

2.8 Social Security reforms to secure sustainability

[introduction]

2.8.1 Review of current system of social contributions

1. In order to improve competitiveness, foster employment creation, and to safeguard the long-term sustainability of the social security system, the Government will adopt legislation by March 2014 to reduce IKA contribution rates by 3.9 percentage points in a revenue-neutral way, inter alia by eliminating unnecessary non-pension and non-health contributions/expenditures and increasing efficiencies, to be implemented by 1 July 2014. This rate cut is achieved by mostly reducing employer-paid non-pension contributions, and we will by 1 January 2016 implement the remaining further cut in employer contributions to achieve a total reduction in employer contributions of 3.9 p.p. **[Deadline or Prior Action]**.
2. Bring forward to July 1st, 2014 the entry into force of the sustainability factor (for supplementary pensions) already legislated to enter in force as of 2015 (starting the pro-rate pension calculations from 1/1/2014) (March 2014). Consistent with the earlier MoU commitment the government finalises the implementation of the reform of the functioning of secondary/supplementary public pension funds and ensures the unification into ETEA of all existing funds which are considered to be in the domain of public sector according to ESA95 national account definition. (June 2014). If in an initial stage the merging into ETEA is not feasible, the existing legislation (Law 4052/2012 and MD No oik. 9837/98) calculating the NDC formula and sustainability factor will apply to the funds outside ETEA and starting as of 1 January 2015 as applied to ETEA insurees.
3. On lump-sum pensions, the reform implementation has already started (effective since January 1, 2014), eliminating the deficits in these funds. [All] funds that fall under the ESA95 definition of General Government and those funds that have been exempted so far (including [Bank of Greece], Parliament, specify others?) will be incorporated under law 4052/2012, effective from [January 1, 2014]. Starting January 1, 2015, all lump-sum funds will only be financed by own contributions.
4. The Government will undertake a review of the social security system by **May 2014** that will:
 - i. Make proposals to further consolidate social security funds (SSFs) and integrate their back-office functions and IT systems.
 - ii. Provide a comprehensive analysis of the contribution and benefit structures and make proposals to unify payment scales and timing of payment, and to widen the contribution base for SSFs, inter alia through eliminating exemptions and ceilings.
 - iii. Clarify and identify the rules of operation fund by fund, as a first step before harmonizing them where necessary.
 - iv. Make proposals to enable pension portability between SSFs to facilitate mobility across jobs, occupations, and sectors.
 - v. Through a detailed accounting exercise covering each individual SSF, assess the extent to which contributions covers current and expected pension and other obligations; assess the extent that spending on social assistance matches government funding to SSFs; examine SSFs financing through nuisance taxes; and benchmark the management and other overhead costs of individual SSFs.

- vi. Evaluate means to strengthen the link between contributions and benefits.
5. The Government will follow up to the above review, after consultation with EC/ECB/IMF staff, to make proposals toward achieving consolidation of SSFs, and to harmonize contribution payment and benefit rules by **June 2014**:
 - i. to further consolidate SSFs, integrate back-office functions and IT system, harmonise rules of operation, and improve pension portability (June 2014).
 - ii. To make progress towards constructing a central register of contributors and developing a unified registration procedure in line with the roadmap to integrate social security contribution collection with tax administration revenue collection services.
 6. The Government will present a wide-ranging reform package for pensions by **September 2014**. The package will take account of the results of an actuarial review of the main and supplementary pension schemes and will include:
 - i. Policies to widen the base of SSFs through eliminating exemptions and ceilings etc. by 1 January 2015.
 - ii. Policies to ensure the full separation of social insurance functions from the social assistance functions of SSFs, ensuring that the former are fully funded through social contributions, with social assistance functions funded by general tax revenues.
 - iii. Policies for a future pension-funding system that will safeguard the overall sustainability, actuarial fairness and neutrality of the pension system to be implemented from 1 January 2015. The proposed system should increase incentives for labour market participation and improve incentives for making contributions through establishing a strong link between current contributions and future pension entitlements
 - iv. Policies to contain pension spending to ensure short- to medium-term compatibility with the MTFs targets by recalibrating pension system parameters and realigning minimum pensions with developments in wages and thus containing the state subsidy to the pension system.
 7. The Government will adopt the reform package for pensions by **October 2014**

2.8.2 Improving Collection

The revenue functions of Social Security (registration, filing, payment, audit/control, amicable and enforced collection) are currently scattered across the different Social Security Funds, leading to [massive] inefficiencies. []The low level of current-year payment compliance in the major Social Security Funds as well as the continuous increase of arrears [cast a doubt on the short-term viability of the system].

An integration of the SSF revenue function into the tax administration is the best way forward, as it can enable massive economies of scale and efficiency gains, both for the administration and for the taxpayers / contribution payers. However, this can be only a long-term goal, given the fragmented nature of the SSF system (both in institutional terms and in terms of contribution [rules] applicable to each individual SSF). Hence, in the short to medium term, addressing this challenge requires a multi-pronged approach to:

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- Strengthen the operations and progressively enlarge the role of the recently established joint collection centre for Social Security (KEAO), with the aim of gradually positioning it as the collection enforcement arm for all collectible overdue contributions to the 4 SSFs party to KEAO (IKA-ETAM, OAEE, OGA, ETAA)

- Implement short-term revenue measures, mostly based on better reconciliation of notifications / declarations and effective payments and on better access to tax administration information;
- Reinforce the inspection and audit function, especially within IKA-ETAM;
- Pave the way in collaboration with the Ministry of Finance towards integration of revenue collection within the tax administration.

1. To work towards the integration of social security collection, the authorities:

- i. Establish a working group to prepare the formal framework for exchange of asset information from the tax administration to KEAO (**March 2014**).
- ii. Adopt the formal framework for exchange of asset information from the tax administration to KEAO (**March 2014**).
- iii. Announce a strategy for the integration of SSC payment and collection into tax administration by July 2017 (**March 2014**);
- iv. [Put in place an administrative structure to pilot the project (**March 2014**)];
- v. [Put in place a MOLSSW task force to commence preparations for integration by preparing the business case, unifying the payer register and legal harmonization of the contribution base across the funds (**March 2014**)];
- vi. Establish a joint working group (MoL-SS Funds-Revenue administration) to follow up the integration within tax administration work (**March 2014**);
- vii. Include in the a comprehensive review of the social security system a review of the weaknesses in SSC collection, including enforcement (**April 2014**);
- viii. Adopt a plan of action for integration to tax administration with the following milestones (**May 2014**):
 - a. Complete the business case for integration of filing, payment and collection (**September 2014**);
 - b. Implement a central registry of Social security contributors and PIT taxpayers (**December 2015**);
 - c. Harmonize the contribution base across the major funds and with personal income tax (**December 2016**);
- ix. Merge the administration of registration filing, payment and collection with tax administration (**June 2017**).

2. To increase *compliance*

- i. Develop within IKA/ETAM, with assistance of comparable European SSC administrations, [] new audit and inspection strategies that would address compliance problems, notably associated with cash-in-hand payments to employees (**April 2014**).
3. To strengthen the collection of social security contributions and related debt, the authorities:
- i. Publish the schedule for filing and payments of all contributions to all the main funds; (**continuous, every December**);
 - ii. Abstain from extending deadlines for the filing and payment of SSC, except in rare cases and after assessing the fiscal implications, in particular the impact on the achievement of the fiscal targets (**continuous**);
 - iii. Finalize a joint ministerial decision between MOF and MLSSW for matching of PAYE and APD data (**March 2014**);

- iv. Adopt automated follow up of payment shortfalls within ten days (for unpaid invoiced amounts) in OAEE, OGA and ETAA ([**March 2014**]);
- v. Automate the off-setting of VAT and income tax refunds against SSF debts (**March 2014**).
- 4. To *reinforce the action* of the single collection centre (KEAO):
 - i. 400 more staff are assigned for the single collection centre (KEAO) ([**April**] 2014):
 - ii. The authorities issue ministerial decisions to identify “collectible” SSC debt cases for the transfer to KEAO of debt from OAEE, ETAA, and OGA (April 2014);
 - iii. The four main social security funds transfer to KEAO all amounts over EUR 5,000, identified unimpeded debtors (excluding disputes, bankruptcies, state owned entities and municipalities) **and only** where there is a debt less than 6 months old. When there is both fresh and old debt, old debt is bundled with fresh debt and is also transferred to KEAO (continuous);
 - iv. The authorities establish an [Advisory board] for KEAO with heads of the major funds, of KEAO, and Ministry of Labour leadership;
 - v. The Authorities publish monthly indicators of KEAO's performance (**continuous**);
 - vi. [The Authorities revise and simplify the procedure to [quarantine] uncollectable debt (**April 2014**)];
 - vii. Issue secondary legislation to [quarantine] uncollectable debt (**March 2014**)
- 5. To follow up the instalment schemes the Authorities publish monthly indicators to monitor performance of the fresh start and basic instalment schemes. The indicator will include information about the number of SS debtors and the associated debt that have dropped out of the schemes and about the reminders and about the enforcement measures undertaken against them (**continuous**).

2.8.3 Improving IT systems and reporting in the social security system

The Government:

- 1. Finalise the electronic recording of all social security contributions to ETEA. Finalise the ETEA computerised system of individual pension accounts by [**March**] 2014.
- 2. Produces a regular quarterly report of the activities of the Health Committee, aimed at monitoring and revising the disability status and ensure that disability pensions correspond to not more than 10 percent of the overall number of pensions. (Continuous, **next report, April 2014**).

4. Strengthening labour market institutions and promoting employment and social inclusion

The Government will foster the effective implementation of the recent labour reforms and build upon them to boost employment and support restoring cost-competitiveness, notably that has already delivered a reduction in nominal unit labour costs in the economy by 15 per cent. Effective implementation of reforms of product and service markets will help improve the transmission of labour cost reductions into lower prices and enhance competitiveness.

The Government is promoting an efficient wage-setting system, reducing non-wage labour costs, fighting undeclared work and informality, also by streamlining administrative

burdens and increasing the transparency and enforceability of the labour law. The Government will enhance policies in order to help the unemployed in remaining attached to the labour market and to increase their matching to potential employers and to improve social safety nets in an affordable and adequate way. Reforms in labour legislation will be implemented in consultation with social partners, and in respect of EU Directives and Core Labour Standards.

4.1 *The wage-setting system*

The reform of the wage setting framework initiated in 2012 aims at ensuring that wage dynamics support employment while setting floors for labour income. The Government:

1. To increase incentives for hiring long-term unemployed workers, as part of a broader package to support long-term unemployed, we will adopt legislation by April 2014 that sets the statutory minimum wage for long-term unemployed workers (defined as being unemployed for 1 year or more) at the base minimum wage (i.e., without the allowances). In addition, we [have clarified] that the statutory minimum wage under the new minimum wage mechanism, which becomes effective on January 1, 2017, will be a single rate.

4.2 *Fighting undeclared work and informality and lowering compliance costs*

To help formality in labour arrangements by reforming the Labour Inspectorate and streamlining the administrative burden to foster compliance, the Government:

1. Strengthens the fight against undeclared work and raises the effectiveness of the Labour Inspectorate through focussing on its core roles of enforcing labour law and labour contracts and health and safety standards. Prioritising the activities of the Inspectorate and fostering the detection of the most severe cases of violations are expected to be at the core of those changes (**Continuous**).
2. Streamlines and reduces the labour reporting requirements in a timely and comprehensive manner, including through implementing the conclusions of the OECD administrative burden review by [March 2014].

4.3 *Further improving regulatory framework*

The Government will review existing labour regulations with the purpose of identifying measures that, building on recent reforms, would further contribute to attract investment and support job creation while aligning Greece with best practices in other countries, while ensuring full compliance with EU Directives and Core Labour Standards. This exercise will focus on regulatory issues concerning the re-structuring of companies and collective dismissals to ensure a balance between adjustment needs and a fair sharing of the burden of adjustment between workers, firms and Government and the role of the authorities in the processes of collective dismissals. The exercise will also include the legal framework for temporary work agencies' activity to seek ways of fostering job creation, responding also to the needs and preferences of user undertaking and employees. The Government will also compile the existing legislation relevant for labour and industrial relations in a single code.

In this light, the Government:

1. Revises the Greek framework for collective dismissals. On this basis, the Government prepares and adopts legislation, in consultation with social partners, on a set of reforms by [XX 2014].

- i. Revises the definition for collective dismissals as dismissals within a month of at least: (i) 10 employees for establishments with 20-100 employees; (ii) 10 percent of labour force for establishments with 100-300 employees; and (iii) 30 employees for establishments of 300 employees and above.
 - ii. Adopts a short list of simple and easily verifiable statutory requirements. The employer and the employee representatives will have 30 days for consultations on a dismissal plan. If no agreement is reached within 30 days: (i) for less than 30 redundancies, only verification of consultation and notification to the authorities of the number of redundant employees will be required; and (ii) for more than 30 redundancies, submission to the authorities of a social plan will also be required. The statutory requirements on the latter will be limited to: (a) information on reasons for dismissal; (b) options sought to contain the number of workers affected; (c) commitment to pay out statutory severance pay; and (d) a plan for job-search counseling of dismissed employees.
 - iii. Replaces the required approval of collective dismissals by the authorities with a simple check of conformity with the statutory requirements. The authorities have 30 days for that check. Following confirmation by [specify] that such information has been provided (lack of response is considered as . consent), the employer can proceed with laying off up to 10 percent of the labour force per month, without the cap of 30 employees, for a period of 3 months from the day of notification. Beyond this 3-month horizon, the employer can proceed with full dismissals immediately without further restrictions.
 - iv. Provides to alleviate the consequences of redundancy on workers. The employer may proceed with the collective dismissal without further restrictions before the above 3-month period ends, if [specify state body or institution] finds that the submitted social plan, in addition to the statutory requirements above, includes additional support for the dismissed employees, such as one of the following alternatives: (i) relocation to a different establishment of the firm; (ii) training to the dismissed employees by the firm or in conjunction with [OAED]; and (iii) a commitment to rehire first the collectively dismissed if the economic situation improves and the firm starts hiring again.
2. Revises the framework for employment through temporary work agencies, notably by substantially broadening the types of work, positions and contracts for which hiring through temporary work agencies is possible; reducing restrictions on hiring via temporary work agencies following redundancies for economic reasons (from 6 to 3 months for individual redundancies, and from 12 to 6 months for collective dismissals) (**March 2014**).
 3. To safeguard the right to work, promote constructive relations among parties, and avoid any undue disruption of the operations of firms, and at the same time ensure that the framework for trade unions' operations is mature and aligned with international conventions.:
 - i. Reviews the existing framework on strikes and unions', employees' and employers' rights, including the use of defensive lock-outs, in the light of best practices **by June 2014**.
 - ii. After consultations with social partners prepares, in discussion with the EC/ECB/IMF, the necessary legislative changes to bring the Greek framework in line with best practices, and in full respect of the international conventions, **by August 2014**.
 - iii. Adopts those changes **by September 2014**.
 4. Complete the codification of all existing legislation relevant for labour and industrial relations into a single Labour Code [**December 2014**].

4.4 *Expanding and upgrading vocational education and apprenticeships*

In order to sustainably increase the level of skills and the employability of entrants to the labour market, to facilitate mobility of workers and to attract new investment, the Government will ensure the modernisation of vocational education and training (VET) and the increase in the provision of apprenticeships to implement Law 4186/2013 of September 2013.

1. The Ministry of Labour and the Ministry of Education with OAED, building on the VET Roadmap, adopts a detailed implementation plan for the modernisation and expansion of vocational education and training and the provision of apprenticeships (**April 2014**). The implementation plan will contain key milestones including inter alia:
 - i. The development of a quality framework for vocational education and apprenticeships by June 2014. This will include concrete proposals to establish a quality framework, in line with the European Quality Assurance Reference Framework for VET (EQAVET) and best practices at European level, on the basis of the occupational profiles defined by EOPPEP; the development of a certification scheme for businesses offering apprenticeships with associated supervision and monitoring system; a set of VET standards and regulations ensuring the quality and relevance of education in VET education and training institutions.
 - ii. The setting up of a monitoring mechanism for the development of local partnerships at regional level with associated targets and milestones , including the formation of at least two pilot local partnership agreements with master plans ;
 - iii. The elaboration of a strategy by May 2014 with detailed proposals to ensure progressively closer employer engagement and private-sector funding in VET.
 - iv. Develop clear estimates of the budgetary costs of the expansion of VET and apprenticeships by May 2014, including detailed assumptions in particular on the share of costs to be covered by public resources and by employers, and estimates of the additional infrastructure and human resources costs.
 - v. A detailed plan for the required technical assistance for the achievement of the Implementation Plan by May 2014.
 - vi. A strategy to identify future skills needs and to match vocational education and training with the needs of the labour market by September 2014.
2. The Ministry of Labour and the Ministry of Education with OAED ensures full implementation of the above-mentioned implementation plan, including through administrative and legislative actions, and sets up a permanent coordination committee with representatives from relevant Ministries. They will regularly report jointly on the progress achieved and the pending measures (continuous, February, May, September and November of each year).
3. Secures the availability of adequate budget allocations, including the proposed contribution by EU Structural Funds for the period 2014-2020 in line with the above-mentioned implementation plan, in order to deliver the planned expansion of vocational education and training and apprenticeships throughout the entire implementation period, and compatible with the overall fiscal targets (June 2014 and continuous).

b. Support to the unemployed

The Government steps up efforts through the implementation of the Action Plan on Employment adopted in July 2013 to prevent unemployment becoming permanent and to mitigate the hardship of unemployment, focusing on: promoting the integration of the long-term unemployed, young people and all other disadvantaged groups in the labour market; easing labour market mismatches and facilitating the transition from school to work, and the mobility of workers across occupations and sectors by improving training policies and promoting the employability of the disadvantaged groups; and strengthening social economy. The Government also starts implementing the Council Recommendation on Establishing a Youth Guarantee¹ gradually, whilst prioritising relief for the hardest-hit young people. In these efforts, the Government will aim at involving the social partners and the private sector to the maximum extent possible and seek an effective use of the resources available, including by preventing possible abuses or frauds. In particular, the Government will:

1. Implement a new round of short-term public work programmes in 2014 targeted at jobless households, the long-term unemployed and young people not in education, employment or training as a measure of emergency and temporary nature while labour demand remains sluggish. The new round scheme may target up to [100,000] persons as a measure of emergency and temporary nature while labour demand remains subdued. Municipalities and other public Authorities may participate directly in such public works programmes only under the full adequate and transparent control of such programmes (open calls, internet publication of projects with full details, and reporting helpline). Proposals for the new-round scheme to be made by **March 2014**.
2. Make proposals for future youth schemes after undertaking an evaluation of the existing youth schemes, including the youth voucher. These must ensure the proper monitoring and establish sanctions against any fraudulent behaviour (**March 2014**). An extension of these initiatives to other categories of jobseekers can be envisaged.

c. Developing Social Welfare and promoting Inclusion

The Government will develop the welfare system and improve social safety nets within the current budgetary envelopes to create an integrated and cost-effective welfare system in Greece through increased effectiveness and efficiency of welfare spending. That is urgently needed to reduce poverty, through minimum income protection, whilst ensuring the incentives to work and save needed to avoid welfare dependency. To this end:

1. The Government launches in **March 2014** a comprehensive review of social welfare and social protection spending, including spending on social assistance paid through the social security system (in conjunction with the social security review). The purpose is to increase the effectiveness of social welfare spending and to consolidate and streamline existing benefits with the intention of creating the fiscal space to provide targeted support to vulnerable groups within the overall fiscal targets. The review should include both in-kind and financial benefits. The review should cover detailed information on each benefit: inter alia, the structure and type of the benefit, eligibility criteria, target population and number of actual beneficiaries, spending in recent years and source of financing. The review should also inform on the

¹ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2013:120:0001:0006:EN:PDF>

effectiveness of the various benefits in reaching its target population and addressing its objective as well as identify potential population groups not covered by the social protection system. All subsectors of the general government, notably central government, social security funds and local governments should be covered.

2. This social welfare review should report in [May/June 2014] making detailed proposals for reform.
3. Based upon the social welfare review, the government will set out a Government Strategy on Social Welfare and Inclusion by [June 2014]. Careful targeting is needed to ensure that the segments of the population with the strongest needs of income support and with no entitlement to social transfers are covered. These efforts should include the creation of a guaranteed minimum income scheme. The streamlined level of social spending must remain within the programme fiscal targets and be consistent with fiscal sustainability.
3. The Government launches the pilot phase of the guaranteed minimum income scheme by [September 2014], aiming at a phased-in national roll-out in 2015, if financing is available. The pilot phase will enable the development and testing of non-tax form based targeting mechanisms, registration procedures and benefits platform, delivery channels and payment systems with adequate monitoring and auditing procedures. The pilot projects will include activation of beneficiaries to prevent deterioration of skills and human capital; and aim at a phased integration of other benefits and social services. The following will serve as milestones for this project:
 - i. Provision of data for the selection of potential pilot areas, eligibility criteria, targeting and benefit amounts – (March 2014);
 - ii. Choice of municipalities by (April 2014);
 - iii. Eligibility criteria and benefit determination by (April 2014);
 - iv. Assessment of overhead, infrastructure and equipment costs of pilot (April 2014)
 - v. Terms of reference for development of IT system for database and management information system: (April 2014);
 - vi. Legal process completed for regulations through common ministerial decision by Ministry of Finance and Ministry of Labour in conjunction with EC/ECB/IMF staff – (April 2014);
 - vii. Stakeholder dialogues held – (May 2014);
 - viii. Comprehensive proposals for monitoring and evaluation of success of pilot projects (July 2014);
 - ix. Testing of IT system for database and management information system: (July 2014);
 - x. Pilot preparations and operationality of pilot finalised by (July 2014);
 - xi. Launch of the pilots ([July/September 2014]).
 - xii. End of pilots and evaluation (March 2015)
4. The Government will by May 2014 produce a roadmap for a country-wide phased-in roll out a guaranteed minimum income scheme that targets the poor, including the long-term unemployed, to mitigate poverty and foster social inclusion by **2015, if financing is available**. The integration of the minimum guaranteed income scheme and of the unemployment assistance scheme with existing cash transfers, labour activation services, and other social transfers and services is important to ensure the effectiveness and efficiency in supporting the needy, and move them closer to work.
5. To provide health insurance access to uninsured citizens, the Government prepares an action plan in cooperation with foreign experts by **March 2014**.

10.4 Provision of Data

During the programme, the following data shall be made available to the European Commission, the ECB and the IMF staff on a regular basis.

These data should be sent to the following e-mail address:

ccfin-greece-data@ec.europa.eu

This address should also be used for the transmission of other data and reports related to the monitoring of the programme.

Monthly data on health care expenditure by the social security funds with a lag of three weeks after the end of respective quarter. <i>(Data compiled by the Ministries of Labour and Health)</i>	Monthly, within three weeks of end of each month.
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19/03/2014

Σχέδιο MOU (HMITELIKA)

4.1 Expanding and upgrading vocational education and apprenticeships

In order to sustainably increase the level of skills and the employability of entrants to the labour market, to facilitate mobility of workers and to attract new investment, the Government will ensure the modernisation of vocational education and training (VET) and the increase in the provision of apprenticeships to implement Law 4186/2013 of September 2013.

1. The Ministry of Labour and the Ministry of Education with OAED, building on the VET Roadmap, adopts a detailed implementation plan for the modernisation and expansion of vocational education and training and the provision of apprenticeships (**April 2014**). The implementation plan will contain key milestones including inter alia:

- i. The development of a quality framework for vocational education and apprenticeships by June 2014. This will include concrete proposals to establish a quality framework, in line with the European Quality Assurance Reference Framework for VET (EQAVET) and best practices at European level, on the basis of the occupational profiles defined by EOPPEP; the development of a certification scheme for businesses offering apprenticeships with associated supervision and monitoring system; a set of VET standards and regulations ensuring the quality and relevance of education in VET education and training institutions.
- ii. The setting up of a monitoring mechanism for the development of local partnerships at regional level with associated targets and milestones , including the formation of at least two pilot local partnership agreements with master plans ;
- iii. The elaboration of a strategy by May 2014 with detailed proposals to ensure progressively closer employer engagement and private-sector funding in VET.
- iv. Develop clear estimates of the budgetary costs of the expansion of VET and apprenticeships by May 2014, including detailed assumptions in particular on the share of costs to be covered by public resources and by employers, and estimates of the additional infrastructure and human resources costs.
- v. A detailed plan for the required technical assistance for the achievement of the Implementation Plan by May 2014.
- vi. A strategy to identify future skills needs and to match vocational education and training with the needs of the labour market by September 2014.

2. The Ministry of Labour and the Ministry of Education with OAED ensures full implementation of the above-mentioned implementation plan, including through administrative and legislative actions, and sets up a permanent coordination committee with representatives from relevant Ministries. They will regularly report

jointly on the progress achieved and the pending measures (continuous, February, May, September and November of each year).

3. Secures the availability of adequate budget allocations, including the proposed contribution by EU Structural Funds for the period 2014-2020 in line with the above-mentioned implementation plan, in order to deliver the planned expansion of vocational education and training and apprenticeships throughout the entire implementation period, and compatible with the overall fiscal targets (June 2014 and continuous).