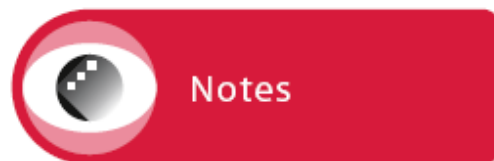


# CORE GUIDANCE



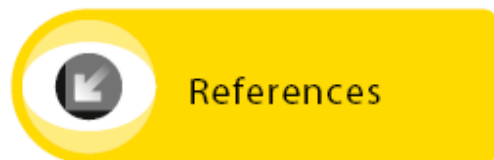
## Preparing PERs



## for Human



## Development



**Preface**

These tools for analyzing public expenditures in HD sectors are part of a larger process to improve the treatment of human development issues in PRSCs, PERs, development policy lending and other cross-sectoral or macroeconomic analyses. The specific goal of these interlinked PER guidance notes is to support and spark the imagination of people tasked with analyzing expenditures in HD sectors—to help them learn from better than average examples and to make it easier to use the many resources already available.

The revision of the PER guidance was initiated by Maureen Lewis when she was Interim Chief Economist HD. Gunilla Pettersson undertook the update of the PER guidance. Many thanks to the following people for providing insight into the PER process and useful comments on how to improve the existing guidance: Cristian Aedo, Christian Bodewig, Jim Brumby, Pablo Gottret, Margaret Grosh, Robin Horn, Harry Patrinos, Christine Lao Pena, Stephane Legros, Maureen Lewis, Mattias Lundberg, Cem Mete, Montserrat Pallares-Miralles, Suhas Parandekar, Emilio Porta, Pia Schneider, Lars Sondergaard, Emil Tesliuc, and Erwin Tiongson.

The original PER guidance was launched in 2004 and led by Maureen Lewis, managed by Sue Berryman and carried out by Dina Abu-Ghaida and Sue Berryman (education), Dov Chernichovsky and Mattias Lundberg (health) and Margaret Grosh (social protection).




## Checklists


The guidance note given here is not to be taken as a minimum list where the authors must tick every sub-box. Every PER must be selective in what it covers, with the selection of topics based on many factors—what is needed to underpin the country dialogue, what is already known and packaged elsewhere, what is manageable to do given constraints on time, data and funding, etc. This guidance note is meant to remind the analyst of the main features that might normally be included in the health chapter of a PER. Omissions will often be made, but with some justification in mind. In addition to agreeing in the concept note on the planned coverage of topics, it may be useful to convey to the reader of the full report the reasons for omissions of major themes. Similarly the depth of treatment and number of programs covered in depth will need to be considered, agreed and explained.

Note also that the guidance note is organized as a checklist rather than an outline or table of contents. While a report might be organized along these lines, there are many other outlines that could be effective. One option might be to work around the core PER questions of: Where does the money come from? Where does the money go? What does it buy? How could spending be improved? Another outline might be to present first the situation with all basic analyses, followed in a second section by a discussion of issues and in a third section by options for reform.

## Notes

In many places in the checklist the symbol  **Note** appears. The text of all the notes follows the checklist itself. Some are short texts that explain further what is meant in the checklist. Often the notes contain references to methodological material or to sources from which international comparators may be drawn.

## Examples

In many places in the checklist the symbol  **Example** appears. The text of the examples follows the text of the notes. The examples are excerpts of a page, table or series of pages meant to show at least one interesting case of application of the themes contained in the checklist.

In addition to using the varied examples that form some sort of composite “model” PER chapter, it may be useful to the task team to look at a few actual

PERs, though of course no single report is exemplary in all ways.

**Bibliography**

Short references are given in the individual notes and examples. Full references are contained in the unified bibliography. For the majority of documents contained in the bibliography, materials are available via the World Bank website or the internet.



## **Core Guidance and Checklist for All HD Sectors**

The objective of this core guidance is to highlight issues common to PERs, regardless of the sector. The issues concern mainly preparation and anticipation, shared considerations and such cross-sectoral questions as the overall budget envelope and tradeoffs between social and other sectors. The first section addresses the preparation of a PER; the second, the scope for the analysis.

### **Part 1. Preparation**

#### **1. Scope of the PER**

A public expenditure review is concerned with public-based (not always government) revenues and expenditures as expressions of public policy and public involvement in the economy. Social sectors—education, health and social protection—are prime instruments of such policy and involvement. Each of the sectors is wide-reaching, comprising both “private” and “public.” Rarely can all issues be covered with available resources. Indeed, a great many kinds of analyses can be taken on in a PER, but obviously these need to be aligned with the data availability and budget, not to mention the focus of the larger task in which sectoral PERs are commonly undertaken. Consequently, the following are important.

- Decide the issues or topics to address. The selection of topics should be carefully considered and prioritized. The HD sector-specific PER checklists can be helpful. Regardless of issues and topics, the PER should focus on the efficiency and equity of public expenditures.
- Make sure that your specific scope fits the purposes of the overall PER. The team leader for the PER should, but does not always, clarify the objectives, which should be highlighted in the concept note, prior to the launch of the PER exercise. If needed, define the focus for your responsibility, and clear it with the team leader. This can be an iterative process involving the government as well. Collaboration with stakeholders will enhance the effectiveness of the PER, but it will add to the cost and time required to complete the task.
- State your focus clearly, why you decided on it and what has been

(regrettably) excluded. Broad, unfocused PERs will be less effective than sharply focused ones. There can be several reasons for including some topics and excluding others. Key among them:

- Policy priorities.
  - The budget.
  - Timeframe.
  - Data availability, budget and time constraints.
- Have a local consultant collect relevant data and information before your visit as it can be invaluable.



Note 1. Consultant qualifications

## 2. Task Budgets and Time Frame

At the end of the day, the budget available for PER preparation and its time frame will be decisive in specifying the scope and setting priorities. Having a clear view of those constraints and managing them ahead of time is crucial. It is important therefore to deal with the following.

- Check that the time and budget allocated to you for the HD PER are in line with the terms of reference. There are times when much more is expected than can be accommodated given the constraints. Be aware of the resources needed for:
  - Missions to collect data and information that you need.
  - Missions to discuss results and disseminate them more broadly (such as running a workshop for stakeholders).
  - Follow-up policy discussions.
- See how you can augment your resources through:
  - Other related reports. Past PERs can be particularly useful.
  - Trust Funds and other extra-Bank resources. (Be careful here with the quality of consultants).

## 3. Sources of Data and Information

Data are critical for your analysis and discussion. Be clear ahead of time about your data sources and availability because they can constrain the scope of your report and its quality. It helps to start by reviewing the following data sources and options. The team leader and the Bank's Resident Mission can identify and contract one or more local consultants to collect the data before your mission.

- Government and official:
  - Government budget documents (central government consolidated accounts; line ministry—e.g., MoH—budgets; state or provincial budgets

if separate from consolidated government accounts; medium term expenditure framework documents).



Note 2. Common errors in calculating total public expenditures

- Census data and reports. Country-specific estimates and projections can be checked with population experts in HDNHE.
- Sector-specific complementary administrative data, such as poverty maps, school-mapping databases or “report cards” on the health or education system.
- World Bank, IMF and other international agencies:
  - Data (such as *World Development Indicators* for comparators).
  - Documents (country economic memoranda; PRSP/PRGF documents; HIPIC assessments; beneficiary assessments; poverty assessments; qualitative studies such as *Voices of the Poor*, earlier PERs).
  - Research:
    - For World Bank research and publications: go to <http://econ.worldbank.org/>.
    - For external publications: type JOLIS, scroll down and choose EconLit under “popular databases,” search by topic, author or title.
  - Expenditure and budget guidance expertise (thematic groups such as PREM’s decentralization group and public sector governance team; office of HDNVP’s chief economist; PER team members dealing with crosssectoral issues that affect the HD sectors, such as the government’s budget formation and execution practices or public administration).
  - International sources (reports by donors, reports of international agencies such as OECD, UNICEF and UNDP, particularly the annual Human Development Report; reports from NGOs; papers by academics).
- Surveys: Country-specific survey data include the following common and highly developed sources:
  - Living standards measurement surveys (LSMS):  
<http://www.worldbank.org/lsm/>
  - Public expenditure tracking surveys (PETS):  
<http://go.worldbank.org/HSQUS4IS20>
  - Quantitative service delivery surveys (QSDS):  
<http://go.worldbank.org/HSQUS4IS20>
  - Demographic and health surveys (DHS): <http://www.measuredhs.com/>
  - Multiple indicator cluster surveys (MICS):

[http://www.unicef.org/statistics/index\\_24302.html/](http://www.unicef.org/statistics/index_24302.html/)

- Labor market surveys, anticorruption surveys.
- New Data: When key data are missing:
  - If time and budget permit, organize new data collection (possibly in collaboration with other donors).
  - If time and budget do not permit new data collection:
    - Consider assembling a panel of experts or a focus group to give you a sense of the shape and magnitude of the issue.
    - Mention the gaps but work around them.
    - Identify studies that are a high priority for the future.



## Part 2. Analysis

### 4. Rationale for Public Intervention in Your Sector

Public intervention in economic and social endeavors cannot be taken for granted. Such intervention needs careful justification and scrutiny, one of the basic challenges of the PER. You have to make sure that the following issues constantly guide you. They must be a subtext of your report.

- Fundamental arguments for public intervention are equity and efficiency concerns. The efficiency concerns emerge from market failures and imperfections that are commonly associated with information asymmetries, externalities and economies of scale.
- The public role can be in regulation, information, financing or even provision of services. Although government always has regulatory and information dissemination roles, and almost always is involved in financing social services, it does not have to provide those services to assure equitable access and quality. It may be even more efficient and equitable to finance the sector by selectively subsidizing the consumption of some commodities and services among some segment(s) of the population.
- The fundamental arguments against public intervention are governments' failures to meet the goals of public intervention, assure sustainable financing and, worst, crowd out potentially efficient and equitable private investment and activity.
- The key challenge is to find ways to prevent government failure due to rent-seeking, elite capture and other abuses—in instances where government should intervene.

### 5. Comparators

Empirical evidence about indicators (age-specific mortality, ratio of school attendance at any age) and financial flows for the country is probably the most essential input for the PER because it provides the foundation for analysis and discussion. At the same time many indicators, especially flows (such as various measures of spending on health), do not carry an intrinsic absolute value for passing judgment. We do not know, for example, what "adequate" levels of spending on health, education or social protection would be. For these reasons we need to provide some context, particularly when gauging a country's performance.

- Statistical comparisons with other countries in the same region, income level or ethnic mix; countries to which the country aspires (such as the OECD) Such comparisons may help set some “reasonable” quantitative targets for policymakers and even provide an incentive to reach them.



Note 3. Problems arising from country comparisons

- Trend data for comparisons over time—essential for gauging how quickly the country may be reaching its target.
- These comparisons are not substitutes for analysis—they are descriptive, leading to a statement of the problem. But they provide neither a diagnosis nor an explanation. The comparisons may show that a country performs significantly worse (or better) than “expected,” or that improvements are slow in coming, and thereby provoke deeper exploration into the causes of the observed experience.

## 6. Performance

Ultimately we wish to know how well the sector is spending public money, in terms of both efficiency and equity. It is important to identify the sources of poor sector performance and outcomes versus spending, and to explore reasons for observed inefficiencies and inequities. Addressing them can be important contributions to policy and program reforms or to suggesting ways to improve performance. *The World Development Report 2004: Making Services Work for Poor People* identifies selected causes that are worth looking at, such as whether beneficiaries have information on government performance and the power to use that information to pressure for change.

- As outlined above, comparative analyses can be especially useful in this regard.
- Average and marginal incidence of sectoral investments are critical for studying equity as well as (average) efficiency issues.



Note 4. Problems with calculating incidence from primary household surveys

Incidence on the basis of geography, income or other factors can illuminate how spending is affecting the population and therefore where public spending is potentially having an impact. Within each of the sectoral sections this issue is addressed, but its importance is such that it should be a basis for all PERs. See Dominique van de Walle’s *Incidence Analysis of Public Spending and Social Programs* publications and <http://go.worldbank.org/W0UI98DFS0>.

## **7. Sources of Finance**

Sources of finance are the key element of the PER. They can be multiple, especially in poor nations where donor contributions can constitute a major source of public-like or extrabudgetary finance for the social sectors. Moreover, even local resources can come from different levels of government. And some may constitute not direct public funds but earmarked contributions, such as social health insurance, that can be heavily regulated by the state. Consequently, the following are important.

- All sources of public and off-budget finance that support the activity in the sector you are responsible for. Donors and NGOs are common sources of off-budget resources.
- Subnational data from state or province and local levels, which provide increasingly significant sources of revenues and expenditures. Although often difficult to obtain, these need to be captured to the extent possible because they have both financial and policy implications. Sometimes resources are transferred from the central government; other times they are locally raised revenues.
- Potential problems with regard to sustainability of sources of finance. Even simple projections of the fiscal sustainability of current service delivery and planned reforms are helpful if they factor in macroeconomic and demographic projections and other fairly predictable factors that will affect costs and public revenues.

## **8. Financial Management and Spending Patterns**

The impact of any funds depends on how much of what is collected or budgeted reaches the intended beneficiaries, and how well the funds that reach their target are spent. Two issues are involved: "diversion" of funds along the way and the real resources that the funds buy at the target (Savedoff 2008). Another related but crucial element concerns the "public-private mix" at the point of service delivery. Specifically, the following deserve careful and delicate attention since they can involve different forms of corruption.

- Arrears can create serious discrepancies between budgets and actual spending or executed budget within a particular time frame. Arrears can lead to shortages in real resources and ineffective spending.
- Public Expenditure Tracking Surveys (PETS) can help detect gaps and their sources between intended budgets and those actually reaching their targets (see <http://go.worldbank.org/HSQUS4IS20>).

- Ineffective use of funds may result in shortages of critical resources (e.g., drugs, books) and absenteeism of civil servants from their workstations or doctors from their clinics (e.g. Chaudhury and Hammer 2003).
- These shortages may be coupled with under-the-table pay as a condition to realization of public entitlement.

### **9. Tradeoffs Within and Across Sectors**

Highlighting tradeoffs in the context of efficiency and equity is a key rationale for PERs. Within sectors, reallocation or a new focus on certain activities to improve equity, efficiency or impact can be helpful in the policy debate and in guiding reforms. Even more challenging, both politically and for policy, is the potential reallocation across sectors. Here the Bank's role may be crucial because it can serve as a honest broker between different parts of government. To complete the task, the following are rather critical.

- Clear views and priorities about sectoral objectives and the potential within and across sectors.
- Formation of a consensus about the desired changes even among mission members.

### **10. Relevant Conclusions and Recommendations**

At the end of the day, we wish to have a policy impact. At the outset, such impact depends on several principles, as follows.

- Make explicit the link between conclusions and recommendations and the analysis. Avoid:
  - Conclusions and recommendations that do not follow from the analysis.
  - Analysis that does not lead to any conclusions or recommendations.

Note that there is tension between laying out the analytical grounds for recommendations and trimming the total report to a few pages for a PER that covers multiple sectors. Sometimes it can be resolved if the PER has a main report and a second volume with the technical background papers.

- Make the conclusions and recommendations appropriately specific, not bland and general. Can they be made operational and actionable for the government?
- Ranking recommendations is critical. A laundry list of valid issues is a list too long to act on. For policymakers, identify a limited number of key issues—three to five per sector—where getting some traction is most

critical. “Nesting” your recommendations in hierarchies can be helpful. The main recommendation (such as improve equity of social assistance) can be aimed at policymakers, with the technical specifics aimed at technocrats (such as change the balance between programs A and B, improve program C by taking actions 1, 2 and 3). Phasing—short, medium and long-term—is another way to “chunk” recommendations into digestible form.

- Place recommendations in a feasible and plausible social, political and administrative context. Bank PERs have a tendency to preach the good and the moral without an appreciation of the realistic and the feasible. What can policymakers realistically do? What political costs and implementation barriers would be required with specific recommendations?



**Table of Notes**

Note 1. Consultant qualifications	15
Note 2. Common errors in calculating total public expenditures	15
Note 3. Problems arising from country comparisons	16
Note 4. Problems with calculating incidence from primary household surveys	16

**Note 1. Consultant qualifications**

Qualifications for a local consultant include:

- Comfort with data and a “nose” for important data inconsistencies. A local consultant can be ideal for arranging field visits, but having a “feel” for data is critical.
- Experience with the country’s budgets and expenditure data. Governments are idiosyncratic in terms of how they report revenues and expenditures. They change their reporting categories over time. If the consultant is not aware of these changes, trend data can be wildly misinterpreted.
- Credibility with government counterparts who control the data that you need. Data on how the sector is financed are often sensitive. Government counterparts know that expenditure data can be used to reveal allocative and technical inefficiencies and corruption. It is important that key counterparts trust the local consultant so that he/she can get access to the data.
- A reputation for getting the job done on time.

**Note 2. Common errors in calculating total public expenditures**

Regardless of the HD sector, the total amount of financing (public and private) going into the sector has to be established. In calculating total public expenditures, there are common errors. It is important to ensure that data on public expenditures include:

- *Local as well as central government budgets*—that is, the consolidated budget.
- *Budgets for all ministries with expenditures on the sector’s function.* Expenditures for social protection tend to be fragmented among several ministries, and expenditures for health and education can also show up in budgets for ministries other than the health and education ministries. For example, if the PER includes vocational and technical training, a ministry of labor or social welfare often has a piece of the expenditure action. Off-budget as well as budgeted expenditures. Off-budget expenditures can be a big share of total public expenditures. The health sector may have an off-budget health insurance fund or Global Funds—the social protection sector, off-budget pension and unemployment insurance funds. In the education sector donor grants and loans are the most likely source of off-budget expenditures.
- *Executed budgets or, if the budget is still being implemented, the latest planned budget.* Although countries differ in the relationships between

their planned and executed budgets for an HD sector, there can be big differences between the two.

### **Note 3. Problems arising from country comparisons**

Comparisons with other countries need to be judiciously selected and used. For example, in the Bank it is common practice to compare the percent of GDP or total public expenditures devoted to the social sector with that devoted by countries “comparable” in some way—regional neighbors, or similar per capita GDPs, for example. There are two problems. One is that regional neighbors may share the same difficulties as the country in question. For example, countries of the former Soviet Union had the same inefficient input norms. The second problem is that countries differ in several factors that significantly affect total expenditures in the sector, such as variations in:

- Number and nature of service beneficiaries—such as the number of families that need social assistance, the share of the population that is older and in greater need of medical services for noncommunicable diseases or the number and enrollment rates of school age children whose education has to be financed.
- Prices for key inputs, such as doctors or teachers.
- Residential patterns that determine opportunities for economies of scale—all else equal, it costs more to provide health care or education in countries with large numbers of small and isolated settlements (such as Kazakhstan).
- Policies on public versus private financing.

Even if countries A and B are somewhat noncomparable, if country A wants to emulate country B or is in competition with country B, it can be very effective to compare them to spur reform in country A. Politicians trying to reform a health or education system use such comparisons all the time to build a consensus that the country has to change.

### **Note 4. Problems with calculating incidence from primary household surveys**

The calculation of incidence from primary household survey data is a moderately complicated task, with several methodological choices to be made. Minimum practice is to report average incidence by population quintiles or deciles based on a post-transfer welfare variable. Best practice involves marginal and possibly dynamic incidence analysis to complement the static average. More sophisticated counterfactual calculations for welfare, in the absence of the service or transfer, are also coming into play and are especially important for



social protection since these programs transfer money and thus directly affect the ranking of households. Demery (2003) provides a good basic explanation of some of the issues and concepts in incidence analysis and van de Walle (2003) a more advanced treatment of some of the methodological approaches.

The first step in incidence analysis is to construct a welfare measure. See Deaton and Zaidi (2002) for a detailed explanation of the issues involved in how to do this. The programs used to calculate consumption aggregates for two LSMS surveys, available at [www.worldbank.org/lsm](http://www.worldbank.org/lsm) under tools for using household survey data, help demonstrate how to implement some of the ideas.

A decision must be made on how to rank households and what to assume about the impact on household welfare of the sectoral expenditure being analyzed. In the Bank's PER and sectoral analyses of health and education, the value of the health and education services received is usually not imputed or added to the measure of welfare used in ranking households. Such imputations are difficult and controversial. Moreover, there is a conceptual basis for keeping the welfare variable fully monetary and regarding the availability of services as separate dimensions of welfare. This is particularly important for social protection since the programs provide money income or close substitutes for it.

Most analysis of safety net programs, where transfers are usually both small and have low coverage, uses a post-transfer welfare variable directly from the survey. This implicitly assumes that the impact of receiving the transfer on welfare is zero. Much Bank work on pensions constructs a counterfactual welfare measure by subtracting the value of the transfer. This implicitly assumes that the full transfer is additional. It clearly is more conceptually correct to model what welfare would be in the absence of the transfer, since households presumably do change their work, savings or transfer behavior in response to government programs. However, the techniques for modeling a counter-factual are not fully standard and accepted practice yet. Van de Walle (2003) reviews the issue well. Three good cases to look at where such modeling was done are:

- van de Walle's 2002 assessment of Vietnam's safety nets.
- Tesliuc's assessment of the social protection interventions in the Kyrgyz Republic in chapter 8 of the Poverty Assessment (pertinent text is quoted in the social protection chapter).
- van de Walle, Ravallion and Gautam's 1994 assessment of Hungary's safety net.

Next, deciles or quintiles should be constructed. It is usually preferable, especially in the HD sectors, to construct them so that they contain the same

number of individuals, not households. Results can differ significantly, however, so if the work is to be compared to previous analyses it is important to use the same methods as in the previous analyses. The impact can be seen in table 1.

**Table 1. Incidence of Lima's public health care utilization under alternative quintile definitions**

	Poorest 1	2	3	4	Richest 5
<b>Per capita household income</b>					
Population quintiles	11	22	25	23	19
Household quintiles	29	18	25	15	13
<b>Household quintiles</b>					
Total household income	22	19	23	20	16
Per capita household income	29	18	25	15	13


*Source: Grosh (1994).*

Most incidence work done stops at describing the incidence actually observed in a program, the average incidence. But those who are served or not served if the program is expanded or contracted may not be the same as those served on average. Thus the marginal incidence may be different from the average incidence. For example, networks for power and water often first serve the wealthier parts of a city and their average incidence may not look very pro-poor. But if they have already achieved fairly wide coverage and expanded it to the unserved poor, many of the newly served will be poor and the marginal incidence much more pro-poor than the average. Again, van de Walle (2003) provides a basic reference and primer on how to compute marginal incidence with single cross-section, repeated cross-section or panel data sets.

"Dynamic incidence" describes a case where deciles are based not on a household's current welfare but on how it has changed over time. It can be used to describe whether a program reaches those who have been most affected by an economic shock. An application is contained in the Kyrgyz Poverty Assessment, chapter 8, shown in the social protection chapter.

Once the calculations are made for a specific program, it is useful to compare them with benchmarks—either other programs in the same country that might be alternate uses of funds, or other programs around the world that give some idea of what common or "good" practice might be.

For benchmarking social assistance, Coady, Grosh and Hoddinott (2004) have the most comprehensive compilation of incidence of targeted transfers: 122 programs from 48 countries. For another very useful resource see Grosh, del Ninno, Tesliuc and Ouerghi (2008).

 **References and Resources**

- Chaudhury, Nazmul and Jeffrey Hammer. 2003. "[Ghost Doctors: Absenteeism in Bangladeshi Health Centers.](#)" World Bank Policy Research Working Paper 3065, Washington, DC: World Bank.
- Chu, Ke-Young and Richard Hemming (Eds.). 1992. *Public Expenditure Handbook*. Washington, DC: International Monetary Fund.
- Coady, David, Margaret Grosh and John Hoddinott. 2004. [Targeting of Transfers in Developing Countries: Review of Experience and Lessons.](#) Washington, DC: World Bank.
- Deaton, Angus and Salman Zaidi. 2002. "[Guidelines for Constructing Consumption Aggregates for Welfare Analysis.](#)" Living Standards Measurement Study Working Paper 135. Washington, DC: World Bank, Washington.
- Demery, Lionel. 2003. "Analyzing the Incidence of Public Spending." In F. Bourguignon and L. Pereira da Silva, eds., *Evaluating the Poverty and Distributional Impact of Economic Policies (Techniques and Tools)*. Washington, DC: World Bank.
- Grosh, Margaret, Carlo del Ninno, Emil Tesliuc, and Azedine Ouerghi. 2008. [For Protection and Promotion. The Design and Implementation of Effective Safety Nets.](#) Washington, DC: World Bank.
- Grosh, Margaret. 1994. [Administering Targeted Social Programs in Latin America: From Platitudes to Practice.](#) Washington, DC: World Bank.
- Savedoff, William, D. 2008. "Public Expenditure Tracing Surveys: Planning, Implementation and Uses", Mimeo, Washington, DC: Social Insight and World Bank.
- Tesliuc, Emil. 2003. "[Social Risk Management.](#)" Draft. Washington, DC: World Bank.
- van de Walle, Dominique. 2002. [The Static and Dynamic Incidence of Vietnam's Public Safety Net.](#) World Bank Policy Research Working Paper 2791. Washington, DC: World Bank.
- van de Walle, Dominique. 2003. "[Behavioral Incidence Analysis of Public Spending and Social Programs.](#)" In F. Bourguignon and L. Pereira da Silva, (Eds.), *Evaluating the Poverty and Distributional Impact of Economic Policies (Techniques and Tools)*. Washington, DC: World Bank.
- World Bank. 2003. [WDR 2004: Making Services Work for Poor People.](#) Oxford University Press and the World Bank.