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Nota di contenuto	Cover; Contents; Acknowledgments; About the Authors; Abbreviations; Introduction; A Focus on Sub-Saharan Africa; Analytical Approach; Methodology; Contributions of This Volume; Notes; References; 1 Institutional and Fiscal Decentralization: Blueprint for an Analytical Guide; The Institutional Approach to Decentralization; Figures; 1.1 Possible Interrelationships in a Decentralized System of Government; Decentralized Budgets; 1.2 The Decentralized Budget: Responsibilities and Gaps; Tables; 1.1 Matrix of Functional Decentralization; Assignment of Responsibilities between Tiers of Government 1.2 Sample Matrix of Shared Governmental Responsibilities and Implicit Transfers in Primary Education Revenue Structures and Systems; Boxes; 1.1 Tax Terms Defined; 1.3 Sample Matrix of Financial Resources, by Government Tier; Financial Transfers; 1.4 Sample Analytical Matrix of Financial Transfers; 1.5 Sample Matrix for Intergovernmental Financial Transfer Issues; Statistical Data; 1.6 Economic Classification of Public

Expenditure and Revenue; Conclusion; Notes; References; 2 Local Public Finance of Territorial Collectivities in Burkina Faso  
History of Decentralization in Burkina Faso, 1991-2011Organization of Decentralized Local Government and Deconcentration in 2011; 2.1 Timeline of Key Decentralization Legislation in Burkina Faso, 1991-2011; 2.1 Organization of Decentralized Territorial Collectivities and Deconcentration in Burkina Faso, 2011; 2.2 Political and Administrative Structure of Rural and Ordinary-Status Urban Communes in Burkina Faso, 2011; 2.3 Political and Administrative Structure of the Special-Status Urban Communes in Burkina Faso, 2011; The Decentralized Budget; 2.4 The Decentralized Budget in Burkina Faso  
2.1 Constraint of Budget Balance in the Decentralized Budget in Burkina Faso: Article 8 of Law No. 014-2006 of May 9, 2006Assignment of Responsibilities; 2.2 Decentralized Functions in Burkina Faso; Local Taxation; 2.3 Classification of CTs' Own Revenues in Burkina Faso, 2009; 2.4 The Six Main Local Taxes in Burkina Faso, 2011; 2.2 Territorial Services of the General Directorate of Taxation; 2.5 Tax Revenue Sharing of CTs and Regions in Burkina Faso, 2010; Intergovernmental Transfers; 2.5 Central Government Transfers to Decentralized CTs in Burkina Faso, 2009  
2.6 Distribution Formula of the Permanent Development Fund for Territorial Collectivities (FPDCT) in Burkina Faso, 20092.6 Regional Poverty Depth Index in Burkina Faso, 2009; 2.7 State Budget Financial Support for Decentralization in Burkina Faso, 2009; Revenue and Expenditure Statistics; 2.8 Communal Expenditures in Burkina Faso, 2004 and 2006; 2.9 Communal Revenue and Budget Ratios in Burkina Faso, 2004-06; Notes; References; 3 Local Public Finances in Ghana; History of Decentralization in Ghana: From Independence to 2010 Organization of Decentralized Local Government and Deconcentration in 2010

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#### Sommario/riassunto

For the past two decades, experiments in decentralization and federalization have been developing in Africa, Asia, and the formerly communist states of Eastern Europe. Many of the powers previously in the hands of the central government or its deconcentrated structures have been transferred to lower government layers. Additionally, local governments are gradually emerging as development actors. Whatever the reasons for decentralization, the transfer of new functions to local governments can be substantive, at least in intent. The Political Economy of Decentralization in Sub-Saharan Africa offers a new perspective on this process.

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