

A. Mandatory reading material

- **General introduction to the topic**
Bahl, R. (2008). The Pillars of fiscal decentralisation. Caracas: CAF.
<https://www.caf.com/media/3961/200807Bahl.pdf>
- **Overview of current discussion of experiences made with fiscal decentralisation and conclusions**
Smoke, P. (2015). Rethinking Decentralization: Assessing Challenges to a Popular Public Sector Reform. Public Administration and Development, Vol. 35, pp. 97-112.

B. Further Readings

- Boex, J. (2009). Fiscal Decentralisation and intergovernmental finance reform as an international development strategy. IDG Working Paper No. 6. Urban Institute Center on International Development and Governance
<https://www.urban.org/sites/default/files/publication/30476/411919-Fiscal-Decentralization-and-Intergovernmental-Finance-Reform-as-an-International-Development-Strategy.PDF>
- Boex, J. and Serdar Y. (2010). An Analytical Framework for Assessing Democratic Local Governance and the Local Public Sector. Washington, DC: The Urban Institute.
www.urban.org/sites/default/files/publication/29451/412279-An-Analytical-Framework-for-Assessing-Decentralized-Local-Governance-and-the-Local-Public-Sector.PDF
- Bahl, R. and Martinez-Vazquez J. (2013). Sequencing Fiscal Decentralization. Annals of Economics and Finance, Vol. 14, No. 2, pp. 623-670.
- Kent, E., Kaiser, K. & Smoke, P. (2011) The Political Economy of Decentralization Reforms in Developing Countries: Implications for Aid Effectiveness. Washington, DC: World Bank. (focus on introduction and chapter 4).
<http://documents.worldbank.org/curated/en/232401468155133502/pdf/634380PUB00pub01518B0EXTOP0ID018840.pdf>
- Smoke, P. (2015) Accountability and Service Delivery in Decentralizing Environments: Understanding Context and Strategically Advancing Reform. In: A. Whaites, E. Gonzalez, S. Fyson and G. Teskey, eds. A Governance Practitioner's

Notebook: Alternative Ideas and Approaches. Paris: Organization for Economic Cooperation and Development, pp. 219-232.

- Fedelino, A. & Ter-Minassian T. (2010). Making Fiscal Decentralisation Work: Cross-Country Experiences. Washington D.C. IMF.
<https://www.imf.org/en/Publications/Occasional-Papers/Issues/2016/12/31/Making-Fiscal-Decentralization-Work-Cross-Country-Experiences-23731>
- The World Bank. (1999). Decentralisation. Rethinking Government. In: Entering the 21st Century. World Development Report. Chapter 5. New York: Oxford University Press.
https://openknowledge.worldbank.org/bitstream/handle/10986/5982/WDR%201999_2000%20-%20English.pdf?sequence=1&isAllowed=y
- OECD/KIPF (2016). Fiscal Federalism 2016: Making Decentralisation Work, OECD Publishing, Paris.
<http://dx.doi.org/10.1787/9789264254053-en>
- Oates, W.E. (1999). An Essay on Fiscal Federalism. Journal of Economic Literature. Vol. 37, pp. 1120-1149
<http://links.jstor.org/sici?sici=0022-0515%28199909%2937%3A3%3C1120%3AAEOFF%3E2.0.CO%3B2-A>
- Council of Europe. (1985). European Charter of Local Self-Government.
<https://rm.coe.int/168007a088>
- Olson, M. (1969). The Principle of "Fiscal Equivalence": The Division of Responsibilities among Different Levels of Government. American Economic Review, Vol. 59, No. 2, Papers and Proceedings of the Eighty-first Annual Meeting of the American Economic Association (May 1969), pp. 479-487
<http://www.jstor.org/stable/1823700>
- Bird, R.M. (2011) 'Subnational Taxation in Developing Countries: A Review of the Literature', Journal of International Commerce, Economics and Policy 2.01: 139-61
<http://documents.worldbank.org/curated/en/942791468155366645/pdf/WPS5450.pdf>
- Smoke, P. (2013) Why Theory and Practice are Different: The Gap Between Principles and Reality in Subnational Revenue Systems, Working Paper 13, Andrew Young School of Policy Studies, International Center for Public Policy
<https://pdfs.semanticscholar.org/305a/916bbe5a914f8bd42b77bbb3f8afa653178d.pdf>
- Bahl, R. and Martinez-Vazquez, J. (2007) The Property Tax in Developing Countries: Current Practice and Prospects, Working Paper WP07RB1, Lincoln Institute of Land Policy
https://www.researchgate.net/profile/Jorge_Martinez-Vazquez/publication/228652506_The_property_tax_in_developing_countries_Current_practice_and_prospects/links/0912f5098cd8d85fa4000000/The-property-tax-in-developing-countries-Current-practice-and-prospects.pdf?origin=publication_detail

- Fjeldstad, O.-H. (2001a) Intergovernmental Fiscal Relations in Developing Countries: A Review of Issues, Working Paper 11, Chr. Michelsen Institute (CMI) <https://www.cmi.no/publications/file/871-intergovernmental-fiscal-relations-in-developing.pdf>
- Martinez-Vazquez, J.; McLure, C.E. and Vaillancourt, F. (2006) 'Revenues and Expenditures in an Intergovernmental Framework', in R.M. Bird and F. Vaillancourt (eds), Perspectives on Fiscal Federalism, World Bank <https://openknowledge.worldbank.org/bitstream/handle/10986/6953/356280PAPER0Pe101OFFICIAL0USE0ONLY1.pdf?sequence=1&isAllowed=y>
- Smoke, P. (1993) 'Local Government Fiscal Reform in Developing Countries: Lessons from Kenya', World Development 21.6: 901-23 <https://www.sciencedirect.com/science/article/pii/0305750X9390051A>
- Boex, J. & Martinez-Vazquez, J. (2004). Designing Intergovernmental Equalisation Transfers with Imperfect Data: Concepts, Practices, and Lessons. Working Paper 04-21. Atlanta: Andrew Young School of Policy Studies. <https://pdfs.semanticscholar.org/bbca/66b80baed3d288a5a3028a853ae44ce06f6a.pdf>
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- Otto, J.M. (2001). Fiscal Decentralisation and Mining Taxation. Illinois: Colorado School of Mines. https://commdev.org/userfiles/files/1403_file_Fiscal_Decentralization.pdf
- Frey, R.L. & Wettstein, G. (2008). Reform of the Swiss Fiscal Equalisation System. Munich: CESifo. <https://www.cesifo-group.de/DocDL/dicereport108-forum4.pdf>