

FISCAL DECENTRALIZATION *and the* **CHALLENGE of HARD BUDGET CONSTRAINTS**



edited by

Jonathan A. Rodden, Gunnar S. Eskeland,
and Jennie Litvack

Fiscal Decentralization And The Challenge Of Hard Budget Constraints

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Fiscal Decentralization and the Challenge of Hard Budget Constraints Jonathan Rodden, Gunnar S. Eskeland, Jennie Ilene Litvack, 2003 A multi country study of the conditions under which decentralized countries might ensure fiscal discipline **IMF Staff Papers, Volume 53, No. 3** International Monetary Fund. Research Dept., 2006-12-15 This is the final issue for 2006 Volume 53 and contains another paper in the occasional Special Data Section that seeks to measure financial development in the Middle East and North Africa by utilizing a new database The issue also contains a comment from Jacques J Polak on parity reversion in real exchange rates *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 **The Politics of Successful Governance Reforms** Mark Robinson, 2013-10-18 This book examines the factors that give rise to successful governance reforms in developing countries focusing on the importance of political commitment supportive institutions and the timing of reforms It reviews the lessons arising from the design and implementation of successful governance reforms in Brazil India Uganda and other parts of Africa through comparative analysis of experience with public financial management anti corruption civil service reform and innovations in service delivery The contributors suggest that three factors are critical in explaining positive outcomes strong consistent commitment from politicians to initiate and sustain reforms a high level of technical capacity and some degree of insulation from societal interests at least in the early phases for designing and managing reforms incremental approaches with cumulative benefits are more likely to produce sustainable results Explicit attention to the political feasibility of reform identifying and building incentives for reform and a more gradual and piecemeal approach are all integral to the success of future governance reforms

Decentralization and the Challenge of Hard Budget Constraints Jonathan Rodden, 2012 Since the early 1980s fiscal and political decentralization have spread around the world But decentralization can encourage dangerous opportunistic behavior by state and local officials Left unrestricted such opportunism can undermine macroeconomic stability and other objectives The most pressing manifestation of this problem is the softening of subnational budget constraints The impact of decentralization on public sector efficiency and macroeconomic stability depends on a country's ability to prevent lower level governments from passing on their liabilities to higher level governments This note draws on 11 countries to identify institutional factors associated with hard and soft budget constraints and extract policy lessons for other countries **Tax Systems and Tax Reforms in South and East Asia** Luigi Bernardi, Angela Frascini, Parthasarathi Shome, 2007-01-24 This book examines the present status recent tax reforms and planned tax policies in some South and East Asia countries since the 1990s The evidence is presented in a user friendly manner but at the same time uses technically sophisticated methods

The main countries studied are China India Japan Malaysia South Korea and Thailand It is unique for being the first systematic treatment of the topic hitherto the information available has been widely dispersed and difficult to access It should prove to be a natural companion to two previous books on taxation published by Routledge and also edited by Luigi Bernardi *East Asia Decentralizes*, 2005-01-01 This report states that the future of East Asian countries depends on the capacity and performance of local and provincial governments Decentralization has unleashed local initiative and energy with new ways to deliver services to people with potential for continued improvement The report which focuses on six countries notes the differences in the approach to decentralizing government in Cambodia China Indonesia the Philippines Thailand and Vietnam *Local Public Finance in Europe* Bernard Dafflon, 2002-01-01 the book contains a good deal of useful information about local government finance in Europe John Fender Local Government Studies I would like to thank you for publishing the great book Local Public Finance in Europe It is a rare source of institutional information and also great insights on the subject Andrey Timofeev Georgia State University US In respect of the hard budget constraint imposed by the stability pact for Maastricht and the fact that European central governments can no longer bail out sub federal obligations for more than 3% deficit to GNP annually and 60% debt to GDP the volume edited by B Dafflon is important and highly welcome Insofar it represents an interesting and important milestone in the evaluation of the success of local budget rules in European countries C A Schaltegger Kyklos Most countries apply some form of restrictions to local government budgeting and borrowing but in various forms and to varying degrees These restrictions are considered necessary components of a fiscal federalism involving some sort of central government control in local affairs a design which can be termed administrative federalism In this comprehensive book Bernard Dafflon introduces the reader to the institutional complexities of fiscal controls in European local public finance The authors comprehensively explore the issues of government budgeting and borrowing with the ultimate aim of understanding how mechanisms of fiscal discipline are established and function Ten European countries are scrutinised on the basis of ten key issues including local budgetary policy making the policy effects of local budget deficits and public debt the rules of amortisation and debt instalment whether extensive fiscal controls promote budget accountability and discipline and how the Maastricht criteria concerning deficit and debt can be implemented They go on to highlight the complicated mix of rules administrative routines and co operative arrangements through which each country implements their individual budget controls Although these arrangements have been successful in avoiding serious fiscal imbalance in the last twenty years the authors argue that their impact on the broader goals of the government sector remains a more contentious question This book offers a broad understanding of the rich institutional variations and elaborate fiscal designs in Europe from a comparative perspective It will be welcomed by political scientists public sector managers and economists and scholars practitioners and advanced students of public policy and fiscal studies Intergovernmental Fiscal Transfers Robin W. Boadway, Anwar Shah, 2007 The design of intergovernmental fiscal transfers has a strong bearing

on efficiency and equity of public service provision and accountable local governance This book provides a comprehensive one stop window source of materials to guide practitioners and scholars on design and worldwide practices in intergovernmental fiscal transfers and their implications for efficiency and equity in public services provision as well as accountable governance **IMF Staff Papers** ,2006 Issues in Intergovernmental Fiscal Relations in China Era Dabla-Norris,2005 The paper reviews the changing nature of intergovernmental fiscal relations between the provinces and the central government in China over the past two decades and provides an assessment of the success of previous reforms in meeting their objectives Key existing weaknesses in the current system that undermine these objectives are identified Alternative instruments procedures rules and incentives that could result in better outcomes are outlined by drawing upon relevant cross country experiences **The Challenge of Fiscal Adjustment in a Democracy** Ricardo Hausmann,Catriona Purfield,2004 **Decentralization in Asia and Latin America** Paul J. Smoke,Eduardo J. Gómez,George E. Peterson,2006 In addition to taking an atypically comparative perspective the volume highlights the importance of an historical analysis of decentralization and links this to institutional and public policy outcomes Placing decentralization in this context illustrates why it has taken dissimilar shapes and produced varying results over time in different countries This in turn helps to clarify the types of institutions and conditions required for the development and survival of decentralization paving the way for more creative thinking and informed policymaking The countries covered include Cambodia China India Indonesia Vietnam Bolivia Argentina Mexico Peru and Brazil **The Challenge of Fiscal Decentralization in Transition Countries** Era Dabla-Norris,Paul Wade,2002-06 This paper examines key aspects of the ongoing decentralization process in transition economies and identifies areas where the present systems can have potentially adverse impacts on both service delivery and macroeconomic performance We discuss three critical principles of a sound and efficient decentralized fiscal system and then show the contrasts between these and actual trends and policies in transition countries *Environment and Planning* ,2005 Publishes interdisciplinary research on issues of Government and Policy with an international perspective Committed to a broad range of policy questions not just those related to government and public policy Topics covered include nonstate agents private public collaboration and NGOs nongovernmental organisations All areas of economic social and environmental institutions and policy are included Disciplines from which papers are derived include political science planning geography economics law sociology and public administration **Economic Growth in the 1990s** World Bank,2005 This report was prepared by a team led by Roberto Zaghera under the general direction of Gobind Nankani Effect of Decentralization Strategy on Macroeconomic Stability in Thailand Kanokpan Lao-Araya,2002 Examines how the Thai central gov t TCG can finance decentralization and make local gov ts LG accountable for their own finances The TCG medium term fiscal stance is not conducive to planned fiscal decentralization and LG will not assume responsibility for providing public services previously provided by the TCG This study proposes that the TCG must increase the value added tax rate over Thailand has adopted an

unbalanced approach to fiscal decentralization LG are guaranteed rev from transfers from the CG but need not assume increased responsibility for providing public services This encourages LG to spend irresponsibly in expectation of bailouts by the TCG This study recommends that the TCG impose budget constraints on LG

Fiscal Federalism and Political Decentralization Núria Bosch, José María Durán, 2008 This highly original book analyzes political decentralization and fiscal federalism in Canada and Germany both traditional federal countries and in Spain a unitarian country engaged in the last two decades in a process of decentralization The three key issues required for a well designed financing system are analyzed in depth herein namely tax assignment equalization grants i e redistribution of money from the wealthy regions or the national government to poorer regions and the role of regional government in the administration of taxes

Fiscal Federalism and Political Decentralization will be of particular interest to academics and researchers of economics public economics public finance and public choice It will also appeal to politicians and policy makers as well as organizations and agencies related to the economy and fiscal federalism

Discussion Paper, 2004

Governance Reform and Institutional Change in Brazil Aaron Schneider, 2006 Contrasts two processes of fiscal and tax reform illustrating that the degree of institutional change depends of the positions and powers of the actors involved and the articulation of a new social pact Comments on the background and innovations of the 2000 Fiscal Responsibility Law Lei de Responsabilidade Fiscal

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