The OECD Survey of Results-Focused Budgeting and Management

Expert Meeting on the Quality of Public Expenditure - Implementation Challenges in Result-Focused Budgeting and Management
Paris, 11-12 February 2002

For further information, please contact Jens Kromann Kristensen:
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General

This *Survey of Result-Focused Budgeting and Management* offer questions, with few exceptions, in the “tick-the-box” format. Member countries are encouraged to supplement their answers to questions where appropriate. It will take 30-60 minutes to answer the questionnaire.

These questions aim to map the use of outcome and output information and targets in budgeting:

- **Outputs** are defined as the goods or services (usually the latter) which government entities provide for citizens, business and other government entities. An example from a Ministry of Finance could be monthly delivery of reports of government financial performance and the annual financial statements.
- **Output targets** are defined as explicitly stated expectations in regard to the level of outputs. An example from a Ministry of Finance could be that “90% of economic reports are delivered within the timeframes agreed and are rated excellent or above average” by prime stakeholders.
- **Outcomes** are defined as the impacts on, or the consequences for, the community of the outputs or activities of the government. Outcomes reflect the intended and unintended results from government actions and provide the rationale for government interventions. An example for a Ministry of Finance could be that government finances are unsustainable.
- **Outcome targets** are defined as the effect government intends its outcomes to have on society. In this definition government intentions are conceived as the explicitly and publicly stated purposes of government activities. An example for a Ministry of Finance could be that government finances should be sustainable.

The questions are grouped into four sections: A) The application of output and outcome targets; B) the use, reporting and implementation of output targets; C) the use, reporting and implementation of outcome targets; and D) the relationship between output and outcome targets.

Member countries are requested to return this questionnaire by **Friday 8 February 2002**. Responses should be sent by mail, e-mail or fax to:

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OECD, Public Management Service  
2, rue André-Pascal  
75775 Paris CEDEX 16  
FRANCE  
Telephone (33-1) 45 24 90 76  
Facsimile (33-1) 45 24 17 06  
e-mail jennifer.gardner@oecd.org

Please provide contact details for the person completing this questionnaire:

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<thead>
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<th>Name</th>
<th>Job title</th>
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</table>
A. The application of output and outcome targets

Strategy and structure of central government

1. Are there government wide strategies/policies for setting outcome targets and output targets?

☐ There is a separate strategy/policy for setting output targets.
☐ There is a separate strategy/policy for setting outcome targets.
☐ There is an integrated strategy/policy for setting output and outcome targets.
☐ No.

2. What best describes the structure of your central government?

☐ Generally, a ministry is organisationally integrated – i.e. ministries are relatively large and they are not split into separate entities.
☐ Generally, a ministry is organisationally separated into a central core entity and a number of associated bodies.
☐ Other, please describe: ________________________________________________________________

Output targets

3. Are output targets for policies, services and/or departments routinely displayed in the budget documentation presented to the legislature?

☐ Yes, in the main budget documentation.
☐ Yes, in a separate government-wide report accompanying the budget.
☐ Yes, each ministry prepares output reports accompanying the budget.
☐ No.
☐ Other, please describe: ________________________________________________________________

1. Agencies and associated bodies have been named differently in the different countries including with terms such as: in Canada, Service Agencies; Special Operating Agencies (SOAs), Departmental Service Agencies, and in some cases Shared Governance Corporations; in France, Public Establishments (Etablissements Publics) and Independent Administrative Authorities (Autorités Administratives Indépendantes); in Germany, Federal Agencies (Direct Federal Administration, unmittelbare Bundesverwaltung); Bodies of Public Law (Indirect Federal Administration, mittelbare Bundesverwaltung) and some Private Law Administration entities (Bundesverwaltung in Privatrechtsform); in the Netherlands: Independent Administrative Bodies (“ZBOs”) and Agencies; in New Zealand: most “Crown entities”; in Spain: Autonomous Bodies with Administrative functions (Organismos Autonomos (OA)), Public Entities providing services or goods susceptible to transactions that are different from “state-owned enterprises” (Entidades Publicas Empresariales (EPE)), and Public Bodies (Organismos Publicos); in Sweden: Agencies; in the United Kingdom: “Next Steps Agencies” and “Non-Departmental Public Bodies”; in the United States: some Agencies, some Independent Agencies, Regulatory Independent Commissions, and some Government Corporations.
4. Please answer the following question if the answer to Question 3 above is “No”: Are actual output data for policies, services and/or departments routinely displayed in the budget documentation presented to the legislature even though this information is not related to output targets?

- Yes, in the main budget documentation.
- Yes, in a separate government wide report accompanying the budget.
- Yes, each ministry prepares output reports accompanying the budget.
- No.
- Other, please describe: ________________________________________________________________

5. What will happen in the next five years in regard to the level of attention given to output targets in the budget procedure?

- It will rise.
- It will stay at the present level.
- It will demise.
  Please explain: ______________________________________________________________________

**Outcome Targets**

6. Are outcome targets for policies, services and/or departments displayed in the budget documentation presented to the legislature?

- Yes, in the main budget documentation.
- Yes, in a separate government wide report accompanying the budget.
- Yes, each ministry prepares output reports accompanying the budget.
- No.
- Other, please describe: ________________________________________________________________

7. Please answer the following question if the answer to Question 6 above is “No”: Are actual output data for policies, services and/or departments routinely displayed in the budget documentation presented to the legislature even though this information is not related to output targets?

- Yes, in the main budget documentation.
- Yes, in a separate government wide report accompanying the budget.
- Yes, each ministry prepares output reports accompanying the budget.
- No.
- Other, please describe: ________________________________________________________________

8. What will happen in the next five years in regard to the level of attention given to outcome targets in the budget procedure?

- It will rise.
- It will stay at the present level.
- It will demise.
  Please explain: ______________________________________________________________________
B. The use, reporting and implementation of output targets

Please answer Questions 9-21 in this section only if output targets are reported in 1) the main budget documentation or 2) a separate government wide report accompanying the budget or 3) separate output reports from each ministry. See your responses to Question 3 above.

Setting output targets and expenditure

9. Is the formulation of output targets a legal requirement?

☐ No.
☐ Yes, for all programmes.
☐ Yes, for some programmes.

10. Who formally has the responsibility for formulating output targets?

☐ The Head of State.
☐ The Parliament.
☐ The government.
☐ The Prime Minister.
☐ The minister(s) for the portfolio(s) to which output target is/are attributed.
☐ The Minister of Finance or the equivalent.
☐ The heads of departments and entities, which are supposed to deliver on the output targets.
☐ Other(s), please indicate: ______________________________________________________________

11. Are expenditures specifically linked to each output target?

☐ Yes.
☐ No.

Assessment and feedback on

12. How is the government’s performance in regard to output targets evaluated?

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<th>No</th>
<th>For some programmes</th>
<th>For most programmes</th>
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<tbody>
<tr>
<td>There is a systematic annual evaluation on how government has performed against output targets.</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>There are ad hoc evaluations on how government has performed against output targets.</td>
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Other, please describe:________________________________________________________________
13. If there are evaluations on how government has performed against output targets, how are they reported?

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<th>No</th>
<th>For some programmes</th>
<th>For most programmes</th>
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<tr>
<td>The evaluations are integrated in the annual financial accounts.</td>
<td>☐</td>
<td>☑</td>
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<tr>
<td>The evaluations are integrated in the budget documentation.</td>
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<tr>
<td>The evaluations are reported in separate documents.</td>
<td>☐</td>
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Other, please specify: ______________________________________________________________

14. Who is responsible for measuring the government’s achievement of its output targets set in the budget documentation presented to parliament?

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<tr>
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<th>No</th>
<th>For some programmes</th>
<th>For most programmes</th>
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<tbody>
<tr>
<td>The National Audit Office.</td>
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<tr>
<td>The Prime Minister.</td>
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<tr>
<td>The minister(s) for the portfolio(s) to which output target are attributed.</td>
<td>☐</td>
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<tr>
<td>The heads of departments and entities, which are supposed to deliver on the output targets.</td>
<td>☐</td>
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<tr>
<td>The Ministry of Finance or the equivalent.</td>
<td>☐</td>
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Other(s), please indicate: ______________________________________________________________

Accountability

15. Who is held accountable for delivering on output targets?

☐ The government.
☐ The Prime Minister.
☐ The minister(s) for the portfolio(s) to which output target are attributed.
☐ The minister of Finance or the equivalent.
☐ The heads of departments and entities, which are supposed to deliver on the output targets.
☐ Other(s), please indicate: _______________________________________________________
☐ No one.

16. If heads of departments and other entities are held accountable what rewards or sanctions are applied if they do or do not meet their output targets?

☐ It is reflected in their pay.
☐ It is reflected in their future career opportunities.
☐ It is reflected in the size of the budget for the department or agency.
☐ There are no rewards or sanctions.
☐ Other, please describe: ___________________________________________________________
17. If others than heads of departments and other entities are held accountable please describe the rewards and sanctions applied if they do or do not meet their output targets: _____________________________
__________________________________________________________________________________

**Implementation of output targets and structure of government**

18. Has the formulation of output targets led to changes in the organisational structure of your public service/government (i.e. merging of departments, agencies, directorates, etc.)?

☐ No.
☐ Yes. Please describe: _____________________________

19. Output targets can cut across departmental and/or organisational boundaries. How is that dealt with?

☐ All outputs are formulated independently of departments, etc.
☐ Only cross-cutting output targets are formulated independently of departments, etc.
☐ This is not an issue encountered.
☐ This is a recognised but unresolved issue.
☐ Other, please explain: ____________________________

20. If your ministries generally are organisationally separated into a central core entity and a number of associated bodies (see you answer to Question 2 above), how autonomous are these associated bodies in deciding how to integrate output targets in their internal management?

☐ Associated bodies are required to relate to output targets in a certain way (for example by aligning inputs to output targets).
☐ Associated bodies are required to relate to output targets but can decide for them selves how to do it.
☐ Associated bodies can decide themselves whether and how they want to relate to output targets in the budget.
☐ Other, please describe: ____________________________

21. If your ministries generally are organisationally separated into a central core entity and a number of associated bodies (see you answer to Question 2 above) are output targets integrated in the internal management of these associated bodies?

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<th>In no associated bodies</th>
<th>In some associated bodies</th>
<th>In most associated bodies</th>
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<tr>
<td>They appear in performance and accountability plans for the associated bodies.</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>They appear in performance and accountability plans for the top management of the associated body.</td>
<td>☐</td>
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<tr>
<td>They appear in performance and accountability plans at divisional level.</td>
<td>☐</td>
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<tr>
<td>They appear in the budget for the associated body.</td>
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<tr>
<td>They appear in individual staff performance and accountability plans.</td>
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Other, please explain: ____________________________
C. The use, reporting and implementation of outcome targets

Please answer Questions 22-24 in this section only if outcome targets are reported in 1) the main budget documentation or 2) a separate government wide report accompanying the budget or 3) separate output reports from each ministry. See your responses to Question 6 above.

22. Is the formulation of outcome targets a legal requirement?

☐ No.
☐ Yes, for all programmes.
☐ Yes, for some programmes.

23. Who formally has the responsibility for formulating outcome targets?

☐ The Head of State.
☐ The Parliament.
☐ The government.
☐ The Prime Minister.
☐ The minister(s) for the portfolio(s) to which outcome target are attributed.
☐ The Minister of Finance or the equivalent.
☐ The heads of departments and other entities, which are supposed to deliver on the outcome targets.
☐ Other(s), please indicate: ______________________________________________________________

24. Are expenditures specifically linked to each outcome?

☐ Yes.
☐ No.

*Evaluation*

25. How is the government’s performance in regard to outcome targets evaluated?

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<th>No</th>
<th>For some programmes</th>
<th>For most programmes</th>
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<tr>
<td>There is a systematic annual evaluation on how government has performed against outcome targets.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
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<tr>
<td>There are <em>ad hoc</em> evaluations on how government has performed against outcome targets.</td>
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Other, please describe:________________________________________________________________________
26. If there are evaluations on how government has performed against outcome targets, how are they reported?

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<th>For some programmes</th>
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<td>The evaluations are integrated in the annual financial accounts.</td>
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<td>The evaluations are reported in separate documents.</td>
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Other, please specify: ________________________________________________________________

27. Who is responsible for measuring the government’s achievement of its planned outcomes?

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<tr>
<td>The National Audit Office.</td>
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<td>The minister(s) for the portfolio(s) to which outcome target are attributed.</td>
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<tr>
<td>The heads of departments and entities, which are supposed to deliver on the outcome targets.</td>
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<tr>
<td>The Ministry of Finance or the equivalent.</td>
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Other(s), please indicate: ________________________________________________________________

28. Who is held accountable for delivering on outcome targets?

☐ The government.
☐ The Prime Minister.
☐ The minister(s) for the portfolio(s) to which outcome target are attributed.
☐ The minister of Finance or the equivalent.
☐ The heads of departments and other entities, which are supposed to deliver on the outcome targets.
☐ Other(s), please indicate: ________________________________________________________________
☐ No one.

29. If heads of departments and other entities are held accountable what rewards or sanctions are applied if they do or do not meet their outcome targets?

☐ It is reflected in their pay.
☐ It is reflected in their future career opportunities.
☐ It is reflected in the size of the budget for the department or agency.
☐ There are no rewards or sanctions.
☐ Other, please describe: ________________________________________________________________
30. If others than heads of departments and associated bodies are held accountable please describe the rewards and sanctions applied if they do or do not meet their outcome targets: ______________________

____________________________________________________________________________________

Implementation of outcomes and structure of government

31. Has the formulation of outcome targets led to changes in the organisational structure of your public service/government (i.e. merging of departments, agencies directorates, etc.)?

☐ No.
☐ Yes. Please describe: _________________________________________________________________

32. Outcome targets can cut across departmental and/or organisational boundaries. How is that dealt with?

☐ All outcomes are formulated independently of departments, etc.
☐ Only cross cutting outcome targets are formulated independently of departments, etc.
☐ This is not an issue encountered.
☐ This is a recognised but unresolved issue.
☐ Other, please explain:_________________________________________________________________

33. If your ministries generally are organisationally separated into a central core entity and a number of associated bodies (see you answer to Question 2 above), how autonomous are these bodies in deciding how to integrate outcome targets in their internal management?

☐ Associated bodies are required to relate to outcome targets in a certain way (for example by aligning outputs to outcome targets).
☐ Associated bodies are required to relate to outcome targets but can decide for themselves how to do it.
☐ Associated bodies can decide themselves whether and how they want to relate to outcome targets in the budget.
☐ Other, please describe:________________________________________________________________

34. If your ministries generally are organisationally separated into a central core entity and a number of associated bodies (see you answer to Question 2 above) how are outcome targets integrated in their internal management?

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<tr>
<td>They appear in the budget of the associated body.</td>
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<tr>
<td>They appear in individual staff performance and accountability plans.</td>
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Other, please explain: __________________________________________________________
D. Relationship between output and outcome targets

Please answer the question in this section only if outcome targets and output targets are reported in 1) the main budget documentation or 2) a separate government wide report accompanying the budget or 3) separate output reports from each ministry. See your responses to Questions 3 and 6 above.

35. What best portray the description of the relation between the outcome targets and the output targets in the budget documentation presented to the legislature?

☐ Generally, it is explained how each output contributes to the realisation of a desired outcome.
☐ It is generally not explained how outputs contribute to the realisation of desired outcomes.
☐ Other, please explain: __________________________________________________________