# CifiD Documentation

-

# Sources for the document analysis

# **Abstract**

The following list contains the primary sources of the document analysis for the creation of the *Comparative Independent Fiscal Institution Dataset* (CifiD). The documents were translated into English and coded manually in accordance to the CifiD codebook.

# **Primary sources**

Notation:

L – date of promulgation of legislation F – date of legislation entering into force

# Austria, Government Debt Committee / Fiscal Council

2002

Federal Law on the Creation of the Government Debt Committee, 16/2002 L 08/01/2002, F 09/01/2002

2013

Federal Law on the Creation of the Fiscal Council, 149/2013 L 31/07/2013, F 01/11/2013

# Australia, Parliamentary Budget Office

201

Parliamentary Service Amendment (Parliamentary Budget Officer) Act 170/2011 Part 7, Div. 2,3 L 04/12/2011, F 15/02/2012

# Belgium, Federal Planning Bureau

1994

Act establishing the Federal Planning Bureau MB 23/12/1994, Title VIII L 21/12/1994, F 23/12/1994

# Belgium, High Council of Finance

1989

Royal Decree on the High Council of Finance 1989-06-20/30 L 20/06/1989, F 28/04/1989

2006

Royal Decree on the High Council of Finance 2006-04-03/31 L 03/04/2006, F 13/04/2006

2013

Cooperation between the federal, community, regions and Community commissions MB 18/12/2013,

Art. 4

L 18/12/2013, F 01/01/2014

#### **Bulgaria**, Fiscal Council

2015

Law on Fiscal Council and Automatic Correction Mechanisms 2598-29/2015, chapter II L 21/04/2015, F 21/04/2015

### Canada, Parliamentary Budget Office

2000

Federal Accountability Act by amendments to the Parliament of Canada Act, sections 79.1-79.5 L 12/12/2006

# **Chile, Advisory Fiscal Council**

2013

Government decree no. 545 L 30/04/2013, F 28/06/2013

# Colombia, Advisory Committee for the Fiscal Rules

2011

Law by means of establishing a fiscal rule and other provisions Law 1473/2011, Art. 14 L 05/07/2011, F 01/01/2012

2012

Decree which regulates the Advisory Committee for the Fiscal Rules Decree 1790/2012 L 28/08/2012, F 28/08/2012

# **Croatia, Fiscal Policy Commission**

2013

Decision on the Establishment of the Fiscal Policy Commission no. 156/13 L 18/12/2013, F 18/12/2013

# Cyprus, Fiscal Council

2014

On the Fiscal Responsibility and Budgetary Frame-

work Law 20(I)/2014, Part III L 21/02/2014, F 21/02/2014

# Czech Republic, National Budget Council

2017

Law on the Rules of Budgetary Responsibility 23/2017, Part IV

L 17/01/2017, F 01/01/2017

#### Denmark, Economic Council

2012

Law on the Economic Council and the Environment Economic Council no. 583 L 18/06/2012, F 01/01/2014

2016

Law on the Economic Council and the Environment Economic Council no. 1751 L 27/12/2016, F 01/01/2017

#### Estonia, Fiscal Council

2014

Bank of Estonia (Eesti Pank) Act RT I 1993, 28, 498 §4(2)

L 19/05/2014, F 19/05/2014

# Finland, National Audit Office - Performance and Fiscal Policy Audit Department

2012

Law on the implementation of the provisions of the legislation of the Treaty on stability, coordination and management of economic and monetary union and on the application of the Treaty and of the requirements of the multiannual framework for the public finances 869/2012
L 21/12/2012, F 01/01/2013

# France, High Council of Public Finance

2012

Organic Law on Programming and the Governance of Public Finances 2012-1403, chapter II L 17/12/2012, F 01/03/2013

# Germany, Independent Advisory Board to the Stability Council

2009

Law on the Creation of a Stability Council for the Prevention of Budgetary Emergencies, BGBl. I S. 2702, Art. 7

L 10/08/2009, F 01/01/2010

# Germany, Council of Economic Experts

1963

Law on the Creation of an Expert Council for the Assessment of the Macroeconomic Development, BGBl. III, S. 700-2 L 14/08/1963, F 15/08/1963

2006

Law on the Creation of an Expert Council for the Assessment of the Macroeconomic Development, BGBl. I S. 2407 L 31/10/2006

### **Greece - Parliamentary Budget Office**

2010

Special Internal Regulation and Organization of the State Budget Office in the House 2123/B 31-12-2010 L 20/12/2010, F 20/12/2010

2014

Special Internal Regulation and Organization of the State Budget Office in the House 309/B' 12-2-2014 L 12/02/2014, F 12/02/2014

#### Hungary, Fiscal Council

2008

Law on efficient government management and fiscal responsibility 2008/167, §§7-16 L 26/11/2008, F 01/09/2009

201

Economic Stability Act 2011/164, chapter IV L 30/12/2011, F 01/01/2012

2014

Economic Stability Act 2014/14, §97 L 04/03/2014

# Iceland, Icelandic Fiscal Council

2015

Law on Public Finances 123/215, Art. 13 L 28/12/2015, F 01/01/2016

#### Ireland, Irish Fiscal Advisory Council

2012

Fiscal Responsibility Act 39/2012 L 27/11/2012, F 31/12/2012

2013

Fiscal Responsibility Act 29/2013, Sec. 3 L 23/07/2013

#### Italy, Parliamentary Budget Office

2012

Provisions for the implementation of the principle of a balanced budget in accordance with Article 81, sixth paragraph, of the Constitution no. 243, Chapter VII

L 24/12/2012, F 30/01/2013

# Korea, National Assembly Budget Office

2003

National Assembly Budget Office Act no. 6931 L 18/07/2003, F 18/10/2003

National Assembly Act no. 6930, Art. 22-2 L 18/07/2003, F 18/10/2003

2006

National Assembly Budget Office Act no. 8050 L 04/10/2006, F 01/01/2007

2014

National Assembly Act no. 12502 L 18/03/2014, F 18/03/2014

# Lithuania, National Audit Office - Budget

# **Policy Control Institution**

Law on National Audit Office I-907 L 26/03/2015, F 14/04/2015

#### Luxembourg, National Council of Public Finance

2014

law on the coordination and governance of public finances A122, Art. 7-8 L 12/07/2014, F 19/07/2014

# Latvia, Fiscal Discipline Council

Fiscal Discipline Law, chapter III L 12/09/2013, F 01/01/2014

#### Malta, Fiscal Advisory Council

Fiscal Responsibility Act, cap. 534 Part V L 08/08/2014

## Mexico, Centre for the Study of Public Finances

Parliamentary agreement for the creation of the public finance studies unit of the chamber of deputies (DOF 15/04/1998)

L 08/04/1998, F 16/04/1998

2006

Federal Law of Budget and Liability (DOF 30/03/2006), Art. 18 L 30/03/2006, F 01/04/2006

# Netherlands, CPB Bureau for Economic Policy Analysis

2013

Law on the sustainability of public finances L 11/12/2013, F 22/07/2015

### Peru, Fiscal Council

Law on the Strengthening of the Fiscal Responsibility and Transparency 30099, Art. 23-24 L 31/10/2013, F 01/01/2015

## Portugal, Public Finance Council

Budgetary Framework Law 22/2011, Article 12i L 20/05/2011, F 01/06/2011

Statute of the Council of Public Finances 54/2011 L 19/10/2011, F 20/10/2011

State Budget for 2015 82-B/2014, Article 187 L 31/12/2014, F 01/01/2015

#### Romania, Fiscal Council

Law on Fiscal Responsibility 69/2010, Chapter X L 20/04/2010, F 23/04/2010

Law on Fiscal Responsibility 330/2015 L 14/05/2015

#### Serbia, Fiscal Council

Law on Amendments and Addenda to the Budget System Law, Art. 92a-w L 17/07/2009, F 18/07/2009

## Slovakia, Council for Budget Responsibility

2011

Constitutional Law on Budgetary Responsibility 493/2011, Art. 3-4 L 08/12/2011, F 01/03/2012

Act amending and supplementing Act on the General Government Budgetary Rules and on amendments to certain other Acts 436/2013, §30a L 29/11/2013, F 01/01/2014

#### Slovenia, Fiscal Council (2009-2012)

Act Amending the Public Finance Act 49/2009, Art. L 26/06/2009, F 30/06/2009

# Slovenia, Fiscal Council (2015)

Law on Fiscal Rules 55/2015 L 24/07/2015, F 25/07/2015

# South Africa, Parliamentary Budget Office

Money Bills Amendment Procedure and Related Matters Act 9/2009, Art. 15 L 16/04/2009

### Spain, Independent Authority of Fiscal Responsibility

Organic Law on the establishment of an Independent Authority for Fiscal Responsibility 6/2013 L 14/11/2013, F 15/11/2013

Spanish Royal Decree approving the Organic Statute of the Independent Authority for Fiscal Responsibility 215/2014

L 28/03/2014, F 29/03/2014

### Sweden, Fiscal Policy Council

Ordinance with Instructions for the Fiscal Policy

Council SFS 2007:515 L 28/06/2007, F 01/08/2007 Ordinance with Instructions for the Fiscal Policy Council SFS 2007:760 L 01/11/2007, F 01/01/2008

#### 2009

Ordinance with Instructions for the Fiscal Policy Council SFS 2009:51 L 17/02/2009, F 15/03/2009

#### 2011

Ordinance with Instructions for the Fiscal Policy Council SFS 2011:446 L 28/04/2011, F 01/07/2011

#### 2017

Order on Change in the Order with instructions for fiscal policy SFS 2017:1316 L 28/12/2017, F 01/02/2018

# United Kingdom, Office for Budget Responsibility

2011

Budget Responsibility and National Audit Act 2011, c.4 Part 1, Sched. 1 L 23/03/2011, F 23/03/2011

# **United States, Congressional Budget Office**

1974

Act to establish a Congressional Budget Office 93-334 L 12/07/1974, F 12/07/1974

#### Secondary sources

# **European Union directives**

- Council directive on requirements for budgetary frameworks of the Member States 2011/85/EU Art. 6(b) L 08/11/2011
- Common provisions for monitoring and assessing draft budgetary plans and ensuring the correction of excessive deficit of the Member States in the euro area (EU) 473/2013, Art. 5 L 21/05/2013 F 30/05/2013

#### Datasets

- IMF Fiscal Council Dataset, see Debrun, X., Kinda, T. (2014). Strengthening Post-Crisis Fiscal Credibility - Fiscal Councils on the Rise. A New Dataset. IMF Working Paper (Vol. 58).
- OECD Independent Fiscal Institutions Dataset (waves 2017, 2018, 2019)
- European Commission Database on independent fiscal institutions in the EU member states (waves 2009, 2015)

# Case studies

 Bogaert, H., Dobbelaere, L., Hertveldt, B., Lebrun, I. (2006). Fiscal Councils, Independent

- Forecasts and the Budgetary Process: Lessons from the Belgian Case.
- Calmfors, L., Wren-Lewis, S. (2011). What Should Fiscal Councils Do? Economic Policy 2011(October): 649–695.
- IMF. (2013). Case Studies of Fiscal Councils Functions and Impact.
- Kopits, G. (2013). Restoring Public Debt Sustainability: The Role of Independent Fiscal Institutions. (G. Kopits, ed.) (1st ed.). Oxford: Oxford University Press.
- Kopits, G. (2011). Independent Fiscal Institutions: Developing Good Practice. OECD Journal on Budgeting. Paris.
- OECD. (2012). Draft Principles for Independent Fiscal Institutions - Annex: Draft Country Notes. Paris: OECD Publishing.
- von Trapp, L., Lienert, I., Wehner, J. (2016). Principles for independent fiscal institutions and case studies. OECD Journal on Budgeting (Vol. 15). Paris: OECD Publishing.