

TABLE OF CONTENTS

Part I

COMPARING COUNTRY EXPERIENCES

<i>Chapter 1.</i>	Trends in Public Expenditure	9
<i>Chapter 2.</i>	The Scope of Central Government Budgets	15
<i>Chapter 3.</i>	Global Budgetary Targets	21
<i>Chapter 4.</i>	Expenditure Planning: Multi-year and Annual Budgeting	25
<i>Chapter 5.</i>	Parliamentary Control	31
<i>Chapter 6.</i>	Expenditure Monitoring and Control	35
<i>Chapter 7.</i>	Budgetary Reserves	41
<i>Chapter 8.</i>	Budgeting for Personnel	43
<i>Chapter 9.</i>	Managerial Accountability and Programme Effectiveness	47
<i>Chapter 10.</i>	Budgeting for Results	53

INDIVIDUAL COUN

Australia	61
Austria	73
Belgium	79
Canada	85
Denmark	95
Finland	103
France	109
Germany	115
Greece	123
Ireland	129
Italy	139

COUNTRY DESCRIPTIONS

Japan	149
Netherlands	155
New Zealand	163
Norway	171
Portugal	177
Spain	183
Sweden	189
Switzerland	197
Turkey	205
United Kingdom	211
United States	223