

# **Budgeting And Budgetary Institutions Public Sector Governance And Accountability**

Performance based oversight and accountability can serve as an important antidote to government corruption, inefficiency, and waste. This volume provides an analytical framework and operational approaches needed for the implementation of results-based accountability. The volume makes a major contribution to the literature on public management and evaluation. Major subject areas covered in this book include: performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees.

Budgeting and Budgetary Institutions World Bank  
Publications

This paper assesses the relative strengths and weaknesses of fiscal institutions in ten Southeastern European countries, using recent benchmarking methodologies developed by FAD. The assessment

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evaluates each country's understanding of the scale of the fiscal adjustment challenge, its ability to develop a credible consolidation strategy, and its capacity to implement the strategy. Key institutional arrangements, are generally in place, including top-down budgeting and medium-term budget frameworks. Other institutional arrangements require further attention, including macro-fiscal forecasting, fiscal risk analysis, setting fiscal objectives, presence and role of independent fiscal agencies, and top-down parliamentary approval.

This book is a comprehensive, scholarly account of Hong Kong Public Budgeting, spanning from the pre-1997 British rule to the post-1997 Chinese rule. Transcending the existing comparative budgeting studies which are either central-government focused or symmetric local-government focused, this book presents Hong Kong Public Budgeting as a distinctive case of territorial autonomy. It offers historical and comparative analyses of Hong Kong Public Budgeting, tracing the evolution of budgetary institutions and budgetary decision-making and examining the critical issues of budget openness, budget oversight, and budget allocation. This book will be of key interest to scholars and students of comparative budgeting studies. It will also be an excellent text for public budgeting instructors and students in East Asia and Hong Kong.

Transparent and prudent local financial management

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has come to be recognized as critical to the integrity of local public sector and to gaining and retaining trust of local residents. Such integrity and trust is sometimes lacking in some local governments in developing countries, especially in the Africa region. This volume attempts to provide practical guidance to local governments interested in establishing sound financial management systems. Leading international experts have contributed to all relevant aspects of local public financial management - cash management, internal controls, accounts, audits, and debt management.

Public budgeting structure, process, legal framework and policy with examples from industrialized and developing countries Public Budgeting in Context examines budgeting at all levels of U.S.

government—federal, state, and local—and in a sample of governments around the world. The book assesses the context of public budgeting in these governments, especially the legal foundations for its practice and how the process and final budgets are impacted by governance structures, laws, various budget actors and different branches of government. The author presents focused attention on the influences on government budgets of the executive, legislative and judicial branches of government, the bureaucracy, the public and the media. In light of worldwide fiscal malaise, especially during and since the Great Recession, this book illustrates the

heightened complexity of the budgeting environment that pervades all governments today—industrialized or developing, large or small. For those who like to dive into the details, the book presents numerous examples of public budgeting as practiced and points to the wealth of data available for analyses of the budgetary context and process, budget shares and results regarding virtually any government of interest. Chapters cover the constitutional and statutory provisions for budgeting in selected governments. Budget and policy agenda setting and executive leadership, legislative budget powers and the influence of the judiciary on modern government budgets are exposed. Budget execution requirements of the bureaucracy, the input of customers, clients and citizens to government budgets, and media influences on public budgets and agencies are highlighted. Budget mechanics—budget types, formats, timelines and reforms—are introduced and compared. Taxes and intergovernmental revenues are considered, with predominant tax choices at every level of government in the United States and those in a select, developing country represented. The book introduces an emerging method for investigating the outcomes of government spending—human rights budget analysis—and includes as an example the assessment of budget reform and results of public health spending in one selected government.

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Highlights of Public Budgeting in Context Offers a comprehensive text for understanding public budgeting in governments of a variety of contexts and capacities and across different levels. Written by a noted expert in the field of public budgeting and financial management. Contains illustrative examples from industrialized and developing countries. Guides to innumerable datasets with information about governments and their budgets. Includes a companion website filled with templates for budget and fiscal analysis. Unravel the complex issues of modern public budgeting using this unique presentation of its practice in a variety of governments in the U.S. and a select sample from around the world.

This book comprehensively presents the current practice and further development paths of public sector accounting, auditing and control systems in 7 South Eastern European countries based on the contributions of highly-respected researchers. Each chapter is a study of the territorial organisation, public sector scope, formulation and execution of central government and local and regional self-government budgets, accounting and financial reporting reforms and practice, audit and other oversight (supervision) in the public sector, and challenges in the further development of public sector accounting and auditing of each country. It also provides insights into the challenges that SEE

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countries are faced with as they move towards the adoption of accrual accounting and the implementation of IPSAS and/or EPSAS, and offers a valuable reference resource for academics, researchers, students, auditors, public administrators, policy makers and standard setters. The Handbook is a virtual encyclopedia of public financial management, written by topmost experts, many with a background in the IMF and World Bank. It provides the first comprehensive guide to the subject that has been published in more than ten years. The book is aimed at a broad audience of academics/students, government officials, development agencies and practitioners. It covers both bread-and-butter topics such as the macroeconomic and legal framework for budgeting, budget preparation and execution, procurement, accounting, reporting, audit and oversight, as well as specialist subjects such as government payroll systems, local government finance, fiscal transparency, the management of fiscal risks, sovereign wealth funds, the management of state-owned enterprises, and political economy aspects of budgeting. The book sets out numerous examples and case studies describing good practice in public financial management, and is highly relevant for use in both advanced and developing countries.

Public Budgeting in African Nations aims to provide usable budgeting and fiscal policy management information to development practitioners interested in improving the performance of governments in the context

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of good governance. It shares regional and cross-cultural experiences with international audiences and gives reflective attention to comparative budgeting and fiscal policy management. With a promising economic and fiscal forecast, such information is timely for international development practitioners and for scholars and researchers interested in advancing development management. This book adopts an interdisciplinary/pragmatic approach to analyze and present research findings on public budgeting as a sustainable development tool. The central argument is that development practice will benefit from a bottom-up, decentralized approach to budgeting and fiscal policy management, involving national, sub-national, and civil society institutions. From this perspective, a balanced budget should draw from and reflect values and priorities across the full spectrum of social and political life. This paper presents, for the first time, multi-dimensional indices of the quality of budget institutions in low-income countries. The indices allow for benchmarking against the performance of middle-income countries, across regions, and according to different institutional arrangements that deliver good fiscal performance. Using the constructed indices, the paper provides preliminary empirical support for the hypotheses that strong budget institutions help improve fiscal balances and public external debt outcomes; and countries with stronger fiscal institutions have better scope to conduct countercyclical policies.

Every government engages in budgeting and public financial management to run the affairs of state. Effective

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budgeting empowers states to prioritize policies, allocate resources, and discipline bureaucracies, and it contributes to efficacious fiscal and macroeconomic policies. Budgeting can be transparent, participatory, and promote democratic decision-making, or it can be opaque, hierarchical, and encourage authoritarian rule. This book compares budgetary systems around the world by examining the economic, political, cultural, and institutional contexts in which they are formulated, adopted, and executed. The second edition has been updated with new data to offer a more expansive set of national case studies, with examples of budgeting in China, India, Indonesia, Iraq, and Nigeria. Chapters also discuss Brexit and the European Union's struggle to require balanced budgets during the Euro Debt Crisis. Additionally, the authors provide a deeper analysis of developments in US budgetary policies from the Revolutionary War through the Trump presidency. Since 2008, the world has experienced an enormous decrease of wealth. By many measures the impact of the crisis was severe. The fall in GDP, the collapse of world trade, the rise in unemployment, and the credit slump reached bigger proportions than in any other crisis since World War II. Although the economic figures seem to improve in some countries, the crisis continues being a challenging issue and is said to be one of the most important problems governments face today. The crisis has put public finances under ever increasing pressure, and governments have responded through austerity measures such as new fiscal rules and budgeting procedures and cutbacks of public spending. Public

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Management in Times of Austerity seeks to explore the austerity policies adopted by European governments and their consequences to public management. It asks how governments have implemented new rules leading to more stringency in public budgeting and financial management, and how they have cut back public expenditure. These questions are examined comparatively through case studies in different parts of Europe, and variations across countries are discussed and explained. Throughout the volume, the consequences of the crisis and austerity policies for public management are discussed. What is the relationship between crisis and decision-making in the public sector, and how does austerity affect public-sector organisation? As the previous crisis in the 1970s resulted in a major reform movement, which was later referred to as New Public Management, Public Management in Times of Austerity look to understand whether the current crisis also leads to a wave of public management reform, and if so what is the content of this?

Given that public budgeting is a political process in which public officials make value choices for society, understanding public budgeting is understanding power. Public Budgeting: Politics, Institutions, and Processes acknowledges the political power of budgeting, examines its concepts and mechanics, and assesses the political implications of its supposedly apolitical, scientific techniques. A clear, concise policy overview of what budgets mean and how they are used, Public Budgeting discusses both economic theory and the practice of budget politics. It is the only text offering extensive

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coverage of public budget creation while placing the budgeting process within its political context. Its logical organization and broad yet accessible coverage introduce students of public budgeting and public administration to all key aspects of budgeting while stressing capital budgeting and budgeting techniques. The central government publishes comprehensive financial statements, which include the social security funds and balance sheets with all financial assets and liabilities. Audited financial statements are published more than nine months after the end of the fiscal year. The 2004 Fiscal Responsibility Law (LRF), introduced a number of key reforms in public financial management which apply to the central and most of the first layer of sub-national governments. The reforms include establishment of a macro-fiscal framework, fiscal rules, a medium-term budget framework (MTBF), a system of quarterly budget execution reports, and the Federal Council on Fiscal Responsibility (FCFR) which is tasked to enforce the provisions of the LRF. However, there are problems with the LRF and its implementation: (i) the out-years of the MTBF are indicative only; (ii) several LRF provisions have been suspended or relaxed since 2009; (iii) some provinces are not complying with their obligations under the law; and (iv) membership in the FCFR is not mandatory and adherence to the LRF is voluntary. The FCFR comprises of representatives of the central government, the city of Buenos Aires, 1 and 21 of the 23 provincial governments. Nonetheless, the law has significantly increased the capacity to coordinate fiscal policies across levels of government and individual

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jurisdictions. Differences between macroeconomic and fiscal forecasts and outturns are not analyzed. Limited information is presented on fiscal risks. Budget execution control and reporting have been strengthened through a series of upgrades to the Integrated Financial Management Information System (SIDIF), which began operations in 1993.

How can governments control spending pressure from influential groups, often representing powerful regional interests? This book is concerned with institutional solutions that allow modern nation states to balance historically grown cultural, political and economic diversity. Laura von Daniels combines different literatures in economics and political science, and draws on interviews with former government leaders, and country experts from international organizations. She applies this research to topics such as fiscal institutions and budget balances, presenting a critical review of different institutional approaches to resolving fiscal imbalances and public indebtedness. Students and scholars of various disciplines, including politics, public and social policy, economics and business will find the discussions and detailed description of institutional reforms in emerging market nations to be of use to their research. It will also be of interest to practitioners working on fiscal decentralization and budget control.

Traditionally, economics training in public finances

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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.

By discussing the available theoretical and empirical literature, this paper argues that budget procedures and budget institutions do influence budget outcomes. Budget institutions include both procedural rules and balanced budget laws. We critically assess theoretical contributions in this area and suggest several open and unresolved issues.

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We also examine the empirical evidence drawn from studies on samples of OECD countries, Latin American countries and US states.

In this timely contribution, Geneviève Tellier imparts a sense of transparency to the public purse, providing a comprehensive account of the budget process of the federal and provincial and territorial governments.

This paper makes a contribution to this literature by drawing on the framework of actor-centered institutionalism (Scharpf 1997) to empirically examine how political and budget institutions affect the incentives of actors involved in the public agricultural finance process, structures the interactions between them, and ultimately shapes expenditure allocations

This paper provides a critical survey of the literature on politico-institutional determinants of the government budget. We organize our discussion around two questions: Why did certain OECD countries, but not others, accumulate large public debts? Why did these fiscal imbalances appear in the last 20 years rather than before? We begin by discussing the “tax smoothing” model and conclude that this approach alone cannot provide complete answers to these questions. We will then proceed to a discussion of political economy models, which we organize in six groups: (i) models based upon opportunistic policymakers and naive voters with

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“fiscal illusion;” (ii) models of intergenerational redistributions; (iii) models of debt as a strategic variable, linking the current government with the next one; (iv) models of coalition governments; (v) models of geographically dispersed interests; and (vi) models emphasizing the effects of budgetary institutions. We conclude by briefly discussing policy implications.

This OECD report examines how reallocation is impacted by four institutions of the budget process: medium-term expenditure frameworks, rules of budgetary discipline, the role of the Minister of Finance, programme review.

By discussing the available theoretical and empirical literature, this paper argues that budget procedures and budget institutions do influence budget outcomes. Budget institutions include both procedural rules and balanced budget laws. We critically assess theoretical contributions in this area and suggest several open and unresolved issues. We also examine the empirical evidence drawn from studies on samples of OECD countries, Latin American countries and the United States. We conclude with a discussion of the normative implications of this literature and with some concrete proposals.

This primer succinctly summarises key theoretical concepts in fiscal choice for both practitioners and scholars. The author contends that fiscal choice is ultimately a choice of both politics and economics. The book first introduces budget institutions and processes at various levels of government, which restrict budget decision makers' discretion. It also explains budget decision makers' efforts to make rational

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resource allocations. It then shows how and why such efforts are stymied by the decision makers' capacity and institutional settings. The book's unique benefit is its emphasis on all the essential topics, with short, module-type chapters which can be read in any order.

Consistent with the literature on state building, failed states, peacekeeping and foreign assistance, this book argues that budgeting is a core state activity necessary for the operation of a functional government. Employing a historical institutionalist approach, this book first explores the Ottoman, British and Ba'athist origins of Iraq's budgetary institutions. The book next examines American pre-war planning, the Coalition Provisional Authority's rule-making and budgeting following the invasion of Iraq in 2003, and the mixed success of the Coalition's capacity-building programs initiated throughout the occupation. This book sheds light on the problem of 'outsiders' building states, contributes to a more comprehensive evaluation of the Coalition in Iraq, addresses the question of why Iraqis took ownership of some Coalition-generated institutions, and helps explain the nature of institutional change.

This book is the first comprehensive, full-scale treatment of the law, politics and economics with regard to the policies and policy instruments for budget stabilization at the state level. Covering the period from 1946 through 2008 in the United States, it provides details on the methods and results of empirical tests of the effects of budget stabilization instruments on government operations, public service provision, and some other aspects of social and economic life. With the lingering effects of the most recent financial crisis and economic downturn, and the subsequent Tea Party movement advocating smaller government and deficit reduction, this book carries timely and important theoretical as well as practical implications, particularly in regard to the

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potential for counter-cyclical fiscal policy in mitigating negative impacts during a recession. The first contribution of the book is in public finance theory: it provides insights into the applications of the stabilization function in the context of strong government, thereby refining Keynesianism. The second aspect is in Public Choice: the creation and functioning of budget stabilization funds offer extra evidence to demonstrate that the general public provides input and voice in more than the conventional ways when it comes to policy making, even in an area dominated by strong government. The third aspect is in policy making, exploring the opportunities for refining policy tools in preparation for future downturns.

This paper presents twelve budget institutions that can support planning and delivery of credible fiscal strategies in the fiscal policy-making process. The resulting framework is applied to seven low-income countries and the status of their budget institutions compared to the G-20 advanced and emerging market economies. The paper then presents recommendations for designing and implementing appropriate fiscal strategy for low-income countries. Particular attention is paid to prioritization and sequencing of reform efforts.

"In today's challenging economic climate, college and university administrators need reliable financial advice for helping their institutions thrive. Thoroughly revised and updated, this book is designed to help new administrators understand and become more proficient in their financial management role within the institution. Written in an accessible style, so that the book's guidance to immediate use, the book is grounded in the latest knowledge and filled with illustrative examples from across all types of institutions. This is an ideal resource for courses in graduate programs in higher education leadership and administration"--

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Although budgetary institutions are very diverse, both between and within countries, this text identifies key elements in the budgetary process common to all forms of representative government. It develops a step-by-step model that can be used to explain, predict and analyze budgetary decisions.

This paper defines and explains key stages of the government expenditure chain and describes the controls applied at each stage, including their objectives and key features as well as centralized vs. decentralized approaches in application of those controls. The paper also examines the influence of different administrative traditions on types of expenditure controls, including the authority and responsibility of various institutional actors. Finally, it discusses typical weaknesses/problems associated with different traditions of expenditure control and suggests specific measures for strengthening the control framework. While providing examples of expenditure control practices from more than 32 countries, the paper points out that more than two-thirds of the 85 low and middle income countries covered by the publicly available Public Expenditure and Financial Accountability (PEFA) assessments have weak systems of expenditure control that are also associated with higher levels of expenditure arrears and a lack of budget credibility. This paper will help public financial management practitioners to evaluate budget execution systems and identify priorities for strengthening expenditure controls. It

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will also usefully guide technical assistance work related to modernization of government budget execution and expenditure control systems, including the design and implementation of IT-based financial management information systems.

This Public Expenditure and Institutional Review presents the findings of an analysis of the budget, and institutions of public expenditure management, and accountability, fundamental to policy decisions, and economic management. It builds on extensive analysis undertaken by the Special Ad Hoc Committee on Fiscal Transparency, and Public Finance, and, the review suggests that the current economic crisis is deep-rooted in the institutions of collective decision making in government, confirming that unless fundamental improvements are made to the processes for formulating public policy, allocating resources, and implementing budgets, any economic recovery will almost certainly be fragile, and short-lived. Thus, from the perspectives of system performance, and structural and institutional aspects, an improved budgetary system should enable the government to achieve aggregate fiscal magnitudes, based on expenditures, sustained by tax, and non-tax resources; the budget should generate the adequate information to ensure funding of key policy objectives; and, public accountability should generate incentives to support performance objectives. The report identifies aggregate fiscal

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management as a major weakness, compromised by the significant growth of off-budget activity, while the weakness of the budget system in terms of ability to support decision-making, is equally pernicious. A series of actions to restore fiscal discipline are outlined for the short-term (2001), and initiatives for a multi-year budget commencing in 2002 are included. Recommendations include strengthening the aggregate fiscal program management capacity; reviving policy formulation capacity, and institutional framework to define budgetary policy; and, initiating budget control devolution, introducing a budget performance approach.

Budgeting and budgetary institutions play a critical role in resource allocation, government accountability, and improved fiscal and social outcomes. This volume distills lessons from practices in designing better fiscal institutions, citizen friendly budgets, and open and transparent processes of budget preparation and execution. It also highlights newer concepts of performance budgeting, accrual accounting, activity based costing, and the use of information and communication technology in budgeting. These tools of analysis are supplemented by a review of budgeting in post-conflict countries and two country case studies on the reform of budgeting systems.

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