Accountability and Performance Budgeting

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PB - Expectations and results

![Bar chart showing expectations and results]

Accountability for what and to whom?

- Parliament
- Public
- Political
- Managerial
How has PB performed?
Accountability experience

• Legislators show very limited/narrow interest

• Linking managers pay etc. to performance has generally not worked (Estonia experiment)

• Generally few consequences if targets are not met – Ref. Korea experiment

• Risk of gaming behavior if results have important consequences (e.g. Atlanta school test scores)
Performance ecosystem