

# New Independent fiscal institutions in the EU Member States in 2014

Fields marked with \* are mandatory.

## SECTION 1: Developments in 2014

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\*1.1 Please choose from:

- The fiscal institution was created in 2014
- The fiscal institution was created before 2014 but never reported

## SECTION 2: General description of the fiscal institution

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\*2.1 Please indicate the official name of the fiscal institution in the language of your country:

\*2.2 Please indicate the official abbreviation of the name of the fiscal institution in the language of your country:

2.3 Please indicate the official name of the fiscal institution in English (if available):

2.4 Please indicate the official abbreviation of the name of the fiscal institution in English (if available):

\*2.5 Please indicate the date when the legislation establishing the fiscal institution was approved (MM/YY):

\*2.6 Please indicate the date when the fiscal institution started operating (MM/YY):

Additional information:

\*2.7 Please provide a general description of the fiscal institution:

### SECTION 3: Independence of the fiscal institution

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\*3.1 Please indicate which legal document(s) establishes the fiscal institution:

- the constitution
- an organic law or other form of reinforced law
- an ordinary law
- a government decree
- a parliament decision
- other

\*other, please specify

Additional information:

\*3.2 Please provide the title of the above legal document and, if relevant, its articles referring to the fiscal institution:

\*3.3 Please specify on the status of the fiscal institution:

- It is a stand-alone body (not functionally attached to another institution)
- It is functionally attached to another body
- Other

\*Please specify which body:

\*Other, please specify:

Additional information

\*3.4 If functionally attached, please describe what kind of support is provided by the host institution (for example in terms of IT systems, buildings, human resource management, communication services, budget integration etc.)

\*3.5 Are the implementing provisions governing the organisation and functioning of the fiscal institution grounded in national law, regulation or binding administrative provisions?

- Yes
- No

Additional information:

\*3.6 Please provide a reference to these legal documents.

\*3.7 Please indicate who prepares the annual work program of the fiscal institution:

\*3.8 Has the fiscal institution the freedom to communicate publicly without any interference from other bodies?

- Yes, on fixed dates
- Yes, at any time
- No

\*No, please specify:

Additional information:

3.9 Is the fiscal institution allowed to enter into contractual agreements with other entities/persons in order to draw additional/more specialised expertise (i.e. can it delegate some of its work)?

Yes

No

\*Yes, please specify:

Additional information:

\*3.10 Does the fiscal institution have access to draft budgets and medium-term planning documents before they are publicly available?

Yes

No

Additional information:

\*3.11 To what extent does the fiscal institution have access to non-public information allowing it to perform its tasks (multiple choice question)? (Please pick only one option from A1 to A3)

A1: it has full access to inside information in public administration, and public bodies have to respond to its requests

A2: it has a privileged but limited access (in scope or in time) to information in public administration

A3: it has access to internal documents pertaining to the preparation of the annual budget

it has access to internal budgetary information on the budget execution

it has access to non-public datasets for in-depth budget analysis

it has no privileged access to inside information

other

\*Other, please specify:

Additional information:

\*3.12 Please indicate the total amount of the 2014 budget of the fiscal institution (in million EUR):

\*3.13 Please describe the funding arrangements of the fiscal institution:

\*3.14 Is this funding mechanism grounded in national law? (regulation, administrative rules, other legal documents)

- Yes  
 No

\*Yes, please specify:

Additional information:

\*3.15 Are there any other procedures ensuring that the fiscal institution enjoys a degree of stability in its funding over the medium-term?

- Yes  
 No

\*Yes, please specify:

Additional information:

\*3.16 Does the fiscal institution have access to other sources of financing than the direct funding by the public sector?

- Yes
- No

Additional information:

\*3.17 What was in 2014 the proportion of the functioning costs of the fiscal institution that was not covered by the public sector direct funding (in %)?

Additional information:

\*3.18 Please specify the size (i.e. number of members) of the governing/high-level board of the fiscal institution:

\*3.19 Please specify the composition of the governing/high-level board of the fiscal institution:

Additional information:

\*3.20 Please describe the nomination and appointment procedures of the governing/high-level board members of the fiscal institution:

\*3.21 Is the selection procedure of governing/high-level members of the fiscal institution enshrined in a legally binding document (e.g. in the document setting its statutory regime)?

- Yes
- No

Additional information:

\*3.22 What are the required conditions in terms of experience and competences of the potential governing/high-level members of the fiscal institution?

\*3.23 Please specify the number of years of the terms of office of governing/high-level board members of the fiscal institution:

\*3.23.1 Are the mandates of the governing/high-level board members renewable?

- Yes
- No

Additional information:

\*3.23.2 How many times can the mandates be renewed?

- Once
- 2 times
- 3 times
- More than 3 times

Additional information:

\*3.24 Do the terms of office of the governing/high-level board members of the fiscal institution by default start and end simultaneously?

- Yes
- No

Additional information:

\*3.25 If not, please describe the staggered terms:

\*3.26.1 Are the governing/high-level members of the fiscal institution permitted to hold public administration positions during their terms of office?

- Yes
- No

Additional information:

\*3.27 Are there other constraints/limitations?

- Yes
- No

\*Other constraints, please, specify:

Additional information:

\*3.28 Please specify how the governing/high level board of the fiscal institution adopts decisions and/or releases opinions:

- by consensus
- by qualified majority
- by (simple) majority
- other

\*Other, please specify:

Additional information:



\*3.29 Is there a chairman/president of the fiscal institution?

- Yes
- No

Additional information:

\*3.30 What are the powers of the chairman/president in relation to the governing/high-level board and the fiscal institution as a whole?

Additional information:

\*3.31 Apart from the governing board, please specify the approximate size of staff employed by the fiscal institution, in terms of full-time jobs, differentiating between e.g. economic researchers and administrative staff:

\*3.32 Please describe the selection and appointment procedure of the staff of the fiscal institution:

## SECTION 4: Activities of the fiscal institution

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\*4.1 Please specify the fields of activity of the fiscal institution according to its mandate:

- it is limited to fiscal policy
- it also covers other areas of economic analysis

Additional information:

\*4.2 Please specify the areas of economic analysis of the fiscal institution other than fiscal policy (multiple choice question):

- macroeconomics
- industrial organisation/competition
- international economics, trade
- sectoral and/or regional economic activity
- financial markets
- environment and climate
- labour economics incl. migration
- other

\*other, please specify:

Additional information:

\*4.3 In the field of fiscal policy, please indicate the tasks fulfilled by the fiscal institution (multiple choice question):

- Monitoring/assessment of compliance with numerical fiscal rules
- Production/endorsement/assessment of macroeconomic and/or budgetary forecasts
- Provision of analysis on fiscal policy developments
- Issuing normative statements/recommendations regarding fiscal policy
- Long-term sustainability assessment
- Quantification of short-term and long-term budgetary effects of envisaged policy measures and reforms
- Other tasks

\*Provision of analysis on fiscal policy developments, please specify:

\*Long-term sustainability assessment, please specify:

\*Quantification of short-term and long-term budgetary effects of envisaged policy measures and reforms, please specify:

\*Other tasks, please specify:

Additional information:

## SECTION 5: Fiscal institution monitoring compliance with numerical fiscal rules

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\*5.1 Please indicate when the monitoring/assessment of compliance with numerical fiscal rules is carried out (multiple choice question):

- In the preparatory stage of the annual budget
- During the budget execution
- Once per year
- More than once per year, at a regular frequency in connection with key stages of the annual budget cycle
- More than once per year, at any time
- Other

\*If more than once per year, at a regular frequency in connection with key stages of the annual budget cycle, please specify:

\*Other, please specify:

Additional information:

\*5.2 Is the assessment of compliance with fiscal rules publicly available?

- Yes
- No

Additional information:

\*5.3 Does the assessment of compliance include an opinion on whether applicable escape clauses should be triggered/extended/exited?

- Yes
- No

Additional information:

\*5.4 Please indicate whether the monitoring of assessment is conducted:

- Only for selected national fiscal rules
- For all national fiscal rules in place

\*Please specify which ones:

Additional information:

\*5.5 Please describe the reaction of the government in relation to the assessment of compliance with national fiscal rules:

- The government has to take corrective steps
- The government does not have to take corrective steps but it has to publicly explain why it does not take action
- The government does not have to react, but it usually does
- The government does not have to react, and it usually does not
- Other

\*Other, please specify:

\*5.6 Is this fiscal institution in charge of the monitoring of the structural budget balance rule as required by the Fiscal Compact?

- Yes
- In principle, yes, but the structural budget balance rule is not yet in force
- No

Additional information:

\*5.7 Please indicate when the monitoring of compliance with the structural budget balance rule is carried out (multiple choice question):

- In the preparatory stage of the annual budget
- During the budget execution
- Once per year
- More than once per year, at a regular frequency in connection with key stages of the annual budget cycle
- More than once per year, at any time
- Other

\*If more than once per year, at a regular frequency in connection with key stages of the annual budget cycle, please specify:

\*Please, specify:

Additional information:

\*5.8 Please describe the reaction of the government in relation to the assessment of compliance with the structural budget balance rule:

- The government has to take corrective steps
- The government does not have to take corrective steps but it has to publicly explain why it does not take action
- The government does not have to react, but it usually does
- The government does not have to react, and it usually does not
- Other

\*Other, please specify:

Additional information:

5.9 Please indicate whether the fiscal institution provides a public assessment in relation to the structural budget balance rule monitoring as to (multiple choice question):

- The occurrence of circumstances warranting the activation of the correction mechanism
- Whether the correction is proceeding in accordance with national rules and plans
- Over the occurrence of circumstances for triggering, extending and exiting escape clauses
- Other

\*other, please specify:

Additional information:

## SECTION 6: Fiscal institutions producing/endorsing/assessing forecasts of macroeconomic and/or budgetary variables

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\*6.1 Please indicate the type of forecasts produced/endorsed/assessed by the fiscal institution (multiple choice question):

- Macroeconomic variables
- Budgetary variables

Additional information:

\*6.2 Does the fiscal institution prepare/endorse/assess macroeconomic or budgetary forecasts for the general government as a whole?

- Yes
- No

Additional information:

\*6.3 Apart from the general government sector, please specify the sub-sectors of general government for which forecasts are prepared/endorsed/assessed by the fiscal institution (multiple choice question):

- Central government
- Regional government
- Local government
- Social security
- Other

\*Other, please specify:

Additional information:

\*6.4 In terms of macroeconomic forecasts, please specify:

- The fiscal institution produces the macroeconomic forecasts which are used for the national fiscal planning
- The fiscal institution produces macroeconomic forecasts, but these are not used for the national fiscal planning
- The fiscal institution does not produce macroeconomic forecasts but has to endorse those prepared by other institution(s) for them to be used for fiscal planning
- The fiscal institution provides an assessment of the macroeconomic forecasts prepared by other institution(s)
- The fiscal institution is consulted at the start or during the preparation of macroeconomic forecasts
- Other

\*Please specify:

- The fiscal institution produces the forecasts in-house
- The fiscal institution sub-contracts the production of the forecasts to another entity but retains ultimate responsibility for their delivery

\*Other, please specify:

Additional information:

6.5 Please indicate the role of the forecasts of macroeconomic variables for the preparation of the annual budget:

- there is a legal or constitutional obligation to use the fiscal institution's forecasts
- there is a political agreement that the fiscal institution's forecasts are generally used
- the government is free to use its own forecasts, but deviations from the fiscal institution's forecasts have to be justified publicly
- the government is free to use its own forecasts, without any obligation to provide justification for deviations from the fiscal institution's forecasts
- Other

\*Other, please specify:

Additional information:

\*6.6 In terms of budgetary forecasts, please specify which variables are prepared/endorsed/assessed by the fiscal institution (multiple choice question):

- government expenditures based on policy measures announced in specific documents (e.g. budget law or specific economic policy decisions)
- government revenues
- government balance
- government debt
- other

\*Other, please specify:

Additional information:



\*6.7 In terms of budgetary forecasts, please specify:

- The fiscal institution produces budgetary forecasts which are used for the national fiscal planning
- The fiscal institution produces budgetary forecasts, but these are not used for the national fiscal planning
- The fiscal institution does not produce budgetary forecasts but has to endorse those prepared by other institution(s) for them to be used for fiscal planning
- The fiscal institution provides an assessment of the budgetary forecasts prepared by other institution(s)
- The fiscal institution is consulted at the start or during the preparation of budgetary forecasts
- Other

\*Please specify:

- The fiscal institution produces the forecasts in-house
- The fiscal institution sub-contracts the production of the forecasts to another entity but retains ultimate responsibility for their delivery

\*Other, please specify:

Additional information:

6.8 Please, indicate the role of the forecasts of budgetary variables for the preparation of the annual budget

- there is a legal or constitutional obligation to use the fiscal institution's forecasts
- there is a political agreement that the fiscal institution's forecasts are generally used
- the government is free to use its own forecasts, but deviations from the fiscal institution's forecasts have to be justified publicly
- the government is free to use its own forecasts, without any obligation to provide justification for deviations from the fiscal institution's forecasts
- other

\*Other, please specify:

Additional information:

\*6.9 Please describe the involvement of the fiscal institution in the initial preparation stage of the forecasts and also in the stage when forecasts are updated:

\*6.10 Does the fiscal institution provide an ex-post evaluation of macroeconomic and/or budgetary forecasts?

- Yes  
 No

\*Please specify:

Additional information:

\*6.11 Does the fiscal institution provide macroeconomic and/or budgetary long-term projections?

- Yes  
 No

\*6.12 What sorts of long-term projections are provided, how often and for what purposes?

\*6.13 Please specify the time horizon of the long-term projections (number of years):

Additional information:

\*6.14 Please indicate whether the fiscal institution prepares medium-term projections to be used in the MTBF planning document (i.e. the medium-term plans):

\*6.15 Please specify whether the macroeconomic forecasts produced/endorsed by the fiscal institution are used in the MTBF planning document (i.e. the medium-term plans)

- Yes  
 No

Additional information:

\*6.16 Please specify whether the budgetary forecasts produced/endorsed by the fiscal institution are used in the MTBF planning document (i.e. the medium-term plans)

- Yes  
 No

Additional information:

## Section 7: Fiscal institutions issuing normative statements/recommendations

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\*7.1 Please indicate the activities of the fiscal institution in the area of issuing normative statements and recommendations (multiple choice question):

- normative assessment of the draft government budget  
 recommendations on changes of fiscal policy measures specified in the draft government budget  
 normative assessment/monitoring in the implementation stage of the budget  
 recommendations on changes of fiscal policy measures in the implementation stage of the budget  
 normative assessment of economic programmes of political parties ahead of elections  
 other

\*Please specify:

Additional information:

7.2 Please specify the way in which the government interacts with the fiscal institution in the planning stage of the budgetary process:

- the government is obliged by law to consult the fiscal institution
- the government generally consults the fiscal institution, though not obliged by law
- the government does not consult the fiscal institution
- Other

\*Please specify:

Additional information:

\*7.3 Please specify the way in which the parliament interacts with the fiscal institution in the planning stage of the budgetary process:

- the fiscal institution has to be auditioned by the parliament (legal obligation)
- the fiscal institution is generally auditioned by the parliament, though there is no such legal obligation
- there is no formal consultation of the fiscal institution by the parliament
- other

\*Please specify:

Additional information:

\*7.4 Please specify if the fiscal institution provides normative assessment/recommendations of the draft government budget in terms of the following (multiple choice question):

- consistency with sustainable government finances
- adequacy in the prevailing cyclical conditions / appropriateness in terms of stabilisation
- compliance with the requirements of the SGP
- compliance with the budgetary targets established in the MTBF/SCP framework
- compliance with the national fiscal rules
- quality of government finances, e.g. in terms composition of revenue and expenditure
- other

\*Please specify:

Additional information:

\*7.5 How does the government react to the normative assessment/recommendations of the draft government budget provided by the fiscal institution?

- it is obliged by law to follow recommendations or explain why it does not follow
- it is obliged by law to react to the normative assessment of the draft budget
- though not obliged by law, the government typically reacts (follows recommendations or explains the deviations, discusses the assessment etc...)
- it generally does not react
- other

\*Please specify:

Additional information:

\*7.6 Please specify if the fiscal institution provides normative assessment/monitoring at the implementation stage of the budget in terms of the following (multiple choice question):

- implementation of the budget law in general, including alert in case of substantial deviations from plans
- consistency with sustainable government finances
- adequacy in the prevailing cyclical conditions / appropriateness in terms of stabilisation
- compliance with the requirements of the SGP
- compliance with the budgetary targets established in the MTBF/SCP framework
- compliance with the national fiscal rules
- quality of government finances, e.g. in terms of composition of revenue and expenditure
- other

\*Please specify:

Additional information:

\*7.7 How does the government react to the normative assessment/monitoring provided by the fiscal institution at the implementation stage of the budget?

- it is obliged by law to react to the normative assessment
- though not obliged by law, the government typically reacts (follows recommendations or explains the deviations, discusses the assessment etc...)
- it generally does not react
- other

\*Please specify:

Additional information:

\*7.8 Please specify if the fiscal institution provides normative assessment/recommendations of the conduct of fiscal policy in a medium-term perspective in terms of the following (multiple choice question):

- stringency of implementation of budget plans without major deviations or supplementary budgets
- consistency with sustainable government finances
- adequacy in the prevailing cyclical conditions / appropriateness in terms of stabilisation
- compliance with the requirements of the SGP
- compliance with the budgetary targets established in the SCP framework
- compliance with the national fiscal rules
- quality of government finances, e.g. in terms of composition of revenue and expenditure
- other

\*Please specify:

Additional information:

## SECTION 8: Compliance in 2014

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\*8.1 Please indicate the type of outputs/assessments/recommendations produced in 2014 by the fiscal institution (multiple choice question):

- Assessment of compliance with fiscal rules
- Endorsement of macroeconomic and/or budgetary forecasts
- Assessment of macroeconomic and/or budgetary forecasts
- Production of macroeconomic and/or budgetary forecasts
- Other assessments/recommendations
- No assessment/recommendation produced

\*Assessment of compliance with fiscal rules, please specify:

\*Please specify the concrete way in which the fiscal institution gave or not its endorsement of Macroeconomic and/or budgetary forecasts:

\*Assessment of macroeconomic and/or budgetary forecasts, please specify:

\*Production of macroeconomic and/or budgetary forecasts, please specify:

\*Other assessments/recommendations, please specify:

Additional information:

\*8.2 Was there any assessment/normative statement/recommendation produced by the fiscal institution in 2014 that the government did not comply with?

- Yes
- No

Additional information:

\*8.3 Please specify the respective assessments/recommendations and the consequences of government's non-compliance:

## SECTION 9: End of the questionnaire

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\*9.1 Contact details of the respondent: Name, firstname, position, department, institution, address, email, phone number

9.2 Remarks/ feedback concerning the questionnaire:

## Meta Information

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Creation date

Last update date

\*Identifier of the questionnaire (please do not change this field):