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Autore	Terkper Seth E
Titolo	Accounting challenges for semi-autonomous revenue agencies (SARAs) in developing countries // Seth E. Terkper
Pubbl/distr/stampa	[Washington, District of Columbia] : , : International Monetary Fund, , 2008 ©2008
ISBN	1-4623-3259-5 1-4527-1982-9 1-282-84070-3 9786612840708 1-4518-6976-2
Descrizione fisica	1 online resource (28 p.)
Collana	IMF Working Papers IMF working paper ; ; WP/08/116
Disciplina	657.0218
Soggetti	Accounting - Standards Financial statements - Standards Tax administration and procedure 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.
Nota di contenuto	Contents; I. Introduction; II. Institutional and Regulatory Framework; A. Nature of Semi-Autonomy; B. Potential Benefits in Keeping Separate SARA Records; Boxes; 1 South African Revenue Service (SARS) Accounting Requirements; C. Regulatory Framework; D. Basic Tax and Treasury Accounting Systems; Table; 1. Summary of records kept by tax agencies; E. Automated Accounting Systems; III. Nature of Tax Office Accounting; A. Nature of Tax Transactions; B. Meaning of Full Accrual Accounting; C. SARA Accounting Records; IV. Recording and Reporting Rules; 2. HMRC's Resource, Trust and Program Records A. Revenue TransactionsB. Operating Income Rules; 3. Some SARA Budget Issues; C. Operating Expense Rules; D. Investing and Financing Activities; E. Program Activities; 4. Some Key Fixed Asset (FA) Issues; V. SARA Reporting Obligations; A. Simple Cash Statements; B. Complex

Financial Statements; C. Program Statements; D. Consolidated Financial Statements; VI. Conclusion; References

Sommario/riassunto

The paper discusses the improvements which a semi-autonomous revenue agency (SARA) must make to its records to meet fiscal and financial accounting obligations. SARAs are legal entities, such as a service or a department, which are required to prepare accrual records that may diverge from a treasury's cash accounting records. Their records reflect revenues generated; budget funds for generating the revenues; and material programs administered for other agencies. The accounting records and financial statements (income statement, balance sheet and cash flow statement) must conform to generally-a

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UNINA9910451850703321

Titolo

Mineral resources and society [[electronic resource] ] : a review of the U. S. Geological Survey's Mineral Resource Surveys Program Plan // Panel to Review the Mineral Resource Survey's Program Plan of the U.S. Geological Survey, Committee on Earth Resources, Board on Earth Sciences an Resources, Commission on Geosciences, Environment, and Resources, National Research Council

Pubbl/distr/stampa

Washington, D.C., : National Academy Press, 1996

Descrizione fisica

1 online resource (99 p.)

Disciplina

553.0973

Soggetti

Earth sciences and state - United States  
Mines and mineral resources - Environmental aspects - United States  
Mines and mineral resources - Research - United States  
Electronic books.

Lingua di pubblicazione

Inglese

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Livello bibliografico

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Note generali

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Nota di contenuto

""Mineral Resources and Society""; ""Copyright""; ""Preface"";  
""Contents""; ""Executive Summary""; ""1 Framework for the Study "";  
""CONTEXT""; ""CHARGE TO THE PANEL""; ""DESCRIPTION OF THE MRSP

PLAN"; "GEOLOGICAL SURVEYS AND NATIONAL MINERALS NEEDS";  
"APPROPRIATE FEDERAL FUNCTIONS IN MEETING NATIONAL MINERAL  
NEEDS"; "2 Evaluation of the MRSP Plan and Recommendations for  
Subprograms "; "INTRODUCTION"; "ASSESSMENTS SUBPROGRAM";  
"Evaluation of Components"; "Resource and Environmental  
Assessments Component"; "Assessment Protocols and Methods  
Component"  
"Subprogram Recommendations""MITIGATION STUDIES  
SUBPROGRAM"; "Evaluation of Components"; "Geochemical  
Backgrounds and Baseline Component"; "Studies in Support of  
Remediation Component"; "Environmental Behavior of Mineral  
Deposits Component"; "Subprogram Recommendations"; "RESOURCE  
INVESTIGATIONS SUBPROGRAM"; "Evaluation of Components";  
"Mineral-Resource Frontiers and Mineral-Deposit Studies  
Components"; "Cooperative Industry and International Investigations  
Component"; "Subprogram Recommendations"; "INFORMATION AND  
TECHNOLOGY TRANSFER SUBPROGRAM"  
"Evaluation of Components""Subprogram Recommendations"; "3  
General Recommendations "; "VISION, MISSION, AND OBJECTIVES";  
"CULTURE, CLIENTS, AND COMMUNICATIONS"; "CORE COMPETENCE";  
"Excellence in Mineral Deposit Research"; "Scientific Integrity";  
"Professional Expertise"; "PLANNING AND PERFORMANCE";  
"References"; "Appendix A Summary of MRSP Plan "; "EXECUTIVE  
SUMMARY"; "Appendix B List of Presentations to the Panel";  
"Appendix C Responses to Specific Questions in the Statement of Task  
for the Panel "  
"Appendix D International Comparisons: Changing Cultures in National  
Geological Surveys ""Appendix E USGS Vision and Mission Statements  
"; "VISION"; "MISSION"; "Appendix F Biographies of Panel Members  
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3. Record Nr.	UNINA9910796076103321
Autore	Weeks Philip
Titolo	"Farewell, my nation" : American Indians and the United States in the nineteenth century / / Philip Weeks
Pubbl/distr/stampa	West Sussex, England : , : Wiley Blackwell, , 2016 2016
ISBN	1-118-97680-0 1-118-97679-7
Edizione	[Third edition.]
Descrizione fisica	1 online resource (277 pages) : illustrations (some color), map
Collana	American History Series
Classificazione	253.05 323.119709/034
Disciplina	323.119709/034
Soggetti	Indians of North America - Government relations Indians of North America - History - 19th century Indian Removal, 1813-1903
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Previous ed.: 2001 Includes bibliographical references (p. 326-337) and index
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