SDG Goal 16	**Peace, justice and strong institutions**
SDG Target 16.6	**Develop effective, accountable and transparent institutions at all levels**
SDG Indicator 16.6.1	Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)
Time series	Proportion of primary government expenditures to original approved budget

1. General information on the time series

- Date of national metadata: 9 July 2024
- National data: http://sdg-indicators.de/16-6-1/
- Definition: The time series measures the extent to which aggregate budget expenditure outturn reflects the amount originally approved. The coverage is central government budget.
  Scoring of a country assesd on a four-level ordinal scale according to precise criteria:
  A: Aggregate expenditure outturn was between 95% and 105% of the approved aggregate budgetedexpenditure in at least two of the last three years.
  B: Aggregate expenditure outturn was between 90% and 110% of the approved aggregate budgetedexpenditure in at least two of the last three years.
  C: Aggregate expenditure outturn was between 85% and 115% of the approved aggregate budgetedexpenditure in at least two of the last three years.
  D: Performance is less than required for a C score.
- Disaggregation: sector

2. Comparability with the UN metadata

- Date of UN metadata: July 2024
- UN metadata: https://unstats.un.org/sdgs/metadata/files/Metadata-16-06-01.pdf
- The time series is compliant with the UN metadata.

3. Data description

- The data shows the actual expenditure of the Federal Budget for the respective fiscal year against the planned expenditure for the same period. The data is derived from the cash-based closing of budget accounts according to the Federal Budgetary Account, which is published annually by the Federal Ministry of Finance.

4. Access to data source

- Federal budget digital (only available in German):
  https://www.bundeshaushalt.de/DE/Bundeshaushalt-digital/bundeshaushalt-digital.html
- Federal budgetary account and the account of assets and liabilities (only available in German):
  https://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finanzen/Bundeshaushalt/Haushalts_und_Vermoegensrechnungen_des_Bundes/haushalts_vermoegensrechnungen_des_bundes.html

5. Metadata on source data

- Federal Budget (only available in German):
https://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finanzen/Bundeshaushalt/bundeshaushalt.html
- Instruction and background information (only available in German):
https://www.bundeshaushalt.de/DE/Home/home.html
- Glossary (only available in German):
https://www.bundeshaushalt.de/DE/Service/Benutzerhinweise/benutzerhinweise.html

6. Timeliness and frequency

- Timeliness: t + 7 months
- Frequency: Annual

7. Calculation method

- Unit of measurement: Percentage
- Calculation:

$$\text{Proportion of primary government expenditures to original approved budget} = \frac{\text{Primary government expenditures} \, [1{,}000\,\text{EUR}]}{\text{Original approved budget} \, [1{,}000\,\text{EUR}]} \cdot 100 \, [\%]$$