Record Nr. UNINA9910450648003321 Titolo Fiscal management [[electronic resource] /] / edited by Anwar Shah Washington, D.C., : World Bank, c2005 Pubbl/distr/stampa **ISBN** 1-280-16895-1 9786610168958 0-8213-6143-0 Descrizione fisica 1 online resource (292 p.) Public sector, governance, and accountability series Collana Altri autori (Persone) ShahAnwar Disciplina 352.4 Government productivity - Evaluation Soggetti County services - Evaluation Municipal services - Evaluation **Budget** Finance, Public Expenditures, Public Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Description based upon print version of record. Note generali Nota di bibliografia Includes bibliographical references and index. Nota di contenuto Introduction to the Public Sector Governance and Accountability Series: Contents; Foreword; Preface; Acknowledgments; Contributors; Abbreviations and Acronyms; Overview; 1 Budgeting Institutions and Public Spending; 2 Performance-Based Budgeting Reform: Progress, Problems, and Pointers; FIGURES; TABLES; 3 Simple Tools for Evaluating Revenue Performance in a Developing Country; 4 Evaluating Public Expenditures: Does It Matter How They Are Financed?; 5 Guidelines for Public Debt Management; BOXES; 6 Looking Beyond the Budget Deficit; 7 Addressing Contingent Liabilities and Fiscal Risk 8 On Measuring the Net Worth of a Government9 On Getting the Giant to Kneel: Approaches to a Change in the Bureaucratic Culture; 10 A Framework for Evaluating Institutions of Accountability; Index Accountability of government to citizens-the idea that the public sector Sommario/riassunto must answer to the people for its performance-is the foundation for

good governance. Under good governance, public expenditures are

allocated to maximize welfare, revenues are collected efficiently, and the public at large has access to a number of public services including water and sanitation, infrastructure, education and health. Unfortunately in many developing countries, the people suffer the results of dysfunctional governance systems that fail to provide even minimal levels of vital public services. This happens be