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The spending limits system

How the expenditure ceiling for 2016–2019
was formulated and is maintained



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Abstract The purpose of this handbook is to give insight into the information content, transparency and openness of the central government spending limits. The description of the system offers a detailed picture of how the expenditure ceiling 2016–2019 was set and how the spending limits are maintained in practice at the Ministry of Finance. A spending limits handbook was prepared for the first time for the parliamentary term 2012–2015, and this handbook is an updated description of the system for the parliamentary term 2016–2019.		

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INTRODUCTION

The purpose of this handbook is to give insight into the information content, transparency and openness of the central government spending limits. The description of the system offers a detailed picture of how the expenditure ceiling 2016–2019 was set and how the spending limits are maintained in practice at the Ministry of Finance. A spending limits handbook was prepared for the first time for the parliamentary term 2012–2015, and this handbook is an updated description of the system for the parliamentary term 2016–2019.

1 The spending limits system

The present spending limits system has been in place in central government since 2004. The spending rules have been honed and fine-tuned with every change of government. The spending limits system working groups have played a key role in these developments (cf. reports from 2003, 2007, 2011 and 2015).

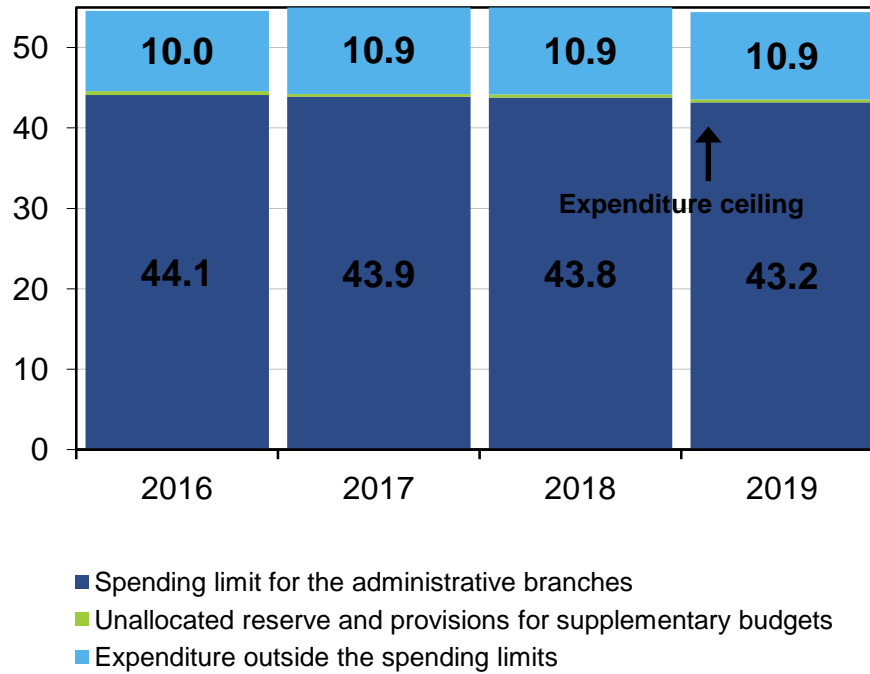
This is a medium-term budgeting system, which is used as a key fiscal policy instrument, and it is an essential part of the government's budget formulation process. The spending limits system is not a statutory instrument; the decisions (on both the rules and expenditure ceiling) are presented in the Government Programme and in the first spending limits decision of the parliamentary term. Since 2014, the annual spending limits decision in central government finances has been prepared as part of the General Government Fiscal Plan, which covers the whole of general government finances, including the parts relating to central government finances, local government finances, statutory pension providers and other social security funds. This handbook therefore refers at times to the spending limits decision for 2016–2019 and also to the General Government Fiscal Plan for 2016–2019. The central government spending limits system is based on *ex ante* examination, meaning that it restricts the amount of expenditure budgeted. The spending limits system does not examine central government budget outturns.

The spending limits procedure sets a ceiling for approximately 80% of central government budget expenditure. Expenditure that varies according to the economic cycle and automatic fiscal stabilisers, such as unemployment security expenditure, pay security, housing allowance and the central government contribution to the cost of basic benefit of social assistance, is not included in the central government spending limits. However, expenditure effects generated by changes in the criteria for these items are included within the spending limits. Debt interest payments, value-added tax expenditure, financial investment expenditure and expenditure corresponding to technically transmitted payments by central government are also excluded from the spending limits. The spending limits, moreover, do not include off-budget funds nor other off-budget central government accounts.

The spending limits system is based on a comprehensive and binding real-term spending rule spanning the full parliamentary term. Only essential price- and cost-level adjustments and required structural corrections are made to it annually. Adjustments are possible throughout the budgetary process, but most of them are made when the spending limits decision is prepared and when the budget proposal is being formulated. The spending limits system also covers supplementary budgets, for which a certain proportion of the expenditure ceiling has been reserved since 2008, known as the supplementary budget provision. In the annual spending limits decisions, spending frameworks are given to the administrative branches, but only the overall framework for the parliamentary term, namely the spending ceiling, is binding. Reallocations are possible between administrative branches. Besides the supplementary budget provision, there remains between the parliamentary term expenditure ceiling and the spending limits for the various administrative branches an unallocated reserve that can be allocated at a later date.

Figure: On-budget expenditure and parliamentary term expenditure ceiling

EUR billion



Expenditure at 2016 prices. The parliamentary term expenditure ceiling consists of expenditure allocated to the administrative branches as well as the unallocated reserve.

2 Government Programme of Prime Minister Juha Sipilä

It was decided in the Government Programme that central government spending under the expenditure ceiling would be EUR 1.2 billion less in 2019 than in the General Government Fiscal Plan decided on 2 April 2015. The expenditure ceiling for 2016–2019 was set on 29 September 2015 in real terms based on the price level for 2016 so that, due to the specification of measures contained in the Government Programme, the expenditure ceiling will be approximately EUR 1.3 billion lower compared with the April General Government Fiscal Plan.

The Government Programme specifies, as usual, that the expenditure ceiling will be revised to reflect changes in price levels and, where necessary, structural adjustments. Adjustments to the expenditure ceiling ensure that the spending limits system treats various taxation changes in the same way, if they have the same impact on public finances. The spending limits system carries no restrictions on the rebudgeting of expenditure, on changes to the timing of expenditure items or on refunds or compensation of revenue collected at an unjustifiably high level. A new policy in the spending rules states that if expenditure arising from an expenditure item already under way is technically transferred to the next parliamentary term, the expenditure ceiling will be correspondingly reduced. In addition, the interpretation of varying structural changes is facilitated by a new policy: the purpose of the spending rule is to limit the taxpayer's contribution to the total amount of expenditure. When neutral changes are made in the Budget from this perspective, corresponding adjustments may be made in the spending limits of the parliamentary term.

From the spending limits, it has been decided to make an annual provision of EUR 300 million for supplementary budget proposals. If annual expenditure falls below the expenditure ceiling even after supplementary budgets, the difference, up to a maximum of EUR 200 million, may be spent the following year on one-off expenditure items, spending limits notwithstanding.

If economic growth proves to be faster than anticipated, the increased revenue and lower expenditure due to growth will be used in proportions decided by the Government to reduce indebtedness, ease taxation on labour and business, and for one-off measures to boost growth.

During the parliamentary term of the Sipilä Government, the rule on the use of proceeds from share sales, which had been applied in earlier parliamentary terms, has been abolished, as it is currently not considered to be appropriate. The use of proceeds from share sales for additional expenditure weakens the central government's net asset position and increases the deficit according to the national accounts.

3 Expenditure ceiling 2016–2019

The level of the expenditure ceiling builds on the Government Programme

The expenditure ceiling is based on the spending level according to the technical decision on spending limits decided by the previous Government on 2 April 2015. The expenditure ceiling for 2016–2019 has been set in such a way that it will generate the expenditure reduction agreed in the Government Programme (measures according to Annex 6 of the Government Programme in so far as detailed plans on such measures exist). As a result, the level of spending limits expenditure in 2019 will fall by approximately EUR 1.3 billion compared with the April 2015 decision on spending limits. The expenditure ceiling will be further reduced when the final Annex 6 measures are sufficiently specified to enable their inclusion in the General Government Fiscal Plan and the spending limits decision. The Government will reserve EUR 300 million per year for supplementary budgets.

At the turn of the parliamentary term, the transfer to the State Television and Radio Fund as well as possible transfers to the Financial Stability Fund were brought from outside the spending limits to within the spending limits. Compensation allocated to local authorities via the system of central government transfers for tax criteria changes of previous parliamentary terms have been brought within the spending limits, and only compensation of the current parliamentary term will be outside the spending limits. As a consequence of these, technical corrections have been made to the parliamentary term expenditure ceiling.

Price- and cost-level adjustments and structural changes

In the April 2015 technical decision on spending limits, the 2016–2019 spending limits were set at the 2016 price and cost level in respect of statutory and agreement-based indexed expenditure. At the time, price- and cost-level adjustments totalling EUR 179 million were made for 2016. Price- and cost-level estimates were further revised during summer 2015, and as a result the 2016 price adjustment was revised in the spending limits decision of 28 September 2015. In addition, it has been decided as a savings measure to discontinue the index-linking of the child allowance and financial aid for students, freeze index increases of central government transfers for providing basic services and for universities and universities of applied sciences during the spending limits period and freeze index increases based on the National Pensions Index and the Consumer Price/Cost-of-Living Index in 2016–2019. Furthermore, the index increase for the Finnish Broadcasting Company's funding will not be made. As the joint impact of these changes, the price adjustment of statutory and agreement-based indexed expenditure will be reduced at the 2016 price level by a net EUR 173 million compared with the April 2015 spending limits decision.

When translating to the 2016 price level, cost-level adjustments other than those to statutory and agreement-based price-adjustable spending limits expenditure have not been made. In connection with the price adjustments of the annual spending limits decisions, a price adjustment will also be made in the customary way to discretionary spending.

In addition, the expenditure ceiling level was adjusted downwards by a total of EUR 32 million due to structural changes that took place after the spring 2015 technical General Government Fiscal Plan.

Table 1. Expenditure ceiling for 2016–2019 based on the Government Programme (at 2016 prices), EUR million

	2016	2017	2018	2019
Spending Limits Decision 2 April 2015	43,090	42,743	42,972	43,040
Changes in expenditure ceiling based on Government Programme, total	-208	-419	-708	-1,293
— of which permanent expenditure savings	-1,019	-1,785	-2,056	-2,363
— of which permanent increases in spending limits expenditure	198	428	515	511
— of which one-off increases in spending limits expenditure, incl. key Government projects	313	638	533	260
— of which supplementary budget provision	300	300	300	300
Provision for unforeseen expenditure pressures		150	150	
Bringing YLE transfer to within the spending limits	515	515	515	515
Bringing municipalities' tax change compensation of previous parliamentary term to within the spending limits	1,419	1,458	1,469	1,488
Total	44,815	44,446	44,397	43,750
Expenditure ceiling price adjustments and structural changes	-205	-194	-198	-199
Expenditure ceiling (incl. supplementary budget provision)	44,611	44,252	44,199	43,551

The expenditure ceiling set in the first spending limits decision of parliamentary term 2016–2019 will remain in place unchanged throughout the parliamentary term except for annual price adjustments and structural changes. The Government's first spending limits decision on 28 September 2015 was prepared such that, besides the EUR 300 million supplementary budget provision, an annual EUR 47–206 million remained unallocated to the administrative branches.

Table 2. Spending Limits Decision 28 September 2015 (at 2016 prices), EUR million

	2016	2017	2018	2019
Administrative branch spending limits total	44,105	43,906	43,793	43,194
Supplementary budget provision	300	300	300	300
Unallocated reserve	206	47	106	57
Parliamentary term expenditure ceiling	44,611	44,252	44,199	43,551

4 Annual price- and cost-level adjustments

The current spending limits system is based on the real-term expenditure ceiling set for the duration of the parliamentary term. The ceiling is expressed at the prices of the budget year following the decision-making year. For example, the April 2015 spending limits decision for 2016–2019 was prepared with respect to all four years at the price level for 2016.

The four-year expenditure ceiling is always revised to the following year's price and cost level in the annual decision on spending limits. The various ministries deliver their basic computations and spending limits proposals to the Ministry of Finance based on the current year's price and cost levels, so that the proposals presented in January 2015, for example, were given at 2015 prices. The spending limits were then converted to the price level for 2016 in the Budget Department of the Ministry of Finance during the administrative procedure in January–February. The price- and cost-level adjustments are based on the independent economic forecast made by the Economics Department of the Ministry of Finance and on the estimates presented in the forecast for the annual change of different indices. The forecast made by the Economics Department in December was used in January–February. The price- and cost-level adjustments are revised in collaboration with the ministries in March once the Economics Department has prepared its March economic forecast.

Price adjustments are also reviewed in the late summer when the budget proposal is being formulated. At this point, the adjustments are revised if and where the new economic forecast released by the Economics Department deviates from the March forecast. Further price adjustments can still be made in connection with the amendment to the budget proposal in the late autumn, if the indices for national pensions (KEL), earnings-related pensions (TyEL) or central government transfers (VOS) differ from the summer forecast. Agreement-based price- and cost-level adjustments can be made, if necessary, in the supplementary budgets.

The purpose of price- and cost-level adjustments is to update the expenditure ceiling so that it is at the same price level as the budget proposal prepared in the year in question, setting for it a spending ceiling. Adjustments are based mainly, like the spending limits system as a whole, on an ex ante examination. Price- and cost-level adjustments are performed using the available forecast data relating to various indices. The defence forces cost-level adjustment, however, is revised later, based on actual index developments. In addition, up to 2017, the index used in the cost-level adjustment of central government transfers and in the corresponding spending limits adjustment includes the difference between actual and anticipated costs of the previous period. Confirmed KEL and TyEL indices are based on the price development of the past period and they are therefore not adjusted later.

A price adjustment to the expenditure ceiling is done by taking into account all expenditure belonging to the spending limits and the indices that describe them best. The items belonging to the price- and cost-level adjustment and the indices used for adjustment are presented in detail in Appendix 1. The price adjustment consists of three elements:

1. Statutory index adjustments

- this group includes index adjustments for the following expenditure:
central government transfers to local government, statutory index-

linked benefits, pensions, central government funding to universities and universities of applied sciences, the EU membership fee, the index increase of the transfer to State Television and Radio Fund

- index adjustment is made to both the overall expenditure ceiling and to the individual items
- during the previous parliamentary term 2012–2015, the annual adjustment varied between EUR 150 and 750 million
- the calculation of adjustments uses as precisely as possible those indices to which the said expenditure is statutorily linked (KEL, TyEL, central government transfer, consumer price and university indices¹ as well as the annual change in Finland's GDP deflator in the EU forecast)

2. Agreement- and decision-based price adjustments

- this group includes price adjustments for the following expenditure: central government pay settlements, and index adjustments to defence force materiel procurement and operating expenditure
- price adjustment is made to both the overall expenditure ceiling and to the individual items
- in the period 2012–2015, the annual price adjustment varied between EUR 20 and 220 million
- expenditure within the sphere of the defence forces index increase is raised by a notional 1.5%, which is later revised in accordance with the Cost-of-Living Index / DK subindex of the Industrial Producer Prices Index
- price adjustments relating to central government payroll expenditure vary from one year to the next according the outcome of annual collective agreement negotiations, because the spending limits level is adjusted according to the actual pay settlement, not index projections

3. Price adjustments of other expenditure belonging to the spending limits

- this group includes all other spending limits expenditure (rents, transfers, real investments etc.)
- price adjustment is made to the overall expenditure ceiling but not to the pertinent items, allowing room for manoeuvre within the ceiling (or to reduce it, if the price adjustment proves to be negative) and permitting discretionary allocation
- in the period 2012–2015, the annual price adjustment varied between EUR 150 and 230 million
- the price adjustment of other spending limits expenditure is done according to a weighted expenditure structure determined at the beginning of the parliamentary term (the weighting for the 2016–2019 period is based on expenditure classification by the type of economic activity as presented in the spending limits decision for 2016–2019)

Statutory and agreement-based price adjustments are always made to the parliamentary term expenditure ceiling in the same amount as budgeted for the items. Thus expenditure growth arising from a change in price or cost level is, in these cases, automatically taken into account in scaling the overall expenditure ceiling.

¹ Weightings: Index of Wage and Salary Earnings 0.62; Consumer Price Index 0.21; Wholesale Price Index 0.15 (estimation based on Basic Price Index for Domestic Supply).

Price adjustment of the third group (i.e. other spending limits expenditure) is based on the expenditure structure of the first spending limits decision of the parliamentary term and classified by type of economic activity and on the basis of the projection of the index that best describes the price development of each expenditure item. Price adjustments are made to the overall expenditure ceiling only.

5 Structural adjustments

Under the Government Programme, it is possible to make structural adjustments to the overall expenditure ceiling. In practice, this means that the expenditure ceiling for the whole parliamentary term or for one given year is raised or lowered. But why and when is this typically done?

Based on the Government Programme, the spending limits system carries no restrictions on re-budgeting of expenditure or on changes to the timing of expenditure items. If, for example, it is decided that the renovation of a vessel scheduled for 2018–2019 is brought forward to 2016–2017, the expenditure ceiling for 2018–2019 is reduced by an equivalent amount and the level for 2016–2017 is correspondingly raised. Or if an information technology investment funded by means of a three-year deferrable appropriation from 2016 is postponed and the remaining appropriation sum must be deleted and rebudgeted in 2018, then the expenditure ceiling for 2018 is raised by an equivalent amount. These are examples of structural adjustments. Structural adjustments are also made, for example, when the budgeting principle of some item is changed from a net basis to a gross basis or vice versa.

As a rule, expenditure outside the spending limits is budgeted for items which are entirely outside the spending limits. There are also cases, however, in which individual expenditure budgeted for an item belonging to the spending limits should actually be excluded from the spending limits, based on rules governing spending limits. In such cases, the expenditure ceiling and room for manoeuvre can be maintained at the correct level by making a structural adjustment to the level of the ceiling. For instance, pass-through funding for joint development aid projects, is budgeted under the ordinary development aid item (24.30.66) in the spending limits, but at the same time an equivalent structural adjustment is made to the expenditure ceiling, so that this technical pass-through payment does not constrain the ceiling. The same principle also applies, for example, to certain transport investments partly funded by local government: the overall expenditure ceiling is raised by a sum equivalent to the amount of local government funding budgeted under the revenue item, and an appropriation of the same magnitude is budgeted in the spending limits item for transport projects.

There are also other situations in which structural adjustments are made in the spirit of the spending rule. When preparing budgets and annual decisions on spending limits, sometimes situations arise where it is not entirely clear whether an expenditure item belongs within or outside the spending limits. In such cases, the spending rule principles specified in the Government Programme are used as a guideline, and reports produced by the spending limits system working groups provide clarification where necessary. The spending rules, however, do not always give unambiguous guidelines for the interpretation of discretionary situations. The Government Programme guideline “the purpose of the spending rule is to limit the taxpayer’s contribution to the total amount of expenditure” serves as a guiding principle in discretionary situations.

6 Supervision and reporting

Adjustments in the price and cost level and structural changes in the expenditure ceiling are nearly always made in connection with the budget formulation process. The adjustments made are itemised and reported in the general strategy and outlook of the pertinent budget proposal, where a general overview expenditure ceiling level, the budgeted spending limits expenditure and available unallocated reserve resources are presented.

In addition, an appendix to the General Government Fiscal Plan always presents a summary of all structural changes since the previous General Government Fiscal Plan. A summary of price- and cost-level adjustments is also presented in a table appended to the General Government Fiscal Plan. The table itemises all the price adjustments compared with the first General Government Fiscal Plan of the parliamentary term as well as describing in more detail the most recent price- and cost-level adjustments at the following year's prices. Also appended to the General Government Fiscal Plan are the economic forecasts of the Economic Department of the Ministry of Finance on which the newest price- and cost-level adjustments are based.

Starting with the 2016 budget proposal and improving the transparency of the expenditure ceiling, those budget items that are outside the spending limits system will include an explanation and context. Previously, items not belonging to the spending limits were not itemised in the budget book.

In addition, during the parliamentary term 2016–2019, particular attention will be paid to the reporting of structural changes (for example, reporting of one-off expenditure to be financed with funds transferred from the previous year).

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APPENDIX 1 Indices used in the price- and cost-level adjustment of spending limits expenditure

Spending limits expenditure subject to statutory adjustments:

28.50.15	Pensions	Earnings-related Pension Index (TyEL)
28.50.16	Supplementary pensions	Earnings-related Pension Index (TyEL)
28.50.17	Other pension expenditure	Earnings-related Pension Index (TyEL)
28.90.30	Central government transfer to local government for arranging basic public services	Index of Central Government Transfers to Local Government (VOS)
28.92.69	Contributions to the European Union	Finland's GDP deflator in the Commission's forecast
29.10.30	Central government transfers and grants for general education operating costs (price adjustment allocated as a whole to this item, from which it is divided further); as calculation criteria the items: 29.10.30, 29.20.30, 29.30.30, 29.30.31, 29.30.32, 29.30.51, 29.40.30, 29.80.30, 29.80.31, 29.80.32, 29.80.52, 29.90.50, 29.90.52)	Index of Central Government Transfers to Local Government (VOS)
29.10.52	Central government funding for the social work of the Evangelical Lutheran Church of Finland (as of 2017)	Consumer Price Index
29.40.50	Central government funding for universities	University Index
29.40.55	Central government funding for universities of applied sciences	University Index
30.10.42	Early-retirement support and pensions	Earnings-related Pension Index (TyEL)/National Pension Index (KEL)
31.40.60	Transfer to State Television and Radio Fund	YLE Index
33.10.53	Conscript's allowance	National Pension Index (KEL)
33.10.55	Child maintenance allowance	Consumer Price Index
33.20.55	Central government contribution to adult education subsidy	National Pension Index (KEL)
33.20.56	Central government contribution to alternation leave compensation	National Pension Index (KEL)
33.30.60	Central government transfer for expenditure arising from the Sickness Insurance Act (e.g. minimum daily allowances)	National Pension Index (KEL)
33.40.50	Central government share of Seafarers' Pension Fund expenditure	Earnings-related Pension Index (TyEL)
33.40.51	Central government share of expenditure arising from Farmers' Pensions Act	Earnings-related Pension Index (TyEL) ¹⁾
33.40.52	Central government share of expenditure arising from Self-Employed Persons' Pensions Act	Earnings-related Pension Index (TyEL) ¹⁾
33.40.54	Central government share of costs arising from accident insurance for farmers	Earnings-related Pension Index (TyEL)
33.40.60	Central government share of expenditure arising from the National Pensions Act	National Pension Index (KEL)
33.50.50	Front veterans' supplements	National Pension Index (KEL)
33.50.51	Compensation for injuries sustained in military service	Consumer Price Index (KHI) ¹⁾

1) There are certain items under the administrative branch of the Ministry of Social Affairs and Health where the calculation of index adjustments is complicated because the central government contribution is determined on the basis of the difference of fee income and expenditure dependent on various indices. The index selected for use is the one that describes price development as well as possible.

Relative to the period 2012–2015, the list of statutorily index-adjustable spending limits expenditure has changed to some extent. Statutory price adjustments in the spending limits will no longer be made to child allowances nor to the study grant and its housing supplement. On the other hand, item 31.40.60 (Transfer to the State Television and Radio Fund) was included within the spending limits, so its index adjustment will be taken into account as part of the statutory price adjustment in the spending limits. In addition, as of 2017, a new item 29.10.52 (Central government funding for some statutory duties of the Evangelical Church of Finland) will be subject to statutory price adjustment.

Spending limits expenditure with price adjustments based on an agreement or a decision:

27.10.01	Defence forces operating expenditure (incl. personnel expenditure)	notional 1.5 % (adjusted on the basis of the Cost-of-Living Index outturn)
27.10.18	Defence materiel procurement	notional 1.5% (adjusted on the basis of the DK subindex of Producer Prices Index outturn)
27.30.20	Military crisis management equipment and administrative expenditure	notional 1.5 % (adjusted on the basis of the Cost-of-Living Index outturn)
	Pay settlements and employer's social security contributions	based on outturn (change budgeted to items)

Price adjustments in other spending limits expenditure:

Item	Classification according to economic activity	Index
01–14, 20–28	Other operating and consumption expenditure (excl. pensions, payroll expenditure, index-linked expenditure of the Defence Forces, expenditure for basic transport infrastructure)	Consumer Price Index (KHI)
	Transport network expenditure (31.10.20, 31.10.76, 31.10.77, 31.10.78, 31.10.79)	Building Cost Index (RKI)
30–39	Other central government aid to municipalities and joint municipal authorities	Index of Central Government Transfers to Local Government (VOS)
40–49	Central government aid to business and industry	Consumer Price Index (KHI)
50–59	Non-indexed transfers to households	National Pension Index (KEL)
50–59	Other central government aid to households and non-profit-making organisations	Consumer Price Index (KHI)
60	Transfers to off-budget central government funds	Consumer Price Index (KHI)
60	Central government transfer for expenditure arising from the Sickness Insurance Act	National Pension Index (KEL)
61–65	Central government funding contribution for EU subsidies, other domestic transfers	incl. in programme spending limits
66–68	Transfers abroad	spending limit at current prices
70–79	Real investments	Building Cost Index (RKI)
90–99	Other expenditure	Consumer Price Index (KHI)
	<i>Supplementary budget provision and unallocated reserve</i>	Consumer Price Index (KHI)