



## Medium-term budgetary planning and budgetary procedures in the EU Member States in 2018

Fields marked with \* are mandatory.

### SECTION 1: Developments in 2018

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**Please note that some question numbers may not appear in ascending order.**

\* 1.1 In terms of annual budgetary procedures, please indicate which areas, if any, changed in 2018 (multiple choice question):

- Preparation of the annual budget
- Monitoring budget execution (including better fiscal data availability)
- None of the above

\* Please specify:

Additional information:

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

MTBF is understood here as the set of arrangements and procedures which guide multiannual fiscal planning and not as the concrete multiannual fiscal plan.

- There was no MTBF in place in 2018
- The MTBF remained UNCHANGED in 2018
- The MTBF was REFORMED in 2018
- A new MTBF was INTRODUCED in 2018

Additional information:

\* 1.3 Please describe in general the changes affecting the MTBF:

\* 1.4 Did the reform affect any of the areas below (multiple choice question)?

- Coverage, targets and statutory base of the MTBF
- Monitoring, enforcement and compliance with budgetary objectives
- Accounting standards
- None of the above

\* Please specify:

Additional information:

\* 1.5 In terms of the Stability/ Convergence programme (SCP), please indicate which areas, if any, changed in 2018 (multiple choice question):

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

\* Please specify:

\* 1.6a How is the SCP connected to the medium-term fiscal plans established in accordance with the medium-term budgetary framework?

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

\* 1.6b 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 objectives established according to the medium-term budgetary framework?

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

\* other, please specify:

Additional information:

## SECTION 2: Preparation of the annual budget

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\* 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:

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):

\* 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 body
- other

\* other government body/bodies, please specify:

\* representatives of government sub-sectors, please specify:

\* independent body, please specify:

\* other, please specify:

Additional information:

\* 2.3 Did any changes in the timing of the main steps in the preparation of the budget take place in 2018?

- 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:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – preparation of macroeconomic assumptions:

- NO CHANGE
- January
- February
- March
- April
- May
- June

- July
- August
- September
- October
- November
- December

\* – preparation of budgetary forecasts:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – discussion of the draft budget in the cabinet:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – revision of macroeconomic assumptions:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July

- August
- September
- October
- November
- December

\* – revision of budgetary forecasts:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – submission of the draft budget to the parliament:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* – adoption of the budget by the parliament:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August

- September
- October
- November
- December

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

Additional information:

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

- NO CHANGE
- Yes
- No

Additional information:

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

- NO CHANGE
- none
- central government
- regional governments (autonomous regions or federated states)
- local governments
- social security
- other

other, please specify:

Additional information:

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

- NO CHANGE
- ministry of finance
- representatives of regional governments
- representatives of local governments

- representatives of social security administration
- other government body/bodies
- other

\* representatives of regional governments, please specify:

\* representatives of local governments, please specify:

\* representatives of social security administration, please specify:

\* other government body/bodies, please specify:

\* other, please specify:

Additional information:

2.7 Please describe the mechanism of co-ordination across sectors of general government (please leave blank if unchanged):

2.7.1 Is such mechanism grounded in national law?

- NO CHANGE
- Constitutional law
- Organic law
- Ordinary law
- Government decree
- Budget circular
- Other
- Such a mechanism is not grounded in law

\* 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:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December
- this is not regulated by law

Additional information:

### SECTION 3: Medium Term Budgetary Framework: Statutory base, coverage and targets. (Only reformed MTBF)

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(Please note that some question numbers may not appear in ascending order)

\* 3.1 Please specify the statutory/legal base of the documents laying down the medium-term budgetary framework i.e. **the procedure** of establishing and revising the medium-term plans and requirements on their contents.

- NO CHANGE
- constitutional law
- organic law
- ordinary law
- agreement between sectors of general government
- political agreement between coalition partners
- commitment made by individual authorities (e.g., ministry of finance, president of a regional government etc.)
- other

\* other, please specify:

Additional information:

3.2 Please upload a pdf version of the statutory/legal base of the medium-term budgetary framework referred to above, 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:

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):

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

\* 3.3 Please specify the statutory/ legal base of **the medium-term plan** i.e. the multi-year budget planning document.

- NO CHANGE
- ordinary law
- organic law
- constitutional law
- administrative circular
- government announcement
- other

\* other, please specify:

Additional information:

3.4 Please upload a pdf version of the current document presenting the **medium-term plan** (i.e. the multi-year budget planning 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.

Additional information:

\* 3.7 Please indicate the time frame covered in 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:

Additional information:

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

- Fixed framework:** medium-term planning is formed for a fixed period of time (e.g. plans are laid out for 2017-2020 and subsequently a new plan is formed for 2021-2024 etc.)
- Rolling basis:** medium-term planning is formed on a rolling basis (e.g. every year an additional year is added and one year is deleted from the existing plan while figures for remaining years remain unchanged)
- Indicative framework:** medium-term planning is formed every year and each time new figures are presented for the years covered under the plan (e.g. plans are laid out for 2017-2020 and subsequently a new plan is formed for 2018-2021 etc.)
- Other

\* Please specify:

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

- Yes
- No

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

- NO CHANGE

- Medium-term plans can be revised at any time
- Medium-term plans can be revised once per year
- Medium-term plans cannot be revised
- The government has to publicly justify why the budgetary objectives/ceilings are revised
- An independent fiscal institution has to be consulted/has to endorse any revision
- Other

\* Please specify:

Additional information:

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

- NO CHANGE
- Together with the annual budget
- Before the approval of the annual budget
- After the approval of the annual budget
- other

\* Please specify:

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

- NO CHANGE
- Yes
- No

\* if yes, please specify:

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

- NO CHANGE
- Yes
- No

\* if yes, please specify:

Additional information:

\* 3.14 Does **the medium-term plan** (i.e. the multi-year budget planning document) set budgetary objectives /ceilings for the general government as a whole?

- NO CHANGE
- Yes
- No

Additional information:

\* 3.15 Are several sectors of the government covered in the medium-term plan (i.e. the multi-year budget planning document)?

- Yes
- No

\* 3.15.1 For which sub-sectors of general government does **the medium-term plan** (i.e. the multi-year budget planning document) set budgetary objectives/ceilings (multiple choice question)?

- NO CHANGE
- central government
- regional governments (autonomous regions or federated states)
- local governments
- social security
- other
- none of the above

\* other, please specify:

Additional information:

\* 3.16 What part of general government is covered by the medium-term plan (i.e. multi-year budget planning document) objectives/ceilings?

- NO CHANGE
- more than 90% of the general government expenditures
- between 70% and 90% of the general government expenditures
- between 50% and 70% of the general government expenditures
- less than 50% of the general government expenditures

\* 3.17 Is there any co-ordination mechanism between central and other sub-sectors of government in order to set the respective objectives/ceilings (multiple-choice)?

- Yes, through regular direct meetings prescribed by law
- Yes, through regular direct meetings not prescribed by law but established in practice
- Yes, through numerical fiscal rules targeting the sub-sectors of general government which are permanently set-out in legislation
- Yes, other
- No, there is no co-ordination or it happens only irregularly

\* "Yes, through regular direct meetings prescribed by law", please specify:

\* "Yes, through regular direct meetings not prescribed by law but established in practice", please specify:

\* "Yes, through numerical fiscal rules targeting the sub-sectors of general government which are permanently set-out in legislation", please specify:

\* other, please specify:

Please specify in case it happens only irregularly:

\* 3.17.1 Which actors are involved in the co-ordination across sectors of general government in setting up the medium-term budgetary targets set out in **the medium-term plan** (i.e. the multi-year budget planning document)? (multiple choice question)

- ministry of finance
- representatives of regional governments
- representatives of local governments
- representatives of social security administration
- other government body/bodies
- independent body
- other

\* representatives of regional governments, please specify:

\* representatives of local governments, please specify:

\* representatives of social security administration, please specify:

\* other government body/bodies, please specify:

\* independent body, please specify:

\* other, please specify:

Additional information:

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

\* 3.13 Which actors are involved in the preparation of the medium-term fiscal plans? (multiple choice question)

- NO CHANGE
- ministry of finance
- other government body/bodies
- representatives of government sub-sectors
- national parliament
- independent body
- other

\* other government body/bodies, please specify:

\* representatives of government sub-sectors, please specify:

\* independent body, please specify the name of the body:

\* other, please specify:

Additional information:

\* 3.13.1 Which of the following options would describe the involvement of the independent body in the preparation of the medium-term fiscal plans? (multiple choice question)

Note: By endorsement it is understood an opinion issued by the independent body which validates/certifies the plausibility of the forecasts at budget planning phase, i.e. clearly stating whether the forecasts are realistic or not.

- an independent body produces or is legally mandated to endorse the macroeconomic multi-annual forecasts
- an independent body produces or is legally mandated to endorse the budgetary multi-annual forecasts
- an independent body assesses the macroeconomic multi-annual forecasts
- an independent body assesses the budgetary multi-annual forecasts
- other
- There is no independent body involvement in the preparation of the medium-term fiscal plan

\* other, please specify:

\* Please provide the name of the institution(s) concerned:

\* 3.36 Please provide information on the degree of involvement of the national parliament in the preparation of the medium-term plan?

- medium-term plans are voted by the parliament
- no vote in parliament, but there is a formal presentation by the government and/or a discussion on the medium-term plans in parliament
- no formal presentation in parliament, but the medium-term plans are sent for information to the parliament
- no interaction with parliament
- other

\* other, please specify:

Additional information:



\* 3.19 Please specify the multiannual budgetary objectives/ceilings established in **the medium-term plan** (i.e. the multi-year budget planning document): (multiple choice)

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

\* other, please specify:

\* 3.19.1 Are the main budgetary objectives/ceilings (as indicated in Question 3.19) disaggregated by main expenditure areas?

- Yes
- No

\* 3.19.2 Please specify the level of disaggregation by expenditure areas of the main budgetary objectives/ceilings which is contained in the medium term plans (multiple choice question):

- objectives/ceilings are set at the general government sub-sector level (e.g. central government, local government, etc.)
- objectives/ceilings are set according to main spending areas (e.g. health, education, social spending etc.)
- objectives/ceilings are set according to policy areas (e.g. reduce youth unemployment), including across responsibilities of line ministries
- objectives/ceilings are set according to areas of responsibility of line ministries
- the medium-term budgetary plan does not include disaggregated expenditure objectives/ceilings
- other

\* Please specify:

Additional information:

\* 3.20 Please indicate the definition of the budget balance applied in the medium-term plan (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:

Additional information:

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

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in percentage points of GDP
- other

\* other, please specify:

Additional information:

\* 3.22 Are there any items excluded from the coverage of the budget balance aggregate specified in the medium-term plan?

- 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 plan (multiple choice question):

- NO CHANGE
- Capital investment
- Interest payments
- Other

\* capital investment, please specify and indicate the definition used:

\* interest payments, please specify:

\* other, please specify and indicate the definition used:

Additional information:

3.24 Please indicate the definition of expenditure applied in the medium-term plan (please leave blank if unchanged):

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

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- change in percentage points relative to GDP growth
- other

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

\* other, please specify and indicate the definition used:

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

- 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 plan (multiple choice question):

- NO CHANGE
- non-discretionary expenditure
- cyclically-sensitive expenditure
- other

\* non-discretionary expenditure, please specify:

\* cyclically-sensitive expenditure, please specify:

\* other, please specify:

Additional information:

\* 3.29 Please indicate the definition of debt applied in the medium-term plans:

- NO CHANGE
- 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

\* gross debt following an alternative definition, please specify:

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

\* other, please specify:

Additional information:

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

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP

other

\* other, please specify:

Additional information:

\* 3.31 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term plan?

- NO CHANGE
- No
- Some items are excluded

\* Some items are excluded, please specify:

Additional information:

3.32 Please indicate the definition of revenue applied in the medium-term plan (please leave blank if unchanged):

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

- NO CHANGE
- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- other

\* other, please specify:

Additional information:

\* 3.34 Are there any items excluded from the coverage of the revenue aggregate specified in the medium-term plan?

- NO CHANGE
- No
- Some items are excluded

\* Some items are excluded, please specify:

Additional information:

\* 3.28 Does the medium-term plan contain projections of total expenditure and/or revenue for the budget year and beyond based on unchanged policies?

- Yes
- No

\* 3.28.1 Regarding projections based on unchanged policies, which of the following apply (multiple choice):

- It is clearly indicated in the medium-term plan which is the unchanged policy scenario
- It is clearly indicated in the medium-term plan what policies are taken into account for the unchanged policy scenario
- The assumptions, methodologies and any other relevant parameters for the calculation of unchanged policy scenario are made public
- None of the above

Please specify:

\* Please describe in broad terms what is the definition of the unchanged policy scenario used in the medium-term plan:

\* 3.28.2 Please specify the level of disaggregation of expenditure projections based on unchanged policies contained in the medium term plans (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 (e.g. current expenditure, capital expenditure, etc.)
- expenditure projections are broken down according to main spending areas (e.g. health, education, social spending etc.)

- expenditure projections are broken down according to policy areas (e.g. reduce youth unemployment), including across responsibilities of line ministries
- 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:

Additional information:

\* 3.35 Please specify the level of disaggregation of revenue projections based on unchanged policies contained in the medium term plan (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.)
- revenue projections are broken down into general government sub-sector level (e.g. central government, local government, etc.)
- the medium-term budgetary framework does not include disaggregated revenue projections
- other

\* other, please specify:

Additional information:

\* 3.37 Does the national medium-term fiscal plan provide a comprehensive analysis on the policies underlying expenditure and revenue projections based on unchanged policies?

- Yes, there is a dedicated section/chapter analysing the policies underlying both total expenditure and revenue projections and/or their main components
- Yes, there is a dedicated section/chapter analysing the policies underlying both total expenditure and revenue projections but not their main components
- It provides such an analysis only in case of revenue projections
- It provides such an analysis only in case of expenditure projections
- No, there is no such explanation provided

\* Please include a short explanation and a page reference to the medium-term fiscal plan:

\* 3.38 Does the national medium-term fiscal plan quantify the impact of the main envisaged policy measures on the unchanged policy scenario over the timespan of the plan?

Note that the main envisaged policy measures should be different from those already included in the unchanged policy scenario.

- Yes  
 No

\* Please briefly explain which policies are considered and include a page reference to the latest medium-term plan:

\* 3.39 Does the national medium-term fiscal plan provide a comprehensive analysis on the budgetary impact of alternative macroeconomic scenarios which take into account relevant factors?

E.g. foreign demand for an export-driven economy, oil price volatility for an oil-dependent economy

- Yes  
 No

\* Please specify:

\* 3.39.1 Please indicate which alternative scenarios have been considered in the latest medium-term plan (multiple-choice):

- Interest rates  
 World output growth  
 National output growth  
 Oil prices  
 Exchange rates  
 Foreign demand  
 Other

\* Other, please specify:

## SECTION 3: Medium Term Budgetary Framework: Statutory base, coverage and targets. (only new MTBF)

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(Please note that some question numbers may not appear in ascending order)

\*



3.1 Please specify the statutory/legal base of the documents laying down the medium-term budgetary framework i.e. **the procedure** of establishing and revising the medium-term plans and requirements on their contents.

- constitutional law
- organic law
- ordinary law
- agreement between sectors of general government
- commitment made by individual authorities (e.g., ministry of finance, president of a regional government etc.)
- political agreement between coalition partners
- other

\* other, please specify:

Additional information:

3.2 Please upload a pdf version of the statutory/legal base of the medium-term budgetary framework referred to above, 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:

\* 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):

\* 3.6 Please describe any changes in the procedure through which the main budgetary objectives/ceilings set in the medium-term budget plans of your country are established:

\* 3.3 Please specify the statutory/ legal base of **the medium-term plan** i.e. the multi-year budget planning document.

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

\* other, please specify:

Additional information:

3.4 Please upload a pdf version of the current document presenting **the medium-term plan** (i.e. the multi-year budget planning 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.

\* 3.7 Please indicate the time frame covered in 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:

Additional information:

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

- Fixed framework:** medium-term planning is formed for a fixed period of time (e.g. plans are laid out for 2017-2020 and subsequently a new plan is formed for 2021-2024 etc.)
- Rolling basis:** medium-term planning is formed on a rolling basis (e.g. every year an additional year is added and one year is deleted from the existing plan while figures for remaining years remain unchanged)
- Indicative framework:** medium-term planning is formed every year and each time new figures are presented for the years covered under the plan (e.g. plans are laid out for 2017-2020 and subsequently a new plan is formed for 2018-2021 etc.)
- Other

\* Please specify:

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

- Yes
- No

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

- Medium-term plans can be revised at any time
- Medium-term plans can be revised once per year
- Medium-term plans cannot be revised
- The government has to publicly justify why the budgetary objectives/ceilings are revised
- An independent fiscal institution has to be consulted/has to endorse any revision
- Other

\* Please specify:

Additional information:

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

- Together with the annual budget
- Before the approval of the annual budget
- After the approval of the annual budget
- other

\* Please specify:

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

- Yes
- No

\* if yes, please specify:

Additional information:

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

- Yes
- No

\* if yes, please specify:

Additional information:

\* 3.14 Does **the medium-term plan** (i.e. the multi-year budget planning document) set budgetary objectives /ceilings for the general government as a whole?

- Yes
- No

Additional information:

\* 3.15 Are several sectors of the government covered in the medium-term plan (i.e. the multi-year budget planning document)?

- Yes
- No

\* 3.15.1 For which sub-sectors of general government does **the medium term plan** (i.e. the multi-year budget planning document) set budgetary objectives/ceilings (multiple choice question)?

- central government
- regional governments (autonomous regions or federated states)
- local governments
- social security
- other
- none of the above

\* other, please specify:

Additional information:

\* 3.16 What part of general government is covered by the medium-term plan (i.e. multi-year budget planning document) objectives/ceilings?

- more than 90% of the general government expenditures
- between 70% and 90% of the general government expenditures
- between 50% and 70% of the general government expenditures
- less than 50% of the general government expenditures

\* 3.17 Is there any co-ordination mechanism between central and other sub-sectors of government in order to set the respective objectives/ceilings (multiple-choice)?

- Yes, through regular direct meetings prescribed by law
- Yes, through regular direct meetings not prescribed by law but established in practice
- Yes, through numerical fiscal rules targeting the sub-sectors of general government which are permanently set-out in legislation
- Yes, other
- No, there is no co-ordination or it happens only irregularly

\* "Yes, through regular direct meetings prescribed by law", please specify:

\* "Yes, through regular direct meetings not prescribed by law but established in practice", please specify:

\* "Yes, through numerical fiscal rules targeting the sub-sectors of general government which are permanently set-out in legislation", please specify:

\* other, please specify:

Please specify in case it happens only irregularly:

Additional information:

\* 3.17.1 Which actors are involved in the co-ordination across sectors of general government in setting up the medium-term budgetary targets set out in **the medium-term plan** (i.e. the multi-year budget planning document)? (multiple choice question)

- ministry of finance
- representatives of regional governments
- representatives of local governments
- representatives of social security administration
-

other government body/bodies

independent body

other

\* representatives of regional governments, please specify:

\* representatives of local governments, please specify:

\* representatives of social security administration, please specify:

\* other government body/bodies, please specify:

\* independent body, please specify:

\* other, please specify:

Additional information:

\* 3.18 Please describe the changes in the mechanism of co-ordination across sectors of general government:

\* 3.13 Which actors are involved in the preparation of the medium-term fiscal plans? (multiple choice question)

ministry of finance

other government body/bodies

representatives of government sub-sectors

national parliament

independent body

other

\* other government body/bodies, please specify:

\* representatives of government sub-sectors, please specify:

\* independent body, please specify:

\* other, please specify:

Additional information:

\* 3.13.1 Which of the following options would describe the involvement of the independent body in the preparation of the medium-term fiscal plans? (multiple choice question)

Note: By endorsement it is understood an opinion issued by the independent body which validates/certifies the plausibility of the forecasts at budget planning phase, i.e. clearly stating whether the forecasts are realistic or not.

- an independent body produces or is legally mandated to endorse the macroeconomic multi-annual forecasts
- an independent body produces or is legally mandated to endorse the budgetary multi-annual forecasts
- an independent body assesses the macroeconomic multi-annual forecasts
- an independent body assesses the budgetary multi-annual forecasts
- other
- There is no independent body involvement in the preparation of the medium-term fiscal plan

\* other, please specify:

\* Please provide the name of the institution(s) concerned:

\* 3.36 Please provide information on the degree of involvement of the national parliament in the preparation of the medium-term plan?

- medium-term plans are voted by the parliament
- no vote in parliament, but there is a formal presentation by the government and/or a discussion on the medium-term plans in parliament
- no formal presentation in parliament, but the medium-term plans are sent for information to the parliament

- no interaction with parliament
- other

\* other, please specify:

Additional information:

\* 3.19 Please specify the multiannual budgetary objectives/ceilings established in the medium-term plan:  
(multiple choice)

- budget balance
- debt
- expenditure
- revenue
- other

\* other, please specify:

Additional information:

\* 3.19.1 Are the main budgetary objectives/ceilings (as indicated in Question 3.19) disaggregated by main expenditure areas?

- Yes
- No

\* 3.19.2 Please specify the level of disaggregation by expenditure areas of the main budgetary objectives /ceilings which is contained in the medium term plans (multiple choice question):

- objectives/ceilings are set at the general government sub-sector level (e.g. central government, local government, etc.)
- objectives/ceilings are set according to main spending areas (e.g. health, education, social spending etc.)
- objectives/ceilings are set according to policy areas (e.g. reduce youth unemployment), including across responsibilities of line ministries
- objectives/ceilings are set according to areas of responsibility of line ministries
- the medium-term budgetary plan does not include disaggregated expenditure objectives/ceilings
- other

\* Please specify:



---

Additional information:

\* 3.20 Please indicate the definition of the budget balance applied in the medium-term plan (exclusions to be indicated in question 3.23):

- structural budget balance
- ESA budget balance
- working balance (e.g. cash balance)
- other

\* other, please specify:

Additional information:

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

- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in percentage points of GDP
- other

\* other, please specify:

Additional information:

\* 3.22 Are there any items excluded from the coverage of the budget balance aggregate specified in the medium-term plan?

- Yes
- No

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

- Capital investment
- Interest payments
- Other

\* capital investment, please specify and indicate the definition used:

\* interest payments, please specify:

\* other, please specify and indicate the definition used:

Additional information:

\* 3.24 Please indicate the definition of expenditure applied in the medium-term plan:

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

- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- change in percentage points relative to GDP growth
- other

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

\* other, please specify:

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

- Yes
- No

\* 3.27 Please indicate the items that are excluded from the coverage of the expenditure aggregate specified in the medium-term plan (multiple choice question):

- non-discretionary expenditure
- cyclically-sensitive expenditure
- other

\* non-discretionary expenditure, please specify:

\* cyclically-sensitive expenditure, please specify:

\* other, please specify:

Additional information:

\* 3.29 Please indicate the definition of debt applied in the medium-term plan:

- 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

\* gross debt following an alternative definition, please specify:

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

\* other, please specify:

Additional information:

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

- nominal terms
- real terms
- change in per cent (growth rate)

- % of GDP
- change in absolute terms
- change in percentage points of GDP
- other

\* other, please specify:

Additional information:

\* 3.31 Are there any items excluded from the coverage of the debt aggregate specified in the medium-term plan?

- No
- Some items are excluded

\* Some items are excluded, please specify:

Additional information:

\* 3.32 Please indicate the definition of revenue applied in the medium-term plan:

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

- nominal terms
- real terms
- change in per cent (growth rate)
- % of GDP
- change in absolute terms
- change in percentage points of GDP
- other

\* other, please specify:

Additional information:

\* 3.34 Are there any items excluded from the coverage of the revenue aggregate specified in the medium-term plan?

- No
- Some items are excluded

\* Some items are excluded, please specify:

Additional information:

\* 3.28 Does the medium-term plan contain projections of total expenditure and/or revenue for the budget year and beyond based on unchanged policies?

- Yes
- No

\* 3.28.1 Regarding projections based on unchanged policies, which of the following apply (multiple choice):

- It is clearly indicated in the medium-term plan which is the unchanged policy scenario
- It is clearly indicated in the medium-term plan what policies are taken into account for the unchanged policy scenario
- The assumptions, methodologies and any other relevant parameters for the calculation of unchanged policy scenario are made public
- None of the above

Please specify:

\* Please describe in broad terms what is the definition of the unchanged policy scenario used in the medium-term plan:

\* 3.28.2 Please specify the level of disaggregation of expenditure projections based on unchanged policies contained in the medium term plans (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 (e.g. current expenditure, capital expenditure, etc.)
- expenditure projections are broken down according to main spending areas (e.g. health, education, social spending etc.)
-

expenditure projections are broken down according to policy areas (e.g. reduce youth unemployment), including across responsibilities of line ministries

- 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:

\* 3.35 Please specify the level of disaggregation of revenue projections based on unchanged policies contained in the medium term plan (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.)
- revenue projections are broken down into general government sub-sector level (e.g. central government, local government, etc.)
- the medium-term budgetary framework does not include disaggregated revenue projections
- other

\* other, please specify:

Additional information:

\* 3.37 Does the national medium-term fiscal plan provide a comprehensive analysis on the policies underlying expenditure and revenue projections based on unchanged policies?

- Yes, there is a dedicated section/chapter analysing the policies underlying both total expenditure and revenue projections and/or their main components
- Yes, there is a dedicated section/chapter analysing the policies underlying both total expenditure and revenue projections but not their main components
- It provides such an analysis only in case of revenue projections
- It provides such an analysis only in case of expenditure projections
- No, there is no such analysis provided

\* Please include a short explanation and a page reference to the medium-term fiscal plan.:

Additional information:

\* 3.38 Does the national medium-term fiscal plan quantify the impact of the main envisaged policy measures on the unchanged policy scenario over the timespan of the plan?

Note that the main envisaged policy measures should be different from those already included in the unchanged policy scenario.

- Yes
- No

\* Please briefly explain which policies are considered and include a page reference to the latest medium-term plan:

\* 3.39 Does the national medium-term fiscal plan provide a comprehensive analysis on the budgetary impact of alternative macroeconomic scenarios which take into account relevant factors?

E.g. foreign demand for an export-driven economy, oil price volatility for an oil-dependent economy

- Yes
- No

\* Please specify:

\* 3.39.1 Please indicate which alternative scenarios have been considered in the latest medium-term plan (multiple-choice):

- Interest rates
- World output growth
- National output growth
- Oil prices
- Exchange rates
- Foreign demand
- Other

\* Other, please specify:

## SECTION 4: Medium-term budgetary framework: monitoring, enforcement and compliance with targets (Reformed MTBF only)

---

\* 4.1 Is the medium-term fiscal plan adopted prior to the adoption of the annual budget law?

- Yes, the medium-term plan is adopted before the annual budget and the main budgetary objectives /ceilings are not revised before the adoption of the annual budget (although the underlying macro forecasts might be revised)

- Yes, the medium-term plan is adopted before the annual budget, but the budgetary objectives /ceilings (together with the entire medium-term plan) are revised shortly before or at the same time as the adoption of the annual budget
- Yes, the medium-term plan is adopted for a fixed period of time (as indicated in Question 3.7.1); however, the year the medium-term plan is formed, its adoption could coincide with that of the annual budget
- No, the medium-term plan is always adopted at the same time with the annual budget

\* 4.1.1 Please indicate how the budgetary objectives/ceilings laid out in the national medium-term fiscal plan are connected with the annual budgets (ex-ante dimension):

- by law or in practice, the annual budget respects the limits set (deficit/ surplus, expenditure ceilings, etc.) in the medium-term fiscal plans which cannot be exceeded in any circumstances
- the annual budget can only deviate at a disaggregated level from the medium-term fiscal plans provided that the nominal budget balance is unchanged (i.e. reallocation - additional spending is matched by a revenue increase or by a decrease in another spending item) or the structural budget balance objective is not revised
- the annual budget, including headline balance objectives, can only deviate from the medium-term fiscal plans in a specific set of pre-defined circumstances (e.g. change in expenditure on pensions /unemployment benefits, substantial change in the macroeconomic forecast, new government coming to power, etc.)
- the annual budget can deviate from the medium-term fiscal plans, but possible deviations must be publicly explained
- the medium-term plans are only indicative and possible deviations need not be explained
- other

\* Please give more details:

\* if other, please specify:

\* 4.1.2 The budgetary objectives/ceilings to be taken into account in the annual budget for year t+1, have been defined in which medium-term plan (e.g. t, t-1, t-2, etc.)?

Additional information:

\* 4.2 Please indicate who is in charge of monitoring whether the annual budget complies with the budgetary objectives/ceilings laid out in the medium-term fiscal plan (multiple choice question):

- NO CHANGE
- Ministry of Finance



- National Parliament
- Court of Auditors
- governmental body other than the ministry of finance
- independent body (other than the Court of Auditors)
- other
- None

\* governmental body other than the Ministry of Finance, please specify:

\* independent fiscal institution (other than the Court of Auditors), please specify:

\* if other, please specify:

Additional information:

\* 4.3 Is there any **ex-ante** assessment of whether the **draft** annual budget law complies with the budgetary objectives/ceilings laid out in the medium-term fiscal plan?

- Yes
- No

\* 4.4 How are the monitoring results presented?

- NO CHANGE
- this is addressed in a report issued by the monitoring body
- this is explicitly mentioned in the Budget Law or its accompanying documents
- other

\* if other, please specify:

Additional information:

\* 4.5 Please indicate which of the following apply to the **ex-ante** monitoring report (multiple choice question):

- the government is obliged to follow the recommendations from the monitoring report
- the government is obliged to comment on the negative ex-ante assessment
-

the government is not obliged to comment on the negative ex-ante assessment, but typically does so (e.g. by a public statement)

- the ministry of finance is obliged to comment on the negative ex-ante assessment
- the ministry of finance is not obliged to comment on the negative ex-ante assessment, but typically does so (e.g. by a public statement)
- neither the government nor the ministry of finance comment on the negative ex-ante assessment
- the monitoring report is presented in parliament
- the monitoring report is available to the public

\* the monitoring report is presented in parliament, please specify:

\* the monitoring report is available to the public, please specify:

\* 4.6 Is there any **ex-post** assessment of whether the budgetary objectives/ceilings laid out in the medium-term fiscal plan were complied with at budget execution?

- Yes
- No

\* 4.7 How are the monitoring results presented?

- NO CHANGE
- this is addressed in a report issued by the monitoring body
- this is explicitly mentioned in the Budget Law or its accompanying documents
- other

\* if other, please specify:

Additional information:

\* 4.8 Please indicate which of the following apply to the **ex-post** monitoring report (multiple choice question):

- the government is obliged to follow the recommendations from the monitoring report
- the government is obliged to comment on the negative ex-post assessment
- the government is not obliged to comment on the negative ex-post assessment, but typically does so (e.g. by a public statement)
- the ministry of finance is obliged to comment on the negative ex-post assessment
- the ministry of finance is not obliged to comment on the negative ex-post assessment, but typically does so (e.g. by a public statement)
- neither the government nor the ministry of finance comment on the negative ex-post assessment
- the monitoring report is presented in parliament

the monitoring report is available to the public

\* the monitoring report is presented in parliament, please specify:

\* the monitoring report is available to the public, please specify:

\* 4.9 Is there any mechanism to enforce compliance with the budgetary objectives/ceilings laid out in the medium-term fiscal plan at budget execution?

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

\* if yes, please specify:

Additional information:

\* 4.10 Are there well-defined corrective actions in case the budget in execution deviates from the budgetary objectives/ceilings set in the medium-term plans?

- NO CHANGE
- yes
- no

\* if yes, please specify:

Additional information:

\* 4.11.1 Have the objectives/ceilings set out in your medium-term fiscal plan been complied with at the preparation of the draft budget and, consecutively, in the adopted budget law for the budgetary year 2018?

- Yes
- No
- To some extent

\* Please specify:

\* 4.11.2 Have the objectives/ceilings set out in your medium-term fiscal plan been complied with at the execution of the budget law 2018?

- Yes
- No
- To some extent

\* Please specify:

\* 4.11.3 Have the objectives/ceilings set out in your medium-term fiscal plan been complied with at the preparation of the draft budget and, consecutively, in the adopted budget law for the budgetary year 2019?

- Yes
- No
- To some extent

\* Please specify:

## SECTION 4: Medium-term budgetary framework: monitoring, enforcement and compliance with targets (New MTBF only)

---

\* 4.1 Is the medium-term fiscal plan adopted prior to the adoption of the annual budget law?

- Yes, the medium-term plan is adopted before the annual budget and the main budgetary objectives /ceilings are not revised before the adoption of the annual budget (although the underlying macro forecasts might be revised)
- Yes, the medium-term plan is adopted before the annual budget, but the budgetary objectives /ceilings (together with the entire medium-term plan) are revised shortly before or at the same time as the adoption of the annual budget
- Yes, the medium-term plan is adopted for a fixed period of time (as indicated in Question 3.7.1); however, the year the medium-term plan is formed, its adoption could coincide with that of the annual budget
- No, the medium-term plan is always adopted at the same time with the annual budget

\* 4.1.1 Please indicate how the budgetary objectives/ceilings laid out in the national medium-term fiscal plan are connected with the annual budgets (ex-ante dimension):

- by law or in practice, the annual budget respects the limits set (deficit/ surplus, expenditure ceilings, etc.) in the medium-term fiscal plans which cannot be exceeded in any circumstances
- the annual budget can only deviate at a disaggregated level from the medium-term fiscal plans provided that the nominal budget balance is unchanged (i.e. reallocation - additional spending is

matched by a revenue increase or by a decrease in another spending item) or the structural budget balance objective is not revised

- the annual budget, including headline balance objectives, can only deviate from the medium-term fiscal plans in a specific set of pre-defined circumstances (e.g. change in expenditure on pensions /unemployment benefits, substantial change in the macroeconomic forecast, new government coming to power, etc.)
- the annual budget can deviate from the medium-term fiscal plans, but possible deviations must be publicly explained
- the medium-term plans are only indicative and possible deviations need not be explained
- other

\* Please give more details:

\* if other, please specify:

\* 4.1.2 The budgetary objectives/ceilings to be taken into account in the annual budget for year t+1, have been defined in which medium-term plan (e.g. t, t-1, t-2, etc.)?

Additional information:

\* 4.2 Please indicate who is in charge of monitoring whether the annual budget complies with the budgetary objectives/ceilings laid out in the medium-term fiscal plan (multiple choice question):

- Ministry of Finance
- National Parliament
- Court of Auditors
- governmental body other than the ministry of finance
- independent body (other than the Court of Auditors)
- other
- none

\* governmental body other than the Ministry of Finance, please specify:

\* independent body (other than the Court of Auditors), please specify:

\* if other, please specify:

Additional information:

\* 4.3 Is there any **ex-ante** assessment of whether the **draft** annual budget law complies with the budgetary objectives/ceilings laid out in the medium-term fiscal plan?

- Yes
- No

\* 4.4 How are the monitoring results 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

\* if other, please specify:

Additional information:

\* 4.5 Please indicate which of the following apply to the **ex-ante** monitoring report (multiple choice question):

- the government is obliged to follow the recommendations from the monitoring report
- the government is obliged to comment on the negative ex-ante assessment
- the government is not obliged to comment on the negative ex-ante assessment, but typically does so (e.g. by a public statement)
- the ministry of finance is obliged to comment on the negative ex-ante assessment
- the ministry of finance is not obliged to comment on the negative ex-ante assessment, but typically does so (e.g. by a public statement)
- neither the government nor the ministry of finance comment on the negative ex-ante assessment
- the monitoring report is presented in parliament
- the monitoring report is available to the public

\* the monitoring report is presented in parliament, please specify:

\* the monitoring report is available to the public, please specify:

\* 4.6 Is there any **ex-post** assessment of whether the budgetary objectives/ceilings laid out in the medium-term fiscal plan were complied with at budget execution?

- Yes
- No

\* 4.7 How are the monitoring results 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

\* if other, please specify:

Additional information:

\* 4.8 Please indicate which of the following apply to the **ex-post** monitoring report (multiple choice question):

- the government is obliged to follow the recommendations from the monitoring report
- the government is obliged to comment on the negative ex-post assessment
- the government is not obliged to comment on the negative ex-post assessment, but typically does so (e.g. by a public statement)
- the ministry of finance is obliged to comment on the negative ex-post assessment
- the ministry of finance is not obliged to comment on the negative ex-post assessment, but typically does so (e.g. by a public statement)
- neither the government nor the ministry of finance comment on the negative ex-post assessment
- the monitoring report is presented in parliament
- the monitoring report is available to the public

\* the monitoring report is presented in parliament, please specify:

\* the monitoring report is available to the public, please specify:

\* 4.9 Is there any mechanism to enforce compliance with the budgetary objectives/ceilings laid out in the medium-term fiscal plan at budget execution?

- there is no such pre-defined mechanism
- yes

\* if yes, please specify:

Additional information:

\* 4.10 Are there well-defined corrective actions in case the budget in execution deviates from the budgetary objectives/ceilings set in the medium-term plans?

- yes
- no

\* if yes, please specify:

Additional information:

\* 4.11.1 Have the objectives/ceilings set out in your medium-term fiscal plan been complied with at the preparation of the draft budget and, consecutively, in the adopted budget law for the budgetary year 2018?

- Yes
- No
- To some extent

\* Please specify:

\* 4.11.2 Have the objectives/ceilings set out in your medium-term fiscal plan been complied with at the execution of the budget law 2018?

- Yes
- No
- To some extent

\* Please specify:

\* 4.11.3 Have the objectives/ceilings set out in your medium-term fiscal plan been complied with at the preparation of the draft budget and, consecutively, in the adopted budget law for the budgetary year 2019?

- Yes
- No
- To some extent



\* Please specify:

## SECTION 5: Accounting standards (Reformed MTBF only)

---

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

\* 5.2 Are the main budgetary aggregates specified in ESA10 in the annual budget law?

- NO CHANGE
- yes
- no
- other

\* if other, please specify:

Additional information:

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:

Additional information:

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

- NO CHANGE
- ESA 10 accounting
- Cash/budgetary accounting
- Other

\* if other, please specify:

Additional information:

## SECTION 5: Accounting standards (New MTBF only)

---

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

\* 5.2 Are the main budgetary aggregates specified in ESA10 in the annual budget law?

- yes
- no
- other

\* if other, please specify:

Additional information:

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?

- yes
- no
- other

\* if other, please specify:

Additional information:

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

- ESA 10 accounting
- Cash/budgetary accounting
-

Other

\* if other, please specify:

Additional information:

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

---

(Please note that some questions may not appear in ascending order)

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

- NO CHANGE
- ministry of finance
- other government body/bodies
- national parliament
- representatives of government sub-sectors
- independent body
- central bank
- other

\* other government body/bodies, please specify:

\* representatives of government sub-sectors, please specify:

\* independent body, please specify:

\* other, please specify:

\* 6.2 Were there any changes in the timing of the main steps of the preparation of the SCP introduced in 2018?

- 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:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

\* ...preparation of budgetary forecasts:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
-

- November
- December

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

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

...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):

Additional information:

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 not in place
- other

\* other, please specify:

\* yes, describe this mechanism:

\* 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 other central government entities

- representatives of regional governments (autonomous regions or federated states)
- representatives of local governments
- representatives of social security funds
- other

\* representatives of social security funds, specify:

\* other, please specify:

Additional information:

\* 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:

- NO CHANGE
- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December
- this is not regulated by law

Additional information:

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

- NO CHANGE
- the SCP is not sent to parliament before its publication
- the SCP is sent to parliament before its publication, but there is no formal presentation or discussion
- 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
-

the SCP is formally sent, discussed and voted upon by the parliament, which may approve or reject but not amend it

- the SCP is formally sent, discussed and voted upon by the parliament, which may approve, reject, or amend it
- the SCP is backed by a strong coalition agreement
- there is no coverage on the subject
- 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
- other

\* If 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:

\* other, please specify:

\* 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:

- NO CHANGE
- January
- February
- March
- April
- May
- June

- July
- August
- September
- October
- November
- December

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

Additional information:

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:

Additional information:

## SECTION 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):

\* 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
- yes, the SCP is annexed to the budget
- yes, an other document than the SCP is annexed to the budget
-



no, neither SCP nor an other document is attached to the budget

other

\* yes, other document than the SCP is annexed to the budget, specify:

\* other, please specify:

Additional information:

\* 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?

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

\* other, please specify:

Additional information:

\* 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:

Additional information:

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:

\* other, please specify:

Additional information:

\* 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:

Additional information:

## SECTION 8: Monitoring budget execution

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\* 8.1 Please select relevant government sectors for which there was a change (in 2018) in the frequency at which data about expenditure commitments becomes available (multiple choice question):

- NO CHANGE
- Central government
- Regional/State governments (if any)
- Local governments
- Social security
- other

\* other, please specify:

Additional information:

\* 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:

\* 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:

\* 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:

\* 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:

\* 8.6 Please select relevant government sectors for which there was a change (in 2018) in the frequency at which data on Treasury payments becomes available (multiple choice question):

- NO CHANGE
- Central government
- Regional/State government (if any)
- Local government
- Social security
- other

\* other, please specify:

Additional information:

\* 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:

\* 8.8 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available for regional governments:

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

Additional information:

\* 8.9 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available for local governments:

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

Additional information:

\* 8.10 Please specify the frequency at which treasury payment data (i.e. data on expenditure already carried out) are available for social security funds:

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

Additional information:

\* 8.11 Please select relevant government sectors for which there was a change (in 2018) in the frequency at which data on public revenues becomes available (multiple choice question):

- NO CHANGE
- Central government
- Regional/State government (if any)
- Local government
- Social security
- other

\* other, please specify:

Additional information:

\* 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:

\* 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:

\* 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:

\* 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:

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

- NO CHANGE
- Ministry of Finance
- Court of Auditors
- independent fiscal institution (excluding Court of Auditors)
- other

\* independent fiscal institution, please specify:

\* other, please specify:

Additional information:

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 explicit mechanism
- other

Please specify the legal basis that establishes the corrective mechanism (leave blank if unchanged):

the corrective mechanism is established in law, but there is no legal obligation to apply it, please specify (leave blank if unchanged):

\* other, please specify:

Additional information:

## SECTION 9: Corrective budgets

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\* 9.1 Was there a corrective budget adopted in 2018?

- Yes  
 No

Additional information:

\* 9.2 What were the specific reasons for the adoption of the corrective budget in 2018 (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:

Additional information:

\* 9.3 Please specify the sources of budgetary slippages on the revenue side experienced in 2018 (multiple choice question):

- new legislation  
 forecast errors concerning macroeconomic developments  
 forecast errors concerning budgetary developments  
 other

\* forecast errors concerning budgetary developments, please specify:

\* forecast errors concerning macroeconomic developments, please specify:

\* other, please specify:

Additional information:



\* 9.4 Please specify the sources of budgetary slippages on the expenditure side experienced in 2018 (multiple choice question):

- new legislation
- forecast errors concerning macroeconomic developments
- forecast errors concerning budgetary developments
- other

\* forecast errors concerning budgetary developments, please specify:

\* forecast errors concerning macroeconomic developments, please specify:

\* other, please specify:

Additional information:

\* 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:

Additional information:

## SECTION 10: Contact information and further remarks

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\* 10.1 Contact details of the respondent: Last name, first name, positions, department, institution, address, email, phone number

10.2 Remarks/feedback concerning this questionnaire:

## Meta Information

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Creation date:

Last update date:

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