

英美預算法介紹

英國

英國財稅法制，不稱為預算法，而稱金錢法案，包括每年所定之租稅法、支出法，這些皆與預算制度密切相關，且須受下議院管制。十七世紀中葉，英國下議院通過決議明訂國王有權課稅但無權過問用途，查理三世時，將王室的收入交與國會，由其供給政府經費。一六七一、一六七八年通過著名的宣言性決議，有關任何金錢法案（Money Bill），均由下議院提案，下議院並擁有先議權，一九一一年通過國會法（Parliament Act），該法規定金錢法案經下議院表決後，於會期終了前一個月移送上議院，上議院若未於一個月內照案通過，下議院得將法案逕呈英王批准公布，所以上議院即使作成與下議院不同之決議，亦不發生效力。上議院對法案之修正權與否決權至此幾乎被取消。換言之，該法之通過使得英國國會的金錢法案，預算制度呈穩定狀態。

1911年英國國會法（條文要旨）

Parliament Act 1911

- 1 Powers of House of Lords as to Money Bills
- 2 Restrictions of the powers of the House of Lords as to Bills other than Money Bills
- 3 Certificate of Speaker
- 4 Enacting words
- 5 Provisional Order Bills excluded
- 6 Saving for existing rights and privileges of the House of Commons
- 8 Short title

Parliament Act 1949

該法乃修正1911年Parliament Act，修正原法 1，2 條。

- 1 Substitution of references to two sessions and one year for references to three sessions and two years respectively
- 2 Short title, construction and citation

美國

美國編製預算權本屬國會，但國會內並無專責單位負責，每年經費均由各委員會

個別編列預算。一九二一年通過預算及會計法（The Budget and Accounting Act of 1921），將預算編製權交與總統並設置預算局（Bureau of the Budget）管理預算事宜。

一九七四年國會預算及停用管制法（Congressional Budget and Impoundment Control Act of 1974）通過，改變一九二一年預算及會計法中有關預算審查之程序及組織。在程序上，將會計年度定為每年十月一日至次年九月三十日，明訂國會預算審查程序時間表，要求參眾兩院之預算委員會提出兩次共同決議案（Concurrent resolution），並於兩院設立新的預算委員會，成立國會預算局（Congressional Budget Office）及加強國會總會計局（General Accounting Office）之功能。

1974年美國預算及停用管制法（條文要旨）

Congressional Budget and Impoundment Control Act of 1974

1 Short title

2 Declaration of purposes

3 Definitions

Title I-Establishment of House and Senate Budget Committee

101 Budget Committee of the House of Representatives

102 Budget Committee of the Senate

Title II-Congressional Budget Office

201 Establishment of office

202 Duties and functions

203 Public access to budget data

Title III-- Congressional Budget Process

300 Timetable

301 Adoption of first concurrent resolution

302 Matters to be included in joint statement of managers ; reports
by committees

303 First concurrent resolution on the budget must be adopted before
legislation providing new budget authority, new spending
authority, or changes in revenues or public debt limit is
considered

304 Permissible revisions of concurrent resolutions on the budget

305 Provisions relating to the consideration of concurrent resolutions
on the budget

- 306 Legislation dealing with congressional budget must be handled
by budget committees
- 307 House committee action on all appropriation bills to be completed
before first appropriation bill is reported
- 308 Reports, summaries, and projections of congressional budget
actions
- 309 Completion of action on bills providing new budget authority and
certain new spending authority
- 310 Second required concurrent resolution and reconciliation process
- 311 New budget authority, new spending authority, and revenue legislat
ion must be within appropriate levels

Title IV-- Additional Provisions to Improve Fiscal Procedures

- 401 Bills Providing new spending authority
- 402 Reporting of authorizing legislation
- 403 Analyses by Congressional Budget Office
- 404 Jurisdiction of appropriations committees

Title V-- Change of Fiscal Year

- 501 Fiscal year to begin October 1
- 502 Transition to new fiscal year
- 503 Accounting procedures
- 504 Conversion of authorizations of appropriations
- 505 Repeals
- 506 Technical amendment

Title VI--Amendments to Budget and Accounting Act, 1921

- 601 Matters to be included in President's budge't
- 602 Midyear review
- 603 Five-year budget projections
- 604 Allowances for supplemental budget authority and uncontrollable
outlays
- 605 Budget data based on continuation of existing level of services
- 606 Study of off-budget agencies
- 607 Year-ahead requests for authorization of new budget authority

Title VII--Program Review and Evaluations

701 Review and evaluation by standing committees

702 Review and evaluation by the Comptroller General

703 Continuing study of additional budget reform proposals

Title VIII--Fiscal and Budgetary Information and Controls

801 Amendment to Legislative Reorganization Act of 1970

802 Changes in functional categories

Title IX--Miscellaneous Provisions: Effective Dates

901 Amendments to rules of the House

902 Conforming amendments to standing rules of the Senate

903 Amendments to Legislative Reorganization Act of 1946

904 Exercise of rulemaking powers

905 Effective dates

906 Application of congressional budget process to fiscal year 1976

Title X--Impoundment Control

Part A--General Provisions

1001 Disclaimer

1002 Amendment to Antideficiency Act

1003 Repeal Of existing impoundment reporting provision

Part B--Congressional Consideration of Proposed Rescissions,
Reservations, and Defferals of Budget Authority

1011 Definitions

1012 Rescission of budget authority

1013 Disapproval of proposed deferrals of budget authority

1014 Transmission of messages; publication

1015 Reports by Comptroller General

1016 Suits by Comptroller General

1017 Procedure in House and Senate