

**7<sup>th</sup> meeting of the Senior Budget Official Network on Performance and Results**  
**Paris, 9-10 November 2011**  
**Highlights**

The 7<sup>th</sup> Meeting of the Senior Budget Official Network on Performance and Results was attended by senior budgetary officials responsible for performance budgeting systems, with 73 experts from 31 countries, including Indonesia, Thailand and Latvia. Representatives from the IMF and the World Bank, as well as the European Space Agency, also took part in the meeting.

- The first session focused on the use of **spending reviews** to improve value for money in a context of fiscal consolidation. The session benefited from the experience of strategies adopted by Australia, Canada, Denmark, Finland, France, and the Netherlands to organize and conduct spending reviews. Delegates recognized that spending reviews are **among the best tools to directly inform budgetary allocation decisions** (compared to traditional indicators), but that they can also be administratively heavy. The design and timing of reviews therefore need to match their objectives and level of political buy-in. The secretariat will prepare a paper to draw lessons on the setup and implementation of spending reviews.
- A roundtable on **trends in the use of performance information for management and budgeting** raised stimulating discussions on the strengths and limits of such information. Participants from Sweden, Denmark, and the Netherlands discussed a growing shift in their countries in the use of performance information towards the separation of the performance budgeting and management functions. This recognises the complexity of the budget allocation process and helps to overcome some of the incentives for gaming. Performance information should focus on changes in budget allocation and policy and serve to highlight the issues that may merit further attention. While ‘vanguard’ countries may have moved beyond strong links between performance information and the budget, performance information still plays an important role for informing decision-making, and for aligning performance expectations.
- A second roundtable focused on **making performance information public**. This round table brought together both **parliamentary and central government perspectives** from Canada, Sweden and the United Kingdom to discuss both ‘supply’ and ‘demand’ considerations around performance information. The presentation of performance information depends on the audience and use. Balancing accuracy, analysis and utility with timeliness remains a challenge. Providing transparency in the face of more and more information being generated by government is also a challenge. There is a need for fewer, but more relevant indicators, and cultural change within government to focus on developing performance information that focuses on impact, rather than visibility for individual programmes.
- The network will also collect **further data on performance budgeting**, to update the OECD Budgetary Database (with a new questionnaire in 2011). The questionnaire was pre-tested by Austria, Italy, Spain, and the United Kingdom, and these countries reported that it was complete, clear and relevant to their current work, and that the results will provide useful advice for countries on the organisation of performance systems and the use of performance information.
- Finally, the network discussed the **first review of a performance management system ‘Performance Budgeting in Poland’**. Estonia and Slovenia shared their challenges implementing performance budgeting. Participants congratulated Poland on how far it has come with reforms, but recognized that more needs to be done. The discussion around the table focused on the need to better sequence reforms, how to strengthen linkages between performance information systems and budget decision making and how to ensure that performance information adds real value to the policy process.