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LOCAL BUDGETING

Edited by ANWAR SHAH



THE WORLD BANK

Local Budgeting Public Sector Governance And Accountability

Robin W. Boadway, Anwar Shah



Local Budgeting Public Sector Governance And Accountability:

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Decentralization, Local Governance, and Localizing the Sustainable Development Goals in Asia and the Pacific Bruno Carrasco, Hanif A. Rahemtulla, Rainer Rohdewohld, 2022-10-12 Since its adoption in 2015 the 2030 Agenda on Sustainable Development has shaped not only international development cooperation but also the design of national trajectories for social and economic development In tandem with other global agendas adopted that year such as the Paris Agreement on Climate Change and UN Habitat's New Urban Agenda it remains the global and regional blueprint for sustainable development despite the COVID 19 pandemic The term localizing the Sustainable Development Goals SDGs has been used to capture the importance of subnational governments for achieving national SDG agendas However there is little deeper analysis of the required nexus between fiscal political and legal arrangements for SNGs their involvement in national policy arenas which discuss and decide on national SDG strategies and the need for locally disaggregated data systems on the one hand and effective SDG localization strategies on the other hand It is this aspect which the present publication explores in greater detail by using country examples and conceptual analyses The text will be of interest to policymakers scholars students and practitioners in public policy and public administration decentralization and sustainable development with a focus on the Asia and Pacific region The Open Access version of this book available at www.taylorfrancis.com has been made available under a Creative Commons Attribution Non Commercial No Derivative License CC BY NC ND 3.0 IGO

Participatory Budgeting Anwar Shah, 2007 This book provides rigorous and provocative understanding of the art and practice of participatory budgeting for those interested in strengthening inclusive and accountable governance

Budgeting and Budgetary Institutions Anwar Shah, 2007 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 and two country case studies on the reform of budgeting systems

Intergovernmental Fiscal Relations Linda Gonçalves Veiga, Mathew Kurian, Reza Ardakanian, 2014-08-14 This book examines and analyzes issues related to public finance in subnational governments along with a discussion of case studies on decentralization Most of the analysis applies to all public goods and services provided by subnational governments with some placed on the role of subnational governments in the management of environmental resources notably water and waste Coverage includes optimal arrangements for sharing fiscal responsibilities among different levels of government the potential impact of decentralization on the quality of public goods delivery local governments expenditure and revenue choices and the effect of decentralization on accountability governance and policy outcomes The scope of discussion extends to both public finance theory and applied policy debates The first chapter on trends in financing of public services opens with an explanation of the how and why of government intervention in the economy the nature and purposes of transfers between and among governments and trends in decentralization Case studies examine the impact of decentralization in such areas as service delivery water and sanitation education and health and on poverty and income inequality Chapter 2 examines public budgets governance structures norms and organizational practices building up understanding of budgets budget cycles fiscal revenues from fees and taxes expenses debt and political economy issues rules mandating balanced budgets in government and more Chapter 3 discusses issues of accountability and policy outcomes offering important lessons from recent international experience including ways to strengthen political administrative and financial accountability The concluding chapter recounts lessons from recent international experience and surveys implications for the nexus approach to management of environmental resources The information analysis and expert advice presented here is particularly relevant for developing and emerging countries where well designed decentralization reforms have a higher potential to improve efficiency in the provision of public services and to enhance the development of integrated and sustainable strategies for the use of water soil and waste resources and applications that advance the nexus approach

Local Public Financial Management Anwar Shah, 2007 Transparent and prudent local financial management has come to be recognized as critical to the integrity of local public sector and to gaining and retaining trust of local residents Such integrity and trust is sometimes lacking in some local governments in developing countries especially in the Africa region This volume attempts to provide practical guidance to local governments interested in establishing sound financial management systems Leading international experts have contributed to all relevant aspects of local public financial management cash management internal controls accounts audits and debt management

Localizing Development

Ghazala Mansuri, Vijayendra Rao, 2012-11-01 This book examines the conceptual foundations of the participatory approach to

local development assesses the evidence of its efficacy and draws key lessons for policy

Public Economics and Finance Bernur Açıkgoz, 2019-10-23 To better understand the role and importance of government it is important to try to comprehend all aspects of public economics and finance This book covers many of these aspects and presents a core thesis that government is a fundamental instrument of the social welfare of communities It provides the reader with a comprehensive overview of new era states and answers the question does the new era require new government policies Over five chapters authors from a variety of disciplines and methodological approaches cover topics such as welfare states and social policies borrowing in the context of public debt theory and new budgetary approaches This volume is a valuable contribution to the field and will be appreciated by the global community of scholars

Intergovernmental Fiscal Transfers Robin W. Boadway, Anwar Shah, 2007 The design of intergovernmental fiscal transfers has a strong bearing on efficiency and equity of public service provision and accountable local governance This book provides a comprehensive one stop window source of materials to guide practitioners and scholars on design and worldwide practices in intergovernmental fiscal transfers and their implications for efficiency and equity in public services provision as well as accountable governance

Encyclopedia of Public Administration and Public Policy - 5 Volume Set Domonic A. Bearfield, Evan Berman, Melvin J. Dubnick, 2020-08-14 Now in its third edition Encyclopedia of Public Administration and Public Policy remains the definitive source for article length presentations spanning the fields of public administration and public policy It includes entries for Budgeting Bureaucracy Conflict resolution Countries and regions Court administration Gender issues Health care Human resource management Law Local government Methods Organization Performance Policy areas Policy making process Procurement State government Theories This revamped five volume edition is a reconceptualization of the first edition by Jack Rabin It incorporates over 225 new entries and over 100 revisions including a range of contributions and updates from the renowned academic and practitioner leaders of today as well as the next generation of top scholars The entries address topics in clear and coherent language and include references to additional sources for further study

Fundamentals of Public Administration Darlington Mgbeke, 2009-11 Understanding the dynamics and concepts of public policy administration local government administration in developing countries servant leadership in public sector leadership budgeting and financial fiscal responsibility in the public sector

Macro Federalism and Local Finance Anwar M. Shah, 2008-06-20 The design of a federal system to deal with growth stabilization and regional and local development issues is the primary concern of this volume edited by Anwar Shah The book provides analytical tools to address issues arising from globalization localization and regional integration It discusses tax harmonization issues associated with subnational value added tax administration It provides a framework for fiscal discipline in a federal system Lessons from international experiences from policies to deal with lagging regions are drawn The book empirically examines the effect of fiscal decentralization on the overall size of the public sector Finally it draws lessons from industrial countries experiences on local governance This important new series

represents a response to several independent evaluations in recent years that have argued that development practitioners and policy makers dealing with public sector reforms in developing countries and indeed anyone with a concern for effective public governance could benefit from a synthesis of newer perspectives on public sector reforms This series distills current wisdom and presents tools of analysis for improving the efficiency equity and efficacy of the public sector Leading public policy experts and practitioners have contributed to the series

Gender Responsive Budgeting in South Asia Pranab Kumar Panday, Shuvra Chowdhury, 2021-11-08 This book analyzes the practice of local level participatory planning and budgeting and its impact on gender responsive budgeting GRB in Bangladesh The book offers a conceptual framework that brings into focus the contribution of successful participatory budgeting practice to ensure GRB the examination of whether men and women fall under existing income and expenditure patterns differently It suggests that the ideas of participatory budgeting and GRB should be evolving together to provide a concrete idea to address gender needs The book provides a theoretical explanation that contributes to the consolidation of the practice of GRB at the local government level through participatory budgeting Conceptualizing the process of participatory budgeting and GRB in the context of Bangladesh the book will be of interest to researchers in the field of Development Studies Political Science Public Administration and Gender as well as Asian Studies in particular South Asian Studies

A Guide to the World Bank World Bank, 2007-06-27 The World Bank Group is a vital source of financial and technical assistance to developing countries around the world Its focus is on helping the poorest people in the poorest countries by using its financial resources staff and extensive experience to aid countries in reducing poverty increasing economic growth and improving quality of life In partnership with more than 100 developing countries the Bank Group is striving to improve health and education fight corruption boost agricultural support build roads and ports and protect the environment Other projects are aimed at rebuilding war torn countries or regions providing basic services such as access to clean water and encouraging investments that create jobs In addition to this critical groundwork around the world various parts of the World Bank Group are involved in activities ranging from conducting economic research and analysis to providing financial and advisory services to governments and private enterprises This completely revised and updated second edition provides an accessible and straightforward overview of the World Bank Group's history organization mission and purpose Additionally for those wishing to delve further into subjects of particular interest the book guides readers to sources containing more detailed information including annual reports Web sites publications and e mail addresses for various departments It also provides information on how to work for or do business with the World Bank A good introduction for anyone interested in understanding what the World Bank Group does and how it does it this book shows readers who want to learn more where to begin

Global Encyclopedia of Public Administration, Public Policy, and Governance Ali Farazmand, 2023-04-05 This global encyclopedic work serves as a comprehensive collection of global scholarship regarding the vast fields of public administration public policy governance

and management Written and edited by leading international scholars and practitioners this exhaustive resource covers all areas of the above fields and their numerous subfields of study In keeping with the multidisciplinary spirit of these fields and subfields the entries make use of various theoretical empirical analytical practical and methodological bases of knowledge Expanded and updated the second edition includes over a thousand of new entries representing the most current research in public administration public policy governance nonprofit and nongovernmental organizations and management covering such important sub areas as 1 organization theory behavior change and development 2 administrative theory and practice 3 Bureaucracy 4 public budgeting and financial management 5 public economy and public management 6 public personnel administration and labor management relations 7 crisis and emergency management 8 institutional theory and public administration 9 law and regulations 10 ethics and accountability 11 public governance and private governance 12 Nonprofit management and nongovernmental organizations 13 Social health and environmental policy areas 14 pandemic and crisis management 15 administrative and governance reforms 16 comparative public administration and governance 17 globalization and international issues 18 performance management 19 geographical areas of the world with country focused entries like Japan China Latin America Europe Asia Africa the Middle East Russia and Eastern Europe North America and 20 a lot more Relevant to professionals experts scholars general readers researchers policy makers and manger and students worldwide this work will serve as the most viable global reference source for those looking for an introduction and advance knowledge to the field

A Teoria do Federalismo Financeiro - 4o Edição Nazaré da Costa Cabral,2021-01-01 O estudo que agora se publica um estudo de natureza teórica contudo preocupado em definir um quadro analítico que sirva para explicar através de premissas claras e regulares as relações financeiras que na prática existem entre níveis diferentes de decisão Trataremos dos critérios económicos que explicam quer a determinação de fundos o lado da despesa quer a determinação de receitas A variedade de soluções existentes no mundo não invalida a procura conceitual de um quadro de regularidade at onde essa regularidade exista e at onde ela seja possível Esses critérios e a forma como têm sido desenvolvidos pela Teoria do Federalismo Financeiro ajudam a compreender o rationale e o modus operandi dos processos descentralizadores entre os vários níveis de decisão não apenas entre o Estado central e os governos estaduais regionais ou locais mas também entre entidades supranacionais e os respetivos Estados membros O texto ajuda por exemplo a identificar as questões que a União Europeia ter de resolver caso procure superar os atuais impasses económicos sociais e financeiros através do reforço no seu processo de integração dos instrumentos de federalismo financeiro ou orçamental

Proceedings of the XV International symposium Symorg 2016 Ondrej Jaško,Sanja Marinković,2016-06-03 *Governing the Nexus* Mathew Kurian,Reza Ardakanian,2014-11-08 Global trends such as urbanization demographic and climate change that are currently underway pose serious challenges to sustainable development and integrated resources management The complex relations between demands resource availability and quality and financial and physical constraints can be addressed by knowledge based

policies and reform of professional practice The nexus approach recognizes the urgent need for this knowledge and its interpretation in a policy relevant setting that is guided by the understanding that there is a lack of blueprints for development based on integrated management of water soil and waste resources in the Member States Generation and application of knowledge is both a priority for individual but also institutional capacity development **Finances**

municipales Catherine D. Farvacque-Vitkovic, Mihaly Kopanyi, 2016-04-25 De Detroit Lahore la plupart des villes du monde sont confrontées des difficultés financières alors même qu'elles doivent assumer des responsabilités de plus en plus complexes Le présent ouvrage Finances municipales manuel à l'usage des collectivités locales prend parti le parti des maires et des gestionnaires municipaux Rares sont les publications consacrées cette question qui ciblent de façon aussi directe et pragmatique les responsables de l'action publique et le personnel financier local Le contenu et les principaux messages de ce manuel ont été conçus de manière répondre aux questions et préoccupations auxquelles les villes et les municipalités sont quotidiennement confrontées dans le cadre de la gestion de leurs finances Le manuel Finances municipales prend position Les auteurs de ses huit chapitres examinent les enseignements observés dans divers domaines relations entre administrations finances des municipalités gestion financière gestion des recettes des dépenses et du patrimoine public financements extérieurs et évaluation de la performance des finances municipales L'ouvrage traite de sujets allant de la décentralisation la transparence et l'obligation de rendre compte Il explore aussi des domaines moins balisés tels que la gestion du patrimoine la solvabilité la réponse aux crises financières Le manuel Finances municipales appelle à l'action En plus de partager avec le lecteur un savoir très pointu sur de nombreux sujets techniques il guide les autorités locales dans le labyrinthe des instruments existants L'outil d'auto-évaluation des finances municipales MFSA décrit au chapitre 8 devrait tout particulièrement aider les municipalités valuer leur situation et progresser sur la voie des réformes

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