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Nota di contenuto	How political institutions, history and experience affect government budgeting processes and ways of achieving value for money / Andrew Podger, Tsai tsu Su, John Wanna, Meili Niu and Hon S. Chan -- Government budgeting and the quest for value for money outcomes in Australia / John Wanna -- Projecting long-term fiscal outcomes / Mike Woods -- Budget reform in China: Progress and prospects in the Xi Jinping era / Christine Wong -- Public budgeting system in Taiwan:

Does it lead to better value for money? / Tsai-tsu Su -- Making accountability for results really work? / Andrew Podger -- Adoption or implementation? Performance measurement in the City of Guangzhou Department of Education / Meili Niu -- Public financial management and the campaign against extravagant position-related consumption in China / Hanyu Xiao -- Accountability reform, parliamentary oversight and the role of performance audit in Australia / Zahirul Hoque and Des Pearson -- The development of performance auditing in Taiwan / Kai-Hung Fang and Tsai tsu Su -- Budgeting and financial management of public infrastructure: The experience of Taiwan / Yu-Ying Kuo and Ming Huei Cheng -- Municipal financial strategy responses to fiscal austerity: The case of Taiwan / Hsin-Fang Tsai -- Australias employment services, 1998 2012: Using performance monitoring and evaluation to improve value for money / Wendy Jarvie and Trish Mercer -- Case study of the role of third-party evaluators in performance-based budgeting reform at the local government level in China / Zaozao Zhao -- Education outlay, fiscal transfers and interregional funding equity: A county level analysis of education finance in China / Ping Zhang, Zizhou Bu, Youqiang Wang and Yilin Hou -- Timely help or icing the cake? Revisiting the effect of public subsidies on private R&D investment in Taiwan / Hsini Huang and Nailing Kuo -- Value for money lessons and challenges / Andrew Podger.

Sommario/riassunto

The Greater China Australia Dialogue on Public Administration has held annual workshops since 2011 on public administration themes of common interest to the Peoples Republic of China, Taiwan and Australia. This book presents and discusses a selection of papers developed from the Dialogues fifth workshop held in late 2015 hosted by the National Taiwan University in Taipei. The theme, Value for Money, focused on budget and financial management reforms, including how different nations account for the relative performance of their public sectors. All governments face the challenge of scarce resources requiring budgetary management processes for identifying the resources required by and available to government, and then for allocating them and ensuring their use or deployment represents value for money. Such budgetary and financial management processes need to inform decision making routinely and protect the integrity of the way public resources are used with some public accountability to indicate that their uses are properly authorised and reflect the policies of legitimate government leaders. The chapters in this book explore budgeting and financial management in three very different jurisdictions: Australia, the Peoples Republic of China and the Republic of China (Taiwan). These activist and at times innovative countries are keen to analyse and reflect upon each others policy achievements and patterns of public provision. They are keen to learn more about each other as their economic and social engagement continues to deepen. They are also conscious that fundamental differences exist in terms of economic development and global strategic positioning, and levels and philosophies of political development; to an extent these differences are representative of differences amongst countries around the globe.
