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**Manual on Fiscal Transparency (2007)**

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COFOG	Classification of the Functions of Government	
DQAF	Data Quality Assessment Framework	
ESA	European System of Accounts	
FSAP	Financial Sector Assessment Program	
GAAP	Generally Accepted Accounting Principles	
GDDS	General Data Dissemination System	
GDP	Gross Domestic Product	
GFS	Government Finance Statistics	
IFAC	International Federation of Accountants	
IIA	Institute of Internal Auditors	
IMF	International Monetary Fund	
INTOSAI	International Organization of Supreme Audit Institutions	( )
IPSAS	International Public Sector Accounting Standards	
OECD	Organization for Economic Cooperation and Development	
PRSP	Poverty Reduction Strategy Paper	
QFAs	Quasi-fiscal Activities	
ROSC	Report on the Observance of Standards and Codes	
SAI	Supreme Audit Institution	
SDDS	Special Data Dissemination Standards	
SNA	System of National Accounts	
UN	United Nations	
UNCITRAL	United Nations Commission on International Trade Law	( )
The Code	<i>The Code of Good Practices on Fiscal Transparency</i>	
The Guide	<i>The Guide on Resource Revenue Transparency</i>	
The Manual	<i>The Manual on Fiscal Transparency</i>	

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(fiscal transparency modules)

*(Reports on the Observance of Standards and Codes*

*“ROSCs”*)

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Practices For Budget Transparency)

(EITI)

(Open Budget Initiative) "

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(PEFA) "

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<http://www.imf.org/external/standards/index.htm> :

“Oxford  
California Public Employees’ Retirement) "

.Petrie (2003)

" Analytica”  
(System

<http://www.oxan.com/cr/projects/calpers.asp> ::

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<http://www.oecd.org/dataoecd/33/13/1905258.pdf>

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<http://www.wcoomd.org/ie/index.html>

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<http://www.openbudgetindex.org>

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<http://www.eitransparency.org>

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.IMF (2003c)

Allan and Parry (2003)

.PIN No. 05/106

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-(Kopits and Craig, 1998)

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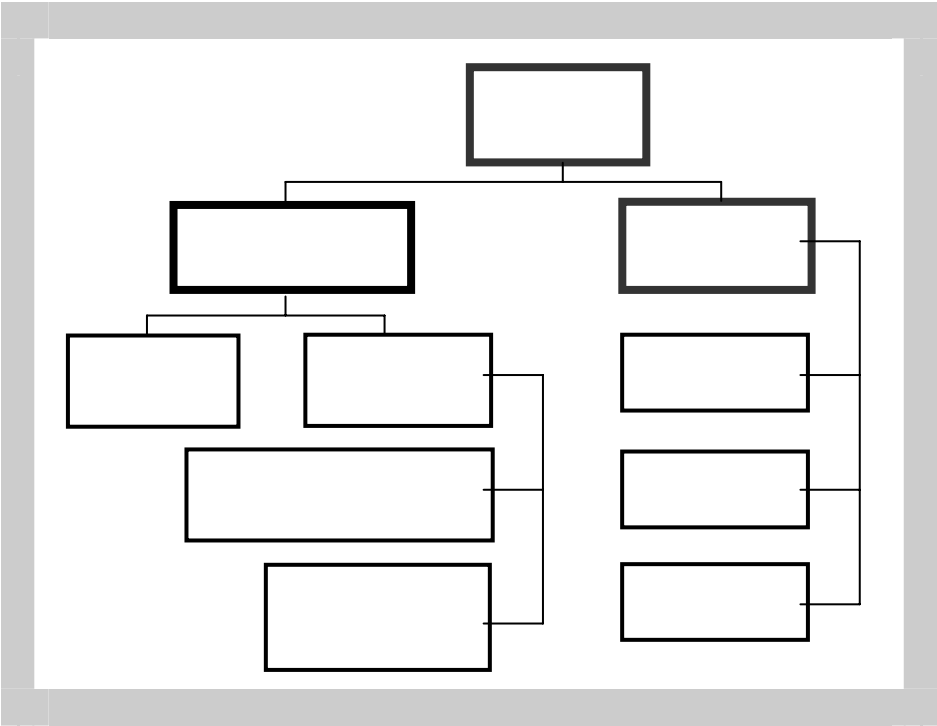
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(GFSM 2001)

<http://www.imf.org/external/pubs/ft/gfs/manual/index.htm>

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*(Government Finance Statistics Yearbook)*



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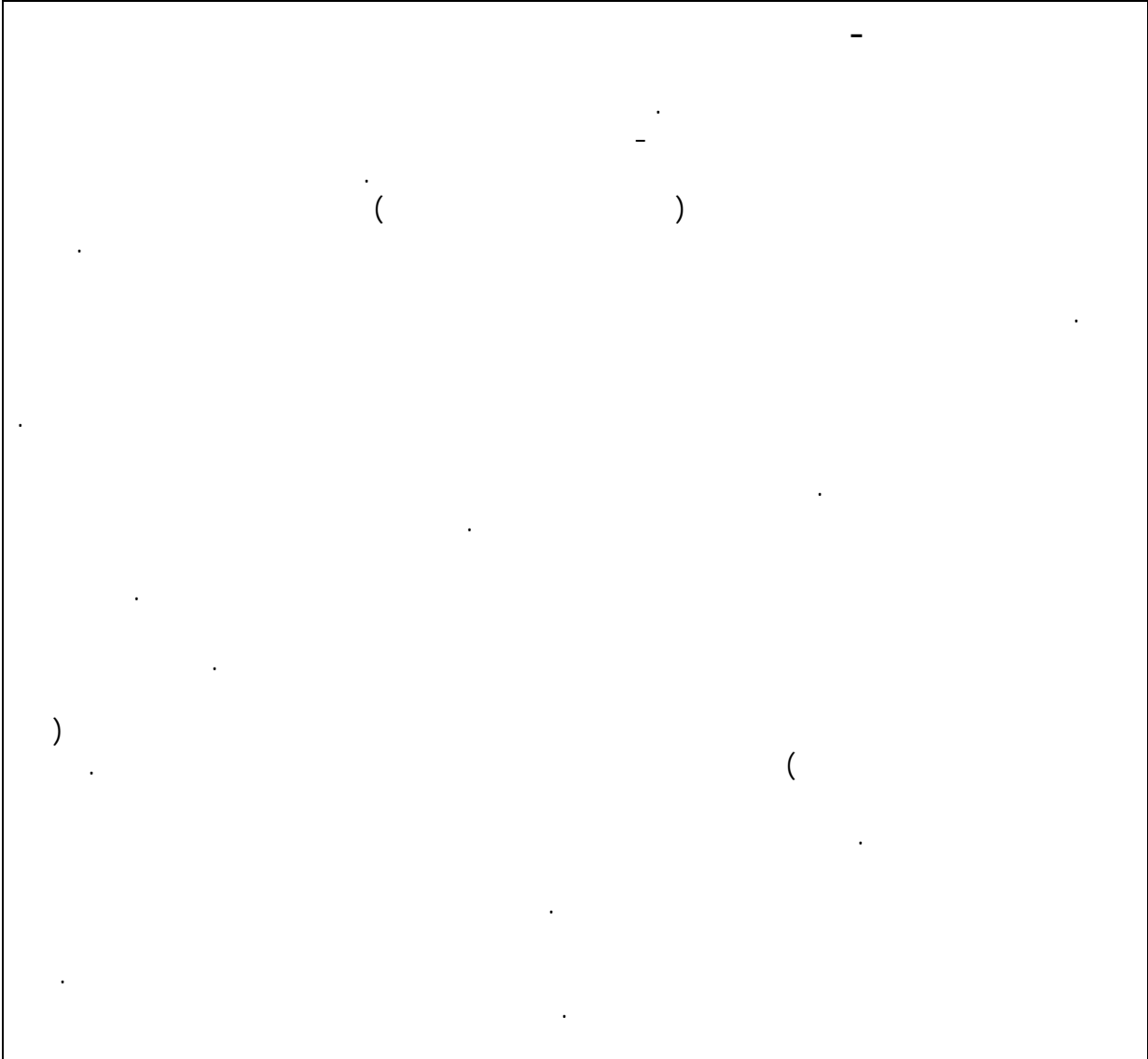
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<http://www.imf.org/external/pubs/cat/longres.cfm?sk=15203>

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<http://www.europa.eu.int/comm/eurostat> :

.Stein, Talvi, and Grisanti (1998) Alesina and Perotti (1995 and 1999)

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<http://www.fmf.gov.ng>

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<http://www.imf.org/external/np/mae/mft/index.htm>

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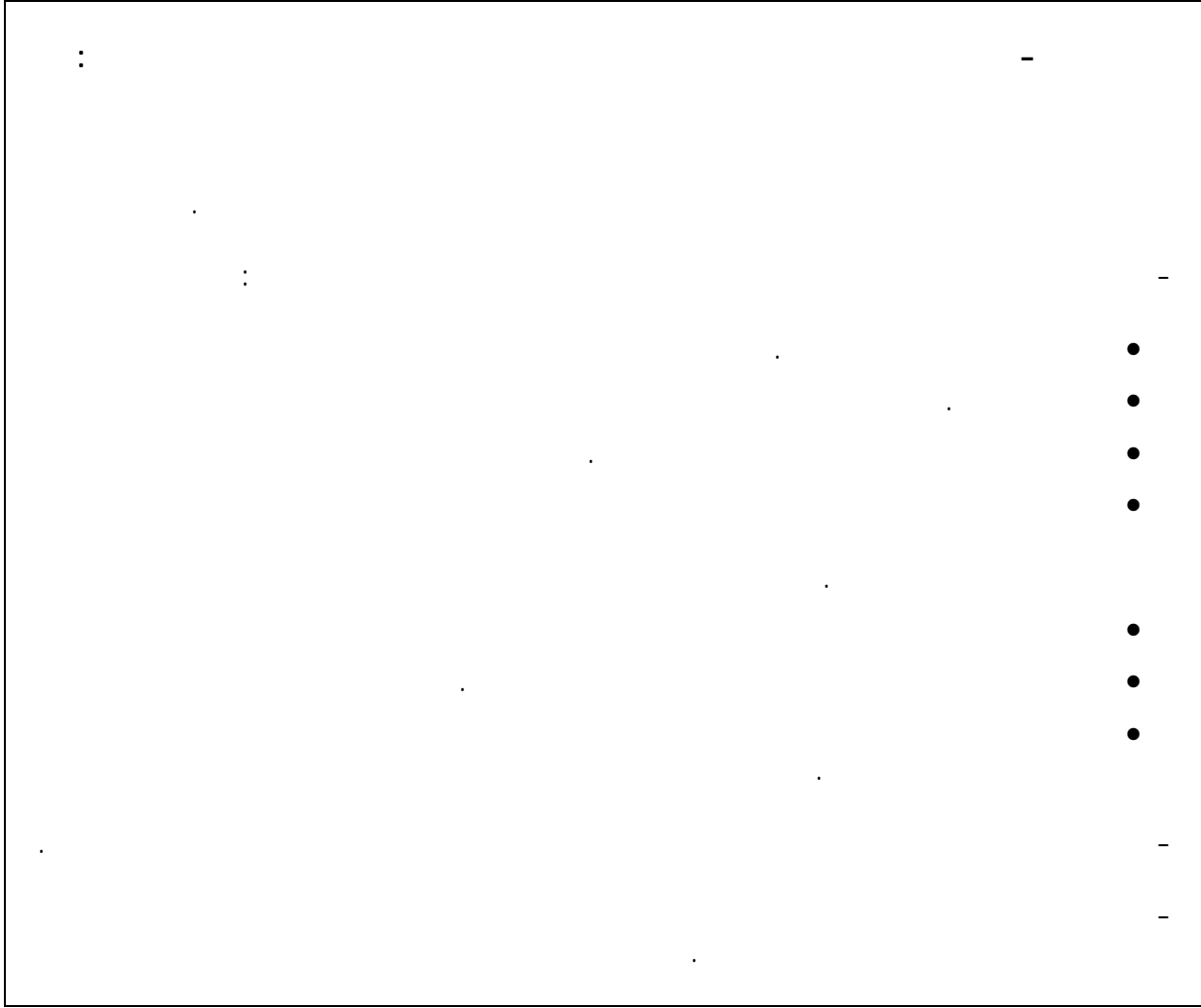
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.Goldstein (1997)

<http://www.iasb.org/Home.htm>

<http://cpaclass.com/gaap/gaap-us-01a.htm>

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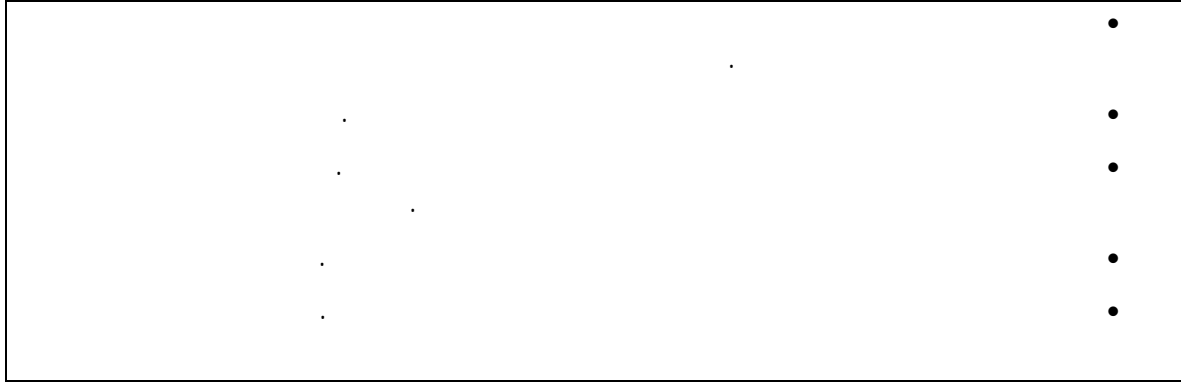
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*(cash calls)*( )

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*(OECD Policy Recommendations on Regulatory Reform)* "

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."compliance cost impact statements") "

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.Basel Committee on Banking Supervision (1997)

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<http://www.wcoomd.org> :

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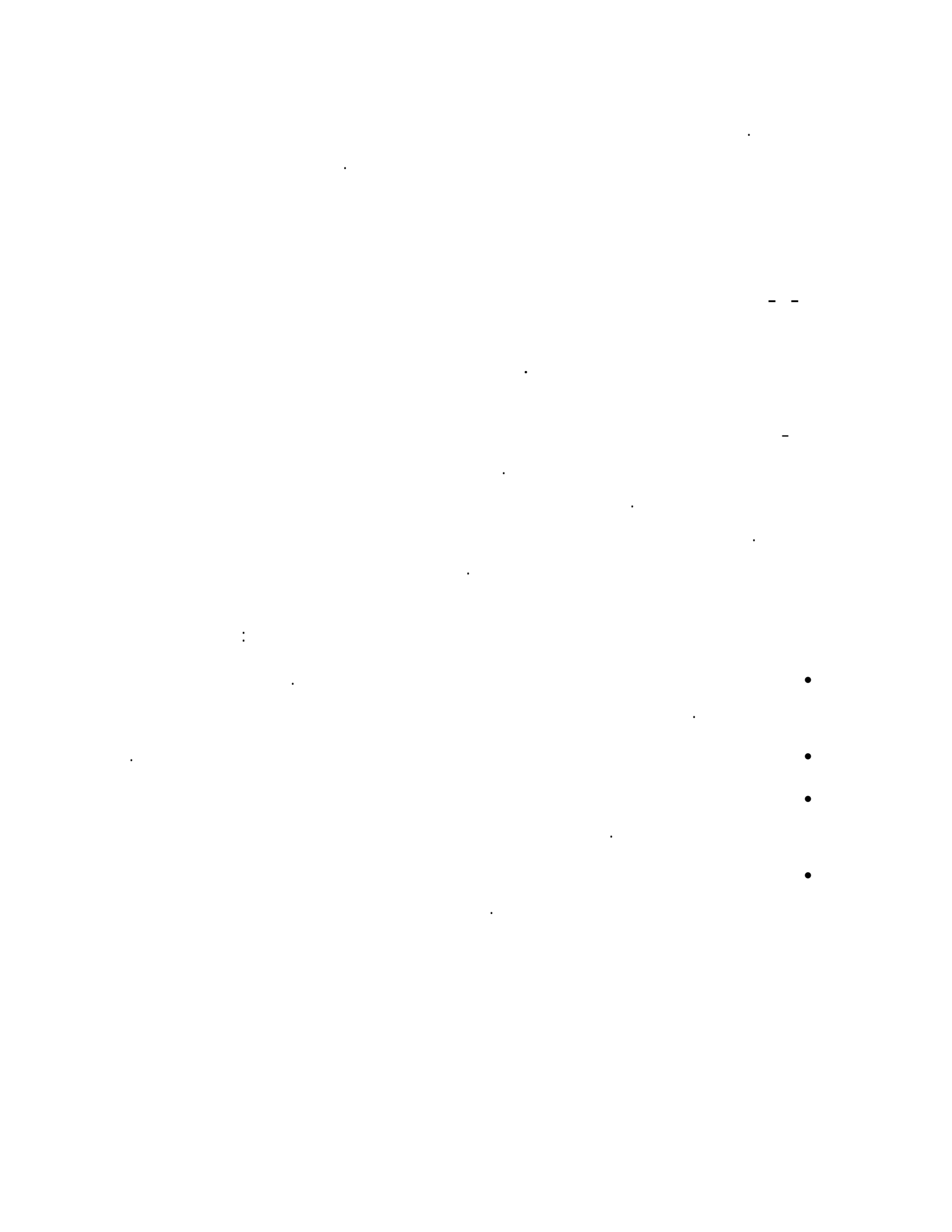
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*Reference Book on PPP Case Studies*

[http://europa.eu.int/comm/regional\\_policy/sources/docgener/guides/pppguide.htm](http://europa.eu.int/comm/regional_policy/sources/docgener/guides/pppguide.htm)

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(Eurostat)

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[http://epp.eurostat.ec.europa.eu/cache/ITY\\_PUBLIC/2-11022004-AP/EN/2-11022004-AP-.EN.HTML](http://epp.eurostat.ec.europa.eu/cache/ITY_PUBLIC/2-11022004-AP/EN/2-11022004-AP-.EN.HTML)

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Engel, Fischer, and Galetovic (2003)

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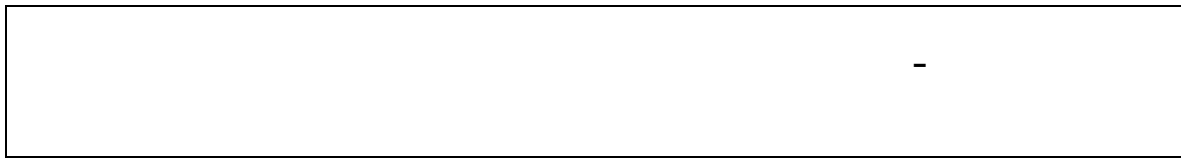
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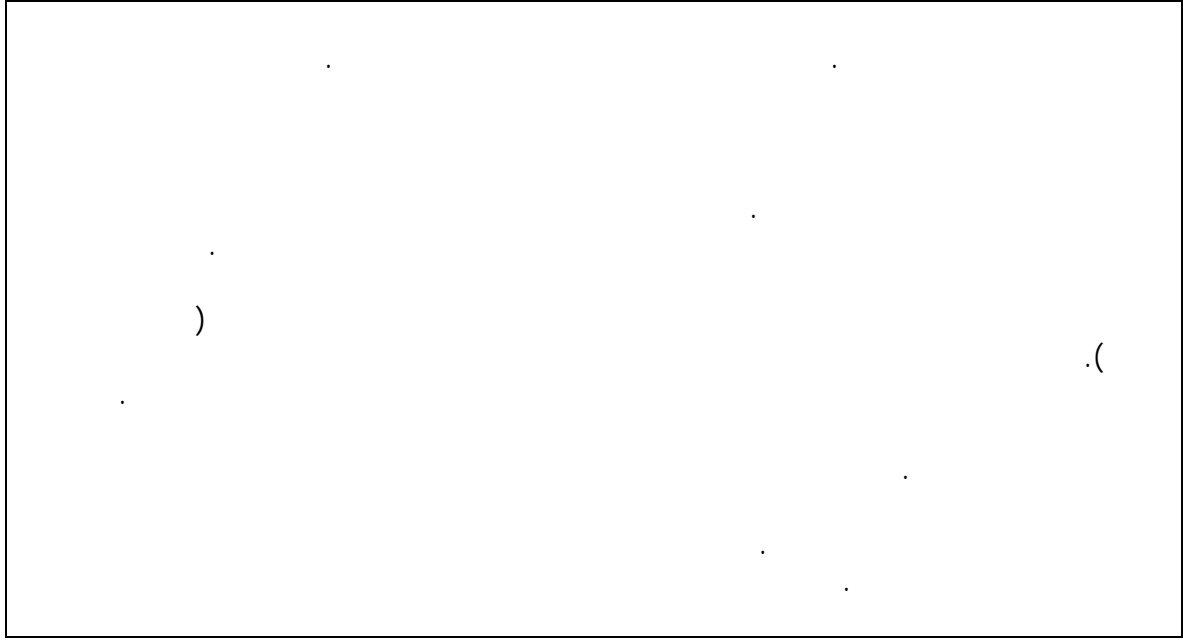
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<http://www.imf.org/external/pubs/ft/expend/index.htm>

[http://www-wds.worldbank.org/external/default/WDSContentServer/IW3P/IB/1998/06/01/000009265\\_3980728144519/Rendered/PDF/multi\\_page.pdf](http://www-wds.worldbank.org/external/default/WDSContentServer/IW3P/IB/1998/06/01/000009265_3980728144519/Rendered/PDF/multi_page.pdf)



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:**(Effective rate approach)**

":**(Elasticity approach)**

":**(Model-based approach)**



:(Trend and autocorrelation approach)  
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(Law on Budgetary Principles)  
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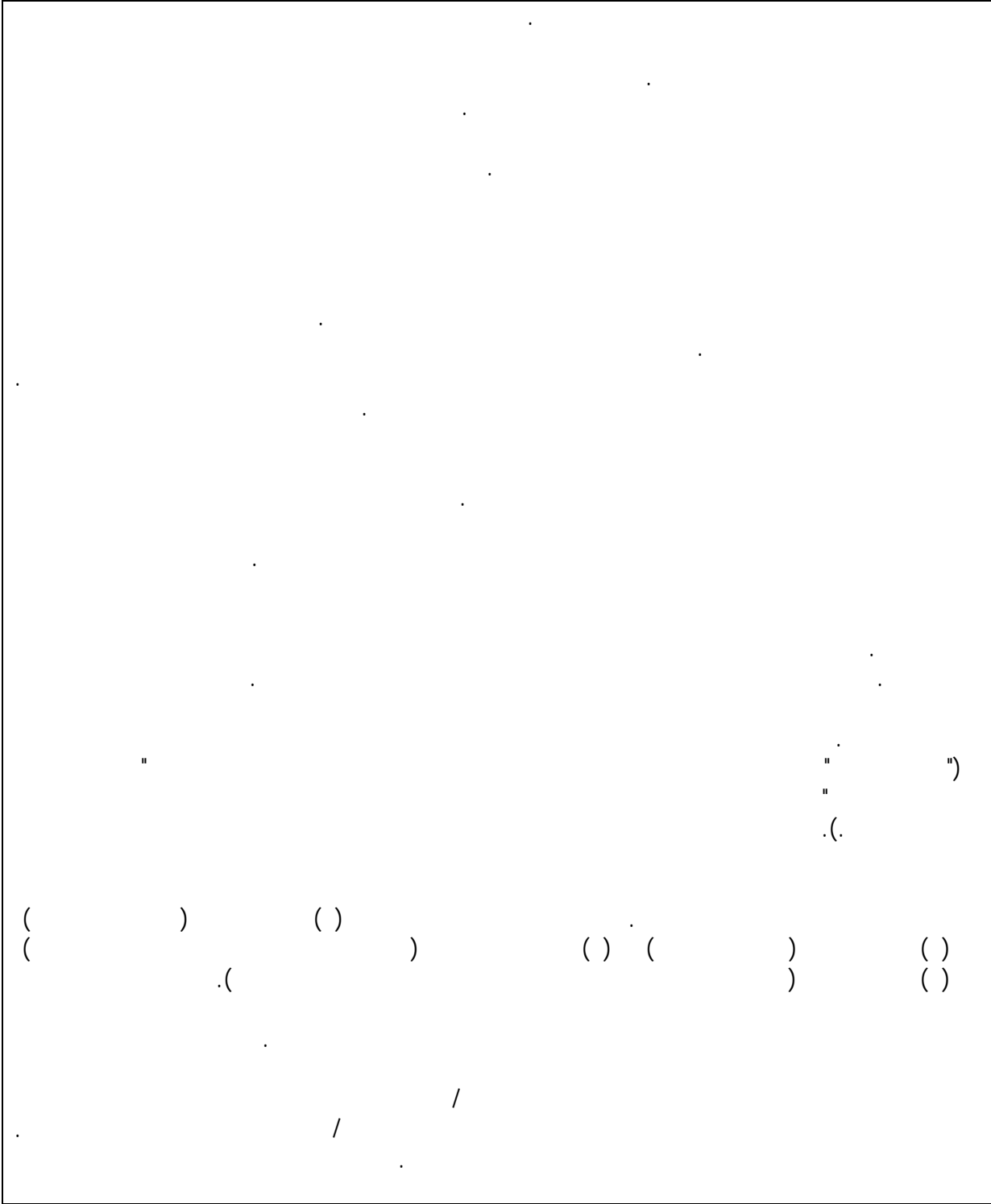
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.Kopits and Symansky (1998)



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<http://www.cbo.gov> :

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*(incidence analysis)*

*Computable general )*

*(Social accounting matrix multiplier models)*

*(equilibrium models*

( ) " *Primary Balance* "

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*Operational Framework for Debt Sustainability Assessments in Low-Income Countries—Further Considerations*, IMF and World Bank (May 2005); and *Applying the Debt Sustainability Framework for Low-Income Countries Post Debt Relief*, IMF (November 2006).

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.(Planning, Budgeting, and Programming)

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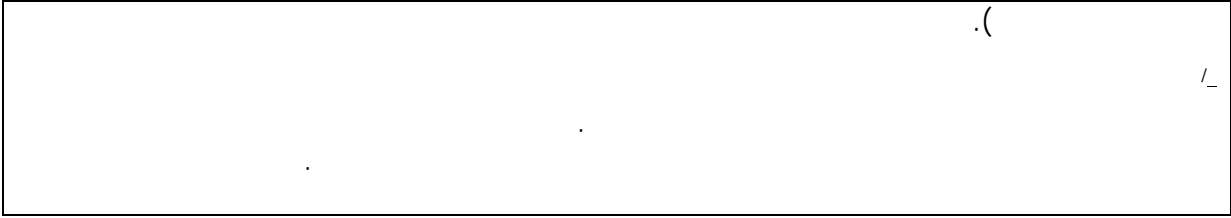
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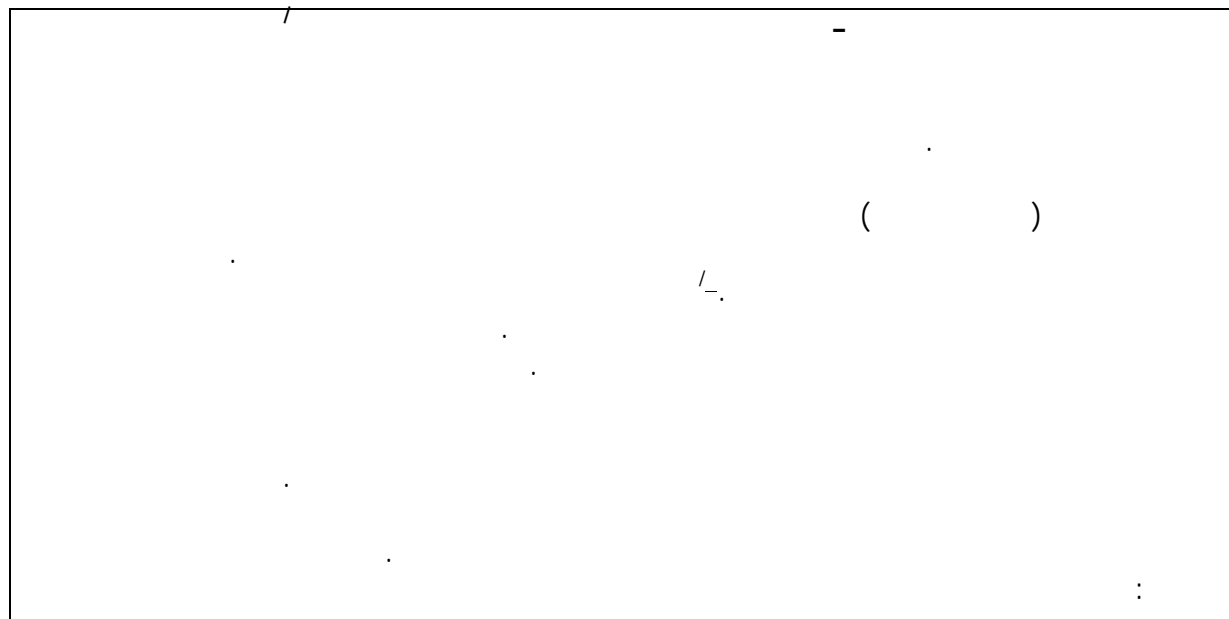
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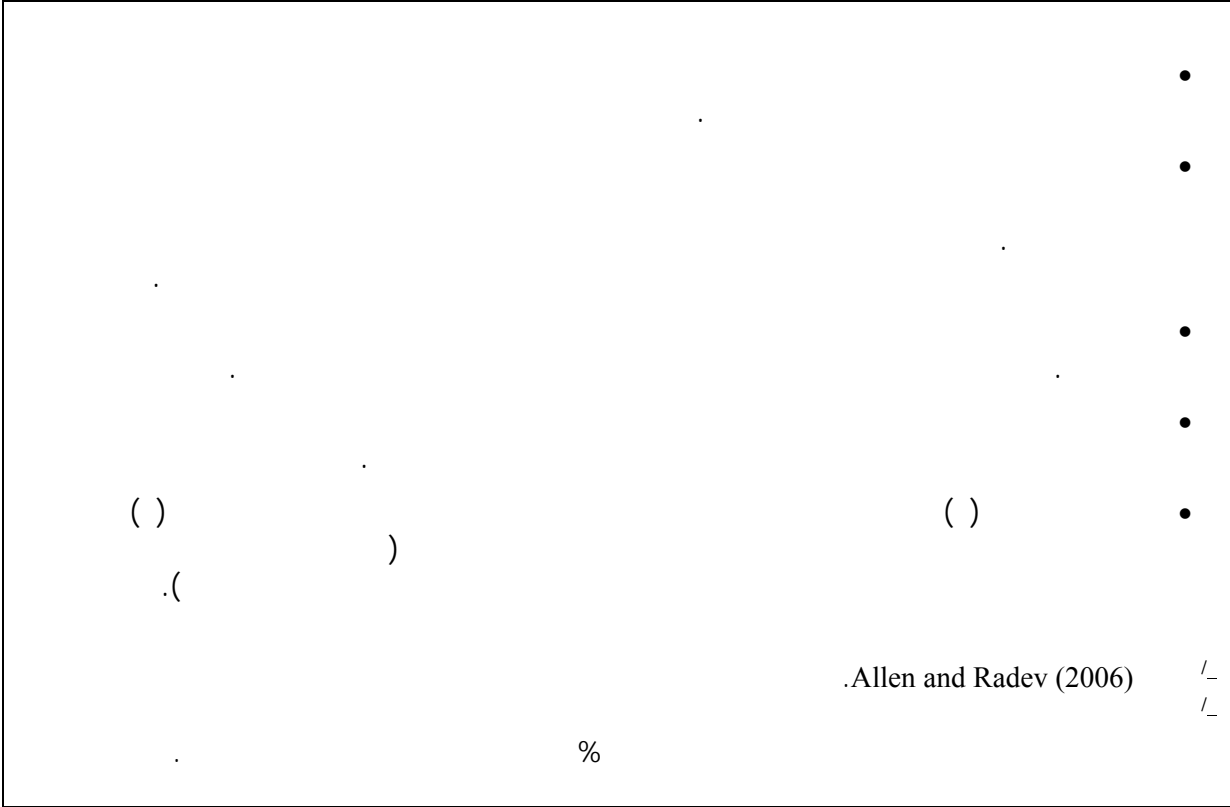


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(Norwegian Government Pension Fund-Global) "

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(IPSASB)

(www.ifac.org ) .(IPSASs)

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*(Financial Reporting Under the Cash Basis of*

*Accounting)*

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	:( <b>commitment</b> ) •
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(IFAC (2000a))

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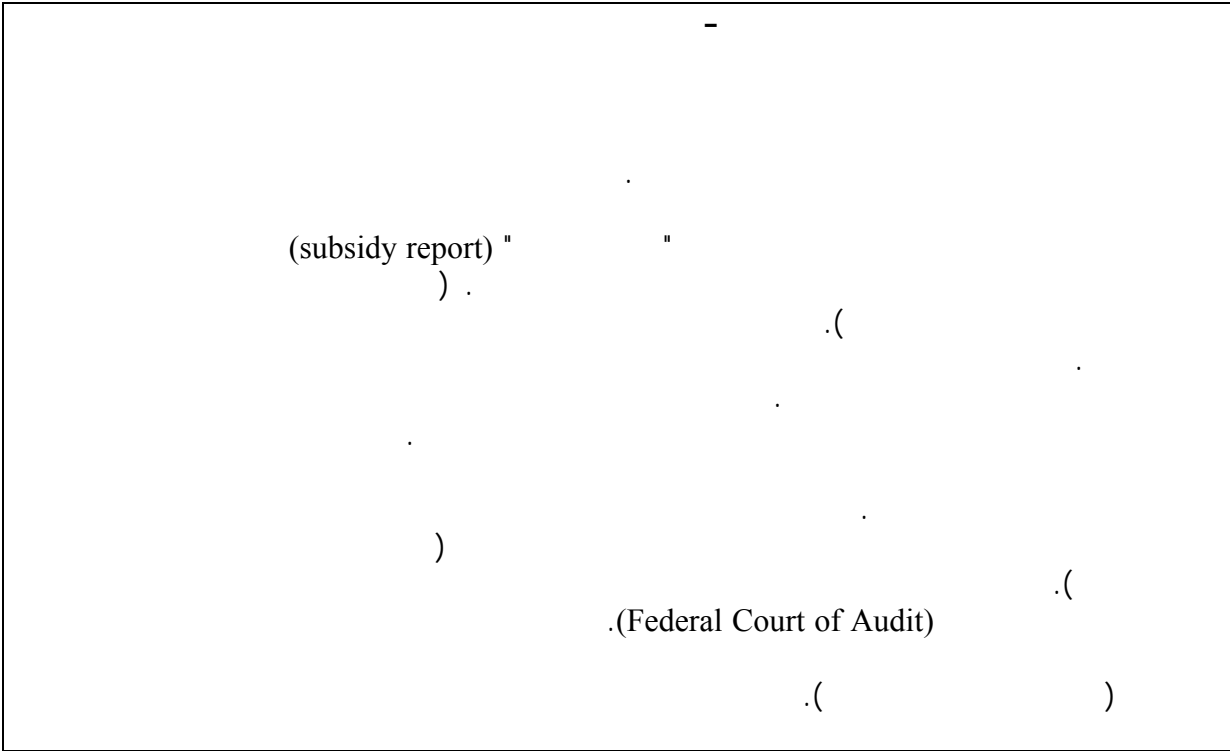
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("sunset clauses" )

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(subsidy report) "

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.(Federal Court of Audit)

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"Tax Expenditures and Evaluations 2000," OECD (1984, 1996)

[http://www.fin.gc.ca/toce/2000/taxexp\\_e.html](http://www.fin.gc.ca/toce/2000/taxexp_e.html)

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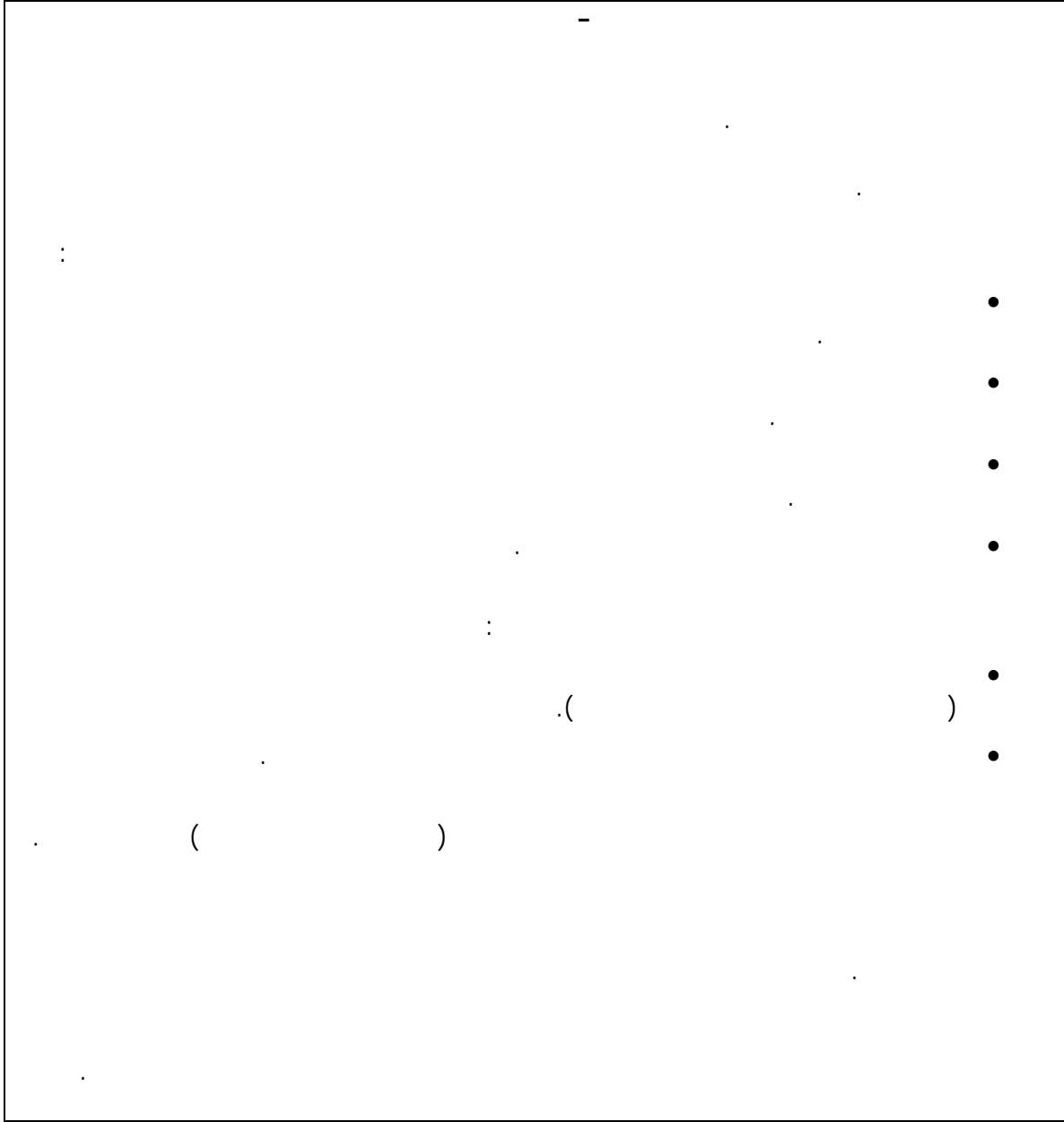
.Polackova (1999)

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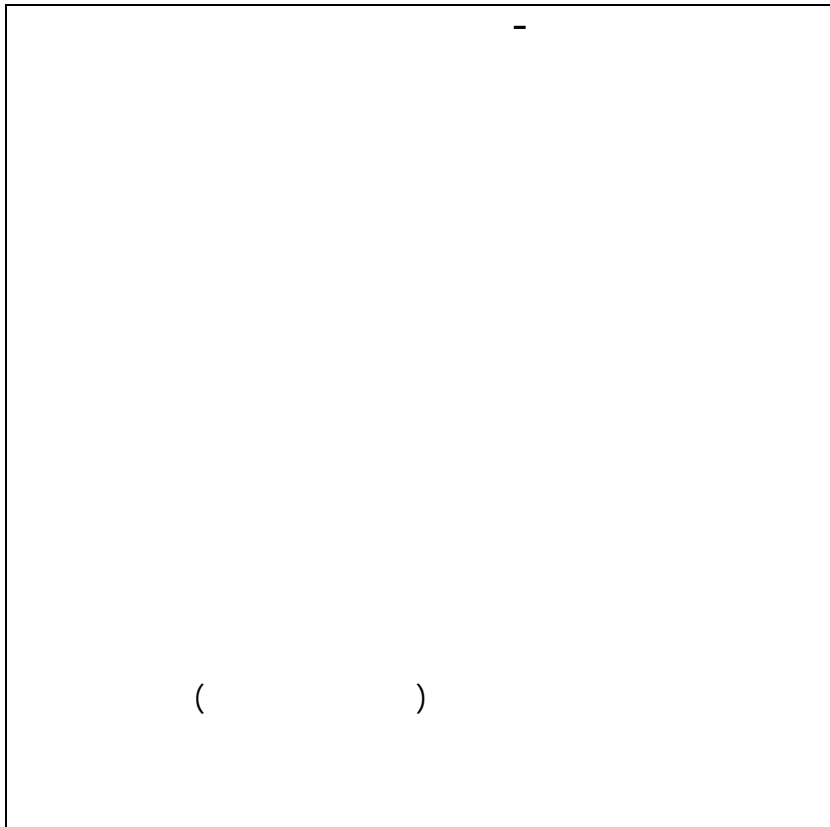
(Black Scholes options pricing formula) -

.Arthur Anderson (2000) Irwin (2003)

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(Robinson and Stella, 1993 )

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Mackenzie and Stella (1996)

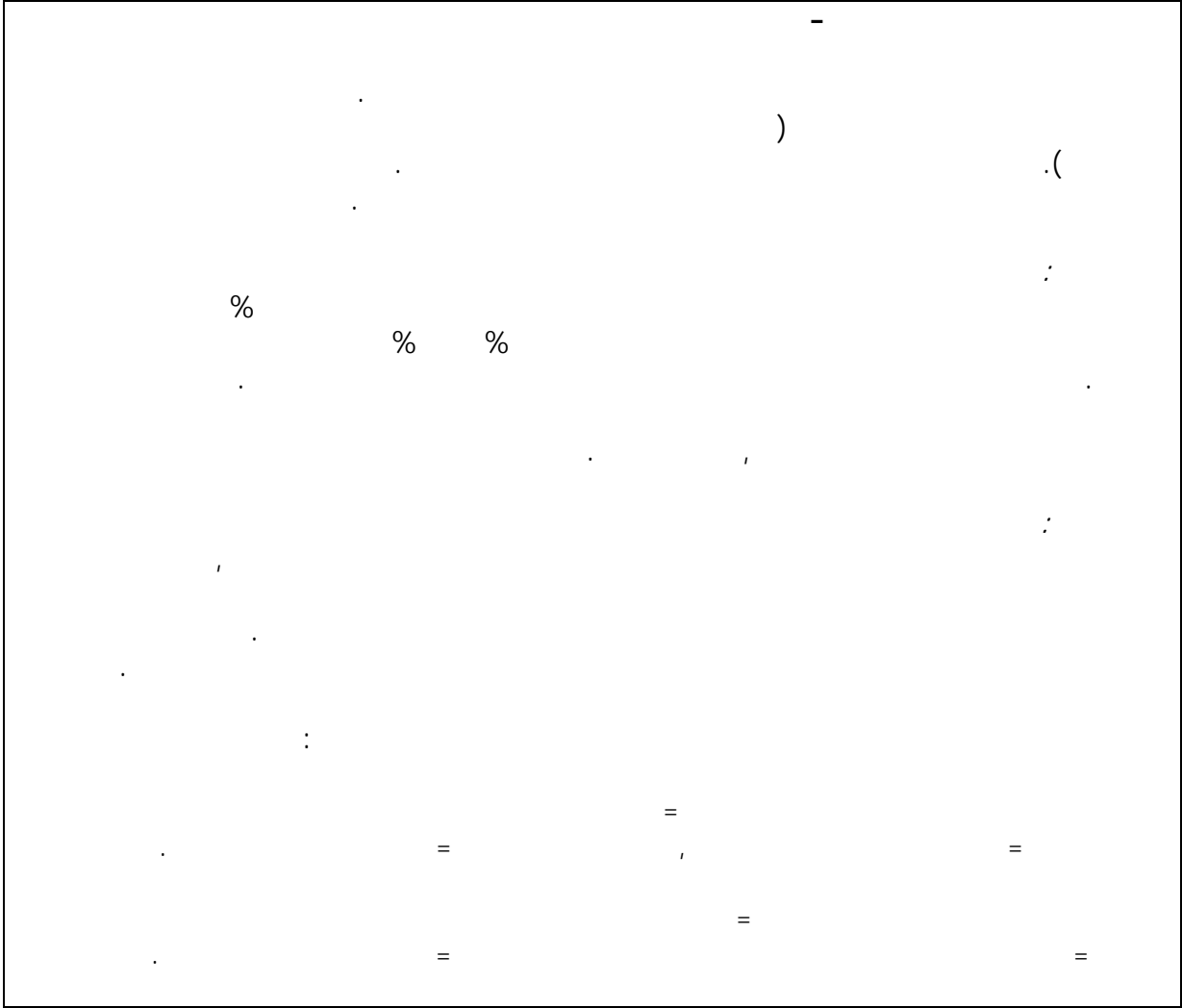
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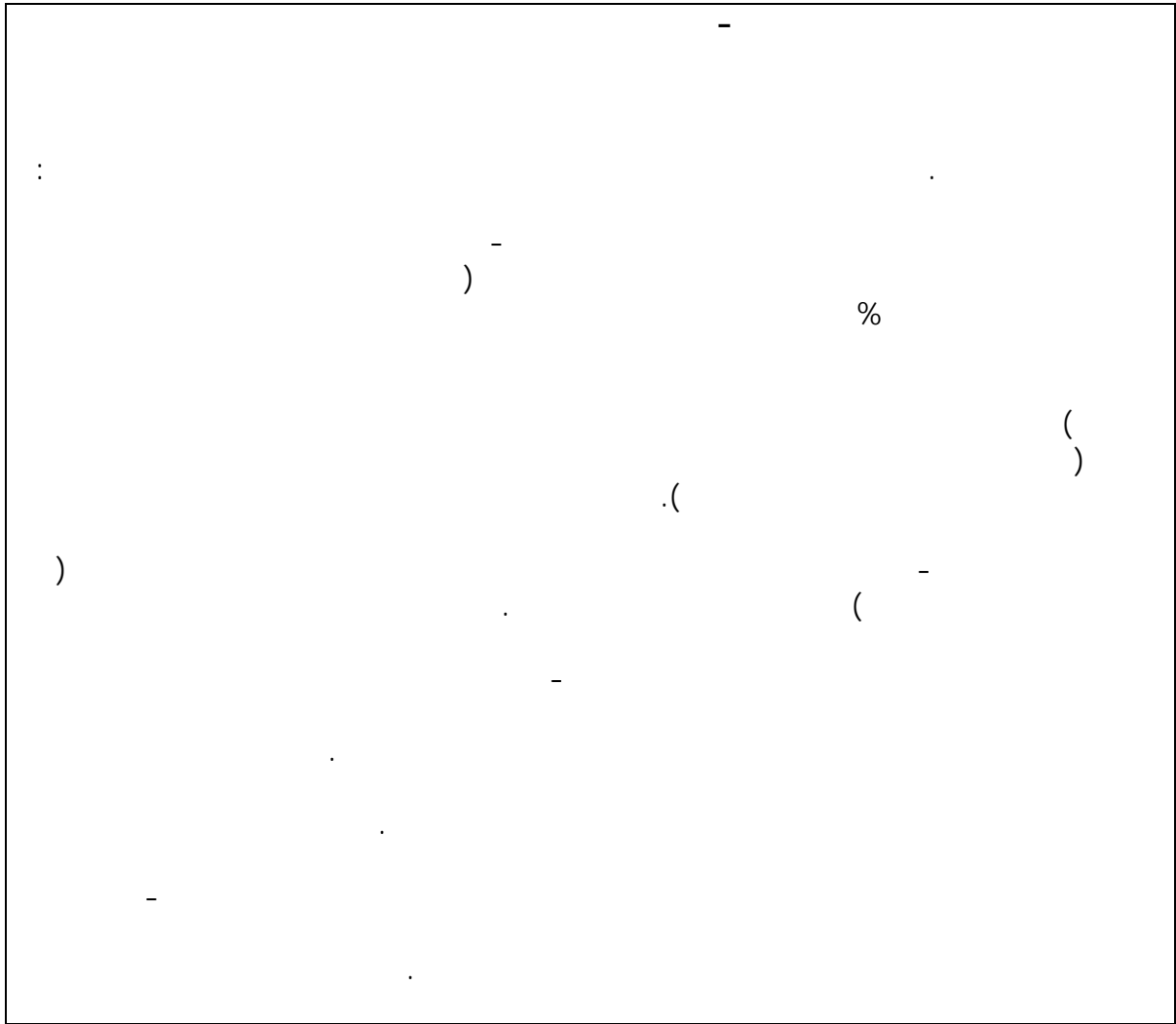
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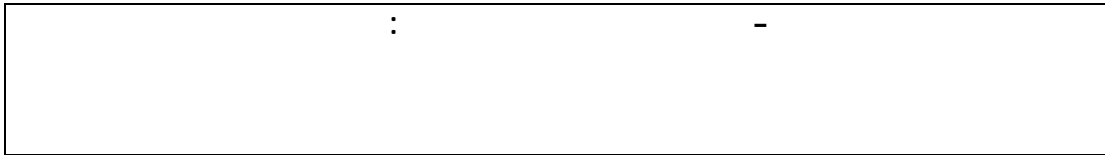
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(GDDS)

<http://dsbb.imf.org/Applications/web/gdds/gddshome> :

.IFAC (2000a)

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."stewardship") "

.IFAC (2000a)

( ) *United States: Analytical Perspective, Budget of the United States*  
<http://w3.access.gpo.gov/usbudget/fy2001/maindown.html> . :

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*(generational accounting)*

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.Chand and Jaeger (1996)

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<http://www.whitehouse.gov/omb/budget>

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(Charter of Budget Honesty) "

(intergenerational report)

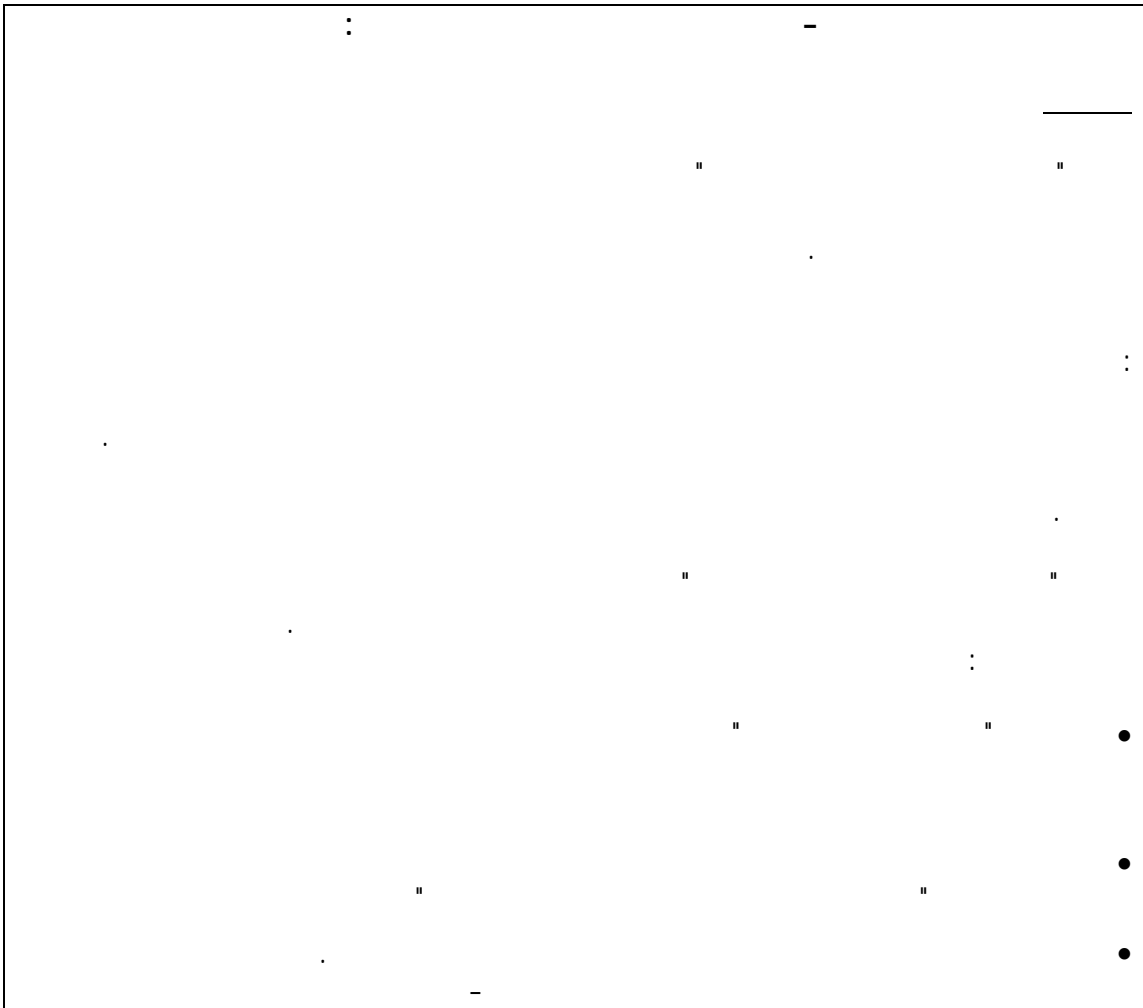
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<http://www.hm-treasury.gov.uk/budget>

.Peter Heller, *Who Will Pay?* IMF (2003)

”Analytical Perspective” (“stewardship”) ”

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<http://www.treasury.govt.nz/publications> :

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(Australian Bureau of " " " " " " Statistics)

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<http://unstats.un.org/unsd/cr/family2.asp?Cl=4> :



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.Davis, Ossowski, and Fedelino (2003) Tanzi, Blejer, and Teijeiro (1993).

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("underlying balance") "

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.Blejer and Cheasty (1993).

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Mackenzie (1998)

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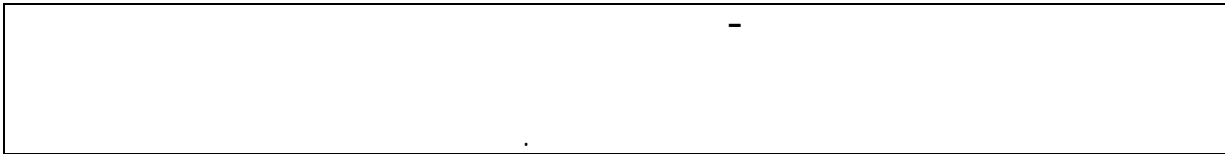
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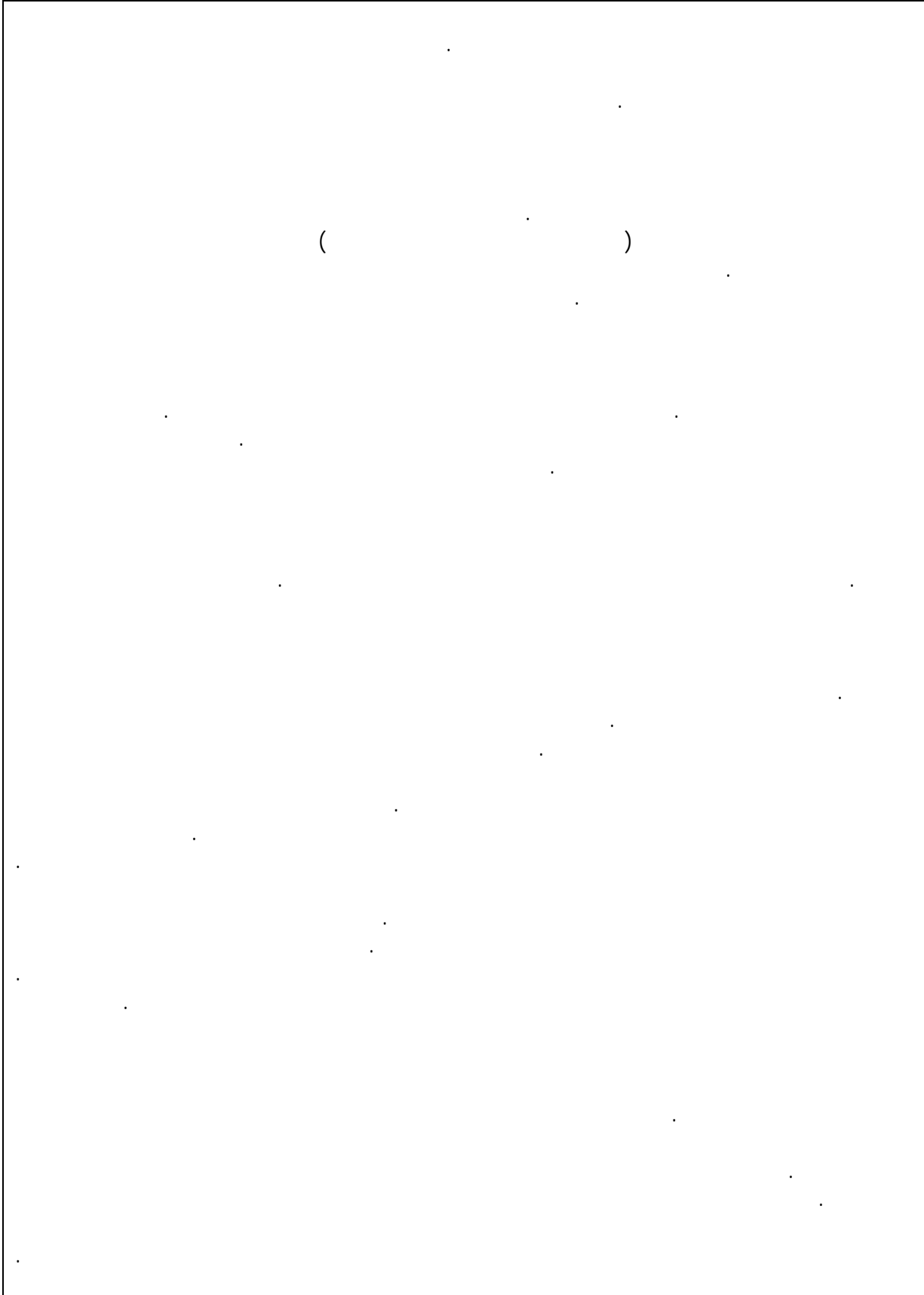
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[http://www.freedominfo.org/documents/global\\_survey2004.pdf](http://www.freedominfo.org/documents/global_survey2004.pdf) ; <http://www.freedominfo.org>  
[http://www.privacyinternational.org/index.shtml?cmd\[342\]\[\]=c-1-Freedom+of+Information&als\[theme\]=Freedom%20of%20Information&conds\[1\]\[category.....\]=Freedom%20of%20Information](http://www.privacyinternational.org/index.shtml?cmd[342][]=c-1-Freedom+of+Information&als[theme]=Freedom%20of%20Information&conds[1][category.....]=Freedom%20of%20Information)

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.(<http://www.ifac.org/publicsector>

(GAAP)

(IPSAS)

(Federal Financial Accounting Standards)

.(<http://www.fasab.gov> :

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(Federal Accounting Standards Advisory

Board)

(<http://www.asrb.co.nz>) (New Zealand Accounting Standards Review Board)

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*Toward a Framework for*

*Assessing Data Quality,"* by Carol S. Carson, Annex IV, Sample C

(DQRS)



" *(Fundamental Principles of Official Statistics)*

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*(United Nations Code of Conduct for Public Officials)*

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.(OECD-GOV)

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[.http://www.un.org/ga/documents/gares51/gar51-59.htm](http://www.un.org/ga/documents/gares51/gar51-59.htm) :

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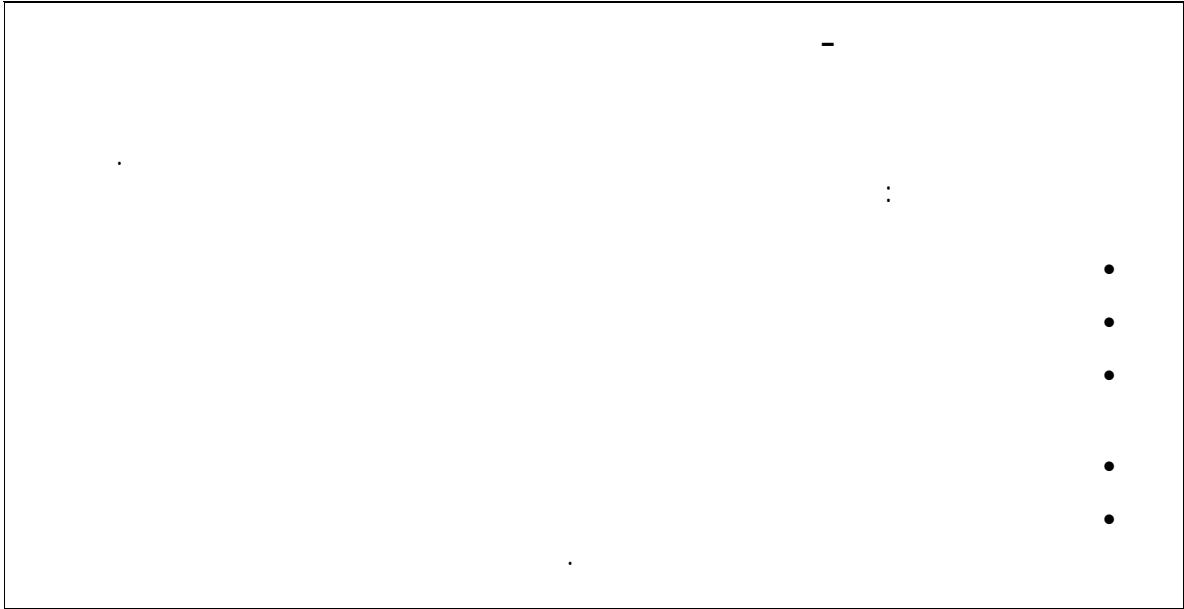
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.(INTOSAI Code of Ethics for Auditors in the Public Sector)

[.http://www.intosai.org](http://www.intosai.org)

[.http://www.oecd.org](http://www.oecd.org) :

*(Observatory on Ethics Codes and Codes of Conduct in OECD Countries)*



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(Model Law on Procurement of "

Goods, Construction, and Services)

.(UNCITRAL)

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[http://www.oecd.org/document/29/0,2340,en\\_2649\\_19101395\\_34337309\\_1\\_1\\_1\\_1.00.html](http://www.oecd.org/document/29/0,2340,en_2649_19101395_34337309_1_1_1_1.00.html)

(Glass Pockets) "

OECD

(Government Procurement Agreement)

(<http://www.jurisint.org/pub/06/en/doc/30.htm>)

(<http://formby.wiganmbc.gov.uk/pub/bsu/eudirect.htm>)

[http://www.uncitral.org/uncitral/en/uncitral\\_texts/procurement\\_infrastructure/1994Model.html](http://www.uncitral.org/uncitral/en/uncitral_texts/procurement_infrastructure/1994Model.html)

(Guidelines on

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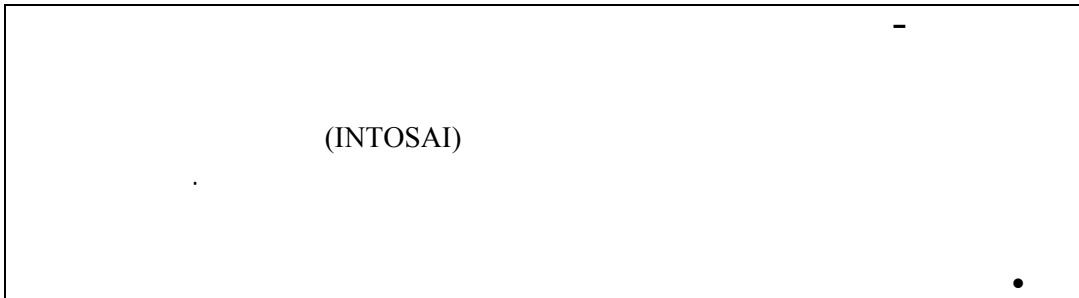
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.Best Practice for the Audit of Privatizations)

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<http://www.intosai.org> :

.(Institute of Internal Auditors)



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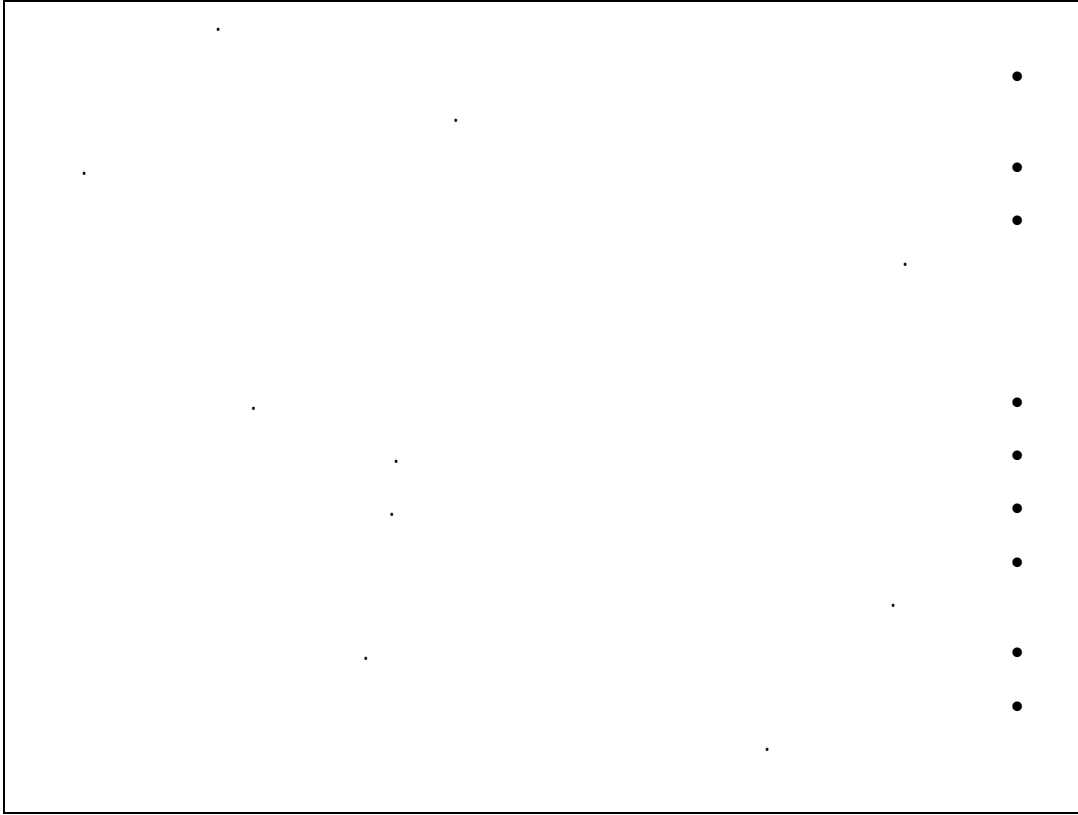
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*(Cours des Comptes)*

(National Audit Office)

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<http://www.intosai.org> :

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(comptroller and auditor general)

(Public Accounts Committee)

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(Medium-Term Budget Policy Statement)

Public Finances in EMU, No. 3, 2006

([http://ec.europa.eu/economy\\_finance/publications/european\\_economy/public\\_finances2006\\_en.htm](http://ec.europa.eu/economy_finance/publications/european_economy/public_finances2006_en.htm))

(Treasury Macroeconomic "

http://www.treasury.gov.au/

Model)

.(Australian Bureau of Statistics)

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*(Fundamental Principles of Official Statistics)*

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<http://unstats.un.org/unsd/goodprac/bpabout.asp> :

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(GDDS) (SDDS)	• • •	-
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(IFAC, 2000a)

:(Accounting basis)

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:(Accounting system)

:(Accrual accounting)

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:(Accrual reporting)

:(Advance release date calendar)

:(Aid-in-kind)

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**:(Appropriations)**

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(standing appropriation)

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(authorization)

("warrant"

"allotment"

"apportionment" )

**:(Assets)**

**:(Augmented balance)**

**:(Budget calendar)**

**:(Budget documentation)**

**:(Cash accounting)**

**:(Cash reporting)**

**:(Central government)**

**:(Commitments)**

**:(Contingency funds or reserves)**

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**:(Contingent liabilities)**

**:(Corruption (political)) ( )**

**:(Earmarked taxes)**

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**:(Economic classification)**

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**:(Extrabudgetary activities)**

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**:(Fiscal sustainability)**

**:(Fiscal transparency)**



( Kopits and Craig, 1998 )

**:(Functional Classification)**

(COFOG)

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(SNA) "

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**:(General government)**

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**:(Generally accepted accounting principles or US GAAP)**

.(GASB)

(FASB)

(US GAAP)

:(Generational accounting)

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:(Governance)

*(Good governance)*

:(Government balance sheet)

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:(Government guarantee)

**:(Gross debt)**

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**:(Implicit contingent liabilities)**

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**:(Individual government ledger accounts)**

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**(International Financial Reporting Standards**

**:(IFRS))**

.(IASB)

**(International Accounting Standards**

<http://www.iasb.org/Home.htm> .(IAS))

**:(Liability)**

**:(Line-item budgeting)**

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**:(Medium-term budget framework)**

**:(Modified accrual accounting)**

**:(Modified cash accounting)**

**:(Moral hazard)**

**:(National resource companies)**

**( )**

**:(Net/gross operating balance) /**

:(Net lending/borrowing) /

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:(Net worth)

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:(Nondebt liabilities)

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(Nonmarket nonprofit

:institutions)

:(Nonmarket output)

*GFS Manual 2001 Companion Material: Coverage and Sectorization of the Public*

<http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm> .Sector

:(Outputs and outcomes)

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**:(Overall balance)**

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**(lending minus repayments)** "

**:(Payment arrears)**

**:(Primary balance)**

" " **:(Program budgeting/program classification)** /

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**("Zero-based budgeting"**

**:(Public Corporations)**

**:(Public-private partnership (PPP))**

**:(Public Sector balance)**

**:(Public Sector)**

(SNA)

**:(Quasi-fiscal activities)**

**:(Sensitivity analysis)**

( ):(Supplementary budgets/appropriations) /

:(Tax arrears)

" ":(Tax expenditures)

:(Unfunded public pension liabilities)

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(IFAC, 2000a )

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:(User charges)



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<http://www.eitransparency.org/>

Hong Kong:

Budget: <http://www.budget.gov.hk/>

Hungary:

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Government Financial Reporting: <http://www.ifac.org/Guidance/Download.tmpl?PubID=960182179426>

INTOSAI: <http://www.intosai.org/>

Code of Ethics and Auditing Standards: <http://intosai.connexcc-hosting.net/blueline/upload/1codethaudstande.pdf>

Guidelines on Best Practice for the Audit of Privatizations:

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Lima Declaration of Guidelines on Auditing Pillars:

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Best Practice Guidelines for Contracting out Government Services:

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Guiding Principles for Regulatory Quality and Performance:

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