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20 December 2011 [shall come into force on 1 January 2012];

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26 June 2018 [shall come into force on 1 September 2018];

11 December 2018 [shall come into force on 15 December 2018];

10 December 2019 [shall come into force on 1 January 2020];

1 December 2020 [shall come into force on 1 January 2021].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 1220

Adopted 28 December 2010

**Procedures for Granting and Implementing Assignations**

*Issued pursuant to*

*Section 24, Paragraph two and Section 47, Paragraph 4.1 of the law On Budget and Financial Management*

**I. General Provision**

1. The Regulation prescribes the procedures by which:

1.1. the Treasury shall grant assignations for the expenditure in accordance with the appropriation specified in the law on the State budget for the current year (hereinafter – the State budget law) and ensure the implementation of the assignations;

1.2. an institution which supervises the implementation of European Union policy instruments or foreign financial assistance projects (hereinafter – the supervising institution) shall take decisions on suspension, restoration or revocation of assignations and the Treasury shall suspend, restore or revoke assignations for the implementation of a project to the recipient of a European Union policy instrument or foreign financial assistance (hereinafter – the recipient of financing).

**II. Granting of Assignations**

2. [11 December 2018]

3. [11 December 2018]

4. The State secretary and the head of the central State institution, taking into account the appropriation of the State basic budget and special budget approved for the ministry and another central State institution (hereinafter – the ministry), shall determine for the persons implementing the budget the resources for the covering of expenditures or the amount of revenue, expenditures, and financing per year.

[*11 December 2018*]

5. The persons implementing the budget shall prepare financial plan projects (Annex 1 in respect of the basic budget, Annex 2 in respect of the special budget). Initial financial plan projects shall be submitted by quarterly breakdown (hereinafter – the quarterly forecast).

[*11 December 2018*]

6. If a new institution of direct administration is created, which will be listed on the Register of Public Entities and Institutions and will be implementing the State budget in the State budget accounts opened for it, and also if an existing one is being reorganised or liquidated, the ministry to which the institution is subordinate shall electronically notify the Treasury accordingly before the creation, liquidation, or reorganisation of the institution. The Treasury has the right to request additional information from the ministry which is necessary for the registration of the institution in the Unified State Budget Planning and Execution Information System.

[*31 July 2012; 11 December 2018*]

7. The persons implementing the budget shall prepare individual financial plan projects if:

7.1. an appropriation has been approved for the performance of several programmes and sub-programmes;

7.2. foreign financial assistance or a transfer from foreign financial assistance funds is anticipated for the covering of expenditure;

7.3. an appropriation has been approved for the fulfilment of the long-term liabilities of the State budget, including breakdown by projects;

7.4. The implementer of a project co-financed through the European Union policy instruments and other types of foreign financial assistance shall be a State budget institution.

[*11 December 2018*]

7.1 The persons implementing the budget, if necessary, may prepare separate financial plan projects in accordance with the provisions referred to in Paragraph 7 of this Regulation.

[*1 December 2020*]

8. When preparing the financial plan projects, the persons implementing the budget shall indicate the following information:

8.1. the budget type;

8.2. the ministry;

8.3. the programme or sub-programme;

8.4. the person implementing the budget;

8.5. the type of the State budget long-term liability;

8.6. the resources for the covering of expenditure;

8.7. the currency of the account;

8.8. the project if the financial plan has been prepared in accordance with Sub-paragraphs 7.3 and 7.4 of this Regulation.

9. The budget programme “State Budget Loans and Their Repayment” and the programmes of the budget unit “74. Financing to be Reallocated during the Implementation process of the Annual State Budget” do not require the preparation of financial plans.

[*11 December 2018*]

9.1 The financial plan projects and quarterly forecasts shall be developed in compliance with the following conditions:

9.1 1. the revenue and expenditure amounts in the quarterly forecast shall form a positive total annual amount;

9.1 2. the financial amounts of quarterly forecasts form a positive or negative total annual amount depending on the budget indicator;

9.1 3. the amount of the budget indicator “Financial Balance” which is formed by the revenue and expenditure amounts of financial plan projects for a year and quarterly forecast amounts is equal to the amount of the budget indicator “Financing” with the opposite sign;

9.1 4. if financing is received for a project or activity lasting several years, then the revenue shall be planned in the current year in accordance with the amount of revenue actually received, expenditures for the current year, and changes in the surplus (increase), whereas expenditures and changes in the surplus (decrease) shall be planned in the future years unless provided for otherwise in other laws and regulations.

[*11 December 2018*]

10. The financial plan projects prepared by the ministry or institutions subordinate thereto shall be approved electronically in the e-service ePlans (hereinafter – the ePlans). The institutions subordinate to the ministry shall submit the financial plan projects within the time period specified by the ministry.

[*20 December 2011; 31 July 2012; 11 December 2018*]

11. If the person implementing the budget involves a State budget institution subordinate to another ministry in the implementation of a programme or sub-programme, the budget appropriation of the involved ministry shall be increased in accordance with the procedures specified in the laws and regulations regarding changes of appropriation in order to ensure the transfer planned between the ministries and the performance of expenditure during the State budget implementation process. If the person implementing the budget involves a State budget institution subordinate to its ministry in the implementation of a programme or sub-programme, the appropriation intended for the institution shall be separated in a separate financial plan, complying with the following conditions:

11.1. if expenditures are being financed from the revenue of the current year, the person implementing the budget shall reduce the planned revenue and expenditure in the financial plan thereof, and increase the planned revenue and expenditure for the subordinate institution, not exceeding the appropriation specified in the State budget law for the relevant State budget programme or sub-programme;

11.2. if expenditures are being financed from the surplus from funds from the paid services and other own revenue or foreign financial assistance from the previous year, the person implementing the budget shall reduce the planned use of the surplus for financing of expenditure and expenditure in the financial plan thereof and increase the planned use of the surplus for the financing of expenditure and expenditure in the financial plan of the subordinate institution, not exceeding the appropriation specified in the State budget law for the relevant State budget programme or sub-programme.

[*1 December 2020*]

12. The ministry shall check financial plan projects and not later than eight working days prior to the beginning of the financial year shall submit them to the Treasury through ePlans, specifying the amount of financial plan projects. When submitting amendments to the financial plans through ePlans, the ministry shall specify the amount of financial plan projects and justification for the submission. If at the beginning of the financial year the annual State budget law is not in force, the deadline for the preparation of the financial plan projects and conditions with the Treasury shall be determined by the Minister for Finance.

[*11 December 2018*]

13. The Treasury shall verify the compliance of the financial plan projects of the persons implementing the budget submitted by the ministry with the State budget law and register them within three working days in the Unified State Budget Planning and Execution Information System.

[*31 July 2012*]

14. The Treasury shall open an account for each person implementing the budget in accordance with the financial plan registered in accordance with the procedures specified in this Regulation.

15. The Treasury, based on the registered financial plans, shall grant in the annual amount:

15.1. a grant from general revenue;

15.2. assignations.

[*11 December 2018*]

16. The persons implementing the budget shall develop amendments to financial plans if:

16.1. the assignations granted need to be reallocated within the appropriation provided for in the State budget law among the persons implementing the budget, classification codes, or projects;

16.2. in accordance with a decision of the Cabinet or the Minister for Finance, the appropriation has been changed or reallocation of funds has been performed in accordance with the State budget law;

16.3. amendments to the State budget law have come into force;

16.4. in accordance with a decision of the Cabinet or the Minister for Finance, the assignations have been reduced or delayed;

16.5. [11 December 2018];

16.6. in accordance with Paragraph 37 of this Regulation, the actual implementation in the account exceeds the granted assignations.

[*11 December 2018*]

17. [11 December 2018]

18. The ministry shall ensure changes in the financial plans after making of amendments to the State budget law or changes in appropriations in accordance with a decision of the Cabinet or the Minister for Finance within two weeks after coming into force of the abovementioned amendments.

[*11 December 2018*]

19. The State secretary and the head of the central State institution shall ensure the preparation of financial plans in accordance with the State budget law and the timely submission thereof to the Treasury in accordance with this Regulation.

**III. Use of the Financial Plan Processing Information System**

[31 July 2012]

**III.1 Use of ePlans**

[*31 July 2012*]

34.1 Ministries or institutions subordinate thereto shall use the ePlans to prepare, approve and submit financial plan projects to the Treasury in accordance with the laws and regulations regarding the procedures for ensuring circulation of information through the e-services provided by the Treasury.

[*15 July 2014; 10 December 2019*]

34.2 The institution subordinate to the ministry shall inform the ministry electronically about new ePlan users or changes in the data or authorisations of existing users.

34.3 The Treasury shall ensure the storage of the data and electronic documents submitted in ePlans for five years, if the ministries or institutions subordinate thereto comply with the requirements and procedures of this Regulation for ensuring circulation of information through the e-services provided by the Treasury.

[*10 December 2019*]

**IV. Execution of Assignations**

35. The persons implementing the budget may perform expenditure only in the financial plans thereof within the scope of the assignations granted from the beginning of the year in accordance with the financial spending objectives specified in the State budget broken down according to budget indicators. The persons implementing the budget shall perform expenditure in accordance with the payment schedules and considering the necessity of financing, which includes making no unjustified advance payments.

[*11 December 2018*]

35.1 The Treasury has the right to request additional information from the ministry which is required in order to check compliance with the provisions of this Regulation.

[*11 December 2018*]

36. For the covering of expenditure, the persons implementing the budget may only use the resources provided for in the financial plans and transferred to the corresponding State budget expenditure account for the covering of expenditures, including the surpluses from paid services and other own revenue or foreign financial assistance. Expenditures for the diplomatic and consular mission of the Republic of Latvia may be covered using the revenue from paid services and other own revenue credited to the account opened with a financial institution in the country of the mission, including surpluses from paid services and other own revenue.

[*15 July 2014*]

37. If, after amendments to financial plans, the actual implementation in the account exceeds the granted assignations, the ministry shall, within one week after granting the assignations, but not later than three working days before the end of financial year, ensure the conformity of the actual implementation with the granted assignations, making amendments to the financial plan or making corrections to the classification codes or carrying over of the transactions in accordance with the laws and regulations regarding the procedures by which the Treasury shall ensure the provision of payment services.

[*11 December 2018*]

38. The Treasury shall, until the third working day of the current month, provide an operational summary report on the implementation of the budget in the e-service eReports (hereinafter – the eReports) for the period from 1 January of the reporting year until the last day of the previous month.

[*15 July 2014; 10 December 2019; 1 December 2020*]

39. The summary report on the implementation of the budget in the previous financial year (hereinafter – the summary report) shall be ensured in accordance with the following procedures:

39.1. the Treasury shall ensure the summary report through the eReports by 5 January of the current financial year;

39.2. the Ministry shall ensure the entry of corrections to budget implementation and shall sign the summary report using the eReports authentication tools by 15 January of the current financial year. Corrections to budget implementation shall be made within the account, provided that they do not change the amount of a closed grant and the account balance as at the end of the previous financial year.

[*1 December 2020*]

40. [11 December 2018]

41. Overpayments and repayment of claims formed in the previous financial years shall be paid into an account opened by the person implementing the budget in the Treasury.

42. The operational institutions shall transfer the State budget funds (including the funds issued in advance to the operational institution employees for ensuring operational activities) intended for operational activities and the funds in the Treasury current account in a credit institution transferred in advance for the payment card expenditures of the persons implementing the budget which have not been spent in the financial year (deducting from the surplus from funds the reserved funds which are deducted from the current account in a credit institution in the following financial year) into an account opened by the person implementing the budget in the Treasury until the sixth working day of the subsequent financial year.

[*11 December 2018*]

43. The amounts referred to in Paragraphs 41 and 42 of this Regulation shall be accounted in the account opened by the person implementing the budget in the Treasury, applying the budget revenue classification code. The person implementing the budget shall be responsible for transferring the abovementioned amount to the State budget revenue if the source of repaid funds in the previous financial year was a grant from general revenue or a transfer from the State basic budget grant from general revenue. If the source of repaid funds in the previous financial year was paid services, other own revenue, including transfer from the revenues of the State budget institutions for the paid services provided and other own revenue, or foreign financial assistance, including a transfer from foreign financial assistance financing, and paid services, other own revenue or foreign financial assistance revenue are not planned in the State basic budget expenditure account, the funds shall be accounted in accordance with Paragraph 46 of this Regulation.

[*11 December 2018*]

44. The person implementing the budget is responsible for the transfer of State budget funds issued as an advance to persons who have acquired the status of diplomatic and consular service, and not spent within the financial year, into the State budget revenue until 20th January of the subsequent financial year.

45. If the persons implementing the budget have surplus from funds in the State basic budget programme or sub-programme account as at the end of the previous year from paid services and other own revenue, including transfer operations, or foreign financial assistance, including transfer operations, the Treasury shall, by 1 January of the current financial year and in accordance with Paragraph 45.2 of this Regulation, calculate the surplus of a programme or sub-programme (hereinafter – the programme surplus) to be carried over to the following financial year and credit it to the account for deposited funds with the Treasury which is opened for the person implementing the budget for the accounting of the surplus of the corresponding programme or sub-programme until scheduled in the budget. After planning of the programme surplus into the budget, the person implementing the budget shall perform carrying over of funds to the State basic budget expenditure account, applying the relevant financing classification code. If no account for deposited funds is opened for the person implementing the budget for the accounting of the surplus of the corresponding programme or sub-programme, the Treasury shall credit the programme surplus into the State basic budget expenditure account opened for the current financial year.

[*1 December 2020*]

45.1[1 December 2020]

45.2 The programme surplus referred to in Paragraph 45 of this Regulation shall be calculated in accordance with the following conditions:

45.2 1. if the source of the surplus from funds is paid services and other own revenue or foreign financial assistance, then the programme surplus shall be equal to the account balance;

45.2 2. if the source of the surplus from funds is a grant from general revenue, then the programme surplus shall be equal to zero and the Treasury shall close the account balance as the State budget assignations not spent in the financial year in accordance with Paragraph 50 of this Regulation;

45.2 3. if the source of the surplus from funds is paid services and other own revenue as well as a grant from general revenue, the programme surplus shall not exceed 25 per cent of the amount of revenue actually received in the current year, which shall not exceed the plan for each budget indicator, and the amount of unplanned and above-plan revenue from paid services and other own revenue in the full amount or shall be equal to the planned increase in the surplus from paid services and other own revenue, not exceeding the actual amount received in the current year from paid services and other own revenue. The programme surplus shall be increased by the difference between the calculated closing amount of the grant and the actually granted amount from general revenue. The Treasury shall close the surplus from funds exceeding the calculated programme surplus as the State budget assignations not spent in the financial year in accordance with Paragraph 50 of this Regulation.

[*1 December 2020*]

46. Funds not planned in the budget shall be transferred into an account for deposited funds opened by the person implementing the budget until they are planned into the State budget, applying the appropriate revenue classification code. After planning of these funds into the budget, the person implementing the budget shall perform carrying over of funds to the State basic budget expenditure account.

[*20 December 2011; 11 December 2018; 10 December 2019*

47. Funds which cannot be attributed to the financial activities of the budget institution and which have been transferred into the account for deposited funds opened in the Treasury in accordance with laws and regulations or tender offer, including security deposits, performance bond, the deposited pensions of persons living in old people’s homes, the alienated funds of detained persons until a court decision, and the personal money of imprisoned persons, shall be accounted in the account for deposited funds in the Treasury with the relevant fund or investment financial classification code.

[*11 December 2018*]

47.1 The persons implementing the State budget who during the financial year have received or withheld contractual penalty or interest payments for the non-performance of obligations in the current financial year or in the previous financial years shall account the received or withheld contractual penalty or interest payments in the State budget expenditure account, applying the budget revenue classification code, and also transfer the contractual penalty or interest payments until the end of the financial year into the State basic budget revenue, unless laid down otherwise in legal acts.

[*31 July 2012; 11 December 2018; 10 December 2019*]

47.2 The persons implementing the State budget in whose budget expenditure accounts foreign exchange gain occurs in the financial year as a result of budget implementation transactions shall account this revenue under budget implementation and apply a budget revenue classification code in accordance with the legal act on the classification of budget revenue. If foreign exchange gain recognised under budget implementation does not constitute planned State budget resources for the covering of expenditure, then the person implementing the budget shall be responsible for transferring these amounts to the State budget revenue by the end of the financial year.

[*15 July 2014*]

48. The persons implementing the budget shall ensure the implementation of the granted assignations in compliance with the appropriations specified in the State budget law in accordance with the procedures specified in this Regulation.

49. The persons implementing the State budget who received transfer revenue from grants from general revenue or the State special budget into the State basic budget account in the financial year and have not spent these amounts shall repay the transfer surplus by the end of the financial year and apply the corresponding transfer revenue and expenditure classification codes.

[*10 December 2019*]

50. On 31 December of the current financial year, the Treasury shall close the State budget assignations not spent in the previous financial year, reducing accordingly the allocated grant from the general revenue by the amount of the assignation to be closed.

[*20 December 2011; 10 December 2019; 1 December 2020*]

50.1 If the date specified in Paragraph 39 of this Regulation is a holiday or a public holiday, the corresponding actions shall be performed until the last working day before the holiday or the public holiday.

[*10 December 2019; 1 December 2020*]

**V. Suspension, Restoration or Revocation of an Assignation**

51. The supervising institution shall send a written warning to the recipient of financing and a copy of the warning to the ministry to which the recipient of financing is institutionally subordinated if:

51.1. reports on implementation of the project and payment requests or reports justifying the request of European Union policy instruments or foreign financial assistance financing (hereinafter – the reports) have not been received within the deadline specified by legal acts;

51.2. the project is not implemented in accordance with the contract or agreement regarding implementation of the project and a necessity to initiate proceedings regarding termination of the contract or agreement regarding implementation of the project is being considered;

51.3. in accordance with the provisions of the contract or agreement on the implementation of a European Union structural fund and Cohesion Fund project, payment requests have not been received in the planned amount and a decrease from the planned payment request submission schedule indicates a risk of non-performance of the calendar year plan by more than 25 % of the planned amount.

[*3 July 2018*]

52. The recipient of financing shall, within 10 working days after receipt of the written warning referred to in Paragraph 51 of this Regulation, submit reports and an explanation to the supervising institution regarding the reasons for non-submission of reports or an explanation regarding the reasons why the project is not being implemented in accordance with the contract or the agreement regarding implementation of the project or an explanation why it failed to submit the payment requests in the planned amount.

[*3 July 2018*]

53. If the recipient of financing has not submitted reports and an explanation to the supervising institution regarding the reasons for non-submission of reports or an explanation regarding the reasons why the project is not being implemented in accordance with the contract or the agreement regarding implementation of the project or an explanation why it failed to submit the payment requests in the planned amount within the term specified in Paragraph 52 of this Regulation, or the reports or explanation received testify that the project is not being implemented in accordance with the contract or the agreement regarding implementation of the project, the supervising institution shall, within three working days, take the decision on suspension of the assignation specifying therein the project account details of the recipient of financing in the Treasury. The supervising institution shall, within one working day after taking of the decision, send a copy of the decision taken to the Treasury, the recipient of financing, and the ministry. The supervising institution may take the decision on suspension of an assignation, without performing the activities referred to in Paragraph 51 of this Regulation, if the supervising institution has access to information regarding activities which cause or may cause inappropriately performed payments or illegal spending of granted funds in the project, or illegal assuming of obligations, and it is necessary to suspend the performance of payments within the scope of the project effectively.

[*20 December 2011; 3 July 2018*]

54. The Treasury shall, within one working day after receipt of the copy of the decision referred to in Paragraph 53 of this Regulation, suspend the operation of the respective project account and inform the supervising institution, the recipient of financing, and the ministry in writing regarding suspension of the assignation.

55. The recipient of financing shall, within 15 working days after receipt of the information referred to in Paragraph 54 of this Regulation, submit to the supervising institution reports and an explanation which confirms that hereinafter the project will be implemented according to the contract or the agreement regarding implementation of the project.

56. If the recipient of financing has fulfilled the requirements referred to in Paragraph 55 of this Regulation and the supervising institution is convinced that hereinafter the project will be implemented in accordance with the contract or the agreement regarding implementation of the project, the supervising institution shall, within three working days, take the decision on restoration of the suspended assignation indicating therein the project account details of the recipient of financing in the Treasury. The supervising institution shall, within one working day after taking of the decision, send a copy of the decision taken to the Treasury, the recipient of financing, and the ministry.

57. The Treasury shall, within one working day after receipt of the copy of the decision referred to in Paragraph 56 of this Regulation, restore the operation of the relevant project account and inform the supervising institution, the recipient of financing, and the ministry thereof in writing.

58. If the recipient of financing has been sent a warning in the case referred to in Sub-paragraph 51.2 of this Regulation, however, the supervising institution is not convinced of subsequent implementation of the project in accordance with the contract or the agreement regarding implementation of the project after receipt of an explanation regarding the reasons for non-implementation of the project in accordance with the conditions of the contract or the agreement regarding implementation of the project and has taken the decision on termination of the contract or the agreement regarding implementation of the project, the supervising institution shall, within three working days after taking the decision regarding termination of the contract or agreement regarding implementation of the project, take the decision on revocation of the assignation indicating therein the project account details of the recipient of financing in the Treasury. The supervising institution shall, within one working day after taking of the decision, send a copy of the decision taken to the Treasury, the recipient of financing, and the ministry.

59. The ministry shall, within three working days after receipt of the information referred to in Paragraph 58 of this Regulation, revoke the remaining assignation in the financial plan of the relevant project account of the recipient of financing.

60. The Treasury, upon receiving the decision on suspension of the assignation, taken in accordance with the laws and regulations regarding violations of financial management regulations (except for the case referred to in Paragraph 53 of this Regulation), shall suspend the operation of the account (accounts) of the person implementing the budget indicated in the decision and inform in writing the person taking the decision, the recipient of financing, and the ministry regarding suspension of the assignation.

61. The Treasury, upon receiving the decision on restoration of the assignation referred to in Paragraph 60 of this Regulation, shall, within one working day, restore the operation of the relevant account and inform the person taking the decision, the recipient of financing, and the ministry in writing regarding restoration of the assignation.

**VI. Closing Provisions**

62. The Treasury is entitled to apply the measures referred to in Section 47 of the law On Budget and Financial Management if it establishes that the procedures specified in this Regulation are not complied with.

62.1 The Treasury shall provide the summary reports on the implementation of the budget referred to in Paragraphs 38 and 39 of this Regulation through eReports no later than from 1 January 2015.

[*15 July 2014*]

62.2 Amendments to Paragraphs 5 and 9 of this Regulation, and also Paragraph 9.1 of this Regulation shall begin to apply to the entering of annual amounts and quarterly forecasts when preparing financial plan projects for 2019.

[*11 December 2018*]

62.3 The deadlines referred to in Paragraph 39 of this Regulation shall be 11 January and 21 January in 2021.

[*1 December 2020*]

62.4 To specify the surplus from funds and account of the funds carried over to 2021 in accordance with Sub-paragraph 45.2 3 of this Regulation, the person implementing the budget may prepare an application for the carrying over of the surplus as at the end of the previous financial year (Annex 4) in the form of an electronic document certified with a secure electronic signature in accordance with the laws and regulations regarding the drawing up and circulation of electronic documents by 5 January 2021 and send it to the official electronic address of the Treasury.

[*1 December 2020*]

62.5 The deadline specified in Paragraph 50 of this Regulation shall be 8 January in 2021.

[*1 December 2020*]

63. The following Cabinet regulations are repealed:

63.1. Cabinet Regulation No. 501 of 7 July 2008, Procedures for the Suspension, Restoration or Revocation of Assignations of European Union Policy Instruments or Foreign Financial Assistance (*Latvijas Vēstnesis*, 2008, No. 104);

63.2. Cabinet Regulation No. 1482 of 15 December 2009, Procedures for the Granting and Implementation of Assignations (*Latvijas Vēstnesis*, 2009, No. 203).

64. The Regulation shall come into force on 1 January 2011.

65. [31 July 2012]

Prime Minister, Minister for Regional Development

and Local Government V. Dombrovskis

Minister for Finance A. Vilks

**Annex 1**

Cabinet Regulation No. 1220

28 December 2010

[*11 December 2018*]

|  |  |
| --- | --- |
| **Financial Plan No. \_\_\_\_\_ for the Basic Budget of 20\_\_** | **Version No. \_\_\_\_** |

|  |  |  |  |
| --- | --- | --- | --- |
|  | |  | Codes |
| Institution |  |  |  |
| Ministry (central State institution) |  |  |  |
| Programme |  |  |  |
| Sub-programme |  |  |  |
| Function |  |  |  |
| Type of liability |  |  |  |
| Project, activity title |  |  |  |
| Source of funding |  |  |  |
| Account number |  |  |  |
| Currency of account |  |  |  |

(EUR)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Code of the financial plan indicator | Title of the financial plan indicator | Annual amount (in the previous version) | Changes | Annual amount (with changes) | Initial quarterly forecast | | | |
| Quarter I | Quarter II | Quarter III | Quarter IV |
| **P0** | **Resources for covering the expenditure** |  |  |  |  |  |  |  |
|  | \* codes shall be indicated according to the structure of the law on the State budget for the financial year |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **B000** | **Expenditure – in total** |  |  |  |  |  |  |  |
|  | \* codes shall be indicated according to the structure of the law on the State budget for the financial year |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **P1M** | **Financial balance** |  |  |  |  |  |  |  |
| **F00000000** | **Financing** |  |  |  |  |  |  |  |
|  | \* codes shall be indicated according to the structure of the law on the State budget for the financial year |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Annex 2**

Cabinet Regulation No. 1220

28 December 2010

[*11 December 2018*]

|  |  |
| --- | --- |
| **Financial Plan No. \_\_\_\_\_ for the Special Budget of 20\_\_** | **Version No. \_\_\_\_** |

|  |  |  |  |
| --- | --- | --- | --- |
|  | |  | Codes |
| Institution |  |  |  |
| Ministry (central State institution) |  |  |  |
| Programme |  |  |  |
| Sub-programme |  |  |  |
| Function |  |  |  |
| Type of liability |  |  |  |
| Project, activity title |  |  |  |
| Source of funding |  |  |  |
| Account number |  |  |  |
| Currency of account |  |  |  |

(EUR)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Code of the financial plan indicator | Title of the financial plan indicator | Annual amount (in the previous version) | Changes | Annual amount (with changes) | Initial quarterly forecast | | | |
| Quarter I | Quarter II | Quarter III | Quarter IV |
| **A000** | **Revenue in total** |  |  |  |  |  |  |  |
|  | \* codes shall be indicated according to the structure of the law on the State budget for the financial year |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **B000** | **Expenditure – in total** |  |  |  |  |  |  |  |
|  | \* codes shall be indicated according to the structure of the law on the State budget for the financial year |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **P1M** | **Financial balance** |  |  |  |  |  |  |  |
| **F00000000** | **Financing** |  |  |  |  |  |  |  |
|  | \* codes shall be indicated according to the structure of the law on the State budget for the financial year |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Annex 3**

Cabinet Regulation No. 1220

28 December 2010

[31 July 2012]

**Annex 4**

Cabinet Regulation No. 1220

28 December 2010

**Application for the Carrying over of Surplus at the End of the Previous Financial Year**

[1 December 2020]

**Annex 5**

Cabinet Regulation No. 1220

28 December 2010

**Application for the Carrying over of Funds**

[10 December 2019]