

Performance Budgeting: Linking Funding and Results (Procyclicality of Financial Systems in Asia)

Marc Robinson

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This book examines the theory and practice of performance budgeting, which aims to link the funding of government agencies to the results they deliver to improve the efficiency of public spending. In a combination of thematic studies and case studies, it clearly presents the diverse range of contemporary performance budgeting models and examines their effectiveness. Its coverage is truly international, spanning developed, developing, and middle-income countries. Reflecting this, its case studies range from the cutting-edge use of performance targets in the budget process in the United Kingdom to the implementation of performance-based university funding in Ethiopia. The prerequisites for effective performance budgeting-including the development of good performance measures and accounting systems for costing the results delivered by government--are systematically treated, as is implementation strategy. For more information on how to purchase a copy of this title, please visit http://www.palgrave.com/economics/imf/index.asp.

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