



HELLENIC REPUBLIC

MINISTRY OF ECONOMY AND FINANCE

# State Budget

# 2009

Executive Summary

Program  
Budgeting 2009

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## INTRODUCTION

*The constant progress in the field of public finance management, on the European and global level, make the adoption of modern fiscal tools necessary for countries. The difficult present international economic situation makes the need for fiscal information of high quality even more intense and a prerequisite for the efficient and effective management of the limited available resources.*

*One of the main priorities for the Greek Ministry of Economy and Finance is the alignment of fiscal management with international practices, through the procedure of the State’s Budget system reform and the modernization of the accounting system of central government (ministries and regions). A basic target of this reform is the rationalization of public expenditure and the minimization of those with low efficiency, with simultaneous improvement of the quality and quantity of products and services, which are offered to the citizens.*

*In this context and following last year’s work, a special edition “Program Budgeting 2009”, which accompanies the Budget of the same year, is presented.*

*The advantages from the introduction of the new fiscal tool, program - performance budgeting, are presented in this special edition and the main goal of the fiscal reform- the evaluation of state actions’ performance - is highlighted.*

*Moreover, there is an initial presentation of the modernization of the accounting system of central government, which will contribute to the transparency of public finance, to the accountability of the agencies, to the empowerment of decision making in order to take full advantage of the available resources and control public management effectively.*

*The Ministry of Economy and Finance, in cooperation with all the involved parties, aims at the formulation of the appropriate framework, in order for the program - performance budgeting to be implemented for the central government (ministries and regions) in 2012.*

November 2008

## 1. PROGRAM BUDGETING

The majority of the OECD member – countries have already introduced performance budgeting, in order to enhance the performance of financed policies and emphasize the evaluation of the state actions’ results. This form of budget offers information of higher quality, which are based on functional classification. The Ministry of Finance has a strategic role in the fiscal process, determining the general framework. The line Ministries acquire more responsibilities and flexibility in the allocation of their resources. The Ministries are accountable for the rational and effective management of their resources.

The will for the introduction of program budgeting in Greece was stated for the first time in the Budget Introductory Report of 2006. The International Monetary Fund’s report “Strategy for the modernization of the budget management in Greece” (2005) was the basis for decision making.

In 2006, the Ministry of Economy and Finance took concrete action towards the fiscal reform, with the establishment of two new units in the General Accounting Office, regarding the budget reform and the modernization of the accounting system of the central government.

2007 was the first year of operation of the two units. During this year, the National Plan of Programs 2008 and the special edition “Program Budgeting 2008” were formulated, presenting the characteristics of the new system and the first steps of the reform efforts.

In 2008 the following steps were taken:

- Conferences and meetings were organized, in order to inform the competent agencies for the reform of the budget system and the characteristics of program - performance budgeting.
- The configuration of functional classification of the 2009 Budget was fully developed in a pilot form. The Ministry of Economy and Finance in collaboration with the competent departments of the agencies prepared the Plan of Programs and Actions for all the Ministries. Additionally, the agencies further analysed their actions in sub actions, wherever this was considered necessary for the complete presentation of their activities.
- The first steps towards the introduction of the concept of evaluation in the budget process took place. The agencies of the central government, in cooperation with the General Accounting Office, were asked to define their main targets in the level of programs and actions and propose indicators concerning their results.
- The drawing of the Integrated Information System of Fiscal Policy continued. This system will support, among the other operations of the General Accounting Office, the program budgeting and the new accounting system.
- The cooperation with OECD concerning program budgeting continued.
- The National Plan of Programs of 2009 (NPP 2009) was fully developed (12 Functions, 80 Programs, 710 Actions).

In order for the NPP to be developed, the Ministry of Economy and Finance cooperated with the respective departments of the agencies. Each Action is the responsibility of only one Ministry, in order to make clear who is accountable for its results. However, this is not the case with Functions and Programs which are multiministerial.

Each Action has been fully matched with the present line item classification of the budget, in order to make the support by the information system possible and the transition to performance budgeting as smooth as possible. This matching however, creates several restrictions which do not allow full development of the Actions.

In box 1.1, there is a comparison between the current and the program budgeting system.

In program budgeting, there are three **classifications**. The most important is the functional one, which is accompanied by the economic and organizational. **Functional** classification includes the levels of Functions, Programs, Actions and sub actions which could be formulated by the agencies. The **economic** classification which is the accounting classification, in accordance with the new accounting system, will provide detailed information for every expenditure category. Every Action, is matched with specific categories of expenditure, which are specified in first degree accounts (which are presented in the budget). Finally, in the **organizational** classification, for every action in the budget level, the agency which bears the responsibility is defined.

### **Targets for 2009**

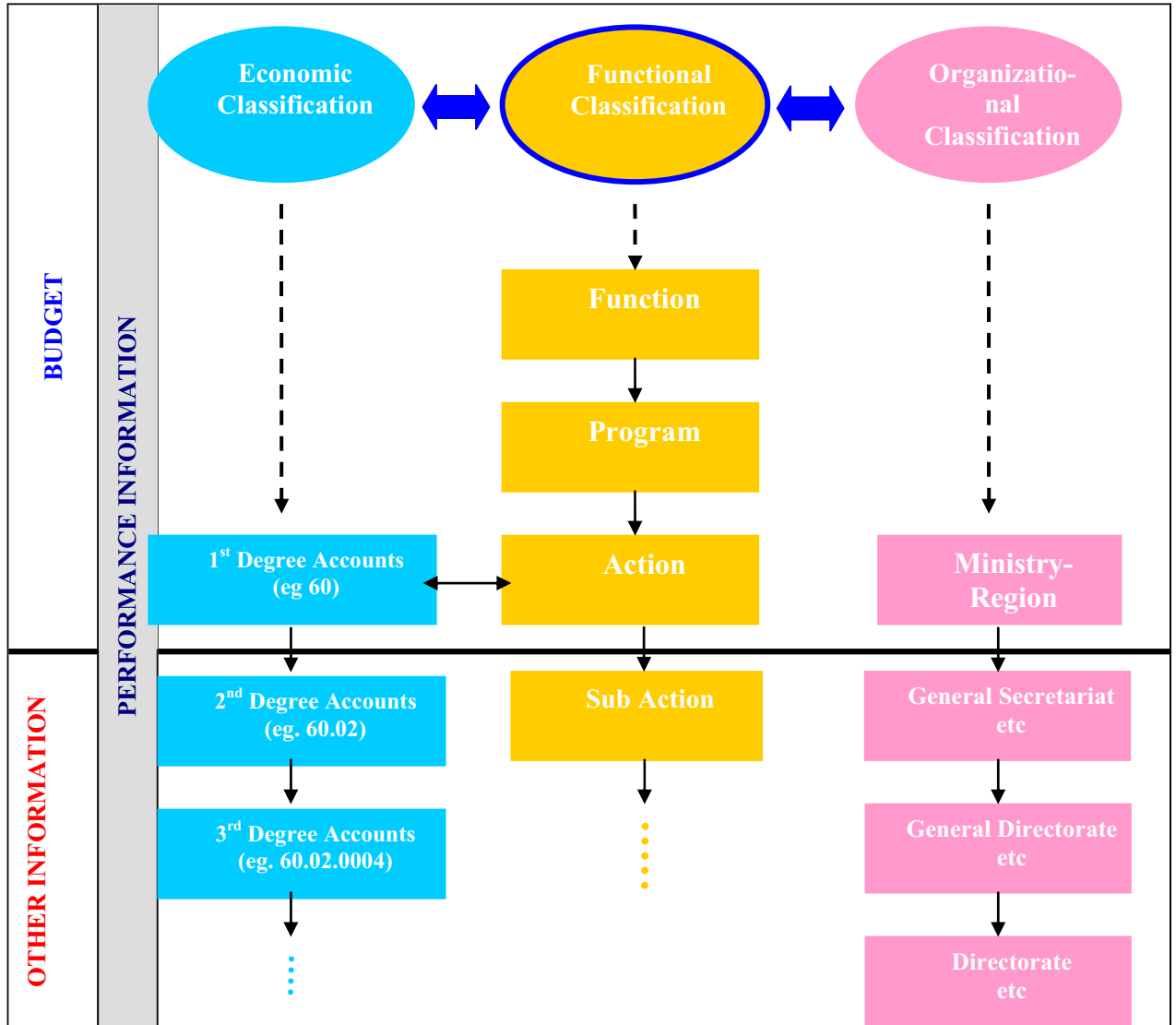
In order to make the application of program – performance budgeting possible, several further steps must be taken. The Ministry of Economy and Finance is determined to continue the effort of reforming the process with which the State Budget is prepared and implemented.

The steps for the transition to program budgeting for 2009 are :

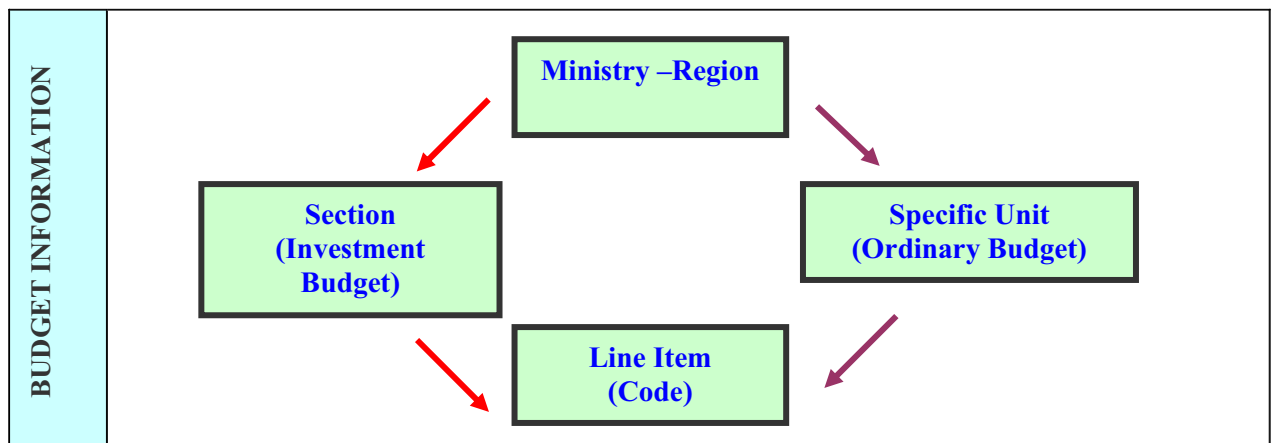
- Top – down budgeting for 2010.
- Reform of the legal framework.
- Improvement of the budget classification (ordinary and investment budget).
- Parallel program budget submission for the fiscal year 2010 by selected agencies (pilots).
- Communication and training activities.

**Box 1.1 Comparison of current budgeting system and program budgeting**

**PROGRAM BUDGETING**



**CURRENT BUDGETING SYSTEM**



## **National Plan of Programs (NPP) 2009 Tables and Charts**

Regarding budget expenditure, twelve (12) functions were developed, consisting of eighty (80) programs and seven hundred and ten (710) actions. The programs were developed taking into consideration the purpose of the financed policy. In NPP 2009 there is a single presentation of the ordinary budget and the public investment budget.

In table 1.1 the detailed NPP 2009 per function is presented.

In table 1.2 the detailed NPP 2009 (functions – programs) is presented.

In table 1.3 the functions, in which each Ministry is involved, are presented.

In table 1.4 the Ministries involved in each function are presented.

In table 1.5 an analysis of the expenditure per function – program is presented (functional and economic classification).

Also, charts 1.1, 1.2, 1.3 show the composition of government expenditure in several forms.

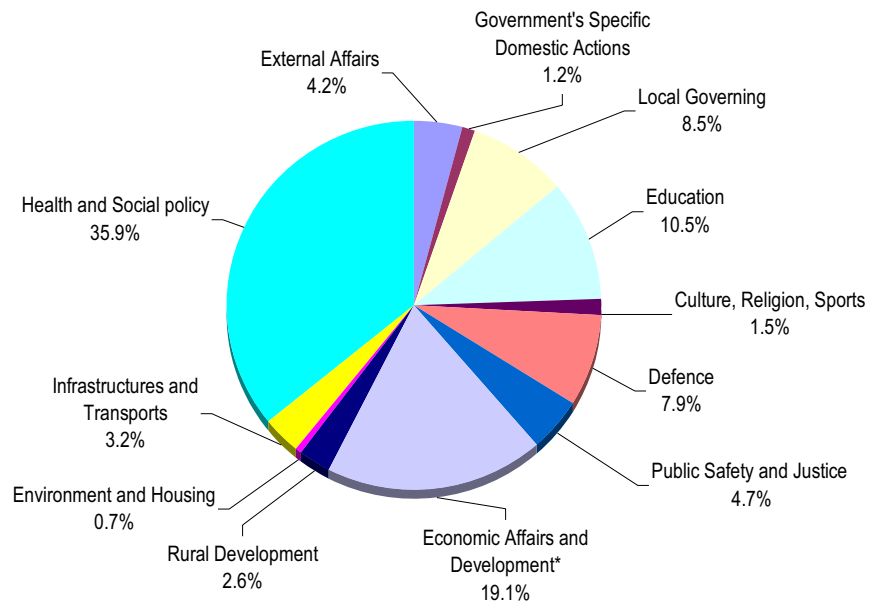
## Executive Summary “Program Budgeting 2009”

**Table 1.1 National Plan of Programs (NPP) 2009 per function  
(thousand euros)**

Code	Functions	Budget 2009			Participation as a % of total	% GDP
		Ordinary budget	Investment budget	Total		
01	External affairs	3,273,260	65,000	3,338,260	4.2	1.3
02	Government's specific domestic actions	789,863	184,000	973,863	1.2	0.4
03	Local governing	4,284,232	2,453,000	6,737,232	8.5	2.6
04	Education	7,049,698	1,205,000	8,254,698	10.5	3.2
05	Culture, religion, sports	886,366	253,000	1,139,366	1.5	0.4
06	Defence	6,216,366	25,000	6,241,366	7.9	2.4
07	Public safety and justice	3,562,924	116,000	3,678,924	4.7	1.4
08	Economic affairs and development*	13,758,213	1,311,000	15,069,213	19.1	5.8
(08.03)	Interest and other expenses	(12,000,000)	(0)	(12,000,000)	(15.2)	(4.6)
09	Rural development	1,463,739	610,000	2,073,739	2.6	0.8
10	Environment and housing	75,757	503,000	578,757	0.7	0.2
11	Infrastructure and transports	682,929	1,880,000	2,562,929	3.2	1.0
12	Health and social policy	28,193,653	195,000	28,388,653	35.9	10.9
<b>Total Expenditure (01 - 12)</b>		<b>70,237,000</b>	<b>8,800,000</b>	<b>79,037,000</b>	<b>100.0</b>	<b>30.4</b>
Gross Domestic Product (GDP)						260,248,000

\* In this table, in the Function 08 “Economic affairs and development” the amortization payments for service of the public debt in the total amount of 29,129,000 thousands euros, are not included.

Chart 1.1 Composition of State Budget 2009 expenditure (minus amortization payments)



\* including interest payments

Chart 1.2 Composition of State Budget 2009 expenditure (minus public debt expenditure)

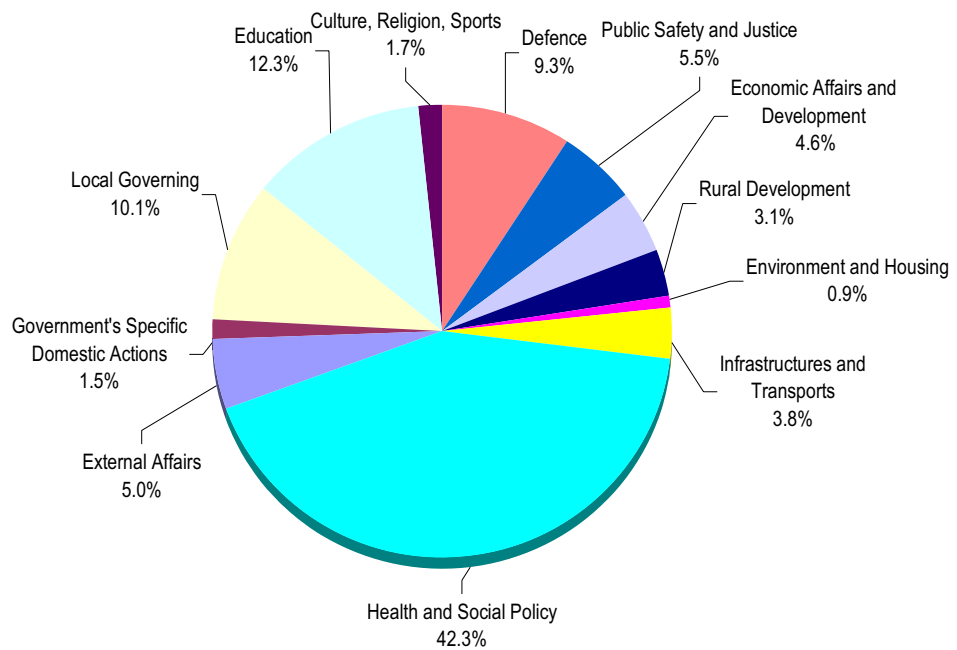
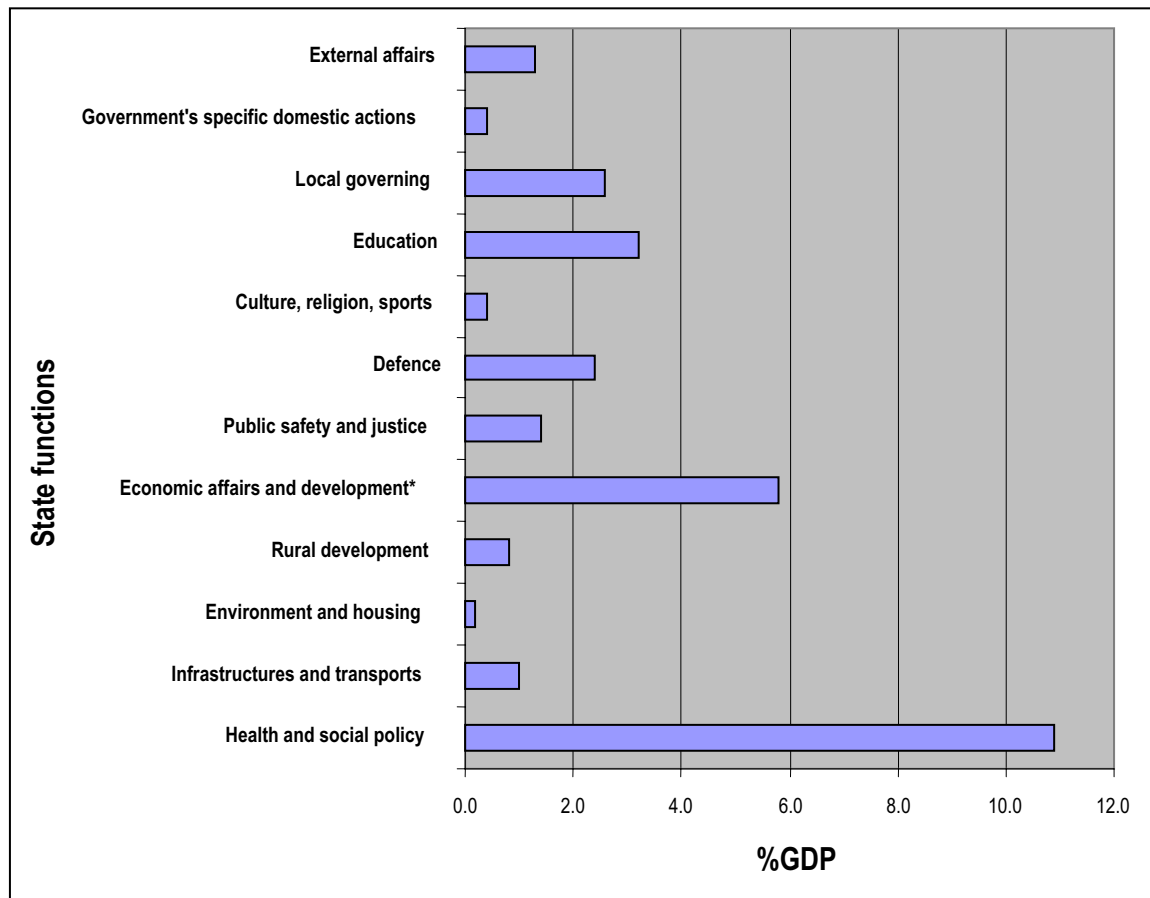


Chart 1.3 State budget expenditure of 2009 as % of GDP (minus amortization payments)



\* including interest payments

## Executive Summary "Program Budgeting 2009"

Table 1.2 National Plan of Programs (NPP) 2009 per function and program				
( euros )				
Code	Functions-Programs	Budget 2009		
		Ordinary budget	Investment budget	Total
<b>00</b>		<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>
00.01	Tax revenue	57,629,000,000	0	57,629,000,000
00.02	Revenue from property and business activity of the state	2,078,000,000	0	2,078,000,000
00.03	Other non-tax revenue	2,160,000,000	0	2,160,000,000
00.04	Inflows from E.U. - Ordinary Budget (O.B.)	405,000,000	0	405,000,000
00.05	Borrowing - O.B.	35,639,000,000	0	35,639,000,000
00.06	Other specific non-tax revenue	1,455,000,000	0	1,455,000,000
00.07	Own revenue-investment budget (I.B.)	0	200,000,000	200,000,000
00.08	Inflows from E.U.-I.B.	0	3,500,000,000	3,500,000,000
00.09	Borrowing-I.B.	0	5,100,000,000	5,100,000,000
	<b>Total Revenues (00)</b>	<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>
<b>01</b>	<b>External affairs</b>	<b>3,273,259,500</b>	<b>65,000,000</b>	<b>3,338,259,500</b>
01.00	Operational program 01	91,271,000	65,000,000	156,271,000
01.01	Promotion of national affairs	7,337,000	0	7,337,000
01.02	Diplomatic relations	261,362,000	0	261,362,000
01.03	Greek communities abroad	77,457,300	0	77,457,300
01.04	European Union	2,540,000,000	0	2,540,000,000
01.05	International relations	141,700,200	0	141,700,200
01.06	DAC	60,000,000	0	60,000,000
01.07	NATO	94,132,000	0	94,132,000
<b>02</b>	<b>Government's specific domestic actions</b>	<b>789,863,500</b>	<b>184,000,000</b>	<b>973,863,500</b>
02.00	Operational program 02	23,440,000	0	23,440,000
02.01	Executive and legislative bodies	369,786,200	2,000,000	371,786,200
02.02	Public administration	185,725,700	76,000,000	261,725,700
02.03	Citizens' rights protection	32,859,100	0	32,859,100
02.04	Actions on information	105,652,500	11,000,000	116,652,500
02.90	Miscellaneous programs of function 02	72,400,000	95,000,000	167,400,000
<b>03</b>	<b>Local governing</b>	<b>4,284,232,100</b>	<b>2,453,000,000</b>	<b>6,737,232,100</b>
03.01	Local governments	4,159,761,000	920,000,000	5,079,761,000
03.02	Prefectures - infrastructures	0	323,000,000	323,000,000
03.03	Support of local governments - infrastructures	97,510,100	1,210,000,000	1,307,510,100
03.04	Local governing of areas of specific interest	26,961,000	0	26,961,000
<b>04</b>	<b>Education</b>	<b>7,049,697,800</b>	<b>1,205,000,000</b>	<b>8,254,697,800</b>
04.00	Operational program 04	164,603,000	0	164,603,000
04.01	Primary and secondary education	5,045,441,900	0	5,045,441,900
04.02	Higher education and intellectual institutions	1,548,185,100	10,000,000	1,558,185,100
04.03	Education and vocational training	130,934,600	390,000,000	520,934,600
04.04	Education and vocational training - Special categories	40,235,400	0	40,235,400
04.05	Youth	50,797,800	0	50,797,800
04.90	Miscellaneous programs of function 04	69,500,000	805,000,000	874,500,000
<b>05</b>	<b>Culture, religion, sports</b>	<b>886,365,500</b>	<b>253,000,000</b>	<b>1,139,365,500</b>
05.00	Operational program 05	294,087,000	135,000,000	429,087,000
05.01	Archeological sites - monuments - buildings	9,050,000	0	9,050,000
05.02	Museums	17,777,000	0	17,777,000
05.03	Cultural activities	72,125,000	0	72,125,000
05.04	Libraries - Archives - Literature	17,633,000	0	17,633,000

## Executive Summary “Program Budgeting 2009”

<b>Table 1.2 National Plan of Programs (NPP) 2009 per function and program</b>				
( euros )				
Code	Functions-Programs	Budget 2009		
		Ordinary budget	Investment budget	Total
05.05	Several cultural activities	41,545,000	0	41,545,000
05.06	Sports	192,508,500	110,000,000	302,508,500
05.07	Religion	241,640,000	8,000,000	249,640,000
<b>06</b>	<b>Defence</b>	<b>6,216,366,000</b>	<b>25,000,000</b>	<b>6,241,366,000</b>
06.00	Operational program 06	30,687,000	0	30,687,000
06.01	Coordination of the army forces	24,139,000	0	24,139,000
06.02	Army	1,961,923,000	0	1,961,923,000
06.03	Navy	749,572,000	0	749,572,000
06.04	Aviation	1,167,675,000	0	1,167,675,000
06.05	Military equipment and infrastructures	2,268,570,000	25,000,000	2,293,570,000
06.06	Operations abroad	13,800,000	0	13,800,000
<b>07</b>	<b>Public safety and justice</b>	<b>3,562,923,900</b>	<b>116,000,000</b>	<b>3,678,923,900</b>
07.00	Operational program 07	100,570,000	45,000,000	145,570,000
07.01	Urban and rural safety	1,861,373,000	41,000,000	1,902,373,000
07.02	Safety of harbours and seas	288,845,000	30,000,000	318,845,000
07.03	Civil protection - physical disasters	534,259,000	0	534,259,000
07.04	Judicial services	642,358,900	0	642,358,900
07.05	Penitential system	135,518,000	0	135,518,000
<b>08</b>	<b>Economic affairs and development</b>	<b>42,887,213,200</b>	<b>1,311,000,000</b>	<b>44,198,213,200</b>
08.01	Fiscal planning	81,608,800	196,000,000	277,608,800
08.02	Tax administration and fiscal management	1,343,679,400	0	1,343,679,400
08.03	Public debt management	41,129,000,000	0	41,129,000,000
08.04	Research and technology	173,619,000	130,000,000	303,619,000
08.05	Trade - industry - handcraft	49,362,000	810,000,000	859,362,000
08.06	Energy	57,474,000	65,000,000	122,474,000
08.07	Tourism	52,470,000	90,000,000	142,470,000
08.90	Miscellaneous programs of function 08	0	20,000,000	20,000,000
<b>09</b>	<b>Rural development</b>	<b>1,463,739,300</b>	<b>610,000,000</b>	<b>2,073,739,300</b>
09.00	Operational program 09	136,945,000	0	136,945,000
09.01	Agriculture - farming	1,178,900,000	553,000,000	1,731,900,000
09.02	Forests - fishery - hunting	147,894,300	57,000,000	204,894,300
<b>10</b>	<b>Environment and housing</b>	<b>75,757,000</b>	<b>503,000,000</b>	<b>578,757,000</b>
10.00	Operational program 10	30,725,000	18,000,000	48,725,000
10.01	Environment	32,010,000	0	32,010,000
10.02	Housing	13,022,000	485,000,000	498,022,000
<b>11</b>	<b>Infrastructures and transports</b>	<b>682,928,800</b>	<b>1,880,000,000</b>	<b>2,562,928,800</b>
11.00	Operational program	200,773,800	0	200,773,800
11.01	Transports	482,155,000	1,860,000,000	2,342,155,000
11.02	Communications	0	20,000,000	20,000,000
<b>12</b>	<b>Health and social policy</b>	<b>28,193,653,400</b>	<b>195,000,000</b>	<b>28,388,653,400</b>
12.00	Operational program 12	872,734,900	0	872,734,900
12.01	Health	3,499,432,500	195,000,000	3,694,432,500
12.02	Welfare	2,084,360,000	0	2,084,360,000
12.03	Pensions - medical care for civil servants	7,782,270,000	0	7,782,270,000
12.04	Pensions - medical care for other groups	13,766,513,000	0	13,766,513,000
12.05	Employment	188,343,000	0	188,343,000
<b>Total Expenditure (01-12)</b>		<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>

## Executive Summary “Program Budgeting 2009”

<b>Table 1.3 National Plan of Programs (NPP) 2009 per ministry and function</b>				
( euros )				
Code	Ministries - Functions	Budget 2009		
		Ordinary budget	Investment budget	Total
<b>23</b>	<b>Ministry of Economy and Finance</b>	<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>
	Revenues	99,366,000,000	8,800,000,000	108,166,000,000
	<b>Total Revenues (00)</b>	<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>
<b>01</b>	<b>Presidency</b>	<b>5,800,000</b>	<b>0</b>	<b>5,800,000</b>
02	Government's specific domestic actions	5,800,000	0	5,800,000
<b>03</b>	<b>Parliament</b>	<b>222,140,000</b>	<b>2,000,000</b>	<b>224,140,000</b>
01	External affairs	1,202,500	0	1,202,500
02	Government's specific domestic actions	206,710,500	2,000,000	208,710,500
04	Education	600,000	0	600,000
05	Culture, religion, sports	8,100,000	0	8,100,000
12	Health and social policy	5,527,000	0	5,527,000
<b>07</b>	<b>Ministry of Interior</b>	<b>6,766,504,000</b>	<b>1,139,000,000</b>	<b>7,905,504,000</b>
01	External affairs	2,630,000	0	2,630,000
02	Government's specific domestic actions	317,494,800	171,000,000	488,494,800
03	Local governing	4,110,660,000	920,000,000	5,030,660,000
04	Education	11,979,200	0	11,979,200
05	Culture, religion, sports	859,000	0	859,000
07	Public safety and justice	2,320,146,000	41,000,000	2,361,146,000
08	Economic affairs and development	25,000	7,000,000	7,025,000
12	Health and social policy	2,710,000	0	2,710,000
<b>09</b>	<b>Ministry of Foreign Affairs</b>	<b>489,632,000</b>	<b>65,000,000</b>	<b>554,632,000</b>
01	External affairs	488,616,000	65,000,000	553,616,000
03	Local governing	160,000	0	160,000
04	Education	116,000	0	116,000
05	Culture, religion, sports	510,000	0	510,000
08	Economic affairs and development	230,000	0	230,000
<b>11</b>	<b>Ministry of National Defence</b>	<b>6,574,550,000</b>	<b>30,000,000</b>	<b>6,604,550,000</b>
01	External affairs	86,082,000	0	86,082,000
02	Government's specific domestic actions	51,831,000	0	51,831,000
04	Education	47,716,000	0	47,716,000
05	Culture, religion, sports	2,229,000	0	2,229,000
06	Defence	6,207,186,000	25,000,000	6,232,186,000
07	Public safety and justice	39,698,000	0	39,698,000
08	Economic affairs and development	10,724,000	5,000,000	15,724,000
12	Health and social policy	129,084,000	0	129,084,000
<b>15</b>	<b>Ministry of Health and Social Solidarity</b>	<b>5,736,737,000</b>	<b>195,000,000</b>	<b>5,931,737,000</b>
01	External affairs	3,335,000	0	3,335,000
04	Education	60,341,000	0	60,341,000
08	Economic affairs and development	13,710,000	0	13,710,000
12	Health and social policy	5,659,351,000	195,000,000	5,854,351,000

## Executive Summary “Program Budgeting 2009”

<b>Table 1.3 National Plan of Programs (NPP) 2009 per ministry and function</b>				
( euros )				
Code	Ministries - Functions	Budget 2009		
		Ordinary budget	Investment budget	Total
<b>17</b>	<b>Ministry of Justice</b>	<b>887,585,000</b>	<b>46,000,000</b>	<b>933,585,000</b>
01	External affairs	31,000	0	31,000
02	Government's specific domestic actions	5,493,100	0	5,493,100
04	Education	3,017,000	0	3,017,000
07	Public safety and justice	868,846,900	45,000,000	913,846,900
08	Economic affairs and development	123,000	1,000,000	1,123,000
10	Environment and housing	9,712,000	0	9,712,000
12	Health and social policy	362,000	0	362,000
<b>19</b>	<b>Ministry of National Education and Religious Affairs</b>	<b>7,148,715,000</b>	<b>806,000,000</b>	<b>7,954,715,000</b>
01	External affairs	63,380,800	0	63,380,800
02	Government's specific domestic actions	50,000	0	50,000
04	Education	6,761,422,200	805,000,000	7,566,422,200
05	Culture, religion, sports	253,862,000	0	253,862,000
08	Economic affairs and development	0	1,000,000	1,000,000
12	Health and social policy	70,000,000	0	70,000,000
<b>21</b>	<b>Ministry of Culture</b>	<b>618,319,000</b>	<b>285,000,000</b>	<b>903,319,000</b>
01	External affairs	4,400,000	0	4,400,000
03	Local governing	7,000	0	7,000
04	Education	1,243,000	0	1,243,000
05	Culture, religion, sports	611,669,000	245,000,000	856,669,000
08	Economic affairs and development	1,000,000	40,000,000	41,000,000
<b>23</b>	<b>Ministry of Economy and Finance</b>	<b>54,217,491,000</b>	<b>904,000,000</b>	<b>55,121,491,000</b>
01	External affairs	2,570,171,000	0	2,570,171,000
02	Government's specific domestic actions	85,196,000	0	85,196,000
03	Local governing	46,284,000	290,000,000	336,284,000
04	Education	1,533,000	0	1,533,000
05	Culture, religion, sports	2,876,000	0	2,876,000
06	Defence	8,900,000	0	8,900,000
07	Public safety and justice	41,100,000	0	41,100,000
08	Economic affairs and development	42,502,296,000	614,000,000	43,116,296,000
12	Health and social policy	8,959,135,000	0	8,959,135,000
<b>25</b>	<b>Ministry of Macedonia and Thrace</b>	<b>21,838,000</b>	<b>21,000,000</b>	<b>42,838,000</b>
01	External affairs	140,000	0	140,000
03	Local governing	20,048,000	13,000,000	33,048,000
04	Education	2,000	0	2,000
05	Culture, religion, sports	1,648,000	8,000,000	9,648,000
<b>29</b>	<b>Ministry of Rural Development and Food</b>	<b>1,361,410,000</b>	<b>475,000,000</b>	<b>1,836,410,000</b>
01	External affairs	2,880,000	0	2,880,000
02	Government's specific domestic actions	350,000	0	350,000
04	Education	11,435,000	0	11,435,000
08	Economic affairs and development	24,080,000	0	24,080,000

## Executive Summary “Program Budgeting 2009”

<b>Table 1.3 National Plan of Programs (NPP) 2009 per ministry and function</b>				
( euros )				
Code	Ministries - Functions	Budget 2009		
		Ordinary budget	Investment budget	Total
09	Rural development	1,322,665,000	475,000,000	1,797,665,000
<b>31</b>	<b>Ministry of the Environment, Physical Planning and Public Works</b>	<b>170,953,000</b>	<b>2,200,000,000</b>	<b>2,370,953,000</b>
01	External affairs	3,140,000	0	3,140,000
02	Government's specific domestic actions	17,000	0	17,000
04	Education	95,000	0	95,000
07	Public safety and justice	3,740,000	0	3,740,000
08	Economic affairs and development	0	22,000,000	22,000,000
09	Rural development	0	135,000,000	135,000,000
10	Environment and housing	66,045,000	433,000,000	499,045,000
11	Infrastructures and transports	97,916,000	1,610,000,000	1,707,916,000
<b>33</b>	<b>Ministry of Employment and Social Protection</b>	<b>11,396,289,000</b>	<b>460,000,000</b>	<b>11,856,289,000</b>
01	External affairs	1,550,000	0	1,550,000
04	Education	121,000	390,000,000	390,121,000
10	Environment and housing	0	70,000,000	70,000,000
12	Health and social policy	11,394,618,000	0	11,394,618,000
<b>35</b>	<b>Ministry of Development</b>	<b>274,646,000</b>	<b>475,000,000</b>	<b>749,646,000</b>
01	External affairs	31,703,000	0	31,703,000
02	Government's specific domestic actions	11,262,000	0	11,262,000
03	Local governing	5,000	0	5,000
04	Education	55,000	0	55,000
08	Economic affairs and development	231,621,000	475,000,000	706,621,000
<b>39</b>	<b>Ministry of Transport and Communications</b>	<b>495,652,000</b>	<b>270,000,000</b>	<b>765,652,000</b>
01	External affairs	3,005,500	0	3,005,500
02	Government's specific domestic actions	6,000	0	6,000
04	Education	395,000	0	395,000
05	Culture, religion, sports	10,500	0	10,500
06	Defence	280,000	0	280,000
11	Infrastructures and transports	491,955,000	270,000,000	761,955,000
<b>41</b>	<b>Ministry of Mercantile Marine, Aegean and Island Policy</b>	<b>1,647,242,000</b>	<b>61,000,000</b>	<b>1,708,242,000</b>
01	External affairs	7,575,000	0	7,575,000
03	Local governing	9,413,000	20,000,000	29,413,000
04	Education	6,702,000	10,000,000	16,702,000
05	Culture, religion, sports	867,000	0	867,000
07	Public safety and justice	289,393,000	30,000,000	319,393,000
08	Economic affairs and development	22,000	1,000,000	1,022,000
11	Infrastructures and transports	36,130,000	0	36,130,000
12	Health and social policy	1,297,140,000	0	1,297,140,000
<b>45</b>	<b>Ministry of Tourism</b>	<b>70,190,000</b>	<b>90,000,000</b>	<b>160,190,000</b>
01	External affairs	210,000	0	210,000
04	Education	17,510,000	0	17,510,000
08	Economic affairs and development	52,470,000	90,000,000	142,470,000

## Executive Summary “Program Budgeting 2009”

<b>Table 1.3 National Plan of Programs (NPP) 2009 per ministry and function</b>				
( euros )				
Code	Ministries - Functions	Budget 2009		
		Ordinary budget	Investment budget	Total
<b>47</b>	<b>General Secretariats of Communication and Information</b>	<b>112,080,000</b>	<b>11,000,000</b>	<b>123,080,000</b>
01	External affairs	3,023,500	0	3,023,500
02	Government's specific domestic actions	105,652,500	11,000,000	116,652,500
04	Education	29,000	0	29,000
05	Culture, religion, sports	3,375,000	0	3,375,000
<b>90</b>	<b>Peripheral Agencies of Ministries</b>	<b>60,108,000</b>	<b>0</b>	<b>60,108,000</b>
02	Government's specific domestic actions	600	0	600
04	Education	19,005,000	0	19,005,000
08	Economic affairs and development	41,102,400	0	41,102,400
<b>95</b>	<b>Regions</b>	<b>1,088,119,000</b>	<b>1,265,000,000</b>	<b>2,353,119,000</b>
01	External affairs	184,200	0	184,200
03	Local governing	97,655,100	1,210,000,000	1,307,655,100
04	Education	106,381,400	0	106,381,400
05	Culture, religion, sports	360,000	0	360,000
08	Economic affairs and development	9,809,800	55,000,000	64,809,800
09	Rural development	141,074,300	0	141,074,300
11	Infrastructures and transports	56,927,800	0	56,927,800
12	Health and social policy	675,726,400	0	675,726,400
<b>Total Expenditure (01-12)</b>		<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>

## Executive Summary "Program Budgeting 2009"

Table 1.4 National Plan of Programs (NPP) 2009 per function and ministry				
( euros )				
Code	Functions-Ministries	Budget 2009		
		Ordinary budget	Investment budget	Total
<b>00</b>	<b>Revenues</b>	<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>
23	Ministry of Economy and Finance	99,366,000,000	8,800,000,000	108,166,000,000
	<b>Total Revenues (00)</b>	<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>
<b>01</b>	<b>External affairs</b>	<b>3,273,259,500</b>	<b>65,000,000</b>	<b>3,338,259,500</b>
03	Parliament	1,202,500	0	1,202,500
07	Ministry of Interior	2,630,000	0	2,630,000
09	Ministry of Foreign Affairs	488,616,000	65,000,000	553,616,000
11	Ministry of National Defence	86,082,000	0	86,082,000
15	Ministry of Health and Social Solidarity	3,335,000	0	3,335,000
17	Ministry of Justice	31,000	0	31,000
19	Ministry of National Education and Religious Affairs	63,380,800	0	63,380,800
21	Ministry of Culture	4,400,000	0	4,400,000
23	Ministry of Economy and Finance	2,570,171,000	0	2,570,171,000
25	Ministry of Macedonia and Thrace	140,000	0	140,000
29	Ministry of Rural Development and Food	2,880,000	0	2,880,000
31	Ministry of the Environment, Physical Planning and Public Works	3,140,000	0	3,140,000
33	Ministry of Employment and Social Protection	1,550,000	0	1,550,000
35	Ministry of Development	31,703,000	0	31,703,000
39	Ministry of Transport and Communications	3,005,500	0	3,005,500
41	Ministry of Mercantile Marine, Aegean and Island Policy	7,575,000	0	7,575,000
45	Ministry of Tourism	210,000	0	210,000
47	General Secretariats of Communication and Information	3,023,500	0	3,023,500
95	Regions	184,200	0	184,200
<b>02</b>	<b>Government's specific domestic actions</b>	<b>789,863,500</b>	<b>184,000,000</b>	<b>973,863,500</b>
01	Presidency	5,800,000	0	5,800,000
03	Parliament	206,710,500	2,000,000	208,710,500
07	Ministry of Interior	317,494,800	171,000,000	488,494,800
11	Ministry of National Defence	51,831,000	0	51,831,000
17	Ministry of Justice	5,493,100	0	5,493,100
19	Ministry of National Education and Religious Affairs	50,000	0	50,000
23	Ministry of Economy and Finance	85,196,000	0	85,196,000
29	Ministry of Rural Development and Food	350,000	0	350,000
31	Ministry of the Environment, Physical Planning and Public Works	17,000	0	17,000
35	Ministry of Development	11,262,000	0	11,262,000
39	Ministry of Transport and Communications	6,000	0	6,000
47	General Secretariats of Communication and Information	105,652,500	11,000,000	116,652,500
90	Peripheral Agencies of Ministries	600	0	600
<b>03</b>	<b>Local governing</b>	<b>4,284,232,100</b>	<b>2,453,000,000</b>	<b>6,737,232,100</b>
07	Ministry of Interior	4,110,660,000	920,000,000	5,030,660,000
09	Ministry of Foreign Affairs	160,000	0	160,000
21	Ministry of Culture	7,000	0	7,000
23	Ministry of Economy and Finance	46,284,000	290,000,000	336,284,000
25	Ministry of Macedonia and Thrace	20,048,000	13,000,000	33,048,000

## Executive Summary “Program Budgeting 2009”

<b>Table 1.4 National Plan of Programs (NPP) 2009 per function and ministry</b>				
( euros )				
Code	Functions-Ministries	Budget 2009		
		Ordinary budget	Investment budget	Total
35	Ministry of Development	5,000	0	5,000
41	Ministry of Mercantile Marine, Aegean and Island Policy	9,413,000	20,000,000	29,413,000
95	Regions	97,655,100	1,210,000,000	1,307,655,100
<b>04</b>	<b>Education</b>	<b>7,049,697,800</b>	<b>1,205,000,000</b>	<b>8,254,697,800</b>
03	Parliament	600,000	0	600,000
07	Ministry of Interior	11,979,200	0	11,979,200
09	Ministry of Foreign Affairs	116,000	0	116,000
11	Ministry of National Defence	47,716,000	0	47,716,000
15	Ministry of Health and Social Solidarity	60,341,000	0	60,341,000
17	Ministry of Justice	3,017,000	0	3,017,000
19	Ministry of National Education and Religious Affairs	6,761,422,200	805,000,000	7,566,422,200
21	Ministry of Culture	1,243,000	0	1,243,000
23	Ministry of Economy and Finance	1,533,000	0	1,533,000
25	Ministry of Macedonia and Thrace	2,000	0	2,000
29	Ministry of Rural Development and Food	11,435,000	0	11,435,000
31	Ministry of the Environment, Physical Planning and Public Works	95,000	0	95,000
33	Ministry of Employment and Social Protection	121,000	390,000,000	390,121,000
35	Ministry of Development	55,000	0	55,000
39	Ministry of Transport and Communications	395,000	0	395,000
41	Ministry of Mercantile Marine, Aegean and Island Policy	6,702,000	10,000,000	16,702,000
45	Ministry of Tourism	17,510,000	0	17,510,000
47	General Secretariats of Communication and Information	29,000	0	29,000
90	Peripheral Agencies of Ministries	19,005,000	0	19,005,000
95	Regions	106,381,400	0	106,381,400
<b>05</b>	<b>Culture, religion, sports</b>	<b>886,365,500</b>	<b>253,000,000</b>	<b>1,139,365,500</b>
03	Parliament	8,100,000	0	8,100,000
07	Ministry of Interior	859,000	0	859,000
09	Ministry of Foreign Affairs	510,000	0	510,000
11	Ministry of National Defence	2,229,000	0	2,229,000
19	Ministry of National Education and Religious Affairs	253,862,000	0	253,862,000
21	Ministry of Culture	611,669,000	245,000,000	856,669,000
23	Ministry of Economy and Finance	2,876,000	0	2,876,000
25	Ministry of Macedonia and Thrace	1,648,000	8,000,000	9,648,000
39	Ministry of Transport and Communications	10,500	0	10,500
41	Ministry of Mercantile Marine, Aegean and Island Policy	867,000	0	867,000
47	General Secretariats of Communication and Information	3,375,000	0	3,375,000
95	Regions	360,000	0	360,000
<b>06</b>	<b>Defence</b>	<b>6,216,366,000</b>	<b>25,000,000</b>	<b>6,241,366,000</b>
11	Ministry of National Defence	6,207,186,000	25,000,000	6,232,186,000
23	Ministry of Economy and Finance	8,900,000	0	8,900,000
39	Ministry of Transport and Communications	280,000	0	280,000
<b>07</b>	<b>Public safety and justice</b>	<b>3,562,923,900</b>	<b>116,000,000</b>	<b>3,678,923,900</b>
07	Ministry of Interior	2,320,146,000	41,000,000	2,361,146,000

Executive Summary “Program Budgeting 2009”

<b>Table 1.4 National Plan of Programs (NPP) 2009 per function and ministry</b>				
( euros )				
Code	Functions-Ministries	Budget 2009		
		Ordinary budget	Investment budget	Total
11	Ministry of National Defence	39,698,000	0	39,698,000
17	Ministry of Justice	868,846,900	45,000,000	913,846,900
23	Ministry of Economy and Finance	41,100,000	0	41,100,000
31	Ministry of the Environment, Physical Planning and Public Works	3,740,000	0	3,740,000
41	Ministry of Mercantile Marine, Aegean and Island Policy	289,393,000	30,000,000	319,393,000
<b>08</b>	<b>Economic affairs and development</b>	<b>42,887,213,200</b>	<b>1,311,000,000</b>	<b>44,198,213,200</b>
07	Ministry of Interior	25,000	7,000,000	7,025,000
09	Ministry of Foreign Affairs	230,000	0	230,000
11	Ministry of National Defence	10,724,000	5,000,000	15,724,000
15	Ministry of Health and Social Solidarity	13,710,000	0	13,710,000
17	Ministry of Justice	123,000	1,000,000	1,123,000
19	Ministry of National Education and Religious Affairs	0	1,000,000	1,000,000
21	Ministry of Culture	1,000,000	40,000,000	41,000,000
23	Ministry of Economy and Finance	42,502,296,000	614,000,000	43,116,296,000
29	Ministry of Rural Development and Food	24,080,000	0	24,080,000
31	Ministry of the Environment, Physical Planning and Public Works	0	22,000,000	22,000,000
35	Ministry of Development	231,621,000	475,000,000	706,621,000
41	Ministry of Mercantile Marine, Aegean and Island Policy	22,000	1,000,000	1,022,000
45	Ministry of Tourism	52,470,000	90,000,000	142,470,000
90	Peripheral Agencies of Ministries	41,102,400	0	41,102,400
95	Regions	9,809,800	55,000,000	64,809,800
<b>09</b>	<b>Rural development</b>	<b>1,463,739,300</b>	<b>610,000,000</b>	<b>2,073,739,300</b>
29	Ministry of Rural Development and Food	1,322,665,000	475,000,000	1,797,665,000
31	Ministry of the Environment, Physical Planning and Public Works	0	135,000,000	135,000,000
95	Regions	141,074,300	0	141,074,300
<b>10</b>	<b>Environment and housing</b>	<b>75,757,000</b>	<b>503,000,000</b>	<b>578,757,000</b>
17	Ministry of Justice	9,712,000	0	9,712,000
31	Ministry of the Environment, Physical Planning and Public Works	66,045,000	433,000,000	499,045,000
33	Ministry of Employment and Social Protection	0	70,000,000	70,000,000
<b>11</b>	<b>Infrastructures and transports</b>	<b>682,928,800</b>	<b>1,880,000,000</b>	<b>2,562,928,800</b>
31	Ministry of the Environment, Physical Planning and Public Works	97,916,000	1,610,000,000	1,707,916,000
39	Ministry of Transport and Communications	491,955,000	270,000,000	761,955,000
41	Ministry of Mercantile Marine, Aegean and Island Policy	36,130,000	0	36,130,000
95	Regions	56,927,800	0	56,927,800
<b>12</b>	<b>Health and social policy</b>	<b>28,193,653,400</b>	<b>195,000,000</b>	<b>28,388,653,400</b>
03	Parliament	5,527,000	0	5,527,000
07	Ministry of Interior	2,710,000	0	2,710,000
11	Ministry of National Defence	129,084,000	0	129,084,000
15	Ministry of Health and Social Solidarity	5,659,351,000	195,000,000	5,854,351,000
17	Ministry of Justice	362,000	0	362,000
19	Ministry of National Education and Religious Affairs	70,000,000	0	70,000,000

Executive Summary “Program Budgeting 2009”

<b>Table 1.4 National Plan of Programs (NPP) 2009 per function and ministry</b>				
( euros )				
Code	Functions-Ministries	Budget 2009		
		Ordinary budget	Investment budget	Total
23	Ministry of Economy and Finance	8,959,135,000	0	8,959,135,000
33	Ministry of Employment and Social Protection	11,394,618,000	0	11,394,618,000
41	Ministry of Mercantile Marine, Aegean and Island Policy	1,297,140,000	0	1,297,140,000
95	Regions	675,726,400	0	675,726,400
<b>Total Expenditure (01-12)</b>		<b>99,366,000,000</b>	<b>8,800,000,000</b>	<b>108,166,000,000</b>

## Executive Summary "Program Budgeting 2009"

Table 1.5 National Plan of Programs (NPP) 2009 and expenditure categories											
(thousand euros)											
Code	Functional Classification	Economic Classification									
		Investments (incl. financial investments) (15)	Payrol expenses & benefits - Pensions (60)	Third party expenses & fees (61)	Services received (62)	Stock consumption (63)	Other expenses (64)	Interest & related expenses (65)	Benefits - Donations - Grants - Subsidies (67)	Long term loans & equivalent instruments	Total
<b>01</b>	<b>External affairs</b>	<b>100,242</b>	<b>275,566</b>	<b>8,862</b>	<b>42,794</b>	<b>5,996</b>	<b>2,886,710</b>	<b>0</b>	<b>18,089</b>	<b>0</b>	<b>3,338,260</b>
01.00	Operational program 01	67,500	38,545	1,982	9,299	1,700	37,245	0	0	0	156,271
01.01	Promotion of national affairs	0	0	0	0	0	4,420	0	2,917	0	7,337
01.02	Diplomatic relations	2,631	186,390	6,251	32,720	4,186	26,734	0	2,450	0	261,362
01.03	Greek communities abroad	111	50,631	629	775	110	12,702	0	12,499	0	77,457
01.04	European Union	0	0	0	0	0	2,540,000	0	0	0	2,540,000
01.05	International relations	0	0	0	0	0	141,477	0	223	0	141,700
01.06	DAC	0	0	0	0	0	60,000	0	0	0	60,000
01.07	NATO	30,000	0	0	0	0	64,132	0	0	0	94,132
<b>02</b>	<b>Government's specific domestic actions</b>	<b>192,478</b>	<b>328,039</b>	<b>53,064</b>	<b>92,915</b>	<b>10,389</b>	<b>127,410</b>	<b>0</b>	<b>169,568</b>	<b>0</b>	<b>973,864</b>
02.00	Operational program 02	350	19,250	463	2,359	650	368	0	0	0	23,440
02.01	Executive and legislative bodies	8,263	175,252	47,342	33,925	5,344	20,725	0	80,936	0	371,786
02.02	Public administration	76,492	37,399	2,726	5,637	1,367	76,793	0	61,312	0	261,726
02.03	Citizens' rights protection	524	15,005	1,084	4,209	610	1,827	0	9,600	0	32,859
02.04	Actions on information	11,599	38,333	1,199	44,536	1,568	1,698	0	17,720	0	116,653
02.90	Miscellaneous programs of function 02	95,250	42,800	250	2,250	850	26,000	0	0	0	167,400
<b>03</b>	<b>Local governing</b>	<b>2,454,121</b>	<b>654,637</b>	<b>1,258</b>	<b>10,695</b>	<b>3,111</b>	<b>3,561,967</b>	<b>0</b>	<b>51,444</b>	<b>0</b>	<b>6,737,232</b>
03.01	Local governments	920,000	563,650	0	0	0	3,547,375	0	48,736	0	5,079,761
03.02	Prefectures - infrastructures	323,000	0	0	0	0	0	0	0	0	323,000
03.03	Support of local governments - infrastructures	1,210,821	82,137	971	9,418	2,388	633	0	1,143	0	1,307,510
03.04	Local governing of areas of specific interest	300	8,850	287	1,277	723	13,959	0	1,565	0	26,961
<b>04</b>	<b>Education</b>	<b>1,206,412</b>	<b>6,061,962</b>	<b>15,452</b>	<b>9,612</b>	<b>46,356</b>	<b>23,308</b>	<b>0</b>	<b>891,596</b>	<b>0</b>	<b>8,254,698</b>
04.00	Operational program 04	570	145,489	1,030	6,078	770	9,022	0	1,644	0	164,603
04.01	Primary and secondary education	576	4,852,959	192	2,787	2,497	10,576	0	175,854	0	5,045,442
04.02	Higher education and intellectual institutions	10,099	952,870	618	286	42,774	1,865	0	549,674	0	1,558,185
04.03	Education and vocational training	390,144	103,876	13,474	172	225	542	0	12,502	0	520,935
04.04	Education and vocational training - Special categories	8	3,277	60	136	49	95	0	36,612	0	40,235
04.05	Youth	15	3,492	78	153	41	1,209	0	45,810	0	50,798
04.90	Miscellaneous programs of function 04	805,000	0	0	0	0	0	0	69,500	0	874,500
<b>05</b>	<b>Culture, religion, sports</b>	<b>253,505</b>	<b>256,399</b>	<b>780</b>	<b>6,245</b>	<b>5,063</b>	<b>216,946</b>	<b>0</b>	<b>400,428</b>	<b>0</b>	<b>1,139,366</b>
05.00	Operational program 05	135,286	223,830	597	4,105	964	64,305	0	0	0	429,087
05.01	Archeological sites - monuments - buildings	0	0	0	0	0	5,700	0	3,350	0	9,050

## Executive Summary "Program Budgeting 2009"

Table 1.5 National Plan of Programs (NPP) 2009 and expenditure categories												
(thousand euros)												
Code	Functional Classification	Economic Classification										
		Investments (incl. financial investments) (15)	Payrol expenses & benefits - Pensions (60)	Third party expenses & fees (61)	Services received (62)	Stock consumption (63)	Other expenses (64)	Interest & related expenses (65)	Benefits - Donations - Grants - Subsidies (67)	Long term loans & equivalent instruments	Total	
05.02	Museums	0	0	0	0	0	0	0	17,777	0	17,777	
05.03	Cultural activities	0	0	0	0	0	10,175	0	61,950	0	72,125	
05.04	Libraries - Archives - Literature	24	8,792	171	1,607	107	407	0	6,526	0	17,633	
05.05	Several cultural activities	0	0	0	0	2,550	0	0	38,995	0	41,545	
05.06	Sports	110,195	17,677	12	533	1,442	136,334	0	36,316	0	302,509	
05.07	Religion	8,000	6,100	0	0	0	25	0	235,515	0	249,640	
<b>06</b>	<b>Defence</b>	<b>2,299,777</b>	<b>2,839,560</b>	<b>72,187</b>	<b>215,892</b>	<b>496,434</b>	<b>313,357</b>	<b>0</b>	<b>4,159</b>	<b>0</b>	<b>6,241,366</b>	
06.00	Operational program 06	400	5,255	3,120	1,654	2,734	16,934	0	590	0	30,687	
06.01	Coordination of the army forces	1,443	30	3,440	4,430	3,996	10,800	0	0	0	24,139	
06.02	Army	4,510	1,494,580	48,100	56,368	177,083	181,263	0	19	0	1,961,923	
06.03	Navy	1,305	541,795	8,874	49,169	92,446	55,983	0	0	0	749,572	
06.04	Aviation	2,005	787,650	8,555	103,683	217,390	48,342	0	50	0	1,167,675	
06.05	Military equipment and infrastructures	2,290,070	0	0	0	0	0	0	3,500	0	2,293,570	
06.06	Operations abroad	44	10,250	98	588	2,785	35	0	0	0	13,800	
<b>07</b>	<b>Public safety and justice</b>	<b>133,862</b>	<b>3,025,770</b>	<b>26,253</b>	<b>135,301</b>	<b>126,365</b>	<b>221,826</b>	<b>0</b>	<b>9,547</b>	<b>0</b>	<b>3,678,924</b>	
07.00	Operational program 07	45,130	88,030	230	9,415	368	2,397	0	0	0	145,570	
07.01	Urban and rural safety	51,687	1,618,982	6,927	57,646	48,413	113,718	0	5,000	0	1,902,373	
07.02	Safety of harbours and seas	32,622	227,750	1,078	13,939	12,848	30,551	0	57	0	318,845	
07.03	Civil protection - physical disasters	3,514	375,702	8,108	42,438	44,514	56,245	0	3,740	0	534,259	
07.04	Judicial services	660	604,306	9,215	8,051	2,478	17,649	0	0	0	642,359	
07.05	Penitential system	250	111,000	695	3,812	17,745	1,266	0	750	0	135,518	
<b>08</b>	<b>Economic affairs and development</b>	<b>1,317,239</b>	<b>1,063,062</b>	<b>100,414</b>	<b>131,724</b>	<b>19,864</b>	<b>189,410</b>	<b>12,000,000</b>	<b>247,500</b>	<b>29,129,000</b>	<b>44,198,213</b>	
08.01	Fiscal planning	196,131	54,758	6,038	7,726	1,113	5,198	0	6,645	0	277,609	
08.02	Tax administration and fiscal management	5,287	937,324	92,483	114,916	17,392	131,928	0	44,350	0	1,343,679	
08.03	Public debt management	0	0	0	0	0	0	12,000,000	0	29,129,000	41,129,000	
08.04	Research and technology	130,378	19,423	144	1,657	274	670	0	151,075	0	303,619	
08.05	Trade - industry - handcraft	810,176	30,862	747	1,484	440	3,075	0	12,580	0	859,362	
08.06	Energy	65,033	8,285	713	3,642	132	44,670	0	0	0	122,474	
08.07	Tourism	90,235	12,410	290	2,300	515	3,870	0	32,850	0	142,470	
08.90	Miscellaneous programs of function 08	20,000	0	0	0	0	0	0	0	0	20,000	
<b>09</b>	<b>Rural development</b>	<b>610,723</b>	<b>203,541</b>	<b>41,633</b>	<b>15,677</b>	<b>8,840</b>	<b>709,836</b>	<b>0</b>	<b>483,490</b>	<b>0</b>	<b>2,073,739</b>	
09.00	Operational program 09	203	95,365	22,434	10,773	4,847	3,323	0	0	0	136,945	

## Executive Summary "Program Budgeting 2009"

Table 1.5 National Plan of Programs (NPP) 2009 and expenditure categories											
(thousand euros)											
Code	Functional Classification	Economic Classification									Total
		Investments (incl. financial investments) (15)	Payrol expenses & benefits - Pensions (60)	Third party expenses & fees (61)	Services received (62)	Stock consumption (63)	Other expenses (64)	Interest & related expenses (65)	Benefits - Donations - Grants - Subsidies (67)	Long term loans & equivalent instruments	
09.01	Agriculture - farming	553,075	5,934	35	314	192	688,860	0	483,490	0	1,731,900
09.02	Forests - fishery - hunting	57,445	102,242	19,163	4,590	3,802	17,653	0	0	0	204,894
<b>10</b>	<b>Environment and housing</b>	<b>503,089</b>	<b>32,895</b>	<b>788</b>	<b>5,920</b>	<b>373</b>	<b>32,383</b>	<b>0</b>	<b>3,310</b>	<b>0</b>	<b>578,757</b>
10.00	Operational program 10	18,039	24,840	678	4,545	283	341	0	0	0	48,725
10.01	Environment	0	0	0	0	0	32,010	0	0	0	32,010
10.02	Housing	485,050	8,055	110	1,375	90	32	0	3,310	0	498,022
<b>11</b>	<b>Infrastructures and transports</b>	<b>1,881,299</b>	<b>296,442</b>	<b>4,102</b>	<b>13,815</b>	<b>2,618</b>	<b>77,854</b>	<b>0</b>	<b>286,800</b>	<b>0</b>	<b>2,562,929</b>
11.00	Operational program	1,250	138,772	2,279	5,972	889	50,943	0	670	0	200,774
11.01	Transports	1,860,049	157,670	1,823	7,843	1,729	26,911	0	286,130	0	2,342,155
11.02	Communications	20,000	0	0	0	0	0	0	0	0	20,000
<b>12</b>	<b>Health and social policy</b>	<b>195,671</b>	<b>11,049,644</b>	<b>1,243</b>	<b>8,407</b>	<b>91,308</b>	<b>2,163,045</b>	<b>0</b>	<b>14,879,335</b>	<b>0</b>	<b>28,388,653</b>
12.00	Operational program 12	282	41,363	313	4,224	945	825,108	0	500	0	872,735
12.01	Health	195,073	3,100,922	271	450	89,020	11,313	0	297,385	0	3,694,433
12.02	Welfare	0	93,315	45	25	620	6,405	0	1,983,950	0	2,084,360
12.03	Pensions - medical care for civil servants	0	7,776,770	0	0	0	0	0	5,500	0	7,782,270
12.04	Pensions - medical care for other groups	0	0	0	0	0	1,315,513	0	12,451,000	0	13,766,513
12.05	Employment	316	37,274	614	3,708	724	4,707	0	141,000	0	188,343
<b>Total Expenditure (01-12)</b>		<b>11,148,418</b>	<b>26,087,517</b>	<b>326,036</b>	<b>688,996</b>	<b>816,716</b>	<b>10,524,051</b>	<b>12,000,000</b>	<b>17,445,266</b>	<b>29,129,000</b>	<b>108,166,000</b>

## 2. PERFORMANCE EVALUATION OF GOVERNMENT ACTIVITIES

In this chapter there is an analysis of the Programs of some agencies such as the Hellenic Police, the Fire Brigade and the General Secretariat for Sports. Furthermore the Program Primary and Secondary Education of the Ministry of National Education and Religious Affairs is presented.

In more detail, the functions, programs and actions of NPP 2009 for those agencies, their main goals, the financial resources absorbed from ordinary budget and public investment budget per action, the basic categories of expenditure (first degree accounts) per action, the sub - actions, the indicators measuring the fulfillment of the targets as well as the personnel allocation are presented. It is noted, that sub – actions are not included in NPP 2009. They consist another analysis level of the functional classification, which can be developed by the agencies. The goal is to fully deploy agencies work.

### 2.1 Ministry of Interior – Hellenic Police (HP)

Hellenic Police mission is to ensure peace and order as well as citizens’ unhindered social development, to prevent and interdict crime as well as to protect the State and the democracy form of government within the framework of constitutional order.

For the accomplishment of its mission, HP will participate for the budget year 2009 in four (4) Functions and five (5) Programs. The greatest part of the 2009 budget appropriations is assigned to the Function 07 “Public safety and justice” and in particular the Program 07.01 “Urban and rural safety”. Due to constrains that arise from the current budget classification, the main Action developed by the HP is quite general and is named “HP Actions”. For this reason, there is a presentation of the sub-actions to which it is analyzed.

#### **Function 07 «Public safety and justice»**

#### **Program 07.01 «Urban and rural safety»**

Main Goal: To strengthen the security of citizens in both urban and rural areas.

#### **Action 07.01.00700 «HP Actions»**

2009 Budget Allocations- Resources	
Expenditure categories- Accounts	(amounts in ths. euro)
15 Investments in Assets, Equipment & Equity	9,453
60 Payroll expenditures & benefits – Pensions	1,586,397
61 Third parties expenditures & fees	6,696
62 Services received	56,039
63 Consumables	47,547
64 Other various expenditures	105,656
67 Benefits – Donations – Grants - Subsidies	5,000
<b>Total</b>	<b>1,816,788</b>
<b>Personnel</b>	<b>53,024</b>

**Sub-action 1: Combating organized crime, terrorism and cybercrime**

<b>Main goal</b>	To decrease the number of committed crimes and increase effectiveness concerning crime detection
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Inquiries</li> <li>• Improvement and development of IT systems</li> <li>• Controls aiming at preventing and combating trafficking in human beings</li> <li>• Effective organization of the departments fighting cybercrime</li> </ul>
<b>Possible performance indicators</b>	<ul style="list-style-type: none"> <li>• % of criminality per area and type of crime</li> <li>• Detected crimes as a % of the total number of committed and attempted crimes</li> <li>• % of detection of crimes related to trafficking in human beings</li> <li>• % of detection of open criminal cases</li> <li>• Total number of cybercrime cases</li> </ul>

**Sub-action 2: Combating minor criminality cases**

<b>Main goal</b>	To decrease thefts, petty thefts and juvenile delinquency
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Compilation of the map of criminogenic areas</li> <li>• Improvement of IT systems</li> <li>• Targeted action of patrols</li> <li>• General and specialized controls in areas of booming criminality</li> <li>• Development of the measure of “The Policeman of the Neighborhood”</li> </ul>
<b>Possible performance indicators</b>	<ul style="list-style-type: none"> <li>• % of arrest of culprits for thefts and petty thefts</li> </ul>

**Sub-action 3: Combating drugs**

<b>Main goal</b>	To reduce drug trafficking
<b>Main activities</b>	<ul style="list-style-type: none"> <li>• Inquiries</li> <li>• Aerial operations in order to detect illegal hemp cultivation</li> <li>• Preventive controls near schools and youth friendly areas</li> <li>• Border controls</li> <li>• Organization of information conferences</li> </ul>
<b>Possible performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of information conferences per year</li> <li>• % of school houses where preventive controls are conducted per year</li> <li>• % of arrests for drug trafficking</li> </ul>

**Sub-action 4: Road safety and national road policing**

<b>Main goal</b>	To improve road safety and prevention of traffic accidents
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• National road policing</li> <li>• Implementation of an integrated program of road network policing</li> <li>• Conduction of controls aiming to prevent aggressive and dangerous driving, as well as drinking and driving</li> <li>• Issue of information leaflets and organization of awareness conferences</li> </ul>
<b>Possible performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of dead and injured from road accidents</li> <li>• Number of on-the-spot checks per year</li> <li>• Average time of response of the police services to the accident site</li> <li>• Number of accidents per national road</li> <li>• Road accidents per month and per hour</li> </ul>

**Sub-action 5: Citizens Service**

<b>Main goal</b>	To improve effectiveness concerning services of public security and citizen service
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Organization of bureaus and directorates that issue passports</li> <li>• Improvement of organization of administrative procedures</li> </ul>
<b>Possible performance indicators</b>	<ul style="list-style-type: none"> <li>• Degree of citizen satisfaction as to provided administrative services</li> <li>• Average time of processing per category of administrative form</li> </ul>

**Sub-action 6: HP Personnel education and in service training**

<b>Main goal</b>	To provide quality higher education and continuous training
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Improvement of the educational environment</li> <li>• Procurement of modern educational material and equipment</li> <li>• Organization and implementation of simulation exercises</li> <li>• Upgrading of teaching staff</li> <li>• Improvement of the foreign language learning system</li> </ul>
<b>Possible performance indicators</b>	<ul style="list-style-type: none"> <li>• Cost per student</li> <li>• % of police officers that speak at least one foreign language at a satisfactory level</li> <li>• % of police officers that have attended a postgraduate course in the Police Academy</li> <li>• % of police officers that have attended a training program during the previous two years</li> </ul>

*Note: At the stage of full implementation of program budgeting, when better classification will enable a more representative construction of the Actions, this sub-action will be included in the Function of Education.*

**2.2 Ministry of Interior – Fire Brigade (FB)**

Fire Brigade’s mission is to offer security and protection of human life and property, forests and natural environment against fires, natural and other disasters. Additionally FB’s mission is to create the operational planning of the suppression of all kind of fires and the provision of all possible assistance for the rescue of people and goods that are threatened by them.

For the achievement of its mission, FB participates in 4 Functions and 4 Programs and the biggest part of the 2009 budget appropriations is assigned to the Function 07 “Public safety and justice” and in particular the Program 07.03 “Civil protection – physical disasters”. However, as for the Police mentioned above, due to constraints arising from current budget classification, the main Action of this Program is quite general and is named as “Actions of Fire Brigade”. For this reason there is a presentation of the sub-actions, to which is analyzed.

**Function 07 “Public safety and justice”**

**Program 07.03 “Civil protection – physical disaster”**

Basic objective of the Program: Protection of the environment, the human life and property and the assurance of high quality services to the citizens.

**Action 07.03.00700 “Actions of Fire Brigade”**

<b>2009 Budget Allocations - Resources</b>	
<b>Expenditure categories – Accounts</b> (amount in ths. euro)	
15 Investments in Assets, Equipment & Equity	3,335
60 Payroll expenditures & benefits – Pensions	371,301
61 Third parties expenditures & fees	7,778
62 Services received	29,439
63 Consumables	23,750
64 Other various expenditures	17,123
<b>Total</b>	<b>452,726</b>
<b>Personnel</b>	<b>9,057</b>

*Note: In 2008, 5,500 seasonal firemen were occupied in the Fire Brigade with an open-ended contract.*

**Sub - action 1: Combat of forest and other kind of fires**

<b>Main goal</b>	Effective planning and prompt response for the optimal disaster relief related to fires
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Execution of inspections to the forest road network, fire hydrants and water tanks.</li> <li>• Dispersion of air means through out the territory</li> <li>• Supply of modern equipment</li> <li>• Manning of patrons, fire vehicles, and guardhouses</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of fires per forest land per Region</li> <li>• Burned land per fire</li> <li>• Number of fires per cause</li> <li>• Time of response per incident</li> <li>• Number of wounded or dead people per 1000 fires</li> </ul>

**Sub - action 2: Assistance and rescues**

<b>Main goal</b>	Effective response to the consequences of natural, technological and other perils and disasters
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Preparation of operational plans</li> <li>• Supply of modern equipment</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Time of response per incident</li> <li>• Percentage of public buildings in which a fire safety protection check is held per year</li> <li>• Number of wounded or dead people per incident</li> </ul>

**Sub - action 3: Port fire stations and other means**

<b>Main goal</b>	Provision of active safety services and assistance in ground zone and sea area of ports
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Installation and maintenance of equipment</li> <li>• Development of operational plans for the fire safety at ports</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Average time of response to incidents</li> <li>• Number of incidents per area of responsibility (ground zone, basins, sea area)</li> </ul>

**Sub - action 4: Training of Firemen**

<b>Main goal</b>	Proper function of FB’s schools and development of capable staff
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Hiring of qualified trainers and obtaining educational material</li> <li>• Research programs</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Cost per student of the FB Academy</li> <li>• Number of exercises for emergency preparedness per Region</li> </ul>

*Note: In the full implementation of program budgeting this sub-action will be included in the Function “Education”.*

**Sub - action 5: Museum of the Fire Brigade**

<b>Main goal</b>	Presentation of the history of FB and its offer and improvement of the citizens’ awareness for environmental protection
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Actions of communication</li> <li>• Maintenance and rescue of the Fire Brigade equipment</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of visitors per year</li> <li>• Percentage of student visitors to the total amount of visitors</li> </ul>

*Note: In the full implementation of program budgeting this sub-action will be included in the Function “Culture, religion, sports”.*

**Sub - action 6: Organization of sport events**

<b>Main goal</b>	Promotion of the sport spirit in the FB’s staff
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Organization of sports events for the armed and security forces</li> <li>• Organization of friendly games for charity purposes</li> <li>• Participation of FB athletes to championships of sports’ union</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of sport events organized per category annually</li> </ul>

*Note: In the full implementation of program budgeting this sub-action will be included in the Function “Culture, religion, sports”.*

**Sub - action 7: Voluntarism and communication**

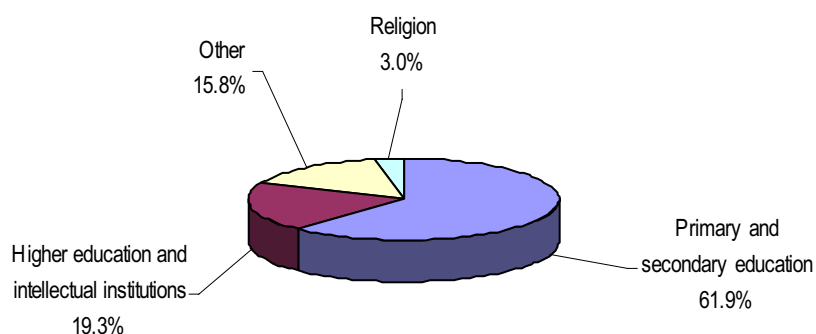
<b>Main goal</b>	Augmentation of the number of volunteers and sensitization of the citizens regarding the forestry and urban fires and the antiseismic protection
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Awareness of the local authorities for the establishment of voluntary fire stations</li> <li>• Upgrade of the information system for the management of the volunteers</li> <li>• Issuance of informative leaflets for adults and children</li> <li>• Tv and audio spots</li> <li>• Organization of exhibitions and meetings</li> <li>• Visits to schools</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of registered volunteers per region</li> <li>• Percentage of schools informed about fire protection annually</li> <li>• Percentage of schools informed about antiseismic protection annually</li> </ul>

**2.3 Ministry of National Education and Religious Affairs (MoNER)– Primary and Secondary Education**

The Ministry of National Education and Religious Affairs will participate for the budget year 2009 in six (6) Functions. The greatest part of the 2009 appropriations is assigned to the Function of Education. Chart 2.1 presents the programs in which

participates. One of the most important programs of the Function of Education is Primary and Secondary Education, whose actions will be analyzed afterwards.

**Chart 2.1 Programs of Ministry of National Education and Religious Affairs**



### ***Function 04 “Education”***

#### **Program 04.01 “Primary and Secondary Education”**

Main goal of the Program: to provide a high quality primary and secondary education.

#### **Action 04.01.01900 “Operational support of primary education”**

2009 Budget Allocations - Resources		
Expenditure Categories –Accounts		(amounts in ths. euro)
15	Investments in Assets, Equipment & Equity	190
60	Payroll expenditures & benefits – Pensions	2,210,210
63	Consumables	83
64	Other various expenditures	332
67	Benefits – Donations – Grants - Subsidies	24,500
<b>Total</b>		<b>2,235,315</b>
<b>Personnel</b>		<b>95,110</b>

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<b>Main goal</b>	The smooth operation of school units of primary education
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Adequate staffing</li> <li>• Assurance of appropriate equipment</li> <li>• Maintenance and construction of school buildings and infrastructures</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• % of non permanent teachers of primary education</li> <li>• % of nursery and kindergarten teachers with enhanced qualifications (owner of postgraduate / doctorate degree)</li> <li>• Number of pupils per class per region (urban, semi urban, rural) in every prefecture</li> <li>• % of pupils that have interrupted their studies unduly per prefecture</li> <li>• % of pupils who are taught a second foreign language per prefecture</li> <li>• % of school units with number of pupils greater than X persons per prefecture</li> <li>• Parents / teachers satisfaction level for primary education provided</li> <li>• % of infant's access to primary education</li> <li>• Percentage of school units with a multiple use chamber, library and laboratory per prefecture</li> </ul>

**Action 04.01.01901 “Operational support of high school and lyceum”**

2009 Budget Allocations - Resources	
Expenditure Categories –Accounts	(amounts in ths. euro)
15 Investments in Assets, Equipment & Equity	190
60 Payroll expenditures & benefits – Pensions	2,627,820
63 Consumables	563
64 Other various expenditures	1,264
67 Benefits – Donations – Grants - Subsidies	1,349
<b>Total</b>	<b>2,631,186</b>
<b>Personnel</b>	<b>102,821</b>

<b>Main goal</b>	The smooth operation of school units of secondary education
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Adequate staffing</li> <li>• Assurance of appropriate equipment</li> <li>• Maintenance and construction of school buildings and infrastructures</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Average amount of teachers per region (urban, semi urban, rural) in every prefecture</li> <li>• Number of P/C per number of students</li> <li>• % of secondary education's teachers with enhanced qualifications (owner of postgraduate / doctorate degree)</li> <li>• Number of pupils per class per region (urban, semi urban, rural) in every prefecture</li> <li>• % of pupils who have interrupted their studies unduly per prefecture</li> <li>• % of pupils who are taught a second foreign language per prefecture</li> <li>• % of school units with number of pupils greater than X persons per prefecture</li> <li>• Parents / teachers satisfaction for secondary education provided</li> <li>• % of school units with a multiple use chamber, library and laboratory per prefecture</li> <li>• % of technical lyceum's pupils who turn to the new, provided specialities</li> </ul>

**Action 04.01.01902 “Publication of educational material”**

2009 Budget Allocations- Resources	
<b>Expenditure Categories - Accounts</b> (amount in ths. euro)	
63 Consumables	1,211
67 Benefits – Donations – Grants - Subsidies	25,150
<b>Total</b>	<b>26,361</b>
<b>Personnel</b>	<b>99</b>

<b>Main goal</b>	The timely delivery of the bibliographic material to the school units with the simultaneous observance of specific quality specifications
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Reinforcement (of the task) of the Organization of Publication of Educational Books</li> <li>• Procurement of books besides those issued by the Organization of Publication of Educational Books</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Average deviation of Organization of Publication of Educational Books editions in days in relation to the prescheduled date</li> </ul>

*Note: This action refers to the Organization of Publication of Educational Books.*

**Action 04.01.01903 «Educational and Pedagogic policy»**

2009 Budget Allocations- Resources	
<b>Expenditure Categories - Accounts</b> (amount in ths. euro)	
15 Investments in Assets, Equipment & Equity	45
60 Payroll expenditures & benefits – Pensions	4,503
61 Third parties expenditures & fees	96
62 Services received	1,301
63 Consumables	68
64 Other various expenditures	79
67 Benefits - Donations - Grants - Subsidies	40
<b>Total</b>	<b>6,132</b>
<b>Personnel</b>	<b>64</b>

<b>Main goal</b>	The improvement of educational system quality
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Investigation of qualitative characteristics of Primary and Secondary education system and designing directions for the planning and scheduling of educational policy</li> <li>• Promotion of social integration and new technologies</li> <li>• Upgrading of systems of initial professional training and connection of education with the job market</li> <li>• Support of life learning</li> <li>• Revision of analytical programs</li> <li>• Production of printed and electronic educational material</li> <li>• Improvement of educational methods</li> <li>• Teacher’s training in using Information Technologies and Communication</li> <li>• Development of Pedagogic Institute infrastructure</li> <li>• Formation of quality indicators framework for Primary and Secondary education</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• % of students who completes the secondary education</li> <li>• % of students with low basic abilities per class</li> <li>• % of students with training difficulties that correspond in the educational process (based on internationally recognized models).</li> <li>• % of Economically Feeble students that graduate with honor</li> <li>• % of students who participates in international school competitions</li> <li>• % of students that is distinguished in international school competitions</li> <li>• Rate of teacher attendance in programs of life learning</li> </ul>

**Action 04.01.01904 «Environmental Education»**

2009 Budget Allocations- Resources	
<b>Expenditure Categories - Accounts</b>	(amount in ths. euro)
67 Benefits - Donations - Grants - Subsidies	380
<b>Total</b>	<b>380</b>
<b>Personnel</b>	

<b>Main goal</b>	The sensitization of young people, regarding the need of environmental protection
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Support of educational environmental action</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Percentage of students attended environmental education programs</li> <li>• Percentage of professors with training in environmental actions</li> <li>• Number of Environmental Education Centers per region</li> </ul>

*Note: The educational personnel of Environmental Education Centers is included in the actions 04.01.01900 and 04.01.01901.*

**Action 04.01.01905 «Technical Faculties»**

2009 Budget Allocations- Resources	
<b>Expenditure Categories - Accounts</b> (amount in ths. euro)	
67 Benefits - Donations - Grants - Subsidies	12,000
<b>Total</b>	<b>12,000</b>
<b>Personnel</b>	<b>245</b>

<b>Main goal</b>	The growth of specialized professional technical potential
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Support of Sivitanidios School</li> <li>• Interconnection of Sivitanidios students with job market</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Cost per Sivitanidios student</li> <li>• Students per professor at Sivitanidios School</li> <li>• Absorption of students in the job market</li> </ul>

*Note: This action includes at this stage, only Sivitanidios School activities, that provides secondary and post secondary technical education.*

**Action 04.01.01906 «Secondary Ecclesiastic Education»**

2009 Budget Allocations- Resources	
<b>Expenditure Categories - Accounts</b> (amount in ths. euro)	
15 Investments in Assets, Equipment & Equity	44
60 Payroll expenditures & benefits – Pensions	8,256
61 Third parties expenditures & fees	7
62 Services received	412
63 Consumables	276
64 Other various expenditures	34
67 Benefits - Donations - Grants - Subsidies	1,030
<b>Total</b>	<b>10,059</b>
<b>Personnel</b>	<b>250</b>

<b>Main goal</b>	The smooth operation of school units of secondary ecclesiastic education
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Sufficient crewing</li> <li>• Appropriate equipment</li> <li>• Manufacture and maintenance of schools infrastructures</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Cost per student of ecclesiastic education in combination with the corresponding cost per student of secondary education</li> </ul>

**Action 04.01.01907 « Regional department’s Actions of Primary and Secondary Education»**

<b>2009 Budget Allocations- Resources</b>		
<b>Expenditure Categories - Accounts</b>		
(amount in ths. euro)		
15	Investments in Assets, Equipment & Equity	107
60	Payroll expenditures & benefits – Pensions	557
61	Third parties expenditures & fees	89
62	Services received	953
63	Consumables	211
64	Other various expenditures	741
67	Benefits - Donations - Grants - Subsidies	55
<b>Total</b>		<b>2,713</b>
<b>Personnel</b>		<b>9,811</b>

<b>Main goal</b>	Effective management regarding primary and secondary education issues in regional level
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Administrative support of school units in region</li> <li>• Adequate staffing in school units</li> <li>• Replying in parents demands</li> <li>• Issue of professional exercise authorizations</li> <li>• Monitoring, co-ordination, following up and evaluation of school advisers work</li> <li>• Collaboration via the central service of MoNER with the Pedagogical Institute</li> <li>• Regional Training Centers</li> <li>• Centers of Diagnosis, Evaluation and Support</li> <li>• Regional Support and Educational Planning Centers</li> <li>• Advisory Stations for young people</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of trained teachers per year</li> <li>• Number of schools that are visited by an advisor per year</li> </ul>

*It is noted that many indicators which are reported in actions 04.01.01900 and 04.01.01901, could be also applied in this particular action.*

**2.4 Ministry of Culture-General Secretariat for Sports**

The General Secretariat for Sports’ mission is the creation of conditions that support the improvement and progress of the organization and operation of sports in the country. To fulfill this mission the General Secretariat for Sports’ participates in two functions, at 2009. The greatest part of the 2009 budget appropriations is assigned to the function 05 “Culture-Religion-Sports”

**Function 05 «Culture –Religion – Sports»**

**Program 05.06 «Sports»**

Program’s main target: Promotion and development of sports.

**Action 05.06.02100 «Operational support of sports»**

<b>2009 Budget Allocations- Resources</b>	
<b>Expenditure categories- Accounts</b> (amount in ths. euro)	
15 Investments in Assets, Equipment & Equity	195
60 Payroll expenditures & benefits – Pensions	17,677
61 Third parties expenditures & fees	12
62 Services received	533
63 Consumables	365
64 Other various expenditures	134,240
<b>Total</b>	<b>153,022</b>
<b>Personnel</b>	<b>198</b>

<b>Main goal</b>	Effective administration and promotion of sports
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Planning, in an executive level, over sports issues and co-ordination of the competent departments or bodies</li> <li>• Events and activities planning for sports promotion</li> <li>• Seminars and promotion of the education and training in sports</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Level of satisfaction of citizens and associated bodies by Sports General Secretariat</li> <li>• Number of visits at the web site of Sports General Secretariat</li> <li>• Number of graduates from sports instructors schools</li> </ul>

**Action 05.06.02101 «Competitive sports»**

<b>2009 Budget Allocations- Resources</b>	
<b>Expenditure categories- Accounts</b> (amount in ths. euro)	
67 Benefits-Donations -Grants-Subsidies	35,290
<b>Total</b>	<b>35,290</b>
<b>Personnel</b>	<b>105</b>

<b>Main goal</b>	Improvement of the Greek presence in competitive sports field
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Monitoring, support and supervision of sports federations and associations</li> <li>• Care for the creation of incentives and the facilitation of soldiers or employees to participate in sport events or training</li> <li>• Communication of the consequences of doping</li> <li>• Modernisation, improvement and intensification of doping controls</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of participations of Greece in international sports events</li> <li>• Number of Greek nominations in international sports events</li> <li>• Number of athletes with special needs engaged in competitive sports</li> <li>• Greek excellences at international sports meetings of athletes with special needs</li> </ul>

**Action 05.06.02102 «Sports for all»**

2009 Budget Allocations- Resources	
<b>Expenditure categories- Accounts</b>	(amount in ths. euro)
Benefits-Donations -Grants-Subsidies	300
<b>Total</b>	<b>300</b>
<b>Personnel</b>	<b>34</b>

<b>Main goal</b>	<i>Participation of citizens in sports activities</i>
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Planning and implementation of sports activities in co-operation with local authorities and other competent bodies</li> <li>• Planning and implementation of sports activities in reformatories, prisons, old peoples' homes</li> <li>• Development and support of sports at school and universities</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of citizens participating in “sports for all” activities”</li> <li>• Number of sports instructors implementing “sports for all” activities</li> <li>• Percentage of the participants in “sports for all” activities compared to the population</li> <li>• Level of satisfaction of citizens by “sports for all” activities</li> </ul>

**Action 05.06.02103 «Investment actions for sports infrastructures»**

2009 Budget Allocations- Resources	
<b>Expenditure categories- Accounts</b>	(amount in ths. euro)
15 Investments in Assets, Equipment & Equity	110,000
<b>Total</b>	<b>110,000</b>
<b>Personnel</b>	<b>180</b>

<b>Main goal</b>	Creation of proper infrastructures for sports
<b>Main actions</b>	<ul style="list-style-type: none"> <li>• Finding and acquisition of spaces for the establishment of gymnasiums, stadiums, sports fields and sports facilities</li> <li>• Study, construction and maintenance of stadiums, gymnasiums, sports facilities</li> </ul>
<b>Potential performance indicators</b>	<ul style="list-style-type: none"> <li>• Number of adequate sports facilities in comparison with the population</li> <li>• Number of adequate sports facilities per prefecture</li> </ul>

*It should be noted that this action is funded by investment budget*

Finally, it should also be noted that the number of employees occupied at the actions described above includes permanent staff and open ended contract staff.

### **3. ACCOUNTING SYSTEM REFORM**

According to recent recommendations of international organizations (OECD, IMF), a first step for the improvement of the central government accounting in Greece is the enhancing of the quality, transparency and comprehensiveness of the current cash based accounts, while the move towards full accrual accounting should not be a priority at this stage.

Based on one of the most important recommendations of the OECD, detailed accounting rules and regulations for the central government accounting should be issued and adopted, in order to clarify, amongst other terms, the difference between revenue and collection (cash inflow), expenditure and payment (cash outflow). In addition, these accounting regulations should define terms of receivables, liabilities and assets and classify every single item of them in different subgroups (i.e. current assets, non current assets e.t.c.). The implementation of these changes in the central government accounting will change the current accounting method used by the Greek State towards the principles of modified cash basis accounting.

The adoption of the new accounting method, as well as the launching of the new accounting and financial information system, which is now designed and prepared for the General Accounting Office, are preconditions for the preparation of financial statements (including statement of financial position, statement of financial performance and cash flow statement) for the central Greek government. The aforementioned financial statements will give qualitative information in a generally accepted format, concerning the efficient management and transparent use of public resources, following very closely the accounting regulations and standards that have been adopted by other OECD countries.

The implementation of this kind of reform in the accounting system of central government requires changes in the current legal framework in order for new accounting procedures and terms to be issued in the Budget law. In 2008 the special unit for the Government Accounting System Reform in GAO completed a first draft of matching every line item of the existing code classification of revenues and expenditure with accounts generally accepted for financial reporting purposes. In accordance with this draft matching, which is now under discussion, the following alternative statements of cash flows for the Greek State Budget of 2009, have been prepared and presented in the special edition “Program Budgeting 2009” which accompanies the State Budget of the same year.

In the following pages there is a presentation of some basic tables as:

In tables 3.1 and 3.2 the State Budget cash flows are presented.

In table 3.3 cash flows per Ministry are presented.

In table 3.4 cash flows per function are presented.

In table 3.5 projected financing of investments is presented.

Executive Summary “Program Budgeting 2009”

<b>Table 3.1 State Budget 2009 - Cash flow statement (per type of budget)</b>		<i>(amounts in euro)</i>
<b>Ordinary Budget</b>	<b>Inflows from :</b>	
	Direct taxes	22,192,000,000
	Indirect taxes	31,097,000,000
	E.U. grants	405,000,000
	Tax and non tax arrears	4,141,000,000
	Other various revenues & Extraordinary	3,113,000,000
	Property sale	9,000,000
	Dividend & interest income	2,770,000,000
	<b>Total (I)</b>	<b>63,727,000,000</b>
	<b>Outflows for :</b>	
	Payroll expenditures & benefits - Pensions	26,087,517,420
	Third party expenditures & fees	326,035,570
	Services received	688,995,940
	Stock consumption	816,715,830
Other various expenditures	10,524,051,250	
Interest & related expenditures	12,000,000,000	
Benefits – Donations – Grants - Subsidies	17,445,266,000	
Investments (incl. financial investments)	2,348,417,990	
<b>Total (II)</b>	<b>70,237,000,000</b>	
<b>A.</b>	<b>Net cash flow of Ordinary budget prior financing activities (III)=(I)-(II)</b>	<b>-6,510,000,000</b>
<b>Investment Budget</b>	<b>Inflows from :</b>	
	E.U. grants	3,500,000,000
	Non tax arrears	96,000,000
	Other various revenues	104,000,000
	<b>Total (IV)</b>	<b>3,700,000,000</b>
	<b>Outflows for :</b>	
Investments (incl. financial investments)	8,800,000,000	
<b>Total (V)</b>	<b>8,800,000,000</b>	
<b>B.</b>	<b>Net cash flow of Investment budget prior financing activities (VI)=(IV)-(V)</b>	<b>-5,100,000,000</b>
<b>C.</b>	<b>Net cash flow of Ordinary &amp; Investment budget prior financing activities (A+B) *</b>	<b>-11,610,000,000</b>
<b>Financing activities of Ordinary &amp; Investment Budget</b>	<b>Inflows from :</b>	
	Increase of long term debt of Ordinary budget (loans & equivalent instruments)	35,639,000,000
	Increase of long term debt of Investment budget (loans & equivalent instruments)	5,100,000,000
	<b>Total (VII)</b>	<b>40,739,000,000</b>
	<b>Outflows for :</b>	
	Decrease of long term debt of Ordinary budget (loans & equivalent instruments)	29,129,000,000
Decrease of long term debt of Investment budget (loans & equivalent instruments)	0	
<b>Total (VIII)</b>	<b>29,129,000,000</b>	
<b>D.</b>	<b>Net cash flow from financing activities of Ordinary and Investment budget (IX)=(VII)-(VIII)</b>	<b>11,610,000,000</b>
<b>Total Government budget 2009 [(I+IV+VII) or (I+IV+VII)]</b>		<b>108,166,000,000</b>
<p><i>* The net cash flow of Ordinary and Investment Budget prior financing activities for 2009 differs from the budget deficit of Central Government presented in the budget introductory report of 2009 into the amount of a) special expenditures that are matched with revenues of equal amount b) special expenditures for short term bonds of public sector and relevant expenditures of bond issuing c) investments for military equipment of Ministry of National Defense and d) loan instalments of Organization of (public) School Buildings</i></p>		

Executive Summary “Program Budgeting 2009”

<b>Table 3.2 State Budget 2009 - Cash flow statement (per activity type)</b>		
<i>(amounts in euro)</i>		
<b>Operating activities</b>	<b>Inflows from :</b>	
	Direct taxes	22,192,000,000
	Indirect taxes	31,097,000,000
	E.U. grants	405,000,000
	Tax and non tax arrears	4,141,000,000
	Other various revenues & Extraordinary	3,113,000,000
	Dividend & interest income	2,770,000,000
	<b>Total (I)</b>	<b>63,718,000,000</b>
	<b>Outflows for :</b>	
	Payroll expenditures & benefits - Pensions	26,087,517,420
	Third party expenditures & fees	326,035,570
	Services received	688,995,940
Stock consumption	816,715,830	
Other various expenditures	10,524,051,250	
Interest & related expenditures	12,000,000,000	
Benefits – Donations – Grants - Subsidies	17,445,266,000	
<b>Total (II)</b>	<b>67,888,582,010</b>	
<b>A.</b>	<b>Net cash flow from operating activities (III)=(I)-(II)</b>	<b>-4,170,582,010</b>
<b>Investing activities</b>	<b>Inflows from :</b>	
	E.U. grants	3,500,000,000
	Non tax arrears	96,000,000
	Property sale	9,000,000
	Other various revenues	104,000,000
	<b>Total (IV)</b>	<b>3,709,000,000</b>
<b>Outflows for :</b>		
Investments (incl. financial investments)	11,148,417,990	
<b>Total (V)</b>	<b>11,148,417,990</b>	
<b>B.</b>	<b>Net cash flow from investing activities (VI)=(IV)-(V)</b>	<b>-7,439,417,990</b>
<b>C.</b>	<b>Net cash flow from operating and investing activities (A+B)*</b>	<b>-11,610,000,000</b>
<b>Financing activities</b>	<b>Inflows from :</b>	
	Increase of long term debt (loans & equivalent instruments)	40,739,000,000
	<b>Total (VII)</b>	<b>40,739,000,000</b>
	<b>Outflows for :</b>	
Decrease of long term debt (loans & equivalent instruments)	29,129,000,000	
<b>Total (VIII)</b>	<b>29,129,000,000</b>	
<b>D.</b>	<b>Net cash flow from financing activities (IX)=(VII)-(VIII)</b>	<b>11,610,000,000</b>
<p><i>* The net cash flow of operating and investing activities for 2009 differs from the budget deficit of Central Government presented in the budget introductory report of 2009 into the amount of a) special expenditures that are matched with revenues of equal amount b) special expenditures for short term bonds of public sector and relevant expenditures of bond issuing c) investments for military equipment of Ministry of National Defense and d) loan instalments of Organization of (public) School Buildings</i></p>		

## Executive Summary “Program Budgeting 2009”

Table 3.3 State Budget 2009 - Cash flow statement (outflows per Ministry)				
(amounts in euro)				
	Ordinary Budget	Investment Budget	Total	
Operating activities	<b>Inflows from :</b>			
	Direct taxes	22,192,000,000		22,192,000,000
	Indirect taxes	31,097,000,000		31,097,000,000
	E.U. grants	405,000,000		405,000,000
	Tax and non tax arrears	4,141,000,000		4,141,000,000
	Other various revenues & Extraordinary	3,113,000,000		3,113,000,000
	Dividend & interest income	2,770,000,000		2,770,000,000
	<b>Total (I)</b>	<b>63,718,000,000</b>		<b>63,718,000,000</b>
	<b>Outflows for :</b>			
	Presidency	5,647,000		5,647,000
	Parliament	216,665,000		216,665,000
	Ministry of Interior	6,750,942,800		6,750,942,800
	Ministry of Foreign Affairs	484,342,000		484,342,000
	Ministry of National Defence	4,278,550,000		4,278,550,000
	Ministry of Health & Social Solidarity	5,736,426,500		5,736,426,500
	Ministry of Justice	886,310,000		886,310,000
	Ministry of National Education and Religious Affairs	7,147,485,500		7,147,485,500
	Ministry of Culture	617,831,000		617,831,000
	Ministry of Economy & Finance	25,073,603,300		25,073,603,300
	Ministry of Macedonia & Thrace	21,698,800		21,698,800
	Ministry of Rural Development & Food	1,361,207,000		1,361,207,000
Ministry of Environment, Physical Planning & Public Works	170,893,000		170,893,000	
Ministry of Employment and Social Protection	11,395,967,000		11,395,967,000	
Ministry of Development	274,208,000		274,208,000	
Ministry of Transport and Communications	494,534,000		494,534,000	
Ministry of Mercantile Marine, Aegean and Island Policy	1,644,437,000		1,644,437,000	
Ministry of Tourism	69,955,000		69,955,000	
General Secretariats of Communication and Information	111,481,000		111,481,000	
Peripheral Agencies of Ministries	59,851,810		59,851,810	
Regions	1,086,546,300		1,086,546,300	
<b>Total (II)</b>	<b>67,888,582,010</b>		<b>67,888,582,010</b>	
<b>A. Net cash flow from operating activities (III)=(I)-(II)</b>	<b>-4,170,582,010</b>		<b>-4,170,582,010</b>	
Investing Activities	<b>Inflows from :</b>			
	E.U. grants		3,500,000,000	3,500,000,000
	Non tax arrears		96,000,000	96,000,000
	Property sale	9,000,000		9,000,000
	Other various revenues		104,000,000	104,000,000
	<b>Total (IV)</b>	<b>9,000,000</b>	<b>3,700,000,000</b>	<b>3,709,000,000</b>
	<b>Outflows for :</b>			
	Presidency	153,000		153,000
	Parliament	5,475,000	2,000,000	7,475,000
	Ministry of Interior	15,561,200	1,139,000,000	1,154,561,200
	Ministry of Foreign Affairs	5,160,000	65,000,000	70,160,000
	Ministry of National Defence	2,296,000,000	30,000,000	2,326,000,000
	Ministry of Health & Social Solidarity	310,500	195,000,000	195,310,500
	Ministry of Justice	1,275,000	46,000,000	47,275,000
	Ministry of National Education and Religious Affairs	1,229,500	806,000,000	807,229,500
	Ministry of Culture	488,000	285,000,000	285,488,000
	Ministry of Economy & Finance	15,017,700	904,000,000	919,017,700
	Ministry of Macedonia & Thrace	139,200	21,000,000	21,139,200
	Ministry of Rural Development & Food	203,000	475,000,000	475,203,000
	Ministry of Environment, Physical Planning & Public Works	60,000	2,200,000,000	2,200,060,000
	Ministry of Employment and Social Protection	322,000	460,000,000	460,322,000
Ministry of Development	438,000	475,000,000	475,438,000	
Ministry of Transport and Communications	1,118,000	270,000,000	271,118,000	
Ministry of Mercantile Marine, Aegean and Island Policy	2,805,000	61,000,000	63,805,000	
Ministry of Tourism	235,000	90,000,000	90,235,000	
General Secretariats of Communication and Information	599,000	11,000,000	11,599,000	
Peripheral Agencies of Ministries	256,190		256,190	
Regions	1,572,700	1,265,000,000	1,266,572,700	
<b>Total (V)</b>	<b>2,348,417,990</b>	<b>8,800,000,000</b>	<b>11,148,417,990</b>	
<b>B. Net cash flow from investing activities (VI)=(IV)-(V)</b>	<b>-2,339,417,990</b>	<b>-5,100,000,000</b>	<b>-7,439,417,990</b>	
<b>C. Net cash flow from operating and investing activities (A+B)*</b>	<b>-6,510,000,000</b>	<b>-5,100,000,000</b>	<b>-11,610,000,000</b>	
Financing Activities	<b>Inflows from :</b>			
	Increase of long term debt (loans & equivalent instruments)	35,639,000,000	5,100,000,000	40,739,000,000
	<b>Total (VII)</b>	<b>35,639,000,000</b>	<b>5,100,000,000</b>	<b>40,739,000,000</b>
	<b>Outflows for :</b>			
Decrease of long term debt (loans & equivalent instruments)	29,129,000,000		29,129,000,000	
<b>Total (VIII)</b>	<b>29,129,000,000</b>		<b>29,129,000,000</b>	
<b>D. Net cash flow from financing activities (IX)=(VII)-(VIII)</b>	<b>6,510,000,000</b>	<b>5,100,000,000</b>	<b>11,610,000,000</b>	

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<b>Table 3.4 State Budget 2009 - Cash flow statement (outflows per function according to NPP 2009)</b>				
<i>(amounts in euro)</i>				
		Ordinary Budget	Investment Budget	Total
<b>Operating Activities</b>	<b>Inflows from :</b>			
	Direct taxes	22,192,000,000		22,192,000,000
	Indirect taxes	31,097,000,000		31,097,000,000
	E.U. grants	405,000,000		405,000,000
	Tax and non tax arrears	4,141,000,000		4,141,000,000
	Other various revenues & Extraordinary	3,113,000,000		3,113,000,000
	Dividend & interest income	2,770,000,000		2,770,000,000
	<b>Total (I)</b>	<b>63,718,000,000</b>		<b>63,718,000,000</b>
	<b>Outflows for :</b>			
	External affairs	3,238,017,500		3,238,017,500
	Government's specific domestic actions	781,385,100		781,385,100
	Local governing	4,283,111,150		4,283,111,150
	Education	7,048,285,710		7,048,285,710
	Culture, religion, sports	885,860,500		885,860,500
	Defence	3,941,589,000		3,941,589,000
Public safety and justice	3,545,061,600		3,545,061,600	
Economic affairs and development	13,751,974,400		13,751,974,400	
Rural development	1,463,016,600		1,463,016,600	
Environment and housing	75,668,000		75,668,000	
Infrastructures and transports	681,629,850		681,629,850	
Health and social policy	28,192,982,600		28,192,982,600	
<b>Total (II)</b>	<b>67,888,582,010</b>		<b>67,888,582,010</b>	
<b>A. Net cash flow from operating activities (III)=(I)-(II)</b>		<b>-4,170,582,010</b>		<b>-4,170,582,010</b>
<b>Investing Activities</b>	<b>Inflows from :</b>			
	E.U. grants		3,500,000,000	3,500,000,000
	Non tax arrears		96,000,000	96,000,000
	Property sale	9,000,000		9,000,000
	Other various revenues		104,000,000	104,000,000
	<b>Total (IV)</b>	<b>9,000,000</b>	<b>3,700,000,000</b>	<b>3,709,000,000</b>
	<b>Outflows for :</b>			
	External affairs	35,242,000	65,000,000	100,242,000
	Government's specific domestic actions	8,478,400	184,000,000	192,478,400
	Local governing	1,120,950	2,453,000,000	2,454,120,950
	Education	1,412,090	1,205,000,000	1,206,412,090
	Culture, religion, sports	505,000	253,000,000	253,505,000
	Defence	2,274,777,000	25,000,000	2,299,777,000
	Public safety and justice	17,862,300	116,000,000	133,862,300
	Economic affairs and development	6,238,800	1,311,000,000	1,317,238,800
Rural development	722,700	610,000,000	610,722,700	
Environment and housing	89,000	503,000,000	503,089,000	
Infrastructures and transports	1,298,950	1,880,000,000	1,881,298,950	
Health and social policy	670,800	195,000,000	195,670,800	
<b>Total (V)</b>	<b>2,348,417,990</b>	<b>8,800,000,000</b>	<b>11,148,417,990</b>	
<b>B. Net cash flow from investing activities (VI)=(IV)-(V)</b>		<b>-2,339,417,990</b>	<b>-5,100,000,000</b>	<b>-7,439,417,990</b>
<b>C. Net cash flow from operating and investing activities (A+B)*</b>		<b>-6,510,000,000</b>	<b>-5,100,000,000</b>	<b>-11,610,000,000</b>
<b>Financing Activities</b>	<b>Inflows from :</b>			
	Increase of long term debt (loans & equivalent instruments)	35,639,000,000	5,100,000,000	40,739,000,000
	<b>Total (VII)</b>	<b>35,639,000,000</b>	<b>5,100,000,000</b>	<b>40,739,000,000</b>
	<b>Outflows for :</b>			
	Decrease of long term debt (loans & equivalent instruments)	29,129,000,000		29,129,000,000
<b>Total (VIII)</b>	<b>29,129,000,000</b>		<b>29,129,000,000</b>	
<b>D. Net cash flow from financing activities (IX)=(VII)-(VIII)</b>		<b>6,510,000,000</b>	<b>5,100,000,000</b>	<b>11,610,000,000</b>

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<b>Table 3.5 Projected financing of investments</b>	
<b>State Budget 2009</b>	
<b>(amounts in euro)</b>	
<b>1. Financing from Ordinary budget resources for :</b>	<b>2,348,417,990</b>
Land	10,100,000
Buildings and fixtures on buildings	26,941,000
Transportation means	7,843,900
Machinery, furniture & other equipment	74,022,090
Financial investments & long term receivables	11,000
Fixed assets under construction	29,500,000
Fixed assets under construction (for appropriation)	2,200,000,000
<b>2. Financing from national resources of Investment budget for :</b>	<b>3,650,000,000</b>
Land	14,000,000
Buildings and fixtures on buildings	604,050,000
Transportation means	1,050,000
Machinery, furniture & other equipment	23,600,000
Financial investments & long term receivables	350,000,000
Operating expenditures of investments	721,100,000
Grants to public law entities for investments	1,926,200,000
Special reserve for public investments	10,000,000
<b>3. Financing from co-financed resources of Investment budget for :</b>	<b>5,150,000,000</b>
Land	350,000,000
Buildings and fixtures on buildings	804,100,000
Machinery, furniture & other equipment	95,500,000
Financial investments & long term receivables	600,000,000
Operating expenditures of investments	1,637,100,000
Grants to public law entities for investments	1,653,300,000
Special reserve for public investments	10,000,000
<b>Total (1+2+3)</b>	<b>11,148,417,990</b>