



# Debt Management & Transparency

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Commonwealth Secretariat)

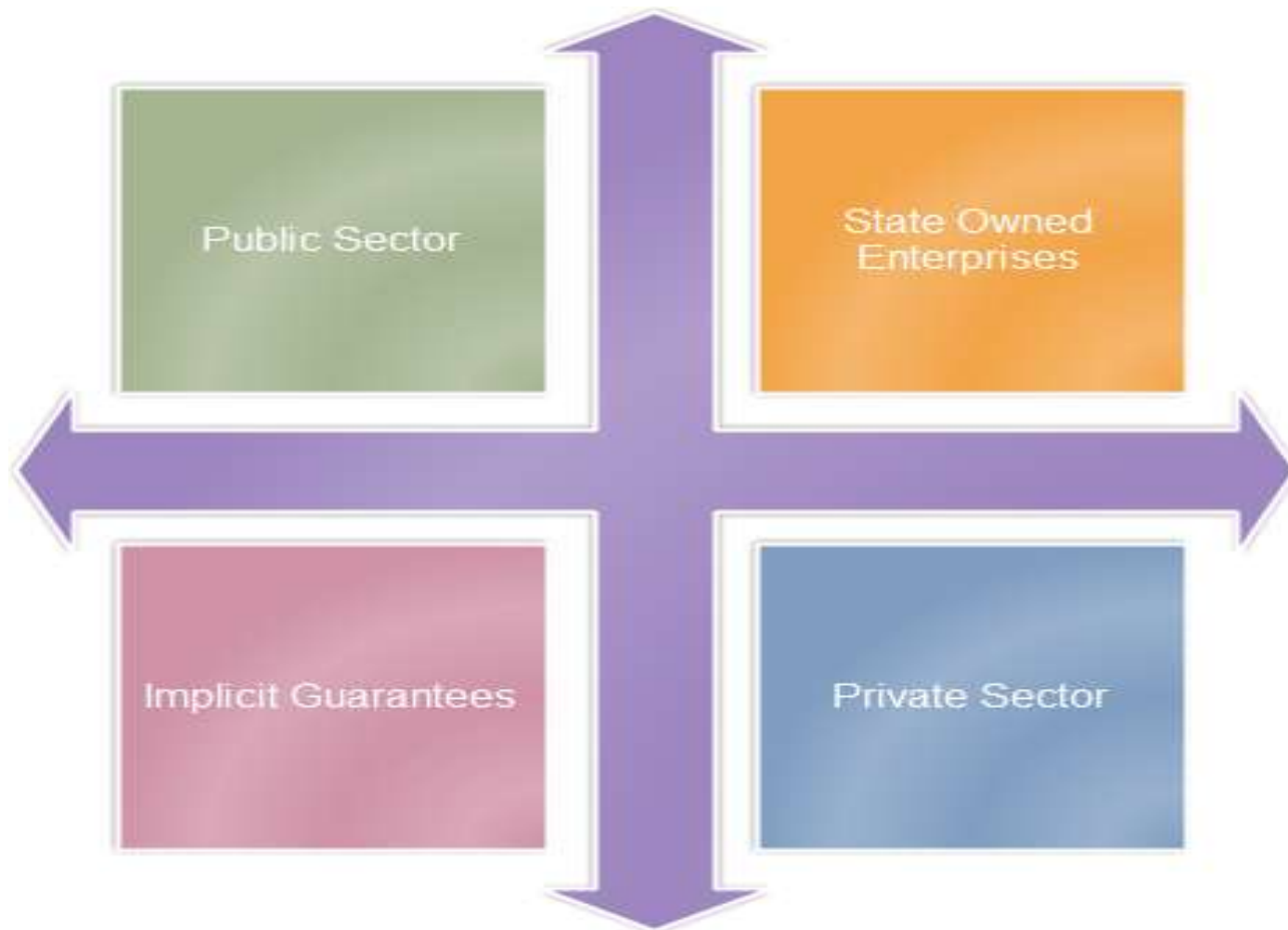


# Debt and Transparency

- Considerations
  - Scope
  - Definitions
  - Legal Framework
  - Dissemination Standards
  - Reporting Details
  - Strategy
  - Other Considerations



# Debt and Transparency: Coverage / Scope





# Debt and Transparency: Definitions

**What constitutes debt?**

**Concessionality**

**Difference between aid & debt?**



# Debt and Transparency: Legal Framework







# Debt and Transparency: Debt Dissemination Standards



## Numerous International and National Standards/Initiatives

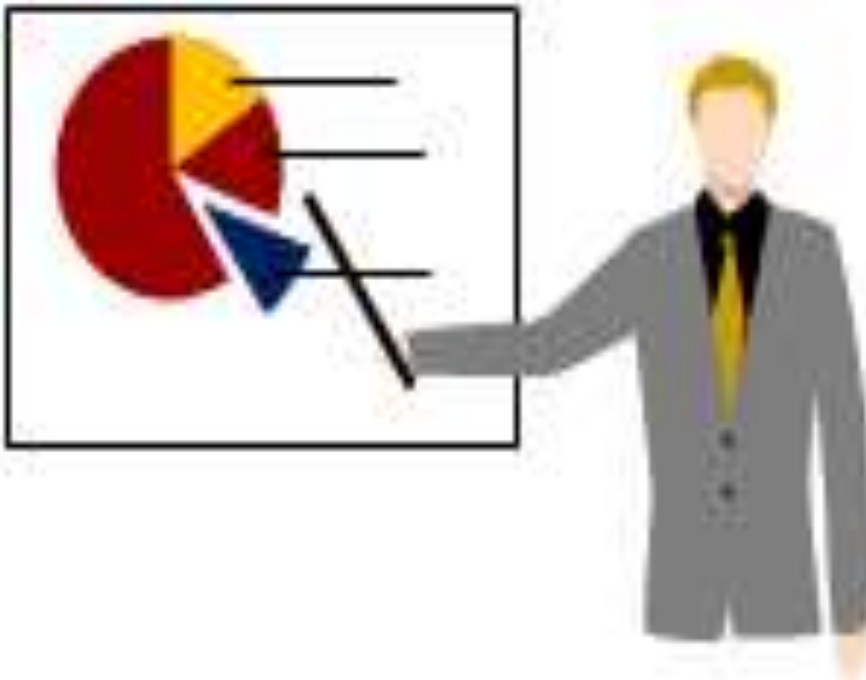
1. External Debt Guide for Compilers;
2. Quarterly External Debt Statistics
3. Securities Guide
4. IATI
5. Etc



- Below and above the line debt data;
- **Frequency**
- **Accessibility**



# Debt and Transparency: Debt Strategy



- Medium Term Debt Strategy
- Transparent Borrowing Plans
- Concessionality Thresholds





## Debt and Transparency: Debt Strategy

- Auditing (Performance, Financial)
  - Internal Auditing
  - External Auditing
  - INTROSAI Project
- Integration to Public Finance Management –  
Through FMIS as a tool for promoting  
transparency



**Thank You**