



Budget and Control: Reforming the Public Sector in Latin America (Inter-American Development Bank)

Professor Humberto Petrei

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New methods of public management are transforming the structure of modern governments. These methods, sometimes called managerialism, essentially adapt private sector management principles and practices to the public sector.

Although in theory Latin American governments prepare their budgets according to programs, for the most part they are still input-based--focused mainly on what the state plans to purchase. This approach should be replaced either by output-based budgeting, a system geared towards goods and services to be provided by the state, or by results budgeting, which focuses on what the state proposes to accomplish.

Budget and Control examines the institutional arrangements required for the countries of the region to reform their budget and control systems. The book is based on two decades of reform experience in the leading countries in the field of budget preparation, evaluation and control, with case studies of six Latin American countries. Public officials and policymakers working with budgets, as well as students of development economics, will find this book a valuable tool.

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