

AUSTRIAN FEDERAL MINISTRY OF FINANCE and

The Joint Vienna Institute

Course on Administrative Reform in a Global Environment

Vienna, Austria

December 1–5, 2014

READING LIST

L-0 Overview of the Course

Cangiano, Marco, Curristine, Teresa R, and Lazare, Michel (eds), 2013, *Public Financial Management and Its Emerging Architecture*, Washington DC: International Monetary Fund [hardcopy will be distributed on the first day]

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–1: Principles of Tax Administration Reform

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

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-2: Tax Governance: The Austrian Experience

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

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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-4: Tax and Customs Quality Management: Lessons from the Austrian Experience

European Institute of Public Administration, 2013, “The Common Assessment Framework (CAF) - Improving an Organisation Through Self-Assessment”.

<http://www.eipa.eu/en/pages/show/&tid=102>

Staes, Patrick, Thijs, Nick, Stoffels, Ann and Sven Geldof, 2011, “Five Years of CAF 2006: From Adolescence to Maturity – What Next?”

http://www.eipa.eu/files/File/CAF/CAF%20Study%202011_Research%20Report_v6.pdf

Austrian Federal Chancellery, 2011, “CAF works – Better Results for the Citizens by Using CAF”. http://www.eipa.eu/CAF/Articles/CAFworks_EN.pdf

L-4: Challenges for National Fiscal Policies in the Financial Crisis

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

L-5, L-8, and L-9: 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

OECD Principles for Integrity in Public Procurement:

<http://www.oecd.org/gov/ethics/48994520.pdf>

L-6: 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/

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-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

eGovernment

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

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: Pension and Healthcare Reforms in Austria

Pensions:

OECD, 2013, Pension at a Glance: Europe 2013, OECD Publishing.

http://dx.doi.org/10.1787/pension_glance-2013-en

Haberfellner, Part, 2009, “Austrian pension projections for 2007-2060,” Working Paper 1/2009

https://www.bmf.gv.at/services/publikationen/BMF-WP_1_2009_Austrian_pension_projections_for_2007-2060.pdf?4jwmpy

Schiman, Orischnig, 2012, “Coping with Potential Impacts of Ageing on Public Finances in Austria”

https://www.bmf.gv.at/budget/das-budget/WP_Ageing_on_Public_Finances_in_Austria_2012.pdf?4jwmo0

Healthcare:

Hofmarcher, 2013 “Austria – Health system review”

http://www.euro.who.int/_data/assets/pdf_file/0017/233414/HiT-Austria.pdf

Hofmarcher, 2013, “The Austrian health reform 2013 is promising but requires continuous political ambition”

http://ac.els-cdn.com/S0168851014002310/1-s2.0-S0168851014002310-main.pdf?_tid=902714ae-698b-11e4-b3fe-00000aab0f02&acdnat=1415701066_9cdbae9f18d65a2a9ef8438ccfb16db5

Ministry of Health web page: http://www.bmg.gv.at/home/EN/Topics/Health_reform

L-12: Budget Reform in Austria

The Austrian Federal Budget Reform, BMF website:

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

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

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

L-13: 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

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

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

L-14: 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

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

**Guest Lecture: The Austrian Fiscal Advisory Council as Part of the
Austrian Fiscal Framework: Roles, Impact, and Challenges”**

Austrian Fiscal Advisory Council website: <http://www.fiskalrat.at/en/>

November 23, 2014