
Articles from OECD relating to Budgeting

	Title	Published Date	Summary
	Green Budgeting		
1	<u>Global Outlook on Financing for Sustainable Development 2025: Towards a More Resilient and Inclusive Architecture</u>	Feb 2025	<p>Keywords: Development, Finance for sustainable development</p> <p>The Outlook provides a comprehensive analysis of major trends impacting the global financial system and financing for the Sustainable Development Goals (SDGs). The report addresses the interconnected crises hindering progress towards the 2030 Agenda. It serves as a critical resource for development co-operation providers by raising the importance of new systemic challenges and fostering policy coherence for sustainable development.</p>
2	<u>Governing for the green transition</u>	Apr 2025	<p>Keywords: Public Finance, Climate change</p> <p>This paper explores how governments can adapt their governance structures to more effectively support climate action. It offers a framework outlining key steps that governments can take to foster innovative institutions, mainstream climate policy throughout public governance, and navigate policy options and trade-offs.</p>
3	<u>Global Corporate Sustainability Report 2025</u>	Oct 2025	<p>Keywords: Sustainable finance, Corporate governance</p> <p>The Report provides insights on how companies are implementing the sustainability-related recommendations of the G20/OECD Principles of Corporate Governance. This edition features an in-depth analysis of the energy sector, assessing emission reduction targets, executive compensation, and capital expenditures and investments in green research and development.</p>
	Health		
4	<u>Personal health data systems in OECD countries: Insights into structures and solutions for public access and use</u>	Dec 2025	<p>Keywords: Health, Digital health, Data governance</p> <p>This report examines how OECD countries enable individuals to access, manage, and share</p>

			<p>their health information across digital platforms. Drawing from interviews with authorities in Australia, Finland, Japan, Korea, and UK, the paper analyses policy, technical, and governance enablers that underpin equitable access to personal health data. As healthcare becomes increasingly digital and the availability of patient-generated data grows, ensuring that individuals can securely access their own health data will be critical for future-ready, data-driven, and person-centered health systems.</p>
5	<p>Best Practice in Institutionalizing Health Accounts: Learning from Experiences in 13 OECD Countries</p>	Jun 2025	<p>Keyword: Health budgeting, Health spending and financial sustainability</p> <p>Comprehensive tracking of health expenditure is essential to assess the performance of health systems and to support evidence-based decision making. For this reason, nearly all OECD countries produce annual data on health expenditure and financing. This report provides the first in-depth analysis on the state of institutionalisation of the production of health accounts in 13 OECD countries. These experiences tease out good practices regarding the governance of the production process, the technical aspects of producing health accounts, and the dissemination of the results, including their use to inform policy making.</p>
6	<p>Promoting good mental health in children and young adults: Best practices in public health</p>	Apr 2025	<p>Keyword: Mental Health, Improving public health</p> <p>Children and young people’s mental health is a critical public health concern. Mental ill-health symptoms can go unrecognised, and without timely intervention, mild symptoms can escalate into severe disorders. OECD has identified and evaluated 11 best practices for preventing and promoting good mental health. This report offers policy makers effective strategies to safeguard the mental health of future generations, enhancing their well-being, productivity, and long-term prosperity.</p>
Economy and Public Governance			
7	<p>Budgeting in Singapore in 2025</p>	Jan 2025	<p>Keywords: Governance, Public finance and budgets, Fiscal policy</p> <p>Singapore has adapted its budget framework in response to changes in the rate of economic growth, increases in the expenditure needs, and policy initiatives. This paper considers Singapore’s budget framework, its application, and the government’s steps to strengthen</p>

			budget transparency. The reforms to the budget framework and improvements to budget transparency demonstrate the changing nature of budgeting in Singapore in the context of ongoing fiscal pressures. The OECD supports the initiatives to strengthen budget transparency, particularly the focus on medium-term budgeting and fiscal sustainability in Singapore.
8	OECD Economic Outlook, Volume 2025 Issue 2: Resilient Growth but with Increasing Fragilities	Dec 2025	<p>Keywords: Economic policy, Finance and investment, Trade</p> <p>The global economy has proved more resilient than expected, supported by improved financial conditions, rising AI-related investment and trade, and macroeconomic policies. However, underlying fragilities are increasing. Labour markets are showing first signs of weakening despite the OECD unemployment rate, with job vacancies falling below average. Lingering fiscal concerns could lead to further increases in long-term bond yields, which may tighten financial conditions and elevate debt-service burdens, potentially weighing on economic growth. It covers all OECD members and selected non-member economies (includes Singapore).</p>
9	Harnessing Artificial Intelligence in Social Security: Use Cases, Governance and Workforce Readiness	Dec 2025	<p>Keywords: Artificial Intelligence, Government Innovation, Governing with AI</p> <p>AI can be used to improve access to social security benefits to the right people at the right time. This report documents concrete policy levers, implementation strategies, and capacity-building efforts in national public services. The report underscores a critical opportunity to harness AI as a strategic enabler of more inclusive and transparent social security systems. Realising this potential will depend on embedding robust governance frameworks and building the institutional and human capabilities for trustworthy AI in the public sector.</p>
10	Global Debt Report 2025: Financing Growth in a Challenging Debt Market Environment	Mar 2025	<p>Keywords: Financial markets, Debt management, Capital markets</p> <p>Global debt markets played a key role in supporting the recoveries from the financial crisis, continuously providing capital to governments and companies. This edition analyses the latest trends in global sovereign and corporate debt markets. It also looks at sovereign borrowing in emerging markets and developing economies and assesses how debt</p>

			markets could help finance the climate transition.
11	Quality Budget Institutions: Developments in OECD countries	Nov 2025	Keyword: Public finance, Fiscal policy, Parliamentary budget Effective budgeting is critical to ensure sustainable public finances. The OECD Spending Better Framework outlines ten principles to strengthen budget institutions, including clear fiscal objectives, medium-term planning, and regular spending reviews. This report highlights the importance of transparency, parliamentary oversight, and collaboration between finance ministries and line ministries—helping governments spend better for long-term impact.
12	Managing Government Cash: A Review of Practices in OECD Countries	Feb 2025	Keyword: Finance and investment, Financial markets, Debt management Government cash flows have grown substantially in recent decades. Although the primary goal of cash management is the same in all countries—to ensure governments meet their payment obligations, approaches can differ significantly, and comprehensive information on governments’ cash management practices is limited. This report helps bridge this gap by exploring OECD country practices on cash flow forecasting, liquidity risk management and the use of cash instruments.
Workforce and Skills Development			
13	Empowering the Workforce in the Context of a Skills-First Approach	Jun 2025	Keywords: Employment, Education and skills, Adult learning, Digital skills This report explores the emergence of a skills-first approach in labour markets, and what opportunities and challenges arise from the adoption of skills-first approaches in light of demographic shifts and the digital transition. The report highlights key policy actions to support the adoption of skills-first practices, calling on governments to standardise skills recognition, invest in lifelong learning, improve labour market intelligence, and lead by example by adopting skills-first practices in the management of the public sector workforce.
14	OECD Skills Outlook 2025: Building the Skills of the 21st Century for All	Dec 2025	Keywords: Labour market, Artificial Intelligence (AI), Training The report examines how countries can build the 21st-century skills needed to sustain growth and social progress. It explores how differences in

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			background, education and opportunity shape who develops, uses and benefits from key skills such as literacy, numeracy and adaptive problem solving. As skill demands evolve faster than policy cycles, investing in lifelong learning and using timely labour-market intelligence are crucial to help people adapt, strengthen productivity and ensure that no one is left behind in a changing world.
15	Advancing Adult Skills through Individual Learning Accounts: A Step-by-Step Guide for Policymakers	Jun 2025	<p>Keyword: Employment, Adult skills, Adult learning</p> <p>Individual Learning Accounts (ILAs are gaining renewed momentum as a means of placing individuals at the centre of lifelong learning. This report presents a comprehensive framework to support policymakers in navigating this process, drawing on insights from six countries. (includes Singapore) It offers practical guidance on addressing key policy decisions across the design and implementation phases. Case studies of the various country programmes are discussed, including SkillsFuture Singapore.</p>
Education			
16	Accommodating students with special education needs in PISA: Results from an observational pilot study	Jul 2025	<p>Keywords: Student performance (PISA), Special education needs, Student engagement</p> <p>This paper presents findings from a pilot study conducted in seven countries to assess the feasibility and effectiveness of an accessible PISA form for students with moderate specific difficulties reading, and difficulties focusing behaviour. The study offers promising evidence that students with special education needs can meaningfully participate in PISA when appropriate accommodations are provided.</p>
17	Results from TALIS 2024: The State of Teaching)	Oct 2025	<p>Keywords: Education and skills, Teacher working conditions</p> <p>In this edition, teachers reveal if and how they use artificial intelligence (AI), why they choose teaching, etc. Data from TALIS enables governments to make policies that improve teaching and learning conditions in their schools in reported countries (includes Singapore). Teachers and education systems have the responsibility to embrace AI. Singapore and the UAE are leading the way in this regard. In Bulgaria, Korea, Shanghai (China), Singapore and UAE, etc, teachers' satisfaction with their current work environment has improved across all three dimensions measured by TALIS.</p>

18	Results from TALIS Starting Strong 2024: Strengthening Early Childhood Education and Care	Dec 2025	<p>Keywords: Early childhood education, Teachers and educators, Professional learning and development</p> <p>The OECD Starting Strong Teaching and Learning International Survey (TALIS Starting Strong) focuses on the ECEC workforce. In 2024, ECEC staff and leaders in 17 countries shared insights into a wide range of topics, including their working conditions and their work with young children. This report presents the survey results, looking at the activities and supports for children and their families through ECEC, and their opportunities for career progression and sources of work-related stress.</p>
Business and Entrepreneurship			
19	Boosting Business in Regions: Easing Administrative Burdens and Financing Constraints	Dec 2025	<p>Keyword: SMEs and entrepreneurship, SME financing, business growth</p> <p>This report examines two aspects of the regional business environment: regional institutional quality and access to debt finance, the primary source of financing for most firms. It explores how the two aspects influence firm performance across regions and how reducing administrative burdens or improving access to finance can affect output, employment and entrepreneurship across regions. Drawing on international evidence, the report provides recommendations on how to improve the regional business environment through efficient regulations, simplifying compliance processes, and targeted access to finance policies such as public development banks and credit guarantee schemes.</p>
20	AI adoption by small and medium-sized enterprises	Dec 2025	<p>Keyword: SMEs and entrepreneurship, AI principles</p> <p>The paper examines recent evidence on AI diffusion across G7 economies, highlighting persistent gaps between SMEs and large firms. Drawing on case studies from G7 countries, the paper illustrates diverse adoption pathways and identifies key enablers – connectivity; data, algorithms and compute; skills; and finance – that are prerequisites for SMEs to successfully adopt AI. The findings underscore the need for governments to accelerate AI uptake among SMEs and promote digital transformation that benefits all via differentiated support strategies.</p>

21	Scaling Up Public Financial and Non-Financial Support for SME Sustainability: Innovations and Good Practice	Nov 2025	<p>Keyword: SMEs and entrepreneurship, Finance and investment</p> <p>This report analyses how public financing instruments and non-financial support can facilitate SME green investments. Drawing on more than twenty case studies from OECD and emerging economies, the study identifies lessons learned for the effective design and implementation of such support. By showcasing good practices and innovative financing models, the report equips policymakers, financial institutions and ecosystem actors with scalable solutions to accelerate SME contributions to sustainability.</p>
Tax			
22	Revenue Statistics in Asia and the Pacific 2025: Personal Income Taxation in Asia and the Pacific	Jul 2025	<p>Keyword: Taxation, Development, Global and regional development trends</p> <p>This annual publication compiles comparable tax revenue statistics for 37 economies, including Singapore. Additionally, it provides information on non-tax revenues for selected economies. The publication applies the OECD Revenue Statistics methodology to Asian and Pacific economies, facilitating consistent comparison of tax levels and structures within the region. This edition includes a special feature on personal income taxation in Asia and the Pacific.</p>
23	Public Trust in Tax 2025: Asia and Beyond	Dec 2025	<p>Keywords: Tax Administration, Tax capacity development</p> <p>This report provides insights into public perceptions on tax, and public trust in tax systems from 29 countries, primarily in Asia, but also from Latin America, Western Europe and the Pacific. It looks at how attitudes towards taxation vary across Asia and in comparison, to other regions, looking at perceptions and personal experience of taxation, as well as attitudes on tax competition and co-operation. The new data in this report complements previous OECD work on tax morale, which seeks to support efforts to increase tax morale in developing countries.</p>