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Nota di contenuto	Intro -- Contents -- Preface -- Acknowledgments -- Executive Summary -- Abbreviations and Acronyms -- ASSESSMENTS OF PUBLIC EXPENDITURE MANAGEMENT: RATIONALE AND CONTEXT -- What Is Public Expenditure Management? -- This Study's Purpose and Objectives -- Genesis of Assessments of Public Expenditure Management and Financial Accountability -- FIDUCIARY RISK AND FINANCIAL ACCOUNTABILITY -- Risk -- Accountability -- Operational Implications -- THE MAIN INSTRUMENTS FOR ASSESSMENTS -- World Bank Public Expenditure Reviews -- World Bank Country Financial Accountability Assessments -- World Bank Country Procurement Assessment Reports -- IMF Reports on the Observance of Standards and Codes of Fiscal Transparency -- World Bank-IMF Public Expenditure Tracking Assessments and Action Plans for Heavily Indebted Poor Countries -- EC Audits -- DFID Assessments of Fiduciary Risk -- Questionnaires, Checklists, and Other Tools -- METHODOLOGY AND MAIN FINDINGS -- Methodology and Sources -- Coverage of the Instruments -- Similarities -- Differences -- Institutional and Governance Content -- Summary -- RECOMMENDATIONS AND ISSUES FOR FURTHER CONSIDERATION -- Increasing Integration and Improving

Coordination and Cooperation -- Institutional and Governance Considerations -- Follow-up and Performance Monitoring -- Who Assesses the Assessors? -- Developing a Programmatic and Modular Approach -- A CONCLUDING WORD -- ANNEX 1 SCOPE AND APPLICATION OF THE MAIN INSTRUMENTS -- World Bank Public Expenditure Reviews -- World Bank Country Financial Accountability Assessments -- World Bank Country Procurement Assessment Reports -- IMF Reports on the Observance of Standards and Codes of Fiscal Transparency -- World Bank-IMF Public Expenditure Tracking Assessments and Action Plans for Heavily Indebted Poor Countries -- EC Audits -- DFID Assessments of Fiduciary Risk. EC and OECD Support for Improvement in Governance and Management in Central and Eastern Europe -- UNDP CONTACT Guidelines -- ANNEX 2 MEASURING PERFORMANCE IN PUBLIC FINANCIAL MANAGEMENT- GUIDANCE FROM THE DEVELOPMENT ASSISTANCE COMMITTEE, OECD -- Key Issues -- Purpose -- Guiding Principles -- Good Practices in Diagnostic Work -- Good Practices in Performance Measurement -- ANNEX 3 TECHNICAL MAP OF THE ASSESSMENT INSTRUMENTS -- REFERENCES -- ABOUT THE AUTHORS -- INDEX -- BOXES -- 1 The role of assessments in promoting dialogue between donors and recipient governments, and reform -- 2 Components of public expenditure management -- 3 Multiple assessments result in myriad recommendations in Burkina Faso -- 4 How an integrated approach can strengthen assessments -- A2.1 What is a diagnostic review? -- A2.2 Current diagnostic tools -- A2.3 Improving public oversight of public expenditures -- A2.4 Partners support government-led diagnostic process in Tanzania -- A2.5 Elements of a performance measurement framework -- FIGURES -- 1 Assessment instruments' coverage of the main components of public expenditure management -- 2 A new public expenditure assessment framework -- TABLES -- 1 Features of questionnaires and checklists used by various assessment instruments -- 2 Alternative approaches to public expenditure diagnostics and reform -- A2.1 Indicators of good practice in measuring performance in public financial management -- A3.1 Technical mapping of the assessment instruments.

Sommario/riassunto

Assessing and Reforming Public Financial Management: A New Approach was written as part of the work of the Public Expenditure and Financial Accountability (PEFA) Program, a partnership of the World Bank, the European Commission; the International Monetary Fund; the Strategic Partnership with Africa; and several bilateral donor agencies, including those of France, Norway, Switzerland, and the United Kingdom. This study compares and contrasts the various instruments and approaches used by these organizations to assess and reform public expenditure management systems in developing and transitional countries. It finds weaknesses in these instruments, including overlap and duplication in their technical scope and coverage, as well as insufficient or inconsistent coverage in some areas. In addition, countries often are subjected to multiple assessments and multiple missions by the donors, which can impose heavy transactions costs on government agencies. Furthermore, the instruments have a variety of objectives-fiduciary, surveillance, and capacity building-which are divergent and potentially conflicting. The book recommends a new approach that is country led, multidonor, medium term in orientation, focused on better management of the budget, and supplemented by donor aid funds, as a key mechanism to reduce poverty and attain other policy goals. It provides concrete and practical recommendations for achieving four important objectives:-- Streamlining the coverage of instruments to avoid unnecessary duplication- Enhancing collaboration

between donors, governments, and other stakeholders- Providing a more complete, accurate, and timely assessment of fiduciary risk- Improving the ultimate development impact of assessment and reform work. This book will be of interest to development practitioners in the area of public finance, finance ministers, policy analysts and students and scholars of international development.
