



HELLENIC REPUBLIC



MINISTRY OF ECONOMY AND FINANCE

Government Budget 2008

Program budgeting 2008 Executive summary

INTRODUCTION

The Ministry of Economy and Finance corresponding to the requirement of the citizens for more effective and transparent management of state resources, moved towards the planning and implementation of important reforms for the modernization of fiscal management, aiming at the improvement of the quality of public goods and services provided. Part of the reforms refers to the change in formulating, implementing, monitoring, and evaluating the State Budget, by adopting the system of program budgeting. Through program budgeting, the recording and control of the efficiency of public expenditure, the control of the effectiveness of various actions and the cost of each program, multiyear planning and the transparency in public finance are facilitated.

Program budgeting does not only constitute a different way of presenting the State Budget. It involves a totally different philosophy regarding fiscal management and the overall operation of the public sector. The main parameter for its successful introduction is the strong will and the largest possible consensus for the required reforms.

In this framework, the Ministry of Economy and Finance presents the special edition "Program Budgeting 2008", which accompanies the State Budget of the same year.

The target of the Ministry of Economy and Finance is, that, this special edition will be the basis in 2008 for:

- *the communication of the changes related to the new way of formulating, implementing, monitoring and evaluating the budget,*
- *the decision-making for corrections in the existing system of preparation and monitoring the ordinary budget, the public investment budget, as well as in the way off-budget accounts are treated, so that problems are minimised during the transition period and*
- *the dialogue with the line ministries and other spending agencies for the improvement and further analysis of the National Plan of Programs that is presented here.*

November 2007

PROGRAM BUDGETING

The state budget, in Greece, consists of two parts, with a distinguished formulation and implementation: the ordinary budget (OB) and the public investment budget (PIB). The public investment budget (PIB) has a program oriented structure, without though the qualitative characteristics of program budgeting, such as the matching between the inputs and the outputs and outcomes. The ordinary budget is an expenditure oriented budget.

The most important weaknesses of the existing budgeting system are:

- Not explicit description of the policies and actions financed and the institutions that materialise them. There are certain government policies in which more than one ministry/agency are involved. The involvement of many agencies in the implementation of one policy without co-ordination causes overlaps, waste of resources and low effectiveness.
- Not efficient evaluation of the results of the implemented policies. Evaluations are not made systematically and most important, there is no matching between the inputs and the outputs and outcomes.

The detection of the weaknesses as well as the requirement of citizens for transparency and efficiency in public resources management, the need for reduction of fiscal deficits and at the same time the need for improving the quality of provided public goods and services, as well as the need for long term planning led to the decision of adopting the new form of program budgeting.

National Plan of Programs (NPP) 2008

In order to classify the actions of the central government in policy areas, the procedure of recording and describing the basic government functions was followed. Accordingly, a system of classification and analysis of the government functions in a form of programs (NPP 2008) was formulated. Regarding public expenditure, the model of the Classification of Functions of Government (COFOG), as well as examples of other countries' classifications were taken into account.

The aim was to present the state budget in a form of functions and programs taking however into consideration the existing system of code classification of revenues and expenditure.

National Plan of Programs 2008 is structured in functions and programs which cover the actions of the central government (table 1). The functions are analysed at the first level, and programs at the second level.

The first function concerns budget revenues. Its classification in programs followed the basis of the existing analysis of budget revenues.

Regarding budget expenditure, twelve (12) functions were developed consisting of seventy three (73) programs. The programs were developed taking into consideration the purpose of the financed policy. In NPP 2008 there is, for the first time, a single presentation of the ordinary budget and the public investment budget.

The first program in each function is the «Operational program». It includes actions for the operational support of the function (salaries, rents, supplies etc) which could not be allocated to the other programs, for the time being, due to lack of information.

In table 2 the detailed NPP 2008 (functions – programs) is presented.

In table 3 the functions, in which each ministry is involved, are presented

In table 4 the ministries involved in each function are presented.

In table 5 an analysis of the expenditure per function – program is presented (functional classification) and economic category (or nature) of the expenditure (economic classification).

Formulation process of the National Plan of Programs 2008

Revenues

For the classification of revenues in NPP 2008, the existing classification, which is in accordance with international standards, was taken into consideration.

Expenditure

Each program of NPP 2008 corresponds to a number of certain expenditure codes (bottom line item codes). These codes constitute, in the existing budgeting system, the only bottom line accounting item for the formulation and implementation of the budget's expenditure. The matching, mentioned above, was necessary for the creation of a framework on which the transition from the existing system to the system of program budgeting will be based. Furthermore, it will help us during the period of parallel operation of the new and the existing budgeting system.

In some cases, the information provided from a certain expenditure code line item concerning the nature of the policy/program financed is adequate. In other cases, however, the information provided is not clear or complete. The reason is that the existing system of expenditure coding and classification was formulated so as to serve the need for the correct description of the nature of the expenditure (for instance, salaries, supplies, etc). Moreover, the effort was rather to capture, using the system of expenditure coding and classification, the administrative structure of the ministries and other agencies, than to provide financial information on the policies – programs implemented.

Obviously, there are programs or/and functions in NPP 2008 that will and should be substantially changed during the process of its further development and enrichment in the future.

For instance, through the financing of the function “Local governing” a lot of main policy fields (education, social welfare, culture, etc) are supported. The target, in the coming future, will be, having the necessary information, to incorporate the actions of the local government into the main policies/programs of the NPP.

In many cases the allocation of the operational cost of a function in its programs is extremely difficult due to lack of information. In these cases, the administrative cost was allocated to the “Operational program” of the function.

The public investment budget, in its existing structure, consists of twenty two sectors which are all incorporated in NPP 2008. The structure of the public investment budget will be reconsidered, in order to be better incorporated into NPP classification.

Off-budget accounts are not included in NPP 2008 for the time being. The process of the analysis of these accounts is estimated to be completed by the end of 2008. The target is to incorporate off-budget accounts into the framework of NPP.

Pilot program

In the third chapter of the edition there is an analysis of the programs of the function “Culture, Religion, Sports” in specific actions (third level of analysis). The financial resources absorbed from ordinary budget, public investment budget and off budget accounts per action (table 6), as well as the personnel allocation (table 7) are presented.

Targets for 2008

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 special edition “Program Budgeting 2008” will be for 2008 the basis for :

- Communication of the changes related to the new budgeting system.
- Decision making for corrective actions in the existing system of preparation and implementation of the ordinary budget, the public investment budget, as well as in the off-budget accounts management. The target is to detect potential difficulties during the transition period so as to limit any problems during the full implementation of the system.
- Discussion with the ministries and other agencies for the improvement and further analysis of NPP.

Additionally, the further development of pilot programs is planned in order to detect any problems of implementation of the new budgeting system.

- The decision making for necessary changes in the legal framework, and
 - The elaboration of a timetable for the implementation of these reforms.
- will be completed in 2008.

Table 1 National Plan of Programs (NPP) 2008 per function (thousand euros)						
Code	Operations	Budget 2008			% Participation	% GDP
		Ordinary budget	Investment budget	Total		
00	Revenues	91.088.000	9.300.000	100.388.000		40,9
	Total Revenues	91.088.000	9.300.000	100.388.000		40,9
01	External affairs	3.386.814	40.000	3.426.814	3,4	1,4
02	Government's specific domestic actions	640.354	193.000	833.354	0,8	0,3
03	Local governing	5.082.976	2.731.000	7.813.976	7,8	3,2
04	Education	6.564.657	1.260.000	7.824.657	7,8	3,2
05	Culture, religion, sports	608.122	310.000	918.122	0,9	0,4
06	Defence	5.802.785	13.000	5.815.785	5,8	2,4
07	Public safety and justice	3.231.609	74.000	3.305.609	3,3	1,3
08	Economic affairs and development	38.203.128	1.423.000	39.626.128	39,5	16,1
	<i>(08.03)</i> Public debt management	(36.682.040)	(0)	(36.682.040)	(36,5)	(14,9)
09	Rural development	1.420.801	578.000	1.998.801	2,0	0,8
10	Environment and housing	72.068	363.000	435.068	0,4	0,2
11	Infrastructures and transports	541.506	2.052.000	2.593.506	2,6	1,1
12	Health and social policy	25.533.181	263.000	25.796.181	25,7	10,5
	Total Expenses (01 - 12)	91.088.000	9.300.000	100.388.000	100,0	40,9
	Gross Domestic Product (GDP)					245.449.000

Diagram 1 Composition of government budget 2008 expenses

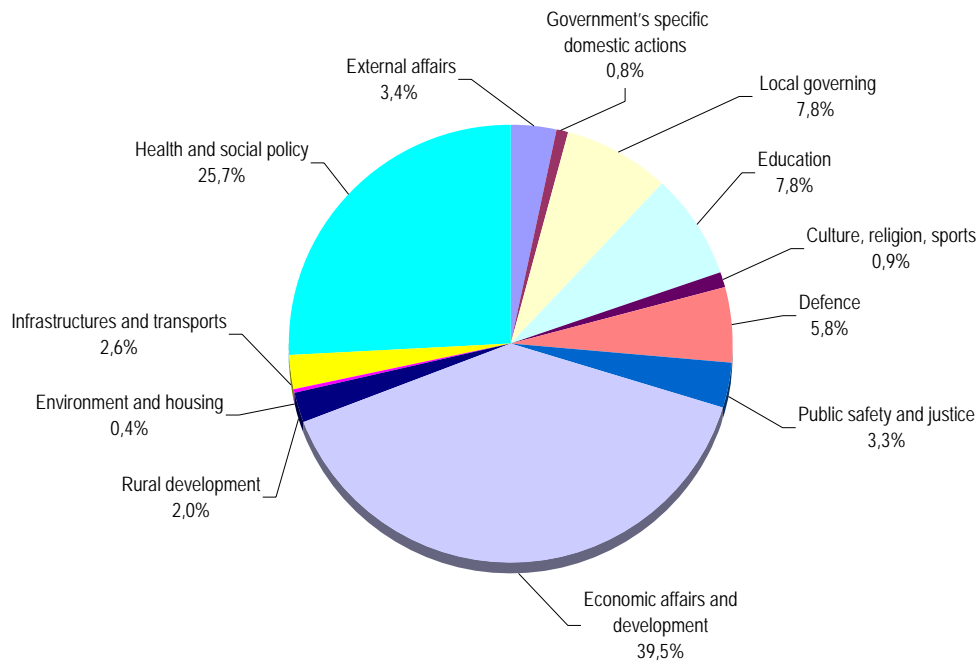


Diagram 2 Composition of government budget 2008 expenses before public debt

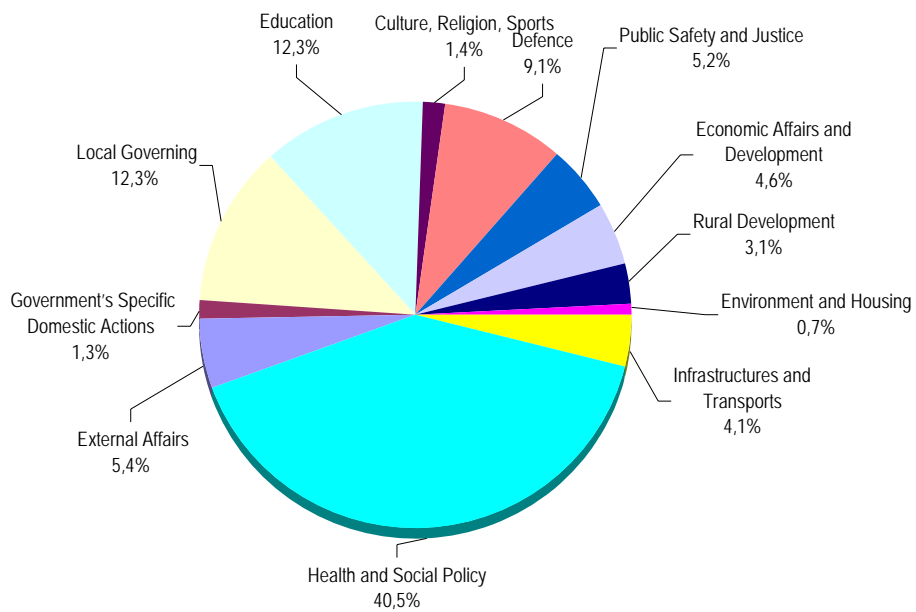


Diagram 3 Government budget 2008 as % of GDP

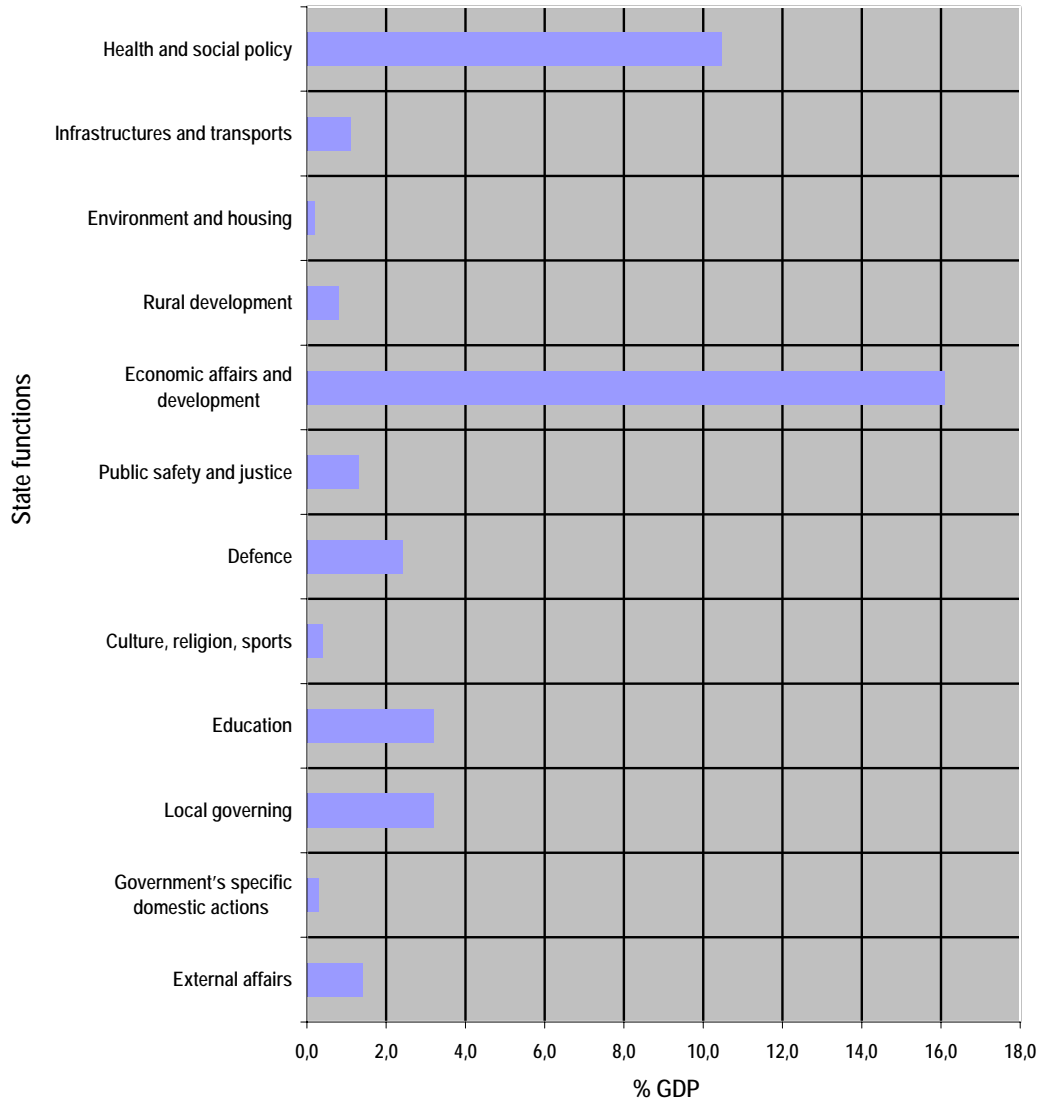


Table 2 National Plan of Programs (NPP) 2008 per function and program (thousand euros)				
Code	Functions – Programs	Budget 2008		
		Ordinary budget	Investment budget	Total
00	Revenues	91.088.000	9.300.000	100.388.000
00.01	Tax revenue	52.105.000	0	52.105.000
00.02	Revenue from property and business activity of the state	1.750.000	0	1.750.000
00.03	Other non-tax revenue	1.122.000	0	1.122.000
00.04	Inflows from E.U.-Ordinary Budget (O.B.)	543.000	0	543.000
00.05	Borrowing-O.B.	34.562.000	0	34.562.000
00.06	Other specific non-tax revenue	1.006.000	0	1.006.000
00.07	Own revenue-investment budget (I.B.)	0	240.000	240.000
00.08	Inflows from E.U.- I.B.	0	4.292.000	4.292.000
00.09	Borrowing - I.B.	0	4.768.000	4.768.000
	TOTAL REVENUES	91.088.000	9.300.000	100.388.000
01	External affairs	3.386.814	40.000	3.426.814
01.00	Operational program	92.681	40.000	132.681
01.01	Promotion of national affairs	3.115	0	3.115
01.02	Diplomatic relations	261.229	0	261.229
01.03	Greek communities abroad	73.430	0	73.430
01.04	European union	2.682.000	0	2.682.000
01.05	International relations	274.359	0	274.359
02	Government's specific domestic actions	640.354	193.000	833.354
02.00	Operational program	129.380	0	129.380
02.01	Executive and legislative bodies	292.766	4.000	296.766
02.02	Public administration	111.212	72.000	183.212
02.03	Citizens' rights protection	28.089	0	28.089
02.04	Mass media	20.032	7.000	27.032
02.90	Miscellaneous programs	58.875	110.000	168.875
03	Local governing	5.082.976	2.731.000	7.813.976
03.01	Local governments	4.974.101	0	4.974.101
03.02	Prefectures- infrastructures	0	1.201.000	1.201.000
03.03	Support of local governments - infrastructures	92.628	1.530.000	1.622.628
03.04	local governing of areas of specific interest	16.247	0	16.247
04	Education	6.564.657	1.260.000	7.824.657
04.00	Operational program	144.199	0	144.199
04.01	Primary and secondary education	4.823.350	0	4.823.350
04.02	Higher education & intellectual institutions	1.489.084	0	1.489.084
04.03	Education and vocational training	55.383	461.000	516.383
04.04	Youth	52.641	0	52.641
04.90	Miscellaneous programs	0	799.000	799.000
05	Culture, religion, sports	608.122	310.000	918.122
05.00	Operational program	183.501	0	183.501
05.01	Ancient culture - byzantine and cultural inheritance	13.542	255.000	268.542
05.02	Modern culture	127.188	0	127.188
05.03	Sports	53.774	45.000	98.774
05.04	Religion	230.117	10.000	240.117

Table 2 National Plan of Programs (NPP) 2008 per function and program (thousand euros)				
Code	Functions – Programs	Budget 2008		
		Ordinary budget	Investment budget	Total
06	Defence	5.802.785	13.000	5.815.785
06.00	Operational program	55.778	1.000	56.778
06.01	Army	1.943.882	0	1.943.882
06.02	Navy	762.835	0	762.835
06.03	Aviation	1.145.349	0	1.145.349
06.04	Military equipment and infrastructures	1.882.350	12.000	1.894.350
06.05	Operations abroad	12.591	0	12.591
07	Public safety and justice	3.231.609	74.000	3.305.609
07.00	Operational program	38.263	39.000	77.263
07.01	Urban and rural safety	1.774.194	0	1.774.194
07.02	Safety of harbours and seas	242.421	35.000	277.421
07.03	Civil protection - physical disasters	479.591	0	479.591
07.04	Judicial services	576.268	0	576.268
07.05	Penitential system	120.622	0	120.622
07.90	Miscellaneous programs	250	0	250
08	Economic affairs and development	38.203.128	1.423.000	39.626.129
08.01	Fiscal planning	77.087	192.000	269.087
08.02	Tax administration and fiscal management	1.207.857	0	1.207.857
08.03	Public debt management	36.682.040	0	36.682.040
08.04	Research and technology	137.272	93.000	230.272
08.05	Trade –industry- handcraft	38.352	706.000	744.352
08.06	Energy	10.851	111.000	121.851
08.07	Tourism	49.670	72.000	121.670
08.90	Miscellaneous programs	0	249.000	249.000
09	Rural development	1.420.801	578.000	1.998.801
09.00	Operational program	102.690	0	102.690
09.01	Agriculture-farming	1.174.165	491.000	1.665.165
09.02	Forests - fishery - hunting	143.946	87.000	230.946
10	Environment and housing	72.068	363.000	435.068
10.00	Operational program	0	93.000	93.000
10.01	Environment	59.143	0	59.143
10.02	Housing	12.925	270.000	282.925
11	Infrastructures and transports	541.506	2.052.000	2.593.506
11.00	Operational program	140.296	0	140.296
11.01	Transports	401.210	2.017.000	2.418.210
11.02	Communications	0	35.000	35.000
12	Health and social policy	25.533.181	263.000	25.796.181
12.00	Operational program	44.677	0	44.677
12.01	Health	3.375.130	209.000	3.584.130
12.02	Welfare	1.682.160	0	1.682.160
12.03	Pensions-medical care for civil servants	6.682.541	0	6.682.541
12.04	Pensions-medical care for other groups	13.574.958	0	13.574.958
12.05	Employment	164.788	54.000	218.788
12.90	Miscellaneous programs	8.927	0	8.927
TOTAL EXPENSES (01 - 12)		91.088.000	9.300.000	100.388.000

Table 3 National Plan of Programs (NPP) 2008 per ministry and function (thousand euros)				
Code	Ministries – Functions	Budget 2008		
		Ordinary budget	Investment Budget	Total
	23. Ministry of Economy and Finance	91.088.000	9.300.000	100.388.000
00	Revenues	91.088.000	9.300.000	100.388.000
	Total Revenues	91.088.000	9.300.000	100.388.000
	01. Presidency of the Republic	5.400	0	5.400
02	Government's specific domestic actions	5.400	0	5.400
	03. Parliament	211.950	4.000	215.950
01	External affairs	1.200	0	1.200
02	Government's specific domestic actions	203.825	4.000	207.825
05	Culture, religion, sports	1.400	0	1.400
12	Health and social policy	5.525	0	5.525
	07. Ministry of Internal Affairs	5.950.297	932.000	6.882.297
01	External affairs	3.613	0	3.613
02	Government's specific domestic actions	230.340	182.000	412.340
03	Local governing	3.514.915	745.000	4.259.915
04	Education	4.790	0	4.790
05	Culture, religion, sports	450	0	450
07	Public safety and justice	2.181.721	0	2.181.721
08	Economic affairs and development	0	5.000	5.000
12	Health and social policy	14.468	0	14.468
	09. Ministry of Foreign Affairs	471.760	40.000	511.760
01	External affairs	469.510	40.000	509.510
03	Local governing	160	0	160
04	Education	850	0	850
05	Culture, religion, sports	40	0	40
08	Economic affairs and development	1.200	0	1.200
	11. Ministry of National Defence	6.049.740	16.000	6.065.740
01	External affairs	84.604	0	84.604
02	Government's specific domestic actions	58.865	0	58.865
04	Education	42	0	42
05	Culture, religion, sports	1.302	0	1.302
06	Defence	5.802.505	13.000	5.815.505
07	Public safety and justice	35.896	0	35.896
08	Economic affairs and development	20	3.000	3.020
12	Health and social policy	66.506	0	66.506
	15. Ministry of Health and Welfare	5.390.362	210.000	5.600.362
01	External affairs	3.335	0	3.335
04	Education	4.500	0	4.500
08	Economic affairs and development	520	1.000	1.520
12	Health and social policy	5.382.007	209.000	5.591.007
	17. Ministry of Justice	572.820	39.000	611.820
01	External affairs	53	0	53
02	Government's specific domestic actions	4.991	0	4.991
04	Education	2.500	0	2.500
07	Public safety and justice	555.153	38.000	593.153
08	Economic affairs and development	270	1.000	1.270
10	Environment and housing	9.715	0	9.715
12	Health and social policy	138	0	138
	19. Ministry of National Education and Religious Affairs	6.775.710	799.000	7.574.710
01	External affairs	59.600	0	59.600
04	Education	6.405.321	799.000	7.204.321
05	Culture, religion, sports	240.788	0	240.788
12	Health and social policy	70.000	0	70.000

Table 3 National Plan of Programs (NPP) 2008 per ministry and function (thousand euros)				
Code	Ministries – Functions	Budget 2008		
		Ordinary budget	Investment Budget	Total
21. Ministry of Culture		358.831	315.000	673.831
01	External affairs	1.360	0	1.360
03	Local governing	10	0	10
04	Education	1.103	0	1.103
05	Culture, religion, sports	355.558	300.000	655.558
08	Economic affairs and development	800	15.000	15.800
23. Ministry of Economy and Finance		50.589.968	1.133.000	51.722.968
01	External affairs	2.712.447	0	2.712.447
02	Government's specific domestic actions	12.916	0	12.916
03	Local governing	1.456.503	410.000	1.866.503
04	Education	1.360	0	1.360
05	Culture, religion, sports	2.780	0	2.780
07	Public safety and justice	212.250	0	212.250
08	Economic affairs and development	37.915.757	721.000	38.636.757
09	Rural development	0	2.000	2.000
12	Health and social policy	8.275.955	0	8.275.955
25. Ministry of Macedonia and Thrace		21.090	15.000	36.090
01	External affairs	140	0	140
02	Government's specific domestic actions	10.200	0	10.200
03	Local governing	9.192	5.000	14.192
05	Culture, religion, sports	1.558	10.000	11.558
29. Ministry of Rural Development and Food		1.320.173	493.000	1.813.173
01	External affairs	3.000	0	3.000
04	Education	10.900	0	10.900
08	Economic affairs and development	23.110	0	23.110
09	Rural development	1.283.163	493.000	1.776.163
31. Ministry of the Environment, Physical Planning and Public Works		159.922	2.235.000	2.394.922
01	External affairs	3.020	0	3.020
07	Public safety and justice	3.620	0	3.620
08	Economic affairs and development	0	23.000	23.000
09	Rural development	0	83.000	83.000
10	Environment and housing	62.353	362.000	424.353
11	Infrastructures and transports	90.912	1.767.000	1.857.912
12	Health and social policy	17	0	17
33. Ministry of Employment and Social Protection		9.984.660	496.000	10.480.660
01	External affairs	1.500	0	1.500
04	Education	0	441.000	441.000
10	Environment and housing	0	1.000	1.000
12	Health and social policy	9.983.160	54.000	10.037.160
35. Ministry of Development		210.164	530.000	740.164
01	External affairs	29.922	0	29.922
02	Government's specific domestic actions	11.843	0	11.843
03	Local governing	5	0	5
08	Economic affairs and development	162.394	530.000	692.394
12	Health and social policy	6.000	0	6.000
39. Ministry of Transport and Communications		366.200	285.000	651.200
01	External affairs	2.904	0	2.904
05	Culture, religion, sports	11	0	11
06	Defence	280	0	280
08	Economic affairs and development	16	0	16
11	Infrastructures and transports	362.985	285.000	647.985
12	Health and social policy	4	0	4

Table 3 National Plan of Programs (NPP) 2008 per ministry and function (thousand euros)				
Code	Ministries – Functions	Budget 2008		
		Ordinary budget	Investment Budget	Total
41. Ministry of Mercantile Marine, Aegean Sea and Island Policy		1.406.675	99.000	1.505.675
01	External affairs	7.212	0	7.212
02	Government's specific domestic actions	247	0	247
03	Local governing	9.420	41.000	50.420
04	Education	5.750	20.000	25.750
05	Culture, religion, sports	867	0	867
07	Public safety and justice	242.969	36.000	278.969
08	Economic affairs and development	60	2.000	2.060
11	Infrastructures and transports	35.060	0	35.060
12	Health and social policy	1.105.090	0	1.105.090
45. Ministry of Tourism		66.380	72.000	138.380
01	External affairs	210	0	210
04	Education	16.500	0	16.500
08	Economic affairs and development	49.670	72.000	121.670
47. Secretary General for the Communication, Secretary General for the Information		104.770	7.000	111.770
01	External affairs	3.024	0	3.024
02	Government's specific domestic actions	101.727	7.000	108.727
08	Economic affairs and development	20	0	20
Regional Services of Ministries		57.593	0	57.593
04	Education	15.040	0	15.040
05	Culture, religion, sports	2.961	0	2.961
08	Economic affairs and development	39.591	0	39.591
Regions		1.013.536	1.580.000	2.593.536
01	External affairs	160	0	160
03	Local governing	92.771	1.530.000	1.622.771
04	Education	96.000	0	96.000
05	Culture, religion, sports	407	0	407
08	Economic affairs and development	9.700	50.000	59.700
09	Rural development	137.638	0	137.638
11	Infrastructures and transports	52.549	0	52.549
12	Health and social policy	624.311	0	624.311
TOTAL EXPENSES		91.088.000	9.300.000	100.388.000

Table 4 National Plan of Programs (NPP) 2008 per function and ministry (thousand euros)				
Code	Functions - Ministries	Budget 2008		
		Ordinary budget	Investment budget	Total
00	REVENUES	91.088.000	9.300.000	100.388.000
	23 Ministry of Economy and Finance	91.088.000	9.300.000	100.388.000
	Total Revenues	91.088.000	9.300.000	100.388.000
01	External affairs	3.386.814	40.000	3.426.814
	03 Parliament	1.200	0	1.200
	07 Ministry of Internal Affairs	3.613	0	3.613
	09 Ministry of Foreign Affairs	469.510	40.000	509.510
	11 Ministry of National Defence	84.604	0	84.604
	15 Ministry of Health and Welfare	3.335	0	3.335
	17 Ministry of Justice	53	0	53
	19 Ministry of National Education and Religious Affairs	59.600	0	59.600
	21 Ministry of Culture	1.360	0	1.360
	23 Ministry of Economy and Finance	2.712.447	0	2.712.447
	25 Ministry of Macedonia and Thrace	140	0	140
	29 Ministry of Rural Development and Food	3.000	0	3.000
	31 Ministry of the Environment, Physical Planning and Public Works	3.020	0	3.020
	33 Ministry of Employment and Social Protection	1.500	0	1.500
	35 Ministry of Development	29.922	0	29.922
	39 Ministry of Transport and Communications	2.904	0	2.904
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	7.212	0	7.212
	45 Ministry of Tourism	210	0	210
	47 Secretary General for the Communication, Secretary General for the Information	3.024	0	3.024
	99 Regions	160	0	160
02	Government's specific domestic actions	640.354	193.000	833.354
	01 Presidency of the Republic	5.400	0	5.400
	03 Parliament	203.825	4.000	207.825
	07 Ministry of Internal Affairs	230.340	182.000	412.340
	11 Ministry of National Defence	58.865	0	58.865
	17 Ministry of Justice	4.991	0	4.991
	23 Ministry of Economy and Finance	12.916	0	12.916
	25 Ministry of Macedonia and Thrace	10.200	0	10.200
	35 Ministry of Development	11.843	0	11.843
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	247	0	247
	47 Secretary General for the Communication, Secretary General for the Information	101.727	7.000	108.727
03	Local governing	5.082.976	2.731.000	7.813.976
	07 Ministry of Internal Affairs	3.514.915	745.000	4.259.915
	09 Ministry of Foreign Affairs	160	0	160
	21 Ministry of Culture	10	0	10
	23 Ministry of Economy and Finance	1.456.503	410.000	1.866.503
	25 Ministry of Macedonia and Thrace	9.192	5.000	14.192
	35 Ministry of Development	5	0	5
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	9.420	41.000	50.420
	99 Regions	92.771	1.530.000	1.622.771

Table 4 National Plan of Programs (NPP) 2008 per function and ministry (thousand euros)				
Code	Functions – Ministries	Budget 2008		
		Ordinary budget	Investment budget	Total
04	Education	6.564.657	1.260.000	7.824.657
	07 Ministry of Internal Affairs	4.790	0	4.790
	09 Ministry of Foreign Affairs	850	0	850
	11 Ministry of National Defence	42	0	42
	15 Ministry of Health and Welfare	4.500	0	4.500
	17 Ministry of Justice	2.500	0	2.500
	19 Ministry of National Education and Religious Affairs	6.405.321	799.000	7.204.321
	21 Ministry of Culture	1.103	0	1.103
	23 Ministry of Economy and Finance	1.360	0	1.360
	29 Ministry of Rural Development and Food	10.900	0	10.900
	33 Ministry of Employment and Social Protection	0	441.000	441.000
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	5.750	20.000	25.750
	45 Ministry of Tourism	16.500	0	16.500
	90 Regional Services of Ministries	15.040	0	15.040
	99 Regions	96.000	0	96.000
05	Culture, religion, sports	608.122	310.000	918.122
	03 Parliament	1.400	0	1.400
	07 Ministry of Internal Affairs	450	0	450
	09 Ministry of Foreign Affairs	40	0	40
	11 Ministry of National Defence	1.302	0	1.302
	19 Ministry of National Education and Religious Affairs	240.788	0	240.788
	21 Ministry of Culture	355.558	300.000	655.558
	23 Ministry of Economy and Finance	2.780	0	2.780
	25 Ministry of Macedonia and Thrace	1.558	10.000	11.558
	39 Ministry of Transport and Communications	11	0	11
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	867	0	867
	90 Regional Services of Ministries	2.961	0	2.961
	99 Regions	407	0	407
06	Defence	5.802.785	13.000	5.815.785
	11 Ministry of National Defence	5.802.505	13.000	5.815.505
	39 Ministry of Transport and Communications	280	0	280
07	Public safety and justice	3.231.609	74.000	3.305.609
	07 Ministry of Internal Affairs	2.181.721	0	2.181.721
	11 Ministry of National Defence	35.896	0	35.896
	17 Ministry of Justice	555.153	38.000	593.153
	23 Ministry of Economy and Finance	212.250	0	212.250
	31 Ministry of the Environment, Physical Planning and Public Works	3.620	0	3.620
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	242.969	36.000	278.969
08	Economic affairs and development	38.203.128	1.423.000	39.626.128
	07 Ministry of Internal Affairs	0	5.000	5.000
	09 Ministry of Foreign Affairs	1.200	0	1.200
	11 Ministry of National Defence	20	3.000	3.020
	15 Ministry of Health and Welfare	520	1.000	1.520
	17 Ministry of Justice	270	1.000	1.270
	21 Ministry of Culture	800	15.000	15.800
	23 Ministry of Economy and Finance	37.915.757	721.000	38.636.757
	29 Ministry of Rural Development and Food	23.110	0	23.110
	31 Ministry of the Environment, Physical Planning and Public Works	0	23.000	23.000

Table 4 National Plan of Programs (NPP) 2008 per function and ministry (thousand euros)				
Code	Functions – Ministries	Budget 2008		
		Ordinary budget	Investment budget	Total
	35 Ministry of Development	162.394	530.000	692.394
	39 Ministry of Transport and Communications	16	0	16
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	60	2.000	2.060
	45 Ministry of Tourism	49.670	72.000	121.670
	47 Secretary General for the Communication, Secretary General for the Information	20	0	20
	90 Regional Services of Ministries	39.591	0	39.591
	99 Regions	9.700	50.000	59.700
09	Rural development	1.420.801	578.000	1.998.801
	23 Ministry of Economy and Finance	0	2.000	2.000
	29 Ministry of Rural Development and Food	1.283.163	493.000	1.776.163
	31 Ministry of the Environment, Physical Planning and Public Works	0	83.000	83.000
	99 Regions	137.638	0	137.638
10	Environment and housing	72.068	363.000	435.068
	17 Ministry of Justice	9.715	0	9.715
	31 Ministry of the Environment, Physical Planning and Public Works	62.353	362.000	424.353
	33 Ministry of Employment and Social Protection	0	1.000	1.000
11	Infrastructures and transports	541.506	2.052.000	2.593.506
	31 Ministry of the Environment, Physical Planning and Public Works	90.912	1.767.000	1.857.912
	39 Ministry of Transport and Communications	362.985	285.000	647.985
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	35.060	0	35.060
	99 Regions	52.549	0	52.549
12	Health and social policy	25.533.181	263.000	25.796.181
	03 Parliament	5.525	0	5.525
	07 Ministry of Internal Affairs	14.468	0	14.468
	11 Ministry of National Defence	66.506	0	66.506
	15 Ministry of Health and Welfare	5.382.007	209.000	5.591.007
	17 Ministry of Justice	138	0	138
	19 Ministry of National Education and Religious Affairs	70.000	0	70.000
	23 Ministry of Economy and Finance	8.275.955	0	8.275.955
	31 Ministry of the Environment, Physical Planning and Public Works	17	0	17
	33 Ministry of Employment and Social Protection	9.983.160	54.000	10.037.160
	35 Ministry of Development	6.000	0	6.000
	39 Ministry of Transport and Communications	4	0	4
	41 Ministry of Mercantile Marine, Aegean Sea and Island Policy	1.105.090	0	1.105.090
	99 Regions	624.311	0	624.311
TOTAL EXPENSES (01 - 12)		91.088.000	9.300.000	100.388.000

Table 5 National Plan of Programs (NPP) 2008 and expense categories
(thousand euros)

Code	Economic classification Functional classifications	Investment budget	Ordinary budget							Total central government budget
			Salaries and wages	Operating expenses	Subsidies - grants	Returned resources	Pensions	Miscella- neous ex- penditure	Public debt	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
01	External affairs	40.000	274.329	119.706	136.787	2.682.000	0	173.992	0	3.426.814
01.00	Operational program	40.000	36.190	48.741	2.250	0	0	5.500	0	132.681
01.01	Promotion of national affairs	0	0	0	0	0	0	3.115	0	3.115
01.02	Diplomatic relations	0	190.060	65.669	0	0	0	5.500	0	261.229
01.03	Greek communities abroad	0	48.079	5.296	11.272	0	0	8.783	0	73.430
01.04	European union	0	0	0	0	2.682.000	0	0	0	2.682.000
01.05	International relations	0	0	0	123.265	0	0	151.094	0	274.359
02	Government's specific domestic actions	193.000	360.164	153.969	88.320	14.420	0	23.481	0	833.354
02.00	Operational program	0	47.750	51.706	4.050	14.420	0	11.454	0	129.380
02.01	Executive and legislative bodies	4.000	155.438	72.188	59.240	0	0	5.901	0	296.766
02.02	Public administration	72.000	93.433	12.993	430	0	0	4.356	0	183.212
02.03	Citizens' rights protection	0	12.555	6.439	7.500	0	0	1.595	0	28.089
02.04	Mass media	7.000	1.830	937	17.100	0	0	165	0	27.032
02.90	Miscellaneous programs	110.000	49.158	9.707	0	0	0	10	0	168.875
03	Local governing	2.731.000	636.467	20.140	49.156	2.965.998	0	1.411.215	0	7.813.976
03.01	Local governments	0	550.118	0	46.785	2.965.998	0	1.411.200	0	4.974.101
03.02	Prefectures- infrastructures	1.201.000	0	0	0	0	0	0	0	1.201.000
03.03	Support of local governments - infrastruc- tures	1.530.000	77.359	14.099	1.170	0	0	0	0	1.622.628
03.04	local governing of areas of specific interest	0	8.990	6.041	1.201	0	0	15	0	16.247
04	Education	1.260.000	5.702.145	66.147	791.159	600	0	4.606	0	7.824.657
04.00	Operational program	0	132.948	10.108	640	0	0	503	0	144.199
04.01	Primary and secondary education	0	4.606.301	11.228	204.378	0	0	1.445	0	4.823.350
04.02	Higher education & intellectual institutions	0	951.163	43.232	494.049	600	0	41	0	1.489.084
04.03	Education and vocational training	461.000	8.422	1.167	44.292	0	0	1.502	0	516.383
04.04	Youth	0	3.312	414	47.800	0	0	1.115	0	52.641
04.90	Miscellaneous programs	799.000	0	0	0	0	0	0	0	799.000
05	Culture, religion, sports	310.000	420.898	12.350	153.034	10.000	0	11.840	0	918.122
05.00	Operational program	0	173.466	9.030	0	0	0	1.005	0	183.501
05.01	Ancient culture - Byzantine and cultural in- heritance	255.000	0	0	8.047	0	0	5.495	0	268.542
05.02	Modern culture	0	8.384	1.880	106.590	10.000	0	335	0	127.188
05.03	Sports	45.000	14.328	1.440	33.001	0	0	5.005	0	98.774
05.04	Religion	10.000	224.720	0	5.397	0	0	0	0	240.117
06	Defence	13.000	2.801.472	1.184.753	5.650	0	0	1.810.910	0	5.815.785
06.00	Operational program	1.000	7.240	37.937	601	0	0	10.000	0	56.778
06.01	Army	0	1.466.146	477.606	0	0	0	130	0	1.943.882
06.02	Navy	0	546.873	215.962	0	0	0	0	0	762.835
06.03	Aviation	0	771.929	372.591	49	0	0	780	0	1.145.349
06.04	Military equipment and infrastructures	12.000	0	77.350	5.000	0	0	1.800.000	0	1.894.350
06.05	Operations abroad	0	9.284	3.307	0	0	0	0	0	12.591
07	Public safety and justice	74.000	2.742.515	355.295	9.280	20.650	0	103.869	0	3.305.609
07.00	Operational program	39.000	6.800	10.123	0	20.570	0	770	0	77.263
07.01	Urban and rural safety	0	1.541.502	163.182	4.700	0	0	64.810	0	1.774.194
07.02	Safety of harbours and seas	35.000	213.003	28.718	55	80	0	565	0	277.421
07.03	Civil protection - physical disasters	0	328.626	110.621	3.620	0	0	36.724	0	479.591
07.04	Judicial services	0	555.794	20.474	0	0	0	0	0	576.268
07.05	Penitential system	0	96.790	22.177	655	0	0	1.000	0	120.622
07.90	Miscellaneous programs	0	0	0	250	0	0	0	0	250
08	Economic affairs and development	1.423.000	677.838	318.292	199.380	257.721	0	67.857	36.682.040	39.626.128
08.01	Fiscal planning	192.000	50.837	16.320	6.450	400	0	3.080	0	269.087
08.02	Tax administration and fiscal management	0	560.672	288.262	40.260	257.300	0	61.363	0	1.207.857
08.03	Public debt management	0	0	0	0	0	0	0	36.682.040	36.682.040
08.04	Research and technology	93.000	28.110	887	108.040	0	0	235	0	230.272
08.05	Trade -industry- handcraft	706.000	21.716	3.157	12.320	0	0	1.159	0	744.352
08.06	Energy	111.000	5.383	4.427	0	21	0	1.020	0	121.851
08.07	Tourism	72.000	11.120	5.240	32.310	0	0	1.000	0	121.670
08.90	Miscellaneous programs	249.000	0	0	0	0	0	0	0	249.000

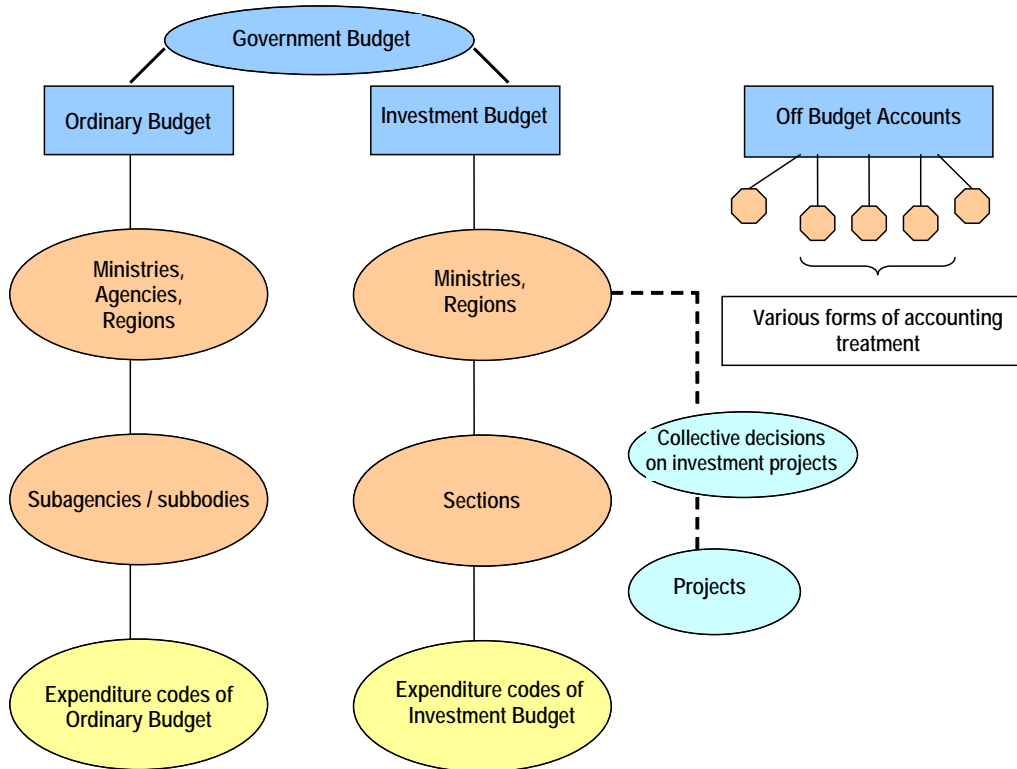
Table 5 National Plan of Programs (NPP) 2008 and expense categories
(thousand euros)

Code	Economic classification Functional classifications	Investment budget	Ordinary budget						Total central government budget	
			Salaries and wages	Operating expenses	Subsidies - grants	Returned resources	Pensions	Miscella- neous ex- penditure		Public debt
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
09	Rural development	578.000	186.060	51.130	423.373	62.088	0	698.150	0	1.998.801
	09.00 Operational program	0	80.760	18.880	0	100	0	2.950	0	102.690
	09.01 Agriculture-farming	491.000	5.974	718	423.373	61.900	0	682.200	0	1.665.165
	09.02 Forests - fishery - hunting	87.000	99.326	31.532	0	88	0	13.000	0	230.946
10	Environment and housing	363.000	30.310	7.538	3.210	31.000	0	10	0	435.068
	10.00 Operational program	93.000	0	0	0	0	0	0	0	93.000
	10.01 Environment	0	22.160	5.973	0	31.000	0	10	0	59.143
	10.02 Housing	270.000	8.150	1.565	3.210	0	0	0	0	282.925
11	Infrastructures and transports	2.052.000	231.161	23.142	270.710	16.000	0	494	0	2.593.506
	11.00 Operational program	0	130.305	8.928	650	0	0	413	0	140.296
	11.01 Transports	2.017.000	100.856	14.214	270.060	16.000	0	81	0	2.418.210
	11.02 Communications	35.000	0	0	0	0	0	0	0	35.000
12	Health and social policy	263.000	3.210.298	30.062	13.261.565	1.275.458	5.412.000	2.343.798	0	25.796.181
	12.00 Operational program	0	38.196	5.761	500	0	0	220	0	44.677
	12.01 Health	209.000	3.035.105	16.795	287.270	7.500	0	28.460	0	3.584.130
	12.02 Welfare	0	101.290	690	1.570.585	0	0	9.595	0	1.682.160
	12.03 Pensions-medical care for civil servants	0	0	0	1.155.500	0	5.412.000	115.041	0	6.682.541
	12.04 Pensions-medical care for other groups	0	0	0	10.120.000	1.267.958	0	2.187.000	0	13.574.958
	12.05 Employment	54.000	35.450	5.958	120.110	0	0	3.270	0	218.788
	12.90 Miscellaneous programs	0	257	858	7.600	0	0	212	0	8.927
	Total Expenses (01-12)	9.300.000	17.273.656	2.342.524	15.391.624	7.335.935	5.412.000	6.650.221	36.682.040	100.388.000
	% participation	9,3	17,2	2,3	15,4	7,3	5,4	6,6	36,5	100,0

Column	Expense codes
(1)	8000
(2)	0100, 0200, 0300, 0400, 0500 (excluded 0518, 0540, 0550), 2223, 2226, 2228, 2229, 2271, 2277, 2800, 5113, 5194
(3)	0800, 1000, 0700
(4)	2000 (excluded 2223, 2226, 2228, 2229, 2271, 2277, 2800)
(5)	3000 (excluded 3300)
(6)	0600
(7)	0518, 0540, 0550, 3300, 4000, 5000 (excluded 5113, 5194, 5280), 6400, 6500, 6600, 6700, 6800, 6900, 7000
(8)	5280, 6100, 6200, 6300

Diagram 1.4 Comparative presentation of the existing and new budgeting systems

Existing Budgeting System



Program Budgeting

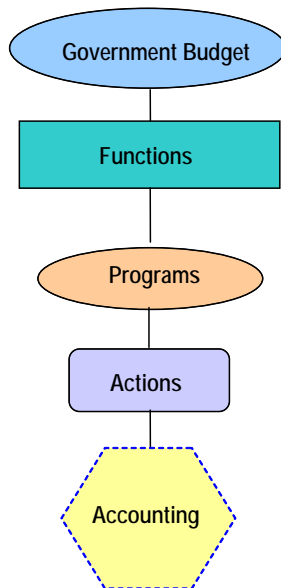


Table 6 Function 05 Culture – Religion - Sports (in thousand euros)					
Code	Programs / actions	Budget outturn report of 2006			
		Ordinary Budget	Investment Budget	Off budget Accounts	Total
05.00	Operational Program	160.918	292	62.776	223.986
05.00.00	Operational support of culture	160.918	292	62.776	223.986
05.01	Ancient Times - Byzantine - Cultural Inheritance	21.552	132.810	0	154.362
05.01.00	Excavations – improvement of archaeological areas. Fixing – restoration of monuments – buildings	6.533	50.111	0	56.644
05.01.01	Archaeological and historical museums	2.844	69.593	0	72.437
05.01.02	Folklore and tradition	1.649	1.140	0	2.789
05.01.03	Cultural Institutions	10.526	11.966	0	22.492
05.02	Modern Culture	111.550	62.223	25.298	199.071
05.02.00	Literature	13.874	6.965	1.769	22.608
05.02.01	Theatre – Music - Dance	66.289	13.456	2.819	82.564
05.02.02	Cinema – Audiovisual Arts	15.258	2.373	356	17.900
05.02.03	Plastic Arts	11.276	9.301	1.039	21.616
05.02.04	Cultural activities	4.853	30.128	19.312	54.293
05.03	Sports	57.555	29.748	162.384	249.687
05.03.00	Administration – development – promotion of sports	12.596	0	37.387	49.983
05.03.01	Competitive Sports	36.104	0	115.625	151.729
05.03.02	Amateur sports	8.855	0	8.578	17.433
05.03.03	Sports Infrastructures	0	29.748	794	30.542
05.04	Religion	210.600	12.059	0	222.659
05.04.00	Administration – Religious entities	209.115	0	0	209.115
05.04.01	Religious Inheritance	1.485	12.059	0	13.544
05.90	Miscellaneous Programs	2.684	582	0	3.266
05.90.00	Miscellaneous Programs of Culture	2.684	582	0	3.266
TOTAL EXPENDITURE (05.00 – 05.90)		564.859	237.714	250.458	1.053.031

Table 7 Personnel of function 05 Culture – Religion - Sports				
Code	Programs/actions	Personnel 31/12/2006 Ministries		Total
		Culture	Education	
05.00	Operational Program	354	0	354
05.00.00	Operational support of culture	354	0	354
05.01	Ancient Times - Byzantine - Cultural Inheritance	6.014	0	6.014
05.01.00	Excavations – improvement of archaeological areas. Fixing – restoration of monuments – buildings.	5.262	0	5.262
05.01.01	Archaeological and historical museums	752	0	752
05.01.02	Folklore and tradition	0	0	0
05.01.03	Cultural Institutions	0	0	0
05.02	Modern Culture	160	344	504
05.02.00	Literature	20	344	364
05.02.01	Theatre – Music - Dance	83	0	83
05.02.02	Cinema – Audiovisual Arts	22	0	22
05.02.03	Plastic Arts	9	0	9
05.02.04	Cultural activities	26	0	26
05.03	Sports	770	0	770
05.03.00	Administration – development – promotion of sports	474	0	474
05.03.01	Competitive Sports	67	0	67
05.03.02	Amateur sports	36	0	36
05.03.03	Sports Infrastructures	193	0	193
05.04	Religion	0	28	28
05.04.00	Administration – religious entities	0	28	28
05.04.01	Religious Inheritance	0	0	0
05.90	Miscellaneous Programs	0	0	0
05.90.00	Miscellaneous Programs of Culture	0	0	0
TOTAL EXPENDITURE (05.00 – 05.90)		564.859	237.714	250.458

Diagram 4 Participation of ministries in function 05

