

عنوان مقاله:

Analyzing budget issues and their importance to government

محل انتشار:

دوازدهمین کنفرانس بین المللی پژوهش های نوین در مدیریت، اقتصاد و توسعه (سال: 1400)

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خلاصه مقاله:

Good governance principles of Public Financial Management (PFM) are of fundamental importance in any country, as it ensures sustainable budget and financial systems, as well as economic growth. To ensure the above, PFM has to apply certain technical, analytical and managerial instruments that have been borrowed from the private sector. The goal is to ensure that public resources are utilised successfully, effectively and efficiently to facilitate better service delivery. In order to ensure a sustainable budget system, South African municipalities are required by law to draw up an Integrated Development Plan (IDP) that forms the basis of budgeting. To this end, good PFM governance principles need to improve the sustainability of budgeting. Legislation plays a central role in ensuring that there is strict adherence to rules, regulations and policies, so that public resources are used appropriately and that budgeting is executed effectively. This article seeks to discuss the PFM principles of good governance. Thereafter, emphasis will be placed on the role these good governance principles play in budgeting at local government level in South Africa (SA).

کلمات کلیدی:

.Integrated Development Plan, local government, budgeting, economic growth

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