

**AUSTRIAN FEDERAL MINISTRY OF FINANCE and**

**The Joint Vienna Institute**

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

**Vienna, Austria**

**November 28–December 2, 2016**

**READING LIST**

**L-1: Introduction to Administrative Reforms**

OECD, 2015, Government at a Glance 2015, [http://www.oecd-ilibrary.org/governance/government-at-a-glance-2015\\_gov\\_glance-2015-en](http://www.oecd-ilibrary.org/governance/government-at-a-glance-2015_gov_glance-2015-en)

Federal Chancellery of Austria, 2015, The Austrian Federal Civil Service 2015 - Facts and figures,

[https://www.oeffentlicherdienst.gv.at/fakten/publikationen/PJB\\_E\\_final\\_25022016\\_barrierefrei.pdf?5i7wyc](https://www.oeffentlicherdienst.gv.at/fakten/publikationen/PJB_E_final_25022016_barrierefrei.pdf?5i7wyc)

**L-2: Tax Administration Reform**

IMF Regional Economic Outlook, 2016, Central, Eastern, and Southeastern Europe Effective Government for Stronger Growth, October (Washington DC: International Monetary Fund).

<https://www.imf.org/external/pubs/ft/reo/2016/eur/eng/pdf/rei1116.pdf>

European Commission — Taxation and Customs Union, 2007, “Fiscal Blueprints: A Path to a Robust, Modern and Efficient Tax Administration,” (Luxembourg: European Communities).

[http://ec.europa.eu/taxation\\_customs/resources/documents/common/publications/info\\_docs/taxation/fiscal\\_blueprint\\_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/common/publications/info_docs/taxation/fiscal_blueprint_en.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>

### **L–3: Productivity Enhancing Reforms: How to Reduce the Administrative Burden**

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>

IMF World Economic Outlook, 2016, Time for a Supply-Side Boost, April (Washington DC: International Monetary Fund). <http://www.imf.org/external/pubs/ft/weo/2016/01/pdf/c3.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–4: Budget Reform in Austria**

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)

#### *Supplementary Readings:*

Mesarits, 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/Mesarits\\_Seiwald\\_Budgetary\\_Reform\\_in\\_Austria\\_Managementforum09.pdf](http://english.bmf.gv.at/Budget/TheAustrianBudgetReform/Literature/Mesarits_Seiwald_Budgetary_Reform_in_Austria_Managementforum09.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)

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>

### **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: Governance, Risk, and Compliance Management**

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\\_vl.pdf](http://www.iota-tax.org/images/stories/library-files2/1401_vl.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>

Russell, Barrie, 2010, Revenue Administration: Managing the Shadow Economy, IMF Fiscal Affairs Department Technical Notes and Manuals, June (Washington DC: International Monetary Fund). <http://www.imf.org/external/pubs/ft/tnm/2010/tnm1014.pdf>

### **L-7: 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-8: 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)

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>

### **L-9: 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-10: Performance Budgeting Management**

Seiwald, Johann , and Monica Geppl, 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-11: Guest Lecture: Guest Lecture on Public Financial  
Management (PFM) Reforms**

IMF PFM blog: <http://blog-pfm.imf.org/>

Cangiano, Marco, Curristine, Teresa R, and Lazare, Michel (eds), 2013, *Public Financial Management and Its Emerging Architecture*, Washington DC: International Monetary Fund  
<https://www.imf.org/external/pubs/cat/longres.aspx?sk=40035.0>

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