

INTOSAI - WGPD

Working Group on Public Debt

Project

Public Debt Glossary and Bibliographies

Members

Brazil – Group Lead

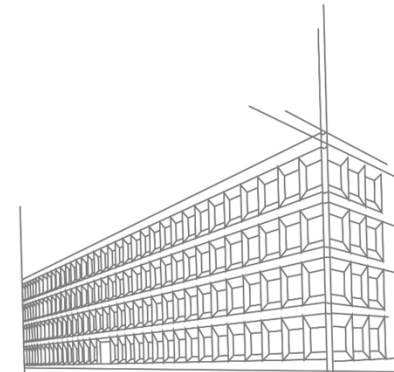
Argentina

Egypt

Kenya

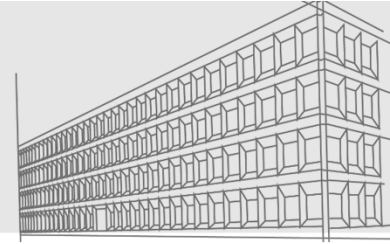
Seychelles

INTOSAI





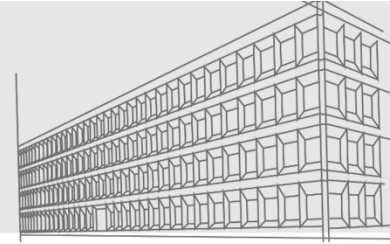
PROJECT AIM



Enhanced proficiency of SAI auditors through a public debt glossary and an integrated hub for authoritative resources, ultimately fostering common understanding of public debt-related terminologies, and streamlined access to public debt information, respectively.

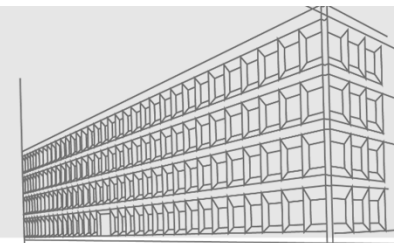


PROJECT OBJECTIVES



To compile a **glossary** of public debt-related terms to assist and guide auditors towards mutual understanding and uniformity in application of public debt vocabularies

To develop a **centralized repository** providing immediate links to up-to-date datasets, standardized public debt statistics, articles, and external public debt entities, ensuring a **comprehensive reference point** for auditors



GLOSSARY

[The A to Z of public debt auditing](#)

Key terms for auditors in Public Debt, for shared understanding of the field's vocabulary



A B C D E F G H I J K L M N O **P** Q R S T U V W Y Z

Public Debt (PD)

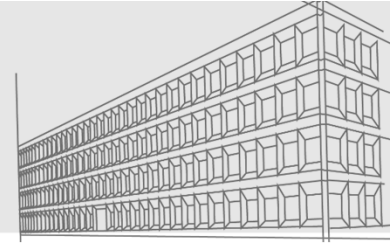
Liabilities or other commitments incurred directly by public bodies, including central or federal governments, local governments, public corporations, and entities of a public or quasi-public nature.

Public Debt Management (PDM)

The process of managing the government's debt to raise required funding at the lowest possible cost over the medium to long term, consistent with a prudent degree of risk.



EXPECTED PRODUCTS



PUBLIC DEBT LINKBASE

[A start point for public debt auditing](#)

Links to up-to-date datasets, standardized public debt statistics, articles, and external public debt entities, ensuring a comprehensive reference point for auditors



Public Debt Linkbase

Knowledge Base

Data and Tools

Professional Development

Global Debt Entities

Articles

Books

Guidelines

Best Practices

Debt Revenue and the Sustainability of Public Debt

JOURNAL OF ECONOMIC PERSPECTIVES
VOL. 36, NO. 4, FALL 2022

Public Debt and Growth

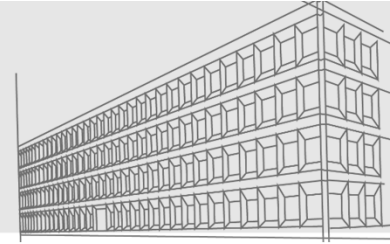
Woo, J. and Kumar, M.S. (2015), Public Debt and Growth. *Economica*, 82: 705-739.
<https://doi.org/10.1111/ecca.12138>

Public sector audit in uncertain times

Cordery, C. J., & Hay, D. C. (2022). Public sector audit in uncertain times. *Financial Accountability & Management*, 38, 426–446.
<https://doi.org/10.1111/faam.12299>



STATUS AND NEXT STEPS



Developing
Content



Conducting
Reviews



Developing
Endorsement
Version



Final
approval

Expected
date: Nov 25



Exposure Draft



Endorsement Version



Publication

THANK YOU

If you need further information about the Project, please contact the Project Group Lead:

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