox"/> Other |

 Please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

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

- Yes No



Please specify: * (maximum 200 characters)

Additional information: (maximum 300 characters)

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

*

Yes

No




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 the medium-term budgetary framework?

*

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

 other government body/bodies, please specify: *

 representatives of government sub-sectors, please specify: *



independent fiscal institution, please specify: *



other, please specify: *

Additional information: (maximum 500 characters)

3.14 Does the medium-term budgetary framework set budgetary objectives/targets for the general government as a whole?

*

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)

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)



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: *

(maximum 1000 characters)



Additional information: (maximum 500 characters)

3.19 Please specify the multiannual budgetary objectives/targets established according to the medium-term

budgetary framework: *

- budget balance
- debt
- expenditure
- revenue
- other



other, please specify:

*
(maximum 200 characters)

Additional information: (maximum 500 characters)



3.20 Please indicate the definition of the budget balance 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 characters)



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

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



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? *

- Yes
- No



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

- 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:



(maximum 200 characters)



Additional information: (maximum 500 characters)



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

(maximum 500 characters)



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

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



other, 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? *

- Yes
- No



3.27 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified 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



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

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



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



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

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



other, please specify:

*

(maximum 200 characters)



gross debt following an alternative definition, please specify:

*



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



Additional information: (maximum 500 characters)



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

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



other, specify:

*

(maximum 200 characters)



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 framework?

*

- No
- Some items are excluded



Some items are excluded, specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



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

(maximum 500 characters)



Additional information: (maximum 500 characters)



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

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



other, specify:

*
(maximum 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 (only new or significantly rephrased questions)

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

Additional information: (maximum 500 characters)



if other, please specify:

*
(maximum 500 characters)

4 Medium-term budgetary framework: compliance with targets

other, specify:

*
(maximum 200 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 framework in the draft budget? *

Yes

No



4.3 Please indicate who is in charge of monitoring respect of the budgetary objectives/targets

established according to the medium-term budgetary framework in the draft budget (multiple choice question): *

ministry of finance

governmental body other than the ministry of finance

national parliament

independent fiscal institution (other than the Court of Auditors)

Court of Auditors

other



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)



Other, please specify:

*

(maximum 200 characters)



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 monitoring report (multiple choice question): *

- | | |
|---|--|
| <input type="checkbox"/> the government is obliged to comment on the monitoring report | <input type="checkbox"/> neither the government nor the ministry of finance comment on the monitoring report |
| <input type="checkbox"/> the government is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement) | <input type="checkbox"/> the monitoring report is presented in parliament |
| <input type="checkbox"/> the minister of finance is obliged to comment on the monitoring report | <input type="checkbox"/> the monitoring report is available to the public |
| <input type="checkbox"/> 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 budgetary objectives/targets established according to the medium-term budgetary framework?

- there is no such pre-defined mechanism
- yes



yes, please specify:

*

(maximum 500 characters)

Additional information: (maximum 500 characters)

4.7 Are there any pre-defined escape clauses?

*

Yes

No



yes, please specify:

*

(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 are taken into account in the preparation of the annual budget: *(ex-ante dimension)*

*

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



if other, please specify:

*

(maximum 200 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 framework in the draft budget? *

- NO CHANGE
- Yes
- No



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

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



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)



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? *

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



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



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

- | | |
|--|---|
| <input type="checkbox"/> NO CHANGE | <input type="checkbox"/> the minister of finance is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement) |
| <input type="checkbox"/> the government is obliged to comment on the monitoring report | <input type="checkbox"/> neither the government nor the ministry of finance comment on the monitoring report |
| <input type="checkbox"/> the government is not obliged to comment on the monitoring report, but typically does so (e.g. by a public statement) | <input type="checkbox"/> the monitoring report is presented in parliament |
| <input type="checkbox"/> the minister of finance is obliged to comment on the monitoring report | <input type="checkbox"/> 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?

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



if yes, please specify:

*

(maximum 500 characters)

Additional information: (maximum 500 characters)

4.7 Are there any pre-defined escape clauses?

*

Yes

No



if yes, please specify:

*

(maximum 500 characters)

Additional information: (maximum 500 characters)

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

*

Yes

No



if yes, please specify:

*
(maximum 500 characters)

Additional information: (maximum 500 characters)

5 Accounting standards

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

*
(maximum 500 characters)

5.2 Are the main budgetary aggregates specified in ESA95 in the annual budget law?

*

NO CHANGE

Yes

No

Other

 if other, please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

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

*

NO CHANGE

Yes

No

Other

 if other, please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

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

*

NO CHANGE

ESA 95 accounting

Cash/budgetary accounting

Other

 if other, please specify: * (maximum 200 characters)

Additional information: (maximum 500 characters)

Section 5: Accounting Standards

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

(maximum 750 characters)

5.2 Are the main budgetary aggregates specified in ESA95 in the annual law? *

Yes

No

Other

 if other, please specify: * (maximum 500 characters)

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

Yes

No

Other

 if other, please specify: * (maximum 500 characters)

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

- ESA95 accounting Cash/budgetary accounting Other

 if other, please specify: * (maximum 500 characters)

Additional Information: (maximum 750 characters)

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

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

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



other government body/bodies, please specify:

*

(maximum 200 characters)



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: (maximum 500 characters)

6.2 Were any changes in the timing of the main steps of the preparation of the SCP introduced in 2013?

*

Yes

No



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

...start of SCP preparation:

*

NO CHANGE

January

February

March

April

May

June

July

August

September

October

November

December



... preparation of macroeconomic assumptions:

*

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



...preparation of budgetary forecasts: *

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



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

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



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

(maximum 500 characters)

Additional information: (maximum 500 characters)

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

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

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



other, please specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

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

- NO CHANGE
- yes, there is such a mechanism
- no such mechanism is 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 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
(autonomous regions or federated states)

other



representatives of social security funds, specify:

*

(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)



Additional information: (maximum 500 characters)



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

*

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



Additional information: (maximum 500 characters)

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

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



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

*

(maximum 500 characters)



other, please specify:

*

(maximum 200 characters)



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

....submission of the SCP to the parliament:

*

NO CHANGE

January

February

March

April

May

June

July

August

September

October

November

December



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

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



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

(maximum 500 characters)



Additional information: (maximum 500 characters)

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

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



other, please specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

6 Stability/Convergence Program (SCP): preparation and status (only new or significantly rephrased questions)

6.3 How is the SCP connected to the medium-term budget plans in accordance with the medium-term budgetary framework? *

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

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 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



if other, please specify:

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

7.1 Please describe changes, if any, in the connection between the SCP and the annual budget:

(Please leave blank if unchanged)

(maximum 1000 characters)

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

- NO CHANGE
- no, such a document not annexed to the budget
- yes, the SCP is annexed to the budget
- yes, another such document is annexed to the budget
- other



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

*

(maximum 200 characters)



other, specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

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

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



other, 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 the time of the preparation of the budget and the SCP for the year t+1) in the budget law and the SCP differ (multiple choice question): *

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



other, please specify:

*

(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? *

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



yes, please specify:

*

(maximum 200 characters)



other, please specify:

*

(maximum 200 characters)

Additional information: (maximum 500 characters)

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

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



other, please specify:

*
(maximum 200 characters)

Additional information: (maximum 500 characters)

8 Monitoring budget execution

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:

*

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



Additional information: (maximum 500 characters)



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

*

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



Additional information: (maximum 500 characters)



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

*

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



Additional information: (maximum 500 characters)



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

*

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



Additional information: (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 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:

*

- 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:

*

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



Additional information: (maximum 500 characters)



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

*

- NO CHANGE
- annually
- 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 on 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 government:

*

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



Additional information: (maximum 500 characters)



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

*

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



Additional information: (maximum 500 characters)



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

*

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



Additional information: (maximum 500 characters)



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

*

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



Additional information: (maximum 500 characters)

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

- 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)



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?

*

- 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)

Additional information: (maximum 500 characters)


9 Corrective budgets

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

9.1 Was there a corrective budget adopted in 2013? *

- Yes
- No

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
- corrective budgets legally foreseen by default (mid-term 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 (multiple 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:

*

(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

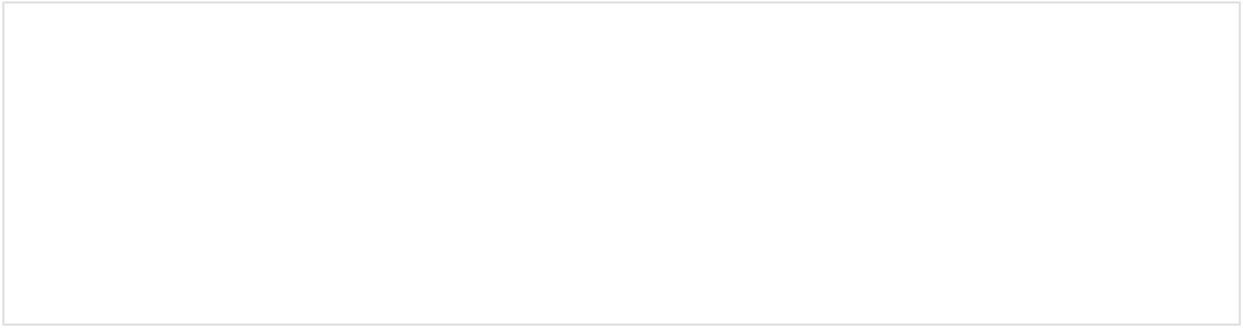
 other, please specify: * (maximum 200 characters)

 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)

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