1. Record Nr. UNINA9910410058303321 Autore **Dollery Brian Titolo** Local Public, Fiscal and Financial Governance: An International Perspective // by Brian Dollery, Harry Kitchen, Melville McMillan, **Anwar Shah** Cham:,: Springer International Publishing:,: Imprint: Palgrave Pubbl/distr/stampa Macmillan, , 2020 3-030-36725-8 **ISBN** Edizione [1st ed. 2020.] Descrizione fisica 1 online resource (330 pages) Disciplina 336 Soggetti Public finance Finance, Public Political science Public policy **Public Economics Public Finance** Governance and Government **Public Policy** Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di contenuto 1. Introduction -- 2. Local Tax Administration -- 3. The Practice of Real Property Taxation in the World -- 4. Municipal Budgeting and Accounting -- 5. Local Fiscal Discipline -- 6. Local Public Infrastructure and Corruption -- 7. Measuring and Monitoring Local Government Performance -- 8. Structural Reform: Municipal Mergers -- 9. Intermunicipal Cooperation -- 10. Political Economy of Local Government Reform. Sommario/riassunto This book provides a comprehensive treatment of traditional as well as newer topics in local public, fiscal and financial management principles and practices. It covers traditional topics of local public management. local revenue administration with special emphasis on property tax administration, local budgeting and accounting, and methods of capital finance. Newer topics covered include political economy of local government, alternate service delivery framework for local service

provision, performance budgeting, fiscal rules for local fiscal discipline, local government integrity and performance accountability, and country rank based upon relative importance and political, fiscal and administrative autonomy of local governments. The treatment is non-technical and suitable for a wide variety of audiences including scholars, instructors, students, policy advisors, and practitioners.