

1. Record Nr.	UNINA9910971227703321
Autore	Cangiano M
Titolo	Public Financial Management and Its Emerging Architecture // M. Cangiano, Teresa Curristine, Michel Lazare
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2013
ISBN	9781475512205 1475512201 9781475512199 1475512198 9781475512212 147551221X
Edizione	[1st ed.]
Descrizione fisica	1 online resource (470 p.)
Altri autori (Persone)	CurristineTeresa LazareMichel
Soggetti	Finance, Public - Management Finance Accounting Budget planning and preparation Budget Systems Budget Budgeting & financial management Budgeting Expenditure Expenditures, Public Finance, Public Fiscal Policy Fiscal policy Fiscal risks Fiscal rules Macroeconomics Monetary economics Money and Monetary Policy National Budget National Government Expenditures and Related Policies: General National Government Expenditures and Related Policies: Infrastructures Other Public Investment and Capital Stock Public Administration Public finance & taxation

Public finance accounting  
Public Finance  
Public financial management (PFM)  
Public Sector Accounting and Audits  
United Kingdom

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; P; R; S; T; U; V; W
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.