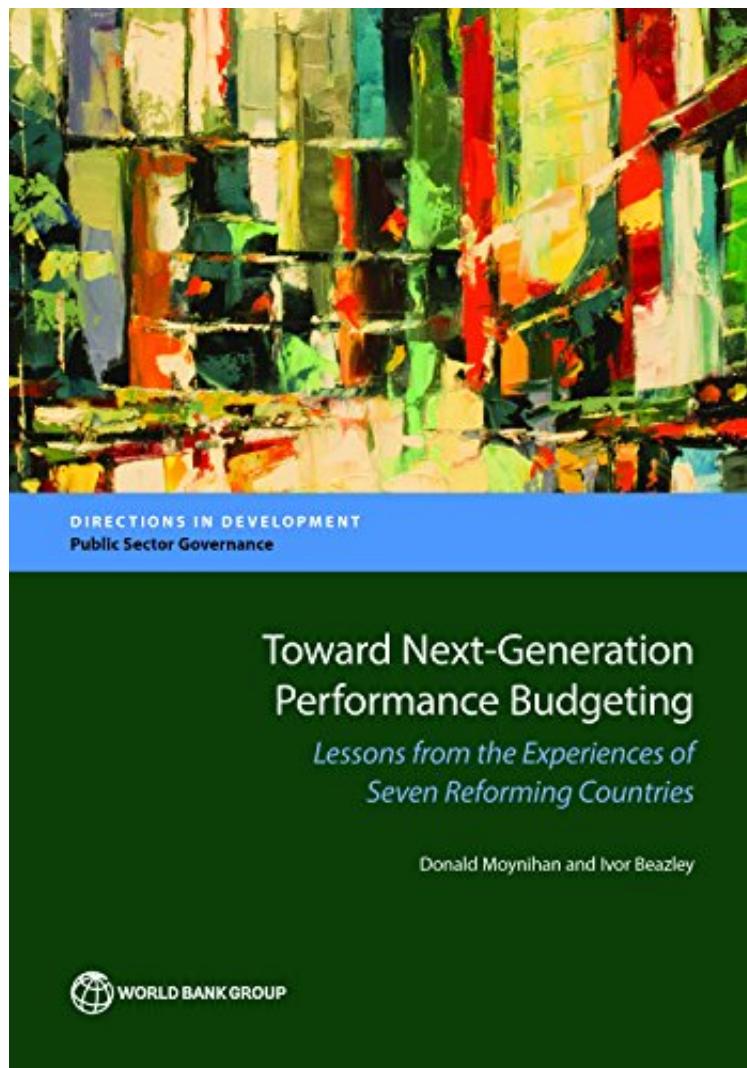


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Toward Next-Generation Performance Budgeting: Lessons from the Experiences of Seven Reforming Countries (Directions in Development; Directions in Development - Public Sector Governance)

Donald Moynihan, Ivor Beazley
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Toward Next-Generation Performance Budgeting: Lessons from the Experiences of Seven Reforming Countries (Directions in Development; Directions in Development - Public Sector Governance):

Toward Next-Generation Performance Budgeting: Lessons from the Experiences of Seven Reforming Countries analyzes the difficulties that national governments have had in linking measurement of performance and results to the annual budget process. The book is based on intensive reviews of four advanced countries that were early reformers and three pioneers in Central and Eastern Europe. In addition to looking at their current systems, Toward Next-Generation Performance Budgeting looks at how their approaches have evolved over time. This book attempts to fill a gap between survey-based self-assessments and best-practice guides. It was compiled in response to the concerns of budget departments in countries in Eastern Europe and Central Asia, many of which are committed to adopting some form of performance-based budgeting and are seeking to learn from the experiences of previous reformers what the practical challenges are and how they can adapt best-practice approaches to a messy reality. The case studies demonstrate a general pattern of disappointment with the results of performance budgeting, balanced by a strong belief in the underlying logic, which has resulted in repeated efforts to modify approaches to tighten the links between budgeting and performance. These efforts have resulted in significant variation in how countries have implemented performance budgeting and in the benefits they have derived. These variations offer guidance for models of next-generation performance budgeting, avoiding classic pitfalls, and incorporating modifications introduced by those who have used it longest and found it useful.