

# Implementing budgetary reforms in Greece

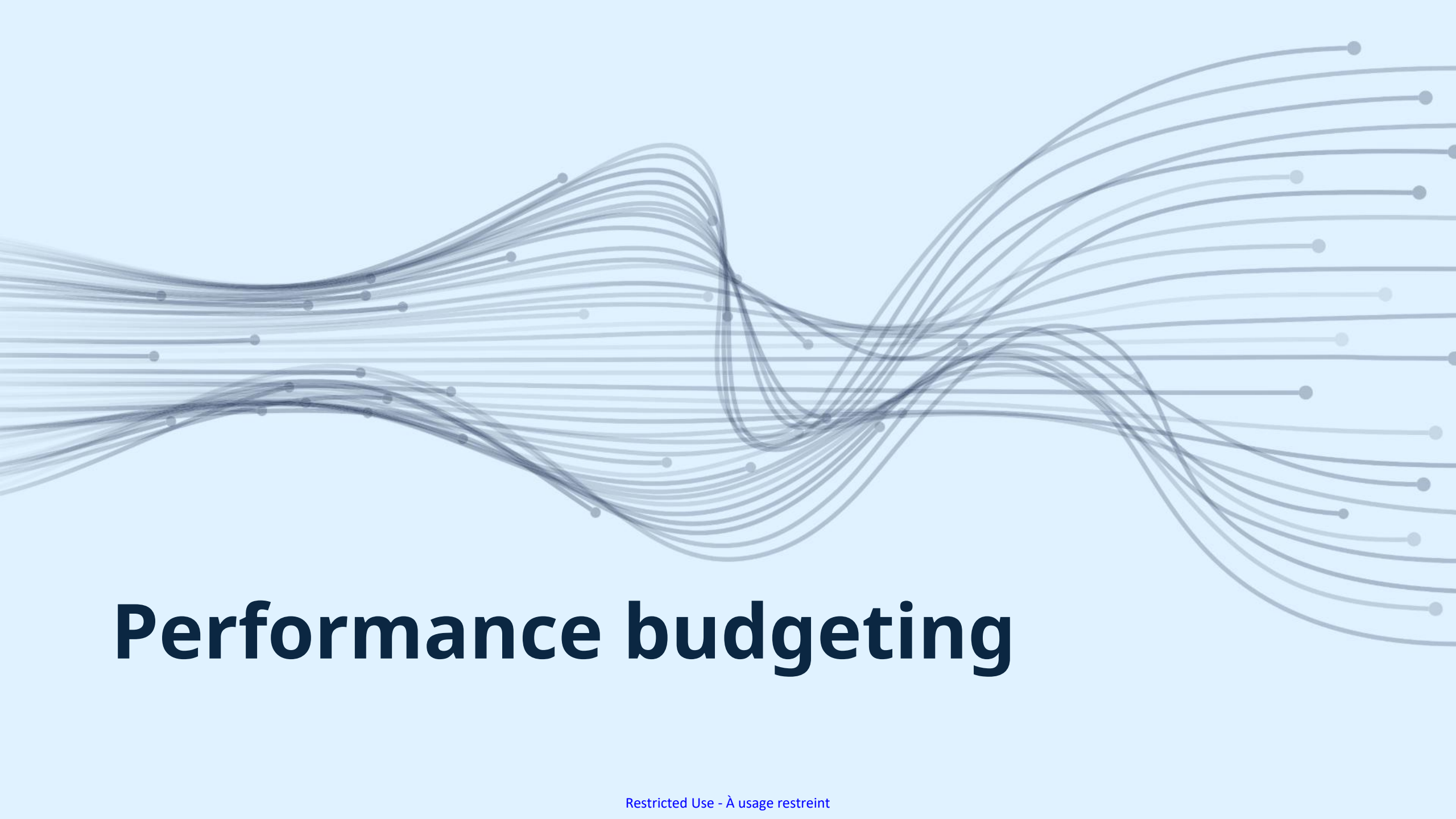
*Performance budgeting, spending reviews and green budgeting*

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# » Budgetary reforms in Greece

- Greece has made **substantial progress** in modernising its public financial management system
- Greece has moved beyond a narrow focus on fiscal consolidation to progressively **strengthen transparency, accountability and the strategic orientation of the budget**
- The OECD report takes stock of the key developments in performance budgeting, green budgeting, and spending reviews
- It identifies achievements to date, highlights remaining challenges, and provides **concrete recommendations to ensure that reforms are embedded**, sustainable, and contribute to results-oriented and forward-looking budgeting

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# Performance budgeting

# » Performance budgeting in Greece

## Key strengths

- Strong political and administrative leadership
- Clearly defined programme structure
- Strong processes to support the quality of performance information

## Next steps

- Strengthening the integration of performance and financial information would support performance informed decision-making
- Further developing performance reporting practices would support greater transparency and accountability
- Voting the budget on a programme basis would enable stronger links between resources and results

# » Performance budgeting in Greece: key recommendations

- Enhance the quality of performance information by **aligning performance objectives more closely with government priorities and financial data** and ensure that indicators clearly measure progress towards these objectives
- **Increase political engagement with performance information** by developing concise one-page summaries for each programme that highlight key results and financial information
- **Strengthen parliamentary oversight** by providing timely and accessible performance information in user-friendly formats, offering capacity-building workshops and practical guides for MPs
- **Plan next steps for moving towards voting on a programme basis**, including defining clear budget execution rules for transfers between and within programmes to improve transparency, consistency, and accountability



# Green budgeting

# » Green budgeting in Greece

## Key strengths

- Leadership of the Ministry of Economy and Finance and collaboration with the Ministry of Environment and Energy
- Broad institutional coverage
- Credibility of results

## Next steps

- Strengthening the use of green budgeting in decision-making would further support the reform's sustainability
- Continued development of IT systems will support increased automation and more effective reporting
- Continuing the strong link with the broader performance framework would enhance overall coherence

# » Green budgeting in Greece: key recommendations

- Strengthen the **link between tagging results and budget decision-making** by incorporating a dedicated green budget statement into the introductory section of the annual budget
- **Leverage tagging results to inform future spending reviews**, with particular focus on programmes that show both high fiscal savings potential and significant environmental impact
- **Integrate green budgeting more systematically into the performance budgeting framework** by requiring line ministries to include at least one environmental objective and indicator in the Annual Programme Plans
- **Use business intelligence (BI) tools to visualise tagging results**, enabling stakeholders to interact with the data and access detailed information on the rationale behind tagging classifications

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# Spending reviews

# » Spending reviews in Greece

## Key strengths

- Regular and versatile use of spending reviews
- Clear roles and responsibilities
- Clear incentive mechanisms in place

## Next steps

- Further strengthening the focus on identifying and delivering savings can enhance the effectiveness of the framework
- There is an opportunity to deepen integration with the budget process to maximise impact
- Expanding the publication of spending review reports can further reinforce transparency

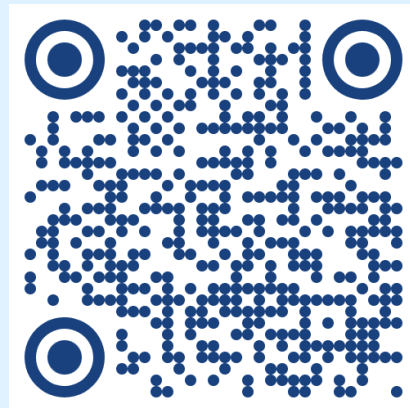
# » Spending reviews in Greece: key recommendations

- Include a **numeric indicative savings target** in the Terms of Reference to ensure a clear focus on fiscal efficiency together with value-for-money considerations
- **Expand the use of cross-cutting reviews** to assess the efficiency of horizontal policies that span multiple ministries as it was done in Greece with welfare benefits and energy related spending reviews
- **Strengthen links with the budget process** by aligning the spending review timeline with the budget cycle, ensuring that results are available before budget negotiations begin in April
- **Increase transparency** by publishing final spending review reports on a dedicated section of the Ministry of Economy and Finance website

Report

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