#### International Federation of Accountants

### Management for Efficient Results

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#### **Integrated Management Cycle**

**Strategic Planning** 



Monitoring / Reporting



- Capital
- Operating



Operations/Budget Implementation



# **Alternative Means to Achieve Government's Outcomes**

#### **OUTCOMES**



## INTERVENTIONS Mix of actions to achieve desired

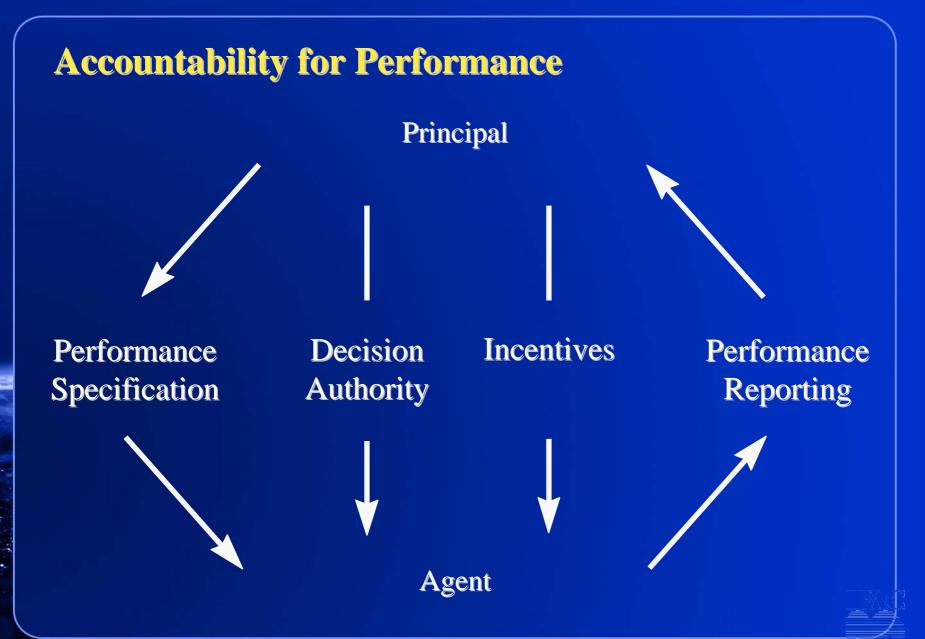
Mix of actions to achieve desired outcomes



Outputs Regulations Transfers Taxation Ownership

#### Framework for "Purchase Performance"

Inputs	Outputs	Outcomes
Costs	Revenues	Social Benefits





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