



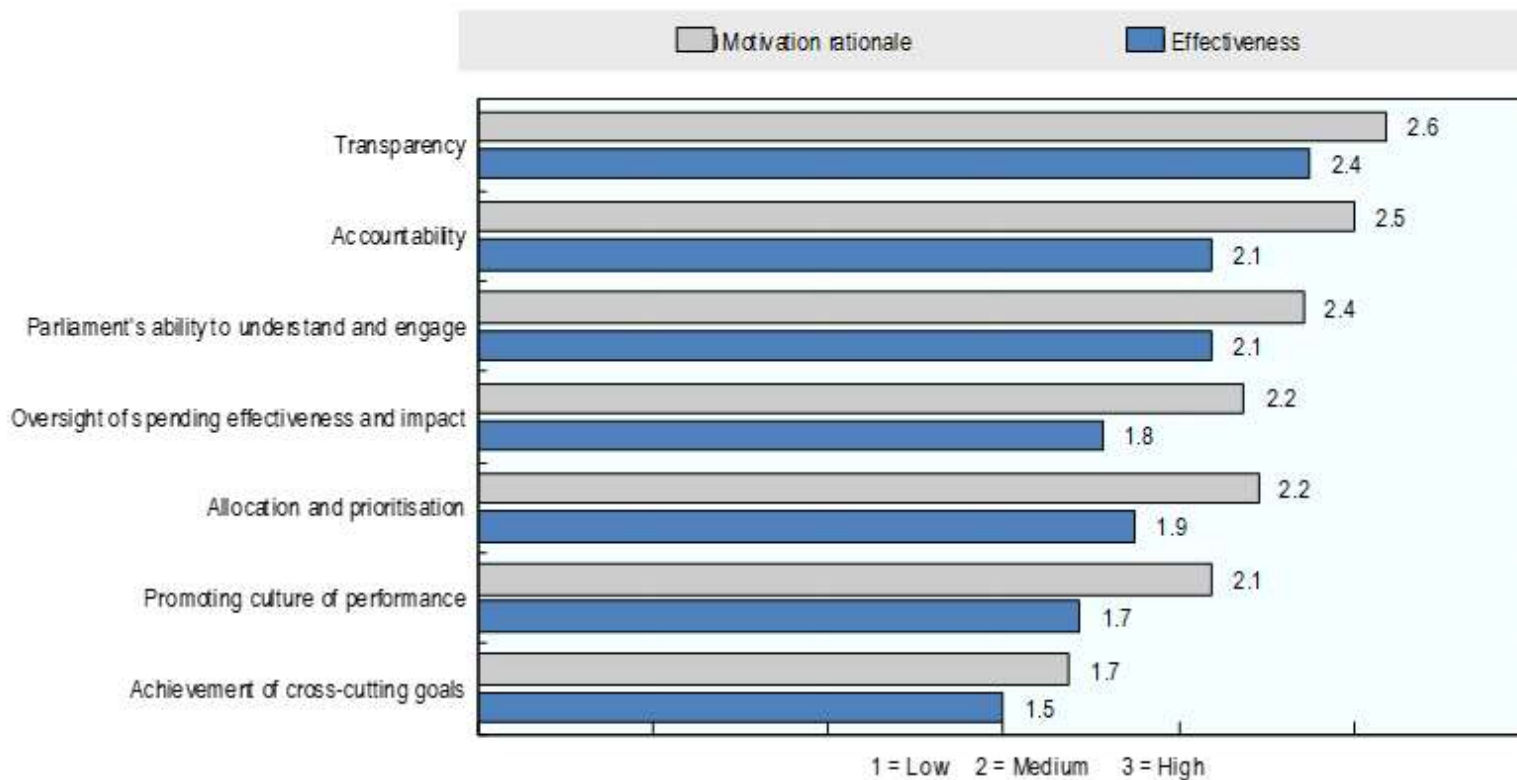
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# Accountability and Performance Budgeting

ODI Annual PFM Conference 2020

Ivor Beazley, World Bank

# PB - Expectations and results



Source: OECD (2018), OECD Performance Budgeting Survey, Questions 15 and 16, OECD, Paris.

# Accountability for what and to whom?



Parliament



Public



Political



Managerial

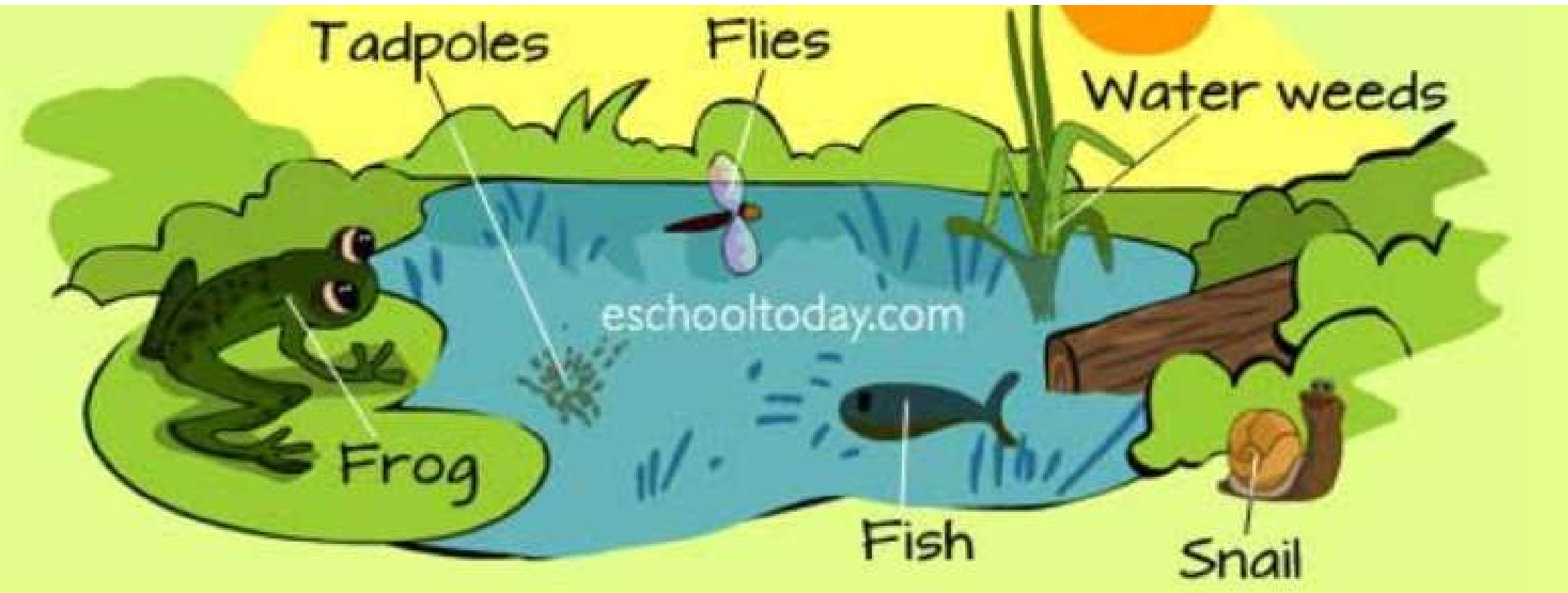


How has PB performed?

# 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 |