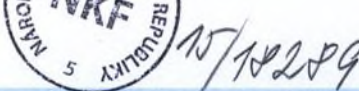


Table of Contents



Introduction	1
Cash Flow Methodology	1
Government Finance Statistics 2001 (GFS 2001).....	1
From GFS 1986 to GFS 2001 Methodology	2
Differences between GFS 1986 and GFS 2001	2
European System of National and Regional Accounts 1995 (ESA 95)	2
European System of National and Regional Accounts 2010 (ESA 2010)	3
Conversion from Cash-based to Accrual ESA 95 Methodology.....	3
Accrual Principle and Accrualisation	5
Accrualisation of Taxes including the Social Security Contributions.....	5
Accrualisation of Interest.....	6
Drawing the EU Cohesion Policy Funds	7
Notification of the Government Deficit and Debt.....	8
Output of the General Government	8
General Government Final Consumption Expenditure	8
Public Sector.....	9
Institutions of the General Government Sector in the CR (GFS 2001 and ESA 95)	9
From Deficit to Debt (Stock-Flow Adjustment).....	10
Guarantees in ESA 95 Methodology	11
Budgetary Process of the State Budget	11
Medium-term Expenditure Framework.....	12
Fiscal Targeting Methodology and ESA 95	13
Maastricht Convergence Criteria.....	13
Stability and Growth Pact (SGP).....	13
Cyclically Adjusted Balance	14
Structural Balance	15
One-off and Temporary Measures	15
The Treaty on Stability, Coordination and Governance in the EMU	16
Medium-Term Objective (MTO)	16
Minimum Fiscal Effort.....	16
Expenditure Rule of the Stability and Growth Pact	17
Debt Rule of the Stability and Growth Pact.....	17
Safety Margin	17
Excessive Deficit Procedure	17
The Balance for Excessive Deficit Procedure Purposes	18
Indicators of Fiscal Sustainability	18
European Semester	19
References.....	20