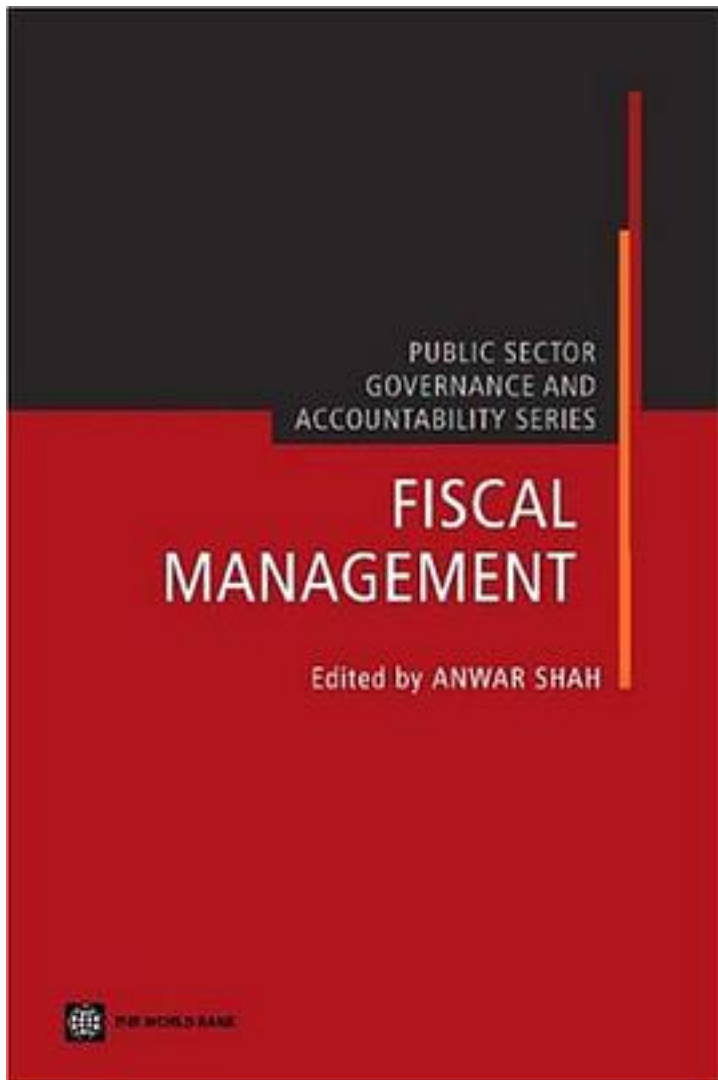


Fiscal Management and Accountable Public Governance



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著者:Shah, Anwar 编

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Accountability of government to citizens?the idea that the public sector must answer to the people for its performance?is the foundation for good governance. Under good governance, public expenditures are allocated to maximize welfare, revenues are collected efficiently, and the public at large has access to a number of public services including water and sanitation, infrastructure, education and health. Unfortunately in many developing countries, the people suffer the results of dysfunctional governance systems that fail to provide even minimal levels of vital public services. This happens because of an acute deficiency in government accountability, such that public servants lack the incentives to show results or manage government resources more efficiently. The key message of the New Institutional Economics is that incentives matter. In the public sphere, incentives for public servants and policymakers are derived from the countries? accountability frameworks?the rewards, sanctions, and measurement of performance?that shape public sector performance. Fiscal Management and Accountable Public Governance applies this fundamental insight to fiscal/budgetary analysis and public service delivery, giving the reader tools and real world examples from around the globe of institutional arrangements to help citizens hold government accountable for their performance.

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