

Practical Content and Communication of Performance

Draft Knowledge Product

Objectives and scope

- Provide guidance on how to communicate complex performance information and convey important messages to users effectively and efficiently, learning from the experience of high-performing countries.
- Offer general advice on how to use elements of report structure, narrative style and graphics effectively, to communicate important information about government objectives and actual results while also building public trust and confidence.
- The KP provides generic templates of core reports produced at different stages of the budget cycle:
 - Medium-term performance plan/budget
 - Annual performance plan/budget
 - Annual performance/budget outturn
- Describe key enabling actions required to produce reports, specifically legal mandate, data governance and use of IT, communications and design expertise, and cooperation between key institutions.

Approach - methodology

- Desk-based review of publicly available materials primary materials from government websites, academic articles and studies and guidelines prepared by international organizations (IMF, OECD, World Bank).
- Case studies of 3 countries. Desk based research supplemented by on direct exchanges with senior government officials.
 - Estonia
 - Austria
 - Korea
- Consultations with BCoP Ex Comm.

Legal bases for performance accountability

Legislation outlines basic requirements for performance reporting. Organic Budget Law is critical in case study countries but other types of legislation may also influence performance reporting. Most important are EU legislation and performance and accountability legislation (e.g. Korea, USA, Australia).

Country	Organic Budget Law	Other Laws
Austria	Federal Budget Law (2013) <ul style="list-style-type: none"> • MTEF § 12 • Strategy Report § 14 • Annual Performance Plans (ex ante) §§ 41–43 • Annual Federal Performance Report (ex-post) § 68 	Austrian Federal Constitution <ul style="list-style-type: none"> • Principles of budget management(Article 13(3) B-VG) require performance orientation. EU Stability and Growth Pact (SGP) and Fiscal Rules <ul style="list-style-type: none"> • National medium-term fiscal-structural plans • Annual progress reporting for medium-term fiscal structural plans (eu 2024/1263)
Estonia	State Budget Act <ul style="list-style-type: none"> • State Budget Strategy § 22-25 • Consolidated Report of the State § 77 	EU Stability and Growth Pact (SGP) and Fiscal Rules <ul style="list-style-type: none"> • same as for Austria (see above)
Korea	National Finance Act <ul style="list-style-type: none"> • National Fiscal Management Plan § 85-4 • Ministry level annual performance plan and report on the previous year’s performance. § 85-7 • Aggregate annual report on performance management results. § 85-10 	Framework Act on Government Performance Evaluation

Guidance on report preparation

In the case study countries legislation is supplemented by detailed guidance from MoF/CoG to line ministries on the content of their performance plans and reports. The quality of this guidance is a critical factor influencing the quality of the consolidated reports.

Example: Federal Finance Ministry of Austria provides ministries with “Guidelines on the Coordinated Preparation of Outcome-Oriented Budget Information.” These are aimed at ensuring a standard presentation format, a high standard of comprehensibility, and comparability of performance information across ministries.

The KP provides a general guide on report content, style etc. covering these points.

- Structure – executive summary, program level, contribution to higher level objectives
- Narrative style – emphasize conciseness, simple language and selectivity to convey key messages and results without losing readers attention
- Balance – fair representation of results, including under-performance with
- Visualization – use of different types of graphics for conveying statistical and financial information.

Medium-term performance plans - structure and content

- This report should communicate what the government's priority objectives are for the next 3-5 years, what resources are available to achieve these and how these will be allocated to different policy areas, programs and agencies in support of those objectives.
- The case study countries show a lot of commonality in the basic structure of medium-term plans.
 - Estonia and Korea integrate fiscal and operational aspects of performance into a single consolidated plan. In Estonia's this is the State Budget Strategy. In Korea this is the National Fiscal Management Plan.
 - Austria has a slightly different model. Medium-term strategic plans are consolidated by the Finance Ministry into a Strategy Report (Strategiebericht). This is separate but presented to parliament alongside the Medium-term fiscal plan.
- Ministries prepare medium-term performance plans but these are internal documents that feed into the medium-term strategy and the annual budget.
- The KP includes a template for preparation of an integrated medium-term strategy

Medium-term performance plan - visualizations

New Zealand – Statement of performance expectations

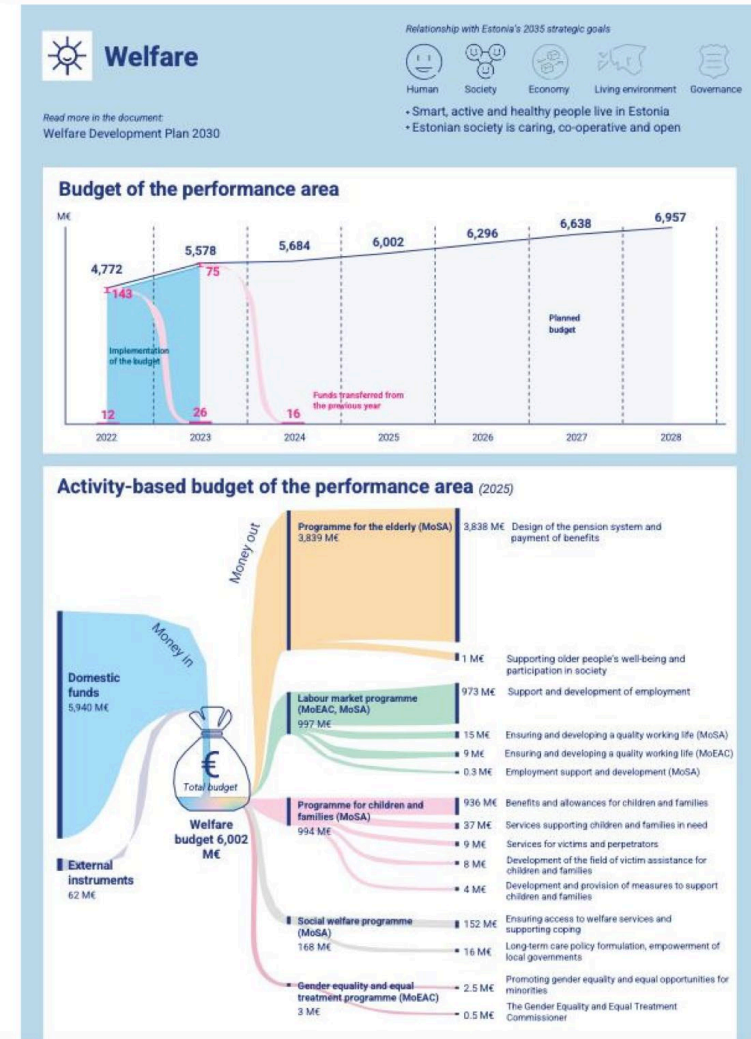
Expected revenue and proposed expenditure	2023/24	2024/25
	Estimated Actual \$ million	Budget \$ million*
Operating revenue		
Revenue – Crown	486	533
Other revenue	0	0
Total operating revenue	486	533
Total operating expense	705**	533
Surplus/(deficit)	(219)	0

*Note includes \$56M funding and expenditure for COVID-19.
**Note includes COVID-19 stock consumed or written-off of \$203M.

Performance measure	Link	2022/23 baseline	2023/24 actual	2023/24 target	2024/25 target (overall target)
Percentage of children fully immunised at 24 months of age	HT VH	New measure ¹	New measure	New measure	84% (95%)
Percentage of children fully immunised at 8 months of age	VH	Māori 69.4% Pacific 82.4% Euro/Other 89.8% Total 83.8%	Māori 66.8% Pacific 80.7% Total 82.7%	95%	95%
Percentage of children fully immunised at 5 years of age	VH	Māori 70.7% Pacific 79.7% Euro/Other 85.1% Total 80.8%	Māori 60.7% Pacific 79% Total 80.5%	95%	95%
Percentage of males and females aged 9-26 years fully immunised for HPV	VH	Māori 32% Pacific 33% Asian 33% Euro/Other 36% Total 35% (Q1 2023/24)	Māori 30.4% Pacific 35.3% Total 38.3%	75%	75%
Percentage of people aged at least 65 years who have completed at least one influenza vaccination	VH	Māori 54% Pacific 52% Asian 53% Euro/Other 65% Total 62%	Māori 57% Pacific 57% Total 64.3%	75%	75%
Percentage of women aged 45-69 years who have a breast cancer screen in the last 2 years	GPS	Māori 59.4% Pacific 62.3% Asian 59.6% Euro/Other 67.8% Total 65.3%	Māori 62.3% Pacific 67.6% Asian 61.7% Euro/Other 72.2% Total 69.1%	70%	70%

¹ The denominator of this measure has changed to the Aotearoa Immunisation Register (AIR) which is derived from the National Health Identifier (NH) database and therefore is treated as a new measure.

Estonia – State Budget Strategy



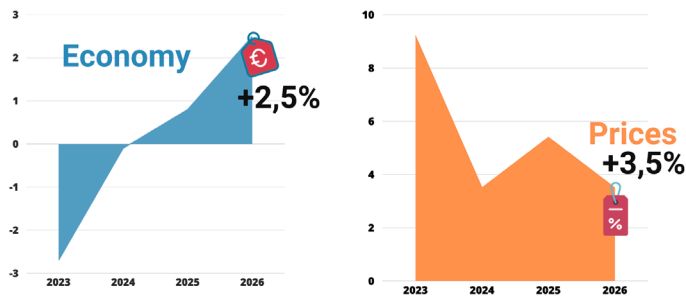
Annual Performance Plan and Budget

- The annual performance plan is the counterpart to the annual budget.
- In Estonia and Korea the annual performance plans and annual budget are merged into a single plan.
- In Austria a consolidated performance plan is prepared separately but linked to the budget.
- In Estonia, different formats provide varying levels of detail for different types of users. Visuals help to communicate information efficiently.
- The KP provides templates for integrated and non-integrated annual plans.

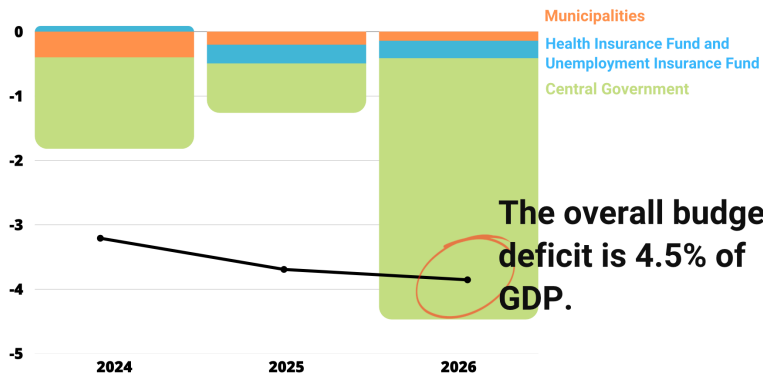
Estonia – Annual budget and performance plan

Citizens Budget

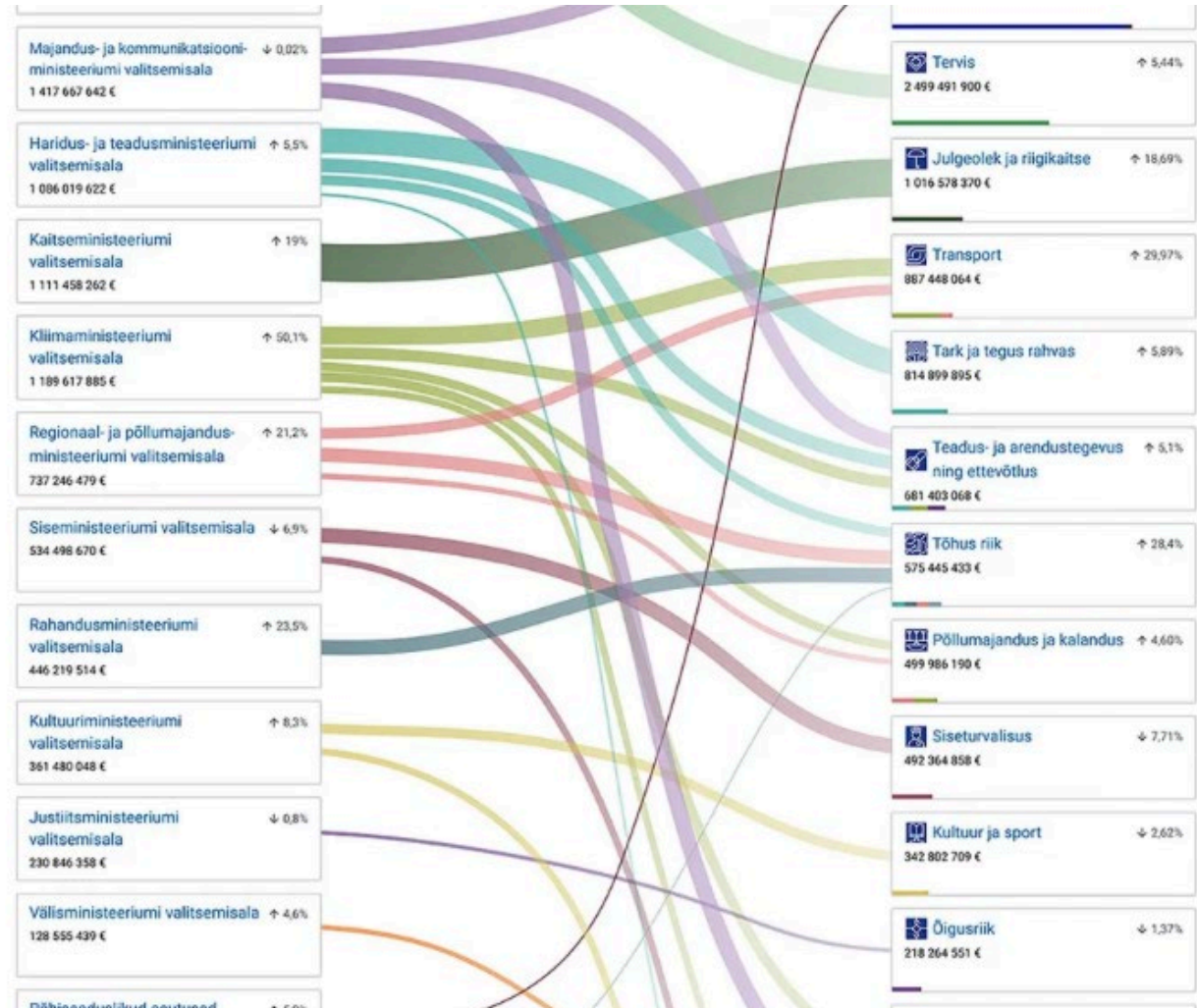
The economic environment underlying the state budget



1% of GDP



Budget dashboard



Annual performance reports

Estonia example

Consolidated Annual Reports of the State

The Ministry of Finance is responsible for the correctness of the Consolidated Annual Report of the State and its timely submission. The report covers all state agencies and provides a comprehensive overview of their financial status and performance in the previous year.

STATE ACCOUNTANCY

Consolidated Annual Reports of the State



The consolidated report describes the financial situation of the government sector and the performance of the state's action plans and evaluates internal control.

The consolidated report of the state consists of two parts:

- ✘ the management report, which describes the state's economic development, including the development of the public sector and the government sector, achievement of the goals set in the state's action plans, and performance. The report gives an opinion of the state's internal control systems and the organisation of internal auditing;
- ✘ the consolidated and unconsolidated annual accounts of the state, which describe the state's financial performance and financial status, incl. the financial data of state budget execution;
- ✘ a summary of the financial performance and financial status of local authorities, the government sector and the public sector are also presented.

The Ministry of Finance submits the consolidated report to the government and the Riigikogu by 31 August every year. The correctness of the report and its compliance with law is assessed by the [National Audit Office](#), which submits its positions and proposals, and the report is then approved by the [Riigikogu](#).

1 Management report

1.1 Financial overview of the general government sector

1.1.1 Key economic and financial indicators in 2023

Table 1. Key economic and financial indicators

	2023	2022
Annual growth of real GDP	-3.0%	-0.5%
Unemployment	6.4%	5.6%
Inflation	9.2%	19.4%
Growth in salaries and wages	11.5%	11.6%
Revenue of the general government sector	14,734 million euros	13,699 million euros
Expenditure of the general government sector	15,130 million euros	13,256 million euros
Accounting result of the general government sector	-397 million euros	443 million euros
Nominal budgetary position of the general government sector	-3.4% of GDP	-1.0% of GDP
Structural budgetary position of the general government sector	-1.3% of GDP	-1.1% of GDP
Debt burden of the general government sector	19.6% of GDP	18.5% of GDP
Consolidated financial reserves of the general government sector	9.3% of GDP	11.1% of GDP

Source: Statistics Estonia; Consolidated annual report of the state for 2023 The Statistics Estonia regularly reassesses and retroactively updates economic and financial indicators, so the details are subject to change.

Sample report template

Model for reporting on the performance of individual programs. – Example: Social Welfare

Programme Overview

- Purpose of this section: Provide a concise description of the programme’s purpose, policy context, target groups, and legal basis. This gives readers orientation and ensures consistency across ministries. Include:
- Programme name
- Responsible ministry / agency
- Legal basis (e.g., Social Welfare Act, Government Programme)
- Programme objective — one clear statement
- Target groups — who benefits and how
- Links to national strategy — code + policy area
- Contextual changes in the reporting year (e.g., demographic trends, economic constraints, legislative changes).

Example narrative: “The Social Welfare Programme aims to ensure adequate income protection for vulnerable households and provide accessible social services. In 2023 the programme was affected by increased demand for emergency assistance due to cost-of-living pressures.”

Key Developments During the Year

Purpose: Summarise major developments affecting programme performance. Include:

- New laws or reforms
- External factors affecting results (e.g., migration influx, inflation)
- Crises/disruptions (e.g., pandemic, strikes)
- Institutional restructuring or digitalisation projects

Narrative guidance: Describe why changes occurred and how they affected performance.

Program Activities Implemented

Purpose: To show what was actually done, linked to outputs. Structure (recommended):

Narrative guidance: Describe major initiatives and activities, not operational detail. Explain changes from plan: e.g. delays, accelerations, scaling.

Performance Indicators

Outcome Indicators

Purpose: Assess whether the program is achieving its long-term societal goals. This section should include:

- Indicator definitions
- Baseline value
- Annual target
- Actual result
- Assessment (Achieved / Partially Achieved / Not Achieved)
- Explanatory narrative

Table formats:

Outcome Indicator	Baseline	Target (Year)	Actual	Status	Explanation
Poverty rate among disabled adults	32%	2023: 28%	30%		

Activity	Description	Outputs Delivered	Comments
A1	e.g., Administration of social grants	425k applications processed	Increase in digital submissions
A2	Provision of community-based care services	12,400 recipients	

Recommended graphic: Trend line chart for key outcome indicators over the past 5–10 years. Shows improvement, stagnation, or deterioration.

Sample report template - continued

Financial Performance

Purpose: Explain budget execution levels and reasons for deviations.

Budget Execution Table

Category	Approved Budget	Actual Expenditure	Execution (%)	Explanation for Variance
Operating expenditure	120M	118M	98%	Lower-than-expected service uptake
Transfers (benefits)	310M	332M		

Recommended graphics. Bar chart: planned vs actual by cost category. Area chart: multi-year spending trends. Pie chart: proportion of spending in key components

Narrative guidance: Discuss efficiency, cost pressures, savings, or reasons for exceptional expenditure.

Assessment of Programme Performance

Purpose: Provide a comprehensive, narrative evaluation of how well the programme performed overall. Include narrative description of:

- Key achievements
- Shortcomings and barriers
- External factors shaping performance
- Assessment of usefulness, efficiency, relevance
- Comparison with previous years
- System-wide issues affecting performance (e.g. ICT, staffing, legal constraints)

Narrative example: “While the programme expanded coverage of community-based care, progress towards reducing poverty was constrained by economic conditions and labour market stagnation.”

Forward-Looking Actions and Recommendations

Purpose Identify improvements that can be introduced for the next cycle. This may include:

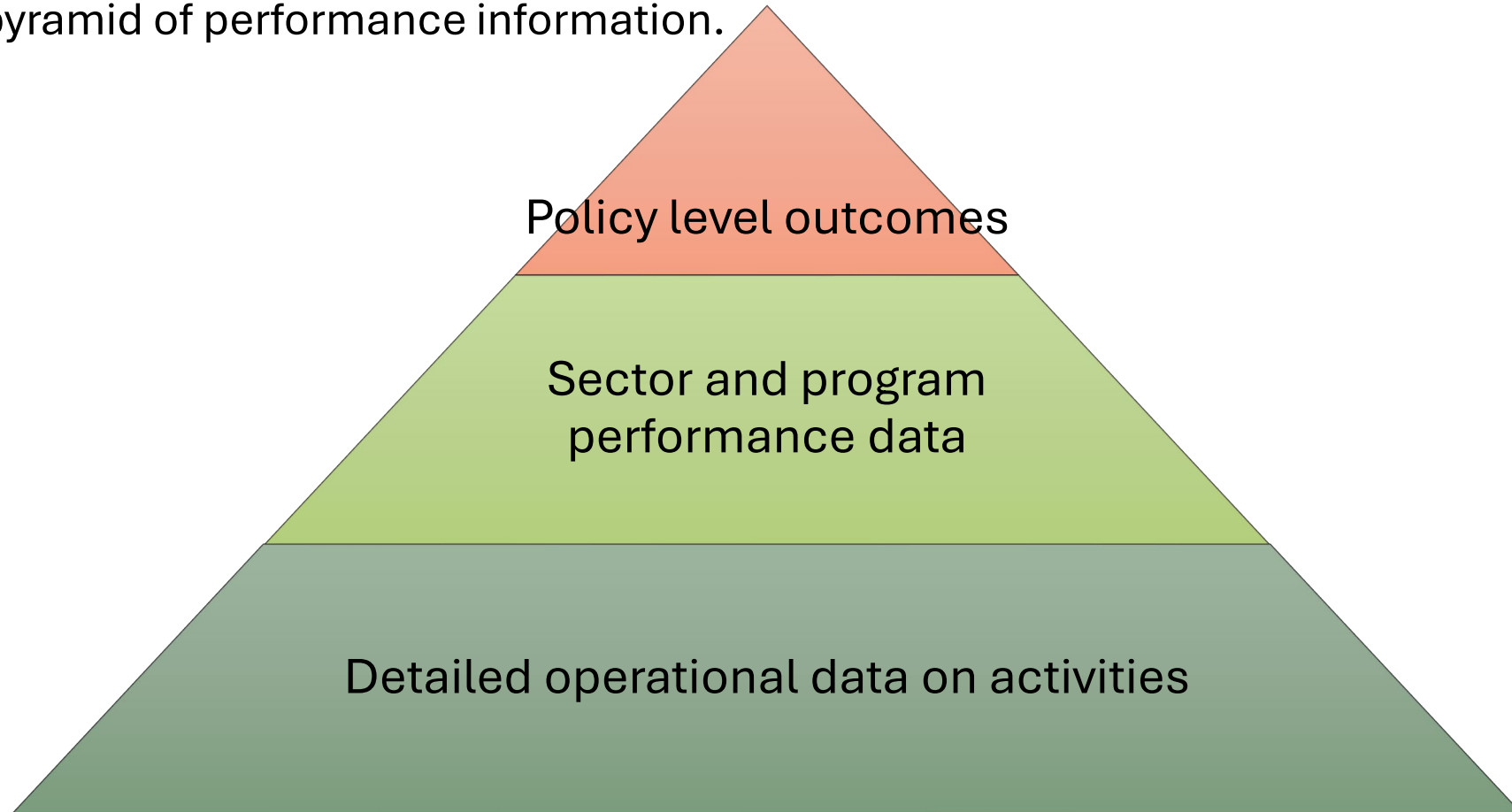
- Planned reforms
- Required legislative changes
- Budget adjustments needed
- Capacity-building or digitalisation measures

Analysis of user needs

Audience	Needs	Core Products
Parliament & committees	Detailed narrative, charts and tables, performance metrics, risk analysis.	Multi-year budget estimates and performance commitments, annual budget and performance commitments, year-end results statement.
Expert community –IFI, SAls & research bodies	Open data, analysis, historical info and projections	Searchable data portal, explanatory technical notes, drill-down access to underlying datasets
General public, media	Brief, simple explanations, visuals, quotable	Citizens Budget, social media cards, animations

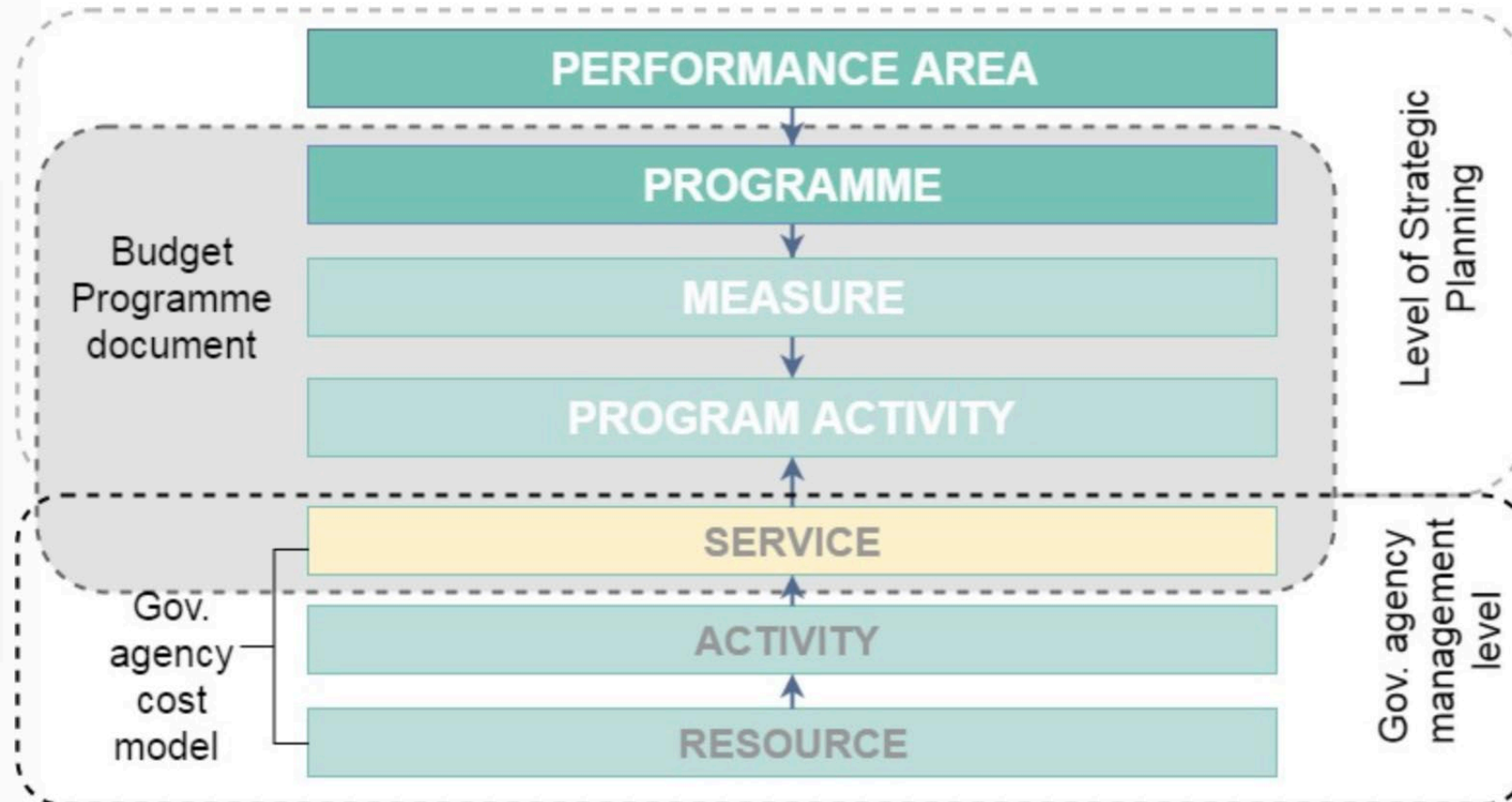
Organization of data

Layered pyramid of performance information.



Estonia example- Structuring of program information

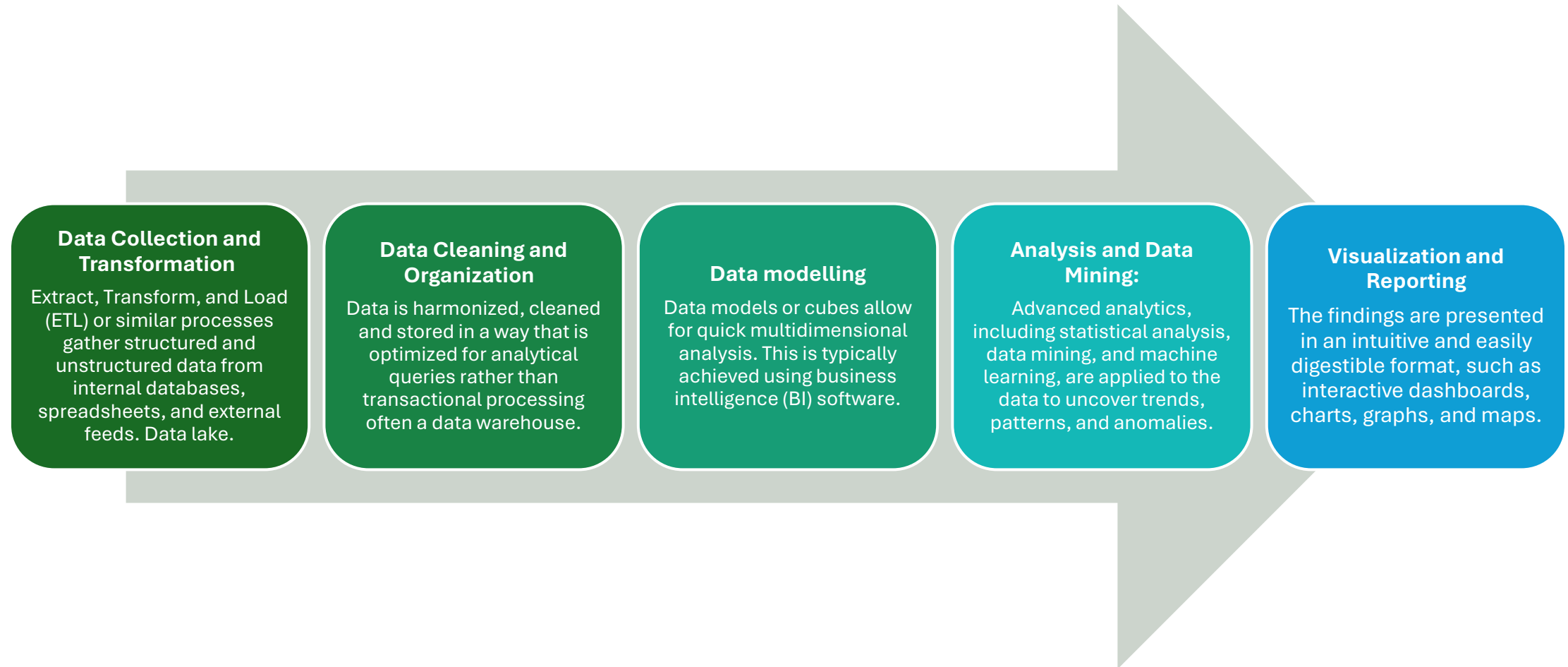
Levels of Management



Estonia – Structuring of data and link to services



Use of information technology



Roles and responsibilities

Centre of government – leadership on performance policy and leadership on performance legislation

MoF – leadership on report design, data quality and IT systems support, guidance to ministries

Collaboration between key actors – who needs to do what?

Parliament/SAI – improving the quality of performance reporting

EU – supra-national performance reporting standards (European Semester)

Key learning points

- Focus your effort on the quality of a small set of core public reports – medium-term strategy, annual performance plan and annual performance report
- Maintain the tightest possible link to the budget, ideally merging fiscal and operational plans and results into a single document
- Provide guidance to line ministries on the form and content of reports that feed into MoF reports, focusing on concise, clear messages and focus on a few strategic priorities
- For EU members and accession countries, align report content and structure with EU requirements to save time and cost
- Provide information in varying formats to meet the needs of different user
- Invest in data quality and information systems to improve presentation quality and address the needs of advanced users, e.g. through drill down tools and access to underlying data sets.

Thank you

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