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Soggetti	Budget process Capital investments Expenditures, Public Budgeting Public Finance National Budget Budget Systems National Government Expenditures and Related Policies: Infrastructures Other Public Investment and Capital Stock National Government Expenditures and Related Policies: General Budgeting & financial management Public finance & taxation Budget planning and preparation Capital spending Expenditure Public investment and public-private partnerships (PPP) Public investment spending Budget Public-private sector cooperation Public investments United States
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Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Contents; I. Introduction; II. Overview of Capital Budgeting Practices; A. Introduction; Boxes; 1. Defining Capital; Tables; 1. An Illustrative Example of the Structure of a Capital Budget; B. The Evolution of Capital Budgeting Practices; C. Capital Budgeting in the 1960's to 1990's; III. Current Capital Budgeting Practices; A. Capital Budgeting in Developed Countries; 2. Stages of Budgetary Management of Public Investment; B. Capital Budgeting in Low-income Countries (LICs); IV. Development of a Reform Strategy for the Integration of Investment Planning and Budget Management in LIC's A. Introduction B. Key Benchmarks for Capital Budget Planning, Prioritization and Implementation; V. Conclusion; VI. References
Sommario/riassunto	A key challenge in government budgeting is to define an appropriate balance between current and capital expenditures. Budgeting for government capital investment also remains not well-integrated into the formal budget preparation process in many countries. This paper aims to provide an overview of past and current budgeting practices for public investment. The study will also provide a comparison between the budget practices between low-income countries and developed countries and make a series of recommendations for how to ensure efficient integration of capital planning and budget management in low-income countries.