

Benchmarking Public Expenditure Management

Public expenditure management is a key component to any fiscal system. Solid public expenditure management is essential to ensure that the policy and legal decisions of government and legislators are actually carried out in the most efficient, effective, and transparent ways, and that civil society and the general public have the information necessary to hold government to account. Public expenditure management includes budgeting, accounting, treasury, and other functions that must be systematized and well executed to achieve the objectives of the public expenditure system.

Literature already exists on practices and guidelines for good public expenditure management. Indeed, both the World Bank and the Asian Development Bank have published comprehensive and extensive manuals. The Asian Development Bank Public Expenditure Handbook includes a convenient checklist of what it recommends as desirable components for public expenditure management systems. The Fiscal Reform and Economic Governance Project will review this checklist and other literature on the topic, develop a framework for data management, define information sources and then collect comparative data on public expenditure management systems around the world.

Methodology and Database Coming Soon.