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Nota di contenuto	TABLE OF CONTENTS; Abstract; Acknowledgments; Acronyms and Abbreviations; Executive Summary; 1. Introduction; 2. Today's Decentralization Agenda-Challenges and Institutional Determinants; The Legal Framework; Deconcentration and Decentralization; Control System; Regional Planning Bodies; Towards a More Service-oriented Administration; 3. Fiscal Framework; The Fiscal Gap; Expenditures; Revenues; Transfers; Improving Madagascar's Fiscal Framework; 4. Communes; Institutional Arrangements at the Commune Level; Measuring Commune Finance: Sample and Methodology Commune Needs and Overall Flows of Funds Commune Revenues; Commune Expenditures; Improving Service Delivery at the Commune Level; Annexes; Annex A: Matrix of Policy Recommendations; Annex B: Distribution of Ministerial Functions; Annex C: Revenue Assignment in the 2000 and 2001 Budget; Annex D: Deconcentration of Expenditures; Annex E: The Local Financing Gap Methodology; Annex F: The Representativeness of the 232 Commune Sample; Annex G: Local Government Organigram; Annex H: Local Government Revenue Assignments; Glossary of French and Malagasy Terminology; Bibliography; TABLES 2.1 Administrative Parallelism 2.2 Personnel and Budget Functions in the Social Sectors; 2.3 The Control Framework; 3.1 Possible

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