

1. Record Nr.	UNINA9910955016803321
Autore	Ahmad Ehtisham
Titolo	Fiscal Decentralization and Public Subnational Financial Management in Peru / / Ehtisham Ahmad, Mercedes Garcia-Escribano
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2006
ISBN	9786613822697 9781462308439 1462308430 9781451984316 1451984316 9781282606647 1282606646 9781451997163 1451997167
Edizione	[1st ed.]
Descrizione fisica	1 online resource (25 p.)
Collana	IMF Working Papers
Altri autori (Persone)	Garcia-EscribanoMercedes
Soggetti	Decentralization in government - Peru Finance, Public - Peru Budget classification Budget Systems Budget Budgeting & financial management Budgeting Debt Management Debt Debts, Public Expenditure Expenditures, Public Finance, Public National Budget National Government Expenditures and Related Policies: General Public debt Public finance & taxation Public Finance Public financial management (PFM) Revenue administration Revenue Sovereign Debt

Taxation, Subsidies, and Revenue: General  
Peru

Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"May 2006."
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	""Contents""; ""I. INTRODUCTION""; ""II. BACKGROUND""; ""III. DECENTRALIZATION AND OVERALL FISCAL CONSTRAINTS""; ""IV. LEGAL FRAMEWORK""; ""V. ASSIGNMENTS AND ACCOUNTABILITY""; ""VI. CONCLUSIONS""; ""References""
Sommario/riassunto	There is increasing interest in fiscal decentralization in Peru as a mechanism to generate more involved decision-making at the subnational level. This is tempered with a continuing emphasis on overall fiscal stability. However, considerable work needs to be undertaken to define more clearly expenditure responsibilities and financing mechanisms that increase local accountability. In addition, a more transparent fiscal transfer system is needed, together with clarity in expenditure management at all levels of government. The paper suggests that a substantial work agenda is needed to extend the decentralization process with greater transparency.