

# Fiscal Decentralization and Development

*Experiences of Three Developing Countries  
in Southeast Asia*

Edited by  
Hiroko Uchimura

# Fiscal Decentralization In Developing Countries

**Nobuki Mochida**



## **Fiscal Decentralization In Developing Countries:**

**Fiscal Decentralization in Developing Countries** Richard Miller Bird,1998 There appears to be an increasing trend in worldwide fiscal decentralization In particular many developing countries are turning to various forms of fiscal decentralization as an escape from inefficient and ineffective governance macroeconomic stability and inadequate growth

**Fiscal Decentralization in Developing Countries An Overview** edited by Professors Bird and Vaillancourt and featuring important research from leading scholars assesses the progress problems and potentials of fiscal decentralization in a variety of developing countries around the world With rich and varied case study material from countries as diverse as India China Colombia Bosnia Herzegovina and South Africa this volume complements neatly the collection *Fiscal Aspects of Evolving Federations* edited by David Wildasin and also published by Cambridge which presented theoretical advances in the area of research

**Fiscal Decentralization in Developing and Transition Economies** Anwar Shah,2004 *Fiscal Decentralization and Local Finance in Developing Countries* Roy Bahl,Richard M. Bird,2018-03-30 This book draws on experiences in developing countries to bridge the gap between the conventional textbook treatment of fiscal decentralization and the actual practice of subnational government finance The extensive literature about the theory and practice is surveyed and longstanding problems and new questions are addressed It focuses on the key choices that must be made in decentralizing on how economic and political factors shape the choices that countries make and on how by paying more attention to the need for a more comprehensive approach and the critical connections between different components of decentralization reform everyone involved might get more for their money

**Fiscal Decentralization in Developing Countries : an Overview and Perspective** Richard M. Bird,François Vaillancourt,University of Toronto. International Centre for Tax Studies,1997

**Fiscal Decentralization and Development** H. Uchimura,2012-05-30 An in depth analysis of the fundamental role that decentralization plays in developing countries using detailed statistical data to examine the actual fiscal structure between tiers of government and the effects of decentralization at the local national and international levels

*Fiscal Decentralization in Developing and Transition Economies* Anwar Shah,2013 The author discusses the revolution in public sector thinking that is transforming the public sectors of developing and transition countries Countries are reconsidering their fiscal systems and searching for the right balance between central government control and decentralized governance Political decentralization has advanced in most countries Subnational expenditures in developing countries as a percentage of total public expenditures have also increased over the past two decades However the process is far from complete In many countries the central government is still involved in the delivery of local services local governments have few sources of own revenues local governments have limited access to borrowing for capital projects and the design of intergovernmental transfers does neither address regional fiscal equity nor convey appropriate incentives for fiscal discipline improved service delivery performance and accountability to citizens Decentralized public governance can

help realign public sector incentives through greater accountability to citizens and attenuate the democracy deficit caused by globalization and the role of supranational institutions and regimes However this requires careful examination of the entire fiscal system Elements of a comprehensive package of fiscal system reforms would include a Clarifying roles of various levels of government in public service delivery b Reassigning taxing responsibilities to ensure local revenue autonomy accountability and efficiency without endangering an internal common market c Designing fiscal transfers to ensure regional fiscal equity and to create an enabling environment for innovative and competitive service delivery d Facilitating responsible credit market access to subnational governments e Designing institutional arrangements for intergovernmental fiscal relations to better coordinate policies and f Aligning operational capacity with the authorizing environment through the accountability for results framework of public management

Rethinking Decentralization in Developing Countries Jennie Ilene Litvack,Junaid Ahmad,Richard Miller Bird,1998-01-01 In an effort to reduce poverty and improve nutrition this Bank operation assisted the Indian program Operation Flood to develop the dairy industry in India This study examines the policy changes instituted to support the aid flow to the dairy sector and discusses the lessons learned and benefits realized through improved dairy production It also presents suggestions for improvement This program differs from other Bank efforts in that it focuses on a single commodity to alleviate poverty and raise living standards

Fiscal Decentralization in Developing Countries Paul J. Smoke,United Nations Research Institute for Social Development,2001

**Managing Fiscal Decentralization** Ehtisham Ahmad,Vito Tanzi,2002-07-18 The growth of interest in fiscal decentralization has meant that there has been something of a rush to enshrine this in policy The World Bank has reported that about seventy countries see this as a major part of their development strategy This book critically examines the case for decentralization This collection of contributions comes from a w

Comments on Fiscal Decentralization in Developing Countries Irini Liakopoulou,2016 The present work deals with the fiscal decentralization reforms in developing countries Empirical evidence demonstrates that deficiencies in the decentralization process particularly on revenue composition issues are many even today and of difficult solution for developing countries Our comments are thus concentrated on what could be done now to better manage the local revenue sources of this countries

Applying a Simple Measure of Good Governance to the Debate on Fiscal Decentralization Jeff Huther,Anwar Shah,1998

Fiscal Decentralization and the Efficiency of Public Service Delivery Moussé Sow,Mr.Ivohasina Fizara Razafimahefa,2015-03-17 This paper explores the impact of fiscal decentralization on the efficiency of public service delivery It uses a stochastic frontier method to estimate time varying efficiency coefficients and analyzes the impact of fiscal decentralization on those efficiency coefficients The findings indicate that fiscal decentralization can improve the efficiency of public service delivery but only under specific conditions First the decentralization process requires adequate political and institutional environments Second a sufficient degree of expenditure decentralization seems necessary to obtain favorable outcomes Third decentralization of expenditure needs to be accompanied by sufficient

decentralization of revenue Absent those conditions fiscal decentralization can worsen the efficiency of public service delivery

**Fiscal Decentralization and Local Public Finance in Japan** Nobuki Mochida, 2008-06-26 The intergovernmental fiscal issue is highly relevant given the worldwide movement toward more decentralized governance in both industrial and developing countries Over the course of five decades Japan has developed a robust system of decentralized governance This book investigates fiscal decentralization and local finance in Japan with On the Measurement and Impact of Fiscal Decentralization Robert D. Ebel, Serdar Yilmaz, 2002

**Decentralizing Governance** G. Shabbir Cheema, Dennis A. Rondinelli, 2007-08-01 The trend toward greater decentralization of governance activities now accepted as commonplace in the West has become a worldwide movement This international development largely a product of globalization and democratization is clearly one of the key factors reshaping economic political and social conditions throughout the world Rather than the top down centralized decisionmaking that characterized communist economies and Third World dictatorships in the twentieth century today's world demands flexibility adaptability and the autonomy to bring those qualities to bear In this thought provoking book the first in a new series on Innovations in Governance experts in government and public management trace the evolution and performance of decentralization concepts from the transfer of authority within government to the sharing of power authority and responsibilities among broader governance institutions This movement is not limited to national government it also affects subnational governments NGOs private corporations and even civil associations The contributors assess the emerging concepts of decentralization e g devolution empowerment capacity building and democratic governance They detail the factors driving the movement including political changes such as the fall of the Iron Curtain and the ascendance of democracy economic factors such as globalization and outsourcing and technological advances e g increased information technology and electronic commerce Their analysis covers many different contexts and regions For example William Ascher of Claremont McKenna College chronicles how decentralization concepts are playing out in natural resources policy while Kadmeil Wekwete United Nations outlines the specific challenges to decentralizing governance in sub Saharan Africa In each case contributors explore the objectives of a decentralizing strategy as well as the benefits and difficulties that will likely result

Fiscal Federalism and Decentralization in Mongolia Ariunaa Lkhagvadorj, 2010 Fiscal federalism has been an important topic among public finance theorists in the last four decades There is a series of arguments that decentralization of governments enhances growth by improving allocation efficiency However the empirical studies have shown mixed results for industrialized and developing countries and some of them have demonstrated that there might be a threshold level of economic development below which decentralization is not effective Developing and transition countries have developed a variety of forms of fiscal decentralization as a possible strategy to achieve effective and efficient governmental structures A generalized principle of decentralization due to the country specific circumstances does not exist Therefore decentralization has taken place in different forms in various countries at different

times and even exactly the same extent of decentralization may have had different impacts under different conditions. The purpose of this study is to investigate the current state of the fiscal decentralization in Mongolia and to develop policy recommendations for the efficient and effective intergovernmental fiscal relations system for Mongolia. Within this perspective, the analysis concentrates on the scope and structure of the public sector, the expenditure and revenue assignment as well as on the design of the intergovernmental transfer and sub-national borrowing. The study is based on data for twenty-one provinces and the capital city of Mongolia for the period from 2000 to 2009. As a former socialist country, Mongolia has had a highly centralized governmental sector. The result of the analysis below revealed that Mongolia has introduced a number of decentralization measures which followed a top-down approach and were slowly implemented without any integrated decentralization strategy in the last decade. As a result, Mongolia became a de-concentrated state with fiscal centralization. The revenue assignment is lacking a very important element for instance, significant revenue autonomy given to sub-national governments which is vital for the efficient service delivery at the local level. According to the current assignments of the expenditure and revenue responsibilities, most of the provinces are unable to provide a certain national standard of public goods supply. Hence, intergovernmental transfers from the central jurisdiction to the sub-national jurisdictions play an important role for the equalization of the vertical and horizontal imbalances in Mongolia. The critical problem associated with intergovernmental transfers is that there is not a stable, predictable and transparent system of transfer allocation. The amount of transfers to sub-national governments is determined largely by political decisions on an ad hoc basis and disregards local differences in needs and fiscal capacity. Thus, a fiscal equalization system based on the fiscal needs of the provinces should be implemented. The equalization transfers will at least partly offset the regional disparities in revenues and enable the sub-national governments to provide a national minimum standard of local public goods.

**Local Governance in Developing Countries** Anwar Shah, 2006. This book provides a new institutional economics perspective on alternative models of local governance, offering a comprehensive view of local government organization and finance in the developing world. The experiences of ten developing transition economies are reviewed to draw lessons of general interest in strengthening responsive, responsible and accountable local governance. The book is written in simple, user-friendly language to facilitate a wider readership by policy makers and practitioners, in addition to students and scholars of public finance, economics and politics.

*Restructuring Local Government Finance in Developing Countries* Roy W. Bahl, Paul J. Smoke, 2003-01-01. Examining cutting-edge issues of international relevance in the ongoing redesign of the South African local government fiscal system, the contributors to this volume analyze the major changes that have taken place since the demise of apartheid. The 1996 Constitution and subsequent legislation dramatically redefined the public sector, mandating the development of democratic local governments empowered to provide a wide variety of key public services. However, the definition and implementation of new local functions and the supporting democratic decision-making and managerial

capabilities are emerging more slowly than expected      Decentralization in Developing Countries Jorge Martinez-Vazquez, François Vaillancourt, 2011 This insightful study examines the decentralization experiences from 15 countries in different regions of the world All of these countries have actively attempted to decentralize or continue to do so and have faced obstacles serious enough to either de      Public Sector Reform in Developing and Transitional Countries Christopher Rees, Farhad Hossain, 2013-09-13 Over recent decades decentralization has emerged as a key Public Sector Reform strategy in a wide variety of international contexts Yet despite its emergence as a ubiquitous activity that cuts across disciplinary lines in international development decentralization is understood and applied in many different ways by parties acting from contrary perspectives This book offers a fascinating insight into theory and practice surrounding decentralization activities in the Public Sectors of developing and transitional countries In drawing on the expertise of established scholars the book explores the contexts achievements progress and challenges of decentralization and local governance Notably the contributions contained in this book are genuinely international in nature the chapters explore aspects of decentralization and local governance in contexts as diverse as Ghana Hong Kong India Indonesia Kazakhstan Morocco Tanzania Uganda and Viet Nam In summary by examining the subject of decentralization with reference to specific developing and transitional Public Sector contexts in which it has been practiced this book offers an excellent contribution towards a better understanding of the theory and practice of decentralization and local governance in international settings This book was published as a special double issue of the International Journal of Public Administration

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