

JOURNAL OF  
PUBLIC BUDGETING, ACCOUNTING & FINANCIAL MANAGEMENT

---

Volume 13, Number 4, WINTER 2001

**CONTENTS**

REGULAR ARTICLES

- Performance Measurement and Budgetary Reform in the Singapore Civil Service .....** 485  
*D. S. Jones*
- The Government Internal Auditor s Role in Implementing Sas 82 .....** 512  
*D. Sinason, W. Hillison and C. Pacini*

SYMPOSIUM

- Symposium on Budgeting Reform in Countries in Transition: Part II .....** 536  
*J. Martinez-Vazquez*
- The Path of Financial Management Improvement: The Case of Ukraine, 1991-1998 .....** 537  
*R. S. Kravchuk*
- Government Contingent Liabilities: A Hidden Risk to Fiscal Stability .....** 582  
*H. P. Brixi*
- Chaos in Russian Budgeting as a Product of Institutional Design: The Failure of Unlinked Dual-Channel Institutions ....** 624  
*J. M. Ostrow*