

Recommended Resources

- A guide to transparency in government budget reports - International Budget Partnership
<https://www.internationalbudget.org/publications/guide-to-transparency-in-government-budget-reports-why-are-budget-reports-important-and-what-should-they-include/>
- Accountancy Europe
<https://www.accountancyeurope.eu/>
- Accrual Practices and Reform Experiences in OECD Countries
https://www.oecd-ilibrary.org/governance/accrual-practices-and-reform-experiences-in-oecd-countries_9789264270572-en
- Aid and Public Expenditure - Overseas Development Institute
<https://www.odi.org/publications/1397-aid-and-public-expenditure-guide>
- Assessing and reforming public financial management – The World Bank
<https://openknowledge.worldbank.org/handle/10986/15064>
- Briefing Note on ICAEW Building blocks to better PFM – A cash to accruals toolkit
<https://www.icaew.com/-/media/corporate/files/about-icaew/what-we-do/policy/public-finances/building-blocks-of-pfm-summary.ashx?la=en>
- Chartered Institute of Public Finance and Accountancy
<http://www.cipfa.org/>
- CIPFA: Thought Leadership Topics
<https://www.cipfa.org/cipfa-thinks>
- Department of Accounting and Finance, University of Zaragoza, Spain
<https://contabilidadyfinanzas.unizar.es/en>
- Department of Economics, University of Modena and Reggio Emilia, Italy
<http://www.international.unimore.it/DEC.html>
- Europe and Central Asia
<http://www.worldbank.org/en/region/eca>
- European Commission CIRCABC
<https://circabc.europa.eu/faces/jsp/extension/wai/navigation/container.jsp>
- European Public Sector Accounting Standards
<https://ec.europa.eu/eurostat/web/epsas>
- Eurostat
<https://ec.europa.eu/eurostat/home>
- Eurostat - Collection of information related to the potential impact, including costs, of implementing accrual accounting in the public sector and technical analysis of the suitability of individual IPSAS standards
<https://ec.europa.eu/eurostat/documents/1015035/4261806/EPAS-study-final-PwC-report.pdf>
- Financial Reporting Consolidation Guide
<https://www.pempal.org/sites/pempal/files/financialreportingconsolidationguidanceeng.pdf>
- Governance Global Practice
<http://www.worldbank.org/en/topic/governance>
- Government Financial Statistics
<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>

- How To Note 16/04: How to Check Integrity of Fiscal Data
<https://www.imf.org/external/pubs/ft/howtonotes/2016/howtonote1604.pdf>
- IMF Board Paper: Fiscal Transparency, Accountability and Risk
<https://www.imf.org/external/np/pp/eng/2012/080712.pdf>
- IMF Fiscal Monitor: Managing Public Wealth
<https://www.pulsarprogram.org/sites/pulsar/files/libdocs/IMF%20Fiscal%20Monitor%2010-2018.pdf>
- IMF Fiscal Transparency Evaluation
<https://www.imf.org/external/np/fad/trans/>
- IMF Public Financial Management Blog
<https://blog-pfm.imf.org/>
- IMF Staff Discussion Notes - Accounting Devices and Fiscal Illusions
<https://www.imf.org/en/publications/staff-discussion-notes/issues/2016/12/31/accounting-devices-and-fiscal-illusions-25795>
- IMF Technical Guidance Note - Implementing Accrual Accounting in the Public Sector
<https://www.imf.org/en/publications/tnm/issues/2016/12/31/implementing-accrual-accounting-in-the-public-sector-44121>
- IMF Technical Guidance Note - Transitioning to Accrual Accounting
<https://www.imf.org/en/publications/tnm/issues/2016/12/31/transition-to-accrual-accounting-23248>
- IMF's Fiscal Transparency Code
<http://www.imf.org/external/np/fad/trans/index.htm>
- Institute of Public and Non-Profit Management, University of Freiburg, Germany
<https://www.puma.uni-freiburg.de/>
- Institute of Public Management at ZHAW
<https://www.zhaw.ch/en/sml/institutes-centres/ivm/>
- Integration of the Budget Classification and Chart of Accounts: Good Practice among TCOP Member Countries
https://www.pempal.org/sites/pempal/files/good_practice_design_of_coa_in_tcop_member-countries_eng.pdf
- International Accounting Education Standards Board
<https://www.iaesb.org/>
- International Public Sector Accounting Standards Board
<https://www.ipsasb.org/>
- International Public Sector Financial Accountability Index: 2018 Status Report
<https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/international-public-sector-financial-accountability-index>
- Introducing Integrated Financial Management Information Systems - USAID
https://blog-pfm.imf.org/pfmblog/files/ifmis_bpn_web1.pdf
- OECD Budget Transparency Toolkit: Practical steps for supporting openness, integrity and accountability in Public Financial Management
<http://www.oecd.org/corruption-integrity/reports/oecd-budget-transparency-toolkit-9789264282070-en.html>
- Overview and comparison of public accounting and auditing practices in the 27 EU Member States
<https://ec.europa.eu/eurostat/documents/1015035/4261806/study-on-public-accounting-and-auditing-2012.pdf/5ad43e2b-2ba7-4b05-afab-d690fc2ad9dd>
- PEFA
<https://pefa.org/>

- PEFA Assessments - Albania
[https://www.pefa.org/assessments?&c_ids\[\]=23](https://www.pefa.org/assessments?&c_ids[]=23)
- PEFA Assessments - Armenia
[https://www.pefa.org/assessments?&c_ids\[\]=31](https://www.pefa.org/assessments?&c_ids[]=31)
- PEFA Assessments - Belarus
[https://www.pefa.org/assessments?&c_ids\[\]=39](https://www.pefa.org/assessments?&c_ids[]=39)
- PEFA Assessments - Bosnia and Herzegovina
[https://www.pefa.org/assessments?&c_ids\[\]=46](https://www.pefa.org/assessments?&c_ids[]=46)
- PEFA Assessments - Croatia
[https://www.pefa.org/assessments?&c_ids\[\]=68](https://www.pefa.org/assessments?&c_ids[]=68)
- PEFA Assessments - Georgia
[https://www.pefa.org/assessments?&c_ids\[\]=93](https://www.pefa.org/assessments?&c_ids[]=93)
- PEFA Assessments - Kosovo
[https://www.pefa.org/assessments?&c_ids\[\]=126](https://www.pefa.org/assessments?&c_ids[]=126)
- PEFA Assessments - Moldova
[https://www.pefa.org/assessments?&c_ids\[\]=152](https://www.pefa.org/assessments?&c_ids[]=152)
- PEFA Assessments - Montenegro
[https://www.pefa.org/assessments?&c_ids\[\]=155](https://www.pefa.org/assessments?&c_ids[]=155)
- PEFA Assessments - North Macedonia
[https://www.pefa.org/assessments?&c_ids\[\]=139](https://www.pefa.org/assessments?&c_ids[]=139)
- PEFA Assessments - Serbia
[https://www.pefa.org/assessments?&c_ids\[\]=194](https://www.pefa.org/assessments?&c_ids[]=194)
- PEFA Assessments - Ukraine
[https://www.pefa.org/assessments?&c_ids\[\]=236](https://www.pefa.org/assessments?&c_ids[]=236)
- PEMPAL
<https://www.pempal.org/>
- PEMPAL: Treasury CoP
<https://www.pempal.org/event/treasury>
- PFM Board
<https://www.pfmboard.com/>
- Public Sector Accounting Abstracts Repository
<https://psaar.net/>
- Publications and Resources produced by IAESB
<https://www.iaesb.org/support-resources>
- Publications and Resources produced by IFAC
<https://www.ifac.org/knowledge-gateway>
- The Implementation of Integrated Financial Information Management Systems - Anti-Corruption Resource Center
<https://www.u4.no/publications/the-implementation-of-integrated-financial-management-systems-ifmis.pdf>
- Towards implementing European Public Sector Accounting Standards (EPSAS) for EU Member States - Public consultation on future EPSAS governance principles and structures
<https://ec.europa.eu/eurostat/about/opportunities/consultations/epsas>
- Treasury CoP Working Group on Assets Management Summary Report
https://www.pempal.org/sites/pempal/files/pempal_tcpop_thematic_group_on_assets_accounting_-_summary_report_eng.pdf

- WBG Country page – Albania
<http://www.worldbank.org/en/country/albania>
- WBG Country page – Armenia
<http://www.worldbank.org/en/country/armenia>
- WBG Country page – Azerbaijan
<http://www.worldbank.org/en/country/azerbaijan>
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<http://www.worldbank.org/en/country/serbia>
- WBG Country page – Ukraine
<https://www.worldbank.org/en/country/ukraine>