THE OECD SURVEY OF BUDGETING DEVELOPMENTS QUESTIONNAIRE

22nd Annual Meeting of Senior Budget Officials
Paris, 21-22 May 2001

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GENERAL

1. The 2001 Survey of Budgeting Developments – Questionnaire continues to offer questions, with few exceptions, in the “tick-the-box” format. As always, Member countries are encouraged to supplement their answers to questions where appropriate.

2. With the completion of this year’s survey, the OECD will have collected an impressive database on budgeting practices in Member countries. A separate document will summarise Member countries’ responses to previous Surveys. The Secretariat requests Member countries to verify the accuracy of that data. As part of its future programme of work, the Secretariat will propose to make this information more accessible in an on-line format.

3. There are six themes to this questionnaire: (i) fiscal relations with lower levels of government, (ii) “mandatory” spending programmes, (iii) budgetary aspects of human resource management, (iv) reserve funds, (v) reporting for outcomes and outputs, and (vi) gender analysis in budgeting. The Secretariat gratefully acknowledges suggestions received from Member countries for the development of this questionnaire.

4. Member countries are requested to return this questionnaire by 4 May 2001.

Responses should be sent by mail, e-mail or fax to:

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Please provide contact details for the person completing this questionnaire:
Name……………………………………………………………………………
Job title…………………………………………………………………………
Organisation……………………………………………………………………
Address…………………………………………………………………………
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## FISCAL RELATIONS WITH LOWER LEVELS OF GOVERNMENT

1. Does the national government impose any limits on the borrowing activity of lower levels of government?
   - No.
   - No. However, the national government and lower levels of government hold formal consultations on the level of borrowing, but these are not binding.
   - Yes, lower levels of government are not permitted to borrow.
   - Yes, the national government imposes maximum levels of borrowing for lower levels of government which cannot be exceeded.
   - Yes, each loan must be approved by the national government on a case-by-case basis.
   - Other. Please specify.

2. Does the national government explicitly guarantee the borrowing activity of lower levels of government?
   - No.
   - Yes, all borrowing by lower levels of government is explicitly guaranteed by the national government.
   - Yes, borrowing by lower levels of government is guaranteed by the national government on a case-by-case basis. In practice, this applies to *most* borrowing activity.
   - Yes, borrowing by lower levels of government is guaranteed by the national government on a case-by-case basis. In practice, this applies in *exceptional cases* only.
   - Other. Please specify.

**Notes**
3. What role does the national government have in regard to taxes levied by lower levels of government?

☐ Most taxes and tax rates imposed by lower levels of government are set by the national government.
☐ The national government sets most taxes for lower levels of government. Lower levels of government are permitted to set the specific tax rate within a certain band specified by the national government.
☐ The national government has no role in setting the taxes or tax rates that are imposed by lower levels of government.
☐ The national government and lower levels of government hold formal consultations on the level of taxation by lower levels of government, but these are non-binding.
☐ Other. Please specify.

4. What role does the national government have in regard to expenditure by lower levels of government?

☐ The national government must approve the detailed expenditure plans of lower levels of government.
☐ The national government sets limits for the level of total expenditure, or the growth in total expenditure, by lower levels of government. Expenditure plans by lower levels of government must conform to these national limits.
☐ The national government has no role in approving the expenditure plans of lower levels of government.
☐ The national government and lower levels of government conduct formal consultations on the level of expenditure by lower levels of government, but these are not binding.
☐ Other. Please specify.

5. How would you characterize recent changes in the amount of fiscal transfers from the national government to lower levels of government?

☐ The national government provides more funds to lower levels of government.
☐ The national government provides less funds to lower levels of government.
☐ No significant change.

Notes
6. How would you characterize recent changes in the restrictions on use of fiscal transfers from the national government to lower levels of government?

☐ The national government imposes fewer restrictions on the use of the funds.
☐ The national government imposes more restrictions on the use of the funds.
☐ No significant change.

7. Does the national government set financial reporting requirements for lower levels of government?

☐ Yes, financial reporting requirements for lower levels of government are set by the national government.
☐ No, lower levels of government set their own financial reporting practices.

8. If applicable, which of the following financial reports by lower levels of government are generally collected by the national government?

☐ Budgets of lower levels of government (taxation and expenditure).
☐ Annual financial statements (audited).
☐ In-year reports on the implementation of the budget.
   ☐ Monthly.
   ☐ Quarterly.
   ☐ Biannually.
   ☐ Other. Please specify.

Notes
“MANDATORY” EXPENDITURES

For the purposes of this section, “mandatory” expenditures are defined as government expenditures, which are distributed by formulas or eligibility criteria set forth in authorizing/enabling legislation, rather than by annual legislative appropriations.

9. What percentage of the total annual budget consists of such mandatory expenditures?
   _____ %

10. What programmes are the major components of mandatory expenditure?

<table>
<thead>
<tr>
<th></th>
<th>% of total mandatory expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Old-Age Retirement Pensions</td>
<td></td>
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<tr>
<td>Government Employees Retirement Pensions</td>
<td></td>
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<tr>
<td>Social Welfare</td>
<td></td>
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<tr>
<td>Debt Interest Payments</td>
<td></td>
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<tr>
<td>Health Care (*)</td>
<td></td>
</tr>
<tr>
<td>Other (**)</td>
<td></td>
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<tr>
<td>**TOTAL **</td>
<td>100%</td>
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</tbody>
</table>

(*) Health care is considered a mandatory programme in some Member countries, but not in others.
(**) Please specify if any individual component is over 10% of total.

Notes
11. Are mandatory expenditure programmes required to be reviewed or re-authorized on a periodic basis?

☐ Yes, all programmes.
☐ Yes, some programmes.
☐ No.

12. If the answer to Question 11 is yes, if review or re-authorization does not occur, does spending for the programmes continue?

☐ Yes.
☐ No.

13. Notwithstanding the “mandatory” nature of the programmes, does the legislature appropriate funds for the programmes each year?

☐ Yes, but any deviations in expenditure from original estimates are automatically funded.
☐ Yes, up to a fixed amount. Expenditure beyond that requires further legislative approval.
☐ Yes, but certain programmes are exempted.
☐ No, appropriations for mandatory programmes do not require legislative approval.
☐ Other. Please specify.

Notes
14. Which institution typically first proposes changes to mandatory spending programmes?

☐ The government (executive).
☐ The legislature.
☐ Other. Please specify.

15. If the government proposes changes to mandatory spending programmes, does the legislature typically change the contents of the proposal?

☐ Yes, substantially.
☐ Yes, to a minor degree.
☐ No.

16. Have there been major reforms of mandatory spending programmes in your country during the last three years?

☐ No.
☐ Yes. Please specify.

Notes
17. Is there a maximum ceiling on the number of staff that government organisations may employ? *Special restrictions that apply only to senior executive staff should be disregarded.*

- Yes.
- No, the level of funding in the budget constitutes the ceiling.

18. What best characterizes pay negotiations with staff?

- A central government personnel agency conducts all negotiations for the government.
- A two-tier system for conducting pay negotiations is in place. A central government personnel agency concludes a general framework agreement and then each government organisation is granted flexibility in implementing the central agreement.
- Each government organisation conducts its own pay negotiations with staff.
- Other. Please specify.

19. Following the conclusion of pay negotiations, are the budgets of government organizations adjusted fully to reflect the increased expenditure?

- Yes, fully adjusted
- Yes, mostly adjusted. Government organizations are expected to bear a certain share of the increase
- No, they are not adjusted
- Other. Please specify.

Notes
RESERVE FUNDS

20. Does the annual budget include any central reserve funds to meet unforeseen expenditures? If applicable, please mark more than one.

☐ No.
☐ A small central reserve fund is operated to meet unforeseen expenditures. This fund is generally fully used in the course of the year.
☐ A large central reserve fund is operated to meet major forecasting errors in the economic and other assumptions underlying the budget. The fund is only used if such errors occur.
☐ Other. Please specify.

21. If applicable, what is the size of such reserve funds relative to the total size of the budget?

Small reserve fund to meet unforeseen expenditures:
   _____ % of total budget expenditures

Large reserve fund to meet forecasting errors:
   _____ % of total budget expenditures

Notes
REPORTING FOR OUTCOMES AND OUTPUTS

22. Is a distinction between outputs and outcomes used in government organisations?

☐ Yes, in all organisations.
☐ Yes, in most organisations.
☐ Yes, in some organisations.
☐ No, not at all.

- **Outputs** are defined as the goods or services (usually the latter) which government agencies provide for citizens, business and other government agencies. An example from a Ministry of Finance could be monthly delivery of reports on government financial performance and the annual financial statements.

- **Output targets** are defined as explicitly stated expectations in regard to the level of outputs. An example from a Ministry of Finance could be that “90% of economic reports are delivered within the timeframes agreed and are rated excellent or above average” by prime stakeholders.

- **Outcomes** are defined as the impacts on, or the consequences for, the community of the outputs or activities of the government. Outcomes reflect the intended and unintended results from government actions and provide the rationale for government interventions. An example for a Ministry of Finance could be that government finances are unsustainable.

- **Outcome targets** are defined as the effect government intends its outcomes to have on society. In this definition government intentions are conceived as the explicitly and publicly stated purposes of government activities. An example for a Ministry of Finance could be that Government Finances should be sustainable.

Notes
Outputs

23. Are output targets routinely displayed in the budget documentation presented to the legislature?

☐ Yes, in the main budget documentation.
☐ Yes, in a separate government-wide report accompanying the budget.
☐ Yes, each ministry prepares reports accompanying the budget.
☐ No.
☐ Other. Please specify.

24. Is actual performance against the output targets reported?

<table>
<thead>
<tr>
<th></th>
<th>No</th>
<th>For some programmes</th>
<th>For most programmes</th>
</tr>
</thead>
<tbody>
<tr>
<td>There is a systematic annual reporting on how public organizations have performed against output targets.</td>
<td>☐</td>
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☐ Other. Please specify.

Notes
25. If performance against output targets is reported, how is it reported?

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</table>

☐ Other. Please specify.

26. Are expenditures specifically linked to each output target?

☐ Yes, for all targets.
☐ Yes, for some targets.
☐ No.

27. Output targets can cut across organizational boundaries. How is this dealt with?

☐ All outputs are formulated independently of organizational boundaries.
☐ Only cross-cutting output targets are formulated independently of organisational boundaries.
☐ This is not an issue encountered.
☐ This is a recognised but unresolved issues.
☐ Other. Please specify.

Notes
Outcomes

28. Are outcome targets displayed in the budget documentation presented to the legislature?

☐ Yes, in the main budget documentation.
☐ Yes, in a separate government-wide report accompanying the budget.
☐ Yes, each ministry prepares reports accompanying the budget.
☐ No.
☐ Other. Please specify.

29. Is actual performance against the outcome targets reported?


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30. If performance against outcome targets is reported, how is it reported?


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Notes
31. Are expenditures specifically linked to each outcome target?

☐ Yes, for all targets.
☐ Yes, for some targets.
☐ No.

32. Outcome targets can cut across organisational boundaries. How is this dealt with?

☐ All outcomes are formulated independently of organisational boundaries.
☐ Only cross-cutting output targets are formulated independently of organisational boundaries.
☐ This is not an issue encountered.
☐ This is a recognised but unresolved issues.
☐ Other. Please specify.

Notes
BUDGETING WITH A GENDER FOCUS

The OECD is committed to achieving equality between women and men in all areas of public and private decision-making and is promoting this through its various activities. The budget is the prime policy instrument of governments and a number of Member countries have applied gender analysis techniques to budgeting.

The OECD and UNIFEM, the United Nations Development Fund for Women, are organising a major conference, to be hosted by the Belgian Government in Brussels on 16-17 October. The conference will showcase policies and techniques for applying gender analysis to the budget. As part of the preparations for this conference, the OECD is gathering comparative information on specific policies and practices in individual Member countries.

Member countries are requested to submit information on the extent to which they apply gender analysis to budgeting. This can include:

- Discussion in the budget documentation of the gender impact of various government programmes.
- Separate special reports on the gender impact of various government programmes.
- Availability of gender disaggregated data (i.e. separate information for women and men) for various government programmes.
- Co-operation with non-governmental organisations on analysing the gender impact of various government programmes.
- The use of historical data on gender impact when reforming existing government programmes or formulating new ones.
- Respective roles of the finance ministry, spending ministries, others (women’s bureaus, etc.) in preparing and using this data.
- The legislature’s consideration of gender impacts when deliberating various government programmes.