



Transforming Central Finance Agencies in Poor Countries: A Political Economy Approach (Paperback)

By World Bank

World Bank Publications, United States, 2013. Paperback. Condition: New. New. Language: English. Brand New Book. Enhancing the Capabilities of Central Finance Agencies: Synthesis Report presents the findings of a study of the functions performed by CFAs, defined as government organizations that carry out financial management functions for the whole of government. Using a political economy approach to the analysis of CFAs in ten case studies of low-income countries, the report identifies the principal constraints on the capability of CFAs as: interventions by the head of the state, sometimes outside the provisions of the constitution and budget law, in executive decisions on the institutional arrangements and fiscal policy; deficiencies in management, ranging from excessively centralized and hierarchical decision-making processes to poor staff management and record keeping; and inadequate coordination among donors-and between donors and their clients in finance and planning ministries-in designing and implementing strategies for reforming CFAs and PFM systems. Drawing on results of the cross-country survey of CFAs, the first of its kind, the report presents evidence and offers explanations for an inverted U-curve for the concentration of central finance functions across country income groups. In low-income countries, CFA functions are often poorly defined and may be performed...



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