

## Performance Budgeting: Time for “Best Practices”?

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### Performance Budgeting – Simple in Theory...

€ zł £

Line items,  
 Margins

Value For  
 Money  
 Better  
 outcomes



Results,  
 Impacts



“Common wisdom” about good and bad practice?

- use **ready-made** performance data from policy cycle
- clear **programme logic** linking inputs, outputs, outcomes
- seamless link to **government-wide strategy** and goals
- avoid information overload – the “**vital few**” indicators
- Include national and international **benchmarks**
- organisational, managerial **accountability for results**
- audited and auditable** performance targets
- citizen- and CSO-**accessible data**

## New Thinking Needed...

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- must performance models be grounded in clear **KEY NATIONAL INDICATORS?**
- Finance Ministry and Centre of Government – how to promote **COORDINATION AND LEADERSHIP?**
- what are the linkages with **HUMAN RESOURCES** policy?
- what are the linkages with **EVALUATION & SPENDING REVIEW?**
- how to engage and inform **CITIZENS AND CSOs?**
- how can **PARLIAMENTS** be more engaged?
- how should **AUDITORS** play a role?
- which countries represent **BEST PRACTICE?**

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