



2023 OECD Survey on Performance Budgeting

Survey background and objectives

The OECD Secretariat periodically surveys members on their current public financial management practices, including performance budgeting. The results of the 2018 OECD Survey on Performance Budgeting can be found [here](#).

The present 2023 OECD Survey on Performance Budgeting is directed to delegates of the OECD Working Party on Performance and Results and is organised in six sections that collect information on:

- Section 1 – Context (questions 1 to 2)
- Section 2 – Tools and methods (questions 3 to 10)
- Section 3 – Accountability and transparency (questions 11 to 17)
- Section 4 – Enabling environment (questions 18 to 20)
- Section 5 – Use of performance budgeting to inform decisions (questions 21 to 23)
- Section 6 – Assessment of the performance budgeting framework (questions 24 to 29)

The information collected will be a valuable source of comparative analysis and will be made publicly available.

Definitions of key terms

The questionnaire is accompanied by a Glossary that provides information on the terminology used. It is possible that the terminology applied in this questionnaire may not match exactly - or may not be applicable - to the particular context in your country. In such cases, please use the comments box at the end of each section to specify the terminology used in your country and clarify your choice of response. This additional clarification will enhance comparability and data quality.

This survey builds on the following definition of performance budgeting:

- *Performance budgeting* is the systematic use of performance information to inform discussions and decisions around the budget. The purposes of performance budgeting are to instil greater transparency and accountability throughout the budget process, by providing information to legislators and the public on the purposes of spending and the results achieved.

Scope of questionnaire

Respondents are asked to provide information and/or data on the **policies and practices in place in central/federal government and under implementation as of 31 August 2023** if not indicated otherwise.

Respondents are not representing their personal views but those of their national administrations.

How to complete

Please note that the PDF document attached to the e-mail invitation provides an overall outline of the survey questions, but is intended for reference only, to help plan your responses and coordinate with colleagues/other

respondents. We kindly request that **responses be submitted via the online questionnaire using the link provided.**

All questions marked with an asterisk are mandatory and cannot stay empty. You may not be presented with all the survey questions as some questions are conditional, based on responses to prior questions.

The online questionnaire tool allows respondents to start and stop the questionnaire at your convenience (answers can be saved by clicking the “Resume later” button at the bottom of each page), and to share the responsibility of responding with other officials/experts by forwarding the survey link (please make sure not to access the survey tool simultaneously).

The “Question Index” function allows you to navigate through the different parts of the questionnaire. Once you have completed the survey, click on the "Finish" button, which will save and submit your answers. An automatically generated acknowledgement email, which summarises your responses, will be sent to the address that you provided for the primary respondent.

Respondents of questionnaire

Delegates are asked to kindly nominate a primary respondent. The primary respondent is welcome to share this questionnaire with colleagues to provide a more comprehensive picture. However, please notice that there is only one survey submission per country so the primary respondent should ensure coordination throughout the process. The primary respondent is also responsible for the validation and accuracy of the final submission of data and will liaise with the OECD after final submission, should any further clarification or verification be needed.

OECD contact: For further assistance, information or advice in completing this questionnaire, please contact Álfrún Tryggvadóttir (alfrun.tryggvadottir@oecd.org) or Titouan Chassagne (titouan.chassagne@oecd.org).

Timeline: Responses to the survey are requested **by 13 October 2023.**

Overview

Primary respondent contact information	3
Additional survey respondent contact information	3
SECTION I: Context.....	3
SECTION II: Tools and methods.....	5
SECTION III: Accountability and transparency	7
SECTION IV: Enabling environment	10
SECTION V: Use of performance budgeting to inform decisions.....	11
SECTION VI: Assessment of the performance budgeting framework	12
Follow-up	14

Primary respondent contact information

Please provide the contact information for the main person responsible for responding to this questionnaire (responsible for coordination and survey submission).

If you would like to list additional contacts, you can enter the information for the additional respondents at the end of this page.

This information will be used by the OECD in case follow-up is needed to clarify responses and enhance data comparability across countries.

*Surname:	
*First name:	
*Respondent's institution:	
*Department:	
*Position/Title:	
*E-mail (a summary of your responses will be sent automatically to this email address upon completion):	

Additional survey respondent contact information

Please list additional contacts, if relevant

Surname:	
First name:	
Respondent's institution:	
Department:	
Position/Title:	
E-mail:	

SECTION I: Context

Q1. *Does your country practice performance budgeting?

Please select one

- a Yes, and it is compulsory for line ministries and agencies
- b Yes, but it is compulsory only for line ministries
- c Yes, but it is optional for both line ministries and agencies
- d No

If Q1 is d

Q1.1. Are there any plans to introduce performance budgeting in the future?

Please select one

- a Yes
- b No, but under active consideration
- c No, and no plans to introduce it

If Q1.1 is a or b

Q1.2. Please provide additional explanations that are relevant to the planned introduction and application of performance budgeting (e.g., details on core elements of the planned approach).

[text box]

If Q1 is a, b or c

Q1.3. What is the legal or regulatory basis for performance budgeting in your country?

Please select all that apply

- a Constitution
- b Organic budget law
- c Other legislation
- d Ordinances/regulations
- e Guidance notes, budget circular
- f None
- g Other, please specify [text box]

If Q1 is a, b or c

Q1.4. What are the main objectives of performance budgeting in your country?

Please select a maximum of five performance budgeting objectives

- a Improving accountability for the effective use of resources by public bodies
- b Improving transparency of what is intended to be achieved with public resources
- c Improving transparency of the actual results achieved with public resources
- d Improving the allocation and prioritisation of budget resources
- e Improving parliament's ability to understand and engage in discussion and debate on budget issues
- f Improving the overall performance of public policies
- g Promoting a culture of performance in the public sector
- h Facilitating oversight assessment of spending effectiveness and impact
- i Promoting budget integration and coordination to achieve cross-cutting goals
- j Other (please specify) [text box]

If Q1 is a, b or c

Q1.5. Please describe plans, if any, for reforming the performance budgeting framework, including details of the proposed timing and approaches/tools, and links to any relevant online materials.
[text box]

To all

Q2. Does your country practice programme budgeting?

Please select one

- a Yes, and the budget is voted on by the Legislature on a programme basis
- b Yes, but only for information purposes (i.e., budget is not voted on a programme basis)
- c No

If Q2 is a or b

Q2.1. Please indicate the number of budget programmes in the last fiscal year.
[text box]

If Q2 is c

Q2.2. Are there plans to introduce programme budgeting in your country?

Please select one

- a Yes
- b No, but under active consideration
- c No, and no plans to introduce it

SECTION II: Tools and methods

All questions under this section are displayed if Q1 is a, b or c, unless indicated otherwise

Q3. Which approach to performance budgeting best describes what is in place in your country?

Please select one

- a *Presentational Approach.* Performance information is presented with budgeting documents or other government documents but is included as background information for the purposes of accountability and dialogue with legislators and citizens on public policy issues and government direction. Performance information does not play a significant role in decision-making on allocations nor is it intended to do so.
- b *Performance-Informed Approach.* Performance information plays a role in spending decisions; however, resources are related either to proposed future performance or to performance results in an indirect manner. There is no automatic linkage between performance and funding levels. The weight given to performance information depends on particular circumstances.
- c *Managerial Performance Approach.* Using the system of performance information developed in the context of the budget process primarily as a tool of performance management and accountability at an organisational and management level, rather than primarily as a tool of resource allocation.
- d *Direct performance budgeting.* There are explicit links between budget allocations to units of performance. Funding is directly based on results achieved. Appropriations can thus be based on a formula/contract with specific performance or activity indicators.

Q4. Please provide additional details on the approach to performance budgeting in your country.

Please provide details of when it was introduced, how it has developed and the core elements, tools and methods of the approach today. Please provide links to relevant online materials if possible.

[text box]

Q5. What type of performance information is developed in your country?

Please select all that apply

- a Performance objectives that are set at the programme level
- b Performance objectives that are set at a different level (i.e., sub-programme or activity level) (please specify in Q5.1)
- c Performance objectives that are **not** linked to the budget structure
- d Performance indicators that are explicitly linked to performance objectives
- e Performance indicators that are **not** explicitly linked to performance objectives (e.g., stand-alone performance indicators)
- f Annual performance targets are set
- g Multi-annual performance targets are set
- h Other (please specify) [text box]

If Q5 is b

Q5.1. Please specify at what level (e.g., sub-programme or activity level) performance objectives are set in your country.

[text box]

Q6. Is performance information linked to the following?

Please select all that apply

- a Priorities of the government (e.g., laid out in the government's coalition agreement/manifesto)
- b A national strategy
- c Line ministry/agency plans or strategies
- d International benchmarks of similar programmes
- e Other (please specify) [text box]

Q7. Do you have centrally defined standards or criteria for developing performance information?

Please select all that apply

- a Yes, performance information is required to reflect the priorities of the government/national strategies
- b Yes, performance information is required to be outcome oriented
- c Yes, performance information is required to be clear and specific (e.g., SMART)
- d Yes, performance information is required to be relatively stable over time
- e Yes, there is a limit on the number of performance objectives or performance indicators
- f No
- g Other, please specify in Q7.1.

If Q7 is g

Q7.1. Please specify other procedures for centrally defined standards or criteria for developing performance information.

If Q7 is a, b, c, d, e or g

Q7.2. Please provide relevant links to centrally defined standards or criteria for developing performance information, if applicable.

[text box]

If Q7 is a, b, c, d, e or g

Q7.3. Please upload a document to centrally defined standards or criteria for developing performance information, if applicable.

Q8. Does the finance ministry (or equivalent) perform quality assurance of performance information to be included in the budget?

Please select one

- a Yes, please describe the procedure in Q8.1
- b No

If Q8 is a

Q8.1. Please describe the quality assurance procedure.

[text box]

Q9. Since 2019 January 1, have any of the following trends occurred regarding performance information?

Please select one per line

	Increased	Decreased	Remained relatively stable	Not applicable	Do not have sufficient information to answer
a. Number of budget programmes					
b. Number of performance objectives					
c. Number of performance indicators					
d. Volume of performance information included in the budget documents					

Q10. Comments on SECTION II: Tools and methods (Optional)

Please provide additional comments that are relevant to the tools and methods of performance budgeting that have not been addressed in this section.

[text box]

SECTION III: Accountability and transparency

All questions under this section are displayed if Q1 is a, b or c, unless indicated otherwise

Q11. How do you ensure internal accountability for performance budgeting?

Please select all that apply

- a Monitoring and reporting mechanisms to track the intended targets and the actual results achieved
- b Sign-off on performance information by a high-level official (e.g., minister, deputy minister, state secretary) to be included in the budget
- c Performance contracts between the finance ministry (or equivalent) and line ministries/agencies detailing funding and performance targets
- d Discussions between line ministries/agencies and the finance ministry (or equivalent) on the quality of performance information
- e Specific consequences for line ministries/agencies if performance targets are not met (e.g., increased monitoring, more training, leads to a spending review)
- f No mechanisms to ensure internal accountability for performance budgeting.
- g Other (please specify) [text box]

If Q11 is e

Q11.1. What consequences do line ministries/agencies face if performance targets are not met?

Please select all that apply

- a Effects on budget allocations for the next years (please specify in Q11.2.)
- b Increased monitoring of the organisation and/or programme in the future
- c More training provided to staff assigned to the programme/organisation
- d New leadership brought in to manage/oversee programme/organisation
- e Leads to a spending review
- f Other (please specify) [text box]

If Q11.1 is a

Q11.2. Please describe the effects on budget allocations for the next years if performance targets are not met.

[text box]

Q12. How do you ensure external accountability in relation to performance budgeting?

Please select all that apply

- a Regular reporting to parliament on performance budgeting
- b Parliamentary committee hearings on performance budgeting
- c Parliamentary debate on performance budgeting
- d Oversight by the Supreme Audit Institution
- e Oversight by an Independent Fiscal Institution (parliamentary budget office or fiscal council)
- f Structured engagement/events with civil society
- g Publication of performance reporting documents
- h Performance information is included in interactive online dashboards and/or other visualisation tools. Please provide relevant weblinks in Q12.1.
- i None
- j Other, please specify [text box]

If Q12 is h

Q12.1. Please provide relevant weblinks to interactive online dashboards and/or other visualisation tools.

[text box]

Q13. What role does the Supreme Audit Institution play in performance budgeting?

Please select all that apply

- a Assessment of the quality and/or relevance of targets/indicators used
- b Assessment of whether reported information regarding performance and results is accurate and substantiated
- c Compliance with legal requirements in regard to performance information and budgeting
- d Assessment of the structure and soundness of the overall performance framework
- e Audit of performance information included in year-end reports
- f None
- g Other, please specify [text box]

Q14. What role does the parliament play in performance budgeting?

Please select all that apply

- a Uses performance information to inform resource allocation
- b Uses performance information to hold ministries accountable, e.g., through parliamentary hearings and debates
- c Monitors the implementation of performance targets
- d Has discussions with stakeholders to improve the performance information provided in the budget
- e Sectoral parliamentary committees engage with relevant line ministries/agencies regarding the performance information they put forth
- f Other, please specify [text box]

Q15. Which of the following reporting documents are produced/published?

Please select one per line

	Not produced	Produced but not published	Produced and published
a. In-year performance reports			
b. Combined in-year financial and non-financial performance reports			
c. Year-end performance report			
d. Combined year-end financial and non-financial performance report			
e. Ministry/agency year-end performance report			
f. Other, please specify in Q15.6 / Q15.7			

If Q15 a is "Produced and published"

Q15.1. Please provide relevant weblinks to "In-year performance reports".

[text box]

If Q15 b is "Produced and published"

Q15.2. Please provide relevant weblinks to "Combined in-year financial and non-financial performance reports".

[text box]

If Q15 c is "Produced and published"

Q15.3. Please provide relevant weblinks to "Year-end performance report".

[text box]

If Q15 d is "Produced and published"

Q15.4. Please provide relevant weblinks to "Combined year-end financial and non-financial reports".

[text box]

If Q15 e is "Produced and published"

Q15.5. Please provide relevant weblinks to "Ministry/agency year-end performance report".

[text box]

If Q15 f is "Produced but not published"

Q15.6. Please describe what other reports are produced but not published.

[text box]

If Q15 f is "Produced and published"

Q15.7. Please describe what other reports are produced and published and please provide relevant weblinks.

[text box]

Q16. What performance information is included in relevant reporting documents?

Please select all that apply

- a All performance information included in budget documentation is included in relevant reports
- b The finance ministry (or equivalent) decides what performance information to include in relevant reports
- c Line ministries/agencies decide what performance information to include in relevant reports
- d Other (please specify) [text box]

Q17. Comments on SECTION III: Accountability and transparency (Optional)

Please provide additional comments that are relevant to accountability and transparency that have not been addressed in this section.

[text box]

SECTION IV: Enabling environment

All questions under this section are displayed if Q1 is a, b or c, unless indicated otherwise

Q18. Please indicate what elements have been put in place to support the implementation of performance budgeting.

Please select all that apply

- a Centrally issued guidelines, manuals and definitions (please upload a document or provide relevant links, if applicable)
- b Standard templates for collecting and reporting on performance information (please upload a document or provide relevant links, if applicable)
- c Training and capacity-building measures. Please describe the type of capacity-building measures you provide (e.g., peer workshops, performance budgeting schools, training on-demand) and their frequency
- d Regular dialogue with stakeholders (parliament, SAI, line ministries, etc.) to improve awareness of performance budgeting
- e Regular dialogue with stakeholders (parliament, SAI, line ministries, etc.) to receive feedback on the performance budgeting framework
- f Regular dialogue with line ministries/agencies to improve the quality of performance information
- g Centrally provided standard tool for collecting performance information from line ministries/agencies (e.g., spreadsheet or IT system)
- h None
- i Other (please specify) [text box]

If Q18 is g

Q18.1. How do you collect performance information from line ministries/agencies?

Please select all that apply

- a Performance information is collected from line ministries/agencies in a centrally provided standard spreadsheet or text document
- b Performance information is collected from line ministries/agencies through a centrally provided IT system or systems
- c Other (please specify) [text box]

If Q18.1 is b

Q18.2. Are there built-in functionalities in the centrally provided IT system(s) to link performance information with financial information?

Please select one

- a Yes, both performance and financial information are collected through the same IT system and relevant reports incorporating both performance, and financial information can be extracted directly from the IT system
- b Yes, performance information and financial information are collected through different IT systems, but there are functionalities allowing to incorporate both performance and financial information in relevant reports (e.g., in a separate consolidation system)
- c No, both performance and financial information are collected through the same IT system, but relevant reports incorporating both performance and financial information cannot be extracted directly from the IT system
- d No, performance information and financial information are collected through different IT systems, and there are no functionalities to incorporate both performance and financial information in relevant reports
- e Other (please specify) [text box]

Q19. What incentives does your country put in place to encourage the use of performance budgeting?

Please select all that apply

- a No specific incentives
- b Increased flexibility to reallocate funding within the designated spending envelopes
- c Requirements for reporting back on performance to the finance ministry (or equivalent) are reduced
- d Other (please specify) [text box]

Q20. Comments on SECTION IV: Enabling environment (Optional)

Please provide additional comments that are relevant to the enabling environment that have not been addressed in this section.

[text box]

SECTION V: Use of performance budgeting to inform decisions

All questions under this section are displayed if Q1 is a, b or c, unless indicated otherwise

Q21. Do you include performance information in budget-relevant documentation?

Please select all that apply.

- a Yes, in the annual budget documentation where performance information is presented in the main body
- b Yes, in the annual budget documentation where performance information is presented in annexes
- c Yes, in multi-annual budget planning documents
- d Yes, in departmental plans which are presented to the parliament
- e No
- f Other (please specify) [text box]

Q22. Is performance information used to inform decisions in your country?

Please select all that apply.

- a Yes, to inform annual resource allocations
- b Yes, to inform multi-annual budget planning
- c Yes, to inform managerial decisions

- d No
- e Other, please specify in Q22.1.

If Q22 is e

Q22.1. Please specify other ways performance information is used to inform decisions in your country.
[text box]

If Q22 is a, b, c or e

Q22.2. Please provide one or two relevant examples of how performance information has informed decisions in your country.
[text box]

Q23. Comments on SECTION V: Use of performance budgeting to inform decisions (Optional)
Please provide additional comments that are relevant to the use of performance budgeting to inform decisions that have not been addressed in this section.
[text box]

SECTION VI: Assessment of the performance budgeting framework

All questions under this section are displayed if Q1 is a, b or c, unless indicated otherwise

Q24. From your perspective, which of the following objectives were most effectively promoted through the implementation of performance budgeting?

Please select a maximum of five performance budgeting objectives

- a Improving accountability for the effective use of resources by public bodies
- b Improving transparency of what is intended to be achieved with public resources
- c Improving transparency of the actual results achieved with public resources
- d Improving the allocation and prioritisation of budget resources
- e Improving parliament's ability to understand and engage in discussion and debate on budget issues
- f Improving the overall performance of public policies
- g Promoting a culture of performance in the public sector
- h Facilitating oversight assessment of spending effectiveness and impact
- i Promoting budget integration and coordination to achieve cross-cutting goals
- j Other (please specify) [text box]

Q25. From your perspective, please indicate the main challenges for implementing performance budgeting in your country.

Please select a maximum of five challenges

- a Not a high priority for the government and/or parliament
- b Lack of resources (e.g., time, staff)
- c Lack of guidance or methodological basis
- d Lack of relevant knowledge or technical expertise
- e Lack of training for staff with regards to performance information
- f Lack of cooperation from across the government
- g Lack of impact on budget decisions
- h Lack of programme budgeting
- i Unclear policy/programme objectives make it difficult to set performance indicators/targets
- j Poor quality performance information/data
- k Lack of performance information/data

- l Performance information provided is not relevant for decision-making
- m Information overload – too much information is presented, and it is not always clear what information is the most adequate for decision-making
- n Gaming – whereby selection of performance targets chosen deliberately in ways that bias results
- o Lack of culture of performance in the public sector
- p Lack of framework to measure the impact of performance budgeting
- q Unsuitable information and communications technology (ICT)
- r Other (please specify) [text box]

Q26. From your perspective, what would improve the use of performance information in decision-making in your country?

Please select a maximum of three.

- a Improving the presentation of performance information
- b Reducing the volume of performance information included in the budget documents to improve its relevance for decision-making
- c Improving reporting practices of performance indicators included in the budget
- d Introducing dashboards and other monitoring tools to track performance over time
- e Awareness campaign across the administration of the use of performance budgeting
- f Regular dialogue with sectoral committees within the parliament
- g Other (please specify) [text box]

Q27. Do you have in place a framework or indicators to measure the impact of performance budgeting?

Please select one

- a Yes, please describe in Q27.1.
- b No

If Q27 is a

Q27.1. Please describe the framework or indicators used to measure the impact of performance budgeting.

[text box]

Q28. Have any studies or evaluations been undertaken to measure the impact of performance budgeting, or are any planned?

Please select all that apply

- a Yes, undertaken in the past (please describe in Q28.1 and provide relevant weblinks, if applicable)
- b Yes, planned (please describe in Q28.2)
- c No

If Q28 is a

Q28.1. Please describe any studies or evaluations undertaken in the past to measure the impact of performance budgeting. Please also provide relevant weblinks, if applicable,

[text box]

If Q28 is b

Q28.2. Please describe any planned studies or evaluations to measure the impact of performance budgeting.

[text box]

Q29. Comments on SECTION VI: Assessment of performance budgeting framework (Optional)

Please provide additional comments that are relevant to the assessment of the performance budgeting framework that have not been addressed in this section.

[text box]

Follow-up

To all

Please indicate contact details (name, position, institution, email address) for any additional officials that would be interested in joining the OECD's Performance & Results Working Party. You can indicate several contact details from the Ministry of Finance (or equivalent).

Please indicate first name and surname, position, institution and email address

[text box]

End of survey

Thank you for completing the **2023 OECD Performance Budgeting Survey**.

You will soon receive an automatically generated email summarising your responses.

The survey responses will be collected until **13 October 2023** and preliminary analysis will be presented at the forthcoming meeting of the Working Party on Performance & Results in early 2024.

If you have any questions about the content of this survey or the answers provided, please email your queries to Alfrun Tryggvadottir (Alfrun.TRYGGVADOTTIR@oecd.org) and Titouan Chassagne (Titouan.CHASSAGNE@oecd.org).