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in the fiscal realm as well (see Debrun, Hanner, and
Kumar, 2005 for a survey). One strand of the monetary
policy literature adopted a more skeptical view on the role
of institutions in shaping policy outcomes, and the
arguments developed there might apply with

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In this context, the paper provides a formal assessment of the role of fiscal institutions in improving fiscal discipline, and explores some empirical implications of that analysis.

The paper comprises two parts.

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