

## International Budget Practices and Procedures Database (IBPPD) - Organisation for Economic Co-operation and Development



### Objective and features

#### 1. Objective

The IBPPD aims to provide a publicly available, internationally comparable set of data that will allow for analysis, benchmarking, and comparison of budgeting practices in OECD countries.

#### 2. Institutional coverage

National governments  
(of OECD member countries).

#### 3. Technical coverage

The last OECD Budget Practices and Procedure Survey Questionnaire (2017–18) contains questions spanning the entire budgeting process, in line with OECD's 10 principles of budgetary governance. The questionnaire also covers crosscutting and topical issues such as fiscal sustainability and budget transparency. Newer areas of focus, including fiscal risk, comprehensive budget accounting, and gender-related dimensions of budgeting, have also been addressed.

#### 4. Application method

Self-assessment by senior budget officials of OECD countries.

### Methodology



#### 5. Methodology

Around 90 multiple-choice questions were asked to the senior government officials of OECD member countries, covering the entire budget cycle - from preparation, approval, execution, to audit. The structure of the 2017–18 questionnaire was as follows:

1. Budgeting within Fiscal Objectives
2. Alignment with Medium-term Strategic Plans and Priorities
3. Capital Budgeting Framework (responses captured through a separate survey via Infrastructure and PPPs network)
4. Transparency, Openness, and Accessibility
5. Participative, Inclusive, and Realistic Debate
6. Comprehensive, Accurate, and Reliable Account of Public Finances
7. Effective Budget Execution
8. Performance, Evaluation, and Value for Money (responses captured through a separate survey via Performance and Results network)
9. Fiscal Risks and Sustainability
10. Quality, Integrity, and Independent Audit.

#### 6. Benchmarking system

Database tool. While there is no scoring system, a narrative description of the budgetary practices of OECD countries is provided. This allows benchmarking and comparison of budgeting practices in OECD countries included as part of the report.

#### 7. Linkage to PEFA framework

IBPPD covers aspects related to PEFA performance indicators, among others: expenditure composition outturn (PI-2), revenue outturn (PI-3), budget classification (PI-4), central government operations outside financial reports (PI-6), transfers to subnational governments (PI-7), fiscal strategy (PI-15), medium-term perspective in expenditure budgeting (PI-16), legislative scrutiny of budgets (PI-18), in-year budget reports (PI-28), annual financial reports (PI-29), and external audit (PI-30).

#### 8. Complementarity with PEFA framework

The Budgeting and Public Expenditures in OECD Countries 2019 report presents findings on the latest policies, legal frameworks, and practices in budgeting and public expenditures across OECD member countries.

### Development and use



#### 9. Development and coordination

OECD's Budgeting and Public Expenditure Division first conducted a survey of budget practices and procedures in 2003 in cooperation with the World Bank to provide a publicly available, internationally comparable set of data that will allow for analysis and benchmarking of good budgeting practices over time. Questions for each of the subsequent surveys in 2007, 2012, and 2018 were edited, added, or removed based on the relevance of the question and changing budgetary processes.

#### 10. Assessment management

Survey responses are submitted via an online questionnaire to improve data quality and comparability. The OECD Secretariat provides delegates to the Working Party of Senior Budget Officials (SBO) with a web link to the questionnaire, access credentials, and technical instructions. The online questionnaire tool allows respondents to start, stop, or continue responding to the questionnaire for convenience, and to share the responsibility of responding with other officials and experts.

Delegates are asked to nominate respondent(s), coordinate with the respondent(s) to finalize answers, and liaise between the OECD and the respondent(s) after final submission, if any further clarification or verification is needed.

Custodian quality assurance is in place, validated by respondents. SBO delegates are responsible for the validation and accuracy of the final submission of data. The OECD country responses were verified at the annual meeting of the OECD Working Party of Senior Budget Officials. Along with OECD publications that analyze the content of the database, OECD has conducted extensive quality control of the responses to ensure consistency and reliability. Furthermore, the pre-publication version was shared with OECD Senior Budget Officials allowing for a final check of the content.

#### 11. Uses by the government and members of the PFM community

IBPPD is a database of budgetary practices in OECD countries. The database provides budget practitioners, academics, and civil society with a comprehensive source of information to compare national budgeting and financial management practices across OECD member countries.

#### 12. Sequencing with other tools

Information is not available.

#### 13. PFM capacity building

No PFM capacity development function is envisaged for the tool.

#### 14. Tracking of changes and frequency of assessments

The OECD Budget Practices and Procedures Survey is carried out by the OECD Secretariat every four to five years. The tool was designed to support analysis and benchmarking of good budgeting practices over time.

#### 15. Resource requirements

The cost of the assessment may be covered as part of the overall funding of OECD. The time taken for the 2019 version was around 14 months from the start of data collection to the publication of the report. Fifteen OECD staff members worked on the preparation of the report along with the input of numerous country officials.

### Transparency



#### 16. Access to methodology

Methodology is [available](#).

#### 17. Access to assessment results

The Budgeting and Public Expenditures in OECD Countries 2019 report, which compares the budgeting practices across OECD member countries except the United States, is [available](#). Results of previous surveys are also [available](#).