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Performance Budgeting in the Republic of Korea

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The government of the Republic of Korea piloted performance budgeting in select ministries in the late 1990s. Although the first attempts failed, the country learned from its mistakes. In 2003, the government introduced a broad package of public financial management reforms, which succeeded in integrating performance management into the budget process. The experience of performance budgeting reforms in Korea underscores the importance of: (i) strong support from top decision makers; (ii) customization of performance budgeting system to accommodate the country's cultural and socioeconomic characteristics; and (iii) organizational restructuring and capacity building to support the new systems and processes.

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Korea embarked on a comprehensive performance budgeting (PB) reform program in the mid-2000s after unsuccessful attempts to introduce PB in the late 1990s and early 2000s. Korea's experience can offer several lessons for other countries. First, Korea provides a benchmark case of PB reform and is considered a model country with an effective public financial management (PFM) system. The country is known for its sound fiscal condition, with records of complete recovery from two recent financial crises. In particular, Korea's reformed PB system is known for its effective integration into the regular budget process. The country's experience has drawn the attention of many emerging and developing economies because they share similar traits: experiences with economic development planning, frequent and regular rotation of civil servants, a recent transition to a democratic society, and a lack of capacity among civil servants.

Second, Korea's approach may also provide useful lessons for developing countries that are considering implementing a PB reform program within a short time frame. Relatively quickly, Korea was able to develop a comprehensive PB system with reasonable success. Thus, its "big bang" approach may offer policy lessons for other countries with limited time. This approach carries with it benefits and risks; it can create irreversible momentum for reform, but requires huge resources that many countries lack. This study shows how PB reform was implemented as one component of a PFM reform package.

Third, although PB can also be used for program improvement, Korea adopted a PB system focused on resource allocation. Its PB system can be used as a model for other countries trying to develop a system focused on improving allocative efficiency.

Fourth, Korea's experience shows that technical assistance and capacity building are essential elements of PB reform. Few disagree with the goals of PB reform, but the difficulties of PB design and implementation have created many skeptics. Korea's example illustrates how to overcome this skepticism with technical assistance and capacity building.

Fifth, Korea did not succeed overnight; previous efforts at PB reform failed in the late 1990s and early 2000s. In the early stages of its second attempt, the country still had not come up with a comprehensive blueprint. But through a process of trial and error, the Korean government developed its customized PB system.

Korea's PB System

The Korean PB system consists of three different layers: monitoring, review, and in-depth evaluation. The monitoring system, called the Performance Goal Management System, gives the first feedback on the performance of budgetary programs, drawing attention to programs that may not be meeting their goals. The strategic review system, or the Assessment of Budgetary Programs, collects comprehensive information on the performance of budgetary programs and prioritizes the programs based on their ratings.[1] The monitoring applies to every program, and strategic reviews apply to one-third of all programs, every year. In contrast, the In-Depth Evaluation of Budgetary Programs system only selects a small number of programs. Figure 1 shows the performance budgeting system framework.

Monitoring: Performance Goal Management System

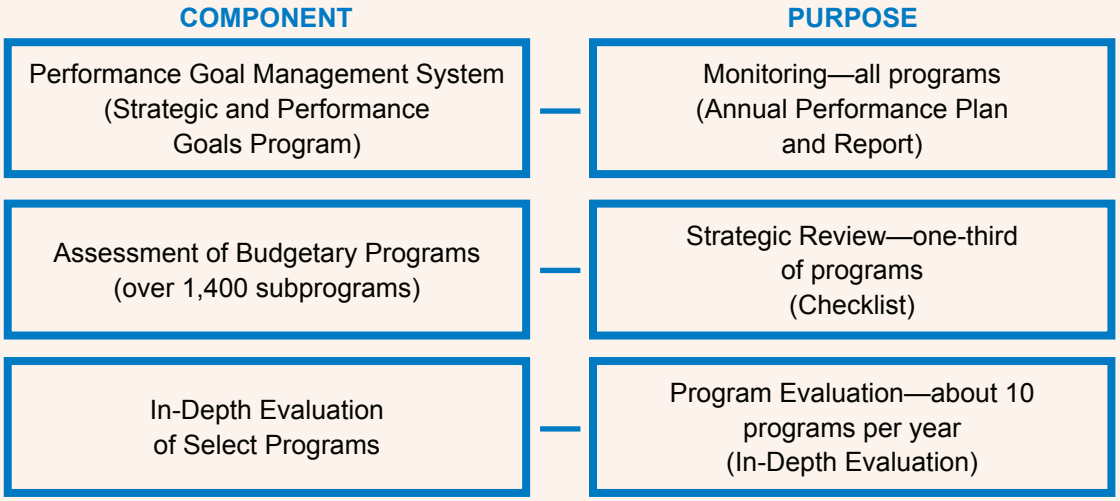
The monitoring system requires that line ministries submit annual performance plans and reports, which became mandatory with the enactment of the National Finance Act in 2006.[2] Line ministries submit these reports to the Ministry of Strategy and Finance (formerly the Ministry of Planning and Budget), which, in turn, submits them to the National Audit Office. Finally, the reports are passed on to the National Assembly.

The annual performance plan includes a hierarchical structure of the budgetary programs in each line ministry: their mission, strategic goals, performance goals, and project goals. The mission corresponds to the highest goal of each line ministry: strategic goals match the office-level goals; performance goals link to bureau-level goals; and project goals correspond to team-level goals. Performance indicators and targets are assigned to each performance and project goal. The annual performance plan also contains strategies to achieve the stated goals and an outline of outside factors that are expected to affect the goals.

The monitoring system is the starting point for managing the performance of budgetary programs. First, it helps identify redundancies and deficiencies in existing policy portfolios. By analyzing and developing a hierarchical policy structure, officials can examine whether a particular program is properly designed to serve a policy goal, or conversely, whether a particular policy goal is served by a proper policy portfolio. Second, the monitoring system provides a comprehensive list of performance indicators in relation to policy goals. The system works like a traffic signal, warning when the performance of budgetary programs may be falling short. Although it may not be able to provide sufficient M&E information for decision-making purposes, the system serves as a platform to initiate discussion about the effectiveness of budgetary programs.

The engagement of top administrators is key in utilizing this M&E information. The basic overview generated by the monitoring system is widely available to top decision makers and middle managers in the organization, to politicians in the legislature, to outside experts, and to civil society organizations. However, because further communication and information, in addition to the monitoring reports, are needed to make effective decisions, the monitoring system is best suited to internal management. Top decision makers within each organization can use the monitoring system to effectively initiate internal communications and to guide their management decisions. So far, the annual performance plan and report from the

Figure 1. Korea's PB System Framework



Source: Author's illustration.

monitoring system serve informational purposes and have not been used in a systematic way.

Reviewing: Assessment of Budgetary Programs

Of the three PB oversight layers, the review process is the most actively and systematically used for decision-making purposes. As mentioned, data from the monitoring system does not provide enough information to guide the central budget authority in decision making. At the same time, since In-Depth Evaluation covers only about 10 programs each year, its systematic impact on budget allocation is limited.

The Assessment of Budgetary Programs is a review process consisting of a checklist developed by the central budget authority. The checklist contains questions on program planning, management and results, and each question requires evidence. The review process usually takes about four months to complete, and one-third of government programs are evaluated every year. After the central budget authority issues review guidance, line ministries complete the checklist for their programs and submit them to the central budget authority with supporting evidence. The central budget authority then reviews the submissions and assigns each program a rating: effective, moderately effective, adequate, ineffective, or very ineffective.[3]

Within the Ministry of Strategy and Finance, the Fiscal Management Bureau is responsible for the review process. The bureau consists of nine teams that handle performance monitoring and management systems, ex ante evaluation of large social overhead capital projects and research and development projects, and public private partnership programs. Each team consists of about 10 civil servants. The performance management team within the bureau plays a central role in designing and implementing the review process. The members of the other teams sometimes participate in the review process, but their participation is not mandatory and depends on the decision of the bureau head. The operation of the monitoring and review systems is supported by the Korea Institute of Public Finance, a public research institute. The institute provides research, training, and consulting services to the government. The Center for Performance Evaluation and Management was established within the institute to support PB in the government. In the review process, the center conducts the first review of the line ministries' self-assessment results.

First review results are then submitted to the Ministry of Strategy and Finance and disseminated to each line ministry. A line ministry can appeal to the Ministry of Strategy and Finance if it does not agree with the first review results. The Ministry of Strategy and Finance responds to the line ministry's appeal and provides feedback. If no agreement has been reached after two rounds of communications, a final face-to-face meeting is held between the Ministry of Strategy and Finance and the line ministry, with experts from the Korea Institute of Public Finance or universities also attending.

The review results are summarized in table 1. The central budget authority has stipulated in the budget preparation guideline for line ministries that, in principle, at least a 10 percent budget cut should be considered for ineffective programs. The review reports are open to the public and available on the Web site of the central budget authority.

Program evaluation: In-Depth Evaluation of Budgetary Programs

The program evaluation process seeks to measure relevance, efficiency, and effectiveness. Although ad hoc

Table 1. Summary of Self-Assessment Results by Rating (number of programs [%])

Year	Total	Effective	Moderately effective	Adequate	Ineffective/ very ineffective
2005	555 (100)	28 (5.0)	100 (18.0)	340 (61.3)	87 (15.7)
2006	577 (100)	30 (5.2)	94 (16.3)	388 (67.2)	65 (11.3)
2007	585 (100)	69 (11.8)	143 (24.4)	342 (58.5)	31 (5.3)
2008	384 (100)	11 (2.9)	44 (11.5)	226 (58.9)	103 (26.8)
2009	346 (100)	5 (1.4)	14 (4.0)	257 (74.3)	70 (20.2)
2010	473 (100)	0 (0)	22 (4.7)	335 (70.8)	116 (24.5)

Source: Author's calculation from the original data.
Note: The share of ineffective programs increased after 2007 due to stricter review standards introduced by the Ministry of Strategy and Finance. Stricter standards were motivated by the decision of the ministry to use the review results for budget allocation.

evaluation activities previously existed in the central budget office to cope with major policy questions, there was no systematic or rigorous evaluation system prior to PB. Thus, the In-Depth Evaluation of Budgetary Programs institutionalized this type of evaluation into the PB system.[4] Every year, an evaluation panel is created for each of the 10 programs chosen for evaluation. Panel members are selected for their expertise; most come from public research institutes and universities. With the support of the Ministry of Strategy and Finance and line ministries, the evaluation panel collects data, conducts surveys, analyzes the data, and writes a report. Since many stakeholders are involved in any given program, the evaluation panel holds frequent meetings to collect feedback. The panel submits its completed evaluation report to the central budget office, which decides whether to reflect these results in resource allocation changes or program consolidation. The summaries of evaluation reports are available to the public, but the disclosure of full reports is not universal. This is because the Ministry of Strategy and Finance recognizes that the details of evaluation results may be sensitive for some stakeholders. However, there is strong pressure for open data in the government, and a full disclosure policy may be introduced in the future.

PB system features

The PB system in Korea has several context-specific features. First, its focus on linking performance information and budget allocation is mainly driven by the fact that the budget authority is confined to budgeting functions, while the Prime Minister's Office and other ministries perform general policy and personnel management. Given the scope of its mission, the budget authority works hard to use performance information in actual budget allocation, otherwise, it cannot justify running a performance management system. For example, the budget authority issued the guideline that a budget cut of at least 10 percent could be imposed on the programs rated "ineffective" by the Assessment of Budgetary Programs review. Second, like other PFM reform measures in Korea, PB is implemented mainly by the budget authority within the executive branch, without much consultation with the legislature. However, the voice from the legislature has become stronger, and the nature of PB has evolved accordingly.[5] Finally, Korea's PB focuses on producing useful information for decision making. In practice, that means applying the review process at the subprogram level. Since external factors are more active on the program level, and also because whole programs are too big for prioritization based on performance information, Korea's central budget authority conducts PB at the subprogram level.

Success Factors and Policy Implications

The reform of public finance in Korea was dramatic, and achieved in a relatively short time frame.[6] Important actors from within the administration joined academics, public finance experts, and international organizations to build consensus and resolve stakeholder concerns; eventually even the National Assembly played a role in improving and institutionalizing PB reform.[7] The story of initial failure, followed by success, offers lessons in both persistence and change management.

Trial and error

The first lesson may be that policy failure can set the stage for eventual success. Initially, the Korean government was not convinced of the effectiveness of incorporating PB into the budgeting process. The Ministry of Planning and Budget started PB as a pilot project for a limited number of ministries and agencies in 1999, but failed to institutionalize it for decision-making purposes. Three major factors contributed to the demise of the pilot project: (i) lack of attention from high-level officials, (ii) absence of a clear-cut way of incorporating PB into the budget process, and (iii) redundancy, with a similar performance management system in the Prime Minister's Office.

Despite this failure, the new government initiated another attempt to introduce PB in 2003. During this second attempt, the redundancy issue was addressed from the start by clarifying that the focus of this new review process was on the management of the budgetary programs rather than overall policy management. However, the administration still did not know how to incorporate the review process into decision making. Thus, the second attempt began with a framework very similar to that of the first attempt: a monitoring system with an annual performance plan, and a report consisting of performance goals and indicators.

Why did the Ministry of Planning and Budget embark on this second effort, considering its lack of confidence in PB? One answer is political pressure. The widespread support for PB from experts and academics in Korea clearly influenced policy makers. The reform was initiated by a Director General who later became Minister of Planning and Budget. He acknowledged that PB was included in PFM reforms despite the administration's skepticism because of outside stakeholders' support for PB. Another answer is the inclusion of PB within broader policy changes. It appears that policy makers worried less about PB itself because it was included as one component of PFM reforms: the focus was on the medium-term expenditure framework (MTEF) with top-down budgeting. The rationale that PB was a necessary accountability scheme in return for the increased

autonomy of the line ministries under the new top-down budgeting seems to have helped line ministries accept the extra work and new constraints brought in with the new system. If the policy makers' interest had been solely on PB, they might have been hesitant in trying it again without a clear blueprint. Ironically, as a secondary and comparatively familiar component of the PFM reforms, PB was largely accepted. A third and important answer is found in the president's support for the reform package. His broad endorsement of the MTEF, and of PB in particular, provided momentum to the reform effort. The president showed his strong support for PB by requiring ministers to use objective performance information in their annual plans and reports. His insistence convinced government officials that there would be no turning back under his administration.

Budget ties and effective implementation

Important to reform success was finding a way to incorporate PB into the budget decision-making process, despite weak interest in PB from politicians and bureaucrats. Although PB began with program performance goals and indicators, policy makers soon realized they needed to go even further to find new ideas and develop an action plan, and therefore a dedicated PB team was created within the Ministry of Planning and Budget. It included public officials and experts from the public research institute.[8] Research was delegated to the Korea Institute of Public Finance to find a way to make PB reform work.

The study by the Institute of Public Finance found that PB needs a prioritization process to be an effective decision-making tool. Fortuitously, the United States had developed the Program Assessment Rating Tool, and the Ministry of Planning and Budget benchmarked this tool, with Korea-specific adaptations.[9] By using a standardized checklist, each program was given a rating that was used to guide budget allocation.

In developing the prioritization process, called the Assessment of Budgetary Programs, the Ministry of Planning and Budget realized it could incorporate multiple tools that would serve unique purposes in the review process. The ministry found that the annual performance plan and report could be used for monitoring, and the self-assessment could fill the role of periodic reviews. The ministry also realized that the existing ad hoc program evaluation could be a part of the PB system, providing in-depth evaluation for selected programs. As a result, the Korean government is now equipped with a three-layer PB system.

The introduction of PB brought about many changes.[10] First, performance information now affects budget allocation: programs with poor ratings are more likely to receive budget cuts. Park (2012) empirically showed a significant correlation between a program's rating and the probability of a budget cut, although the significance and strength of this correlation varies over time.[11] Second, performance information is reflected at every stage of the budget process. It is used by the line ministries, the central budget authority, and the legislature.[12] The patterns of interaction may be changed in the future as the legislature increases its engagement, but the link between performance information and budget allocation will likely be maintained. Third, there is a tendency to move away from incremental budgeting. Park (2012) also found that once programs are subject to the review process, the size of their budget changes is bigger compared to changes for programs that did not go through the review process. This suggests that budget officials become more aggressive in budget adjustments when they have new performance information at hand.

Despite their initial skepticism, budget officials within the line ministries are beginning to rely on the new performance information. According to a survey conducted by the National Assembly Budget Office, 70 percent of budgeting personnel in line ministries responded with neutral or positive answers to the question, "Are assessment results from Assessments of Budgetary Programs useful in the preparation of budget requests?" Considering their negative attitude toward any M&E activities imposed by outside stakeholders, line ministries show quite a high satisfaction level with the process. Many budgeting personnel in line ministries indicated that the availability of assessment results made their job easier, because performance information facilitates communication between them and program managers.

Not only do line ministries utilize results from self-assessments in their budget formulation, but they also change their program management to enhance the effectiveness of service delivery (box 1). Although PB in Korea is still in the early stage, it is gaining momentum and changing program management within line ministries.

Implications for future reforms

Korea's experience offers lessons for other countries. First, strong support from top decision makers is crucial in drawing attention of stakeholders, such as the central budget office and line ministries. These top decision makers should include those who deal with issues across ministries, such as the president, prime minister and Minister of Finance, in order for PB to cover the entire government. In Korea, the support of top decision makers was crucial in sustaining the second attempt at PFM reform all the way through to the institutionalization of PB. In contrast, Korea's first effort toward PFM reform failed without such endorsement.

Korea's experience also underlines that cultural and administrative aspects of the government must be considered

Box 1. Use of Performance Information in Line Ministries: Pilot Project of Welfare-to-Work Program in the Ministry of Health and Welfare

Since 2000, the Ministry of Health and Welfare has been running a program designed to provide assistance to unemployed low-income families. However, less than 3 percent of recipients were found to have become "economically independent" through the program. Once such poor performance was highlighted, particularly after the introduction of PB, the ministry began to reform the program. More significantly, on their own initiative, ministry officials used reform strategies grounded in PB.

Originally, the assistance program was managed without regard for performance. Funds ranging between US$1.2 million and US$1.9 million were allocated to each of 242 regional centers; there was only one center in each locality, and the amount of funds was decided by the number of dependent families. Thus, there was no competition among the centers, and flexibility was very limited. Recently, however, the ministry began a pilot program based on performance-based management. The pilot created a separation between buyers and suppliers: the service provider (or assistance center) is selected based on submitted proposals, and an invitation to become a service provider is extended to private firms as well as nonprofit organizations. The contract is now performance based and the ministry makes fixed payments, proportional to the number of families a center serves. In addition, two more incentives have been introduced: (i) if a recipient finds a job meeting a certain standard, a bonus is given to the service provider; and (ii) if a recipient moves off the government subsidy, the provider receives an additional bonus. This reform initiative aims to improve the effectiveness of service delivery. The pilot project produced remarkable results: the employment rate more than doubled. The pilot program was introduced in 2008 and evaluated in 2012 to decide whether to scale it up nationwide—due to its impressive performance, its nationwide expansion was approved.

Source: Author's compilation.

in any reform effort. In many countries that have adopted PB, officials face little pressure to use performance information explicitly for budget allocation purposes, and it is hard to find evidence that performance information affects budget allocation. In such countries, M&E information is simply used for budget reporting—a passive form of PB. In Korea, bureaucratic and political culture now exerts significant pressure on ensuring the explicit use of performance information. Recognizing that the right political culture is essential for reform, the Ministry of Planning and Budget was very cautious in its implementation of PB until top decision makers supported the reform.

Opportunely, the Ministry of Planning and Budget embraced innovations that were not in their initial blueprint. The ministry developed a prioritization process and found a way to formalize an existing in-depth evaluation process for budgetary use. These actions helped the PB system become well integrated into the budget process and resulted in greater depth of performance information. In turn, the high stakes of budgeting and the usefulness of performance information have enhanced its perceived value. If reformers in other countries, like those in Korea, encounter pressure to clearly explain the use of performance information, they need to consider moving beyond simply reporting performance indicators and targets and find ways to integrate performance information into the budget process. It may not be feasible for those countries to have a PB system only for informational purposes.

A third policy implication is that organizational restructuring and capacity building may be required to make PB reforms work. In Korea, it was not initially clear that capacity among officials was inadequate; their unwillingness to adapt was more evident. Thus, organizational restructuring was implemented to overcome resistance from the central budget office and to empower the budget offices in the line ministries.[13] Since organizational restructuring can add confusion in the midst of the PFM reform process, it should be pursued with caution. When adopted with prudence, restructuring may increase momentum for the reform and help the organization fit the reformed system.

Before, during and after the reorganization, bureaucrats in Korea received training from the Korea Institute of Public Finance.[14] In any scenario, capacity building among budget officials and program managers is an essential element for PB reform success. Capacity building can be achieved by upgrading the budget office with additional personnel and more authority, or by providing consulting services and training programs, or both. Since PB reform requires budget officials and program managers to have planning and evaluation capacity—scarce resources in many governments—serious effort should be put into solving the capacity-building issue.

Conclusion: Leadership and Change

Perhaps the most important component of Korea's PB success was effective leadership throughout the change. After the demise of the first reform, the Korean government developed a vision and strategy based on several case studies conducted by external public research institutes, such as the Korea Institute of Public Finance and the Korea

Development Institute. Top administrators understood that PB reform would require not only administrative capacity, but also analytical capacity within both leading and line ministries. Thus they assigned to these research institutes the important role of supplementing and developing this capacity. Over time, ministries were expected to build up in-house capacity and knowledge regarding PB processes. However, due to regular rotation of positions among bureaucrats, the role of the public research institutes has remained essential for the implementation of the PB system.

In addition, the Korean government created a sense of urgency among the line ministries and scaled up the reform program as quickly as possible. The Ministry of Planning and Budget stipulated in the budget guideline that at least a 10 percent budget cut should be considered for ineffective programs. This shocked line ministries into quick action. Another incentive for bureaucrats was public pressure. PB review results were made available to the public, and the media called attention to underperforming programs and agencies. This publicity motivated government officials to cooperate with the new system and, at the same time, helped the reform gain social acceptability among civil society organizations and citizens.

Establishing a dedicated reform team consisting of budget officials and policy researchers from the public institutes allowed reformers to merge expertise on practical and theoretical issues. The team came up with innovative solutions to integrate performance management into the actual budgeting process. The public institutes hosted many workshops and meetings to build consensus on policy direction and coalition among various stakeholders, and also provided training and consulting services to support the line ministries. Communication with stakeholders is a key element of successful change management. To facilitate additional communication with line ministries, an annual workshop was held to collect their feedback. This feedback was taken into account in the following year's PB process.

With the enactment of the National Finance Act in 2006, PB in Korea gained legal foundation. It continues to evolve through interactions with internal and external stakeholders.

Acknowledgment

This note is based on Park (2012) and Park and Choi (2013). Park (2012) benefited from discussion with participants at many seminars, including the Congress of International Institute of Public Finance and a Brown Bag Lunch seminar at the World Bank. Park and Choi (2013) is based upon interviews with former and current policy makers in the Korean government. The author is grateful to Keith Mackay and Anna Reva from the World Bank for their comments.

About the Author

Nowook Park is *founding director* of the *Center for Performance Evaluation and Management* at the *Korea Institute of Public Finance*. He played a pivotal role in the introduction and implementation of PB in Korea. Park actively participates in international policy exchanges through conferences organized by international organizations and provides policy advice to other countries.

Notes

1. The artificial separation between budgetary and non-budgetary programs is due to a peculiar division of labor between the Prime Minister's and the central budget office. Despite the presidential system in Korea, the prime minister plays the role of governmentwide policy coordinator and handles performance monitoring and evaluation (M&E) of policies. To avoid duplication of M&E activities between these two government bodies, programs consisting mostly of salaries are considered policy programs and subject to the M&E system of the Prime Minister's Office.
2. The National Finance Act was passed in December, 2006 and became effective in January, 2007.
3. Initially the rating consisted of four categories: effective, moderately effective, adequate, and ineffective. In 2008, the "very ineffective" category was introduced to raise review standards.
4. There are standardized terms of reference that are customized to each program evaluation. The core terms of reference include the summative and formative evaluation standards.
5. The legislature can make line item changes to the budget, but it can only cut the budget. To increase budget size, it has to secure consent from the administration. The legislature in Korea has limited authority compared to the Congress in the United States.
6. This section heavily draws from Park and Choi (2013).
7. The reform itself was initiated by the administration without involvement of the legislature. Since the enactment of the National Finance Act, the legislature has become involved in the PB process. Line ministries are required to submit their annual performance plan and report to the legislature. Then, the National Assembly Budget Office, which provides research service to the legislature, examines and produces reports on the line ministries' plans and reports. The legislature not only exerts oversight and accountability pressure, but also questions the use of performance information within the administration.
8. The Center for Fiscal Analysis was established within the Korea Institute of Public Finance in 2003 to support the PFM reforms. Within the center, a team was dedicated

to PB issues, and it expanded to become the Center for Performance Evaluation and Management.

9. The checklist was simplified and more detailed criteria for assessment developed to produce consistent assessment results.

10. For more detailed discussions and empirical evidence, see Park (2012).

11. This approach may be considered questionable, because to fix poor performance, more funding may be needed. Poor performance may come from program irrelevance or from an implementation problem. In Korea, poor performance corresponds to a red signal, and cutting funding was the first reaction from the central budget authority. However, the 10 percent funding cut rule has exceptions. If the program is important and has to be improved, then the funding cut is not imposed.

12. Park (2012) examined the correlation between funding change and program ratings after controlling for other factors that may affect funding change. Park (2012) found significant correlation between them at every stage of budget process, although the strength and significance vary over time.

13. Choi and Park (2013) provide a detailed description of organizational restructuring in the Ministry of Planning and Budget. To overcome the resistance from the budget office, the Minister of the Ministry of Planning and Budget changed the name of the budget office and reduced its staff. He also reinforced the reform team.

14. The Korea Institute of Public Finance developed training programs for public officials in line ministries. Participation in the training program was mandatory in the early stage of PB implementation. The training programs were gradually diversified: an online course, public forum, hands-on workshop, and customized onsite programs were delivered.

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