

CAPACITY DEVELOPMENT



FISCAL AFFAIRS

FAD CAPACITY DEVELOPMENT AT A GLANCE

Building Resilient Fiscal Capacities

Since 1964, the Fiscal Affairs Department has helped IMF member countries build effective fiscal policy frameworks and institutions.

Today, our fiscal expertise continues to support the development of institutional and human capacities, based on a demand-driven model.



AGILE

Responding quickly and adapting delivery modalities to best support CD needs of country authorities



INTEGRATED

Integrating CD work with the IMF's surveillance and lending activities and coordinating CD planning and delivery across HQ and field operations



COUNTRY-CENTERED

Implementing a medium-term programmatic approach that factors in a country's needs, absorptive capacity, and pace of reform



RESULTS-ORIENTED

Delivering CD with clear milestones and outcomes to achieve sustainable and effective results

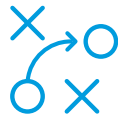
HOW WE DELIVER CD - FAD'S CAPACITY DEVELOPMENT MODEL

Recognizing that capacity building is a long-term endeavor that involves multiple stakeholders and requires strong political commitment and ownership, the FAD CD model is based on a multiyear programmatic approach focusing on transformational fiscal reforms.



DIAGNOSTIC ASSESSMENT

Innovation to develop new diagnostic tools to benchmark, identify gaps, and support effective reforms



REFORM STRATEGY ELABORATION

Consultations with authorities, partners, and internal stakeholders to prioritize topics and elaborate reform strategy



SEQUENCED IMPLEMENTATION OF CD INTERVENTIONS

CD delivery combines strategic recommendations and quality control from HQ staff and hands-on support from regional and in-country experts



EVALUATION AND RE-PRIORITIZATION

Assessment of outcomes and systematic evaluation of performance provide feedback to help prioritize resource allocation

Using different channels to reach our membership and the general public, we deliver and engage in CD issues as well as share knowledge and give advice through:

- Country-specific work: missions, desk reviews, and workshops
- Cross-country work: training and global & regional conferences
- Massive open online courses on [PFM](#), [RA-GAP](#), [VITARA](#) and revenue modeling
- Social media presence: [Podcasts](#), [IMF Blogs](#), [PFM Blog](#), [Twitter](#), [Facebook](#), [LinkedIn](#)
- [How To Notes](#) on specific fiscal topics, [working papers](#), and [other analytical work](#).

Our work starts with a diagnostic assessment, and our CD intervention is carefully sequenced and constantly evaluated.

AREAS WHERE WE PROVIDE CD - Our 5 Workstreams of Expertise

Macro-Fiscal Policies and Frameworks

Ensuring more credible fiscal forecasts and transparent intergovernmental relationships, establishing fiscal rules, strengthening the management of fiscal risks, improving fiscal policies in support of environmental sustainability (climate change) and reducing governance and corruption vulnerabilities, and aligning fiscal policies with sustainable development and inclusive growth.

Revenue Administration

Strengthening tax and customs administration, including the collection of social security contributions to enhance member countries' institutional capacity to increase taxpayer compliance and support trade security and facilitation, through the adoption of robust governance and strategic management frameworks, as well as the modernization of core operational functions (including taxpayer service, filing and payment, audit, collection enforcement, and dispute resolution).

Tax Policy

Providing general tax policy reviews and specific tax policy advice, particularly in the areas of income tax (including international corporate taxation), value-added tax, carbon taxation, and taxation of natural resources (including oil and gas) to improve the economic efficiency, distributional fairness, and transparency of tax systems.

Public Financial Management (PFM)

Improving PFM institutions through enhancing budget frameworks, adoption of strategic budgeting, better budgeting, promoting better execution, and control, fiscal risk management, improved asset and liability management, robust management of public investments, and increased fiscal transparency.

Expenditure Policy

Rationalizing public expenditure—including on price subsidies, wage bill, education, health, and social protection systems—in a socially and economically responsible manner, such as increasing the long-term sustainability of pension systems, and reducing the adverse impact of subsidies on vulnerable groups.

FISCAL DIAGNOSTIC TOOLS SUPPORTING OUR CD

Macro-Fiscal Policies and Frameworks

- [Global Debt Database \(GDD\)](#)
- [Fiscal Rules Dataset 1985-2021](#)
- [Fiscal Council Dataset](#)
- [Fiscal Policy Responses to COVID-19](#)
- [Public Finances in Modern History Database](#)
- [Fiscal Monitor Methodological Statistical Appendices](#)

Revenue Administration

- [Revenue Administration Gap Analysis \(RA-GAP\)](#)
- [Tax Administration Diagnostic Assessment Tool \(TADAT\)](#)
- [RA-FIT/International Survey on Revenue Administration \(ISORA\)](#)
- [International Survey on Customs Administration \(ISOCA\)](#)

Expenditure Policy

- [Expenditure Assessment Tool \(EAT\)](#)
- [Social Protection and Labor Toolkit \(SPL-AT\)](#)
- [Wage Bill Projection Tool \(W-Pro\)](#)
- [Investment and Capital Stock Database](#)
- [SDG Costing Tool](#)

Public Financial Management (PFM)

- [Fiscal Transparency Evaluation \(FTE\)](#)
- [Public Investment Management Assessment \(PIMA\) and Climate-PIMA](#)
- [Cash Forecasting and Analysis Tool \(CFAT\) for Fragile States and Low-Income Developing Countries](#)
- [Fiscal Risk Toolkit](#)

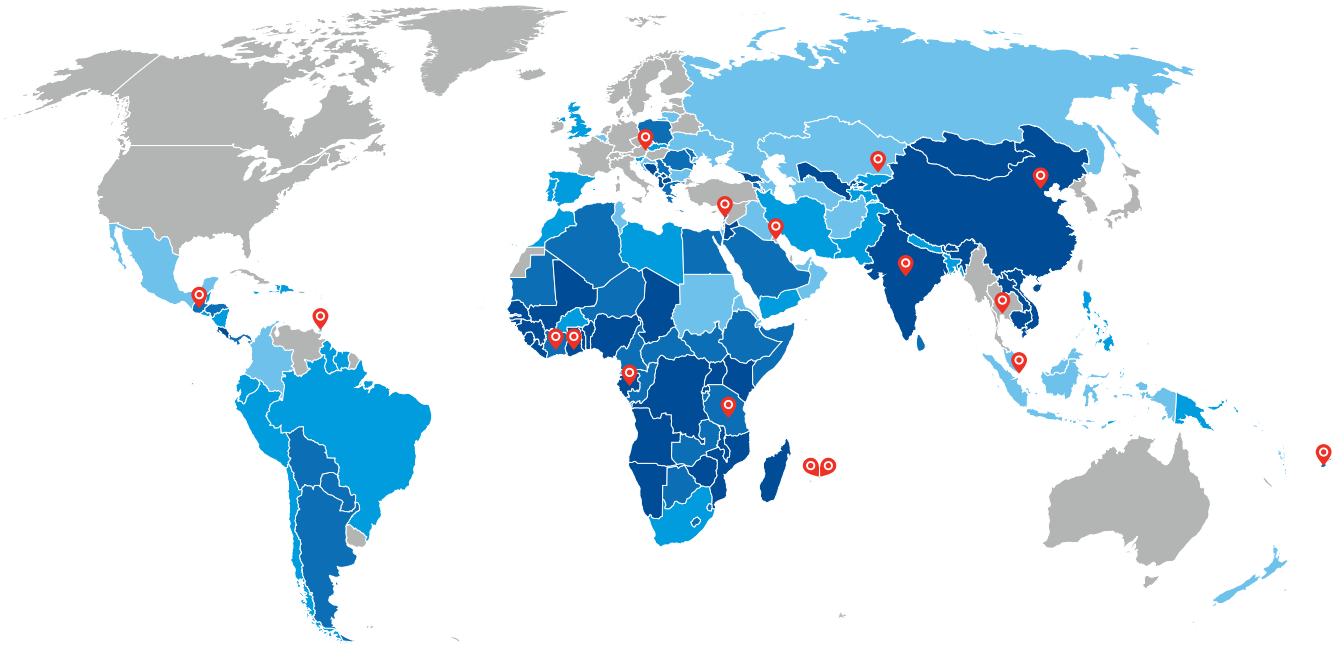
Tax Policy

- [Tax Expenditure Assessment \(TEA\)](#)
- [Revenue Forecasting and Analysis Course \(RFax\)](#)
- [Fiscal Analysis of Resource Industries \(FARI\)](#)
- [World Revenue Longitudinal Database \(WoRLD\)](#)



OUR CLIENTS

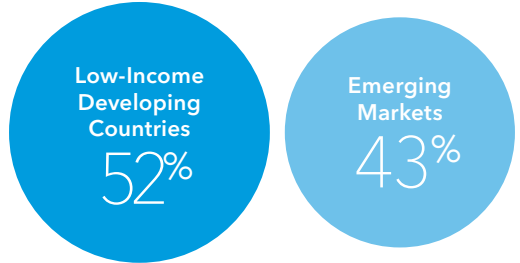
We support IMF members that request CD support on fiscal matters. Over the past year, we provided technical advice and training to over 160 countries across all regions and income levels.



INTENSITY OF CD ACTIVITIES (2022)



= IMF Regional Capacity Development Center



RECIPIENTS OF CD (% of CD Delivery)



We support all IMF members, with a special attention to the needs of developing countries and emerging markets. More than half of our work focuses on low-income developing countries that need strong fiscal policies to contribute to macroeconomic stability and healthy growth, which includes ensuring resources for governments to finance social programs and public infrastructure.

WHO WE ARE - Our Diverse and Specialized Staff

FAD's expertise comes from a diverse workforce with significant experience in building fiscal institutions across the spectrum of economic development. The localization of many of our experts close to our member countries enable quick response to countries' needs and the implementation of CD programs tailored to their unique circumstances:

- 300+ HQ-based fiscal experts from 85 countries
- 80+ resident and regional advisors working in-country or at Regional Capacity Development Centers (RCDCs)
- A pool of 1,100 experts representing 120 nationalities, available for short-term assignments

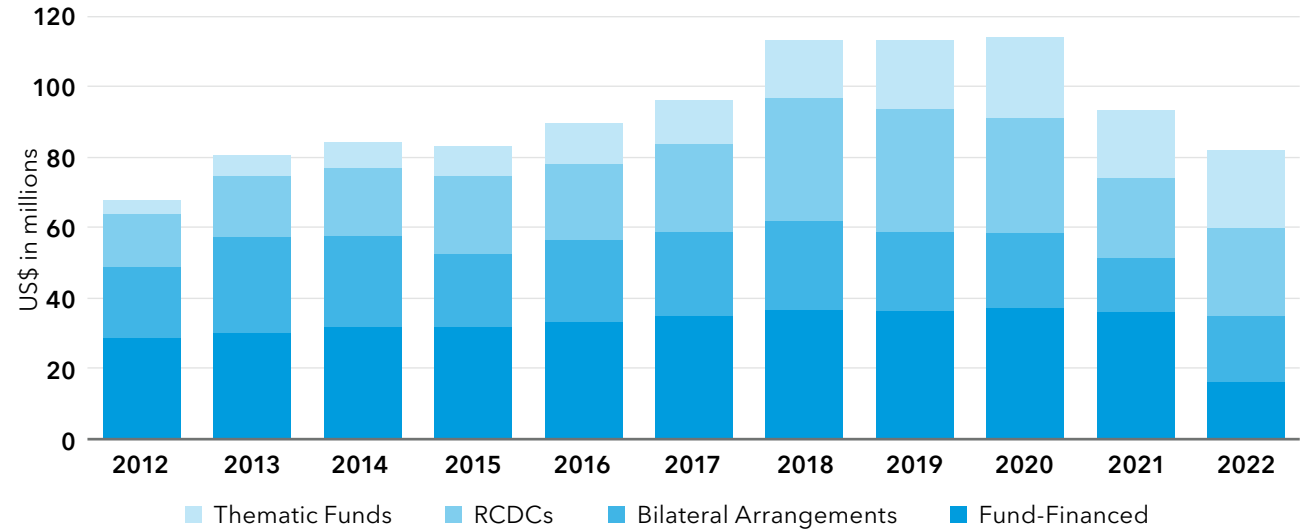


OUR PARTNERS IN BUILDING FISCAL CAPACITY - Our Global Partnerships

FAD partners closely with other CD providers and the international donor’s community. We discuss our members’ challenges in reforming their fiscal systems and institutions and collaboratively provide solutions.

We greatly value the donor-provided resources that finance our CD work—through contributions to our Thematic Funds (e.g., Revenue Mobilization Thematic Fund ([RMTE](#)), Managing Natural Resource Wealth Thematic Fund ([MNRW](#)), Tax Administration Diagnostic Assessment Tool ([TADAT](#)), Infrastructure Governance Facility ([IGF](#))), and to the Fund’s [network of RCDCs](#), and bilaterally to major fiscal projects.

FAD CD Spending by Funding Source



Supporting Stronger Fiscal Institutions and Frameworks

Sustainable development and inclusive growth are underpinned by robust and sound macro-fiscal policies. Given the increasing importance of topics such as governance & anti-corruption and strengthening analysis and management of fiscal risks in the international agenda, FAD has enhanced its CD focus on these emerging issues to better serve our membership.

GOVERNANCE & ANTI-CORRUPTION Good governance and transparency are essential for macroeconomic performance and economic development, while maintaining trust in government and public institutions. Corruption weakens key functions of the public sector, including the ability to collect taxes and to make expenditure choices in a fair and efficient way. During the COVID-19 crisis, good governance and transparency are also needed to ensure that crisis-fighting expenditures go to their intended purpose and that strained public finances are not further depleted by corrupt fiscal leakages.

Strengthening fiscal institutions has been an integral part of good governance. FAD supports the strengthening of fiscal institutions by providing CD on public financial management, revenue administration, and fiscal transparency. Particularly in response to COVID-19, FAD has been advising countries on the importance of “keeping the receipts” while they increase expenditures to face the crisis. Furthermore, governance diagnostic missions—carried out with other IMF departments—help country authorities to identify governance weaknesses in depth and discuss potential reform measures. Since 2018 (when the IMF adopted the Framework for Enhanced Fund Engagement on Governance), FAD (together with other departments) has conducted 17 governance diagnostic exercises. These exercises examine vulnerabilities to corruption with granularity and set out a strategy of engagement to tackle them in a prioritized

manner, helping the authorities’ reform efforts to strengthen governance and address corruption vulnerabilities.

STRENGTHENING THE ANALYSIS AND MANAGEMENT OF FISCAL RISKS

Comprehensive analysis, disclosure, and management of fiscal risks are needed to ensure sound public finances, macroeconomic stability, and fiscal transparency. Events of the past two decades have shown how costly fiscal risk realizations from macroeconomic shocks, energy and food price spikes, pandemics, financial sector crises, natural disasters, and bailouts of public corporations can be.

The IMF’s [Fiscal Risk Toolkit](#) comprises a suite of practical analytical tools to help countries assess fiscal risks, guide government policy and enable capacity development. It includes tools fiscal stress tests, state-owned enterprises, the fiscal implications of climate change and natural disasters, and government guarantees.

The IMF has worked with over 40 countries in applying these tools, to help support their decision-making, monitoring, management, and disclosure of fiscal risks. A government’s ability to respond to fiscal risks depends on the quality of its information, its capacity to assess the likelihood of risks materializing and the strength of its public financial management institutions.

The IMF’s [Fiscal Risk Management Portal](#) brings together these analytical tools, guidance materials and the latest research on fiscal risk management. Together the toolkit, knowledge hub and capacity development help policy makers better understand and manage their fiscal risks thereby contributing to more resilient and sustainable public finances.

Mobilizing Revenues

Fair, efficient, and sustainable revenue mobilization is crucial for sound public finances, inclusive growth, and sustainable development. Revenue mobilization efforts can be more effective with the formulation and implementation of medium-term revenue strategies ([MTRS](#)). High-level road maps for tax system reform, covering policy, administration, and legal frameworks.

To support our country work, we also undertake applied research on a wide range of topics, including the impact of taxation on investment, work, gender, consumption and the environment, international tax spillovers, , taxation of high net wealth individuals, the impact of digitalization on taxation, and fiscal regimes for extractive industries.

Our research includes tools, country-specific reports, technical notes, working papers, webinars, online courses and other publications, all are available on our [Revenue Portal](#).

Our CD in **tax policy** focuses on:

- Improving value-added taxes, including in revenue and fairness objectives.
- Ensuring the efficiency and equity of personal and corporate taxes, including issues related to tax base erosion.
- Increasing effectiveness of property taxes.
- Designing effective taxation of financial instruments and institutions.

- Strengthening fiscal regimes governing extractive industries and designing environmental taxes, including on carbon emissions.
- Improving tax policy transparency through Tax Expenditure Assessment, and training in revenue modeling, forecasting, and policy assessment.
- Maintaining databases on revenue and tax policy parameters for cross-country analysis.

Our CD in **revenue administration** focuses on:

- Enhancing revenue administration management and governance arrangements, including strategic planning, legal frameworks, and human resource and information technology and data analytics strategies.
- Improving administration of taxes, including value-added taxes, customs duties, excises, income taxes, and social security contributions.
- Improving capacity to administer fiscal revenues from the extractive industries.
- Strengthening taxpayer compliance management, including tax gap and compliance risk analysis, as well as strengthening core operational processes.
- Implementing compliance strategies for different taxpayer segments—the large, medium, and small taxpayers.
- Strengthening synergies between customs' role as collector of taxes on imports and trade facilitation, , and implementation of trade policy.

Formulating Medium-Term Reforms to Finance Sustainable Development and Inclusive Growth in Egypt and Rwanda

OUR CHALLENGE: Many developing countries have tax-to-GDP ratios which are below the levels necessary to achieve the SDG. Egypt and Rwanda have formulated MTRS to improve tax capacity and secure additional revenue needed toward meeting the SDGs. The MTRS set a high-level roadmap for an integrated approach to tax system reform in the medium-term (policy, legislation, and administration).

OUR APPROACH: FAD was the lead partner in assisting the two countries throughout the MTRS formulation process, MTRS brainstorming workshops, gap analysis, diagnostic assessments, legal drafting, and stakeholder engagement.

- **Egypt:** Prior to the COVID-19 crisis, Egypt developed an MTRS that identified a range of institutional reforms for both the tax and customs agencies, as well as tax policies and legislation changes to increase revenue by 2 percent of GDP over four years. The MTRS was revised to reflect the post-COVID-19 fiscal outlook and endorsed by the Council of Ministers on December 31, 2020.
- **Rwanda:** FAD helped in the formulation of the first phase of the MTRS to raise revenue to finance the country's pressing health and social needs arising from the pandemic. Despite the crisis, MTRS-1 was formulated in March 2021 covering the three-year period 2021/22 to 2023/24, and implementation commenced in May 2022.

RESULTS SO FAR: Immediate and sustained involvement helped the countries safeguard early reform achievements, protect revenue collection, and lay the ground for additional and sustainable revenue mobilization.

- **Egypt:** Key achievements include enactment of a new unified tax procedures code, a new small and medium enterprises law, and a revised customs law. A new draft income tax law is also being developed. Revenue administration reforms have included organization design and staffing changes, and large investments in Information Technology systems for tax and customs administration.
- **Rwanda:** Revenue administration reforms and operations during the pandemic were aided by gains made in digitalization. The tax policy and administration measures were sequenced to initially provide relief to taxpayers but raise revenues in later years through changes to the personal income tax rate schedule, comprehensive corporate tax reforms and (to be implemented starting in 2023) by laying the groundwork for critical reforms in a (MTRS-2).

Strengthening Public Financial Management

Strong PFM systems are essential for the efficient and effective delivery of public policies and services, the sustainability of public finances, the management of uncertainties, fiscal transparency and accountability, and fighting corruption.

Our support in **PFM** focuses on:

- Comprehensive assessments of PFM systems, through standardized assessment tools such as Fiscal Transparency Evaluations (FTE), Public Investment Management Assessments (PIMA), the Fiscal Risk Assessment Tool (FRAT), and Public Expenditure Financial Accountability (PEFA).
- Improvement of core PFM systems to strengthen fiscal frameworks, budget preparation, and execution reporting, financial management information systems, and audit.
- Support for the adoption of advanced PFM practices, such as medium-term fiscal and budget frameworks, fiscal rules, fiscal councils, performance-based budgeting, accrual accounting, fiscal risk management, efficient public investment, spending reviews, and balance sheet analysis.
- Strengthening of the PFM legal frameworks.
- Strengthening of the organization of ministries of finance, state treasuries, and independent fiscal institutions.
- Adapting existing PFM practices to support priorities such as climate and gender policies through Green PFM and gender budgeting and supporting digitalization of PFM systems and GovTech.

Strengthening Infrastructure Governance: The Public Investment Management Assessment (PIMA)

High-quality infrastructure is essential for sustainable and equitable economic growth and tackling climate change. Spending better is just as important as spending more, especially in the context of high debt levels and reduced fiscal space.

The [PIMA tool](#) serves as a framework for assessing infrastructure governance. The IMF has completed PIMAs in over 80 countries, and, in many cases, they provide the catalyst for ambitious reform programs.

A [climate module](#) complements the PIMA (C-PIMA) to assess strengths and weaknesses of climate responsive investment during planning, coordination, project appraisal and selection, budgeting and portfolio management, and risk management phases, with ensuing recommendations for their improvement. To date, more than 20 C-PIMAs have been conducted across all income levels.

The IMF's Infrastructure Governance Portal brings together these analytical tools, country reports, and guidance materials.

Spending Well

The focus of capacity development in Expenditure Policy is on ensuring that public spending levels are fiscally sustainable and enhancing spending adequacy and efficiency. Public spending is evaluated through a range of benchmarking tools comparing expenditure levels, spending composition, and spending efficiency with country peers, as well as with established good practices.

Our support in **expenditure policy** focuses on:

- Broad-based expenditure rationalization reforms across economic and functional classifications to ensure spending is adequate, efficient and fiscally sustainable.
- Reform of public pension systems to restore their financial sustainability while protecting their underlying equity and poverty alleviation objectives.
- Energy subsidy reforms to reduce the fiscal cost, design automatic pricing, and identify mitigating social measures.
- Government wage bill management, including compensation and employment measures consistent with efficient service delivery and fiscal sustainability.
- Projection of public health and pension spending over the medium term to facilitate their integration into medium-term budget frameworks.
- Assessment of the spending needs to achieve a high performance in selected Sustainable Development Goals (SDGs).

Costing and Financing SDGs in Cambodia

Helping countries achieve the SDGs is a key objective of the IMF, including through CD.

For example, analysis conducted by FAD showed that Cambodia needs about 7½ percent of GDP of additional spending in 2030 to meet the SDG targets in the five core areas. Of these, about two-thirds of the total needs are in education and health services, with the remainder in the infrastructure sectors (water and sanitation, electricity, and roads).

The pandemic and its scarring effects are expected to increase the financing needs by a further 3.4 percent of 2030 GDP. Without additional resources to offset the costs of COVID-19, achievement of the SDGs will be delayed by one year.

BUILDING FISCAL CAPACITY TO ADDRESS PRESSING CHALLENGES

Climate Change

Aligned with IMF's [Climate Change Strategy](#), FAD supports their climate efforts through three pillars:

Mitigation Support

- Our Climate Policy Assessment Tool (CPAT) assesses the environmental, fiscal, economic, and distributional impacts of carbon pricing and mitigation policies for over 200 countries.
- Our Vehicle Feebates Model, Border Carbon Adjustment Model, [Fossil Fuel Subsidy Database](#), and [NDC conversions](#) provide further mitigation guidance.
- For fossil fuel exporters, FAD combines advice on upstream mitigation measures and fiscal regime reforms to help countries navigate the energy transition.

Public Financial Management

- Our [green PFM framework](#) mainstreams climate objectives into PFM architecture. The framework was used in Rwanda, Serbia, and Turks and Caicos to help authorities integrate climate concerns into their budget.
- We work with countries like Georgia, Armenia and Rwanda, to quantify long-term impacts of rising temperatures scenarios and disasters on macroeconomic variables, fiscal positions, and government balance sheets (ex. PPP contracts and SOEs). We are also preparing guidance on managing and disclosing environmental fiscal risks.

- Used in over twenty countries around the world, C-PIMA is the climate module of our infrastructure governance tool--PIMA. Completed independently or with a full PIMA or PIMA update, C-PIMAs help identify reforms to make PIM more climate-responsive, notably in investment planning, resource allocation, and project implementation.
- Both Green PFM and C-PIMA can inform RSF reform measures.

Macro-fiscal Analysis and Adaptation Support

- The Climate Macroeconomic Assessment Program (CMAP) provides an assessment of policies, including mitigation, adaptation, financing strategy, risk management and related PFM systems. We conducted two pilots—in [Samoa](#) and in [Madagascar](#) - and plan to launch after the review of the pilots.
- Our database of historical observations of climate variables and future scenarios helps countries assess trends and extreme events.
- Our [Climate Change 101](#) course, developed with other departments, upsills staff and external stakeholders



Gender

FAD has a comprehensive program on fiscal issues from a gender perspective that includes CD activities, seminars/training and analytical work. On the CD front, FAD has provided bilateral CD on gender budgeting to several countries (Albania, Cambodia, Cameroon, Costa Rica, Egypt, Ethiopia, Lesotho, Togo, and South Africa). More CD is planned on gender budgeting, including upwards of 20 gender-focused CD activities per year in the coming years. At a multilateral level, FAD has carried out 19 workshops on gender budgeting and several [podcasts on gender and revenue administration](#). Forthcoming training activities include gender budgeting courses and a course on macroeconomics and gender.

FAD has a robust analytical program on gender and fiscal issues that has been informing, and will continue shaping, FAD's CD delivery. Past work includes cross-country analysis of gender budgeting (covering the [G7](#) and [G20](#) countries, and a note coauthored with UN Women on [Gender Equality and COVID-19: Policies and Institutions for Mitigating the Crisis](#)) and the [interaction of tax policy with gender equality](#). Ongoing analytical work covers fiscal policy shocks and their impact on gender employment gaps; expenditure policy to improve female economic empowerment; a gender budgeting diagnostic framework; guidance on gender impact assessments, preparing gender budget statements and gender call circulars; revenue administration good practices from a gender perspective; and, in the area of labor income taxation and gender, the development of an implicit bias assessment tool.



GovTech

Digitalization is rapidly transforming government operations and policies to produce better and timelier public services at lower costs. Several developing countries have been successful in using digital solutions to enhance revenue mobilization, reduce inequality through improved cash transfer delivery systems, and curb corruption through more transparency. Yet, a successful digital transformation is complex and requires well-designed strategies to achieve results, while also addressing cyber security risks, privacy concerns, and a looming digital divide. FAD is a center of expertise aimed at supporting governments in the planning and implementation of digital transformation in the areas of public financial management, revenue administration, and fiscal policy design.

- In public financial management, FAD experts help governments improve fiscal management information systems, which revolutionize decision-making processes. FAD also supports countries to build transparency portals and adopt innovative solutions in government payment systems.
- In revenue administration, FAD experts support the digital transformation of core functions, including registration, filing, payment, and fight against fraud and tax evasion through assistance in designing and implementing digital solutions such as ITAS (Integrated Tax Administration System) and data analytics.
- To support fiscal policy design, FAD staff developed diagnostic tools to assess countries' readiness to implement government-to-person mobile payment systems or to estimate digital infrastructure investment needs. Staff also help governments manage the challenges of taxing incomes of highly digitalized multinationals, the peer-to-peer economy and transactions from cross-border sales of digital services and online purchases.

Fragile and Conflict-Affected States

FAD plays a crucial role in helping countries exit and recover from fragility. Its activities in fragile and conflict-affected states (FCS) cover a broad spectrum, ranging from support to IMF financing operations to capacity development and training. To rebuild institutions and allow FCS to deliver basic services to their citizens, FAD pursues a gradual CD approach, in line with local implementation and absorption capacity. The first stage focuses on simplicity in tax policy design and basic revenue administration processes, as well as basic budget preparation and cash payment systems. In a second stage, CD seeks to introduce more complex taxation and public financial management systems, such as medium-term revenue strategies and expenditure frameworks, as well as fiscal reporting.

Throughout this process, FAD applies a CD delivery model that incorporates implementation advice provided by resident advisors and long-term experts into the strategies designed at headquarters. Supporting its gradual approach, FAD's online training courses are a valuable tool to build and upgrade the practical knowledge and skills of country officials in fiscal policy and reform implementation.

Examples of recent FAD CD in FCS include strengthening public finances in Sierra Leone, Somalia, South Sudan and Libya. CD delivery also continued in politically uncertain environments, such as Burkina Faso (tax and customs administration), Yemen (tax administration) and Haiti (cash management).



WANT TO LEARN MORE AND TALK TO US?

Our hands-on experience of solving real-world issues informs our analytical work. Please take a look at our publications and take courses.

Our publications are available at [IMF.org/en/publications](https://www.imf.org/en/publications).

Our data series are available at [IMF.org/en/data](https://www.imf.org/en/data).

Our dedicated site on revenue issues: <https://www.imf.org/en/topics/fiscal-policies/revenue-portal>

Our training catalog (online and in-person courses): <https://www.imf.org/en/capacity-development/training/ICDTC>

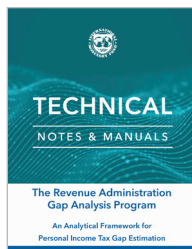
Our site on climate change: [IMF.org/climate](https://www.imf.org/en/climate)



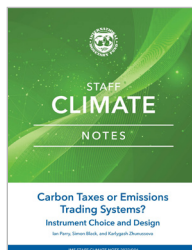
[Contact the Fiscal Affairs Department](#) to learn more about our CD work.



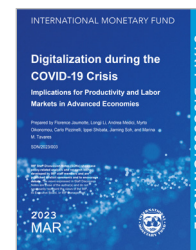
The [Fiscal Monitor](#), our flagship publication, analyzes the latest public finance developments in the world with updated fiscal implications of the crisis and medium-term fiscal projections; it also builds on FAD's CD knowledge to provide policies to put public finances on a sustainable footing.



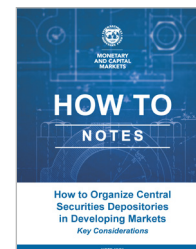
[Technical Notes and Manuals](#) are produced by FAD to expand the dissemination of our technical advice. They present general advice and guidance, drawn in part from unpublished technical reports, to a broader audience.



IMF [Staff Climate Notes](#) provide analysis related to the impact of climate change on macroeconomic and financial stability, including on mitigation, adaptation, and transition.



[Staff Discussion Notes](#) showcase the latest policy-related analysis and research being developed by IMF staff and are published to elicit comment and to further debate. They are generally brief and written in nontechnical language, and so are aimed at a broad audience interested in economic policy issues.



["How To" Notes](#) are designed to help officials in member countries, IMF staff, and all interested stakeholders to address topical issues from a very practical point of view. They draw on FAD capacity development advice and cross-country policy work.

Helping countries
shape public finances
that support sustainable
and inclusive growth