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el presente trabajo ha sido pensado y diseñado para que sirva básicamente de apoyo y de complemento a la labor docente y o de aprendizaje de las finanzas del estado colombiano pero también le será de gran utilidad a los que por diversas razones tengan relación con el tema especialmente aquellos encargados de la gestión de los asuntos públicos tanto en el ámbito nacional como en el territorial las disciplinas tienen su propio lenguaje que las distingue de las demás pero que a veces complica su comprensión para los no iniciados en ellas aquí y en la medida de lo posible se prescindirá de expresiones que innecesariamente compliquen la asimilación de los temas tratados sin que lo anterior signifique pérdida de profundidad o de calidad se busca con ello llegar a un mayor número de lectores teniendo en cuenta la premisa de que se trata de un libro con un perfil eminentemente docente el tema de la gestión financiera del estado o de las finanzas públicas tiene que ver esencialmente con las fuentes de financiamiento del aparato estatal y la posterior utilización de esos recursos en este sentido se relacionará con ingresos deuda y gastos públicos pero como estos tres elementos se integran en un cuarto el presupuesto entonces éste también hará parte del campo de estudio de las finanzas a grandes rasgos estos son los grandes temas que se abordarán en este documento más otros relacionados

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