

<b>SDG Goal 16</b>	<b>Peace, justice and strong institutions</b>
<b>SDG Target 16.6</b>	<b>Develop effective, accountable and transparent institutions at all levels</b>
<b>SDG Indicator 16.6.1</b>	Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)
<b>Time series</b>	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 assessed on a four-level ordinal scale according to precise criteria:  
A: Aggregate expenditure outturn was between 95% and 105% of the approved aggregate budgeted expenditure in at least two of the last three years.  
B: Aggregate expenditure outturn was between 90% and 110% of the approved aggregate budgeted expenditure in at least two of the last three years.  
C: Aggregate expenditure outturn was between 85% and 115% of the approved aggregate budgeted expenditure 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\\_Vermögensrechnungen\\_des\\_Bundes/haushalts\\_vermoegensrechnungen\\_des\\_bundes.html](https://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finanzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_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\\_Finzen/Bundeshaushalt/bundeshaushalt.html](https://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finzen/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:

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