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## **BRAZIL AND UK TECHNICAL COOPERATION – PUBLIC EXPENDITURE CONTROL**

The United Kingdom has not always had effective techniques to control public expenditures. But in the last decades we have taken active steps to address a critical situation for both the treasury and the taxpayers.

This process of change in the treatment of the public budget, and the concern with being more efficient in the allocation, disbursement and control of expenditures was largely motivated by the idea of improving service delivery in three crucial areas for the lives of citizens: education, health and transport. Our greatest challenge, however, was to find mechanisms to develop the efficiency of these sectors without increasing the burden on taxpayers. The pursuit of service improvements gained strength when we learned valuable lessons from the private sector and incorporated the market economy rationale.

However, market solutions are not always the most effective answer to all the needs of the State. One must recognize the limitations and advantages of both the market and the State. Each nation must find its own balance between public and private in order to ensure that each sector's services will be delivered as efficiently as possible.

Another significant aspect of the changes in the British public budget sector was increased transparency and fiscal responsibility. British citizens are better informed about how their taxes are invested. Social scrutiny reinforces the government's concern with the efficiency of its budgetary allocation and the control of public expenditures.

Currently, the benefits of the British macroeconomic and fiscal change are visible. Our services are more efficient than in the past. Nevertheless, we still have much to learn and to improve. The British government understands that a national and transparent policy of sound and efficient public spending can have a major impact on global stability and growth.

On the basis of such guidelines, the British Embassy in Brasilia is pleased to work jointly with Ipea in the launching of this volume, with a view to establishing a permanent agenda of fiscal development incentive among managers and decision-makers in the area of budgetary and fiscal control.

I am certain that this initiative will be a way for us to exchange experiences and move forward together in the development of new practices to improve the efficiency of our services, the balance of our public finances and the transparency of our spending.

Peter Collecott  
British Ambassador in Brazil