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Nota di contenuto	Abbreviations -- Acknowledgments -- Preface -- Executive summary -- Introduction -- Methodology -- Data -- Good practices -- Guidelines for publishing open budget data -- Conclusions -- Findings -- Concluding remarks -- Annexes -- Tables -- Boxes -- Figures.
Sommario/riassunto	Financial Management Information Systems and Open Budget Data: Do governments report on where the money goes?' is a World Bank Study, initiated in 2012 after an extended stocktaking exercise, to explore the effects of Financial Management Information Systems (FMIS) on publishing reliable open budget data, as well as the potential improvements in budget transparency. A rich data set was created by visiting the government public finance web sites in 198 economies, and collecting evidence on the use of 176 FMIS in publishing open budget data. This study is not intended to develop another index or