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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.
