

Bibliography

- Andrews, M. 2014. “Why Distributed End Users Often Limit Public Financial Management Reform Success”. *CID Working Paper*, no. 283.
- Asian Development Bank. 2001. “What is Public Expenditure Management (PEM)?”. *The Governance Brief*, issue 1-2001. <https://www.adb.org/sites/default/files/publication/28648/governancebrief01.pdf> (accessed December 2020).
- de Renzio, Paolo, and Joachim Wehner. 2017. “The Impacts of Fiscal Openness”. *World Bank Research Observer*, Vol. 32 (2): 185–210.
- Diamond, Jack. 2012. *Guidelines for Sequencing PFM Reforms*.
- Gita-Carlos, Ruth Abbey. 2019. “Pernia Sees 10 to 12% Poverty Rate in PH by 2022”. *Philippine News Agency*, 11 December 2019. <https://www.pna.gov.ph/articles/1088478>
- Hudson, D., and A. Leftwich. 2014. “From Political Economy to Political Analysis”. *Developmental Leadership Program, Research Paper 25*.
- Hughes, C., and J. Hutchison. 2012. “Development Effectiveness and the Politics of Commitment”. *Third World Quarterly* 33, no. 1: 17–36.
- International Budget Partnership. 2014. “From Numbers to Nurses: Why Budget Transparency, Expenditure Monitoring, and Accountability are Vital to the Post- 2015 Framework”. *Budget Brief*, October 2014. <https://www.internationalbudget.org/wp-content/uploads/Budget-Brief-From-Numbers-to-Nurses.pdf>
- International Labour Organization. 2018. “How Has Garment Workers’ Pay Changed in Recent Years”. *Cambodian Garment and Footwear Sector Bulletin*, Issue 7, June 2018.
- International Monetary Fund. 2012. “Fiscal Transparency, Accountability, and Risk”. IMF: Washington, DC. <http://www.imf.org/external/np/pp/eng/2012/080712.pdf>
- . 2019. *Article IV Consultation*. Washington, DC.
- Ministry of Economy and Finance. 2020. *Cambodian Public Debt Statistic Bulletin* Vol. 9, Data as of Year-end 2019, issued in March 2020. p. 3.
- Moynihan, Donald, and Ivor Beazley. 2016. “Toward Next Generation

- Performance Budgeting: Lessons from the Experiences of Seven Reforming Countries”. In *Direction in Development, Public Sector Governance*. World Bank. <https://openknowledge.worldbank.org/bitstream/handle/10986/25297/9781464809545.pdf>
- Overy, Neil. 2011. “In the Face of Crisis: The Treatment Action Campaign Fights Government Inertia with Budget Advocacy and Litigation”. *International Budget Partnership*, Case Study Series No. 7, August 2011. <https://www.internationalbudget.org/publications/in-the-face-of-crisis-the-treatment-action-campaign-fights-government-inertia-with-budget-advocacy-and-litigation/>
- Royal Government of Cambodia. 2019. *Report of PFM and TWG Meeting on 2019 Progress Report of PFM Reform Program Stage 3*.
- . 2020. *Report of Mid-term Budget Execution Evaluation and Estimation of Implementing 2020 Budget Law*.
- Sarr, Babacar. 2015. “Credibility and Reliability of Government Budgets: Does Fiscal Transparency Matter?”. *International Budget Partnership, Working Paper* no. 5. Washington, DC. <http://www.internationalbudget.org/publications/credibility-and-reliability-of-government-budgets-does-fiscal-transparency-matter/>
- Sjoberg, Fredrik Matias, Jonathan Mellon, Tiago Carneiro Peixoto, Johannes Zacharias Hemker, Lily Lee Tsai. 2019. “Voice and Punishment: A Global Survey Experiment on Tax Morale”. *World Bank Group Policy Research Working Paper* 8855.
- Slocomb, M. 2010. *An Economic History of Cambodia in the Twentieth Century*. Singapore: NUS Press.
- Touhcton, Michael, and Brian Wampler. 2014. “Improving Social Well-Being through New Democratic Institutions”. *Comparative Political Studies* 47(10): 1442–69.
- , Brian Wampler, and Tiago Peixoto. 2019. “Of Governance and Revenue Participatory Institutions and Tax Compliance in Brazil”. *World Bank Group Policy Research Working Paper* 8797. <https://openknowledge.worldbank.org/bitstream/handle/10986/31492/WPS8797.pdf>
- Wildavsky, A. 1986. *Budgeting: A Comparative Theory of the Budgetary Processes*. New Brunswick and Oxford: Transaction Publishers.
- World Bank Group. 1999. *Cambodia—Public Expenditure Review Enhancing the Effectiveness of Public Expenditures: Summary*. World Bank Group. <https://policycommons.net/artifacts/1516995/cambodia-public-expenditure-review-enhancing-the-effectiveness-of-public-expenditures/2194234/> (accessed 28 December 2022).
- World Bank. 2014. *Problem-Driven Political Economy Analysis: The World Bank Experience*, edited by V. Fritz, B. Levy, and R. Ort. Washington, DC.

- . 2017. *Political Economy of Public Financial Management Reforms: Experiences and Implication for Dialogue and Operational Engagement*.
- . 2021. *World Development Indicators*. <https://data.worldbank.org/country/cambodia> (accessed May 2021).

