UTAO | Informação Técnica n.º 7/2013

Memorando de Entendimento sobre as Condicionalidades de Política Económica

Comparação entre a 5.ª e 6.ª revisão

26.02.2013

Ficha técnica

Este trabalho foi elaborado com base nos relatórios da Comissão Europeia e do Fundo Monetário Internacional relativos ao "Memorando de Entendimento sobre as Condicionalidade de Política Económica" - *MoU*.

A análise é da exclusiva responsabilidade da Unidade Técnica de Apoio Orçamental (UTAO). Nos termos da Lei n.º 13/2010, de 19 de julho, a UTAO é uma unidade especializada que funciona sob orientação da comissão parlamentar permanente com competência em matéria orçamental e financeira, prestando-lhe apoio pela elaboração de estudos e documentos de trabalho técnico sobre a gestão orçamental e financeira pública.

1 O presente documento sintetiza as alterações ao "Memorando de Entendimento sobre as Condicionalidade de Política Económica" – *MoU* decorrentes da 6.ª revisão, nos aspetos relativos à política orçamental e às medidas estruturais/orçamentais.

2 Na Tabela 1 identificam-se as alterações ao nível do cenário macroeconómico.

Tabela 1 – Cenário macroeconómico para a economia portuguesa

	Documento:	**5.ª Revisão**						**6.ª Revisão**					
	Ano:	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
Despesa e PIB (taxas reais de variação, em %)													
PIB		**-1,7**	**-3,0**	**-1,0**	**1,2**	**1,8**	**1,8**	**-1,7**	**-3,0**	**-1,0**	**0,8**	**1,8**	**1,8**
	Δ p.p.							*0,0*	*0,0*	*0,0*	*-0,4*	*0,0*	*0,0*
Consumo Privado		-4,0	-5,9	-2,2	0,2	0,7	0,8	-4,0	-5,7	-2,2	0,4	1,2	1,3
	Δ p.p.							*0,0*	*0,2*	*0,0*	*0,2*	*0,5*	*0,5*
Consumo Público		-3,8	-3,5	-3,2	-1,5	0,5	0,4	-3,8	-3,5	-3,2	-2,0	0,9	0,6
	Δ p.p.							*0,0*	*0,0*	*0,0*	*-0,5*	*0,4*	*0,2*
FBCF		-11,3	-14,1	-4,2	2,7	4,0	4,0	-11,3	-13,7	-5,5	3,0	4,3	3,8
	Δ p.p.							*0,0*	*0,4*	*-1,3*	*0,3*	*0,3*	*-0,2*
Exportações		7,5	4,3	3,5	5,5	5,3	4,9	7,5	4,6	2,9	5,0	5,5	5,5
	Δ p.p.							*0,0*	*0,3*	*-0,6*	*-0,5*	*0,2*	*0,6*
Importações		-5,2	-6,5	-1,0	3,3	4,1	3,9	-5,2	-5,9	-2,1	3,8	5,5	5,2
	Δ p.p.							*0,0*	*0,6*	*-1,1*	*0,5*	*1,4*	*1,3*
Preços e desemprego (em %)													
Inflação (IHPC)		3,6	2,8	0,7	1,1	1,4	1,5	3,6	2,8	0,8	1,2	1,3	1,5
	Δ p.p.							*0,0*	*0,0*	*0,1*	*0,1*	*-0,1*	*0,0*
Deflator do Cons. Priv.		3,6	2,1	0,7	1,0	1,3	1,4	3,6	2,3	0,8	1,3	1,3	1,5
	Δ p.p.							*0,0*	*0,2*	*0,1*	*0,3*	*0,0*	*0,1*
Deflator do PIB		0,7	0,3	1,2	1,0	1,2	1,2	0,7	0,3	1,3	1,1	1,4	1,4
	Δ p.p.							*0,0*	*0,0*	*0,1*	*0,1*	*0,2*	*0,2*
Desemprego		12,9	15,5	16,4	15,9	15,3	14,8	12,9	15,5	16,4	15,9	15,3	14,9
(definição *Eurostat*)	*Δ p.p.*							*0,0*	*0,0*	*0,0*	*0,0*	*0,0*	*0,1*
Financiamento (em % do PIB)													
Saldo orçamental		-4,2	-5,0	-4,5	-2,5	-1,9	-1,9	-4,4	-5,0	-4,5	-2,5	-2,0	-1,8
	Δ p.p.							*-0,2*	*0,0*	*0,0*	*0,0*	*-0,1*	*0,1*
Dívida Pública		107,8	119,1	123,7	123,6	121,2	118,5	108,1	120,0	122,2	122,3	120,0	117,2
	Δ p.p.							*0,3*	*0,9*	*-1,5*	*-1,3*	*-1,2*	*-1,3*
Cap./nec. líq.		-5,1	-1,5	-0,2	0,5	1,2	1,9	-5,1	-1,1	1,1	1,5	1,9	2,2
financto. face exterior	*Δ p.p.*							*0,0*	*0,4*	*1,3*	*1,0*	*0,7*	*0,3*

Fonte: Comissão Europeia (*The Economic Adjustment Programme for Portugal, Occasional Papers n.º* 79, junho de 2011; *The Economic Adjustment Programme for Portugal – Fifth Review, Occasional Papers n.º* 117, outubro de 2012; *The Economic Adjustment Programme for Portugal – Sixth Review, Occasional Papers n.º* 124, dezembro de 2012) e cálculos da UTAO.

3 A Tabela 2 sintetiza as principais alterações relativamente à política orçamental e às medidas estruturais/orçamentais. Em anexo, apresenta-se um quadro com o conjunto completo destas alterações.[1]

[1] O texto do anexo encontra-se na língua original do *MoU*.

Tabela 2 – Identificação das principais alterações introduzidas pela 6.ª Revisão do *MoU*

Tipologia	Breve descrição da alteração
alteração	No âmbito da execução do OE/2012, o Governo tem de adotar medidas que limitem o défice das administrações públicas a 5% do PIB, nomeadamente congelando projetos de investimento ainda não iniciados, gerando poupanças nos consumos intermédios e aumentando o imposto do selo sobre as propriedades de elevado valor e as retenções na fonte sobre rendimentos de capital.
supressão/ revisão	Supressão parcial do ponto relacionado com o limite do défice das administrações públicas para 2012. O texto relativo às medidas que afetam os benefícios sociais (com uma poupança equivalente a pelo menos 0,1% do PIB) foi ligeiramente revisto, passando a identificar algumas dessas medidas, nomeadamente, cortes nos reembolsos com despesas de funeral, transferências em caso de morte e suplementos de dependência.
supressão	Supressão do ponto relativo aos esforços necessários para compensar os desvios orçamentais de 2012, nomeadamente os decorrentes da decisão do Tribunal Constitucional relativa às medidas de suspensão dos 13.º e 14.º meses de funcionários públicos e pensionistas.
alteração	As medidas para 2013 que visam reduzir a despesa pública para 2013, embora similares à 5.ª avaliação, passaram a ter uma descrição mais detalhada e, por vezes, uma avaliação de impacte diferenciada, nomeadamente: i) Redução da massa salarial: 700 milhões de euros (anteriormente, 630 milhões de euros); ii) Consumo intermédio: 375 milhões de euros (anteriormente avaliada em 150 milhões de euros, embora não incluísse a renegociação dos contratos das PPP; iii) no âmbito das transferências sociais e subsídios, a toda a economia, embora a descrição seja agora mais pormenorizada, passou a excluir-se a referência a subsídios e a referir-se transferências para fundações e empresas do SEE: 120 milhões de euros; otimização da despesa com benefícios sociais através de um melhor controlo: 450 milhões de euros; redução da despesa com pensões: 400 milhões de euros; iv) no âmbito da saúde, as poupanças assinaladas passaram a referir-se exclusivamente ao Serviço Nacional de Saúde (pelo menos 180 milhões de euros); v) Redução das despesas de capital, principalmente no SEE: 250 milhões de euros (anteriormente, era 200 milhões de euros).
alteração	As medidas para 2013 que visam aumentar a receita, embora similares à 5.ª avaliação, passaram a ter uma descrição mais detalhada e uma avaliação de impacte em % do PIB quando antes era avaliada em termos monetários: [A] Alteração do imposto sobre o rendimento das pessoas singulares (com um aumento da receita de pelo menos 3000 milhões de euros) via: i) redução do número de escalões, ii) introdução de uma taxa adicional de 3,5% na parte do rendimento tributável que excede o salário mínimo, e uma taxa adicional de solidariedade de 2,5% sobre os escalões de rendimento mais elevados, passando a 5% caso o rendimento seja superior a 250 000 euros; iii) aumento da taxa de imposto sobre os rendimentos de capital; iv) equiparação das taxas de imposto sobre os rendimentos de capital entre residentes e não-residentes; v) redução das deduções personalizantes; vi) redução da dedutibilidade de juros dos empréstimos à habitação; vii) redução de alguns benefícios fiscais. [B] Aumento da receita do IRC em pelo menos 200 milhões de euros através de: i) limitação da dedutibilidade de despesas de juros; ii) redução de benefícios fiscais; iii) redução do limite para aplicação da taxa mais elevada sobre os lucros; iv) alteração do método dos pagamentos especiais por conta no caso de entidades sujeitas ao regime especial de tributação de grupos de sociedades. [C] Aumento da receita proveniente de outros impostos indiretos (em pelo menos 685 milhões de euros), tais como: i) impostos especiais sobre o consumo: via aumento dos impostos sobre o tabaco, álcool e gás natural; ii) impostos sobre a propriedade: através do alargamento da base tributável resultante da reavaliação do património, e da aplicação de sobretaxas nas propriedades de elevado valor; iii) imposto sobre operações financeiras.
supressão	Supressão do ponto relativo à necessidade do Governo estudar formas de aumentar o contributo para a consolidação global de 3% do PIB no OE/2013 resultante da redução da despesa pública, de forma a garantir um ajustamento orçamental favorável ao crescimento económico e orientado para a redução da despesa.
introdução	Manter a regra para despesas fiscais a nível da administração central, regional ou local, com exceção da possibilidade de introdução de benefícios fiscais adicionais destinadas a impulsionar o investimento.
introdução	Aumentar as contribuições sociais (em pelo menos 270 milhões de euros), através da inclusão nos cálculos das contribuições sociais dos pagamentos suplementares a funcionários públicos e subsídios de desemprego.

introdução	Intensificar os esforços para combater a evasão fiscal, fraude e a informalidade em vários tipos de impostos nomeadamente através do aumento de meios disponíveis para a realização de auditorias, agravamento das penas para os crimes fiscais mais graves e introdução de um novo sistema de faturação do IVA.
alteração	Com o intuito de fazer face aos riscos de execução orçamental de 2013, as autoridades irão preparar medidas de contingência equivalentes a pelo menos 0,5% do PIB. A maior das medidas irá advir da revisão da despesa, sendo posteriormente especificadas aquando da sétima revisão do PAEF. Uma parte significativa destas medidas consiste em reduções adicionais na massa salarial e maior eficiência no funcionamento da administração pública. Adicionalmente, as dotações orçamentais serão ajustadas caso os riscos de execução orçamental se vierem a materializar.
alteração	Uma revisão abrangente das despesas foi iniciada com o objetivo de aumentar a eficiência e a equidade, de forma a reduzir a despesa pública em cerca de 4 mil milhões em 2014 (anteriormente o prazo era 2014 e 2015). O exercício tem como objetivo reduzir redundâncias entre as funções do setor público e entidades, e reafectar recursos nas despesas mais favoráveis ao crescimento económico [1.º trimestre de 2013].
supressão	Supressão do texto relativo à preparação, em colaboração com a CE e do FMI, de um documento especifico (a acompanhar o relatório do Orçamento do Estado) de avaliação do progresso das reformas na área da gestão financeira pública, incluindo a redução da fragmentação do orçamento e delinear os próximos passos ao longo dos próximos três anos.
introdução	Rever a Lei de Enquadramento Orçamental até ao final de 2013 de forma a melhorar procedimentos orçamentais e princípios de gestão orçamental, reforçar a "*accountability*" ("responsabilização"), transparência e simplificação [4.º trimestre de 2013].
alteração	No âmbito da reforma da Autoridade Tributária e Aduaneira, encontram-se previstos novos prazos e metas para a redução do número de repartições de finanças.
alteração	Alteração da data para a criação de um grupo de trabalho com representantes do Ministério das Finanças, das Regiões Autónomas e das autarquias locais para preparar uma proposta comum no âmbito da previsão de receita para os governos subnacionais para o 2.º trimestre de 2013 [anteriormente a referência era o 3.º trimestre de 2012].
introdução	As autoridades irão continuar a concentrar-se nas medidas de combate à fraude e evasão fiscais, de forma a reforçar o cumprimento fiscal por parte dos contribuintes. Para este efeito, as autoridades irão, entre outras medidas, preparar um relatório para analisar a situação atual ao nível do cumprimento fiscal, incluindo uma análise de risco nos diferentes sectores da atividade económica e nas diversas categorias de contribuintes aquando da sétima revisão.
supressão	Supressão do texto relativo à conclusão do programa de reestruturação da administração pública (PREMAC).
alteração	O governo vai acompanhar e promover a racionalização de fundações ao nível local e regional (em curso).
supressão	Supressão do texto relativo à reorganização da administração local (municípios e freguesias).
introdução	Rever a regulamentação sobre a criação e o funcionamento de associações e observatórios. A revisão da regulamentação irá facilitar o encerramento de associações e observatórios existentes [2.º trimestre de 2013].

Fonte: Comissão Europeia (*The Economic Adjustment Programme for Portugal - Fifth review - Summer 2012 ; The Economic Adjustment Programme for Portugal - Sixth review - Autumn 2012*).

Anexo I

Síntese do conjunto das alterações que foram efetuadas ao "Memorando de Entendimento sobre as Condicionalidade de Política Económica" nos pontos relativos à Política Orçamental e às medidas estruturais/orçamentais

Legenda:

Texto a azul – assinala o texto introduzido.

Texto a vermelho – assinala o texto suprimido.

§	5.º Revisão do MoU 14 de outubro de 2012	§	6.º Revisão do MoU 20 de dezembro de 2012

1. Fiscal policy

§	5.º Revisão do MoU	§	6.º Revisão do MoU
1.1	1.1. The government will achieve a general government deficit of no more than EUR 8.3 billion (5 percent of GDP) in 2012. [Q4-2012]	1.1	1.1. The government will achieve a general government deficit of no more than EUR 8.3 billion (5 percent of GDP) in 2012 on ESA95 basis. [Q4-2012]
1.2	1.2. Throughout the year, the government will rigorously implement the Budget Law for 2012, as amended by the Supplementary Budget. Within the year, progress will be assessed against the (cumulative) quarterly ceilings for the consolidated general government cash balance in the MEFP, as defined in the TMU, without prejudice to full-year ESA-95 deficit targets. [Q3 and Q4-2012]	1.2	1.2. Throughout the year, the government will rigorously implement the Budget Law for 2012, as amended by the Supplementary Budget. In addition, the government has adopted measures to confine the deficit to 5% of GDP in 2012 by freezing budget appropriations for investment projects not yet initiated, generating savings in intermediate consumption and raising stamp duties on high value properties and withholding tax rates on capital income. Within the year, progress will be assessed against the (cumulative) quarterly ceilings for the consolidated general government cash balance in the MEFP, as defined in the TMU, without prejudice to fullyear ESA-95 deficit targets. [Q4-2012]
1.3	1.3 The revenue deviations compared to the 2012 supplementary budget (of about 2 percent of GDP) mostly explained by macro-economic developments will be partly off-set by lower net interest payments, the reprogramming of EU cohesion funds, interest gained on the bank recapitalisation support, a larger decrease in the wage bill expenditure, and a large receipt from the sale of a concession for the Lisbon airport. Moreover, the government will take additional measures to confine the deficit to 5% of GDP in 2012, as follows: i) some of the 2012 budget appropriations for investment projects not yet initiated will be frozen, stamp duties on high value properties will be raised, and tax rates on investment income will be slightly increased, generating savings of about 0.1% of GDP; ii) another 0.1% of GDP of savings will be generated by frontloading some of the 2013 budget measures affecting social benefits; and iii) other measures generating savings in intermediate consumption and revenues from sales will be implemented in order to ensure the achievement of a budget deficit target of 5.0% of GDP in 2012.	1.3	1.3. The authorities will frontload to 2012 some of the 2013 budget measures affecting social benefits to obtain savings worth at least 0.1% of GDP. These include, inter alia, cuts in reimbursements of funeral expenses, transfers in case of death, and dependency supplements.
1.4	1.4. The government will achieve a general government deficit target of no more than EUR 7.5 billion (4½ percent of GDP), revised upwards from 3 percent of GDP. [Q4-2013]	1.4	1.4. The government will achieve a general government deficit target of no more than EUR 7.5 billion (4½ percent of GDP). [Q4-2013]
1.5	1.5. In addition to the effort necessary to close the fiscal gap carried forward from 2012, measures will be adopted to compensate the fiscal effects of the Constitutional Court's ruling on the 13th and 14th salaries and pensions. The 13th month public sector wage and 1.1 monthly pensions will be reinstated (about ¾% of GDP) and compensated by measures of equivalent budgetary impact, including the reform of the personal income tax structure. Throughout the year, the government will rigorously implement the Budget Law for 2013.		[Texto suprimido]
1.6	1.6. Throughout the year, the government will rigorously implement the Budget Law for 2013. Within the year, progress will be assessed against the (cumulative) quarterly ceilings for the consolidated general government cash balance in the Memorandum of Economic and Financial Policies (MEFP), as defined in the Technical Memorandum of Understanding (TMU), without prejudice to full-year ESA-95 deficit targets. [Q1, Q2, Q3 and Q4-2013]	1.5	1.5. Throughout the year, the government will rigorously implement the Budget Law for 2013. Progress will be assessed against the (cumulative) quarterly ceilings for the consolidated general government cash balance in the Memorandum of Economic and Financial Policies (MEFP), as defined in the Technical Memorandum of Understanding (TMU), without prejudice to full-year ESA-95 deficit targets. [Q1, Q2, Q3 and Q4-2013]
1.7	1.7. Permanent consolidation measures of about 3% of GDP were identified and will be adopted with the 2013 budget law to reach the 4 ½ % of GDP deficit target in 2013. The measures listed below will be detailed and carried out with the 2013 Budget Law [Q4-2012], unless otherwise specified:	1.6	1.6. Permanent consolidation measures of slightly above 3% of GDP have been proposed with the 2013 Budget Law to reach the 4 ½ % of GDP deficit target in 2013. The measures listed below will be detailed and carried out with the 2013 Budget Law [Q4-2012], unless otherwise specified:
1.8	1.8. Measures introduced in the 2013 Budget Law, other than the measures to compensate the fiscal effects of the Constitutional Court ruling, leading to a reduction in expenditure of at least 1.6 % of GDP in the following areas: i. Wage bill: EUR 630 million. Decrease of at least 2 per cent (full-time equivalent) in the permanent staff of central, regional and local governments and decrease in the number of temporary positions in specific areas of public administration; reduction in overtime pay; ii. Intermediate consumption: EUR 150 million. Reduction in operational cost of public administration, education and school network rationalisation, and operational cost of state-owned enterprises;	1.7	1.7. Reduce the public sector wage bill in gross terms by at least EUR 700 million by, among others: i. decreasing the number of government employees by: (i) limiting staff admissions in order to achieve annual decreases at least of 2 percent (full-time equivalent) in 2013-2014 in the permanent staff of central, regional and local governments; (ii) a 50 percent reduction of fixed-term contracts; (iii) optimizing the allocation of resources as specified below under the section on the Public Administration/Human Resources, mainly as regards the special mobility scheme. ii. other measures such as reducing over-time payments, enforcing private sector sickness benefit regime in the public sector and reducing compensation during extraordinary leave.
	iii. Social transfers and subsidies, all economy, public and private: EUR 1170 million;	1.11	1.11. Reduce intermediate consumption (at least EUR 375 million) through efficiency gains in the general government administration and the renegotiation of PPP contracts.
		1.12	1.12. Reduction in transfers, among others to foundations and SOEs (at least EUR 120 million)
	iv. Health sector: EUR 485 million;	1.10	1.10. Streamline social benefits expenditure by strengthening control and better targeting social support (at least EUR 450 million).
		1.9	1.9. Reduce pension expenditure in a progressive manner by at least EUR 400 million.
		1.8	1.8. Savings in the national health service (at least EUR 180 million) by further rationalisation of available resources and pharmaceuticals' policy. Further savings, in particular in hospitals SOEs, are specified below under the section on the health-care system.
	v. Capital spending of public enterprises: EUR 200 million;	1.13	1.13. Reduce capital expenditure, particularly in SOEs (at least EUR 250 million)

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1.9	1.9. Measures introduced in the 2013 Budget Law, other than the measures to compensate the fiscal effects of the Constitutional Court ruling, leading to an increase in revenue in the following areas: i. Direct taxes: about ¾ % of GDP. The measures are aimed at: a) broadening the tax bases by reduction in personal income tax (PIT) benefits and tax deductions; b) reducing the tax brackets of the PIT and increasing the average tax rates in line with European standards, while delinking social benefits from tax benefits; c) introducing a surcharge on PIT; d) broadening of the corporate income tax (CIT) base; e) increases in investment income tax rate; f) base broadening by allowing taxation of social transfers; ii. Consumption taxes: about 0.1% of GDP; iii. Property taxes: about 0.4% of GDP. Broadening of the property taxation base by completing the update of all property values and introducing stamp tax surcharges for high-value property; iv. Social contributions: about 0.1% of GDP.	1.14	1.14. Amend the personal income tax (yielding at least EUR 3 billion) by: i. reducing the number of tax brackets and increasing the average tax rate in line with European standards, while preserving progressivity of the tax and delinking social benefits from the tax structure; ii. introducing a surcharge of 3.5 % on the part of taxable income above minimum wage, and a solidarity surcharge of 2.5% on the income of the top tax bracket and of 5% on the income exceeding EUR 250 000; iii. increasing the tax rate on capital income; iv. equalizing the tax rates on capital income between residents and non-residents; v. lowering the basic personal deduction; vi. reducing deductibility of mortgage interest payments; vii. curbing some fiscal benefits.
		1.15	1.15. Increase corporate tax revenues by at least EUR 200 million by: i. limiting the deductibility of interest costs; ii. curbing tax benefits; iii. reducing the threshold for application of the highest tax rate on profits; iv. amending the method for special prepayment applicable to companies under the regime for taxation of groups of companies.
		1.16	1.16. Increase other indirect taxes (by at least EUR 685 million), such as: i. excises by raising taxes on tobacco, alcohol and natural gas; ii. property taxes by broadening the property taxation base after revaluation, and stamp tax surcharges for high-value properties; iii. financial transaction tax.
1.10	1.10. The government will look for ways to increase the weight of the expenditure reduction in the overall consolidation package of 3% of GDP to be included with the 2013 budget in order to ensure a medium-term growth-friendly fiscal adjustment tilted towards the expenditure side.		[Texto suprimido]
1.11	1.11. In the framework of 2013 budget proposal, the government will prepare a set of contingency measures, predominantly on the expenditure side, to use in the course of 2013 in case of need, given possible implementation risks.	1.20	1.20. With a view to addressing risks of budgetary execution in 2013 the authorities will prepare contingency measures worth at least ½ percent of GDP. Most of these will come from a frontloading of the measures of the comprehensive expenditure review and will be further specified at the seventh review. A significant share of these measures will consist in additional reductions in the wage bill and increased efficiency in the functioning of public administration, namely as regards working time organisation. Moreover, budgetary appropriations will be adjusted in case budgetary execution risks materialise.
		1.17	1.17. Maintain the standstill rule for tax expenditures at central, regional or local level, except for the possibility of introducing additional tax benefits aimed at boosting investment.
		1.18	1.18. Increase social contributions (at least EUR 270 million), by including supplementary payments to public employees and unemployment benefits in the social contributions' calculations.
		1.19	1.19. Strengthen efforts to fight tax evasion, fraud and informality for various types of taxes inter alia by increasing means available for audits, increasing penalties for the most serious tax crimes and introducing a new VAT invoicing system.
1.12	1.12. The government will achieve a general government deficit of no more than EUR 4.3 billion (2½ percent of GDP) in 2014. [Q4-2014].	1.21	1.21.The government will achieve a general government deficit of no more than EUR 4.3 billion (2½ percent of GDP) in 2014. [Q4-2014].
	To achieve this objective, further consolidation measures of about 1¾ % of GDP will be necessary in 2014. Savings will be generated through expenditure cuts (about 4 bn EUR over 2014-15). A comprehensive expenditure review to fully specify the additional sources of savings will be carried out by the time of the sixth review and measures will be fully specified by mid-February 2013 in time for the seventh review. The fiscal consolidation plans for 2014-15 will be fully detailed in the 2013 Stability Programme.	1.22	1.22. A comprehensive expenditure review has been initiated with the objective to enhance the efficiency and equity of public policy, while generating spending savings of about EUR 4 billion in 2014. In the framework of this review, the identification, quantification and timetable of implementation of measures will be fully specified by mid-February 2013 in time for the seventh review. **The exercise will aim at reducing redundancies across the public sector functions and entities, and reallocating resources toward growth-friendly spending areas. [Q1- 2013]** The fiscal consolidation plans for 2014-15 will be fully detailed in the 2013 Stability Programme. [Q2- 2013]
1.13	1.13. Within the year, progress will be assessed against the (cumulative) quarterly ceilings for the consolidated general government cash balance in the Memorandum of Economic and Financial Policies (MEFP), as defined in the Technical Memorandum of Understanding (TMU), without prejudice to full-year ESA-95 deficit targets. [Q1 and Q2-2014]	1.23	1.23. Within the year, progress will be assessed against the (cumulative) quarterly ceilings for the consolidated general government cash balance in the Memorandum of Economic and Financial Policies (MEFP), as defined in the Technical Memorandum of Understanding (TMU), without prejudice to full-year ESA-95 deficit targets. [Q1 and Q2-2014]

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	3. Fiscal-structural measures		
3.1	3.1. Publish a comprehensive report on fiscal risks each year as part of the budget. The report will outline general fiscal risks and specific contingent liabilities to which the general government may be exposed, including those arising from Public-Private Partnerships (PPPs), SOEs and explicit guarantees to the banks. Technical assistance will be provided if necessary.	3.1	3.1. Publish a comprehensive report on fiscal risks each year as part of the budget. The report will outline general fiscal risks and specific contingent liabilities to which the general government may be exposed, including those arising from Public-Private Partnerships (PPPs), SOEs and explicit guarantees to the banks. Technical assistance will be provided if necessary.
3.2	3.2. Publish a tax expenditure report each year as part of the budget. The report will define a clear methodology to estimate and to evaluate tax expenditures, in line with international best practices. The report will cover central, regional and local administrations.	3.2	3.2. Publish a tax expenditure report each year as part of the budget. The report will define a clear methodology to estimate and to evaluate tax expenditures, in line with international best practices. The report will cover central, regional and local administrations.
3.3	3.3. Prepare, in consultation with the EC and the IMF, a dedicated document, which will accompany the budget report, assessing reform progress in the area of public financial management, including the reduction of budget fragmentation and delineating next steps over the next three years. [Q3-2012]		[Texto suprimido]
3.4	3.4. Reduce the number of Serviços e Fundos Autónomos (SFA) in view of reducing budget fragmentation and improving efficiency in the general government. In particular, this reform will be deepened by reviewing the classification of own revenues to enlarge central government revenues. [Q3-2013]	3.3	3.3. Reduce the number of Serviços e Fundos Autónomos (SFA) in view of reducing budget fragmentation and improving efficiency in the general government. In particular, this reform will be deepened by reviewing the classification of own revenues to enlarge central government revenues. [Q3-2013]
3.5	3.5. The stock of domestic arrears will be significantly reduced by the end of the programme period. A significant part of the existing arrears will be reduced as laid down in the strategy for the settlement of arrears. The Inspeção Geral de Finanças (IGF) will carry out inspections throughout the process to verify compliance of the commitment control system through a risk-based approach. **[Q3-2012]**	3.4	3.4. The stock of domestic arrears will be significantly reduced by the end of the programme period. A significant part of the existing arrears was reduced as laid down in the strategy for the settlement of arrears. The Inspeção Geral de Finanças (IGF) will carry out inspections throughout the process to verify compliance of the commitment control system through a risk-based approach. **[Ongoing]**
3.6	3.6. IGF will reinforce the verification of local governments' arrears claims and commitment control systems. Disbursements under the "Programa de Apoio à Economia Local" (PAEL) will only take place where IGF has certified the full functioning of the commitment control system. Transparency of the use of the credit line will be ensured through the monthly publication of the amounts lent, disbursed, and used to settle arrears and other liabilities by municipality in the framework of the PAEL. [Ongoing]	3.5	3.5. IGF will reinforce the verification of local governments' arrears claims and commitment control systems. Disbursements under the "Programa de Apoio à Economia Local" (PAEL) will only take place where IGF has certified the full functioning of the commitment control system. Transparency of the use of the credit line will be ensured through the monthly publication of the amounts lent, disbursed, and used to settle arrears and other liabilities by municipality in the framework of the PAEL. [Ongoing]
3.7	3.7. Publish a fiscal strategy document for the general government annually in April. The document will be in compliance with the requirements of the Stability and Growth Pact and will specify 4-year medium-term economic and fiscal forecasts and 4-year costs of new policy decisions. Budgets will include a reconciliation of revisions to the 4 year fiscal forecasts attributable to policy decisions and parameter revisions e.g. policy decisions, changes in the macroeconomic environment.	3.6	3.6. Publish a fiscal strategy document for the general government annually in April. The document will be in compliance with the requirements of the Stability and Growth Pact and will specify 4-year medium-term economic and fiscal forecasts and 4-year costs of new policy decisions. Budgets will include a reconciliation of revisions to the 4 year fiscal forecasts attributable to policy decisions and parameter revisions e.g. policy decisions, changes in the macroeconomic environment.
3.8	3.8. Review the Budget Framework Law to take account of the reinforced EU fiscal framework and the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union (fiscal compact). The revised law will also accommodate the developments in the regional and local financing laws. [Q4-2012]	3.7	3.7. Review the Budget Framework Law to take account of the reinforced EU fiscal framework and the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union (fiscal compact). The revised law will also accommodate the developments in the regional and local financing laws. [Q4-2012] **Conduct a review of the Budget Framework law to enhance budgetary procedures and principles of budgetary management, reinforce accountability, transparency and simplification. [Q4-2013]**
3.9	3.9. Define in detail the characteristics of the medium-term budgetary framework, including medium-term fiscal strategy, decision-making and prioritisation process, carry-over rules, commitment controls, and appropriate contingency reserves and related access rules after modification of the Budget Framework Law. [April-2013]	3.8	3.8. Define in detail the characteristics of the medium-term budgetary framework, including medium-term fiscal strategy, decision-making and prioritisation process, carry-over rules, commitment controls, and appropriate contingency reserves and related access rules after modification of the Budget Framework Law. [April-2013]
3.10	3.10. The government will ensure that the measures to implement the new budgetary framework at central government level will also be applied at regional and local level. Adequate structures of monitoring, fiscal reporting, and commitment control will be put into place. [Ongoing]	3.9	3.9. The government will ensure that the measures to implement the new budgetary framework at central government level will also be applied at regional and local level. Adequate structures of monitoring, fiscal reporting, and commitment control will be put into place. [Ongoing]

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3.11	3.11. The budgetary frameworks at local and regional levels will be considerably strengthened, in line with recommendations by the IMF/EC technical assistance mission of July 2011 and the new EU fiscal policy framework. A draft proposal to revise the regional finance law and the local finance law will be discussed with EC/IMF/ECB by [Q3-2012] and submitted to Parliament by [Q4-2012]. They will include the following main elements: i. fully adapt the local and regional budgetary frameworks to the principles and rules in the revised Budgetary Framework Law, namely in what concerns (i) the inclusion of all relevant public entities in the perimeter of local and regional government; (ii) the multi-annual framework with expenditure, budget balance and indebtedness rules, and programme budgeting; and (iii) the interaction with the function of the Fiscal Council. The revision will also foresee that: (i) the Fiscal Council reviews local and regional governments own revenue projections and multi-annual fiscal plans (ii) a contingency reserve is included under the overall current expenditure envelope as a buffer against negative revenue surprises or erroneous expenditure planning, and (iii) the revised legal and institutional PPP framework is applied (see below); ii. strengthen fiscal accountability, in particular by: (i) tighter financial requirements for regional and local SOEs and other regional and local public bodies; (ii) a revision of the regime of transfers between the State and the regions and the local authorities; (iii) strengthening the supervisory power from the State on budgetary execution and (iv) apply tighter debt ceilings combined with the adoption of a multi-tiered monitoring system as suggested by the July 2011 technical assistance mission. This reform should follow international best practices; iii. limit the scope for lower tax rates in the Autonomous Regions vis-à-vis the rates applied in the mainland and ensure that the resulting additional revenues from increasing the regional rates are used as a priority for fiscal consolidation. iv. strengthen the auditing and enforcement powers of the central tax administration to exercise control over the whole territory of the Republic of Portugal including currently exempt tax regimes.	3.10	3.10. The budgetary frameworks at local and regional levels will be considerably strengthened, in line with recommendations by the IMF/EC technical assistance mission of July 2011 and the new EU fiscal policy framework. A draft proposal to revise the regional finance law and the local finance law will be submitted to Parliament by [Q4-2012]. They will include the following main elements: i. fully adapt the local and regional budgetary frameworks to the principles and rules in the revised Budgetary Framework Law, namely in what concerns (i) the inclusion of all relevant public entities in the perimeter of local and regional government; (ii) the multi-annual framework with expenditure, budget balance and indebtedness rules, and programme budgeting; and (iii) the interaction with the function of the Fiscal Council. The revision will also foresee that: (i) the Fiscal Council reviews regional governments own revenue projections and multi-annual fiscal plans (ii) a contingency reserve is included under the overall current expenditure envelope as a buffer against negative revenue surprises or erroneous expenditure planning, and (iii) the revised legal and institutional PPP framework is applied (see below); ii. strengthen fiscal accountability, in particular by: (i) tighter financial requirements for regional and local SOEs and other regional and local public bodies; (ii) a revision of the regime of transfers between the State and the regions and the local authorities; (iii) strengthening the supervisory power from the State on budgetary execution and (iv) apply tighter debt ceilings combined with the adoption of a multi-tiered monitoring system as suggested by the July 2011 technical assistance mission. This reform should follow international best practices; iii. limit the scope for lower tax rates in the Autonomous Regions vis-à-vis the rates applied in the mainland and ensure that the resulting additional revenues from increasing the regional rates are used as a priority for fiscal consolidation; iv. strengthen the auditing and enforcement powers of the central tax administration to exercise control over the whole territory of the Republic of Portugal including currently exempt tax regimes; v. include requirements for data provision to support the revenue projections, balancing the need to preserve tax secrecy and the elaboration of sound forecasts.
3.13	3.13. Proceed with identifying data needs to support the revenue projections, balancing the need to preserve tax secrecy and the elaboration of sound forecasts by subnational governments. [Q3-2012]		
3.12	3.12. Create a working group with representatives from the Ministry of Finance, the Autonomous Regions and the local authorities to prepare a proposal for common revenue forecasting guidelines for subnational governments. [Q3-2012]	3.11	3.11. Create a working group with representatives from the Ministry of Finance, the Autonomous Regions and the local authorities to prepare a proposal for common revenue forecasting guidelines for subnational governments. [Q2-2013]
3.14	3.14. The Government's financial arrangement with the Autonomous Region of Madeira (RAM), which is in full compliance with the Memorandum of Understanding, will be implemented. The Portuguese Government will monitor progress of implementation by RAM and present the results on a quarterly basis in advance of the reviews of the Memorandum of Understanding [Ongoing].	3.12	3.12. The Government's financial arrangement with the Autonomous Region of Madeira (RAM), which is in full compliance with the Memorandum of Understanding, will be implemented. The Portuguese Government will monitor progress of implementation by RAM and present the results on a quarterly basis in advance of the reviews of the Memorandum of Understanding [Ongoing].
3.15	3.15. The renegotiation of PPP sub-concession contracts was completed; the final results of the agreements will be reported to EC, ECB and IMF. Based on the study to assess the costs and benefits of renegotiating any PPP contract to reduce the government financial obligations, the government will develop a detailed strategic plan before the sixth review for the renegotiation of PPPs in view of obtaining substantial fiscal gains, while minimising the debt burden, and ensure a sustainable reduction in government liabilities. [Q4-2013].	3.13	3.13. Following the strategic plan presented by the government, PPP road contracts will be renegotiated in order to obtain substantial fiscal gains, notably in 2013, while ensuring a sustainable reduction in government liabilities. [Ongoing]
3.16	3.16. The government will further work towards implementing the PPP framework law and making the new technical unit in the Ministry of Finance fully operational. No PPP will be launched until this new legal and administrative framework is fully effective. [Ongoing] Regions will be encouraged to design a similar framework for assessing fiscal risks derived from PPP, concessions and other public investments, as well as for monitoring their execution. [Q4-2012]	3.14	3.14. The government will further work towards implementing the PPP framework law and making the new technical unit in the Ministry of Finance fully operational by completing staffing and developing the tools for managing and monitoring all PPPs. No PPP will be launched until the institutional framework measures are fully effective. [Ongoing] Regions will be encouraged to design a similar framework for assessing fiscal risks derived from PPP, concessions and other public investments, as well as for monitoring their execution. [Q4-2012]
3.17	3.17. The annual PPP report will provide a comprehensive assessment of the fiscal risks stemming from PPPs and concessions. The report will provide information and analysis at sectoral level and an analysis of credit flows channelled to PPPs through banks (loans and securities other than shares) by industry and an impact assessment on credit allocation and crowding out effects. This particular element will be done in liaison with the Banco de Portugal. The report will serve as input to the fiscal risks assessment for the budget. [Q3-2013]	3.15	3.15. The annual PPP report will provide a comprehensive assessment of the fiscal risks stemming from PPPs and concessions. The report will provide information and analysis at sectoral level and an analysis of credit flows channelled to PPPs through banks (loans and securities other than shares) by industry and an impact assessment on credit allocation and crowding out effects. This particular element will be done in liaison with the Banco de Portugal. The report will serve as input to the fiscal risks assessment for the budget. [Q3-2013]
3.18	3.18. SOEs with commercial activity will reach operational balance by end of 2012. This will be achieved by substantially reducing operational costs and raising revenues. To this end the government is implementing the comprehensive SOEs strategy by reviewing the revenue structure and service provision of SOEs, with numerical targets on cost reductions, including measures to realign wages, reduce employment, and additional measures as appropriate. [Q4-2012] The authorities will inform the EC, IMF and ECB on progress before the sixth review. The government is further assessing options for managing the heavy debt load of SOEs, including Parpública. [Ongoing]	3.16	3.16. SOEs with commercial activity will reach operational balance from end of 2012 onwards. This will be achieved by substantially reducing operational costs and raising revenues. To this end the government is implementing the comprehensive SOEs strategy by reviewing the revenue structure and service provision of SOEs, with numerical targets on cost reductions, including measures to realign wages, reduce employment, and additional measures as appropriate. The government is further assessing options for managing the heavy debt load of SOEs, including Parpública. [Ongoing]

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3.19	3.19. The government submitted to Parliament a draft law to strengthen the governance of SOEs in accordance with international best practices. It reviews the existing shareholder approach, giving the Ministry of Finance a decisive role in financial matters of the enterprises, including monitoring of local SOEs. This will enhance the monitoring powers of the central administration over all SOEs. In addition, the timing and content of financial and operational reporting will be defined. The decisions adopted at central level to improve the efficiency of the enterprises while reducing their financial burden will be implemented at all SOEs, taking into account their specificities. It will include the prohibition for SOEs within the general government to incur new debt with the private sector. No additional SOEs will be created until this law is adopted. [Ongoing]	3.17	3.17. The government submitted to Parliament a draft law to strengthen the governance of SOEs in accordance with international best practices. It reviews the existing shareholder approach, giving the Ministry of Finance a decisive role in financial matters of the enterprises, including monitoring of local SOEs. This will enhance the monitoring powers of the central administration over all SOEs. In addition, the timing and content of financial and operational reporting will be defined. The decisions adopted at central level to improve the efficiency of the enterprises while reducing their financial burden will be implemented at all SOEs, taking into account their specificities. It will include the prohibition for SOEs within the general government to incur new debt with the private sector. No additional SOEs will be created until this law is adopted. [Ongoing]
3.20	3.20. Equivalent measures on operational results, debt, restructuring and governance will be taken at the local and regional levels, while respecting their administrative autonomy as foreseen in the law. The annual and quarterly SOEs reports will assess progress towards achieving these objectives for central and local SOEs. Each Autonomous Region will provide similar annual reports. These will serve as inputs to the fiscal risks analysis in the budget. [Ongoing]	3.18	3.18. Equivalent measures on operational results, debt, restructuring and governance will be taken at the local and regional levels, while respecting their administrative autonomy as foreseen in the law. The annual and quarterly SOEs reports will assess progress towards achieving these objectives for central and local SOEs. Each Autonomous Region will provide similar annual reports. These will serve as inputs to the fiscal risks analysis in the budget. [Ongoing]
3.21	3.21. The government is implementing its privatisation programme under the new framework law for privatisation. The privatisation plan targets front-loaded proceeds of about EUR 5 billion through the end of the programme. The sale of GALP and the small remaining stake in REN on the free market have been delayed until market conditions improve. The privatisation or concession of the cargo handling subsidiary of CP (CP Carga) will be concluded by the second quarter of 2013. The tenders for the privatisation of the national air carrier (TAP) and the airport operator Aeroportos de Portugal (ANA) were launched in the third quarter, with a view to final decisions by end-2012 and the financial completion of these transactions in early 2013. The privatisation of Correios de Portugal (CTT) will be launched, once changes underway in regulation of this sector have their full impact, in order to complete the sale in 2013. The sale or concession of a television channel and radio station belonging to RTP and concessions for transport operators in Lisbon and Porto upon completion of restructuring of the public transport firms in these cities are being considered. CGD's health insurance will be sold in 2012 and the process to sell its insurance arm (Caixa Seguros) to a final buyer is ongoing. The privatisation programme will be expanded to include additional companies and assets for sale or concession in 2013.	3.19	3.19. The government is implementing its privatisation programme under the new framework law for privatisation. The privatisation plan targets front-loaded proceeds of about EUR 5 billion through the end of the programme. The sale of GALP and the small remaining stake in REN on the free market have been delayed until market conditions improve. The privatisation or concession of the cargo handling subsidiary of CP (CP Carga) will be concluded by the [Q2-2013]. The tenders for the privatisation of the national air carrier (TAP) and the airport operator Aeroportos de Portugal (ANA) were launched in the third quarter, with a view to final decisions by end-2012 and the financial completion of these transactions in early 2013. The privatisation of Correios de Portugal (CTT) will be launched, once changes underway in regulation of this sector have their full impact, in order to complete the sale in 2013. The sale or concession of a television channel and radio station belonging to RTP and concessions for transport operators in Lisbon and Porto upon completion of restructuring of the public transport firms in these cities are being considered. CGD's health insurance will be sold in 2012 and the process to sell its insurance arm (Caixa Seguros) to a final buyer is ongoing. The privatisation programme will be expanded to include additional companies and assets for sale or concession in 2013.
3.22	3.22. With a view to introducing private capital and management in the water company Águas de Portugal (AdP), a strategy will be prepared. This strategy will include considerations of the competitive and regulatory environment and organisational consequences. [Q4-2012]	3.20	3.20. With a view to introducing private capital and management in the water company Águas de Portugal (AdP), a strategy will be prepared. This strategy will include considerations of the competitive and regulatory environment and organisational consequences. [Q4-2012]
3.23	3.23. The government will work together with the municipalities and regional governments in order to identify the scope for further privatisation, by preparing an inventory of their assets, including real estate. [Q4¬2012] **Progress will be reported in the sixth review.**	3.21	3.21. The government is working together with the municipalities and regional governments in order to identify the scope for further privatisation, by preparing an inventory of their assets, including real estate. [Q4-2012]
3.24	3.24. The Government is concluding the implementation of the undergone merger of the tax administration, customs administration and the information technology service (DGITA) in a single entity, Autoridade Tributária e Aduaneira (AT) by Q4-2012.	3.22	3.22. The Government will conclude the implementation of the undergone merger of the tax administration, customs administration and the information technology service (DGITA) in a single entity, Autoridade Tributária e Aduaneira (AT) by Q4-2012.
3.25	3.25. **Following the creation of Autoridade Tributária e Aduaneira (AT), the focus in 2012 will be to merge central and support functions and reduce the number of branches.** The reform will be deepened in 2013 by targeting a business function-type structure. In particular, the following elements will be implemented: i. **review the experience with the task force of tax judges for cases with value above EUR 1 million and assess the need to establish special chambers within the tax tribunals to handle such cases [mid-November 2012];** ii. reducing the number of municipal offices by at least **20** per cent per year in 2012 and 2013 [**Q4-2012 and** Q4-2013]; iii. increase in the resources devoted to auditing in the tax administration to at least 30 per cent of the total staff, mostly through reallocations of staff within the tax administration and other parts of the public administration. The threshold should be attained by Q4-2012; iv. publish quarterly reports on recovery rates, duration and costs of tax cases starting from **Q4¬2012** within four months after the end of the relevant quarter.	3.23	3.23. The reform of the AT will be deepened in 2013 by targeting a business function-type structure. In particular, the following elements will be implemented: i. reduce the number of municipal offices by at least **25** per cent in 2013 [Q4-2013] **and 25 per cent in 2014 [Q2-2014]**; ii. increase in the resources devoted to auditing in the tax administration to at least 30 per cent of the total staff, mostly through reallocations of staff within the tax administration and other parts of the public administration. The threshold should be attained by Q4-2012; iii. publish quarterly reports on duration and costs of tax cases starting from **Q4-2013** within four months after the end of the relevant quarter.
3.26	3.26. To strengthen control and simplify compliance, exchange of information between the collection units of the Tax Authority and the Social Security administration will be significantly strengthened by means, among others, of a unified monthly tax return covering withholding information [Q1-2013] as well as a unified form on Independent Workers annual revenue [Q2-2013].	3.24	3.24. To strengthen control and simplify compliance, exchange of information between the collection units of the Tax Authority and the Social Security administration will be significantly strengthened by means, among others, of a unified monthly tax return covering withholding information [Q1-2013] as well as a unified form on Independent Workers' annual revenue [Q2-2013].
3.27	3.27. The government will address the bottlenecks in the tax appeal system by progressing with clearing cases worth above EUR 1 million [Q4-2012] with the support of the tax court judges.	3.25	3.25. The government will address the bottlenecks in the tax appeal system by progressing with clearing cases worth more than EUR 1 million [Q4-2012] with the support of the tax court judges.
	3.29. Also as part of the development of a modern tax compliance management framework, a fully-fledged Large Taxpayer Office (LTO) will be operational by [Q4-2012]	3.26	3.26. Also as part of the development of a modern tax compliance management framework, a fully-fledged Large Taxpayer Office (LTO) will be operational by [Q4-2012].

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3.29	3.28. With the aim of curving down fraud and evasion, the Government has approved a reform on the invoicing system in Portugal that will enter into force on 1st January 2013. The reform implies mandatory invoicing across all sectors and transactions, a centralized VAT monitoring database, a system to electronically monitor goods in circulation and a tax incentive for final consumers to ask for invoices in hard-to-tax sectors. An evaluation report of the measures will be prepared [Q2-2013].	3.27	3.27. With the aim of curving down fraud and evasion, a reform on the VAT invoicing system will enter into force on 1st January 2013. The reform implies mandatory invoicing across all sectors and transactions, a centralized VAT monitoring database, a system to electronically monitor goods in circulation and a tax incentive for final consumers to ask for invoices in hard-to-tax sectors. An evaluation report of the measures will be prepared [Q2-2013].
		3.28	3.28. The authorities will continue to focus on measures to combat fraud and evasion and strengthen taxpayers' compliance. To this end the authorities will: i. prepare a report to analyse the current tax compliance situation, including a risk analysis of different economic sectors and categories of taxpayers by the seventh review. Following the results of the report, appropriate steps will be taken if necessary to reinforce tax compliance. ii. continue building capacity in revenue administration by phasing in a more modern approach to managing compliance over a three-years period.
3.30	3.30. Conclude the public administration restructuring programme (PREMAC). The final report, comprising the internal organisation and the roster of each entity, including the reallocation of human resources, will be presented in [Q3-2012].		[Texto suprimido]
3.31	3.31. Based on the cost/benefit analysis on foundations, the central, regional or local administration responsible for each foundation or its financial support will decide accordingly whether to maintain, reduce or extinguish them in respect of the new legislation. The government will promote that the same objective is achieved by regions. [Q3-2012]		[Texto suprimido]
3.32	3.32. The approach on foundations – the compulsory census and the subsequent analysis, adjusted as needed - will also be applied to associations and extended later to other public and quasi-public entities across all levels of government. [Q4-2012]		3.29. The government will monitor and promote streamlining of foundations at the local and regional level. [Ongoing]
3.33	3.33. Reorganise local government administration. There are currently 308 municipalities and 4,259 parishes. The government will reorganise and significantly reduce the number of such entities. These changes, which will come into effect by the beginning of the next local election cycle, will enhance service delivery, improve efficiency, and reduce costs. [Q3-2012]		[Texto suprimido]
		3.30	3.30. Review the regulation on the creation and the functioning of associations and observatories. The revised regulation will also facilitate the closure of existing associations and observatories and define the monitoring and reporting mechanisms to be put in place. [Q2-2013]
3.34	3.34. Building on the study carried out by the inter-ministerial working group for territorial issues an identification of potential duplication of activities and other inefficiencies between the central administration, local administration and locally-based central administration services will be made by the sixth review. Based on this analysis, reform the existing framework to eliminate the identified inefficiencies. [Q4-2012]	3.31	3.31. Building on the study by the inter-ministerial working group for territorial issues, potential duplications of activities and other inefficiencies between the central administration, local administration and locally-based central administration services will be identified and the existing framework to eliminate the identified inefficiencies reformed. [Q4-2012]
3.35	3.35. Develop the use of shared services in the central administration by fully implementing the ongoing projects and by regularly assessing the scope for further integration: i. complete the implementation of the strategy of shared services in the area of financial resources (GeRFIP). [Q1-2013] GeRFIP will also be implemented in the Autonomous Region of Madeira and in the Autonomous Region of Azores [Q4-2013]; ii. fully implement the strategy of shared services in the area of human resources (GeRHuP) in the Ministry of Finance's entities [Q4-2012], with the exception of the Tax Authority for which this is scheduled for end-June 2013. Other Ministries will follow in 2013. The Autonomous Region of Madeira will implement GeRHuP gradually; iii. rationalise the use of IT resources within the central administration by implementing shared services and reducing the number of IT entities in individual Ministries or other public entities in line with the "Overall Strategic plan to rationalise and reduce costs on ICT in Public Administration". [Q4-2012]	3.32	3.32. Develop the use of shared services in the central administration by fully implementing the ongoing projects and by regularly assessing the scope for further integration: i. complete the implementation of the strategy of shared services in the area of financial resources (GeRFIP). [Q1-2013] GeRFIP will also be implemented in the Autonomous Region of Madeira and in the Autonomous Region of Azores [Q4-2013]; ii. fully implement the strategy of shared services in the area of human resources (GeRHuP) in the Ministry of Finance's entities [Q4-2012], with the exception of the Tax Authority for which this is scheduled for end-June 2013. Other Ministries will follow in 2013. The Autonomous Region of Madeira will implement GeRHuP gradually; iii. rationalise the use of IT resources within the central administration by implementing shared services and reducing the number of IT entities in individual Ministries or other public entities in line with the "Overall Strategic plan to rationalise and reduce costs on ICT in Public Administration". [Q4-2012]
3.36	3.36. Reduce the number of local branches of line ministries (e.g. tax, social security, justice). The services should be merged in citizens' shops covering a greater geographical area and developing further the e-administration over the duration of the programme. [Q4-2013]	3.33	3.33. Reduce the number of local branches of line ministries (e.g. tax, social security, justice). The services should be merged in citizens' shops covering a greater geographical area and developing further the eadministration over the duration of the programme. [Q4-2013]

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3.37	3.37. The 2012 budget promotes flexibility, adaptability and mobility of human resources across the administration, including by providing training and requalification where appropriate. In addition, the mobility schemes, namely geographic mobility and the regulation on mutual agreement on contract termination, will be reinforced as an instrument to manage human resources across administrations. The human resource instruments (geographic mobility, special mobility and overtime compensation rules) are to be applied to all sectors of Public Administration, including teachers and health professionals. [Ongoing]	3.37	3.37. The Special Mobility scheme will be reviewed aiming at being more oriented to support Public Administration Reform, addressing training and requalification for a better allocation of Human Resources. The existing Special Mobility Law need to be revised: (i) to ease/simplify the procedures for the management of the employees that can be targeted with this tool; (ii) to address the compensation that would be set to decline further over time and its duration; and (iii) to be applied to all sectors of Public Administration, including teachers and health professionals. [Q2-2013]
3.38	3.38. Limit staff admissions in public administration to achieve annual decreases in 2012-2014 of 2 per cent per year (in full-time equivalents) in the staff of central administration and 2 per cent in local and regional administrations (in full-time equivalents); including a significant reduction of fixed-term contracts. The government will ensure the implementation of this measure at local administration level and will promote the initiatives needed so that each region will present its plan to achieve the same target. [Ongoing]	3.34	3.34. Limit staff admissions in public administration to achieve annual decreases in 2012-2014 of at least 2 per cent per year (in full-time equivalents) in the staff of central administration and 2 per cent in local and regional administrations (in full-time equivalents); including a significant reduction of fixed-term contracts. The government will ensure the implementation of this measure at local administration level and will promote the initiatives needed so that each region will present its plan to achieve the same target. [Ongoing]
3.39	3.39. The government will prepare a comprehensive review of wage scales in the general government, to identify unwarranted differences in remuneration between the public and the private sector for similar types of qualifications. [Q4-2012] The comprehensive study of SOEs will follow in Q2-2013.	3.35	3.35. The government will present a comprehensive review of wage scales in the general government, to identify unwarranted differences in remuneration between the public and the private sector for similar types of qualifications. [Q4-2012] The comprehensive study of SOEs will follow in Q2-2013.
3.40	3.40. Acceleration the convergence of the system of social protection for staff that are in the Regime de Proteção Social Convergente (RPSC) to the rules of Regime Geral de Segurança Social. [Q4-2013]	3.36	3.36. Accelerate the convergence of the system of social protection for staff that are in the Regime de Proteção Social Convergente (RPSC) to the rules of Regime Geral de Segurança Social. [Q4-2013]