



Municipal Finances: A Handbook for Local Governments

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The Municipal Finance Handbook aims to help local government practitioners, particularly staff of medium and large cities, improve strategic management of municipal finances. The demands for pragmatic knowledge are fueled in part by decentralization and fiscal pressures, as transfer of responsibilities from central to local governments are not often accompanied with an adequate transfer of resources. Practitioners seek ideas and tools to control expenditures, strengthen revenues, as well as to tap large external funds, achieve creditworthiness, and adopt good borrowing practices.

Advocating sound municipal management based on improved governance and enhanced accountability, this handbook provides a comprehensive picture of municipal finances with a broad scope. The eight chapters cover such topics as fiscal decentralization and intergovernmental finances; management of metropolises; instruments of good financial management; management of revenues, expenditures, assets, and external resources; and performance measurement. Focusing on the perspectives of local officers, this handbook combines theory, pragmatic how-to advice, best practices from global experiences, and possible solutions.



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