

1. Record Nr.	UNINA9910777676103321
Titolo	Budgeting and budgetary institutions // edited by Anwar Shah
Pubbl/distr/stampa	Washington, D.C. : , : World Bank, , c2007
ISBN	1-280-85770-6 9786610857708 0-8213-6940-7
Descrizione fisica	xxvii, 552 pages : illustrations ; ; 23 cm
Collana	Public sector governance and accountability series
Altri autori (Persone)	ShahAnwar
Disciplina	336.09172/4
Soggetti	Budget - Developing countries Finance, Public - Developing countries
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	Contents; Foreword; Preface; Acknowledgments; Contributors; Abbreviations and Acronyms; Overview; Part I A Primer on Budgeting and Budgetary Institutions; BOXES; TABLES; FIGURES; Part II Reforming Public Expenditure Management in Developing Countries: The African Case
Sommario/riassunto	Budgeting and budgetary institutions play a critical role in resource allocation, government accountability, and improved fiscal and social outcomes. This volume distills lessons from practices in designing better fiscal institutions, citizen friendly budgets, and open and transparent processes of budget preparation and execution. It also highlights newer concepts of performance budgeting, accrual accounting, activity based costing, and the use of information and communication technology in budgeting. These tools of analysis are supplemented by a review of budgeting in post-conflict countries