Index

Accreditation Law 165
Adolphe Muzito 262
All People’s Congress (APC) 84
allocative efficiency 45, 463, 493
Amhara National Democratic Movement (ANDM) 431
Analamangua 360
Annual Development Program (ADP) 226
Antananarivo 360
Armed Forces Revolutionary Council (AFRC) 84
Atsimo Andrefana 360
Awami League 216, 219-220
balkanization 538
Bangladesh Nationalist Party 216, 219
“bi-furcated” system of government 193
big bang 107, 278, 298, 382
Blaise Compaoré 306
Bobo-Dioulasso 307
budget execution 179, 190, 400, 422, 526, 558
Caisse Nationel de Perequation (CNP) 274
Cambodia Resettlement and Reintegration Project (CARERE) 332
Cambodian People’s Party (CPP) 334, 335, 339, 350
capital expenditures 62, 173, 204, 271, 337, 400, 403, 458, 481, 505
Central Agency for Organization and Administration (CAOA) 400, 403
Central Government line Ministries 112
chieftdoms 87, 105, 106, 123
Chowkidari Tax 228, 248
Christian Democrats (DCP) (Albania) 27
collectivités territoriales (local governments) 303
Colonization 303, 304-308, 507
Committee for Planning and Investment 197
Commune Development Plan (CDP) 333, 340
Comprehensive Peace Agreement (CPA) 83, 85-89
Congrès pour la démocratie et le progrès (CDP) 306
constitutional economics 23
Darfur Peace Agreement 88
debt-to-current revenue 163, 165
delegated functions 38, 41-44, 46-52, 62
Democratic Party (DP) (Albania) 27
Department for decentralization and planning (MDAT) 373
Development Plan for Poverty Reduction (DPPR) 510
Developmental Grants 228, 230
Directorate of Public Health Engineering (DPHE) 223
Diwans (Egypt Local Councils) 389, 400-405
Document of Pledge and Accord 501, 508
downward accountability 257, 350, 445, 449, 452, 461, 517, 524
economies of scale 14, 34, 44, 47, 48, 73, 195, 201, 394, 398, 465, 476
Egyptian Petroleum Corporation (EGPC) 412
equalization grants 6, 93, 113
Ethiopian People’s Revolutionary Democratic Front (EPRDF) 431, 438, 439, 459
external spillovers 44, 49
extra-budgetary funds 400
extra-budgetary revenue 415
Fiscal decentralization Law (FDL) 160, 163
ciscal federalism 24, 42-48, 467, 549, 577, 589
ciscal planning 139,
Fiscal Responsibility Transparency law (FRTL) 160
ciscal transfers 92, 121, 122, 136, 263, 266, 286, 520, 525
floating debt 160
FONCODES 157, 168
Foncomun 171, 173, 179
FONCOR 173, 179
Fondation minière pour le développement communautaire (FMDC) 377
Food for Works Program 228
Fujimori administration 155-157
Garcia administration 155-157
General Code of Local governments (CGCT) 304, 310, 313
Gini coefficient 187
Government of Southern Sudan (GoSs) 85, 88, 93, 108, 116
grants-in-aid 62, 139,
guest-house (hotel) tax 479
harmonization 33, 49, 102, 352
Harmonized Accounting System (HAS) 69
horizontal cross-subsidization 524
horizontal fiscal disparities 5, 480
Hossain Mohammad Ershad 216
Human Development Index 187, 306, 467, 486
International Criminal Court (ICC) 260
International Financing Institutions (IFIs) 538
Jatiya Party 216, 220
Joint Finance Commission (JFC) 475
Joint Governorate Revenue 522
Joint Revenue Fund 417
Joseph Kabila 259, 261
Kabbah, Ahmad Tejan 84
Kabita/Kabikha 228
Katanga Province 252, 256, 265, 266
Kebeles 432-436, 444, 451, 460
Khaleda Zia 216
Khans (Districts) 327, 331, 335, 353
Khmer rouge 329, 332
kisms 394
Kotwal 217
kryesia 29
kryetar 29
Kutcha 230, 232
legislative “rubber-stamp” institution 207
Local Authorities Law (Law/4/2000) 502, 543
local autonomy 39, 47, 69, 352, 473, 503, 508
local council 7, 29, 35, 84, 112, 132, 218, 389, 399, 426, 443
Local Councils Congresses (LCC) 529
Local Development Agencies (LDA) 503, 506, 511
local executive council (LEC) 398, 421
Local Government and Engineering Department (LGED) 223
Local Government Authorities (LGA) 447, 468, 472
Local Government Department (LGD) 226
Local Government Development Grants Program (LGDGP) 116
Local Government Finances Act of 1982 479, 483
Local Government Investment Fund (FICOD) 322
Local Government Loan Board (LGLB) 483
Local Popular Council (LPC) 398, 399, 400, 414
local preferences 48, 207
Local self-government 35, 38, 69, 222, 400, 507, 515
madina 394
markazes 394
matroshka 399, 401, 422
Medium Term Expenditure Framework (MTEF) 107
Merina monarchy 362
meuangs 191
Ministry of Local Administration (MOLA) 513, 527, 539, 547, 548,
Ministry of Regional Administration and Local Government (MRALG) 472
Mohallas 217
Mossi 17, 305,
Mubarak, Hosni 392, 429,
muderiah (Districts) 501
Mughal System 218
muhafazah (Governorates) 501, 555,
multilevel government 70
Municipal Association of Burkina Faso (AMBF) 305
National Commission on Decentralization (CND) (Burkina Faso) 305
National Committee for Democratic Development (NCDD) 331, 335, 355
National Committee on Decentralization (NCD) (Albania) 26
National Committee to Support the Communes (NCSC) 331, 332,
National Congress for the Defense of the People (CNPD) 264,
National Decentralization Council (NDC) 165
National Decentralization Strategy (NDS) 50, 72, 257, 423, 503, 529-532, 541, 543, 546, 548
National Democratic Party (NDP) (Egypt) 389, 426, 430
National Election Board (NEB) 431, 442,
National Finance Commission (NFC) 136, 139, 142, 152
“national-importance” indicators 205,
National Program for Subnational Democratic Development (NP-SNDD) 335
Nazeef, Ahmad 391
New Economic Mechanism (NEM) 188, 190, 201
Nonfinancial Public Sector (NFPS) 160,
North West Frontier Province (NWFP) 132
Ombudsman (Médiateur) 306,
Omdas 395
Oromo People’s Democratic Organization (OPDO) 431
Ouagadougou 307, 308, 319
Panchayats 217
participatory democracy 23, 24, 48, 76
participatory budget (PB) 170, 178
payroll tax (PAYE) 488
peri-urban 25, 55
Permanent Municipal Development Fund (FPDC) 322
Peruvian Public Financial Management (PFM) 175
Pervez Musharraf 141
Pourashavas 223-224, 227, 232-236, 241, 243-244, 246,
Prime Minister’s Office of Regional Administration and Local Government (PMO-RALG) 474
principal-agent 43
principle of subsidiarity 47, 79, 109, 168, 457
Priority Action Program (PAP) 338
Decentralization in Developing Countries

PRONAA 168-169, public expenditure 9, 50, 53-55, 57-59, 61, 63-65, 69, 78, 131, 209, 224, 269, 402-403, 452, 459, 520, 528-529, 537, 540-541, 574

Public Expenditure and Financial Accountability (PEFA) 257

Public Financial Management (PFM) 89, 156, 167, 175, 179, 257, 288, 329, 331, 352, 588

Public Financial Management Unit (PFMU) 89

Public Works Program (PWP) 539, 547

Pucca 230, 232

Punjab 20, 132-151

recurrent expenditure 197, 342, 344, 422, 522, 525, 540

Regional and Local Investment Fund (Fondo de Promoción a la Inversión Pública Regional y Local) (FONIPREL) 180

rent seeking 156-157, 282, 466, 476, 569

Republican Party (RP) (Albania) 27


revenue sharing 5, 7, 38, 88, 105, 106, 139, 156, 166, 252, 256, 263, 265, 267, 271, 285, 412, 456, 549, 557, 560, 572-578, 585-588

rural communes 34, 304, 308, 310-311, 315, 335, 371-372, 375-376, 379

Rural Works Programs (RWP) 228

salah khet 336

sales tax 138-139, 142, 435, 454, 479,

Sam Rainsy party (SRP) 330

Sangkats (Communes) 327, 331, 342, 353


selva region 156-159

service improvement funds 414

Sheikh Mujibur Rahman 216

Sierra Leone People’s Party (SLPP) 84

Sindh 20, 132-133

small and micro enterprises (SME’s) 510

Social Fund for Development (SFD) 539

social insurance 53, 61-62, 66

social security 55-60, 108

Socialist Party (SP) (Albania) 26, 28

South East Europe (SEE) 24

Southern Sudan Fiscal and Financial Allocation and Monitoring Commission (SSFFAMC) 93, 112

Special Development Funds see extra-budgetary funds

spillover effects 48, 477-478

Stabilization and Association Agreement (SAA) 27

State Bank of Pakistan 136

State owned enterprises (SOEs) 187, 208

Strategic Framework for Implementation of Decentralization (CSMOD) 310-311

Subnational Government Financial Information Management System (SIAF-GL) 179

Sudanese Peoples’ Liberation Army (SPLA) 83, 85

Suez Canal Authority (SCA) 412

Swanirvar Gram Sarker 219

Synthetic tax (Impôt Synthétique IS) 377

Taluka 132

Tanzanian Revenue Authority 492
tax exemptions 142

Taxe professionnelle (TP) 376

Taxe sur les transactions (TST) 376

Tehsil 132

Texts for the Orientation of the Decentralization (TOD) 310

Thana 219, 237, 241, 244,
Tigray People’s Liberation Front (TPLF) 431, 439
Toledo administration 157, 159
transfer mechanisms 156, 182, 194, 210, 537, 541
Treasury Single Account (TSA) 175, 177
Treasury system of budget execution (Lao P.D.R.) 191
Unified Lumumbist Party (PALU) 259, 262
Union Parishad 219, 223-228, 236, 240, 243-248
Union preserving federalism 3, 10, 12, 465-466, 483-484, 491, 493-494
unitary state 11, 170, 185, 215, 251, 501-502
United Nations Mission in the DRC (MONUC) 251, 282
United Nations Transitional Authority in Cambodia (UNTAC) 329
Upazila System 219, 230
urban immovable property tax (UIPT) 142-145
Value Added Tax (VAT) 201, 246, 329, 475, 488
Vaso de Leche 169, 171
vertical share 139, 150
village assembly (Albania) 29
village board (Albania) 29, 32, 35
Village Development Councils (CVD) 310, 315, 324
Woredas 432-459
Zakat (the Islamic alms tax) 505, 511, 523, 537
Ziaur Rahman 216
Zila 219, 221, 223, 225-226, 237, 243, 245