



# External Debt Management: An Introduction (World Bank Technical Papers)

*Thomas M Klein*

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**External Debt Management: An Introduction (World Bank Technical Papers)** Thomas M Klein  
World Bank Technical Paper 245. This document was designed primarily for staff of newly established debt management institutions within governments that are launching borrowing programs, and discusses the entire range of external debt management. Topics include the organizational procedures for negotiating foreign loans and credits, the control and coordination of borrowing decisions, risk management, the administration of new loans, and external debt accounting and statistics. Basic accounting principles are reviewed and the use of computers explored. The authors stress that the government unit with responsibility for meeting future debt service obligations should also play a major role in decisions regarding foreign borrowing. Reporting statistics on external debt is a crucial part of a country's relationship with the World Bank and other donors. The Bank has formal requirements for debt reporting by member nations and accurate accounting is a prerequisite to having loans considered by the Bank's Executive Board. This book is an essential reference for training and technical assistance programs in asset and liability management.

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