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Annex 4

Annex 4 – Action plan/list of recommendations as implemented by December 2009

Nr	Reference	SHORT AND MEDIUM TERM ACTIONS	NSSG actions
		<i>Data sources</i>	
1.1.1.	Reports methodological visits 2006	To verify the internal consistency of each individual response of the survey before processing (+returning questionnaires)	IN PROGRESS
	June 2008 mission 1.1.1 bullet 2	To systematically resend unbalanced questionnaires	IN PROGRESS
	June 2008 mission 1.1.1 bullet 2	To indicate the number of resent unbalanced questionnaires	IN PROGRESS
	June 2008 mission 1.1.1 bullet 2	Processing arrangements to be streamlined	CHECKS HAVE BEEN INCORPORATED IN QUESTIONNAIRES
1.1.2.	Reports methodological visits 2006	Implementation of the consistency checks in the existing database (correcting inconsistencies in the survey for years starting from 2005)	DONE
1.1.3.	Reports methodological visits 2006	Correcting the inconsistencies in the design of the survey (stock vs flows)	DONE
1.1.4.	Reports methodological visits 2006	Ensuring that the updated Survey contains complete information on nonfinancial and financial part and all in flows and outflows - bridge table	DONE
1.1.4.1.	Reports methodological visits 2006	Exhaustive instructions in the explanatory notes on the Survey	DONE
1.1.5	Reports methodological visits 2006	To improve timeliness and coverage of the Survey by a way of administrative tools.	PARTIALLY DONE
	June 2008 mission 1.1.1 bullet 3	To improve timeliness particularly for April	PARTIALLY DONE
	June 2008 mission 1.1.1 bullet 3	To provide the list of the 5 biggest social security units that have not answered by March 2008	DONE
	June 2008 mission 1.1.1 bullet 3	To privilege annual survey and blend it with quarterly survey only if necessary	DONE (FOR SSF)
	Report // June 2008 1.1.1 bullet 2	Reinforce NSSG staff in GFS	NOT STARTED YET

1.1.6.	Reports methodological visits 2006	Earlier running and processing the Survey for the April EDP notifications.	PARTIALLY DONE
1.1.7.	Reports methodological visits 2006	Full ownership of the survey by the NSSG	DONE
	June 2008 mission 1.1.1 bullet 4	Enhance exploitation of the financing side of the Survey in consultation with Bank of Greece	STARTING
	September 2008 mission	The NSSG should ensure a minimum coverage in the Survey for social security funds	DONE
	September 2008 mission	The NSSG should improve coverage for social security funds in October notifications	DONE
		<i>Budgetary central government</i>	
1.2.1.	Reports methodological visits 2006	To provide reporting Table 3B1	DONE
1.2.2.	Reports methodological visits 2006	Use the "Treasury balance sheet" information for compilation of data	IN PROGRESS
1.2.3.	Reports methodological visits 2006	The detail of privatization proceeds be provided	DONE
	June 2008 mission 2.1.4	To use actual source data for the estimate of taxes in April (two month adjustment to cash)	APRIL 2010
	June 2008 mission 2.1.3	To amend the confidential note on recording and to provide an estimate of the split between old and new receivables	DONE
	June 2008 mission 2.2.2.	To reduce the discrepancy pertaining to budgetary central government in 2006 and 2007	DONE
	June 2008 mission 2.2.2.	To verify the compilation of budgetary central government statistics	DONE
	September 2008 mission	The GAO will clarify the impact of including extra-budgetary accounts in Table 2A and 3B	DONE
	September 2008 mission	The NSSG will clarify whether and how hospitals report in the Survey the State payments for the debt service related to the 2001 trade credit liability operation	DONE
	September 2008 mission	The NSSG will report to Eurostat monthly cash information on taxes for the period 2006-2008 (data from tax directorate and the GAO)	DONE
	September 2008 mission	The Greek statistical authorities will decide on classifying the extra-budgetary accounts (T2A or T3B)	DONE
	September 2008 mission	The Greek statistical authorities will carefully examine the classification of various entities of government within Money and Banking statistics	STARTED
	September 2008 mission	THE Greek statistical authorities will correct the data on tax refunds not entered the WB in the period 1998-2001	STARTED
		<i>Extra-budgetary central government</i>	
1.3.1.	Reports methodological visits 2006	Individual consistency and plausibility checks of the Survey returns (+returning questionnaires)	IN PROGRESS
	June 2008 mission 2.1.5	To exploit the full Survey and compare with Money and Banking	NOT STARTED
	June 2008 mission 2.1.5	To promote the reporting and the use of provisional data	DONE

1.3.2.	Reports methodological visits 2006	Verification of DEKA operations (transfers from the government in 2003 and 2004)	DONE
1.3.3.	Reports methodological visits 2006	When information from the State budget replaces information from the Survey, NB/NL do not change.	DONE
1.3.4.	Reports methodological visits 2006	Improvement in grossing up when most of information for EBF is not available.	DONE
1.3.4.1.	Reports methodological visits 2006	Large EBF (eg DEKA) to be treated separately when grossing-up	DONE
1.3.5.	Reports methodological visits 2006	To report Table 3B2	DONE
1.3.6.	Reports methodological visits 2006	Improvement of coverage (full coverage) and timeliness of the Survey	DONE
1.3.7.	Reports methodological visits 2006	Re-examination of the sectorisation of EBFs	IN PROGRESS
1.3.8.	Reports methodological visits 2006	To provide a list of EBF for the EDP inventory	APRIL 2010
	June 2008 mission 2.2.2	To reduce the discrepancy pertaining to extra budgetary funds in 2006 and 2007	IN PROGRESS
		<i>Transactions with the EU budget</i>	
1.4.1.	Reports methodological visits 2006	Using the date of submission of the claim for calculation of receivables relating to the EU transfers.	DONE
1.4.2.	Reports methodological visits 2006	Treatment of the 2nd CSF as financial transaction	DONE
1.4.3.	Reports methodological visits 2006	Correction of anomalies in calculation of receivables	DONE
1.4.4.	Reports methodological visits 2006	G-SPA to provide the end-of-year position of the STA sub-account	DONE
	June 2008 mission 3.4	Reconcile the STA sub account with the difference between account 8300 and EDP table 2A	ALMOST DONE
	June 2008 mission 3.1	Appropriately account for so called withdrawn claims : correct 2006 and 2007 figures (231 million)	DONE
	June 2008 mission 3.1	Check the December 2007 submission that did not include amounts for withdrawn claims	DONE
	June 2008 mission 3.1	To enforce the consistency of presentation across documents	DONE
	June 2008 mission 3.1	Consistency with DG Employment data	
	June 2008 mission 3.2	Double counting Cohesion fund to be eliminated (160 million)	DONE
	June 2008 mission 3.3	Properly accounting for the reduction in payable (290 million)	DONE
	June 2008 mission 3.3	Moving 26 million from receivable to payable (Cohesion fund)	DONE
	June 2008 mission 2.2.1	Report the suspense accounts of the Treasury as payables	ALMOST DONE

		<i>Local government</i>	
1.5.1.	Reports methodological visits 2006	To improve the way the Survey is run, in respect to existing inconsistencies (+returning questionnaires)	IN PROGRESS
1.5.2.	Reports methodological visits 2006	A unit-by-unit comparison of the Census and the Survey, at least for the largest municipalities + with Division 39 of GAO	DONE FOR 2003 - IN PROGRESS FOR 2004
1.5.3.	Reports methodological visits 2006	Checking the method of extrapolation of results of the Survey	DONE
1.5.4.	Reports methodological visits 2006	The balance of the Census to be "working balance" of EDP Table 2C and to show the transition to NL/NB	DONE
1.5.5.	Reports methodological visits 2006	Exclusion of the item "transactions in shares and other equity" if not substantiated	DONE
1.5.6.	Reports methodological visits 2006	Investigating the recording of petty cash	DONE
1.5.7.	Reports methodological visits 2006	To improve the coverage of the Survey	DONE
1.5.8.	Reports methodological visits 2006	To improve timeliness of the Survey	DONE
		<i>Social security funds</i>	
1.6.1.	Reports methodological visits 2006	Implementation of individual consistency and plausibility checks (+ returning questionnaires)	IN PROGRESS
1.6.2.	Reports methodological visits 2006	Amendment of the transitional table from the Survey to national accounts	DONE
1.6.3.	Reports methodological visits 2006	Verification of the treatment of transfers of bonds	DONE
1.6.4.	Reports methodological visits 2006	Data sources and methods for individual items of Table 3E	ALMOST DONE
1.6.5.	Reports methodological visits 2006	Providing greater guidance on guaranteed borrowing in the explanatory notes to the Survey	DONE
1.6.6.	Report methodological visits 2006 / June 2008 mission	Considering re-running the questionnaires for 2002-2004 to ensure the highest quality	ALMOST DONE
1.6.7.	Reports methodological visits 2006	Listing social security funds in an annex to the EDP inventories	DONE
		LONG-TERM ACTIONS	
		<i>Transparency</i>	

2.1.1.1	Reports methodological visits 2006	In relation to social security funds, to seek implementation of a legal act in 2007, with effect from 2008	TO BE DONE
2.1.1.2	Reports methodological visits 2006	In relation to local government, to seek reinforcement of the existing legislation, if necessary by means of legal acts in 2007, with effect from 2008	TO BE DONE
2.1.1.3	Reports methodological visits 2006	In relation to extra-budgetary funds, in the next few months to examine, with the Ministry of Finance, the best way of auditing and publishing the accounts of the 385 units involved	TO BE DONE
		Centralisation	
2.2.1	Reports methodological visits 2006	The audited accounting reports of extra-budgetary bodies should be centralised by a government agency, presumably a Directorate in the MEF, by means of legislative action if necessary. The NSSG will approach the MEF to ensure that budget outturns sent to supervisory ministries are copied to a central unit in the MEF, which may then ensure publication	TO BE DONE
2.2.2	Reports methodological visits 2006	The audited accounting reports of municipalities to be centralised by a government agency, by means of legislative action if necessary	TO BE DONE
		Accounting standards	
		Accrual accounting	
2.3.1.1	Reports methodological visits 2006	To introduce balance-sheet reporting as well as accrual-based accounting in public bodies. In the long run, the accounting principles required from the public units should be compatible with recognised accounting standards, such as international accounting standards. Over a transition period, this might be implemented step by step, following experience in various other countries.	TO BE DONE
2.3.1.2	Reports methodological visits 2006	To phase in such reporting in line with an agreed timetable, giving priority to balance-sheet information, followed, successively, by staged introduction of accrual-based financial statements and, later, accrual budgeting.	TO BE DONE
	June 2008 mission 1.2. bullet 1	Law 3460/2006 concerning Local government	TO BE DONE
		Public Accounting Committee	
2.3.2.1	Reports methodological visits 2006	Setting up a formal working group (Public Accounting Committee) to advise on a strategy on accounting reforms and to design the appropriate financial statements and budget reporting. The NSSG sees a need for any such working group to be sufficiently focused and have enough political backing.	NOT DONE
2.3.2.2	Reports methodological visits 2006	In the forthcoming months the Public Accounting Committee should examine the experience gained by other countries, notably with a view to examining alternative phasing-in period options.	NOT DONE
2.3.2.3	Reports methodological visits 2006	The Public Accounting Committee will submit a report on proposed financial statements and budget reporting, along with a timetable for implementation. Implementation of the new reporting would be staged by priority, depending on the documents and units	NOT DONE

		<i>Monitoring the implementation of the Action Plan</i>	
3.1	Reports methodological visits 2006	Eurostat should be kept regularly informed of the steps taken in respect of the above-mentioned recommendations	YEARLY
3.2	Reports methodological visits 2006	The NSSG to provide Eurostat with a formal progress report by the end of June 2007, as volunteered by the NSSG	YEARLY
	June 2008 mission 1.1.1 bullet 1	To send a formal progress report	PARTIALLY DONE