Record Nr. UNINA9910463331603321 Public financial management and its emerging architecture [[electronic **Titolo** resource] /] / editors, Marco Cangiano, Teresa Curristine, and Michel Lazare Washington, D.C., : International Monetary Fund, 2013 Pubbl/distr/stampa **ISBN** 1-4755-1220-1 1-4755-1219-8 1-4755-1221-X Descrizione fisica 1 online resource (470 p.) Altri autori (Persone) CangianoM (Marco) CurristineTeresa <1970-> LazareMichel Soggetti Finance, Public - Management Finance Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Description based upon print version of record. Nota di bibliografia Includes bibliographical references and index. Nota di contenuto Cover: Contents: Foreword: Acknowledgment: Abbreviations: Introduction: The Emerging Architecture of Public Financial Management; PART I:AN OVERVIEW OF CONTEMPORARY PUBLIC FINANCIAL MANAGEMENT REFORMS; 1 Reflections on Two Decades of Public Financial Management Reforms; PART II:DESIGNING AND BUILDING: PFM INNOVATIONS AND REFORMS; 2 Developing Legal Frameworks to Promote Fiscal Responsibility: Design Matters; 3 Numerical Fiscal Rules: International Trends; 4 Medium-Term Budget Frameworks in Advanced Economies: Objectives, Design, and Performance; 5 Managing and Controlling Fiscal Risks 6 The Role of Fiscal Councils in Promoting Fiscal Responsibility7 In Search of Results: Strengthening Public Sector Performance; PART III: STRENGTHENING THE FOUNDATIONS: MODERNIZING THE PFM INFRASTRUCTURE; 8 The Role of Fiscal Reporting in Public Financial Management; 9 Cash Management and Debt Management: Two Sides of

the Same Coin?: 10 Managing Public Investment; 11 Accrual Budgeting:

Opportunities and Challenges; PART IV:ADAPTING TO THE ENVIRONMENT: PFM REFORM IN DEVELOPING COUNTRIES; 12 Bridging Public Financial Management and Fiscal Decentralization Reforms in Developing Countries
13 Public Financial Management in Natural Resource-Rich Countries14
Challenges of Reforming Budgetary Institutions in Developing
Countries; Contributors; Index; A; B; C; D; E; F; G; H; I; J; K; L; M; N; O;

Sommario/riassunto

The first two decades of the twenty-first century have witnessed an influx of innovations and reforms in public financial management. The current wave of reforms is markedly different from those in the past, owing to the sheer number of innovations, their widespread adoption, and the sense that they add up to a fundamental change in the way governments manage public money. This book takes stock of the most important innovations that have emerged over the past two decades, including fiscal responsibility legislation, fiscal rules, medium-term budget frameworks, fiscal councils, fiscal risk mana

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