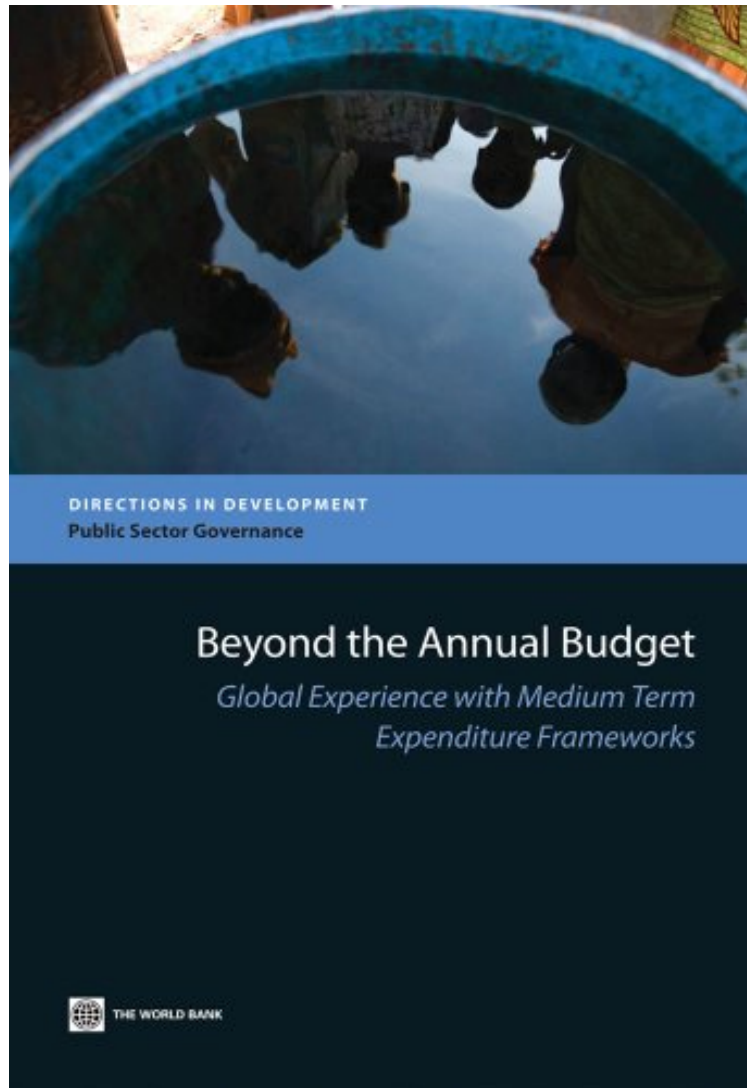


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Beyond the Annual Budget: Global Experience with Medium Term Expenditure Frameworks (Directions in Development)

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What conditions determine the success of Medium Term Expenditure Frameworks (MTEFs)? How should the implementation of MTEFs be sequenced and coordinated with other budget reforms? What role should organizations such as the World Bank, bilateral development partners, and other international agencies play in supporting MTEF adoption? How can country authorities implement a new MTEF or strengthen an existing one? Beyond the Annual Budget provides a comprehensive review of global experience with Medium Term Expenditure Frameworks (MTEFs). Looking at countries both with and without MTEFs over the period 1990 to 2008, the authors adopt a systematic methodological approach and rely on multiple analytical techniques—including event studies and econometric analysis—to obtain results about the impact of MTEFs on fiscal performance. The authors then draw on case studies and other material to determine whether MTEFs should be a common element of public financial management systems given differences in country circumstances. Guidance is also provided on the design and implementation of MTEFs in the context of broader public financial management systems reform. This volume will be of interest to multilateral and bilateral providers of technical assistance in the public financial management area, and to country authorities seeking to introduce or strengthen MTEFs.

About the Author Stefanie Michels teaches at the University of Cologne, Germany.