Web appendix for

Debt Rule Federalism: The Case of Germany

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	Basic rule	Denviations			1	
	Basic rule Regulations Relaxations Sanctions					
Description	BBR: balanced budget	"in principle" no borrowing (considering business cycle developments), deviations are recorded on a control account, decreasing limits for borrowing until 2019; additional tax income used for debt redemption	Borrowing allowed in case	A fourth of the Parliament 's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
Legal base	Constitution Art. 79 (1) sentence 2, LHO Art. 18 (1) 4	Agreement 2011		Constitution Art. 68 (2) No 2; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4	14 / 16	0.8
8 Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.2
Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves		1.5 0.5 1 0 1 0		-	1.50 / 4 0.5 / 1	0. 0.
Public enterprises Special funds Financial support for local authorities		0 0 1			0 / 1 0 / 1 1 / 1	0. 0. 1.
Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		1	3 1 1 1 1		4 / 4 1 / 1 1 / 1 1 / 1 1 / 1	1.0 1. 1. 1. 1. 1.
Content Clear definitions	1	5 Borrowing: 2 (speficied in HGrG)	3 Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified)	3 Legal provisions are clearly defined	12 / 20	0.
		In principle: 2 (control account)	Extraordinary emergencies: 1 (out of the state's control, seriously affecting budget)			
		Business cycle: 2 (tax revenue, "financial transactions") Limits: 2 (decreasing limits for borrowing) Tax income: 2 (specified by	Redemption plan: 1 (time span not specified)			
Strict aim Strict rule	1	term 'tax') 2 2			5 / 6 3 / 6 4 / 8	0.0
	•			Sum	32.50 / 48	

BY

Categories		Part of Rule				Total Points	Std. Points
	-	Basic rule	Regulations	Relaxations	Sanctions		
)esc	ription	BBR: balanced budget DR: debt stock of zero in 2030	BBR: "in principle" no borrowing, borrowing up until an amount equal to the amount of expenditures for investments allowed in order to respond to requirements of macroeconomic equilibrium; no new net borrowing in all years until end of legislativ period DR: debt stock reduction until 2030 (respecting business cycle developments)	Borrowing allowed in order to respond to disturbance of macroeconomic equilibrium	Majority of the Parliament 's members can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
	Legal base	Constitution Art. 82, BayHO Art. 18 (1) 4	Art. 18 (1) + (2)	BayHO Art. 18 (3)	GeschO Art 87, Art. 122 (1); Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 3 3	13 / 16	0.1
	Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1	1 / 4	0.2
(a F S	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for ocal authorities		1.75 0.75 1 1 1 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0. 0. 0. 1.
) 	Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		1			2 / 4 1 / 1 1 / 1 0 / 1 0 / 1	0. 1. 1. 0. 0.
. (Content Clear definitions		Borrowing: 2 (specified by HGrG) In principle: 1 (not clearly specified) Investments: 1 (vague definition in BayHO Art. 13 (3) No 2 sentence 2) Macroeconomic equilibrium: 0 (not specified) Debt reduction: 1 (debt specified but not way to reduction)	Disturbance of the macroeconomic equilibrium: 0 (not specified)	Legal provisions are clearly defined	8 / 20	0.4
	Strict aim Strict rule	2	1 0 2	0	0 0		0. 0. 0.

	egories	Basic rule	Part o Regulations	f Rule Relaxations	Sanctions	Total Points	Std. Points
Des	cription	BBR: balanced budget DR: debt stock of zero in	BBR: "in principle" no borrowing, symmetric adaption to business cycle fluctuations, borrowing up until an amount equal to the amount of expenditures for investments allowed in order to respond to requirements of macroeconomic equilibrium DR: debt stock reduction	Higher borrowing allowed in order to respond to natural catastrophes, extraordinary emergencies, simultaneously decide a			
A	Legal base	2030 Constituion Art. 82 (1),	until 2030 Constitution Art. 82 (1) and		GeschO Art 87, Art. 122	15 / 16	0.94
		BayHo Art. 18(1)	(2), BayHO Art. 18 (1) + (2) 4	BayHO Art. 18 (3)	(1); Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 3		
В	Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves		1.75 0.75 1 1 1 0			1.75 / 4 0.75 / 1	0.44 0.75
	Public enterprises Special funds Financial support for local authorities		0 0 1			0 / 1 0 / 1 1 / 1	0.00 0.00 1.00
D	Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		1	3 1 1 1 1		4 / 4 1 / 1 1 / 1 1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00 1.00
E	Clear definitions	2	Borrowing: 2 (specified in HGrG) In principle: 2 (referring to business cycle fluctuations)	Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified) Extraordinary emergencies:		13 / 20	0.65
	Strict aim		Investments: 1 (vague definition in BayHO Art. 13 (3) No 2 sentence 2) Macroeconomic equilibrium: 0 (not specified) Debt reduction: 1 (debt specified but not way to reduction) 1 1	Disturbance of the macroeconomic equilibrium: 0 (not specified) 1	20	4 / 6 2 / 6	0.67 0.33
		۰ n	2	2	1 1	7 / 8	0.88
	Strict rule	2	Ζ	Ζ	Sum	34.75 / 48	0.00

BE

			of Rule	1	Total Points	Std. Points
	Basic rule	Regulations	Relaxations	Sanctions		
Description	BBR: balanced budget ER: max. yearly increa expenditures of 0,3%	If there are no other financial means to cover expenditures, borrowing is allowed up until an amount equal to the amount of expenditures for investments, no new net borrowing from 2016 on, additional income or less expenditures used for debt redemption, less income balanced by less expenditures KonsHilfG: numerical limits for structural deficit until 2019 se of Max. increase of expenditures of 0,3% per	Borrowing above investments-clause allowed in order to respond to a "disturbance of the macroeconomic equilibrium" Structural deficit above limits allowed in case of exceptional situations (must be approved by the Stability Council)	A fourth of the Parliament 's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme Financial Support is cut off if Stability Council considers limits exceeded		
A Legal base	BBR: constitution Art. 8 KonsHilfG Art. 2, VV KonsHilfG Art. 4; ER: n term budget plan	LHO Art. 18, KonsHilfG Art.	BBR: constitution Art. 87, LHO Art. 18, VV KonsHilfG Art. 6	Constitution Art. 84 (2) No 3, VV KonsHilfG Art. 8; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG	12 / 16	0.7
Enforcement mechanisms				Financial support is cut off, implicit obligation for corrective measures	3 / 4	0.7
Coverage Official budget - shareholdin - debt claims authorities - granted loar - reserves	gs by public ns	1.75 0.75 1 1 1 1			1.75 / 4 0.75 / 1	0.4
Public enterpr Special funds Financial supp local authoritie	ort for	C C 1			0 / 1 0 / 1 1 / 1	0. 0. 1.
Flexibility Business cycle Economic shou Other emerge Compensation mechanism	cks ncies	C			2 / 4 0 / 1 1 / 1 1 / 1 0 / 1	0.5 0.0 1.0 1.0 0.0
Content Clear definitio	ns	2 5 Borrowing: 2 (defined by structural deficit)	Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law)	5 Legal provisions are clearly defined	16 / 20	0.8
		Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2)	Exceptional situations: 0 (not specified, Stability Council is free to determine a situation as exceptionnal)			
		Structural deficit: 2 (clear definition and method for calculation in VV KonsHilfG) Income: 1 (not sure if LHO Art. 13 (4) No 2 applies) Expenditures: 1 (not sure if LHO Art. 13 (4) No 2 applies)				
Strict aim		1				0.6 0.6
		2 2			8 / 8	1.0

BE - from 2020 on

Cate	gories	Part of Rule					Std. Points
		Basic rule	Regulations	Relaxations	Sanctions	•	
Desc	ription	BBR: balanced budget	If there are no other financial means to cover expenditures, borrowing is allowed up until an amount equal to the amount of expenditures for investments	Borrowing above	A fourth of the Parliament 's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
Α	Legal base	BBR: constitution Art. 87	BBR: constitution Art. 87, LHO Art. 18 4	BBR: constitution Art. 87, LHO Art. 18 4	Constitution Art. 84 (2) No 3; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4		1.00
	Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities		1.75 0.75 1 1 1 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
D	Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		0			1 / 4 0 / 1 1 / 1 0 / 1 0 / 1	0.25 0.00 1.00 0.00 0.00
E	Content Clear definitions	1	2 Borrowing: 2 (speficied in HGrG) Investments: 1 (vague definition in LHO Art. 13 (3)	Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law)	3 Legal provisions are clearly defined	7 / 20	0.35
	Strict aim Strict rule	1	No 2 sentence 2) 2 0 0	0	1	0 / 6 2 / 8	0.83 0.00 0.25
					Sum	26.75 / 48	

Categ	ories			f Rule	-	Total Points	Std. Points
Descr	iption	Basic rule BBR: Balanced budget	for investments (incl. macroeconomic equilibrium and protection of natural	Relaxations Borrowing above investments-clause allowed in order to respond to a "disturbance of the macroeconomic equilibrium"	Sanctions A fifth of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
A L	egal base	Constitution Art. 101 (2) sentence 4 4	Constitution Art. 103 (1) sentence 2 and Art. 101 (1), LHO Art. 18 (1), mid- term financial plan 2012- 2016 4	Constitution Art. 103 (1) sentence 3 4	Constitution Art. 68(2) No 2; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4		1.0
	nforcement lechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.2
0 - - - - Pi S Fi	overage fficial budget: shareholdings debt claims by public uthorities granted loans reserves ublic enterprises pecial funds nancial support for cal authorities		1.75 0.75 1 1 1 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.4 0.7 0.0 0.0 1.0
D F B E O C	lexibility usiness cycle conomic shocks ther emergencies ompensational echanism		1	1 1 0 0		2 / 4 1 / 1 1 / 1 0 / 1 0 / 1	0.5 1.0 1.0 0.0 0.0
E C	ontent lear definitions	1	Borrowing: 2 (speficied in HGrG) Investments: 1 (definition in LHO Art. 13 (3) No 2 sentence 2 and VV-HH 3.2.1.1) Natural living conditions: 0 (not specified) Income: 1 (not sure if LHO Art. 13 (4) sentence 2 applies) Expenditures: 1 (not sure if LHO Art. 13 (4) sentence 2 applies) Economically good times: 0 (not specified)		Legal provisions are clearly defined	7 / 20	0.3
S	trict aim		1	1 0 0		· · ·	0.6

ΗB

Categories		Part o	of Rule		Total Points	Std. Points
	Basic rule	Regulations	Relaxations	Sanctions		
rescription	BBR: balanced budget	Max. borrowing equal to the amount of expenditures for investments	Borrowing above investments-clause allowed in order to respond to a "disturbance of the macroeconomic equilibrium"	A fifth of the Parliament's members, the government or another institution under public law can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
		KonsHilfG: numerical limits for structural deficit until 2019	Structral deficit above limits allowed in case of exceptional situations (must be approved by the Stability Council)	Financial Support is cut off if Stability Council considers limits exceeded		
A Legal base	Constitution Art. 131a sentence 2, KonsHilfG Art. 2, VV KonsHilfG Art. 4	Constitution Art. 131a sentence 2, LHO Art. 18 (1), KonsHilfG Art. 2, VV KonsHilfG	Constitution Art. 131a sentence 2, LHO Art. 18 (1), VV KonsHilfG Art. 6		12 / 16	0.
B Enforcement mechanisms				Financial support is cut off, implicit obligation for corrective measures 3	3 / 4	0.
 Coverage Official budget: shareholdings debt claims by authorities granted loans reserves Public enterprise: Special funds Financial support local authorities 	5	1.75 0.75 1 1 1 1 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0 0 0 0 0 1
Flexibility		0	2		2/4	0
Flexibility Business cycle		0			0 / 1	0
Economic shocks			1		1 / 1	1
Other emergenci Compensational mechanism	es		1		1 / 1 0 / 1	1
Content Clear definitions		Borrowing: 2 (speficied in HGrG)	Disturbance of the macroeconomic equilibrium: 0 (not specified)	Legal provisions are clearly defined	15 / 20	0
		Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2) Structural deficit: 2 (clear definition and method for calculation in VV KonsHilfG)	Exceptional situations: 0 (not specified, Stability Council is free to determine a situation as exceptionnal)	Exceeded limit: 2 (numerical definition, but: vulnerable to interpretation of "exceptional situations")		
.		2		2	4 / 6	0
Strict aim		2		1	4 / 6	0
Strict rule	1	2	2	2 Sum	7 / 8 33.75 / 48	(

HB - from 2020 on

Cate	gories		Part o	of Rule		Total Points	Std. Points
		Basic rule	Regulations	Relaxations	Sanctions	+	
Desc	ription	BBR: balanced budget	Max. borrowing equal to the amount of expenditures for investments	Borrowing above	A fifth of the Parliament's members, the government or another institution under public law can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
Α	Legal base	Constitution Art. 131a sentence 2 4		Constitution Art. 131a sentence 2, LHO Art. 18 (1) 4	Constitution Art. 140 (1); Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4	16 / 16	1.00
	Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities		1.75 0.75 1 1 1 0 0 0 0 1		-	1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
D	Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		0			1 / 4 0 / 1 1 / 1 0 / 1 0 / 1	0.25 0.00 1.00 0.00 0.00
E	Content Clear definitions	1	Borrowing: 2 (speficied in HGrG) Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2)	Disturbance of the macroeconomic equilibrium: 0 (not specified)	Legal provisions are clearly defined		0.30
	Strict aim Strict rule	1	2 0 0	0	0		0.67 0.00 0.25

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ategories				Total Points	Std. Points	
	Basic rule	Regulations	Relaxations	Sanctions		
escription	BBR: balanced budget	Max. borrowing equal to the amount of expenditures for investments; until 2019 continuous reduction of the structural deficit, limits for expenditures	Borrowing above investments-clause allowed in case of "extraordinary demands" (LHO: "disturbance of the macroeconomic equilibrium")	A fifth of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
Legal base	Constitution Art. 72 (1)	Constitution Art. 72 (1), LHO Art. 18 (1), FRG	Constitution Art. 72 (1), LHO Art. 18 (1)	Constitution Art. 65 (3) No 3; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4	15 / 16	0.9
Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1	1 / 4	0.2
Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities		1.75 0.75 1 1 1 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0. 0. 0. 0. 1.
Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		0 0			1 / 4 0 / 1 1 / 1 0 / 1 0 / 1	0. 0. 1. 0. 0.
Content Clear definitions	1	5 Borrowing: 2 (speficied in HGrG) Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2) Structural deficit: 1 (vague definition in FRG) Limits: 2 (numerically definied in FRG) 2	Disturbance of the macroeconomic equilibrium: 0 (not specified)	Legal provisions are clearly defined	9 / 20 4 / 6	0.4
Strict aim		1	0		4 / 6 1 / 6 4 / 8	0. 0. 0.

HH - from 2020 on

	Basic rule	Regulations	Relaxations	Sanctions		
Description	BBR: balanced budget	"in principle" no borrowing, symmetric response to business cycle fluctuations	Borrowing allowed in case of natural catastrophes or extraordinary emergencies, simultaneously decide redemption plan (adequat time span), siuation must be definied by a two-thirds parliamentary majority	A fifth of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
A Legal base	Constitution Art. 72 (1)	Constitution Art. 72 (1)	Constitution Art. 72 (1)	Constitution Art. 65 (3) No 3; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4		1.00
B Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
C Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for		1.75 0.75 1 1 1 0 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
local authorities D Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		1			4 / 4 1 / 1 1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00 1.00
E Content Clear definitions	1	Borrowing: 2 (speficied in HGrG) In principle: 2 (referring to business cycle fluctuations) Business cycle: 1 ("symmetric response" as vague measurement, LHO needed)	Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified by two- thrids majority) Extraordinary emergencies: 2 (term not clear, but use must be justified by two- thirds majority) Redemption plan: 1 (time span not specified)	Legal provisions are clearly defined		0.65
Strict aim		2	1	0	2 / 6	1.00
Strict rule	1	1	2	1 Sum	5 / 8 35.75 / 48	0.6

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Art. 18 (1) Art. 18 (1) Art. 18 (1) Art. 18 (1) Stability Council: Federal constitution Art. 109 sentence 1 No 2, StabiRatG B Enforcement mechanisms There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1 / 4 C Coverage 1.75 0.75 1 Official budget: 0.75 0.75 0.75 / 1 - debt claims by public authorities 1 1 1 1 Public enterprises Special funds Financial support for local authorities 0 1 1 1 D Flexibility 0 2 2 / 4 0 1		Total Points		f Rule			tegories	
c constitution Art. 141, LHO constitution Art. 131; stability Council: Federal cources stability Council: Federal cources stability Council on the		1	Sanctions	Relaxations	Regulations	Basic rule		
Art. 18 (1)Art. 18 (1)Art. 18 (1)Art. 18 (1)Stability Council: Federal constitution Art. 109a sentence 1 NO 2, StabiRatGBEnforcement mechanismsImage: Constitution Art. 100 and the sentence 1 NO 2, StabiRatGImage: Constitution Art. 100 and the sentence 1 NO 2, StabiRatGCCoverageImage: CoverageImage: Coverage <thimage: coverage<="" th=""><thimage< td=""><td></td><td></td><td>members, the government, the prime minister or one hundreth of all people eligible to vote can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial</td><td>investments-clause allowed in case of "extraordinary demands" and in order to respond to a "disturbance of the macroeconomic</td><td>the amount of expenditures for investments</td><td>BBR: balanced budget</td><td>scription</td><td>Des</td></thimage<></thimage:>			members, the government, the prime minister or one hundreth of all people eligible to vote can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial	investments-clause allowed in case of "extraordinary demands" and in order to respond to a "disturbance of the macroeconomic	the amount of expenditures for investments	BBR: balanced budget	scription	Des
B Enforcement mechanisms There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures C Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities 1.75 0 / 1 1 D Flexibility Business cycle 0 2	1.0	16 / 16	Stability Council: Federal constitution Art. 109a	Art. 18 (1)	Art. 18 (1)	Art. 18 (1)	Legal base	A
Official budget:0.75- shareholdings1- debt claims by public1authorities1- granted loans1- reserves0Public enterprises0Special funds0Financial support for1Iocal authorities1DFlexibilityBusiness cycle000 <td>0.2</td> <td>1 / 4</td> <td>sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or</td> <td>4</td> <td>4</td> <td>4</td> <td></td> <td>В</td>	0.2	1 / 4	sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or	4	4	4		В
D Flexibility Business cycle 0 2 2 / 4 0 1	0.4 0.7 0.0 0.0 1.0	0.75 / 1 0 / 1 0 / 1	-		0.75 1 1 1 0 0 0 0 0		Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for	
Conornic shocks 1 1 1 1 Other emergencies 1 1 1 1 Compensational mechanism 0 0 0 1	0.5 0.0 1.0 1.0 0.0	0 / 1 1 / 1 1 / 1		1			Flexibility Business cycle Economic shocks Other emergencies Compensational	D
E Content 1 2 0 3 6 / 20 Clear definitions Borrowing: 2 (speficied in HGG) Extraordinary demands: 0 (not specified) Legal provisions are clearly defined Borrowing: 2 (speficied in HGG) Disturbance of the macroeconomic equilibrium: 0 (not specified) Disturbance of the macroeconomic equilibrium: 0 (not specified) Disturbance of the macroeconomic especified) Disturbance of the macroeconomic equilibrium: 0 (not specified) Distur	0.3		Legal provisions are clearly defined	Extraordinary demands: 0 (not specified) Disturbance of the macroeconomic equilibrium: 0 (not specified)	Borrowing: 2 (speficied in HGrG) Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2)	1	Content	
Strict aim 2 0 2 4 / 6 Strict aim 0 0 0 0 / 6 Strict rule 1 0 0 1 2 / 8	0.0	0 / 6 2 / 8	0	C	0	1		

HE - from 2015 on

			of Rule	0	†	
	Basic rule	Regulations	Relaxations	Sanctions		
Description	BBR: balanced budget	"in principle" no borrowing, symmetric adaption to business cycle developments, control account, additional income used for debt redemption or reserves, yearly decreasing amounts of new net borrowing until 2020	Borrowing allowed in case of natural catastrophes or extraordinary emergencies, redemption plan for max. 7 years by 2/3 majority	A tenth of the Parliament's members, the government, the prime minister or one hundreth of all people eligible to vote can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
A Legal base	Constitution Art. 141	Constitution Art. 141, Law implementing Art. 141 of the constitution	Constitution Art. 141, Law implementing Art. 141 of the constitution	Constitution Art. 131; Stability Council: Federal constitution Art. 109a	14 / 16	0.88
	4	3	3	sentence 1 No 2, StabiRatG		
B Enforcement mechanisms	4			There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
C Coverage Official budget: - shareholdings - debt claims by publi authorities - granted loans - reserves Public enterprises Special funds	c	1 0 0 0 0 0 0 0 0 0 1			1 / 4 0 / 1 0 / 1 0 / 1 0 / 1	0.29 0.00 0.00 0.00 0.00
Financial support for local authorities D Flexibility		1	2		1 / 1 4 / 4	1.0
Business cycle Economic shocks Other emergencies Compensational mechanism		1			1 / 1 1 / 1 1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00
Clear definitions	1	Borrowing: 2 (speficied in HGrG) Business cycle: 2 (measurement largely defined, control account) Control account: 2 (clearly	Natural catastrophe: 2 (outside of the state's control, use must be justified by 2/2 majority) Extraordinary emergencies: 2 (outside of the state's control, but use must be justified by 2/3 majority) Redemption plan: 2 (7	3 Legal provisions are clearly defined	15 / 20	0.75
		defined) Reduction of new net borrowing: 2 (numerical limits) 2				1.0
O () ()		2	2	0	4 / 6	0.6
Strict aim Strict rule	1				5 / 8	0.6

HE - from 2020 on

Cate	gories		Total Points	Std. Points			
		Basic rule	Regulations	Relaxations	Sanctions		
Desc	ription	BBR: balanced budget	"in principle" no borrowing, symmetric response to business cycle fluctuations, control account, additional income used for debt redemption or reserves	Borrowing allowed in case of natural catastrophes or extraordinary emergencies, redemption plan for max. 7 years by 2/3 majority	A tenth of the Parliament's members, the government, the prime minister or one hundreth of all people eligible to vote can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
Α	Legal base	Constitution Art. 141	Constitution Art. 141, Law implementing Art. 141 of the constitution	Constitution Art. 141, Law implementing Art. 141 of the constitution	Constitution Art. 131; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG	16 / 16	1.00
	Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
(!	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for		1 0 0 0 0 0 0 0 0 0 1			1 / 4 0 / 1 0 / 1 0 / 1 1 / 1	0.25 0.00 0.00 0.00 0.00 1.00
D 	ocal authorities Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		1			4 / 4 1 / 1 1 / 1 1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00 1.00
E (Content Clear definitions	1	Borrowing: 2 (speficied in HGrG) Business cycle: 2 (measurement largely defined, control account) Control account: 2 (clearly defined)	Natural catastrophe: 2 (outside of the state's control, use must be justified by 2/2 majority) Extraordinary emergencies: 2 (outside of the state's control, but use must be justified by 2/3 majority) Redemption plan: 2 (7 years)	Legal provisions are clearly defined	15 / 20 6 / 6	0.75
	Strict aim Strict rule	1	2	2	0		1.00 0.67 0.63

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Besic rule Regulations Relaxations Sanctions Description BBR: balanced budget Max. borrowing equal to the amount of expenditures for investments-clause allowed for investments, from 2014 on numerical decreasing limits for borrowing A fifth of the Parlament* of the amount of expenditures investments-clause allowed powerments clause allowed for investments, from 2014 on numerical decreasing limits for borrowing A fifth of the Parlament* of the amount of expenditures investments - clause allowed powerments - clause allowed investments - from 2014 A fifth of the Parlament* of the commether of the powerment - clause allowed powerments - clause allowed powerment - clause - claus	tegories		Part o	of Rule		Total Points	Std. Points
Description BBR: balanced budget Max. borrowing equal to the amount of expenditures in order to respond to a increasing limits for borrowing limits lim		Basic rule			Sanctions		
sentence 2, LHO Art. 18a sentence 2, LHO Art. 18a sentence 1, Vo 2, Stability 0 118 (1) and (2) from 2014 (3) council: Federal constitution Art. 109a 8 Enforcement 4 3 3 4 9 Enforcement 1 7 There are no specific constitution Art. 109a 9 Enforcement 1 1 1 4 3 3 4 1 9 Enforcement 1	scription	BBR: balanced budget	the amount of expenditures for investments, from 2014 on numerical decreasing	investments-clause allowed in order to respond to a "disturbance of the macroeconomic equilibrium" or to a threat to "natural living conditions", simultaneously decide redemption plan	members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial		
mechanisms sanctions (valid for every length backs), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures sanctions (valid for every length backs), the Stability (be Stability), the Stability, the Sta	Legal base		sentence 2, LHO Art. 18a(1) and (2) from 2014 on	sentence 2, LHO Art. 18a (3)	sentence 1 No 2, Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG	14 / 16	0.88
Official budget: - shareholdings - debt Claims by public authorities - granted loans - granted loans 					There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or	1 / 4	0.25
D Flexibility 0 2 3 4 Business cycle 0 0 1 0 1 0 1	Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for		0.75 1 1 1 0 0 0 0 0 0			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
E Content 1 3 2 3 9 / 2 Clear definitions Borrowing: 2 (speficied in HGrG) Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law) Legal provisions are clearly defined 9 / 2 Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2) Natural living conditions: 0 (not specified) Natural living conditions: 1 (time	Flexibility Business cycle Economic shocks Other emergencies Compensational			1		3 / 4 0 / 1 1 / 1 1 / 1 1 / 1	0.75 0.00 1.00 1.00 1.00
No 2 sentence 2) Limits: 2 (numerically Redemption plan: 1 (time	Content	1	Borrowing: 2 (speficied in HGrG) Investments: 1 (vague	Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law) Natural living conditions: 0	Legal provisions are clearly	9 / 20	0.45
Strict aim 2 1 2 5 / 6 2 1 2 5 / 6 1 1 0 2 / 6		1	No 2 sentence 2) Limits: 2 (numerically definied) 2	Redemption plan: 1 (time span not specified) 1 1	0	5 / 6 2 / 6 2 / 8	0.8 0.3 0.2
						28.75 / 48	

NI - from 2017 on

Part of Rule			Total Points	Std. Points
Relaxations		Sanctions		
order to resp "disturbance macroeconon equilibrium" o to "natural liv	oond to a of the mic or to a threat ving simultaneously nption plan	A fifth of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
LHO Art. 18a 3	a (3) 3	Constitution Art. 54 sentence 1 No 2, Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4	14 / 16	0.88
		There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1	1 / 4	0.25
1.75 0.75 1 1 1 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
0	3 1 1 1		3 / 4 0 / 1 1 / 1 1 / 1 1 / 1	0.75 0.00 1.00 1.00 1.00
it must be de ot Natural living neral (not specified	mic 1 (not t the and that ill help to repel efined by law) g conditions: 0 d) plan: 1 (time	3 Legal provisions are clearly defined	11 / 20	0.55
2 1 1	1 1 1	0	2 / 6 4 / 8	0.83 0.33 0.50
1		1	1 0	1 0 2 / 6 1 4 / 8 Sum 30.75 / 48

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	gories		Part o	of Rule		Total Points	Std. Points
	-	Basic rule	Regulations	Relaxations	Sanctions	Ī	
Desc	ription	BBR: balanced budget	Max. borrowing equal to the amount of expenditures for investments	Borrowing above investments-clause allowed in order to respond to a "disturbance of the macroeconomic equilibrium"	A third of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
Α	Legal base	Constitution Art. 65 (2), LHO Art. 18 (1) 4	Constitution Art. 65 (2), LHO Art. 18 (1) 4	Constitution Art. 65 (2), LHO Art. 18 (1)	Constitution Art. 53 sentence 1 No 2, Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG	16 / 16	1.00
	Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1	1 / 4	0.25
(; ; ;	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for ocal authorities		1.75 0.75 1 1 1 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
D	Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		0			1 / 4 0 / 1 1 / 1 0 / 1 0 / 1	0.25 0.00 1.00 0.00 0.00
E (Content Clear definitions	1	Borrowing: 2 (speficied in HGrG) Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2)	Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law)	Legal provisions are clearly defined	7 / 20	0.35
	Strict aim		2			5 / 6 0 / 6	0.8
	Strict rule	1				2 / 8	0.0
9							

MV - from 2020 on

Description BBR:	R: balanced budget	Regulations "in principle" no borrowing, symmetric adaption to business cycle fluctuations Constitution Art. 65 (2)	Relaxations Borrowing allowed in order to respond to natural catastrophes and extraordinary emergencies, simultaneously decide a redemption plan (adequat time span)	Sanctions A third of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
	R: balanced budget	"in principle" no borrowing, symmetric adaption to business cycle fluctuations	to respond to natural catastrophes and extraordinary emergencies, simultaneously decide a redemption plan (adequat time span)	members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial		
A Legal base Cons	nstitution Art. 65 (2)	Constitution Art. 65 (2)	Constitution Art (E (2)			
	4	4	Constitution Art. 65 (2)	Constitution Art. 53 sentence 1 No 2; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4	16 / 16	1.00
B Enforcement mechanisms		·		There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
C Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities		1.75 0.75 1 1 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
D Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		1	3		4 / 4 1 / 1 1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00 1.00
Content Clear definitions		4 Borrowing: 2 (speficied in HGrG) In principle: 2 (referring to business cycle fluctuations) Business cycle: 1 ("symmetric response" as vague measurement, LHO needed)	Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified) Extraordinary emergencies:	-	10 / 20	0.50
Strict aim Strict rule	1	2 1 1	1 1 1			0.83 0.33 0.50

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Cate	gories		Part o	of Rule		Total Points	Std. Points
		Basic rule	Regulations	Relaxations	Sanctions		
Des	cription	BBR: balanced budget	Max. borrowing equal to the amount of expenditures for investments	Borrowing above	A third of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
A	Legal base	Constitution Art. 83 sentence 2, LHO Art. 18 (1) 4	Constitution Art. 83 sentence 2, LHO Art. 18 (1) 4	LHO Art. 18 (1) sentence 2	Constitution Art. 75 sentence 1 No 3, Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4	15 / 16	0.94
В	Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1	1 / 4	0.25
	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities		1.75 0.75 1 1 1 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
D	Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		0			1 / 4 0 / 1 1 / 1 0 / 1 0 / 1	0.25 0.00 1.00 0.00 0.00
E	Clear definitions	1	2 Borrowing: 2 (speficied in HGrG) Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2) 2	Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law)	3 Legal provisions are clearly defined 2	7 / 20 5 / 6	0.35
	Strict aim		0				0.00
	Strict rule	1			1	2 / 8	0.25
					2		
					Sum	25.75 / 48	

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on Art. 117 of the constitution Art. 1 (1); IHO Art. 18 (1) on Art. 117 of the constitution (1HO Art. 18 (1) on Art. 117 of the constitution (1HO Art. 18 (1) Stability Council: Federal constitution (1HO Art. 18 (1)) B Enforcement mechanisms 4 4 4 4 4 C Coverage Official budget: - parated loans - ceserves 0.25 1 2.25 Official budget: - parated loans - ceserves 0.25 0 0 Public enterprises Special funds Financial support for incel authorities 0 1 1 D Financial support incel authorities 1 3 4 Coverage Coverage - det clains 1 1 1 1 Official budget: - parated loans - ceserves 0 0 0 0 D Financial support for incel authorities 1 3 4 Coverage - det clains 1 1 1 1 D Financial support for incel authorities 1 1 1 D Financial support for incel authorities 1 1 1 D Economic shocks Compensational metchanism 1 1 1 D Economic shocks Compensational metchanism 1 1 1 D Economic shocks Compensational 1 <th>tegories</th> <th></th> <th>Part o</th> <th>of Rule</th> <th></th> <th>Total Points</th> <th>Std. Points</th>	tegories		Part o	of Rule		Total Points	Std. Points
• Concerning the "structural" adaption to business cycle inductations (which is business cycle inductations inductation in theadatterind inductation inductations inductations inducta			Regulations		Sanctions		
on Art. 117 of the constitution Art. 10; LH0 Art. 18 (1) on Art. 117 of the constitution (Art. 10); LH0 Art. 18 (1) on Art. 117 of the constitution (Art. 10); LH0 Art. 18 (1) Stability Council: Federal constitution (Art. 10) sentence 1 No 2, Stability Council on Mrt. 110 of the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors the constitution (Art. 10) sentence 1 No 2, Stability Council only monitors (Art. 10)	scription	2	concerning the "structural" budget, symmetric adaption to business cycle	to respond to natural catastrophes, extraordinary emergencies, max. four- years-long adaptation to legal changes targeting the income or expenditure side of the budget, simultaneously decide a redemption plan (considering business cycle fluctuations); deviations according to the old rule (disturbance of macroeconomic equilibrium) allowed until	parliamentary group ("Fraktion") or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial		
a Enforcement mechanisms Iber are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1 c Coverage Official budget: - shareholdings 0.25 0.25 0 - det dams by public authorities - granted loans - reserves 0 0 - granted loans - reserves 1 0 - granted loans - reserves 1 1 - flexibility Business cycle Economic stocks Other emergencies Compensational mechanism 1 1 - flexibility Business cycle flexibility Compensational mechanism 1 1 - Content Clear definitions 1 1 1 - Content Clear definitions 1 1 1 - Content Clear definitions 1 1 1 - Gradefinitions 1 1 1 - Content Clear definitions 1 1 1 - Content Clear definitions 1 1 <td>Legal base</td> <td>on Art. 117 of the constitution Art. 1 (1); LHO Art. 18 (1)</td> <td>on Art. 117 of the constitution; LHO Art. 18 (1)</td> <td>on Art. 117 of the constitution; LHO Art. 18 (1)</td> <td>Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG</td> <td>16 / 16</td> <td>1.00</td>	Legal base	on Art. 117 of the constitution Art. 1 (1); LHO Art. 18 (1)	on Art. 117 of the constitution; LHO Art. 18 (1)	on Art. 117 of the constitution; LHO Art. 18 (1)	Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG	16 / 16	1.00
Official budget: 0.25 - shareholdings 0 - debt claims by public authorities 0 - granted loans 1 - granted loans 0 Special funds 1 Financial support for local authorities 1 Decommic shocks 1 Compensational mechanism 1 E Content Clear definitions 1 Distiness cycle licitations 1 Distiness cycle licitations 1 Licar definitions 1 In principle: 2 (referring to business cycle fluctuations) 1 In principle: 2 (referring to business cycle: 2 (definied) Extraordinary emergencies: 1 (not specified, but use must be justified) In principle: 2 (referring to business cycle: 2 (definied) Extraordinary emergencies: 1 (not specified, but use must be justified)					There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or	1 / 4	0.2
D Flexibility Business cycle 1 1 3 4 1 Economic shocks Other emergencies Compensational mechanism 1	Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for		0.25 0 1 0 0 1 0 0 1			2.25 / 4 0.25 / 1 0 / 1 1 / 1 1 / 1	0.56 0.23 0.00 1.00 1.00
E Content 1 5 4 3 13 Clear definitions Borrowing: 2 (structural deficit) Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified) Legal provisions are clearly defined In principle: 2 (referring to business cycle fluctuations) Extraordinary emergencies: 1 (not specified) Legal changes: 2 (clearly corrulated) Legal changes: 2 (clearly formulated) Structural budget: 2 (clearly definied) Business cycle: 2 (definied by LHO and legal act) Redemption plan: 1 (time specified) Legal changes in the specified) Business cycle: 2 (clearly bis corrulated) Disturbance of the Disturbance of the Legal changes in the specified)	Flexibility Business cycle Economic shocks Other emergencies Compensational			1		4 / 4 1 / 1 1 / 1 1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00 1.00
equilibrium: 0 (not specified)	Content		Borrowing: 2 (structural deficit) In principle: 2 (referring to business cycle fluctuations) Structural budget: 2 (clearly definied) Business cycle: 2 (definied by LHO and legal act) Control account: 2 (clearly definied)	Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified) Extraordinary emergencies: 1 (not specified, but use must be justified) Legal changes: 2 (clearly formulated) Redemption plan: 1 (time span not specified) Disturbance of the macroeconomic equilibrium: 0 (not specified)	Legal provisions are clearly defined		0.6
Strict aim 2 1 0 3		1	2	1	0		0.83 0.50 0.63

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Basic role Regulations Relaxations Senctions Description Basic role Resc borrowing equal to the amount of expenditures in estimates clause allowed in estimates clause allowed interactionary demands ¹ . A legal base Constitution Art. 105 (1) sentence 1, x 6, x	ategories			f Rule		Total Points	Std. Points
he amount of expenditure for investments: investments: <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>							
A Legal base Constitution Art. 105 (1) constitution Art. 108 (2), sentence 2, konsthilfG Art. 4 Constitution Art. 108 (2), constitution Art. 109 (2), constitution Art. 109 (2), constitution Art. 109 (2), constitution Art. 109 (2), sentence 1 No 2; Stability Council: Federal constitution Art. 109 (2), sentence 1 No 2; Stability Council: Federal constitution Art. 109 (2), sentence 1 No 2; Stability Council: Federal constitution Art. 109 sentence 1 No 2; Stability Council: Federal constitution Art. 100 sentence 1 No 2; Stability Council: Federal constitution Art. 104 sentence 1 No 2; Stability Council: Federal constitution Art. 104 sentence 1 No 2; Stability Council: Federal constitution Art. 104 sentence 1 No 2; Stability Council: Federal consteconstitution Art. 104 sentence 1 No 2; Stability Council:	escription	BBR: balanced budget	the amount of expenditures	investments-clause allowed in order to respond to a "disturbance of the macroeconomic equilibrium" or to "extraordinary demands", redemption plan in case of	members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial		
sentence 2, KonsHilfG Art. LHO Art. 18 (1), KonsHilfG LHO Art. 18 (1), W sentence 1 No 2; Stability 2, W KonsHilfG Art. 4 Art. 2, W KonsHilfG Concel: Federal constitution Art. 109a sentence 1 No 2, Stability 3 3 3 3 3 4 3 3 3 3 5 Enforcement mechanisms 1 1 1 6 Coverage 0.75 1 1 7 estence 1 No 2; Stability 3 7 4 7 mechanisms 3 3 3 7 7 1 1 1 1 1 1 1 6 6 1 <td></td> <td></td> <td>for structural deficit until 2019</td> <td>limits allowed in case of exceptional situations (must be approved by the Stability Council)</td> <td>if Stability Council considers limits exceeded</td> <td></td> <td></td>			for structural deficit until 2019	limits allowed in case of exceptional situations (must be approved by the Stability Council)	if Stability Council considers limits exceeded		
mechanisms implicit obligation for corrective measures 3 C Coverage 0.75 0.75 Official budget: 0.75 0.75 1 - debt Calins by public authorities 1 0.75 1 - reserves 0 0 0 0 1 - reserves 0 0 0 0 1	Legal base	sentence 2, KonsHilfG Art. 2, VV KonsHilfG Art. 4	LHO Art. 18 (1), KonsHilfG Art. 2, VV KonsHilfG	LHO Art. 18 (1), VV KonsHilfG Art. 6	sentence 1 No 2; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG, VV KonsHilfG Art. 8	12 / 16	0.7
Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves - granted loans - reserves Public enterprises Special funds Financial support for local authorities D Flexibility Business cycle E Content Clear definitions Clear definitions Clear definitions Structural deficit: 2 (clear definition in LHO Art. 13 (3) No 2 sentence 2) Structural deficit: 2 (clear definition and method for Structural deficit: 2 (clear Structural deficit: 2 (clear Str					implicit obligation for corrective measures		0.7
Public enterprises 0 1	Official budget: - shareholdings - debt claims by public authorities - granted loans		0.75 1 1 1				0.4 0.7
D Flexibility Business cycle a	Public enterprises Special funds Financial support for		0			0 / 1	0.0 0.1 1.0
Clear definitions Borrowing: 2 (speficied in HGrG) Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law) Legal provisions are clearly defined Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2) Extraordinary demands: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law) Exceeded limit: 2 (numerical definition, but: vulnerable to interpretation borrowing will help to repel it must be defined by law) Structural deficit: 2 (clear definition and method for Exceptional situations: 0 (not specified, Stability Exceptional situations: 0 (not specified, Stability)	Flexibility Business cycle Economic shocks Other emergencies Compensational			1		0 / 1 1 / 1 1 / 1	0.7 0.0 1.0 1.0
definition in LHO Art. 13 (3) (not specified, but the disturbance and that borrowing will help to repel it must be defined by law) (numerical definition, but: vulnerable to interpretation of "exceptional situations") Structural deficit: 2 (clear definition and method for Exceptional situations: 0 (not specified, Stability) (numerical definition, but: vulnerable to interpretation of "exceptional situations")	Content	1	Borrowing: 2 (speficied in	Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel	Legal provisions are clearly	16 / 20	0.8
definition and method for (not specified, Stability			definition in LHO Art. 13 (3)	(not specified, but the disturbance and that borrowing will help to repel	(numerical definition, but: vulnerable to interpretation		
a situation as exceptionnal) Redemption plan: 1 (time			definition and method for	(not specified, Stability Council is free to determine a situation as exceptionnal) Redemption plan: 1 (time			
span not specified) span not specified) 2 1 2 5 / 6 Strict aim 2 1 1 4 / 6 Strict rule 1 2 2 2 7 / 8		1	2	1	1	4 / 6	0.8 0.6 0.8
Sum 35.75 / 48		I			Sum		

		Part o	of Rule		Total Points	Std. Points
	Basic rule	Regulations	Relaxations	Sanctions	+	
Description	BBR: balanced budget	Max. borrowing equal to	Borrowing above investments-clause allowed in order to respond to a "disturbance of the macroeconomic equilibrium" or to "extraordinary demands", redemption plan in case of "extraordinary demands"	A third of the Parliament's		
A Legal base	Constitution Art. 105 (1) sentence 2	Constitution Art. 108 (2), LHO Art. 18 (1) 4	Constitution Art. 108 (2), LHO Art. 18 (1) 4	Constitution Art. 97 sentence 1 No 2; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4		1.00
B Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.25
C Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for		1.75 0.75 1 1 1 0 0 0 0 0 1			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.44 0.75 0.00 0.00 1.00
local authorities D Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism		0			3 / 4 0 / 1 1 / 1 1 / 1 1 / 1	0.75 0.00 1.00 1.00 1.00
E Content Clear definitions	1	2 Borrowing: 2 (speficied in HGrG) Investments: 1 (vague definition in LHO Art. 13 (3) No 2 sentence 2)	Disturbance of the macroeconomic equilibrium: 1 (not specified, but the disturbance and that borrowing will help to repel it must be defined by law) Extraordinary demands: 1	3 Legal provisions are clearly defined	8 / 20	0.40
		2		2		0.83
Strict aim Strict rule	1			1 Sum		0.38

SN - from 2014 on

Categories			of Rule		Total Points	Std. Points
	Basic rule	Regulations	Relaxations	Sanctions		
Description	BBR: balanced budget	"in principle" no borrowing, in case of deviation of 4- year average of tax income by 3% borrowing up to 99% of 4-year average of tax income allowed, accordingly additional tax income for debt redemption; simultaneously decide (2/3 majority) redemption plan for max. 8 years	order to respond to natural catstrophes or extraordinary emergencies; simultaneously decide (2/3 majority) redemption plan for max. 8 years	A fourth of the Parliament's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
	DR: max. nominal credit market debt stock	Not exceed "permanently" nominal credit market debt stock of 2008	Higher debt stock allowed if tax income decreases by 3% from one year to another or in case of natural catastrophes or similar severe emergencies (their impact is of supra- regional character); simultaneously decide redemption plan for max. 5 years			
A Legal base	BBR: constitution Art. 95 (2), LHO Art. 18 (1); DR: LHO Art. 18 (1)	BBR: constitution Art. 95 (2), (4) and (6), LHO Art. 18 (1); DR: LHO Art. 18	BBR: constitution Art. 95 (4), (5) and (6), LHO Art. 18; DR: LHO Art. 18 4	Constitution Art. 81 (1) No 2; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4	16 / 16	1.0
3 Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1	1 / 4	0.2
C Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for		2.75 0.75 1 1 1 1 0 0 0 1 1			2.75 / 4 0.75 / 1 0 / 1 1 / 1 1 / 1	0.6 0.7 0.7
local authorities Plexibility Business cycle Economic shocks Other emergencies Compensational		1	3		4 / 4 1 / 1 1 / 1 1 / 1 1 / 1 1 / 1	1.0 1.0 1.0 1.0 1.0 1.0
mechanism E Content Clear definitions	2	Borrowing: 2 (speficied in HGrG) Business cycle adaption: 2 (numerically defined) Debt stock in 2008: 2	Tax income decrease: 2 (clear numerical definition) Natural catastrophe: 2 (not specified in detail but general understanding, 2/3 majority) Extraordinary emergencies:	3 Legal provisions are clearly defined	17 / 20	0.8
		(definititve numerical value) 2			6 / 6	1.0
Strict aim Strict rule	2	2 2			4 / 6 7 / 8	0.

	gories			of Rule	-	Total Points	Std. Points
		Basic rule	Regulations	Relaxations	Sanctions		
Desc	ription	BBR: balanced budget	Borrowing allowed in order to respond to business cycle fluctuations, simultaneously decide about redemption plan (adequate time span, latest beginning four years after borrowing)	Higher borrowing allowed in case of natural catastrophes or extraordinary emergencies, simultaneously decide about redemption plan (adequate time span, latest beginning four years after borrowing)	A fourth of the Parliament 's members or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
		DR: debt stock must decrease	for structural deficit until 2019 Define yearly (at best constant) amounts for redemption, spend	Structural deficit above limits allowed in case of exceptional situations (must be approved by the Stability Council)	Financial Support is cut off if Stability Council considers limits exceeded		
			additional tax income on redemption				
ī	.egal base	BBR: constitution Art. 93 (1) sentence 2, LHO Art. 18 (1), KonsHilfG Art. 2, VV KonsHilfG Art. 4; DR: LHO Art. 18 (4) 3	BBR: LHO Art. 18, KonsHilfG Art. 2, VV KonsHilfG; DR: LHO Art. 18 (4)	BBR: LHO Art. 18, KonsHilfG Art. 2, VV KonsHilfG; DR: LHO Art. 18 (4)	Constitution Art. 75 sentence 1 No 3; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG, VV KonsHilfG Art. 8	12 / 16	0.
	Inforcement nechanisms				Financial support is cut off, implicit obligation for corrective measures 3	3 / 4	0.
a	Coverage Official budget: - shareholdings - debt claims by public outhorities - granted loans - reserves		1.75 0.75 1 1 1 0			1.75 / 4 0.75 / 1	0.
S	Public enterprises Special funds Financial support for Docal authorities		0 0 1			0 / 1 0 / 1 1 / 1	0.
) F E C C	Flexibility Business cycle Conomic shocks Dther emergencies Compensational nechanism		1	3 1 1 1		4 / 4 1 / 1 1 / 1 1 / 1 1 / 1	1. 1. 1. 1. 1.
0	Clear definitions	2	6 Borrowing: 2 (structural deficit)	5 Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified)		18 / 20	0.
			Business cycle: 2 (measurement not specified, but use must be justified, LHO needed)	Extraordinary emergencies: 1 (not specified, but use must be justified)	Exceeded limit: 2 (numerical definition, but: vulnerable to interpretation of "exceptional situations")		
			Redemption plan: 2 (time span not specified)	Redemption plan: 1 (adequate time span)			
				Exceptional situations: 0 (not specified, Stability Council is free to determine a situation as exceptionnal)			
			Debt stock decrease: 2 (use of additional tax income specified) 2		2	5 / 6	0
	Strict aim		2	2	1	5/6	0
	Strict rule	2	2	2	2	8 / 8	1

ST - from 2020 on

Categories		Part o	of Rule		Total Points	Std. Points
	Basic rule	Regulations	Relaxations	Sanctions		
Description	BBR: balanced budget DR: debt stock must decrease	Borrowing allowed in order to respond to business cycle fluctuations, simultaneously decide about redemption plan	Higher borrowing allowed in case of natural catastrophes or extraordinary emergencies, simultaneously decide about redemption plan (adequate time span, latest beginning four years after borrowing)			
A Legal base	BBR: constitution Art. 93	redemption, spend additional tax income on redemption	BBR: LHO Art. 18; DR: LHO	Constitution Art. 75	13 / 16	0.81
	(1) sentence 2, LHO Art. 18 (1); DR: LHO Art. 18 (4) 3	Art. 18 (4)	Art. 18 (4)	sentence 1 No 3; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG 4		
B Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures 1	1 / 4	0.25
C Coverage		1.75			1.75 / 4	0.44
Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities		0.75 1 1 1 0 0 0 0 1			0.75 / 1 0 / 1 0 / 1 1 / 1	0.75 0.00 0.00 1.00
local authorities D Flexibility		1	3		4 / 4	1.00
Business cycle Economic shocks Other emergencies Compensational mechanism		1			1 / 1 1 / 1 1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00
Content Clear definitions	2	5 Borrowing: 2 (structural deficit)		4 Legal provisions are clearly defined	14 / 20	0.70
		Business cycle: 2 (measurement not specified, but use must be justified, LHO needed)	Extraordinary emergencies: 1 (not specified, but use must be justified)			
		Redemption plan: 2 (time span not specified) Debt stock decrease: 2 (use	Redemption plan: 1 (adequate time span)			
		of additional tax income specified)				
		2	1	2	5/6	0.83
Strict aim		1	1	1	3/6	0 50
Strict aim Strict rule	2	1		1	3 / 6 6 / 8	0.50 0.75

Cate	gories			of Rule		Total Points	Std. Points
		Basic rule	Regulations	Relaxations	Sanctions		
Desc	ription	BBR: balanced budget	Borrowing allowed in order to respond to business cycle fluctuations	Higher borrowing allowed in case of natural catastrophes or extraordinary emergencies (two-thirds majority), simultaneously decide redemption plan (adequate time span)	A third of the Parliament's members, two parliamentary groups or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme, Financial Support is cut off if Stability Council considers limits exceeded		
			KonsHilfG: numerical limits for structural deficit until 2019	Structural deficit above limits allowed in case of exceptional situations (must be approved by the Stability Council)			
А I	Legal base	Constitution Art. 53 (1), KonsHilfG Art. 2, VV KonsHilfG Art. 4 4	Constitution Art. 53 (2), KonsHilfG Art. 2, VV KonsHilfG 3	Constitution Art. 53 (3) and (5), VV KonsHilfG Art. 6	Constitution Art. 44 (2) No 2, Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG, VV KonsHilfG Art. 8 3	14 / 16	0.8
	Enforcement mechanisms				Financial support is cut off, implicit obligation for corrective measures 3	3 / 4	0.7
C a F S	Coverage Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for		1.75 0.75 1 1 1 0 0 0 0 0			1.75 / 4 0.75 / 1 0 / 1 0 / 1 1 / 1	0.4 0.7 0.0 0.0
 	ocal authorities Flexibility Business cycle Economic shocks Other emergencies Compensational		1	3		4 / 4 1 / 1 1 / 1 1 / 1 1 / 1	1.0 1. 1. 1. 1. 1.
. (mechanism Content Clear definitions	1	6 Borrowing: 2 (specified by HGrG)	4 Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified)		16 / 20	0.8
			Business cycle: 1 (refers to structural deficit, adaption not specified, but use must be justified)	Extraordinary emergencies: 1 (not specified, but 2/3 majority)	Exceeded limit: 2 (numerical definition, but: vulnerable to interpretation of "exceptional situations")		
			Structural deficit: 2 (clear definition and method for calculation in VV KonsHilfG)	Redemption plan: 2 (time span not specified) Exceptional situations: 0 (not specified, Stability Council is free to determine a situation as exceptionnal)			
	Strict aim Strict rule	1	2 2 2	1	2 1 2	1 -	0. 0. 0.
	Strict rule	1	Z	2	2 Sum	38.75 / 48	

SH - from 2020 on

B Enforcement mechanisms (5) C 2, Stability Council: Federal constitution At, 1098 sentence 1 No 2, Stability Council and mechanisms 1 / 4 0.2 B Enforcement mechanisms	Categorie	S		Part o	of Rule		Total Points	Std. Points
A Legal base Constitution Art. 53 (1) Constitution Art. 53 (2) Constitution Art. 53 (3) Constitution Art. 53 (4) Constitution Art. 53 (3) Constitution Art. 53 (4) Constitution Art. 53 (4) Constitution Art. 53 (3) Constitution Art. 54 (3) Constitution Art. 54 (3) Constitution Art. 54 (1) Constitution Art. 54 (1) Constitution A			Basic rule	Regulations			ł	
End Since 2, Stability Council: Federal constitution At. 109a sentence 1 No 2, Stability Council sentence 1 No 2, Stability Council and the Stability Council only monitors the enforcement michaelings 1 / 4 0.2 B Enforcement mechanisms 4 4 4 4 4 4 0.2 B Enforcement mechanisms 4 4 4 4 4 4 0.2 B Enforcement mechanisms 4 4 4 4 4 0.2 B Enforcement mechanisms 1 7 6 0.2 <td>Descriptio</td> <td>'n</td> <td>BBR: balanced budget</td> <td>to respond to business</td> <td>case of natural catastrophes or extraordinary emergencies (two-thirds majority), simultaneously decide redemption plan (adequate</td> <td>members, two parliamentary groups or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme, Financial Support is cut off if Stability Council</td> <td></td> <td></td>	Descriptio	'n	BBR: balanced budget	to respond to business	case of natural catastrophes or extraordinary emergencies (two-thirds majority), simultaneously decide redemption plan (adequate	members, two parliamentary groups or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme, Financial Support is cut off if Stability Council		
B Enforcement mechanisms Image: Description of the second sectors of values of the second only monitors the enforcement but cannot sanction (value for every bill), the Stability Council only monitors the enforcement but cannot sanction (value for every bill), the Stability Council only monitors the enforcement but cannot sanction of values of the sanction of values of the enforcement but cannot sanction of values of the enforcement of values of the public enterprises of the conomic sanction of public sanction of values of the enforcement of t	A Legal	base			(5)	2, Stability Council: Federal constitution Art. 109a		1.00
Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities 0.75 / 1 0.75 / 1 0.75 / 1 0.75 / 1 D Flexibility Business cycle Compensational mechanism 0 1 0 0 1 0.00 0 1 0.00 0 1 0.75 0.75 1 0.75 0.75 1 1 0.75<			4	4	4	sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or		0.25
D Flexibility Business cycle Economic shocks Other emergencies Compensational mechanism 4 / 4 1.00 E Contert 1 1 1.0 E Content 1 1 1.0 Clear definitions Borrowing: 2 (specified by HGrG) Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified) Legal provisions clearly defined 12 / 20 0.6 Strict aim Strict rule Strict aim Business cycle: 0 (adaption not specified) Extraordinary emergencies: 2 (not specified, but 2/3 majority) Legal provisions clearly defined 1 / 1 1 Strict aim Strict rule 1 1 1 1 2 2 5 / 6 0.8	Officia - shar - debi author - grar - rese Public Specia Financ	l budget: reholdings t claims by public rities nted loans erves enterprises al funds cial support for		0.75 1 1 1 0 0 0 0 0			0.75 / 1 0 / 1 0 / 1	0.44 0.75 0.00 0.00 0.00 1.00
Clear definitions Borrowing: 2 (specified by HGrG) Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified) Legal provisions clearly defined Legal provisions clearly defined Business cycle: 0 (adaption not specified) Business cycle: 0 (adaption not specified) Extraordinary emergencies: 2 (not specified, but 2/3 majority) Extraordinary emergencies: 2 (not specified, but 2/3 majority) Redemption plan: 1 (adequate time span) France	D Flexib Busine Econor Other Compe	bility ess cycle mic shocks emergencies ensational			1		1 / 1 1 / 1 1 / 1	1.00 1.00 1.00 1.00 1.00
Strict aim 2 1 0 3 / 6 0.5 Strict rule 1 1 1 1 4 / 8 0.5	E Conte	nt	1	Borrowing: 2 (specified by HGrG) Business cycle: 0 (adaption	Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified) Extraordinary emergencies: 2 (not specified, but 2/3 majority) Redemption plan: 1 (adequate time span)	Legal provisions clearly defined		0.60
					1	0	3 / 6	0.50
	Strict	ruie	1	1	1	1 Sum	4 / 8 34.75 / 48	0.50

ategories			of Rule		Total Points	Std. Points
	Basic rule	Regulations	Relaxations	Sanctions		
escription	BBR: balanced budget ER: limited expenditures for personnel	Borrowing allowed if total income is less than the average of the last three years, simultaneously decide redemtpion plan (5 years), additional income used i.a. for debt redemption Max. expenditures for personnel at 40% of total	Higher borrowing allowed in case of natural catastrophes or extraordinary emergencies, simultaneously decide redemtpion plan (5 years)	A fifth of the Parliament's members, a parliamentary group or the government can take the budget to the constitutional court; Stability Council monitors enforcement, if a budgetary emergency occurs, the Council sets up and monitors the financial restructuring programme		
	personner	expenditures				
Legal base	BBR: constitution Art. 98 (1) sentence 3, LHO Art. 18 (1), ER: constitution Art. 98 (3)	LHO Art. 18 (2) and (3), Budget Law Art. 3 (2)	LHO Art. 18 (2) and (3)	Constitution Art. 80 (1) No 4; Stability Council: Federal constitution Art. 109a sentence 1 No 2, StabiRatG, VV KonsHilfG Art. 8 4	13 / 16	0.8
Enforcement mechanisms				There are no specific sanctions (valid for every bill), the Stability Council only monitors the enforcement but cannot sanction defections or impose corrective measures	1 / 4	0.:
Coverage		1.75		1	1.75 / 4	0.
Official budget: - shareholdings - debt claims by public authorities - granted loans - reserves Public enterprises Special funds Financial support for local authorities		0.75 1 1 1 0 0 0 0 1			0.75 / 1 0 / 1 0 / 1 1 / 1	0. 0. 0. 1.
Flexibility		1	3		4 / 4	1.
Business cycle Economic shocks Other emergencies Compensational mechanism		1	1 1 1		$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	1 1 1
Content Clear definitions	2	6 Borrowing: 2 (speficied in HGrG)	5 Natural catastrophe: 2 (not specified in detail but general understanding, use must be justified)	3 Legal provisions clearly defined	16 / 20	0.
		Total income: 2 (definitive numerical value)	Extraordinary emergencies: 1 (not specified, but use must be justified)			
		Redemption plan: 2 (time span not specified)	Redemption plan: 2 (5 years)			
		Expenditures for personnel: 2 (numerical value)				
		Income: 1 (not sure if LHO Art. 13 (4) No 2 applies)				
Strict aim		2				1
Strict rule	2			1	6 / 8	0
				Sum	35.75 / 48	