

Budgetary innovations on local self-government level: Slovak program performance budgeting

Nemec Juraj

Abstract

Program-performance based budgeting (PPBB) tries to relate budgets for programs to their performance and it has different forms – for example the OECD (2007) distinguishes between three core forms of it: presentational performance budgeting, performance improved budgeting and direct performance budgeting. The goal of this paper is to highlight the situation of PPBS (presentational performance budgeting) use in Slovak municipalities. The main purposes of very limited success of PPBS implementation in Slovakia are top-down approach, general lack of accountability in the country and the municipal fragmentation. The main policy recommendations is to simplify PPBS realization in Slovakia, to focus only on core services and expenditures, with the aim to limit administrative complexity and to make program budgets more understandable and attractive to citizen. This paper was supported by the APVV-19-0108: Innovations in Local-Government Budgeting in Slovakia project.