## Contents

| Preface |   | v           |
|---------|---|-------------|
| I.      | Introduction  | 1           |
|         | Conceptual Setting<br>Arguments For and Against Fiscal Transparency   | 1<br>2      |
| П       | Issues in Fiscal Transparency   | 5           |
|         | Institutional Framework<br>Public Accounts<br>Indicators and Projections  | 5<br>7<br>9 |
| 111     | Role of the IMF in Promoting Fiscal Transparency  | 11          |
|         | Overall Trends and Priorities<br>Role of the IMF  | 11<br>11    |
| IV      | Summary and Conclusions   | 13          |
| Box     | es  |             |
| Sect    | tion  |             |
| 11      | <ol> <li>Summary of Good Practices in Institutional Transparency</li> <li>Summary of Good Practices in Accounting Transparency</li> </ol> | 6<br>8      |
|         | <ol> <li>Summary of Good Practices in Transparency of Indicators<br/>and Projections</li> </ol>   | 9           |
| Арр     | endices   |             |
| ï       | Transparency in Institutions and Behavior   | 15          |
| П       | Transparency in Public Accounts   | 21          |
| ш       | Transparency in Indicators and Projections  | 27          |
| IV      | Selected Country Experiences  | 33          |

.

## References

38