



2023 OECD Survey on Spending Reviews

Survey background and objectives

The OECD Secretariat periodically surveys members and partners on their current public financial management practices, including spending reviews. The results of the 2020 OECD Survey on Spending Reviews can be found [here](#).

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

- Section 1 – General features (questions 1 to 8)
- Section 2 – Governance and organisation (questions 9 to 11)
- Section 3 – Link to budgeting (questions 12 to 14)
- Section 4 – Transparency and accountability (questions 15 to 16)
- Section 5 – Revision of the spending review framework (questions 17 to 19)

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 the survey (Q19) 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 spending reviews:

Spending reviews are tools for systematically analysing the government's existing expenditure. They are clearly linked to the budget process. The purposes of a spending review include:

- Enabling the government to manage the aggregate level of expenditure
- Aligning expenditure according to the priorities of the government
- Improving effectiveness within programmes and policies

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) and Titouan Chassagne (titouan.chassagne@oecd.org).

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

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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: General features

Q1. *Does your country currently conduct, or has conducted spending reviews of (all or part of) government spending?

Please select one

- a. Yes, it is an annual exercise
- b. Yes, but it is not carried out on an annual basis
- c. No, but it is under consideration
- d. No, and it is not under consideration
- e. Yes, only pilot spending reviews have been carried out so far

If Q1 is "a. Yes, it is an annual exercise" or "b. Yes, but it is not carried out on an annual basis" (Valid for Q2-Q18):

Q2. What have been the main objectives of spending reviews in the past 3 years (2020-2022)?

Please select up to two main objectives

- a. Enable the government to manage aggregate level of expenditure (e.g. Identify spending cuts)
- b. Align expenditure to the priorities of the government
- c. Improve effectiveness within programmes and policies

Q3. What is the planned (indicative) main objectives for spending reviews in the next 3 years (2023-2025)?

Please select one

- a. Enable the government to manage aggregate level of expenditure (e.g. Identify spending cuts)
- b. Align expenditure to the priorities of the government
- c. Improve effectiveness within programmes and policies

Q4. In the past 2 years (2021-2022), what was the approximate coverage of spending reviews as a % of total central government spending?

Please select one per row

	0-5% (of total central government spending)	5-20% (of total central government spending)	20-50% (of total central government spending)	50-70% (of total central government spending)	70-100% (of total central government spending)
2021	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2022	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q5. How many spending reviews have been started in the following years?

Please indicate a number

2021	
2022	

Q6. What main economic sectors have been covered in spending reviews from 2010-2022?

Please select all economic sectors that apply for each year.

(Should a spending review be cross-cutting or refer to several economic sectors, please select all sectors covered)

2010	<input type="checkbox"/> Defence
2011	<input type="checkbox"/> Justice
2012	<input type="checkbox"/> Public order and safety
2013	<input type="checkbox"/> Environmental protection
2014	<input type="checkbox"/> Health
2015	<input type="checkbox"/> Education
2016	<input type="checkbox"/> Social protection
2017	<input type="checkbox"/> Finance
2018	<input type="checkbox"/> Transport
2019	<input type="checkbox"/> Agriculture
2020	<input type="checkbox"/> Energy
2021	
2022	

Q7. Between 2010 – 2022, have there been spending reviews that have led to expenditure reduction in the budget?

Please select all that apply

- a. Yes, reduction in aggregate expenditure in Line Ministry/agency
- b. Yes, reduction in policy/programme for reallocation within the Line Ministry/agency
- c. No

If Q7 is “a.” or “b.” (Yes):

Q8. Please provide 1 to 2 noteworthy examples of spending reviews that have taken place between 2010 – 2022 and led to expenditure reductions. Please describe the objective of the review, its proposed recommendations and achievements and results to date (e.g. the amount of expenditure reduced).

[text box]

SECTION II: Governance and organisation

Q9. Which entity(s) is involved in the following spending review stage?

Please select all that apply.

	Cabinet	President/Prime Minister's Office	Senior official from Ministry of Finance (or equivalent)	Senior official from entity being reviewed	Staff from Ministry of Finance (or equivalent)	Staff from entity being reviewed	External experts (e.g. consultants)	Other, please specify in Q9.1-Q9.7	Not applicable
a. Determining objective and scope of each spending review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Approval of Terms of Reference	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Prepares analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Prepares recommendations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Final decision on adopting spending review recommendations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Implementing spending review decisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Monitoring and follow-up	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If Q9 "Other, please specify"

9.1 Other, please specify:

[text box]

Q10. Do you have a Steering Group for each spending review?

- Yes
- No

If Q10 "a. Yes"

10.1 Please indicate the main functions of the Steering Group

Please select all that apply

- Determining spending review methodology
- Approval of Terms of Reference
- Brings findings and recommendations to relevant ministers
- Assigns tasks to the Working Group
- Supervision and co-ordination of spending review
- Other, please specify

If Q10 "a. Yes"

10.2 What is the composition of the Steering Group for each spending review?

Please select all that apply

- Senior representatives from the Ministry of Finance (or equivalent)
- Senior representatives from the line ministry (ministries)/agency
- Senior representatives from Cabinet
- Other, please specify

Q11. Do you have a Working Group for each spending review?

- Yes

- b. No

If Q11 "a. Yes"

11.1 Please indicate the main functions of the Working Group

Please select all that apply

- a. Conducting analysis of spending review topics
- b. Prepare options based on the objectives of the spending review
- c. Propose recommendations to the Steering Group
- d. Other, please specify

If Q11 "a. Yes"

11.2 What is the composition of the Working Group for each spending review?

Please select all that apply

- a. Staff from the Ministry of Finance (or equivalent)
- b. Staff from the line ministry (ministries)/agency
- c. External experts (e.g. consultants, academy)
- d. Other, please specify

SECTION III: Link to budgeting

Q12. How are spending reviews linked to the budget process?

Please select all that apply

- a. Spending review recommendations are finalised and presented prior to the budget formulation process for negotiation/information
- b. Spending review recommendations are adopted and reflected in the upcoming budget
- c. Spending review recommendations are included in the government's multi-annual budget planning.
- d. Other, please specify

Q13. What types of performance tools and approaches feed into spending reviews?

Please select all that apply

- a. Performance budgeting
- b. Performance audits
- c. Public policy evaluations
- d. Other, please specify

Q14. What is included in the final spending review recommendations?

Please select all that apply

- a. Selection of policy options/outcomes
- b. Estimated budget impact (e.g. net savings) over the upcoming budget year
- c. Estimated budget impact (e.g. net savings) over the medium-term (3-5 years)
- d. Breakdown of costs associated with the realisation of savings
- e. Description of stakeholder(s) affected by the policy change
- f. Institution(s) responsible for implementing recommendation
- g. Description of legal, organisation or operational changes required
- h. Performance targets (outlining how progress in implementation of reforms are to be measured)
- i. Implementation roadmap
- j. Risk analysis
- k. Other, please specify

SECTION IV: Transparency and accountability

Q15. Are the decisions regarding spending reviews made public?

Please select all that apply

- a. No
- b. Yes, published on a web page
- c. Yes, communicated to Parliament
- d. Yes, only upon request (e.g. by media, civil society)
- e. Other, please specify

If Q15 "b. Yes, published on a web page"

15.1 Please indicate webpage

[Text Box]

Q16. Apart from spending review decisions, what other types of spending review information is publicly available?

Please select all that apply

- a. Other spending review information is not publicly available.
- b. High-level objectives of the review
- c. Description of the areas of expenditure examined
- d. Terms of Reference
- e. Guidance materials for the spending review process
- f. Reporting on implementation of spending review decisions.
- g. Other, please specify

SECTION V: Revision of spending review framework

Q17. What changes have been made to the spending review framework over the past 5 years?

Please select all that apply.

- a. No changes made
- b. Changes in the objective of spending review
- c. Changes in the scope of spending review (e.g. coverage of government expenditure)
- d. Changes in institutional capacity for implementation (e.g. less reliance on external consultants, development of specialised spending review units)
- e. Changes in methodology
- f. Change in frequency
- g. Other, please specify

Q18. From your perspective, please indicate the main challenges for implementing spending reviews in your country

Please select up to 3 answers

- a. Poor quality performance information/data
- b. Lack of performance information/data
- c. Lack of time to design and implement spending reviews
- d. Lack of guidance
- e. Lack of resources (e.g. time, staff)
- f. Lack of relevant knowledge or technical expertise
- g. Lack of strong budgetary framework (e.g. medium-term budgeting, performance budgeting, programme budgeting)
- h. Lack of Spending Review framework (e.g. methodology)
- i. Insufficient ownership from entities
- j. Insufficient cooperation from entities
- k. Linking to the budget process
- l. Not high priority for government and/or parliament
- m. Other, please specify

To all

Q19. Please provide additional comments that are relevant to spending reviews in your country, but may not have been addressed in this survey (e.g. future plans).

[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 Spending Review 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).