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The OECD Budgeting Database

Note by the Editors

The following series of tables contain information on parliamentary budget procedures in OECD Member countries. They were compiled from information submitted by Member countries to the OECD Secretariat. Note that per cent totals at the bottom of each table may not add up to 100% due to rounding, and in a few circumstances when multiple answers are allowed.

ROLE OF THE LEGISLATURE – 1

Are there any restrictions on the right of the legislature to modify
the budget proposed by the government?

(See also question 3)

	Yes	No
Australia		X
Austria		X
Belgium		
Canada	X	
Czech Republic		X
Denmark		X
Finland		X
France	X	
Germany		X
Greece	X	
Hungary		X
Iceland		X
Ireland	X	
Italy		X
Japan		X
Korea	X	
Luxembourg		
Mexico	X	
The Netherlands		X
New Zealand	X	
Norway		X
Poland	X	
Portugal		X
Slovak Republic		
Spain	X	
Sweden		X
Switzerland	X	
Turkey		X
United Kingdom	X	
United States		X
Total	11	16
Per cent of total	41%	59%

ROLE OF THE LEGISLATURE – 2

If applicable, what form do these restrictions take?

	May not make any changes. Legislature can only approve or reject the budget in whole	May not increase or propose new expenditures, <i>i.e.</i> legislature can only decrease funding levels	May reallocate and increase funding levels, but only if it reduces others or approves new revenue sources, <i>i.e.</i> no net change in total deficit/surplus	Government must approve any changes proposed by legislature
Belgium				
Canada		X		
France		X		
Greece	X			
Ireland	X			
Korea				X ^a
Luxembourg				
Mexico			X ^b	
New Zealand				X ^c
Poland			X ^d	
Slovak Republic				
Spain			X	
Switzerland			X ^e	
United Kingdom		X		
Total	2	3	4	2
Per cent of total	18%	27%	36%	18%

- a) *Korea* – The legislature needs the government's agreement in order to initiate any new expenditure or to increase any expenditure proposed by the government.
- b) *Mexico* – It can reallocate, create or increase expenditure as long as it established new sources to finance them whenever such modification would alter the balance of the budget.
- c) *New Zealand* – The finance minister may exercise a "financial veto" over any proposed change to votes that would have more than a minor impact.
- d) *Poland* – It can reallocate, create or increase expenditure as long as it established new sources to finance them whenever such modification would alter the balance of the budget.
- e) *Switzerland* – The legislature must observe the balanced budget amendment to the constitution which stipulates a maximum level of permitted deficit.

ROLE OF THE LEGISLATURE – 3

If applicable, what is the respective role of each house of the legislature in approving the budget?

	Upper House has no role	Lower House is pre-eminent. It can override any vote of Upper House	Both Houses enjoy similar stature
Australia			X ^{b, c}
Austria	X		
Belgium			
Canada			X ^b
Czech Republic	X		
France		X	
Germany		X	
Ireland		X	
Italy			X
Japan		X	
Luxembourg			
Mexico		X ^d	
The Netherlands			X ^c
Poland		X	
Slovak Republic			
Spain		X	
Switzerland			X
United Kingdom		X	
United States			X ^d
Total	2	8	6
Per cent of total	13%	50%	38%

- a) The Upper House must approve taxation measures; it has no direct role in approving expenditure measures.
 b) The Upper House may not introduce expenditure or taxation measures.
 c) The Upper House can only accept or reject the entire budget; it cannot make any amendments.
 d) Tax legislation must originate in the Lower House, but can be amended by both Houses.

ROLE OF THE LEGISLATURE – 4

Notwithstanding any legal restrictions on the legislator's ability to modify the budget,
is a vote on the budget considered a vote of confidence in the government,
i.e. the government would resign if any changes are approved to its budget proposal?

	Yes	No
Australia	X ^a	
Austria		X
Belgium		
Canada	X ^a	
Czech Republic		X
Denmark		X
Finland		X
France		X
Germany		X
Greece		X
Hungary		X
Iceland		X
Ireland		X
Italy		X
Japan		X
Korea		X
Luxembourg		
Mexico		X
The Netherlands		X
New Zealand	X	
Norway		X
Poland		X
Portugal		X
Slovak Republic		
Spain		X
Sweden		X
Switzerland		X
Turkey		X
United Kingdom	X ^a	
United States		X
Total	4	22
Per cent of total	15%	85%

a) Applies to Lower House only.

ROLE OF THE LEGISLATURE – 5

In practice, does the legislature generally approve the budget as presented by the government?

	With no changes	With minor changes only	With significant changes
Australia	X		
Austria		X	
Belgium			
Canada	X		
Czech Republic			X
Denmark			X
Finland		X	
France		X	
Germany		X	
Greece	X		
Hungary			X
Iceland		X	
Ireland		X	
Italy		X	
Japan	X		
Korea		X	
Luxembourg			
Mexico		X	
The Netherlands		X	
New Zealand	X		
Norway		X	
Poland		X	
Portugal		X	
Slovak Republic			
Spain		X	
Sweden		X	
Switzerland		X	
Turkey		X	
United Kingdom	X		
United States			X
Total	6	17	4
Per cent of total	22%	63%	15%

ROLE OF THE LEGISLATURE – 6

Does the legislature have any opportunity to formally debate overall budget policy prior to the introduction of the government's budget?

	Yes And vote taken on budget policy	Yes But no vote taken on budget policy	No
Australia			X
Austria			X
Belgium			
Canada		X	
Czech Republic			X
Denmark			X
Finland	X		
France		X	
Germany			X
Greece			X
Hungary	X		
Iceland			X
Ireland			X
Italy	X		
Japan			X
Korea			X
Luxembourg			
Mexico			X
The Netherlands			X
New Zealand		X	
Norway		X	
Poland			X
Portugal	X		
Slovak Republic			
Spain			X
Sweden	X		
Switzerland			X
Turkey			X
United Kingdom		X	
United States			X
Total	5	5	17
Per cent of total	19%	19%	63%

ROLE OF THE LEGISLATURE – 7

Does the legislature first vote on the total amount of revenue and expenditure in the budget before it votes on specific appropriations?

	Yes	No
Australia		X
Austria		X
Belgium		
Canada	X	
Czech Republic	X	
Denmark		X
Finland		X
France	X	
Germany		X
Greece		X
Hungary		X
Iceland		X
Ireland		X
Italy	X	
Japan		X
Korea		X
Luxembourg		
Mexico	X	
The Netherlands		X
New Zealand		X
Norway	X	
Poland	X	
Portugal	X	
Slovak Republic		
Spain	X	
Sweden	X	
Switzerland		X
Turkey		X
United Kingdom		X
United States	X	
Total	11	16
Per cent of total	41%	59%

ROLE OF THE LEGISLATURE – 8

In how many separate appropriation laws does the legislature approve expenditures?

	In one law	If more than one, then how many
Australia		X (2)
Austria		
Belgium	X	
Canada		X (4 or 5)
Czech Republic	X	
Denmark	X	
Finland	X	
France	X	
Germany	X	
Greece	X	
Hungary	X	
Iceland	X	
Ireland	X	
Italy	X	
Japan		X (3)
Korea	X	
Luxembourg		
Mexico	X	
The Netherlands		X (23)
New Zealand	X	
Norway	X	
Poland	X	
Portugal	X	
Slovak Republic		
Spain	X	
Sweden	X	
Switzerland	X	
Turkey	X	
United Kingdom	X	
United States		X (13)
Total	21	6
Per cent of total	78%	22%

ROLE OF THE LEGISLATURE – 9

What best describes the committee structure for dealing with the budget?

	A single budget committee deals with all budget-related matters. Sectoral committees may make recommendations, but budget committee does not have to follow them	A single budget committee deals with budget aggregates. Sectoral committees deal with appropriations for each respective sector	No budget committee in place. Sectoral committees deal with appropriations for each respective sector
Australia			X
Austria	X		
Belgium			
Canada		X	
Czech Republic		X	
Denmark	X		
Finland	X		
France	X ^a		
Germany	X		
Greece	X		
Hungary		X	
Iceland	X		
Ireland			X
Italy		X	
Japan	X		
Korea	X ^b		
Luxembourg			
Mexico	X ^a		
The Netherlands			X ^c
New Zealand		X	
Norway		X	
Poland		X	
Portugal	X ^d		
Slovak Republic			
Spain	X		
Sweden		X	
Switzerland	X		
Turkey	X		
United Kingdom		X	
United States		X ^e	
Total	14	10	3
Per cent of total	52%	37%	11%

- a) Members of the respective sectoral committees join the budget committee when appropriates relating to their sectors are being discussed.
- b) The budget bill shall first be referred to the competent standing committees which shall report the results to their examination to the speaker. The speaker shall then refer the budget bill to the special budget and settlement committee.
- c) A special budget committee is in place, but it only offers technical assistance to the sectoral committees as they discuss their respective parts of the budget.
- d) There are discussion at the level of sectoral committees (concerning expenditures of their specific areas) prior to discussion and deliberations of the budget committee.
- e) Budget committees of both Houses deal with budget aggregates. Appropriation committees, consisting of 13 sectorally based sub-committees consider annual spending legislation. Substantive sectoral committees are responsible for legislation creating entitlement (transfer) and other mandatory programmes.

ROLE OF THE LEGISLATURE – 10

Do ministers typically appear before committees to answer questions?

	Yes	No
Australia	X	
Austria	X	
Belgium		
Canada	X	
Czech Republic	X	
Denmark	X	
Finland	X	
France	X	
Germany	X	
Greece	X	
Hungary		X
Iceland		X
Ireland	X	
Italy	X	
Japan	X	
Korea	X	
Luxembourg		
Mexico	X	
The Netherlands	X	
New Zealand	X	
Norway		X
Poland	X	
Portugal	X	
Slovak Republic		
Spain		X
Sweden		X
Switzerland	X	
Turkey	X	
United Kingdom	X	
United States	X	
Total	22	5
Per cent of total	81%	19%

ROLE OF THE LEGISLATURE – 11

Do officials (civil servants) typically appear before committees to answer questions?

	Yes	No
Australia	X	
Austria	X	
Belgium		
Canada	X	
Czech Republic	X	
Denmark		X
Finland	X	
France		X
Germany	X	
Greece		X
Hungary	X	
Iceland	X	
Ireland		X
Italy	X	
Japan		X
Korea	X	
Luxembourg		
Mexico	X	
The Netherlands		X
New Zealand	X	
Norway		X
Poland	X	
Portugal	X	
Slovak Republic		
Spain	X	
Sweden	X	
Switzerland	X	
Turkey		X
United Kingdom	X	
United States	X	
Total	19	8
Per cent of total	70%	30%

ROLE OF THE LEGISLATURE – 12

Are representatives of interest groups (non-governmental organisations) typically invited to appear before committees?

	Yes	No
Australia		X
Austria		X
Belgium		
Canada	X	
Czech Republic		X
Denmark		X
Finland	X	
France		X
Germany		X
Greece		X
Hungary	X	
Iceland	X	
Ireland		X
Italy		X
Japan	X	
Korea		X
Luxembourg		
Mexico		X
The Netherlands		X
New Zealand	X	
Norway	X	
Poland	X	
Portugal		X
Slovak Republic		
Spain		X
Sweden		X
Switzerland		X
Turkey		X
United Kingdom	X	
United States		X
Total	9	18
Per cent of total	33%	67%

ROLE OF THE LEGISLATURE – 13

Are committee meetings generally open to the public to observe?

	Yes	No
Australia	X	
Austria		X
Belgium		
Canada	X	
Czech Republic	X	
Denmark		X
Finland		X
France	X	
Germany		X
Greece	X	
Hungary	X	
Iceland		X
Ireland	X	
Italy		X
Japan	X	
Korea	X	
Luxembourg		
Mexico	X	
The Netherlands	X	
New Zealand	X	
Norway		X
Poland	X	
Portugal	X	
Slovak Republic		
Spain		X
Sweden		X
Switzerland		X
Turkey	X	
United Kingdom	X	
United States	X	
Total	17	10
Per cent of total	63%	37%

ROLE OF THE LEGISLATURE – 14

What is the number of professional staff serving the budget committee(s)?

	Less than 5 staff	Between 5 and 10 staff	Over 10 staff
Australia		X	
Austria	X		
Belgium			
Canada	X		
Czech Republic	X		
Denmark	X		
Finland		X	
France			X
Germany		X	
Greece		X	
Hungary		X	
Iceland	X		
Ireland			X
Italy		X	
Japan		X	
Korea			X
Luxembourg			
Mexico		X	
The Netherlands		X	
New Zealand	X		
Norway	X		
Poland		X	
Portugal		X	
Slovak Republic			
Spain	X		
Sweden		X	
Switzerland		X	
Turkey	X		
United Kingdom		X	
United States			X (245)
Total	9	14	4
Per cent of total	33%	52%	15%

ROLE OF THE LEGISLATURE – 15

Is there a specialised budget research organisation attached to the legislature to conduct analyses of the budget?

	Yes with over 5 professional staff	Yes with 25 or less professional staff	No
Australia			X
Austria			X
Belgium			
Canada			X
Czech Republic			X
Denmark			X
Finland			X
France			X
Germany			X
Greece			X
Hungary			X
Iceland			X
Ireland			X
Italy	X		
Japan	X		
Korea		X	
Luxembourg			
Mexico		X	
The Netherlands			X
New Zealand			X
Norway			X
Poland	X		
Portugal			X
Slovak Republic			
Spain			X
Sweden	X		
Switzerland			X
Turkey			X
United Kingdom			X
United States		X	
Total	4	3	20
Per cent of total	15%	11%	74%

ROLE OF THE LEGISLATURE – 16

What best describes the manner in which expenditure for statutory (entitlement) programmes is treated?

	Parliament votes on such expenditures each year like other expenditures	Permanent appropriations authority; presented to legislature for information only
Australia		X
Austria	X	
Belgium	X	
Canada		X
Czech Republic	X	
Denmark	X	
Finland	X	
France	X	
Germany	X	
Greece	X	
Hungary	X	
Iceland	X	
Ireland	X	
Italy		X
Japan	X	
Korea	X	
Luxembourg		
Mexico	X	
The Netherlands	X	
New Zealand	X	
Norway	X	
Poland	X	
Portugal	X	
Slovak Republic		
Spain	X	
Sweden	X	
Switzerland	X	
Turkey	X	
United Kingdom	X	
United States		X
Total	24	4
Per cent of total	86%	14%