



From Promise to Practice

Proposals for a Results-Oriented Development Policy in Austria

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ABBREVIATIONS AND ACRONYMS

ADA	Austrian Development Agency
AKF	Foreign Disaster Fund
BFG	Federal Finance Act
BFRG	Federal Financial Framework Act
BHG	Federal Budget Act
BMB	Federal Ministry of Education
BMEIA	Federal Ministry for European and International Affairs
BMF	Federal Ministry of Finance
BMFWF	Federal Ministry of Women, Science and Research
BMG	Federal Ministries Act
BMI	Federal Ministry of the Interior
BMIMI	Federal Ministry for Innovation, Mobility and Infrastructure
BMLUK	Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management
BMLV	Federal Ministry of Defence
BMWET	Federal Ministry of Economy, Energy and Tourism
BRA	Federal Financial Statements
BVA	Federal Budget Estimates
CRS	Creditor Reporting System
DAC	Development Assistance Committee (OECD)
DB	Detailed budget
EE	Renewable energy
EU	European Union
EZA	Development cooperation
EZA-G	Development Cooperation Act
F&E	Research and development
FFG	Austrian Research Promotion Agency
GB	Global budget
GWh	Gigawatt-hour(s)
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
IDI	INTOSAI Development Initiative
IFI	International financial institution(s)
IMF	International Monetary Fund
INTOSAI	International Organization of Supreme Audit Institutions
IOOI	Input–Output–Outcome–Impact
ISAM	IDI’s SDGs Audit Model

IT	Information technology
KMU	Small and medium-sized enterprises
KZ	Indicator
LTS	Long-Term Strategy
MW	Megawatt
MWh	Megawatt-hour(s)
NDC	Nationally Determined Contribution
ÖBH	Austrian Armed Forces
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
OeEB	Oesterreichische Entwicklungsbank AG (Development Bank of Austria)
OEZA	Austrian Development Cooperation
ÖFSE	Austrian Foundation for Development Research
PCSD	Policy Coherence for Sustainable Development
Q1–Q4	First to fourth quarters
RACER	Relevant, Accepted, Credible, Easy to monitor, Robust
RMPP	Results-oriented multiannual development policy programme
SDG/SDGs	Sustainable Development Goal(s)
SMART	Specific, Measurable, Achievable, Relevant, Time-bound
SRRM	Strategic Results and Resources Matrix
tCO ₂ e	Tonnes of CO ₂ equivalent
ToC	Theory of Change
UG	Budget chapter
UK	United Kingdom
UN	United Nations
WFA	Impact assessment
WFTO	World Fair Trade Organization
WZ	Outcome objective

ABSTRACT

This study develops proposals for reform that could enable Austria to align its development policy more closely with intended results and better connect policy objectives, public resources and evidence of impact. It draws on budget and strategy documents, evaluations, audit reports and academic literature, as well as background interviews and an expert workshop. The analysis takes as its starting point a well-developed system of performance budgeting in Austria whose potential for development policy is, however, only partially used. The study proposes developing the Three-Year Programme into a results-oriented multiannual development policy programme. Within this programme, shared results areas, clearly articulated results models and a Strategic Results and Resources Matrix would connect whole-of-government development policy objectives, resources and responsibilities across ministerial boundaries. An annual report would make existing information usable for planning, parliamentary scrutiny and institutional learning. The development policy effects of other policy areas and potential conflicts between objectives must also be included. In each case, Austria's contribution to results must be assessed realistically, taking account of its limited influence. Overall, the study outlines a reform pathway that can be implemented step by step, brings existing instruments together and makes results a stronger basis for policy decisions.

Keywords: development policy, impact, reporting, public administration

EXECUTIVE SUMMARY

This study examines the extent to which Austria's architecture of objectives and budgets incorporates development policy impacts and makes them usable for policy management. The analysis draws on the legal and institutional framework, budget documents including the Federal Budget Estimates for 2027, evaluations, Austrian Court of Audit reports, OECD documents and the relevant academic literature. It also draws on ten background interviews with experts from the federal administration and the Austrian Development Agency, as well as an expert workshop held in 2026. The system is assessed against four criteria: alignment of objectives, specificity of objectives, clarity of causal relationships and verifiability.

Since the reform of federal budget legislation in 2013, Austria has a well-developed system of performance budgeting. This also provides a sound basis for development policy. It has the potential to connect policy objectives, public resources, outputs and intended results. So far, however, this potential has been only partially used. The study concludes that further development policy reforms should prioritise connecting the existing instruments into a whole-of-government results cycle in which objectives, resources, evidence and policy decisions are related to one another, and that instruments of results-oriented public administration should be incorporated into this process.

The study treats development policy as a whole-of-government responsibility. In addition to bilateral development cooperation, it includes multilateral contributions, international financial institutions, humanitarian assistance, international climate finance and food aid, migration-related programmes, peacekeeping, and research, economic and parliamentary cooperation. Policies outside official development assistance can also influence partner countries' development prospects. A results architecture confined to traditional development cooperation and the ODA ratio therefore captures only part of the relevant government contributions and conflicts between objectives.

Results orientation is particularly demanding in development policy. Social change takes place over long periods, under changing political and economic conditions and through the interaction of many actors. Austria can support such changes, but can rarely bring them about on its own. Impact measurement should therefore explain Austria's plausible contribution and make clear where government influence ends. This requires robust assumptions about results, appropriate intermediate objectives, quantitative and qualitative evidence, and an explanation of external factors. A promise of exact attribution would be methodologically untenable. Falling back on expenditure or project counts is equally inadequate.

Austria's system already contains many suitable building blocks. At project and programme level, results models, monitoring and evaluations are in place. The federal budget sets out outcome objectives, measures and indicators. These are complemented by impact assessments, ODA and SDG reports, Austrian Court of Audit audits and OECD DAC peer reviews. However, these streams of information follow different responsibilities, schedules and reporting approaches. What is missing is a connecting framework that regularly brings their findings together and analyses them for priority-setting, budget planning and accountability.

The analysis of the federal budget also reveals gaps. Expenditure relevant to development policy is distributed across several budget chapters, global budgets and detailed budgets, but only part of it is linked to relevant outcome objectives. In budget chapter 12, the gender equality objective and the objective relating to the multilateral order capture important aspects, but do not cover the full breadth of the statutory mandate of Austrian development policy. Other contributions, such as international climate finance or food assistance, appear within ministerial frameworks without specific development policy outcome objectives. For international financial institutions, the focus is primarily on the quality and efficiency of intermediaries. Their

links to changes in partner countries often require further explanation. The indicators used also limit the information's explanatory value.

Formally embedding results information does not in itself guarantee that it influences policy management. Information on the achievement of objectives often becomes available only after key budget decisions have been taken. Parliamentary proceedings provide little visibility of the combined development policy impacts across ministries. Evaluations and audit reports lead to documented adjustments only in some cases. The feedback link between evidence, priority-setting and resource allocation therefore remains weak.

As a central reform step, the study proposes developing the statutory Three-Year Programme into a results-oriented multiannual development policy programme, abbreviated as RMPP in German. The RMPP would sit below the government programme and above ministries' annual budget and programme planning. Its purpose would be to define shared strategic results areas and relate the contributions of the participating ministries, instruments and budgets to these areas in a transparent way, using structured instruments for which this study provides concrete templates.

Much of this development is possible within the existing legal framework. The Development Cooperation Act continues to require a Three-Year Programme and its annual submission. Within this format, a whole-of-government situational assessment, results models, cross-ministerial objectives and a shared monitoring and evaluation framework can be established. From a technical perspective, a six-year results and strategy horizon with a mid-term review after three years would be appropriate. The strategic core would remain stable throughout this period; context, financing, implementation and the resources matrix could be updated annually. Subsequently placing the RMPP on a statutory footing would strengthen its binding effect across ministries, but is not a prerequisite for initial reform steps.

For each politically agreed results area, results models should describe the longer-term change sought, the outcomes and outputs contributing to it, and the resources and activities envisaged. These 'theories of change' explain the assumptions, risks and external conditions underlying the causal chain. They must reflect the different degrees of influence that the instruments can exert. In bilateral programmes, pathways to results are often more direct. For multilateral contributions, international financing or measures in other policy fields, they operate through governance, incentives, policy positioning and cooperation with other actors.

The Strategic Results and Resources Matrix, abbreviated as SRRM in German, would be a central instrument of the RMPP, translating these results models into a standardised working structure. It links inputs, activities, outputs, outcomes and impacts to their respective indicators, baselines, targets, assumptions, risks, responsibilities and data sources. On the resources side, it connects results areas with budget chapters, global and detailed budgets, instruments, outcome objectives and measures. This makes it possible to assess whether policy priorities are backed by funding, which ministries contribute, and where gaps, duplication or conflicts between objectives exist. The matrix should be updated annually, allowing the strategic framework to remain stable while making budget changes visible.

The RMPP should consider traditional development assistance and the effects of other policy areas together. The ODA ratio remains an important measure of the volume and international comparability of official development assistance, but it is not an impact indicator. Trade, climate, agriculture, migration, security, research, technology and international financial policy can support or undermine development policy objectives. The study therefore recommends systematically incorporating Policy Coherence for Sustainable Development into the RMPP and impact assessment. For selected areas of coherence, potential synergies, negative spill-overs and conflicts between objectives should be documented, responsible bodies identified and policy decisions prepared.

A whole-of-government development policy report would support annual policy management. It should bring together the most important information from budget execution, ODA reporting, SDG monitoring, performance monitoring, evaluations, Austrian Court of Audit findings and peer reviews. For each results area, the report should explain progress and deviations in as standardised a manner as possible, identify the evidence base and its limitations, and record the resulting adjustments. Responsibility, deadlines and the implementation status of earlier decisions should also be included. Its timing should ensure that the findings are available before key budget priorities are set.

The reform should be implemented gradually and aligned with the budget cycle. The starting points are a political mandate, a cross-ministerial situational assessment and a small number of strategic results areas. Results models, a results annex and the SRRM would build on these. A review before the draft budget is finalised would link objectives and resources. Annual monitoring, a mid-term review and a final evaluation would feed findings back into further planning. Cross-ministerial management requires clear responsibilities and a procedure for conflicts between objectives that need political resolution.

In summary, the main reform steps are:

- to develop the Three-Year Programme into the RMPP and secure political backing for it
- to define a limited number of results areas with clearly articulated results models
- to connect ministerial contributions, budgets, instruments and targets in the SRRM
- to review outcome objectives and indicators and specify the intended changes at outcome level
- to link the annual report to budget planning and parliamentary consideration in good time
- to strengthen capacities for results analysis and connect evaluations to concrete decisions on adjustments.

1. INTRODUCTION

The Federal Budget Act 2013 introduced results oriented budgeting in Austria. Since then, federal budget chapters have been required to set out impact goals, outcome objectives and indicators. The ambition behind this extends beyond a technical modernisation of the budget process: public resources are to be linked transparently to policy objectives, administrative outputs and societal impacts. Budget management thus also becomes a matter of political accountability. What should public expenditure achieve? How can progress be recognised? And what conclusions do policymakers and public administrators draw from the available information (see BHG 2013, §§ 2 and 23; Bundeskanzleramt 2013)? These questions are particularly relevant to development policy. It is a policy field with strong normative ambitions, long time horizons for impact and complex institutional responsibilities. It encompasses traditional bilateral development cooperation, multilateral cooperation through UN organisations, international financial institutions and EU instruments, as well as humanitarian assistance, international climate finance, measures relevant to migration and security policy, the effects of other policy areas on countries of the Global South, and the associated development policy dialogue. The question of how development policy produces results therefore concerns both the project level and the entire government architecture of objectives, budgets and policy management.

This study examines the extent to which Austria's approach to results orientation makes this whole-of-government dimension of development policy visible and amenable to policy management. It starts from a twofold observation: on the one hand, Austria has a formally sophisticated system of performance budgeting that is considered advanced internationally. On the other, budget documents, evaluations and institutional experience show that the actual connections between development policy objectives, budgetary contributions, indicators and learning processes remain fragmented. The study therefore examines why the connections between development policy objectives, budgets, indicators and learning processes have so far remained fragmented and how they can be improved (see IMF/OECD/Universität Klagenfurt 2018; OECD 2019a). For the study, we conducted 10 background interviews in 2026 with experts and practitioners from the public administration, including the Federal Chancellery, BMEIA, BMF, BMLUK and ADA. We also held an expert workshop in mid-2026, at which we discussed interim findings with participants from institutions active in development policy and sought expert input on a draft of this text.

Our analysis has three aims. First, it clarifies central concepts: what does impact mean in public sector management and, specifically, in development policy? Second, it analyses Austria's performance budgeting framework with regard to development policy. Third, it develops reform options for what a realistic whole-of-government approach to impact measurement and results orientation might look like. The text is structured as follows. Chapter 2 clarifies the concept of impact and places results orientation within the international debate on performance budgeting, results-based management and evidence-informed policy. Chapter 3 addresses the distinctive features of development policy and the limits of linear impact measurement. Chapter 4 describes Austria's legal and institutional framework. Chapter 5 analyses the federal architecture of objectives and budgets relevant to development policy. Chapter 6 develops diagnostic criteria and applies them to key findings. Chapter 7 discusses building blocks for whole-of-government impact measurement, particularly IOOI, Beyond Aid and policy coherence for sustainable development. Chapter 8 discusses the transition to the RMPP. The final chapter summarises the main conclusions and recommendations. The annexes translate the reform proposals into immediately usable working instruments: Annex 1 outlines the process and governance of the RMPP, Annex 2 the SRRM, Annex 3 the template for the annual report, and Annex 4 the budget chapters currently relevant to development policy.

2. IMPACT IN POLITICAL SYSTEMS: CONCEPT, AMBITION AND LIMITS

2.1 From input-based management to results orientation

Since the 1980s and 1990s, public administration and budgeting have undergone a broad transformation internationally. Traditional budget systems focused primarily on the proper use of approved funds. Above all, they asked whether expenditure was lawful, economical and consistent with established procedures. This perspective remains indispensable for public budgets, but is of limited use for policy management. It says little about the societal changes actually achieved through public expenditure.

As New Public Management emerged, and was subsequently developed into governance and evidence-based policy approaches, growing emphasis was therefore placed on orienting government action towards objectives, results and impacts (see Schlögl/Zeiner 2025). Performance-based budgeting, results-based management, performance monitoring and evaluation systems are among the most important instruments of this development. Their shared aim is to connect policy objectives, administrative outputs and financial resources more systematically. This is intended to make budget decisions more transparent, strategic and responsive to learning (see Berman/Hijal-Moghrabi 2023; OECD 2019a; Schlögl/Zeiner 2025).

Within this approach, a distinction is typically made between inputs, activities, outputs, outcomes and impacts. Inputs are the resources deployed, such as funding, staff or institutional capacities. Activities are the actions carried out using these resources. Outputs are the immediate deliverables, such as reports, training, funded projects or infrastructure created. Outcomes describe changes among target groups, in institutions, procedures or behaviour. Impacts refer to longer-term social, economic, political or environmental changes. The analytical strength of this distinction is that it establishes a clear, differentiated framework for measuring success. For example, a high rate of fund utilisation or a large number of activities implemented is not in itself evidence of societal impact (see Bundeskanzleramt 2013; OECD 2014).

At the same time, the IOOI approach must not be misunderstood as a mechanical causal chain, since political systems are highly complex. Between a budget allocation and a societal change lie actors' interests, institutional capacities, external shocks, political conflicts, unintended effects and time lags. Accordingly, results orientation cannot promise precise control. Its strength lies more in making assumptions visible, clarifying objectives, structuring observation and enabling learning. International experience also shows that performance budgeting rarely leads directly to automated budget decisions in practice. Even where performance information is collected systematically, political priorities, legal obligations, distributional conflicts and historical path dependencies remain decisive. The benefits of results orientation therefore lie primarily in greater transparency, better formulation of objectives, more substantiated accountability and a stronger capacity to learn (see OECD 2019a; Vähämäki/Verger 2019).

2.2 Impact as a political and normative concept

Which changes are considered relevant within results orientation, which target groups are considered, which time horizons are appropriate, and which effects are judged as success or failure are shaped by political and normative considerations. In other words, impact is not a purely technical concept. This applies to all policy fields in principle, but particularly to development policy. Poverty reduction, gender equality, human rights, resilience, sustainable development and political participation can be measured, but their meaning typically extends beyond individual indicators (see Eyben et al. 2015).

Results orientation must therefore reconcile measurability and relevance. Indicators that can be measured well are important for monitoring and accountability. However, they can create

perverse incentives when they prioritise easily recorded activities over changes that are substantively more important but harder to observe. Conversely, abstract objectives that have not been operationalised offer little policy guidance or influence over management. Sound results orientation operates within this tension. It establishes clear objectives and verifiable evidence of progress without reducing complex societal changes to simple target figures.

The question of causal attribution is also relevant. For simple, narrowly defined interventions, it may be straightforward to establish a causal link between measures and particular effects ('attribution'). In complex political and social systems, however, 'contribution' is often the more appropriate concept: a measure contributes to a change alongside other factors. This distinction is particularly relevant in development policy because external actors rarely control societal changes in partner countries directly or on their own. They can provide impetus, strengthen capacities, change incentives, facilitate dialogue or make resources available. Whether this generates lasting impact depends on the political, social and economic context (see Vogel 2012; OECD 2019b).

2.3 Criteria for sound results orientation

Several requirements can be drawn from the international debate that are central to the subsequent analysis. (i) First, results orientation requires clear, politically relevant objectives. Objectives should be sufficiently specific to allow measures and responsibilities to be assigned. (ii) Second, it requires plausible assumptions about how results are achieved. The IOOI approach structures the results chain from the resources deployed (inputs), through activities and immediate deliverables (outputs), to the intended changes (outcomes) and longer-term societal effects (impacts). A Theory of Change (ToC) complements this results chain by making the underlying assumptions explicit. It asks why and under what conditions the individual stages of the results chain are connected, and which external influences, risks and assumptions matter for the expected results to materialise. Results orientation therefore requires both an understandable sequence of inputs, outputs, outcomes and impacts and a plausible explanation of why a measure should contribute to a particular objective under given conditions. (iii) Third, it requires suitable indicators and evaluation procedures. Quantitative indicators are important, but often need to be complemented by qualitative analysis. (iv) Fourth, it requires institutional use. Information on results is relevant to management only if it feeds into budget processes, policy priority-setting, parliamentary deliberation and administrative practice (see OECD 2019a; Berman/Hijal-Moghrabi 2023).

Meeting these four criteria is demanding and demonstrates why merely formal compliance with results orientation falls short. A budget can include outcome objectives and indicators yet contribute little to actual management if objectives remain imprecise, indicators measure the wrong level or reports simply receive little political use. Conversely, a system with incomplete data can be highly relevant to management if it makes assumptions about results explicit, enables learning and reveals conflicts between objectives.

For this analysis, these considerations are translated into four diagnostic criteria: (i) alignment of objectives, (ii) specificity of objectives, (iii) clarity of causal relationships and (iv) verifiability. They allow a systematic assessment of whether Austria's architecture of objectives and budgets plausibly captures development policy impacts and makes them amenable to policy management. The criteria are presented and applied in more detail in Chapter 6.

The widely used SMART approach can be helpful in this context, although it should not be applied too mechanically. 'Specific', 'measurable', 'achievable', 'relevant' and 'time-bound' provide useful questions for assessing objectives. Indicator quality can additionally be assessed using the RACER approach: relevant, accepted, credible, easy to monitor and robust (see Europäische Kommission 2025).

In development policy, some impacts can be observed only indirectly or over the long term. An objective is, of course, not poor simply because it is complex. Problems arise when complexity is not translated into plausible assumptions, intermediate objectives and points for observation. Results models perform a bridging function here. They make visible the assumptions underpinning a policy intervention. They show the intermediate steps between resources and societal change. They identify where government action has direct influence, where it can only make a contribution, and where external, intervening factors are decisive. For complex policy fields, they are therefore often more important than individual indicators because they reveal the logic and connections behind those indicators (see Vogel 2012; Valters 2015; Bieri/Schwegler 2024; Wernli/Bieri 2025).

Evaluations should also be read in this light. An evaluation rarely answers the entire question of policy impact, but it can assess whether a particular assumption about results was plausible, whether target groups were reached, whether an instrument was appropriate under the given conditions or whether unintended effects occurred. The quality of results orientation consequently also depends on whether individual evaluations are brought together to support broader institutional learning (see Vedung 1997; OECD 2019b).

A further criterion concerns the appropriateness of the level of results measured. Many budgeting and management systems select indicators that are readily available, such as the number of particular measures, disbursements, participant numbers, the number of events, completed projects and similar measures. Such data answer different questions from outcome or impact indicators. A mature results architecture should therefore explicitly distinguish between management information and results information.

Finally, results orientation needs to be interpretable in political terms. Indicators and results reports are relevant only if they can also be understood and used outside specialised administrative units. Budget committees, specialised parliamentary committees, the public and the media need to be able to see which objectives are being pursued and why, what resources support them, and how any deviations in achieving objectives can be explained. Without this interpretive work, results orientation remains more of an internal administrative system than a system of accountability to society as a whole.

3. IMPACT IN DEVELOPMENT POLICY

3.1 The distinctive features of development policy impact

Development policy is a particularly demanding field for results-oriented management. It seeks societal changes that are long-term, context-dependent and influenced by numerous actors. Poverty reduction, improved governance, food security, gender equality and climate adaptation typically do not arise as the immediate result of individual projects, but emerge from the interaction of local political economies, international conditions, national strategies, civil society dynamics and external support (see Mosse 2005; Andrews et al. 2017).

This complexity requires appropriate methodological assumptions. Where impacts arise indirectly and over the long term, linear models have limited explanatory power. Sound impact measurement therefore combines monitoring, evaluation, contextual analysis, qualitative research, participatory methods and results models based on plausible causal relationships. It asks whether and under what conditions a development policy contribution has led to observable changes, which assumptions have been confirmed or refuted, and how programmes should be adjusted (see Valters 2015; OECD 2020a).

Evaluations also serve accountability to parliament, the public and taxpayers. Their real relevance to management emerges when they influence decisions on priorities, instruments, partners, country programmes and institutional processes. Results orientation should therefore be understood as an architecture for learning: it organises the connection between planning (setting objectives), implementation, observation, assessment and adjustment.

3.2 Project-level impact, policy-level impact and a whole-of-government approach

Much development policy impact measurement has traditionally taken place at project and programme level. Here, results models, indicators, target groups and evaluation designs can be developed relatively precisely. Many development cooperation organisations, including the Austrian Development Agency (ADA), have well-developed monitoring and evaluation systems. This level remains important because it is close to implementation and enables learning, particularly within the organisation.

The central question in our analysis, however, concerns the impact of development policy as a policy field within overall government management. This level encompasses the strategic direction of Austrian development policy, resource allocation, the contributions of different ministries, integration into international commitments and coherence with other policy areas. Project-level and even programme-level evaluations are insufficient for this purpose. Even with well-developed impact measurement at project level, the relationships between policy objectives, the effects of the overall budget structure and whole-of-government impact still need to be examined. Specifically, the questions are whether activities reinforce one another, are complementary and well integrated, whether resources and interventions match overall development policy objectives, and whether priorities in resource use are appropriately set.

The analysis of effects across ministries (spillovers) is an important element here. Austria's contribution to sustainable development arises through bilateral Austrian Development Cooperation programmes and, at the same time, through multilateral contributions, international financial institutions, climate finance, humanitarian assistance, export promotion, migration policy, research cooperation, peacekeeping and parliamentary cooperation, as well as the associated development policy dialogue. A results architecture that ignores this breadth necessarily remains incomplete.

At project level, impact can therefore often be modelled comparatively well. A measure provides resources, generates outputs, changes capabilities or practices and thereby contributes to longer-term objectives. At policy level, the situation is more complex. Here, questions of the instrument mix, interministerial coordination, the international division of labour, multilateral influence and policy coherence are central. A national results cascade connects these levels so that operational evidence and strategic management can inform one another.

3.3 Results orientation, power and participation

Development policy impact is also connected to questions of power. Donor institutions often define objectives, indicators and reporting requirements according to their own accountability logic. Partner institutions and local actors sometimes experience these requirements as an administrative burden with little connection to their priorities. High-quality results orientation must therefore consider whose objectives, whose data and whose assessment perspectives are decisive (see Eyben et al. 2015; Mosse 2005).

Participatory approaches, local ownership and responsiveness to partners are both normative principles and methodological prerequisites for sound impact measurement. Anyone who understands development as an expansion of substantive freedoms, for example in the sense of the capability approach, must design the definition of objectives and assessment so that af-

affected actors are not reduced to objects of measurement. They should participate in formulating assumptions about results, interpreting findings and assessing unintended effects (see Sen 1999).

For the Austrian debate, this means that results orientation should not be reduced to indicators internal to the budget. Budgetary logic should be connected to development policy quality principles, partner perspectives, evaluation practice and international accountability. Otherwise, a system may emerge that formally reports results but poorly reflects the actual complexity of development policy action.

Development policy thus adds further complexity to the existing challenges of results-oriented management. It operates in a field where policy objectives are often deliberately formulated broadly because they must accommodate different actors and international commitments. At the same time, budgeting and accountability systems require clear responsibilities, unambiguous indicators and verifiable targets. These two approaches often do not coincide. Handling this difference productively is a central task for results orientation in development policy.

The distinction between accountability and learning is also particularly important for development policy. Donor countries must report to parliament and the public on how resources are used. At the same time, partner-oriented development policy needs room for adjustment, analysis of mistakes and shared learning. A system focused too heavily on control may prioritise safe, readily measurable activities. Conversely, a system focused exclusively on learning may lose political commitment and accountability. The reporting system must therefore enable accountability while leaving sufficient scope for adjustments and shared learning.

In addition, results orientation in development policy encounters different levels of accountability. Austria reports to its own parliament, international organisations, the OECD DAC, partner countries and the public. These levels use partly different analytical categories and also have different expectations. ODA eligibility, SDG relevance, budgetary outcome objectives, evaluation findings and partner priorities are certainly connected, but do not coincide. This alone makes a bridging national framework necessary, one that clearly states which contributions Austria intends to make and which changes can realistically be expected. It should disclose conflicts between different policy interests. And it should take greater account of partner countries' perspectives, since their priorities and institutional conditions are decisive for development policy impact.

The following chapters therefore examine both the formal existence of outcome objectives and whether Austria's architecture of budgets and objectives is capable of capturing this complex reality of impact. Our analysis focuses on the connections between the policy level, budget structure, ministerial responsibilities, instruments and the actual use of evidence.

4. AUSTRIA'S FRAMEWORK FOR RESULTS ORIENTATION

4.1 Budget law reform and the Federal Budget Act 2013

Austria's budget law reform was introduced in two stages. First, a medium-term federal financial framework was established, setting expenditure ceilings for several years and thereby seeking to enable more strategic financial planning. When the Federal Budget Act 2013 entered into force, performance budgeting was embedded throughout the system. Since then, budget resources are to be presented in conjunction with outcome objectives, measures and indicators (see BHG 2013; Bundeskanzleramt 2013).

The core of the reform is the connection between the budget structure and the structure of objectives. The federal budget is divided into headings, budget chapters, global budgets and detailed budgets. Budget chapters generally correspond to ministerial portfolios or areas of

responsibility. Outcome objectives are formulated for each budget chapter, including at least one gender equality objective. Global budgets group major areas of responsibility within a budget chapter. Detailed budgets form the operational level of resource management. At each level, budget information is thereby intended to become more closely linked to policy objectives and accountability.

The reform seeks a cultural change in public administration. Public sector management is to focus more strongly on results and impacts, planning and monitoring within ministries are to improve, and parliamentary deliberation is to be better informed. Austria has thus created institutional conditions that are, in principle, also favourable to results-oriented development policy.

4.2 Outcome objectives, indicators and impact assessment

‘Outcome objectives’ are the central link between policy priorities and budget management. They are intended to describe the societal effects sought by a budget chapter. Indicators are intended to make progress towards these objectives visible. Measures connect objectives with specific activities. This system is complemented by ‘results-oriented impact assessment’, which is intended to set out ex ante the effects, side effects and financial implications of proposed new regulations and major projects (see BHG 2013, §§ 17 and 23; Bundeskanzleramt 2013).

This system generates a formal results cascade: policy priorities are translated into outcome objectives, outcome objectives are linked to measures and indicators, achievement of objectives is reported and is intended to feed into future planning. In practice, the quality of this cascade depends on several conditions. Outcome objectives must be sufficiently specific. Indicators must address the relevant level of results. Evaluations must go beyond simple compliance reports. And, crucially, the information obtained must be used in political and administrative decisions.

Impact assessment illustrates the ambivalence of results-oriented management. In theory, it can improve evidence-informed policy by revealing conflicts between objectives, alternatives and expected effects at an early stage. In practice, impact assessments are often completed as a routine exercise, narrowed to financial effects or bypassed for urgent initiatives. According to our interviewees, their use in policy decisions is therefore limited. In our assessment, based on background interviews with people familiar with the system, there is consequently scope to improve the use of Austria’s system.

4.3 Implementation experience and the need for reform

Several analyses of Austria’s results orientation reach a similar overall finding. Budget law reform has clearly improved transparency, systematic practice and formal accountability, but its influence on strategic management falls short of the system’s institutional potential. Outcome objectives and indicators are embedded in budget documents, but their quality and interconnections leave considerable room for improvement, and they are not consistently used for priority-setting, resource decisions or political debate (see Hammerschmid/Grünwald 2014; Hammerschmid/Hopfgartner 2019; IMF/OECD/Universität Klagenfurt 2018; Felbermayr/Schatzenstaller 2023; SDG Watch Austria 2025).

Early studies on the introduction of results-oriented administrative management accordingly emphasised its character as a long-term learning process. The quality of objectives and indicators was uneven, roles and responsibilities were partly unclear, and supporting IT and monitoring structures were still being developed. Later evaluations confirmed that Austria has an ambitious model by international standards, while also requiring more focused objectives, better indicators and more intensive political use (see Hammerschmid/Grünwald 2014; Hammerschmid/Hopfgartner 2019; IMF/OECD/Universität Klagenfurt 2018).

Retrospective analyses after a decade of reform still show a mixed picture. The Federal Budget Estimates have become more informative, gender budgeting is formally embedded, and medium-term financial planning provides a framework for strategic direction. At the same time, the cultural shift towards results-oriented management has remained rather limited. In crisis years, questions of results have often receded, and continue to recede, into the background. Impact assessments have sometimes been shortened or bypassed. Existing results information is difficult for the public and media to access and is used only to a limited extent in the parliamentary process (see Hammerschmid/Hopfgartner 2019; Felbermayr/Schratzenstaller 2023).

This yields an important lesson for development policy: formally applying existing instruments to another policy field is insufficient. What matters is their connection to a plausible results architecture, cross-ministerial management, evaluation and political accountability. This appears to be where the greatest challenges currently lie.

The 'Handbook on Results-Oriented Management' describes the basic logic of Austria's reform as a connection between political mandates, outcome objectives, inputs, processes, outputs and impacts. In this account, public administration acts as a provider of services between the political mandate and societal change. Other influences are explicitly taken into account. The basic model therefore already contains the important insight that results orientation should plan, observe and report its contributions in ways that allow effectiveness and efficiency to be better assessed (see Bundeskanzleramt 2013).

For the federal budget, this means a tiered architecture. The federal financial framework sets multiannual expenditure ceilings. Headings organise the budget into broad policy areas. Budget chapters form the central level of budgetary responsibility and contain outcome objectives. Global budgets structure major areas of responsibility within a budget chapter. Detailed budgets reflect the operational use of resources. In principle, this system offers an appropriate structure for tracing development policy contributions from policy objectives through to the specific use of funds.

Since development policy is a cross-cutting area, the practical difficulty lies in the fit between the budget structure and the policy field. Because the budget is organised primarily by ministerial portfolios and areas of responsibility, development policy contributions appear in different parts of the budget, often under objectives formulated from the perspective of the respective ministry. An overall picture would therefore require reconstructing which budget chapters, global budgets and detailed budgets are actually relevant to development policy (see Annex 4).

Results-oriented impact assessment (WFA) complements this structure by examining the effects of proposed new regulations and major projects *ex ante*. It is well suited to assessing development policy coherence because it also covers initiatives in other policy areas. In practice, however, the WFA is often perceived more as a formal procedure. Its use for systematic development policy coherence assessment remains open to improvement (see SDG Watch Austria 2025).

A further finding of the budget law reform evaluations concerns the political use of information. Results data make a difference only if they influence budget decisions, priority-setting and parliamentary scrutiny. This reveals a weakness in Austria's system as a whole. The documentation is extensive but complex. The connection between achievement of objectives and political consequences often remains indirect. For development policy, this means that outcome objectives are formally part of budget documents, while actual negotiations over resources and priorities often follow other logics.

For the following analysis, it is therefore important neither to overestimate nor to underestimate Austria's framework. It offers considerably more entry points than a purely input-oriented budget system, but does not produce coherence by itself. The decisive question is whether and how the existing instruments are connected to an overarching development policy strategy.

5. DEVELOPMENT POLICY IN AUSTRIA'S FEDERAL BUDGET

5.1 Development policy as a whole-of-government responsibility

Austrian development policy is distributed, in legal, political and budgetary terms, across several policy fields, institutions and administrative levels. Traditional development cooperation in the narrower sense is located within the foreign affairs portfolio and the Austrian Development Agency. Other ministries also make contributions relevant to development policy: for example, the Ministry of Finance through international financial institutions and certain financing instruments, the ministry responsible for climate protection and agriculture through international climate finance and food assistance, the Ministry of the Interior through migration-related programmes, the Ministry of Defence through international deployments, the ministry responsible for science through research and higher education cooperation, and the Parliamentary Administration through international parliamentary cooperation.

This breadth is inevitable because, in a globally interconnected world, development policy impacts arise across many policy areas. At the same time, it makes results-oriented management more difficult. When resources relevant to development policy are spread across different budget chapters, a need for coordination arises that often also becomes a coordination problem: which objectives apply across ministries? What contributions do individual budgets make? Where are there synergies or conflicts between objectives? Which indicators capture whole-of-government impact?

Austria's federal budget so far provides only partial answers to these questions. Some budget chapters contain outcome objectives or indicators relevant to development policy. Other areas contain relevant resources or measures without an explicit development policy logic of objectives and results. This gap makes policy management more difficult because the overall impact of Austrian development policy cannot be traced through a shared architecture of objectives. Within the administration, there is also often a perception that one cannot 'interfere' in the affairs of other ministries.

5.2 Overarching policy objectives and international reference frameworks

At the level of overarching policy objectives, development policy in Austria is first bound by the objectives and principles of the Development Cooperation Act: combating poverty in developing countries; safeguarding peace and human security, particularly by promoting democracy, the rule of law, human rights and good governance; and preserving the environment and protecting natural resources as the basis for sustainable development. The guiding principles for implementation specify responsiveness to partners regarding the form and pace of the development process, the integration of measures into the social context, gender equality, and consideration of the needs of children and persons with disabilities. Development policy is also closely connected to foreign policy, multilateralism, human rights, sustainable development, peace, security, climate and global stability. The Government Programme 2025–2029 positions development cooperation as part of an active foreign policy and refers to international responsibility, sustainability, crisis prevention and partnerships. The 2030 Agenda and the Sustainable Development Goals (SDGs) provide a central reference framework (see EZA-G 2002, § 1; Bundesregierung 2025; BMEIA 2025; Vereinte Nationen 2015).

These overarching references remain at a macro level that does not permit concrete management. Translation is therefore needed between global objectives such as the SDGs, foreign policy guidelines, development policy priorities and budgetary outcome objectives. For results-oriented development policy, it is crucial to operationalise the relevant macro-level objectives so that responsibilities, resources, measures and expected changes become clearly visible. A

reference to the SDGs, poverty reduction, gender equality or multilateralism is only the beginning. It becomes relevant to management only when it is clear what contributions Austria intends to make, which ministries are involved, which financing flows are relevant and how progress is to be assessed.

5.3 Budget chapters, global budgets and detailed budgets

The budget chapter is the central unit of budgetary management in Austria's federal budget. For development policy in the narrower sense, budget chapter 12, Foreign Affairs, is particularly relevant; it covers development cooperation, the Foreign Disaster Fund and contributions to international organisations. For development policy in a more comprehensive sense, however, other budget chapters, global budgets and detailed budgets relevant to development policy are also important, such as Federal Assets, Environment and Climate, Agriculture and Forestry, Defence, Interior, Education, Science and Economic Affairs (see BMF 2026).

Global budgets group major areas of responsibility within a budget chapter. They matter for the analysis of development policy impact because they bridge the strategic budget chapter level and the operational detailed budget level. In this way, they make visible which major areas of responsibility contribute to development policy objectives and therefore share responsibility for development policy. Detailed budgets, in turn, reflect the actual management of resources and thus show where financial resources are in fact budgeted and spent.

There are several discontinuities at this operational level. Some detailed budgets relevant to development policy are not linked to specific outcome objectives or indicators. Other outcome objectives are formulated so broadly that their connection to individual measures and allocations is difficult to trace. In still other cases, indicators refer to activities that are only indirectly connected to the claimed effects. A central task for future reforms, and for a corresponding RMPP, is to connect budget chapters, global budgets, detailed budgets, measures and indicators relevant to development policy systematically in an SRRM.

5.4 Instruments and modalities

Development policy impact arises through different instruments and modalities. These include financing bilateral programmes and projects, budget support and programme financing, loans and guarantees, humanitarian assistance, cooperation within multilateral organisations, contributions to international financial institutions, civil society cooperation, knowledge and research partnerships, policy dialogue, and measures in other policy fields that are relevant to development policy.

These instruments often differ significantly in their results logic. A bilateral programme can, for example, formulate a specific theory of change. A contribution to a multilateral organisation operates through that organisation's mandate, governance and programmes. International climate finance connects global commitments with specific environmental policy objectives. Export or investment instruments can have development policy side effects, but primarily pursue other sets of objectives. Whole-of-government results orientation must understand and integrate these differences.

It follows that a uniform set of indicators for all instruments would hardly be useful. What is needed is a differentiated system: at strategic level, shared development policy results areas and assumptions about objectives should be defined. At instrument level, appropriate indicators and evaluation approaches are needed in each case. At whole-of-government level, this information must be brought together in a way that enables political accountability and learning without artificially equating different instruments.

5.5 Performance monitoring and reporting

Austria's system has several reporting and oversight streams. The federal budget's outcome objectives are presented in the budget process and reported through performance monitoring. Development cooperation has its own evaluation practices. ODA reporting follows the DAC's international rules. SDG reporting, in turn, uses national indicators and cross-ministerial coordination. The Austrian Court of Audit examines selected areas of government action. International peer reviews, particularly within the OECD DAC, complement this national level (see OECD 2020b; BMEIA et al. 2019).

This diversity opens up different perspectives on effectiveness and accountability, but also leads to parallel processes. Information is produced in different formats, for different audiences and according to different logics. Whole-of-government development policy management lacks a forum in which this information is regularly brought together, assessed politically and translated into priorities.

A regular federal development policy report could fill a gap here. It would need to bring together budget developments, ODA, relevant non-ODA contributions, outcome objectives, SDG links, evaluation findings, progress, conflicts between objectives and the need for adjustments. Such a report would add value only if it were not designed as an additional reporting obligation alongside existing systems. Its function would have to be to integrate existing information and make it usable for policy management.

Budget chapter 12, Foreign Affairs, is particularly important for development policy in the narrower sense. It covers development cooperation, the Foreign Disaster Fund and the foreign ministry's contributions to international organisations. The gender equality objective concerning women's political and economic empowerment in priority countries and regions is relevant to development policy, but falls far short of covering the full breadth of the statutory mandate and corresponding development policy priorities. Furthermore, its associated indicators remain focused on programmes and people reached. This provides a degree of measurability, but the actual outcome level is barely visible and is illuminated only in fragments (see BMF 2026).

The objective of strengthening the multilateral order is also highly relevant to foreign and development policy. As an outcome objective, however, it is difficult to pin down. The multilateral order is not a clearly delineated object of impact, and Austria's influence over it is limited. Indicators concerning international institutions, host-country policy or economic interests can capture individual aspects. They explain only to a limited extent, however, how Austrian contributions support the development policy impacts of multilateral institutions (see BMF 2026).

Other budget chapters show similar patterns. International food assistance is highly relevant to development policy, but has no specific outcome objective in the budget structure. International climate finance is central to sustainable development, but is not made visible through development policy objectives and indicator systems. Contributions to international financial institutions and the quality of the Ministry of Finance's ODA are partly captured, but the objectives focus heavily on the quality and efficiency of intermediaries. The connection to specific development policy outcomes requires further explanation (see BMF 2026).

Budget decision-making processes are also relevant to results orientation. Key decisions are already made when ceilings are set in the federal financial framework and during ministerial negotiations with the Ministry of Finance. Detailed budget allocations are subsequently determined within ministries. If development policy impact is reported only at the end of this process, it comes too late for strategic allocation decisions. Results information should therefore be available earlier in the budget cycle and in a form that can inform policy deliberations (see BHG 2013; BMF 2026).

The parliamentary level plays an important role here. The budget is adopted by the National Council, and the budget documents contain results information. Its actual use, however, depends on whether it is comprehensible and politically relevant. A fragmented presentation makes it harder for members of parliament to discuss the overall impacts of development policy or questions of coherence. An integrated report could serve as a bridge between sectoral policy and budget policy.

Finally, the ODA ratio is a particular case. It enjoys high political visibility internationally and is relatively easy to communicate. Of course, it primarily measures the volume of certain eligible expenditures, rather than their quality or impact. A results-oriented system should therefore continue to report the ODA ratio, but should not treat it as a substitute for results analysis. Equally important are the contributions made with the resources and whether these contributions fit the strategic results areas (see OECD 2025a).

6. DIAGNOSTIC CRITERIA FOR A CONSISTENT ARCHITECTURE OF OBJECTIVES AND BUDGETS

To assess the quality of results orientation in development policy, it is necessary to examine whether the architecture of objectives and budgets follows a plausible results cascade. The following analysis uses four criteria for this purpose: alignment of objectives, specificity of objectives, clarity of causal relationships and verifiability. These criteria can be applied vertically within a budget chapter and horizontally across ministries.

Criterion	Guiding question	Current weakness	Need for reform
Alignment of goals and objectives	Are outcome objectives, budget contributions and international commitments substantively consistent?	Resources relevant to development policy are located in budget chapters without a corresponding architecture of objectives; conflicts between objectives remain implicit.	Develop shared results areas and a cross-ministerial SRRM.
Specificity of goals and objectives	Are objectives formulated so that responsibilities, measures and progress become clear?	Objectives remain abstract or mix together impacts, instruments and activities.	Refine outcome objectives at outcome level and connect them to clear target groups, assumptions and responsibilities.
Clarity of causal relationships	Is there a plausible explanation of how inputs and measures contribute to outcomes and impacts?	Causal assumptions remain implicit; multilateral and indirect contributions are represented through simple output measures.	Develop results models for each strategic results area, including assumptions, risks and limits to influence.
Verifiability	Can achievement of objectives and contributions be observed empirically and used for management?	Indicators often measure activities; evaluations, SDG data and ODA reports are only weakly connected.	Integrate quantitative indicators, qualitative evidence, evaluations and reporting.

6.1 Alignment of goals and objectives

Alignment of objectives describes the substantive fit between overarching policy objectives, international commitments, outcome objectives and budgetary measures. Vertically, the question is whether a budget chapter's outcome objectives are consistent with the government programme, the SDGs, development policy strategies and the legal framework. Horizontally, the question is whether the objectives of different ministries are compatible or in tension with one another.

In Austria, objectives are recognisably embedded in international norms at the level of general references. Development policy objectives refer to gender equality, the multilateral order, international cooperation, sustainable development and Austrian contributions to global challenges. The SDGs also provide a broad reference framework. However, this embedding sometimes remains at the level of symbolic references and is not consistently translated into a coherent cross-ministerial architecture of objectives.

This is particularly visible in the distribution of budgets relevant to development policy. While individual outcome objectives in UG 12 refer to gender equality or multilateralism, relevant financial contributions are also located in budget chapters whose outcome objectives primarily follow other policy logics. International climate finance, food assistance and contributions to international financial institutions have development policy significance, but are not captured by specific development policy outcome objectives.

Alignment of objectives also requires explicit attention to conflicts between objectives. Development policy objectives can coincide with, or come into tension with, economic, migration, security or foreign policy interests. A results-oriented system should address such tensions and make clear which objectives have priority, how trade-offs are made and what development policy effects are expected from measures in other policy areas.

6.2 Specificity of goals and objectives

Specificity of objectives concerns the translation of broad guiding goals into requirements relevant to management. A sound outcome objective describes the intended change, the results area concerned and the contribution of government action to that change. It need not conclusively prove every causal relationship, but should indicate what policy measures are intended to improve and how progress can plausibly be observed.

Some advances are evident in Austria's system. Gender equality objectives and certain indicators in development cooperation provide a degree of operationalisation. Nevertheless, central objectives remain highly abstract. Formulations such as strengthening the multilateral order or supporting particular target groups have limited precision as management objectives unless they are connected to clear assumptions about results, responsibilities, target groups and assessment criteria.

A further problem is the mixing of objectives, instruments and activities. Some objectives simultaneously describe an intended effect and a means of achieving it. Other indicators count measures, appointments, projects or people reached without capturing qualitative change at outcome level. Such indicators are more useful for management purposes than for steering towards results.

Horizontally, specificity of objectives is reflected in the functional division of labour between ministries. If several budget chapters contribute to sustainable development, it should be clear which results areas are pursued jointly and what role each ministry assumes. At present, this division of labour often remains implicit. This makes it difficult to see whether contributions are complementary, gaps exist or duplication occurs.

6.3 Clarity of causal relationships (causal traceability)

Clarity of causal relationships generally concerns whether the assumed connections between interventions and results are plausible. A results cascade should explain how inputs and activities contribute through outputs to outcomes and longer-term impacts, although the cascade need not necessarily be linear. Ideally, assumptions, risks and external influences are also identified.

In Austria's performance budget, such causal assumptions often remain implicit. Several steps lie between the number of international contacts, the number of gender-relevant projects, contributions to international organisations or financing volumes, on the one hand, and long-term development policy impacts, on the other. Without explicit results models, it is difficult to assess whether the selected measures are suitable for achieving the stated objectives.

This is particularly relevant for multilateral contributions and international financial institutions. Austria often has only limited direct influence over their operational results, but can contribute through financing, governance, supervisory bodies, policy positioning and coalitions with other members. A robust results logic should model these channels of influence realistically and identify their limits. It should distinguish between direct influence, indirect contribution and contextual conditions.

The causal connection between budget developments and outcome objectives is also often poorly developed. When resources increase or decrease, it is not always apparent what effects are expected, which priorities need to be adjusted or which risks arise for the achievement of objectives. Results orientation becomes relevant to management only when budget decisions are connected to verifiable assumptions about their consequences for programmes, partners and target groups.

6.4 Verifiability

Verifiability refers to the system's capacity to observe achievement of objectives empirically and make it usable for management. It depends on the quality of indicators, the availability of data, the connection to evaluations and the institutional use of findings. An objective is verifiable if progress can be observed transparently, deviations explained and implications for management derived from them.

Austria's results orientation formally meets this requirement in many areas: outcome objectives are backed by indicators, target states are specified and reports are produced. In substantive terms, however, there are clear limitations. Many indicators are at input, activity or output level. They show whether funds have been used, projects implemented or particular contacts maintained. They show only to a limited extent whether the intended societal changes have occurred or whether Austria's contribution to them was plausible.

This has both a methodological and an institutional dimension. In complex policy fields, outcome and impact indicators are often difficult to collect. Combining different forms of evidence is therefore crucial. Indicators should be connected to qualitative evaluations, case studies, partner perspectives, Austrian Court of Audit audits, international comparative information and SDG data. Such a system would be more robust than a narrow focus on a few counts (see OECD 2019b; BMEIA et al. 2019).

Verifiability also has a horizontal dimension. If development policy is conceived as a whole-of-government responsibility, compatible indicators, or at least compatible reporting approaches, are needed across ministerial boundaries. At present, SDG links, ODA data, budget indicators and evaluations are connected only to a limited extent. The result is a fragmented information landscape in which much is reported, but whole-of-government impact remains difficult to grasp.

6.5 Overall assessment

Austrian development policy currently has numerous components of results-oriented management, but lacks a framework that connects them adequately. At project level, results models and evaluations exist. At budget level, there are outcome objectives and indicators. At international level, ODA, SDG and DAC reporting systems are in place. At audit level, the Austrian Court of Audit and international peer reviews provide important findings. Against this background, the central reform task is to connect these elements more closely.

Applying the diagnostic criteria first shows that alignment of objectives exists at a general level, but becomes fragmented at management level. The three overarching statutory objectives of Austrian development policy – combating poverty, safeguarding peace and human security, and preserving the environment and protecting natural resources – and the equally binding principles for their implementation are not systematically translated into a cross-ministerial results architecture.

For specificity of objectives, the weakness lies in translating guiding concepts into verifiable assumptions about change. In results-oriented management, ‘promotion’, ‘strengthening’, ‘improvement’ or ‘safeguarding’ must be connected to a clear object: who is to gain which capabilities, rights, opportunities to act, institutional procedures or living conditions? Which intermediate changes are considered plausible? What role does Austria play in this process? Without this precision, the results cascade remains incomplete.

Clarity of causal relationships is particularly difficult where objectives are very broad and instruments indirect. Multilateral contributions, governance work, international negotiations and contributions to financial institutions operate through long causal chains. This requires a form of results presentation that explicitly describes channels of influence, coalitions, governance contributions, institutional levers and contextual conditions.

For verifiability, there is a tendency to remain close to outputs. Many indicators can readily be recorded administratively, but capture activity more than change. This is useful for monitoring, but insufficient for statements about policy impact. A better architecture would combine several levels of evidence: output data for management, outcome indicators for strategic direction, evaluations for causal plausibility and qualitative analyses for context and unintended effects.

The diagnosis also shows that vertical and horizontal problems are connected. A budget chapter may formally meet its own outcome objectives while capturing only part of the overall development policy impact. Conversely, a cross-ministerial ambition may be articulated politically without finding operational expression in individual budget areas. Reform must therefore address both the vertical chain within budgets and the horizontal connections between policy fields.

The distinction between management and proof is also important. Development policy can rarely demonstrate precise impact in the natural-scientific sense, but can make contributions transparent, organise learning loops and account for achievement of objectives. This realistic expectation should guide future reforms. It guards against both exaggerated promises of measurement and a retreat into mere input or activity reporting.

Austria does not need to create a new system alongside existing budget law. Existing instruments should be developed so that they connect development policy impacts more effectively. The greatest opportunities lie in making objectives more specific, developing results models, improving cross-ministerial budget transparency, integrating reporting and strengthening political use.

7. BUILDING BLOCKS FOR ROBUST WHOLE-OF-GOVERNMENT IMPACT MEASUREMENT

7.1 Theory of Change (ToC) and IOOI as a shared results framework

The IOOI approach (Input–Output–Outcome–Impact) can perform an important integrating function for Austrian development policy. It is an instrument that originated in project planning but is increasingly used in results-oriented models of public administration and budgeting. It can help translate contributions from different ministries, instruments and budget levels into a common language. Within this framework, inputs would be financial and human resources; outputs, immediate deliverables; outcomes, medium-term changes in partner institutions, target groups or policies; and impacts, longer-term contributions to sustainable development (see OECD 2014; Vogel 2012; Bieri/Schwegler 2024).

For a whole-of-government application, ToCs would need to complement this IOOI results chain with realistic assumptions about the scope for influence, external factors and risks. Results orientation thus requires both an understandable sequence of inputs, outputs, outcomes and impacts and a plausible explanation of why a measure is suitable for contributing to a particular objective under given conditions (see Ministry for Foreign Affairs of Finland 2023).

For bilateral projects, pathways to results can be described relatively directly. For multilateral contributions or policy areas beyond aid, contributions are more indirect. Here, the results chain should be described more in terms of governance, agenda-setting, coherence, incentive structures or systemic contributions.

A practical benefit of the IOOI approach would be to relate budget levels and results levels more closely. Budget chapters and global budgets could identify strategic results areas. Detailed budgets and measures could present outputs and immediate contributions. Evaluations and reports could assess outcomes and assumptions about longer-term impact. This would make the existing budget structure interpretable in terms of results.

7.2 Impact beyond aid

Whole-of-government impact measurement should distinguish and connect two levels. The first is the traditional impact of ODA and development cooperation: what contributions are made by development cooperation, humanitarian assistance, multilateral financing and international programmes? The second is the development policy impact of government action as a whole: how do other policy areas influence global sustainable development, partner countries and development policy objectives? This dual perspective makes impact measurement more demanding, but also more realistic.

Trade policy, agricultural policy, climate policy, migration, security and financial policy, research, technology policy and international regulation can strongly influence development prospects in partner countries. The 2030 Agenda has already embedded this shift in perspective widely by conceiving sustainable development as a universal and integrated task. For Austria's results orientation, this 'beyond aid' perspective means that development policy impact should not be reduced to ODA expenditure. Some policies that are not ODA-eligible may even have stronger development impacts than ODA-eligible expenditure (see Vereinte Nationen 2015; OECD 2019c).

7.3 Policy coherence for sustainable development

Policy Coherence for Sustainable Development (PCSD) is the central concept for bringing the beyond-aid perspective into policy management. PCSD aims to identify conflicts between objectives across policy areas, reduce negative external effects and strengthen synergies for sustainable development. This is particularly important for effective development policy because the successes of individual programmes can be weakened by contradictory policies in other areas or reinforced by policies that generate synergies (see OECD 2019c; OECD 2025b).

In the Austrian context, PCSD could be connected more closely to performance budgeting. The outcome objectives and indicators of individual budget chapters could be systematically assessed for their relevance to conflicts between development policy objectives. New initiatives could be examined more closely for their international sustainability effects within impact assessment. The RMPP could define central areas of coherence, such as climate, trade, migration, food security or international financing.

Such a connection would translate PCSD from a general commitment into the architecture of government management. This would require a political mandate, clear responsibilities and a procedure for documenting and addressing conflicts between objectives. Since questions of coherence are political questions, they also require political consideration, making parliamentary consideration central.

7.4 Making better use of existing components

A whole-of-government ambition requires a whole-of-government results architecture. Several existing instruments can be used to improve whole-of-government results orientation in this sense. (i) First, performance budgeting provides outcome objectives, measures, indicators and performance monitoring. (ii) Second, Austrian Development Cooperation has evaluation practice and an evaluation policy. (iii) Third, ODA reporting systems and international DAC peer review processes are in place. (iv) Fourth, there is SDG monitoring and national sustainability reporting. (v) Fifth, Austrian Court of Audit audits provide important information on governance, achievement of objectives and efficiency.

The whole-of-government approach provides the political framework for cross-ministerial management. In practice, its implementation currently remains rather limited because coordination, budget transparency, shared systems of objectives and binding reporting mechanisms are still weakly developed.

The evaluation policy of Austrian Development Cooperation is another important building block. It establishes evaluation standards, promotes learning and accountability, and can contribute to quality improvement. Its reach currently remains limited, however, where contributions relevant to development policy fall outside Austrian Development Cooperation in the narrower sense. Whole-of-government results orientation would therefore need to clarify how evaluation principles can also be applied to multilateral contributions, cross-ministerial measures and beyond-aid impacts. For cross-ministerial issues, it would be useful to complement programme-specific evaluations with thematic syntheses, for example on gender equality, climate resilience, fragile contexts, multilateral contributions or policy coherence (see BMEIA et al. 2019; OECD 2020b).

The Austrian Court of Audit can strengthen this architecture through independent audits. Audit reports can identify gaps in systems of objectives, management structures, performance monitoring and coordination. International developments within INTOSAI also show that supreme

audit institutions can play an important role in auditing SDG implementation and policy coherence. Their findings should feed more systematically into development policy reports and the RMPP (see Rechnungshof Österreich 2018, 2022; INTOSAI Development Initiative 2024).

DAC peer reviews are also more than external assessments. They can be used as a learning instrument to reflect on institutional reforms, strategic prioritisation, coherence, evaluation and resourcing. Austria should therefore incorporate peer review recommendations into its national policy cycle (see OECD 2020b; OECD 2025a).

SDG reporting provides a further point of connection. The 2030 Agenda is designed to be universal and integrated. It is therefore suitable as a reference framework for horizontal coherence. At the same time, SDG indicators are not automatically national management indicators. They must be connected to Austrian responsibilities, budget contributions and outcome objectives. A development policy report could therefore interpret SDG links rather than merely map them. SDG Watch Austria (2025) recommends cross-ministerial quality assurance and closer connections between outcome objectives, SDG indicators and evidence-based budget management.

Taken together, these building blocks can form a results cycle: strategic objective-setting in the RMPP, allocation to budgets and instruments, annual monitoring, thematic evaluation, parliamentary discussion, adjustment of priorities and renewed planning. Such a cycle would establish a shared rhythm for the existing instruments. The quality of this cycle, however, depends on political leadership. Interministerial coordination needs a clear mandate, and shared results areas must be politically agreed. Data and evaluation systems require resources. Conflicts between objectives must be handled so that they do not simply become bogged down in administrative coordination and remain unresolved. Results orientation therefore remains an essentially political reform project, even though it uses technical instruments.

8. TOWARDS A RESULTS-ORIENTED MULTIANNUAL DEVELOPMENT POLICY PROGRAMME (RMPP)

8.1 The RMPP as a whole-of-government framework for strategic management

The statutory Three-Year Programme for Austrian Development Policy is the natural starting point for a RMPP. In what follows, we use RMPP to refer to a functionally developed version of this instrument: a multiannual, whole-of-government framework connecting strategy, results logic, resources, monitoring and learning. The new designation is deliberately programmatic. It highlights the longer-term results cycle without claiming that the current statutory designation has already changed. In its present form, the Three-Year Programme primarily provides orientation. If it is to contribute more strongly to policy management, results orientation and accountability in future, it must be linked more systematically to performance budgeting, cross-ministerial contributions to development policy, monitoring, evaluation and parliamentary consideration (see BMEIA 2025; OECD 2020b; Syspons 2021).

The RMPP should therefore be understood as a whole-of-government framework for strategic management (see Annex 1). It would sit below the government programme and above ministries' annual budget and programme planning. It does not replace instruments under budget law or encroach on ministerial autonomy or the Federation's budgetary authority. Its function is to provide a shared architecture of objectives, results and coherence to guide ministry-specific strategies, instruments and financial contributions.

Much of this development can already be implemented within the existing legal framework. Section 23 of the Development Cooperation Act continues expressly to require a Three-Year

Programme covering the federal government's official development assistance, its priorities and financing, and guidelines for bilateral, European and multilateral development cooperation, to be submitted annually to the Federal Government and the National Council. Section 22 of the Act binds the federal government's official development assistance to the statutory objectives and principles and to the guidelines laid down in the Three-Year Programme. These provisions already allow the programme to be supplemented with a whole-of-government situational assessment, shared results models, cross-ministerial systems of objectives and a systematic monitoring and evaluation framework. The 2023 update also demonstrates that strategic priorities can be retained and individual parts refined or supplemented within the existing format (see EZA-G 2002, §§ 22–23; Bundesregierung 2023).

Nor does the Federal Budget Act present a fundamental obstacle to such development. Although it requires all ministries to practise performance budgeting, it does not prescribe a results logic confined exclusively to individual ministries. Likewise, the Federal Ministries Act does not preclude cross-ministerial strategies. Comparable governance approaches already exist, for example in relation to the Sustainable Development Goals (SDGs), climate policy and digitalisation.

A legislative amendment is not strictly necessary for this functional development. Within the current three-year format, the strategic core and results models can be retained while the sections on context, financing, implementation and the SRRM are updated as part of the annual submission. A six-year results and strategy horizon can be established politically as an overarching reference framework, while the statutory Three-Year Programme continues to be submitted and reviewed annually. Existing law reaches its limits where the RMPP is intended to impose direct obligations on other ministries or determine specific budget decisions. Political and administrative commitment can, however, already be established within the existing framework through Council of Ministers decisions, cross-ministerial management structures, shared outcome objectives, reporting obligations and standardised management instruments.

Finally, the time dimension should also be reconsidered. Development policy impacts often emerge over periods longer than three years; a longer-term reference framework therefore corresponds better to the results cycle. From a technical perspective, a six-year results and strategy horizon with a mid-term review after three years and annual monitoring would be appropriate. Annual updates to selected parts would allow responses to changing global conditions without reformulating stable strategic statements every year. As long as § 23 of the Development Cooperation Act remains unchanged, this longer horizon is operationally connected to the regularly updated statutory three-year planning, with the RMPP serving as the overarching results framework.

8.2 The policy cycle and results models

Such a programme should be developed through an integrated policy cycle (see also Schlögl/Zeiner 2025). On the basis of a political mandate, the starting point would be a development policy situational assessment bringing together global challenges, international commitments, partner needs, Austrian contributions, the ODA and budget structure, evaluation findings and existing outcome objectives. This assessment would provide the basis for political prioritisation.

A limited number of strategic results areas should be defined on this basis. These could include poverty reduction and social protection, climate resilience and sustainable transformation, gender equality and rights, peace and human security, or food security. The precise selection is a political decision. What matters is that each results area is operationalised through a results model: intended impacts, outcomes, outputs, activities, inputs, assumptions, risks and indicators should be set out explicitly.

Such results models would perform several functions. They would clarify how Austria's contributions are intended to support overarching objectives. They would make different instruments within a results area comparable without erasing their differences. They would make external assumptions and risks visible. And they would provide a basis for directing evaluations towards strategic questions.

These results models should be operationalised through a further-developed results annex to the RMPP. For each strategic results area, it would set out the relevant Theory of Change (ToC), intended impacts, outcomes and outputs, suitable indicators, baselines, targets, data sources and evaluation mechanisms, thereby forming the RMPP's shared narrative and analytical results architecture. The results annex would become the central instrument for monitoring, learning and accountability while establishing the connection between strategic objectives and operational implementation.

8.3 The Strategic Results and Resources Matrix (SRRM) as a link between strategy and budget management

Another central technical building block of the RMPP would be the Strategic Results and Resources Matrix (SRRM). It translates the results models explained in the results annex into a standardised IOOI results cascade. For inputs, activities, outputs, outcomes and impact, it sets out appropriate indicators, baselines or actual values, targets, assumptions, risks, responsibilities and data sources. On the input side, it also links resources to budget chapters, global and detailed budgets, instruments, outcome objectives and measures. The SRRM thus brings objectives, resources, responsibilities and evidence together in a structure that supports management.

The SRRM does not aim to assign all budget items artificially to development policy objectives. Instead, it creates transparency about cross-ministerial contributions, identifies gaps or duplication, and facilitates assessment of consistency between policy priorities, budget allocation and intended results. At the same time, it creates a shared basis for monitoring, evaluation, and parliamentary and public accountability (see Annex 2).

For management purposes, the SRRM should not be designed as a static component of the RMPP. It should instead be updated annually as part of the development policy report. This would keep the strategic framework stable throughout the results period while allowing changes in the budget structure, ministerial responsibilities or use of instruments to be continuously traced and assessed.

8.4 Monitoring, reporting and evaluation

The RMPP needs a regular monitoring and evaluation cycle. Each year, a whole-of-government development policy report should present progress, budget developments, achievement of objectives, evaluation findings, ODA developments, SDG links and the need for adjustments. This report should not replace all existing reports. It should bring together the most important information and make it interpretable for policy purposes (see OECD 2019a; OECD 2020a).

The annual development policy report would perform a dual function. On the one hand, it would document progress in implementing strategic outcome objectives and summarise evaluation and monitoring findings. On the other, it would provide the platform for annually updating the SRRM, thereby connecting budget developments, results information and cross-ministerial contributions in a shared management and accountability instrument (see Annex 3).

The reporting template proposed in Annex 3 brings these functions together at three levels: a short whole-of-government management overview, standardised reporting sheets for each results area, and a section on decisions and follow-up with responsibilities and deadlines. The underlying detailed data are not duplicated, but drawn from the results annex, the SRRM and existing ODA, SDG, budget and evaluation data.

A mid-term review should take place halfway through the programme period. It would need to record implementation progress and examine the underlying assumptions about results. Have contextual conditions changed? Are the instruments suitable, and are target groups being reached? Have conflicts between objectives arisen? What adjustments are necessary? At the end of the programme period, a summative evaluation should take place, with its findings feeding into the next situational assessment and the next round of priority-setting. This would create a programme cycle that learns. Impact measurement would thereby become part of strategic management.

8.5 Political commitment and parliamentary use

Even the best results architecture has little effect if it is not used politically. The RMPP should therefore be connected to clear procedures for decisions, reporting and deliberation. Regular parliamentary consideration could improve accountability and public debate. Budget deliberations could draw more strongly on results information. Results orientation is most beneficial when deviations from objectives are analysed, evaluation findings taken into account and policy priorities adjusted where necessary.

Political commitment means that objectives, assumptions and deviations feed into policy decisions. If an outcome objective is missed, this should lead to analysis and adjustment. If conflicts between objectives exist, they should be addressed politically. If indicators are inadequate, they should be improved. Results orientation depends on this use.

Stronger parliamentary use could also improve the comprehensibility of the documents. Results information is currently often technical, fragmented and difficult to access. An integrated development policy report with clear results areas, budget mappings and narrative assessments could facilitate debate. This would make results orientation part of democratic accountability as well as an administrative instrument.

A targeted amendment to the Development Cooperation Act would nevertheless be desirable. It could expressly establish the RMPP designation, the longer results and strategy horizon, the cross-ministerial results architecture, shared strategic outcome objectives, the monitoring and evaluation framework, and the results annex and SRRM. Such an amendment would strengthen political and administrative commitment; however, it is not a prerequisite for implementing the substantive core elements now through the annual submission of the Three-Year Programme, Council of Ministers decisions, cross-ministerial structures and shared standards.

This would create a tiered governance architecture: the RMPP provides the strategic framework for Austrian development policy. A results annex explains the shared results and monitoring architecture. The annually updated SRRM connects the strategic results areas to the budget structures and instruments of participating ministries. Finally, the annual development policy report brings together budget developments, progress on results, evaluation findings and coherence analyses, thereby providing the basis for policy management, parliamentary accountability and continuous learning. This architecture respects both ministerial autonomy under the Federal Ministries Act and budgetary authority under the Federal Budget Act, while strengthening the whole-of-government management capacity of Austrian development policy.

9. CONCLUSIONS AND RECOMMENDATIONS

9.1 Conclusions

The analysis shows that Austria has a formally well-developed system of performance budgeting, whose potential for development policy has so far been only partially used. The institutional instruments exist: outcome objectives, indicators, impact assessment, evaluations, ODA reporting, SDG monitoring, Austrian Court of Audit audits and international peer reviews. The current shortcoming lies in integrating these elements into a whole-of-government development policy results architecture (see Hammerschmid/Hopfgartner 2019; IMF/OECD/Universität Klagenfurt 2018; OECD 2020b).

Development policy impact in Austria arises across several ministries and budget areas. The federal budget's formal structure of objectives captures this breadth only incompletely. Some relevant contributions are presented without a specific development policy results logic. Other outcome objectives remain too abstract or are linked to indicators that primarily measure activities and outputs. Detailed results models often exist at operational level, but their connection to strategic budgetary and ministerial management remains limited.

This creates a tension between ambitions for impact and institutional reality. The ambition is to manage development policy coherently, transparently and with a focus on results. Institutional reality is characterised by fragmented responsibilities, parallel reporting systems, insufficiently specific objectives and weak horizontal connections. This tension can, however, be resolved by connecting existing instruments more closely.

The RMPP can play a central role here. It could define strategic results areas, formulate results models, provide an SRRM for each results area, structure monitoring and evaluation, and improve parliamentary and public accountability. This would make the existing budgetary logic more comprehensible from a development policy perspective and more relevant to management.

9.2 Recommendations

- 1. Develop the statutory Three-Year Programme functionally into a RMPP.** The RMPP should capture the full range of federal contributions relevant to development policy, define strategic results areas and combine a longer-term results and strategy horizon with annual updates to selected parts. In our assessment, this would not necessarily require an amendment to the Development Cooperation Act. A simple Council of Ministers decision could provide a political mandate for developing the Three-Year Programme in this direction (see Annex 1).
- 2. Develop explicit results models for strategic results areas.** The areas should be agreed across ministries and satisfy the statutory mandates. For each results area, inputs, outputs, outcomes, impacts, assumptions, risks and external influences (series of changes) should be set out (see recommendation 3).
- 3. Introduce a Strategic Results and Resources Matrix (SRRM) for each results area.** The SRRM should represent the IOOI results cascade with indicators, baselines, targets, assumptions, risks, responsibilities and data sources, while systematically connecting results areas, budget chapters, global budgets, detailed budgets, instruments, outcome objectives and measures (see Annexes 2 and 3). It should make visible where contributions, gaps, overlaps and conflicts between objectives exist. A realistic distinction should be made between direct impact, indirect contribution and limited influence.

4. **Review impact goals in the federal budget.** They should be formulated more strongly at outcome level and clearly specify which changes are sought among which actors or in which structures. Indicators should continue to capture activities and outputs, but should be supplemented by outcome indicators and qualitative evidence. For major policy-level impacts, particularly peace, poverty reduction and the environment, it should be assessed whether suitable outcome objectives are missing (see Annex 4).
5. **Systematically integrate beyond aid and PCSD.** Development policy impact should not be narrowed to ODA expenditure. The RMPP and impact assessment should define central areas of coherence and make both conflicts between objectives and synergies across policy areas visible.
6. **Establish a systematic whole-of-government development policy report on the RMPP.** The report should integrate budget developments, ODA, relevant non-ODA contributions, outcome objectives, SDG links, evaluation findings, Austrian Court of Audit findings and the need for adjustments into a common document. It should be sufficiently comprehensible to support parliamentary and public debate (see Annex 3).
7. **Expand the use of results information.** Reports and evaluations should not stand in isolation at the end of programmes, but should feed systematically into priority-setting, budget planning and programme updates (see Annex 1). Results-oriented reporting should be embedded in the policy cycle as part of a 'results cycle'. This would strengthen democratic accountability and improve the quality of policy priority-setting.
8. **Strengthen administrative capacities for results analysis.** A more demanding approach to results orientation requires methodological expertise, data infrastructure, co-ordination capacity and political backing. Without these conditions, outcome objectives either remain formal reporting elements or fail in the face of internal resistance.

9.3 Concluding assessment

Results orientation can improve development policy management when understood as a process of political learning. It does not replace policy decisions or eliminate conflicts between objectives, but can make visible which objectives are being pursued, which resources are being used, what assumptions underlie them, and what evidence of progress or a need for correction is available.

Austria has an opportunity to make an already well-developed budgeting and reporting system more useful for development policy. The next reform step therefore need not be an entirely new instrument. It lies in connecting existing instruments: the budget, RMPP, evaluation, SDG and ODA reporting, Austrian Court of Audit audits and parliamentary accountability should be brought together in a shared results cycle.

Used appropriately, results orientation makes policy priorities and conflicts between objectives transparent and enables adjustments based on findings. Precisely because causal chains are long and contextual conditions uncertain, it should enable realistic statements about Austria's contribution.

The recommendations should be read as a pragmatic reform pathway. Some steps can be implemented in the short term, such as an improved SRRM or more comprehensible annual reporting. Others require more institutional groundwork, particularly developing shared results models and strengthening evaluation and coordination capacities. What matters is that the reform is designed as a recurring learning process through which we progressively come closer to realising our ambitions for impact.

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ANNEXES

Annex 1: The results cycle – process and governance of a RMPP

In this study, the results-oriented multiannual development policy programme (RMPP) is conceived as a whole-of-government management framework with a six-year results and strategy horizon. As long as § 23 of the Development Cooperation Act remains unchanged, this horizon is operationally connected to the statutory Three-Year Programme and its annual submission: stable strategy and results sections can be retained, while sections on context, financing, implementation and the SRRM can be updated. The RMPP sits below the government programme and above ministries' global and detailed budgets. On the basis of the Development Cooperation Act, the Federal Budget Act and the Federal Ministries Act, it establishes a shared architecture of objectives, results and coherence. Its binding effect consists in a shared strategic orientation that can be secured through a Council of Ministers decision, cross-ministerial coordination, shared outcome objectives and a uniform monitoring and evaluation system (see EZA-G 2002, §§ 22–23; BHG 2013; Bundesregierung 2023).

Its development follows an integrated policy-cycle approach. On the basis of a political mandate, the starting point is a whole-of-government development policy situational assessment that brings together global challenges, international commitments, partner needs, Austrian contributions, existing budget structures and evaluation findings. Strategic results areas are defined on this basis and operationalised through results models. For each results area, overarching impacts, intended outcomes, outputs, activities, inputs, assumptions, risks and indicators are defined. Two complementary tools are envisaged to operationalise this architecture: the RMPP's results annex explains the Theory of Change (ToC), objectives and central assumptions about results for each results area. The Strategic Results and Resources Matrix (SRRM, see Annex 2) translates this logic into a standardised IOOI cascade. For inputs, activities, outputs, outcomes and impact, it specifies indicators, baselines, targets, assumptions, risks, responsibilities and data sources, and links inputs to the relevant budget chapters, global budgets, detailed budgets, instruments, outcome objectives and measures. This makes visible the budgetary and institutional contributions to achieving development policy objectives and the gaps in coherence, management or financing.

Implementation takes place through annual work and monitoring cycles. An annual whole-of-government development policy report presents progress, budget developments, achievement of objectives, evaluation findings and the need for adjustments. The report performs a dual function. On the one hand, it documents progress in implementing the strategic outcome objectives and summarises evaluation and monitoring findings. On the other, it provides the platform for annually updating the SRRM and thus connects budget developments, results information and cross-ministerial contributions in a shared management and accountability instrument. After three years, a mid-term review examines both implementation and the underlying assumptions about results. At the end of the results and strategy horizon, a summative evaluation feeds its findings into the situational assessment and priority-setting for the following cycle. In this way, the RMPP is designed as a learning, results-oriented management instrument connected to the budget. Its strategic core remains stable, while budgetary and organisational adjustments can be traced annually.

Table A1.1. The results cycle: an ideal-type RMPP process

RMPP phase	Function in the policy cycle	Timing	Key result	Budget process interface / milestone	Governance	Budgetary / legal basis
1. Political mandate	Initiation, mandate and system boundaries	Year –1, preferably 12–18 months before the programme starts	Council of Ministers mandate; process and participation plan; inception report	Before budget preparation begins for the first programme year	Federal Government; BMEIA; interministerial steering group	EZA-G §§ 22/23; BMG; BHG
2. Development policy situational assessment	Problem and context analysis	Year –1, Q1–Q2	Whole-of-government situational assessment: challenges, partner needs, international commitments, evaluation findings, ODA and resource structure	Draw on the BRA, performance monitoring, existing BFRG/BVA and evaluations; identify existing fiscal space	Ministries, ADA, OeEB, stakeholders, researchers	Baseline data from the BFRG, BVA, budget chapter booklets, BRA and results reports
3. Strategic prioritisation	Agenda-setting	Year –1, Q2	4–6 strategic results areas and strategic outcome objectives	In good time before budget policy priorities and ministerial submissions are determined	Political level + interministerial steering group	Government programme; SDGs; international commitments; existing BFRG
4. Results architecture / ToC	Policy formulation	Year –1, Q2–Q3	Impact–outcome–output chains; assumptions, risks, indicators, baselines and targets → Annex I	Objectives and indicators must be available in good time before the results information for the relevant UG is prepared or adjusted	Technical working groups; ministries; BMEIA coordination	Connection to the BVA's outcome objectives, measures and indicators
5. Strategic Results and Resources Matrix (SRRM)	Allocation of resources and responsibilities	Year –1, Q3	IOOI cascade for each results area; indicators, baselines, targets, assumptions, risks, responsibilities and data sources at each stage; mapping to ministry, instrument, UG/GB/DB and resources	Central ex ante interface with budget preparation: alignment with BFRG ceilings and preparation of ministries' budget requests	BMEIA + BMF + relevant ministries	BFRG; UG/GB/DB; staffing plan; results information

RMPP phase	Function in the policy cycle	Timing	Key result	Budget process interface / milestone	Governance	Budgetary / legal basis
6. Budget alignment and consistency review	Connecting strategy and resources	Year –1, Q3/Q4, before the draft budget is finalised	Review of alignment of objectives, financing gaps, duplication and conflicts between objectives; finalised SRRM	Draft BFRG/BFG, BVA and budget chapter booklets: development objectives are checked against the resources actually envisaged, outcome objectives, measures and indicators	BMF, BMEIA, participating ministries	BFRG/BFG; strategy report; BVA; budget chapter booklets
7. Adoption of the RMPP	Political decision	No later than before, and preferably coordinated with, budget adoption for the first programme year	Council of Ministers decision; Annex I; SRRM	Strategic guidance for the BFRG/BFG and parliamentary budget deliberations	Council of Ministers; parliamentary consideration	EZA-G; BHG; BFG/BFRG
8. Annual implementation	Implementation	Years 1–6	Ministerial measures and programmes	Budget execution on the basis of BFRG/BFG; ongoing reporting and performance monitoring	Ministries; ADA; OeEB; BMF/BMEIA	Annual BVA; budget chapter booklets; budget execution
9. Annual monitoring and development policy report	Monitoring, learning, accountability	Annually – ideally before budget preparation begins for the following year	Progress report; updated SRRM; analysis of deviations	Findings feed into the next budget cycle and, where necessary, BFRG adjustments	Cross-ministerial; parliament	Performance monitoring; BRA; BFRG/BFG; ODA reporting
10. Mid-term review	Strategic evaluation	End of year 3 / early in year 4	Review of outcomes, ToC assumptions, risks, resource allocation and coherence	Findings must be available before the next relevant medium-term budget planning exercise	External evaluation + interministerial steering group	Possible adjustment of the BFRG, outcome objectives and budget priorities
11. Final evaluation and new cycle	Impact, learning, reprogramming	Year 5 to early year 6	Summative evaluation; updated situational assessment; recommendations for the successor programme	In good time before budget and BFRG planning for the first year of the successor programme	External evaluation; Federal Government; parliament	Feedback into the BFRG/BFG and new RMPP cycle

Annex 2: Strategic Results and Resources Matrix (SRRM): schematic structure

	Inputs	Activities	Outputs	Outcomes	Impact / strategic outcome objective
Theory of Change (ToC)	What resources are provided?	What is done with the resources?	What immediate deliverables are produced? Output 1.1, Output 1.2, Output 2.1, Output 3.1 ...	What changes occur among target groups, in organisations or in systems? Outcome 1, Outcome 2, Outcome 3 ...	What longer-term development policy impact is sought?
Indicators	How is resource use measured?	How is implementation of the measures measured?	How are deliverables and reach measured?	How is the intended change measured?	How is long-term impact or achievement of objectives observed?
Actual value / baseline	Initial value in the baseline year	Initial situation or existing level of activity	Level of delivery to date	Initial situation of the target group/system	Initial value of the overarching impact indicator
Planned value / target	Planned resource use	Planned level of implementation	Intended output	Intended change by time X	Intended longer-term development or target value
Assumptions	Multiannual resources, specialist staff and partnerships are available in good time.	Implementation arrangements, mandates and capacities are clear; the participating bodies cooperate as envisaged.	Activities reach the intended target groups and can be implemented to the required quality.	Partners have sufficient capacities; target groups have equal access; outputs are actually used and institutionally embedded.	International and national conditions support the change; political support, institutional stability and ownership are maintained.
Risks	Budget cuts; staff shortages; loss of co-financing or partners.	Delayed approvals or procurement; unclear responsibilities; security or integrity problems.	Quality shortcomings; late or incomplete delivery; limited reach.	Staff turnover; institutional weakness; discrimination; limited uptake or absorptive capacity.	Geopolitical crises; conflicts; global shocks; changes of government; shrinking scope for action; policy incoherence.
Responsibility / data source	Who provides or records the resources?	Who manages and documents implementation?	Who records the outputs?	Who measures/verifies outcomes, and using which data?	Who is responsible for strategic monitoring/evaluation, and which external data are used?

Annex 3: Reporting template for the RMPP

This annex presents a possible format for the annual whole-of-government report. It is intended to bring together existing data, explain deviations and trigger concrete management decisions; it is neither an additional project evaluation nor a second indicator system (see OECD 2019a; OECD 2020a). The report addresses three audiences: those responsible for cross-ministerial management, those responsible for budget and sectoral policy, and the public. To this end, it combines a condensed overall view with standardised reporting sheets for each results area. Assessments and traffic-light ratings must not replace the underlying evidence; every statement of status is therefore accompanied by a trend, a level of confidence in the evidence and a brief justification.

A. Recommendations on the content of the results report

1. **Executive Summary:** a brief account of overall progress, three to five key findings, significant deviations from objectives, budgetary shifts and the decisions required at political or administrative level.
2. **Mandate, reporting period and data status:** legal and strategic basis, ministries and instruments covered, a uniform data cut-off date, changes in reporting coverage and methodological limitations.
3. **Context/situational report:** global and country-specific developments, partner priorities, crises and other changes that materially influence assumptions about results or implementation conditions.
4. **Progress by strategic results area:** a standardised reporting sheet for each results area in accordance with Table A3.1; cross-cutting issues are included within these sheets.
5. **Resources and whole-of-government contributions:** annual update of the SRRM with planned, actual and previous-year values, ODA and relevant non-ODA contributions, and an explanation of significant shifts.
6. **Evaluation and audit findings:** a synthesis of evaluations, Austrian Court of Audit findings, DAC peer reviews and partner perspectives relevant to strategic decisions, including the implementation status of earlier recommendations.
7. **Policy coherence and conflicts between objectives:** significant synergies, negative spillovers, unintended effects and unresolved conflicts between objectives, together with the measures envisaged to address them.
8. **Learning, management decisions and follow-up:** concrete adjustments to strategy, instrument mix, budget, data collection or governance; responsibility and a deadline are assigned to each measure.
9. **Methods and data annex:** indicator definitions, data sources, any revision notes and detailed tables (in machine-readable form wherever possible).

B. Standardised reporting sheet (for each strategic results area)

Module	Minimum content and guiding questions	Presentation / responsibility
1. Key information and status	Results area and outcome objective; lead ministry and contributing ministries; relevant SDGs; reporting period and data cut-off date; status, trend and confidence in the evidence.	Compact header; status only with a legend and brief justification. The lead ministry confirms the data status.
2. Progress on outcomes	What change has occurred since the baseline? Two to four central outcome indicators with baseline, actual value, target, trend and, where relevant, disaggregated data.	Time series or small results table; explain deviations in narrative form.
3. Austrian contribution	Which inputs, activities and outputs have plausibly contributed? Which instruments, ministries and partners were involved? Where does Austria's influence end?	Brief 'contribution story'; distinguish direct results, plausible contribution and external factors.
4. Resources	Planned, actual and previous-year values by ministry and instrument; significant deviations; ODA and relevant non-ODA contributions; multiannual commitments.	Extract from the updated SRRM (Annex 2); no parallel data collection.
5. Evidence base	Which monitoring data, evaluations, audit reports, partner data and qualitative findings support the statement? What data gaps or methodological limitations exist?	List of sources with an assessment of the evidence (high/medium/low) and justification.
6. Context, assumptions and risks	Which assumptions have changed? Which external shocks, implementation risks or unintended effects influence achievement of objectives?	Only changes relevant to management; risks with likelihood of occurrence and response.
7. Coherence and conflicts between objectives	What synergies, negative spillovers or conflicts between objectives involving other policy areas are visible? What trade-off or countermeasure is required?	Identify the policy field concerned, the responsible body and the procedure for addressing the issue.
8. Learning and decisions	What should be continued, adjusted, ended or examined in greater depth? What are the implications for the budget, programmes or governance?	Decision log: measure, responsibility, deadline and expected subsequent effect.
9. Follow-up	Which decisions and recommendations from the previous year have been implemented, delayed or rejected, and why?	Status list with substantiated explanations; outstanding issues are carried forward into the next cycle.

C. Evidence and reporting requirements

- Each indicator specifies its definition, data source, baseline, target, actual value, reference period and data status.
- Where causality or context is not sufficiently captured, quantitative indicators are supplemented by evaluations, qualitative evidence and partner perspectives. Not everything needs to be presented in quantified form.
- Direct results and Austria's plausible contribution are clearly distinguished in the wording from causal attribution of long-term impacts, in accordance with the SRRM (see Annex 2).
- Positive, negative and unintended effects, as well as data gaps, are reported using the same relevance criteria. Selective presentation of successes should be avoided.
- Significant deviations from objectives or budgets lead either to a documented decision to adjust or to a reasoned decision not to intervene for the time being.
- Within the results cycle, the report should be timed so that its findings are available before central budget priorities are set (see Annex 1). Its technical sections are validated across ministries; a brief statement from management (management response) is included for strategically relevant recommendations. The implementation status of these decisions appears again in the following year. The report thereby becomes the point of handover between monitoring, evaluation, budget management and parliamentary accountability.

Annex 4: Current status of areas relevant to development policy in Austria's federal budget

Budget chapter Responsible budget authority	Global budget Detailed budgets	Outcome objectives (WZ)	Indicators (KZ)
UG 02 Federal Legislature Parliamentary Administration	02.01 02.01.04	WZ 4 Creating optimal conditions for the active participation of the National Council and Federal Council in European and international affairs and intensifying cooperation with European and international institutions and other parliaments.	KZ 02.4.3 Organisation of/participation in international conferences KZ 02.4.4 Election observation KZ 02.4.5 Bilateral international meetings
UG 06 Austrian Court of Audit Austrian Court of Audit	06.01 06.01.01	WZ 4 Strengthening (inter)national financial oversight.	KZ 06.4.1 Events for knowledge exchange with other audit institutions at national and international level KZ 06.4.2 Addressing implementation of the Sustainable Development Goals within INTOSAI Reports relating to the United Nations Sustainable Development Goals (SDGs)
UG 12 Foreign Affairs BMEIA	12.02. Foreign policy measures 12.02.01. Development cooperation and AKF	WZ 3: Gender equality objective: promoting women's political and economic empowerment in the priority countries and regions of Austrian Development Cooperation.	KZ 12.3.1 Share of Austrian Development Cooperation programmes and projects promoting gender equality KZ 12.3.2 Number of ongoing gender-relevant projects in Austrian Development Cooperation's priority countries and regions KZ 12.3.3 Number of people reached through gender-relevant Austrian Development Cooperation projects KZ 12.3.4 Number of initiatives to strengthen human rights, particularly the rights of women and children, that Austria has introduced or actively contributed to

Budget chapter Responsible budget authority	Global budget Detailed budgets	Outcome objectives (WZ)	Indicators (KZ)
	12.02.02. Contributions to international organisations	WZ 2: Strengthening the multilateral order through an active policy of hosting international organisations and by advancing and safeguarding Austrian interests worldwide (as well as reducing bureaucracy and deregulation).	KZ 12.2.1 Number of state visits and working meetings of the highest state institutions prepared under BMEIA's substantive leadership, and international conferences in Austria organised or supported KZ 12.2.2 Number of international institutions, including other states' representations in Austria, as an indicator of Austria's importance as a host country KZ 12.2.3 Number of measures promoting Austrian economic interests vis-à-vis third countries (e.g. representations to authorities, advice to companies) inside and outside the EU <i>KZ 12.2.4 Number of proposals to reduce bureaucracy</i>
UG 14 Military Affairs BMLV	14.08 14.08.01	WZ 2: Ensuring deployments of the Austrian Armed Forces (ÖBH) for military national defence, and assistance to maintain internal security and provide support in the event of natural disasters in peacetime. In addition, the ÖBH is a major contributor to disaster relief operations and peacekeeping measures abroad.	KZ 14.2.4 Deployment of military forces abroad
UG 18 Immigration and Asylum BMI	18.01 18.01.01 Basic welfare support 18.01.02 Federal Office for Immigration and Asylum, return	WZ 1: Gender equality objective: ensuring orderly, lawful implementation and high-quality management in asylum and immigration matters, particularly to guarantee appropriate protection for vulnerable groups from crisis regions, such as women and minors.	KZ 18.1.1: Total number of removals from the country KZ 18.1.2: Share of women in reintegration programmes KZ 18.1.3: Asylum applicants in EU comparison

Budget chapter Responsible budget authority	Global budget Detailed budgets	Outcome objectives (WZ)	Indicators (KZ)
	18.01.04 Migration and central services	WZ 2: Ensuring a needs-based and quality-oriented approach to legal migration. Irregular migration is to be reduced and skilled migration is to serve Austria's interests.	KZ 18.2.1: Share of foreign nationals who immigrated legally under the Settlement and Residence Act among all foreign nationals who immigrated to Austria KZ 18.2.2: Share of criteria-based immigration in total immigration to Austria
		No separate outcome objective; operational objective in detailed budget 18.01.04: Contribute, in line with Austria's migration strategy, to reducing the causes of forced displacement in countries of origin	Projects relating to third countries and aligned with Austria's migration strategy are funded – number of projects
UG 30 Education BMB	Within 30.02 Schools, including teaching staff 30.02.08 Schools abroad	No separate outcome objective; operational objective in detailed budget 30.02.08: Optimising Austrian teachers' participation in mobility programmes and ensuring that international experience is transferred into the national education system.	The call for applications and appointment procedure for the respective school year has been completed.

Budget chapter Responsible budget authority	Global budget Detailed budgets	Outcome objectives (WZ)	Indicators (KZ)
UG 31 Science and Research BMFWF	Within 31.01 'Management and services': funding for international projects 31.02 Tertiary education 31.03 'Research and development' 31.03.01 Projects and programmes	No specific outcome objectives	KZ 31.2.1 Number of international joint degree / double degree / multiple degree programmes at public universities and universities of applied sciences KZ 31.2.2 Share of graduates with mobility experience at universities, universities of applied sciences, and private higher education institutions or universities KZ 31.2.3 International doctoral students KZ 31.2.5 Number of published research infrastructures in the BMFWF research infrastructure database
UG 33 Economic Affairs (Research) BMWET	Within 33.01 Economic Affairs (Research) 33.01.02 Innovation, technology transfer 33.01.03 Establishment of innovative enterprises	Projects and initiatives in 2027: support for international research cooperation, particularly through co-financing the activities of the FFG's 'European and International Programmes' division and international funding programmes such as 'Eurostars' and Knowledge and Innovation Communities (KICs)	

Budget chapter Responsible budget authority	Global budget Detailed budgets	Outcome objectives (WZ)	Indicators (KZ)
UG 34 Innovation and Technology (Research) BMIMI	Within 34.01 Research, technology and innovation Detailed budgets: currently very specific and limited	WZ 2: Strengthening applied research in developing and testing innovative solutions and using Austria's areas of strength to address the major future societal challenges of climate change and resource scarcity.	KZ 34.2.1: Environmental technologies and patents; patent publications by Austrian applicants at the European Patent Office (EPO), relative to the number of publications in the comparison group for environmental technologies KZ 34.2.2: Share of the R&D sector in the production value of environmentally oriented goods, technologies and services. No specific indicator for development policy or international outcomes.
UG 40 Economic Affairs BMWET	Within 40.02 Transfers. Economic affairs 40.02.01 Business promotion	WZ 1: Strengthening the competitiveness of the Austrian economy and external trade, with a focus on SMEs.	KZ 40.1.3 Number of Austrian companies supported by the go-international internationalisation initiative
UG 42 Agriculture and Forestry, Regions and Water Management BMLUK	Within 42.05 Agricultural and regional policy 42.05.03 National agricultural measures	No specific outcome objectives	No specific indicators Measures: financing international food assistance
UG 43 Environment, Climate and Circular Economy BMLUK	43.01. 43.01.05 Environment and climate (including international contributions)	WZ 2: Reducing greenhouse gas emissions and achieving a climate-friendly, sustainable, secure and competitive economic system. No specific outcome objective for international climate finance.	KZ 43.2.1: Greenhouse gas emissions outside emissions trading; KZ 43.2.2: fossil-fuel heating systems replaced or avoided in Austria. No specific indicator for international climate or development impacts.

Budget chapter Responsible budget authority	Global budget Detailed budgets	Outcome objectives (WZ)	Indicators (KZ)
UG 45 Federal Assets BMF	45.01 Federal guarantees 45.01.01 Export Guarantees Act 45.01.02 Export Financing Guarantees Act: Objective 2: Soft loans for supplies and services to implement sustainable Austrian projects in developing countries 45.01.04 Other financial guarantees (variable), e.g. Ukraine	WZ 2: Reducing entrepreneurial and financial risk in export transactions and investments.	KZ 45.2.1: Guarantees for exports to emerging markets (Black Sea region including Central Asia, Africa and Latin America) KZ 45.2.2: Number of transactions supported from the overall soft loan portfolio

Budget chapter Responsible budget authority	Global budget Detailed budgets	Outcome objectives (WZ)	Indicators (KZ)
	45.02 Federal asset management 45.02.01 Equity investments Objective 1: Making an effective contribution to achieving the UN Sustainable Development Goals (SDGs). Participation in replenishments of those international financial institutions (IFIs) devoted to poor and the poorest countries Objective 2: Providing development finance instruments by supporting Oesterreichische Entwicklungsbank (OeEB), which promotes Austria's interests in development policy and external trade 45.02.04 Special payment obligations Objective 2: Generating external economic benefits for Austria by financing IFI technical assistance programmes Objective 3: Making an effective contribution to achieving the UN Sustainable Development Goals (SDGs)	WZ 4: Gender equality objective: maintaining and gradually further improving the high quality of the services and efficiency of international financial institutions (IFIs) and the quality of the BMF's ODA (Official Development Assistance), taking account of the establishment of equal opportunities for women and men both in the IFIs' institutional structures and in their operations.	KZ 45.4.1: Operational quality of IFIs, measured through the World Bank's Results Measurement Framework (IBRD and IDA) KZ 45.4.2: Organisational efficiency of IFIs, measured through the World Bank's Results Measurement Framework (IBRD and IDA) KZ 45.4.3: Operational quality of IFIs, measured through the Results Measurement Framework of the African Development Bank and the African Development Fund KZ 45.4.4: Organisational efficiency of IFIs, measured through the Results Measurement Framework of the African Development Bank and the African Development Fund KZ 45.4.5: IFI gender equality indicators, measured through the Results Measurement Frameworks of the World Bank (IBRD and IDA) and the African Development Bank/African Development Fund

Source: Authors' analysis of the budget chapter booklets for the Federal Budget Estimates 2027 (BMF 2026).