1. Record Nr. UNINA9910778264103321 **Titolo** Public finance for poverty reduction : : concepts and case studies from Africa and Latin America / / edited by Blanca Moreno-Dodson, Quentin Wodon Washington DC:,: World Bank,, [2008] Pubbl/distr/stampa copyright 2008 **ISBN** 1-281-11317-4 9786611113179 0-8213-6827-3 Descrizione fisica xxvi, 474 pages: illustrations; 23 cm Directions in development. Poverty Collana Altri autori (Persone) Moreno-DodsonBlanca WodonQuentin Disciplina 339.4/6091724 Soggetti Finance, Public - Developing countries Poverty - Government policy - Africa Poverty - Government policy - Latin America Africa Social policy Case studies Latin America Social policy Case studies Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Description based upon print version of record. Note generali Includes bibliographical references and index. Nota di bibliografia Nota di contenuto Contents; Foreword; Preface; Abbreviations; Chapter 1 Public Finance for Poverty Reduction: An Overview Blanca Moreno-Dodson and Quentin Wodon; Part One Concepts in Public Finance: Debt, Taxation, Public Expenditure Tracking Surveys, and Benefit Incidence Analysis; Chapter 2 Debt Sustainability for Low-Income Countries: A Review of Standard and Alternative Concepts Danny Cassimon, Blanca Moreno-Dodson, and Quentin Wodon; Table 2.1 Debt Sustainability Thresholds and Policy Performance for IDA14; Chapter 3 Revenue Design and Taxation Eric M. Zolt Table 3.1 Comparative Levels of Tax Revenue, Selected Years, 1985-97 Table 3.2 Comparative Composition of Tax Revenue, Selected Years, 1985-97; Chapter 4 Assessing Front-line Service Delivery: Public Expenditure Tracking Surveys Ritva Reinikka and Jakob Svensson; Table

4.1 Leakage of Public Funds for Education, Uganda, 1991-95; Chapter

5 The Impact of Budgets on the Poor: Tax and Expenditure Benefit Incidence Analysis Jorge Martinez-Vazquez: Part Two Case Studies from the Latin America and the Caribbean Region Chapter 6 Analyzing Debt Sustainability: An Application of SimSIP Debt for Paraguay Bernhard G. Gunter and Quentin WodonFigure 6.1 Initial Conditions and Basic Macroeconomic Assumptions; Figure 6.2 Results of Different Export Growth Scenarios; Figure 6.3 Assumptions on Public Domestic Debt; Figure 6.4 Results of the Baseline, Pessimistic, and Optimistic Scenarios: Figure 6.5 Results of Different Revenue and Expenditure Scenarios: Table 6.1 Short- and Long-Term Consistency Matrices; Table 6A.1 Trends in Paraguay's Debt, 1991-2000 Chapter 7 Evaluating a Tax System: Mexico Jorge Martinez-Vazguez Table 7.1 Marginal Effective Corporate Tax Rates on Domestic Capital Investment; Table 7.2 Tax Burden by Income Decile: Baseline Scenario; Table 7.3 Tax Burden by Income Decile: Alternate Scenario: Table 7.4 Distribution of Net Income among Income Deciles; Table 7.5 Distribution of Gross Income among Deciles: Base Scenario; Table 7.6 Distribution of Gross Income among Deciles: Alternate Scenario Chapter 8 Measuring Targeting Performance through Public Expenditure Tracking Surveys: Peru Jose R. Lopez-Calix, Lorena Alcazar, and Erik Wachtenheim Table 8.1 Correlation between Expenditure and Poverty, by Department, 2001; Figure 8.1 Lorenz Curves in Selected Social Programs; Table 8.2 Household Access to Social Programs, by Poverty Level, 2001; Figure 8.2 Lorenz Curves for Health Care Expenditures; Figure 8.3 Lorenz Curves for Education Expenditures; Table 8.3 Targeting of Individual Beneficiaries by Food Assistance, Health Care, and Education Programs, 2000 Figure 8.4 Access to Social Programs, 2001

Sommario/riassunto

This book presents some basic theoretical concepts of public finance with a particular emphasis on its impact poverty reduction. Eight case studies from Latin America and Africa illustrate how these concepts are applied in practice and the implementation issues that emerge.