# Philippine Public Fiscal Administration Leonor Magtolis Briones

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#### **Local Public Finance** North Atlantic Books

Way of the Ancient Healer provides an overview of the rich tradition of Filipino healing practices, discussing their origins, world influences, and role in daily life. Enhanced with over 200 photographs and illustrations, the book combines years of historical research with detailed descriptions of the spiritual belief system that forms the foundation of these practices. Giving readers a rare look at modern-day Filipino healing rituals, the book also includes personal examples from author Virgil Mayor Apostol's own experiences with shamanic healing and dream interpretation. The book begins with an explanation of Apostol's Filipino lineage and legacy as a healer. After a brief history of the Philippine archipelago, he describes the roots of traditional Filipino healing and spirituality, and discusses the Indian, Islamic, Chinese, Japanese, Spanish, and American influences that have impacted the Filipino culture. He presents a thorough description of Filipino shamanic and spiritual practices that have developed from the concept that everything in nature contains a spirit (animism) and that living in the presence of spirits demands certain protocols and rituals for interacting with them. The book's final chapter thoughtfully explores the spiritual tools used in Filipino healing-talismans, amulets, stones, and other natural symbols of power.

#### The UP NCPAG at the Forefront Rex Bookstore, Inc.

EXECUTIVE SUMMARY Improving fiscal transparency has been a priority in the Philippines over recent years. The government's public financial management reform strategy has helped initiate a wide variety of reforms, which are beginning to bear fruit. In light of this, the evaluation against the 36 principles of the draft Fiscal Transparency Code (Annex IV) is broadly favorable: ? Fiscal reporting is relatively comprehensive, frequent and timely, with many areas of good and advanced practices. Coverage of public sector units' stocks and flows is well-developed but coverage of the public sector as a whole lacks consolidated data for the public sector and general government subsectors. Comparability of fiscal data from various reports and of budget outturns against the original budget is not always possible, reflecting a fragmentation of agencies involved. While audits of individual agencies' financial reports are undertaken, there is no separate independent audit of the consolidated Annual Financial Reports; this differs from international practice (Annex I). ? Fiscal forecasting and budgeting is generally good, with several recent improvements, especially regarding fiscal policy objectives, performance orientation, public participation, and the comprehensiveness and orderliness of the budget. However, budget credibility is undermined by the complexity and large flexibility of the annual budget framework which resulted in the non-rating of the principle on the supplementary budget (Annex II). ? Fiscal risk analysis and management is relatively strong in the Philippines compared to other countries, as shown by the publication of a comprehensive Fiscal Risk Statement with a relatively comprehensive collation of risks that could affect public finances. However, improvements are needed in a few areas, especially to capture of risks from guarantees and PPPs, assess the scope of tax expenditures, and introduce a longer-term perspective in the fiscal sustainability analysis (Annex III). The evaluation reveals two cross-cutting issues spanning across the three FTC pillars: (i) the fragmentation of responsibilities for fiscal management in the public sector, and (ii) the complexity and flexibility of the budget system, which complicate fiscal reporting. This report highlights twelve priority recommendations to address gaps in the Philippines' transparency practices. They focus on (i) publishing a consistent set of budget documents that provides the public with the means to track and assess the operations of government; (ii) reducing the discrepancy between initial budget plans and end-year fiscal outturns; (iii) integrating fiscal sustainability considerations into short-term policy decisions; (iv) delineating more rigorously the government's policy activities from purely commercial activities; (v) better allocating resources to priority areas over the medium term; and (vi) ensuring that consolidated financial reports are audited in a fully-independent manner.

### Philippine Tax Rex Bookstore, Inc.

First published in 1985. Increasing doubt is being shed on the proposition that higher levels of education in developing countries are an unmitigated good. Unemployment among school leavers and university graduates is now a major problem. Some people argue that what is needed is a reform of primary education and the changing of attitudes to work; but many of the measures adopted have failed to achieve these goals and have only worsened the problem by increasing costs, making curricula less flexible and by increasing 'mis-education'. This book examines the problems and the measures adopted to alleviate them in four important developing countries. It provides many new research findings and much new thinking and concludes with suggestions for improving policies.

### A Reader Routledge

This volume contains a selection of the most important articles spanning over 20 years on budgeting and managing public spending. It is divided into five parts, covering the main areas of the field including the political-economic environment, approaches to expenditure budgeting and implementing the budget. There are examples from the UK, Australia, New Zealand, America, Canada and Spain

Focus on the Philippines: Proceedings of the Symposium on the International Debt Crisis--Focus on the Philippines Edward Elgar Pub

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Projects Through Peoples ParticipationPrinciples of Economics' 2003 Ed.Rex Bookstore, Inc.Strategic Planning in EducationMaking Change HappenRex Bookstore, Inc.Philippine Journal of Public AdministrationAccountability + PerformanceCentral Pillars of DemocracyHandbook of Local Fiscal Administration in the PhilippinesIntroduction to Public Administration in the PhilippinesA ReaderRunning a BureaucracyA Guidebook for Local Government Unit Administrators, Other Public Managers, and Elected OfficialsPublic Administration by the Year 2000Looking Back Into the Future: Papers Presented During the Fourth National Conference on Public Administration, Held at the Quezon City Sports Club, Inc., on 25-26 June 1992National Policy Seminar-Workshop on Local Financial AdministrationProceedings, Papers, and Policy Proposals, 5-6 November 1987, ManilaPilipinasInternational Books in PrintFiscal AdministrationAnalysis and Applications for the Public SectorIrwin Professional PublishingUnemployment, Schooling and Training in Developing CountriesTanzania, Egypt, the Philippines and IndonesiaRoutledge

### Rights-based Philippine Governance Review Irwin Professional Publishing

Examines financial crises of the past and discusses similarities between these events and the current crisis, presenting and comparing historical patterns in bank failures, inflation, debt, currency, housing, employment, and government spending.

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Sacred Teachings from the Philippine Ancestral Traditions Asian Development Bank

Opens new areas of inquiry into the art and skill of public sector budgeting, and sees it as an institutional process, decision making tool, and--when well done--a reflection of managerial efficiency.

<u>This Time Is Different</u> Springer Nature

Against the backdrop of the global financial crisis and rising food, fuel, and commodity prices, addressing poverty and inequality in the Philippines remains a challenge. The proportion of households living below the official poverty line has declined slowly and unevenly in the past four decades, and poverty reduction has been much slower than in neighboring countries such as the People's Republic of China, Indonesia, Thailand, and Viet Nam. Economic growth has gone through boom and bust cycles, and recent episodes of moderate economic expansion have had limited impact on the poor. Great inequality across income brackets, regions, and sectors, as well as unmanaged population growth, are considered some of the key factors

constraining poverty reduction efforts. This publication analyzes the causes of poverty and recommends ways to accelerate poverty reduction and achieve more inclusive growth. It also provides an overview of current government responses, strategies, and achievements in the fight against poverty and identifies and prioritizes future needs and interventions. The analysis is based on current literature and the latest available data, including the 2006 Family Income and Expenditure Survey.

Bangladesh, India, Indonesia, Malaysia, Nepal, Pakistan, Philippines, Sri Lanka, and Thailand International Monetary Fund

This book is based upon a comparative public administration research project, initiated by the Hertie School of Governance (Germany) and the Bertelsmann Foundation (Germany) and supported by a network of researchers from many EU countries. It analyzes both the regimes and the practices of local fiscal regulation in 21 European countries. The book brings together key findings of this research project. The regulatory discussion is not limited to the prominent issue of fiscal rules but focuses on every component of regulation. Beyond this, the book covers affiliated topics such as the impact of regulation for local governments, evolution of regulation, administrative costs and crisis prevention. The various book chapters throughout provide a broad picture of local public finance regulation in theory and in practice, using different theoretical and national lenses for the analysis. Furthermore, the authors investigate the effects of budgetary constraints and higher-level regulatory efforts on local governments and on democracy and public services in every European country. This book fills a gap with respect to the lack of discussion on local government finance from an international, comparative perspective and, in particular, the regulation of local public finance. With its mix of authors, this book will be useful for practitioners as well as for scholars and for theory-driven research.

### <u>International Books in Print</u> Princeton University Press

This book is an assembly of the major papers presented during the Seminar on Public Financial Management and Accountability, and the World Conference on Governance held in Manila in April and June 1999. The papers cover the fundamentals of public financial management and the role of transparency and accountability in promoting aggregate fiscal discipline, the strategic allocation of budgetary resources, and the efficiency in the delivery of public services.

Budget Theory in the Public Sector Greenwood Publishing Group

Growing regional inequality within countries has raised the perception that "some places and people" are left behind. This has prompted a shift toward inward-looking policies and away from pro-growth reforms. This paper presents novel stylized facts on regional inequality for OECD countries. It shows that regional disparity in per-capita GDP is large (even after adjusting for regional price differences), persistent, and widening over time. The paper also finds that rising nationwide income inequality is associated with both rising within-region income inequality and widening average income across regions. The rise in inequality is related to declining incentives for interregional labor mobility, especially for poor households in lagging regions, which are estimated to reduce by as much as one-third in the United States. Against these facts, the paper proposes a framework to identify whether, how and by whom fiscal policies can be used to tackle regional inequality. It outlines conditions under which those policies should be spatially-targeted and illustrates how they can be complementary to conventional means-testing methods in mitigating income inequality.

**Poverty in the Philippines** Philippine Public Fiscal AdministrationAsset PrivatizationThe Philippine ExperienceFocus on NGO'sMonitoring Selected Government Programs and Projects Through Peoples ParticipationPrinciples of Economics' 2003 Ed.

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### REVIEW OF PHILIPPINE PUBLIC FISCAL ADMINISTRATION LEONOR MAGTOLIS BRIONES

- Words of Wisdom. Much of this book is based on scare tactics that are pretty funny actually. I liked the book for its comedy. Worth the money.
- This book is the rousing and interesting story of writer Robert Ruark's two month Safari into the wilds of Africa. This was done in the 1950's and he was accompanied by his wife who also hunted by his side. Gritty and often frightening descriptions of the chase and the kill are acompanied by astute observations on the Africa of that time. He had strong opinions of many of the African tribes. Some he praised highly and others he condemned and he explains why. If you are wrapped in the fog of political correctness don't bother to read this. If you want an unvarnished, honest, very interesting tale, by all means, buy this outstanding book.