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Guidelines for Public Expenditure Management

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Guidelines For Public Expenditure Management

Guidelines For Public Expenditure Management

Yi-Tong Ma



Guidelines For Public Expenditure Management Guidelines For Public Expenditure Management:

Guidelines for Public Expenditure Management Mr.Jack Diamond,Mr.Barry H. Potter,1999-07-01 Traditionally economics training in public finances has focused more on tax than public expenditure issues and within expenditure more on policy considerations than the more mundane matters of public expenditure management For many years the IMF s Public Expenditure Management Division has answered specific questions raised by fiscal economists on such missions Based on this experience these guidelines arose from the need to provide a general overview of the principles and practices observed in three key aspects of public expenditure management budget preparation budget execution and cash planning For each aspect of public expenditure management the guidelines identify separately the differing practices in four groups of countries the francophone systems the Commonwealth systems Latin America and those in the transition economies Edited by Barry H Potter and Jack Diamond this publication is intended for a general fiscal or a general budget advisor interested in the macroeconomic dimension of public expenditure management

Republic of Iraq Public Expenditure Review The World Bank,2014-08-26 This Public Expenditure Review PER provides an integrated perspective on Iraq s need to provide better public service delivery while maintaining macroeconomic stability and fiscal discipline The achievement of these objectives unfolds within a challenging context of revenue volatility the need to diversify the economy weak accountability mechanisms and residual conflict Reflecting these challenges key socio economic developmental indicators are stalled or even declining despite rapid growth in public spending Indeed the review shows that growth in spending has not been matched by absorptive capacity let alone improved outcomes The difficult task of constructing the fiscal institutions to embed the practices of good economic management remains a work in progress The PER is one component of World Bank assistance to the government to improve public expenditure policy and management The challenge for the Iraqi authorities in the years ahead will be to turn oil revenues into sustained welfare improvements Macroeconomic stability alone is not enough to address social and economic development issues and to avoid a resource curse Iraq s oil wealth alone cannot generate sustainably high living standards for the majority of its population Economic diversification is an imperative both to create jobs and to promote income generating opportunities for the Iraqi population The key challenges for the authorities therefore are i to remove constraints to non hydrocarbon economic activities ii to ensure the efficient use of oil revenue and iii to restrain the growth of current spending in particular wage bill and subsidies to free up resources for public investment while maintaining essential safety nets and social support for the poor and disadvantaged Public investment management is a crosscutting capability that is needed to meet Iraq s development objectives The government has the opportunity to take concrete steps now The PER proposes approaches and actions to better use Iraq s oil revenues by shifting to a save and invest via curbing inefficient spending and redirecting resources to public investment and basic services As economic growth prospects are favorable in the medium term the Iraqi government has the opportunity to lay the foundations of a broadly

diversified economy with a reasonable footprint that provides decent public services and security while facilitating adequate economic freedom Senior policy makers at the Ministry of Finance Ministry of Planning and line ministries are the primary audience of this work *A Review of the Fund's External Communications Strategy* International Monetary Fund. External Relations Dept.,2003-02-13 This paper reviews implementation of the Fund s external communications strategy and suggests issues that the Board may wish to discuss at its third meeting since 1998 on the subject The strategy has been shaped by the previous Board discussions and more recent decisions and discussions on transparency conditionality PRSP PRGF the Independent Evaluation Office and other issues This paper represents more of a stocktaking than a fundamental reconsideration of the Fund s approach to external communications It examines the progress made in recent years and steps that might be taken with current resources to increase the effectiveness of the strategy **Budgeting for Results**

Perspectives on Public Expenditure Management OECD,1995-07-28 This report analyses budget practices and innovations in twenty two OECD countries **Operational Guidance Note On Program Design and Conditionality** International Monetary Fund. Strategy, Policy, & Review Department,2024-01-30 This note aims to provide guidance on the key principles and considerations underlying the design of Fund supported programs The note expands on the previous operational guidance notes on conditionality published over 2003 2014 incorporating lessons from the 2018 19 Review of Conditionality and other recent key policy developments including the recommendation of the Management s Implementation Plan in response to Independent Evaluation Office IEO s report on growth and adjustment in IMF supported programs The note in particular highlights operational advice to i improve the realism of macroeconomic forecast in programs and fostering a more systematic analysis of contingency plans and risks ii improve the focus depth implementation and tailoring of structural conditions SCs with due consideration of growth effects and iii help strengthen the ownership of country authorities Designed as a comprehensive reference and primer on program design and conditionality in an accessible and transparent manner the note refers in summary to a broad range of economic and policy considerations over the lifecycle of Fund supported programs As with all guidance notes the relevant IMF Executive Board Decisions remain the primary legal authority on matters covered in this note *Publications Catalog* International Monetary Fund,2004 Poverty Reduction Support Credits World Bank,2010-05-21 This evaluation examines the relevance and effectiveness of Poverty Reduction Support Credits PRSCs introduced by the Bank in early 2001 to support comprehensive growth improve social conditions and reduce poverty in IDA countries PRSCs were intended to allow greater country ownership provide more predictable annual support exhibit more flexible conditionality and strengthen budget processes in a results based framework By September 2009 the Bank had approved 99 PRSCs totaling some 7.5 billion and representing 38% percent of IDA policy based lending The evaluation finds that in terms of process PRSCs were effective in easing conditionality increasing country ownership and aid predictability stimulating dialogue between central and sectoral ministries and improving donor harmonization In terms

of content PRSCs succeeded in emphasizing public sector management and pro poor service delivery Yet in terms of results it is difficult to distinguish growth and poverty outcomes in countries with PRSCs from other better performing IDA countries There is scope for further simplifying the language of conditionality and underpinning PRSCs with better pro poor growth diagnostics PRSCs can also strengthen their results frameworks and limit sector policy content in multi sector DPLs to high level or cross cutting issues Today Bank policy has subsumed PRSCs under the broader mantle of Development Policy Lending and the rationale for a separate brand name although differences linger from the past Since PRSCs and other policy based lending have gradually converged in design remaining differences compared to other Development Policy Loans should be clearly spelled out or the separate PRSC brand name should be phased out

DAC Guidelines and Reference Series

Environmental Fiscal Reform for Poverty Reduction OECD,2005-06-09 This DAC Reference Paper outlines key issues faced when designing Environmental Fiscal Reform EFR EFR refers to a range of taxation and pricing measures which can raise fiscal revenues while furthering environmental goals

Sovereign ESG Bond Issuance: A Guidance Note for Sovereign Debt Managers Peter Lindner,Kay Chung,2023-03-10 This paper aims to provide guidance to issuers of sovereign ESG bonds with a focus on Emerging Market and Developing Economies EMDEs An overview of the ESG financing options available to sovereign issuers is followed by an analysis of the operational requirements and costs that the issuance of sovereign ESG bonds entails While green bonds are the instruments used to describe the issuance process the paper also covers alternative instruments including social and sustainability linked bonds to provide issuers and other stakeholders with a comprehensive view of the ESG bond marketplace

Public Expenditure Management A. Premchand,1993-03-15 This book by A Premchand a former Assistant Director of IMF s Fiscal Affairs Department provides a comprehensive discussion of the expenditure process in public authorities from a management perspective It covers the various aspects ranging from budget formulation to the courteous delivery of services to the public In each it considers the critical issues faced in industrial and developing countries and formerly centrally planned economies and discusses the efforts necessary to assure the public about the adequacy of public expenditure management machinery

Fiscal Management World Bank,2005 Accountability of government to citizens is the foundation for good governance Unfortunately many developing countries suffer the results of dysfunctional governance systems that fail to provide even minimal levels of vital public services The key message of the New Institutional Economics is that incentives matter In the public sphere the countries accountability frameworks rewards sanctions and measurement of performance shape public sector performance This book applies this fundamental insight to fiscal budgetary analysis and public service delivery giving the reader tools and around the globe examples of institutional arrangements that help citizens hold government accountable for their performance

DAC Guidelines and Reference Series Security System Reform and Governance OECD,2005-05-31 This publication underlines the positive role that the integrated reform of a country s security system can play in stabilising fragile conflict prone or conflict affected states

Public Expenditure Management and Financial Accountability in Niger, 2005-01-01 The study also shows that enhancing the efficiency and transparency of public spending is as important as increasing spending for priority sectors It thoroughly assesses public management systems in Niger and presents an action plan jointly elaborated by the Government and its main external partners to address the main challenges in this area This action plan contains a priority set of measures to improve budget preparation execution as well as internal and external oversight Jacket

IMF Glossary International Monetary Fund, 2007-05-24 This seventh revised edition of the IMF Glossary English French Spanish contains approximately 4 000 records that are believed to be the most useful to translators dealing with IMF material The main body of the Glossary consists of terms phraseological units and institutional titles covering areas such as macroeconomics money and banking public finance taxation balance of payments statistics accounting and economic development It contains terminology relating to the IMF s organization and operations as well as from the Articles of Agreement By Laws Rules and Regulations and other major IMF publications Since the Glossary is concept based synonyms are consolidated into one single entry Cross references refer to the main entry under which the various synonyms are listed see and also draw the user s attention to terms that are related but not synonyms see also Currency units of countries and monetary unions an IMF organizational chart in the three languages and color coded French and Spanish indexes are provided in appendixes

Assessing and Reforming Public Financial Management Richard Allen, Salvatore Schiavo-Campo, Thomas Columkill Garritty, 2004 This study compares the various instruments and approaches used by the World Bank the European Commission the International Monetary Fund the Strategic Partnership for Africa and several bilateral donor agencies to assess and reform public expenditure management systems in developing and transitional countries It identifies weaknesses in the current system and recommends a new medium term country led multidonor approach which is focused on better budgetary management supplemented by donor aid funds as a key mechanism to reduce poverty and attain other policy goals

Managing Public Expenditure A Reference Book for Transition Countries OECD, 2001-03-20 Managing Public Expenditure presents a comprehensive and in depth analysis of all aspects of public expenditure management from the preparation of the budget to the execution control and audit stages

Expenditure Conditionality in IMF-supported Programs Mr. Sanjeev Gupta, Michela Schena, Mr. Reza Yousefi, 2018-12-07 This paper studies the impact of expenditure conditionality in IMF programs on the composition of public spending A granular dataset on different government expenditure conditions covering 115 countries for the 1992 2016 period is compiled The results support the view that while conditionality on specific elements of spending could help achieve a program s short term objectives it is structural conditionality which delivers lasting benefits Structural public financial management conditionality such as on budget execution and control has proven to be effective in boosting the long term level of education health and public investment expenditures The results further indicate that conditionality on raising such spending may come at the expense of other expenditures Finally the successful implementation and not mere

existence of the conditionality is crucial for improved outcomes These findings are relevant for policy makers targeting achievement of the Sustainable Development Goals SDGs

Revised Operational Guidance to IMF Staff on the 2002 Conditionality Guidelines International Monetary Fund,2014-07-23 NULL [Rules-Based Fiscal Policy in France, Germany, Italy, and Spain](#) Mr.Gabriel Di Bella,Ms.Teresa Daban Sanchez,Ms.Enrica Detragiache,Mr.Gian Milesi-Ferretti,Mr.Steven A. Symansky,2003-11-14 Fiscal rules can help to counteract the deficits and spending biases that too often originate in the political process Rules that constrain spending rather than the balance allow fiscal policy to be countercyclical Yet the design of effective spending rules is by no means straightforward Should a rule be real or nominal How comprehensive should the definition of spending be What safeguards ensure the credibility of a rule How do rules work in decentralized systems where regions and states are partially autonomous France Germany Italy and Spain countries that could benefit from more emphasis on fiscal rules to constrain spending are explored here as case studies

West African Economic and Monetary Union International Monetary Fund. African Dept.,2025-05-19 Economic growth continues to be strong in the WAEMU while inflation has fallen back to its target range An appropriately tight monetary policy along with progress in reducing external imbalances is supporting a strong recovery in reserves back above the lower end of the adequacy range However there is significant divergence among WAEMU member states in macroeconomic performance policies and resilience In addition public debt ratios have been significantly increasing in recent years and are particularly high in some member states The region remains vulnerable to potential shocks notably delays in oil production falls in commodity prices notably cocoa and gold and constraints on external financing

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