

**AUSTRIAN FEDERAL MINISTRY OF FINANCE and**

**The Joint Vienna Institute**

**Course on Administrative Reform in a Global Environment**

**Vienna, Austria**

**November 30 - December 4, 2015**

**READING LIST**

**L-1 Introduction to Public Administration Reforms**

IMF Fiscal Affairs Department, "Budget Institutions in G-20 Countries: An Update," and "Country Evaluations," IMF Policy Papers, April (Washington DC: International Monetary Fund).

<http://www.imf.org/external/np/pp/eng/2014/040714c.pdf>

<http://www.imf.org/external/np/pp/eng/2014/040714d.pdf>

OECD, 2013, Government at a Glance, OECD Publishing [available on eCampus]

**L-2: Principles of Tax Administration Reform**

Andrea Lemgruber, Andrew Masters, and Duncan Cleary, 2015, "Understanding Revenue Administration An Initial Data Analysis Using the Revenue Administration Fiscal Information Tool," IMF Policy Paper (Washington DC: International Monetary Fund).

<https://www.imf.org/external/pubs/ft/dp/2015/fad1501.pdf>

IMF Fiscal Affairs Department, 2015, "Current Challenges in Revenue Mobilization: Improving Tax Compliance" IMF Policy Paper, April (Washington DC: International Monetary Fund).

<https://www.imf.org/external/np/pp/eng/2015/020215a.pdf>

Okello, Andrew, 2014, Managing Income Tax Compliance through Self-Assessment Working Paper No. 14/41, March (Washington DC: International Monetary Fund).

<http://www.imf.org/external/pubs/ft/wp/2014/wp1441.pdf>

Russell, Barrie, 2010, Revenue Administration: Developing a Taxpayer Compliance Program, IMF Fiscal Affairs Department Technical Notes and Manuals, November (Washington DC: International Monetary Fund).

<http://www.imf.org/external/pubs/ft/tnm/2010/tnm1017.pdf>

*Supplementary Readings:*

Keen, Michael, 2012, "Taxation and Development – Again," IMF Working Paper No. 12/220, September (Washington DC: International Monetary Fund).

<http://www.imf.org/external/pubs/cat/longres.aspx?sk=26242.0>

### **L-3: Tax Governance: The Austrian Experience**

Müller, Eduard and Eva Schrittwieser, 2011, "Good Governance and Tax Compliance," *Tax Tribune*, Issue 28, Budapest

[http://www.iota-tax.org/images/stories/library-files2/1401\\_v1.pdf](http://www.iota-tax.org/images/stories/library-files2/1401_v1.pdf)

#### *Supplementary Readings:*

Kidd, Maureen, 2010, "Revenue Administration: Functionally Organized Tax Administration," IMF Fiscal Affairs Department Technical Notes and Manuals, June (Washington DC: International Monetary Fund). <http://www.imf.org/external/pubs/ft/tnm/2010/tnm1010.pdf>

Crandall, William, 2010, "Revenue Administration: Performance Measurement in Tax Administration," IMF Fiscal Affairs Department Technical Notes and Manuals, June (Washington DC: International Monetary Fund).

<http://www.imf.org/external/pubs/ft/tnm/2010/tnm1011.pdf>

### **L-4: Budget Reform and Budget Performance**

The Austrian Federal Budget Reform, BMF website:

[http://english.bmf.gv.at/Budget/TheAustrianFederalB\\_523/\\_start.htm](http://english.bmf.gv.at/Budget/TheAustrianFederalB_523/_start.htm)

BMF, "The Austrian Federal Budget Reform. The Budget Reform as a Transition to a New Budget World".

[http://english.bmf.gv.at/Budget/TheAustrianFederalB\\_523/HHRR\\_folder\\_E\\_ansicht1.pdf](http://english.bmf.gv.at/Budget/TheAustrianFederalB_523/HHRR_folder_E_ansicht1.pdf)

United Nations Commission on the Status of Women, 2012, "Making Public Finance Management Systems Gender Responsive: The GRB Experience in Austria," 27 February – 9 March.

[http://english.bmf.gv.at/Budget/TheAustrianBudgetReform/Literature/United\\_Nations\\_Commission\\_on\\_the\\_Status\\_of\\_Women-Gerhard-Steger.pdf](http://english.bmf.gv.at/Budget/TheAustrianBudgetReform/Literature/United_Nations_Commission_on_the_Status_of_Women-Gerhard-Steger.pdf)

Steger, Gerhard, 2010, "Austria's Budget Reform - How to Create Consensus for a Decisive Change of Fiscal Rules", *OECD Journal on Budgeting*, Volume 2010/1.

<http://www.oecd.org/austria/48168584.pdf>

\_\_\_\_\_, 2012, Budget Reform in Austria: From Traditional to Modern Budgeting, 2012

[https://english.bmf.gv.at/budget-economic-policy/2012\\_Steger\\_Budget\\_reform\\_in\\_Austria\\_From\\_traditional\\_to\\_mod.pdf?40xikr](https://english.bmf.gv.at/budget-economic-policy/2012_Steger_Budget_reform_in_Austria_From_traditional_to_mod.pdf?40xikr)

#### *Supplementary Readings:*

Meszarits, Veronika and Johann Seiwald, 2008, "Budgetary Reform in Austria - Towards Tighter Coupling Within the Financial and Management System," *Management Forum*.

[http://english.bmf.gv.at/Budget/TheAustrianBudgetReform/Literature/Meszarits\\_Seiwald\\_Budgetary\\_Reform\\_in\\_Austria\\_Managementforum09.pdf](http://english.bmf.gv.at/Budget/TheAustrianBudgetReform/Literature/Meszarits_Seiwald_Budgetary_Reform_in_Austria_Managementforum09.pdf)

**L-5: Is Parliament a Driver for Fiscal Governance and Administrative Reform in Austria?  
The Role of the Parliamentary Budget Office**

Raffaele Fargnoli, 2014 “Austria’s fiscal rules: climbing the mountain towards effective fiscal relations,” ECFIN Country Focus, Vol 11, Issue 1, January, (Brussels: European Commission) [http://ec.europa.eu/economy\\_finance/publications/country\\_focus/2014/pdf/cf\\_vol11\\_issue1\\_en.pdf](http://ec.europa.eu/economy_finance/publications/country_focus/2014/pdf/cf_vol11_issue1_en.pdf)

European Commission, 2013, “Fiscal frameworks in the European Union: Commission services country factsheets for the Autumn 2013 Peer Review,” Occasional Papers 168 | December (Brussels: European Commission) [http://ec.europa.eu/economy\\_finance/publications/occasional\\_paper/2013/pdf/ocp168\\_en.pdf](http://ec.europa.eu/economy_finance/publications/occasional_paper/2013/pdf/ocp168_en.pdf)

**L-6: Shared Services in Austria**

Janssen, Marijn and Anton Joha, 2006, “Motives for Establishing Shared Service Centers in Public Administrations,” *International Journal of Information Management* 26 (2006) pp. 102–115. [available on eCampus]

*Supplementary Readings:*

Janssen, Marijn and Anton Joha, 2011, G Governance and Design Issues of Shared Service Centers <http://www.irma-international.org/viewtitle/11607/>

Weerakkody, Vishanth, Janssen, Marijn, and Yogesh K. Dwivedi, 2009, Handbook of Research on ICT-Enabled Transformational Government: A Global Perspective <http://www.igi-global.com/book/handbook-research-ict-enabled-transformational/476>

European Commission, Public Procurement website: [http://ec.europa.eu/internal\\_market/publicprocurement/index\\_en.htm](http://ec.europa.eu/internal_market/publicprocurement/index_en.htm)

OECD Principles for Integrity in Public Procurement: <http://www.oecd.org/gov/ethics/48994520.pdf>

**L-7: How to Reduce the Administrative Burden? International Evidence**

European Commission, Action Programme for Reducing Administrative Burdens in the EU. [http://ec.europa.eu/dgs/secretariat\\_general/admin\\_burden/](http://ec.europa.eu/dgs/secretariat_general/admin_burden/)

OECD, 2008, Programs to Reduce the Administrative Burden of Tax Regulations in Selected Countries <http://www.oecd.org/ctp/administration/39947998.pdf>

*Supplementary Reading:*

UK Cabinet Office, 2006, Department for Business, Innovation, and Skills, Administrative Burdens – Routes to Reduction, September. <http://www.bis.gov.uk/files/file44369.pdf>

### **L-8: Administrative Burden Reduction: The Austrian Initiative**

OECD, 2010, Better Regulation in Europe: Austria, Chapter 1 “Strategy and Policies for Better Regulation” and Chapter 5 “The Management and Rationalization of Existing Regulations”, September. <http://www.oecd.org/gov/regulatorypolicy/betterregulationineuropeaustria.htm>

Reducing Administrative Costs: Less Burden for the Austrian Economy, BMF website: [http://english.bmf.gv.at/Budget/BudgetaryPolicy/ReducingAdministrat\\_663/start.htm](http://english.bmf.gv.at/Budget/BudgetaryPolicy/ReducingAdministrat_663/start.htm)

### **L-9: eGovernment: Austrian and EU Perspectives**

Austrian Federal Chancellery , 2011, “Administration on the Net The ABC guide of eGovernment in Austria,” Vienna, September  
<http://oesterreich.gv.at/DocView.axd?CobId=44576>

European Commission, “Public Services Online ‘Digital by Default or by Detour?’ Assessing User Centric eGovernment performance in Europe – eGovernment Benchmark 2012” European Union, 2013. [https://ec.europa.eu/digital-agenda/sites/digital-agenda/files/eGov\\_Benchmark\\_2012%20background%20report%20published%20version%200.1%20.pdf](https://ec.europa.eu/digital-agenda/sites/digital-agenda/files/eGov_Benchmark_2012%20background%20report%20published%20version%200.1%20.pdf)

### **L-10: Intergovernmental Fiscal Relations: Lessons From the Austrian Experience**

BMF website on Fiscal Federalism:

<https://english.bmf.gv.at/budget-economic-policy/Fiscal-Federalism.html>

Wallace E. Oates, 1999, “An Essay on Fiscal Federalism,” *Journal of Economic Literature*, Vol. 37, No. 3. (Sep., 1999), pp. 1120-1149. [available on eCampus]

### **L-11: Performance Budgeting Management**

Seiwald, Johann , and Monica Geppel, 2013, “Performance framework in Austria: Opportunities and challenges,” *TÉKHNE - Review of Applied Management Studies* no. 11, pp21-27 [available on eCampus]

Austrian Federal Chancellery, “Performance Management in Public Administration.”  
<http://www.bka.gv.at/DocView.axd?CobId=46364>

*Supplementary Readings:*

OECD, 2007, “Performance Budgeting in OECD Countries“

[http://www.bmf.gv.at/Budget/Haushaltsrechtsreform/Literatur/OECD\\_Studie\\_Performance\\_Budgeting.pdf](http://www.bmf.gv.at/Budget/Haushaltsrechtsreform/Literatur/OECD_Studie_Performance_Budgeting.pdf)

OECD, 2008, “Performance Budgeting: A Users’ Guide,” *Policy Brief*, March.

<http://www.oecd.org/governance/budgetingandpublicexpenditures/40357919.pdf>

## L-12: Guest Lecture: Public Financial Management Reforms

Cangiano, Marco, Teresa Curristine, and Michel Lazare (Eds.), 2013, “Public Financial Management and Its Emerging Architecture,” (Washington: International Monetary Fund).

<http://www.imfbookstore.org/ProdDetails.asp?ID=PFMEEA>

<http://www.amazon.com/Public-Financial-Management-Emerging-Architecture/dp/1475531095>

<http://www.youtube.com/watch?v=152OWjo00Zc&feature=youtu.be>

### *Supplementary Readings:*

International Monetary Fund, 2012, “Fiscal Rules in Response to the Crisis—Toward the “Next-Generation” Rules. A New Dataset” (Washington: International Monetary Fund).

<http://www.imf.org/external/pubs/ft/wp/2012/wp12187.pdf>

Ljungman, Gösta, 2009, “Top-Down Budgeting—An Instrument to Strengthen Budget Management,” IMF Working Paper 09/243 (Washington: International Monetary Fund).

<http://www.imf.org/external/pubs/ft/wp/2009/wp09243.pdf>

Ljungman, Gösta. 2008, “Expenditure Ceilings—A Survey,” IMF Working Paper 08/282 (Washington: International Monetary Fund).

<http://www.imf.org/external/pubs/ft/wp/2008/wp08282.pdf>

Rajaram, Anand, Tuan Minh Le, Nataliya Biletska, Jim Brumby, 2010, “A Diagnostic Framework for Assessing Public Investment Management”, WB Policy Research Working Paper 5397.

International Monetary Fund, 2015, “Making Public Investment More Efficient”, IMF Policy Paper. (Washington: International Monetary Fund).

<http://www.imf.org/external/np/pp/eng/2015/061115.pdf>

International Monetary Fund, 2014, “Update on the Fiscal Transparency Initiative”, IMF Policy Paper. (Washington: International Monetary Fund).

<http://www.imf.org/external/np/pp/eng/2014/061614.pdf>

*November 25, 2015*