Local Government Finance Reform in Developing Countries

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Local Government Finance Reform in Developing Countries

The Case of Tanzania

Jameson Boex and Jorge Martinez-Vazquez

© L. F. Jameson Boex and Jorge L. Martinez-Vazquez 2006

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List of Abbreviations

ALAT	Association of Local Authorities Tanzania
CAG	Controller and Auditor General
CBGIT	Coordinating Block Grant Implementation Team
CCM	Chama Cha Mapinduzi
CDG	Capital Development Grant
CRT	Council Reform Team
CSD	Civil Service Department
DAS	District Administrative Secretary
DAU	Dana Alokasi Umum (Indonesian General Allocation Fund)
D-by-D	Decentralization by Devolution
DC	District Commissioner
DED	District Executive Director
DEO	District Education Officer
DMO	District Medical Officer
FDTF	Fiscal Decentralization Task Force
FY	Fiscal Year
GPG	General Purpose Grant
GSU	Georgia State University
HIPC	High Indebted Poor Countries initiative
IMF	International Monetary Fund
JGDR	Joint Government Donor Review
LDC	Lesser Developed Country
LGA	Local Government Authority
LGCDG	Local Government Capital Development Grant
LGFC	Local Government Finance Corporation
LGLB	Local Government Loans Board
LGRP	Local Government Reform Programme
LGSP	Local Government Support Programme
MDA	Ministries, Departments and Agencies
MRALG	Ministry of Regional Administration and Local Government
MTEF	Medium Term Expenditure Framework
NBS	National Bureau of Statistics
NMS	National Minimum Standards
NSGPR	National Strategy for Growth and Poverty Reduction
OC	Other Charges
O&OD	Opportunities and Obstacles to Development
PE	Personal Emoluments
PEDP	Primary Education Development Programme

PER	Public Expenditure Review
PETS	Public Expenditure Tracking Survey
PO–PSM	President’s Office—Public Service Management
PO–RALG	President’s Office—Regional Administration and Local Government
PMG	Planning and Management Guide
PRS(P)	Poverty Reduction Strategy (Paper)
PWC	PriceWaterhouseCoopers
RAS	Regional Administrative Secretary
RC	Regional Commissioner
REPOA	Research for Poverty Alleviation
RS	Regional Secretariat
TASAF	Tanzania Social Action Fund
TRA	Tanzania Revenue Authority
TSh.	Tanzanian Shillings
UAPP	Urban Authorities Partnership Project
ULB	Unified Local Business tax
UNCDF	United Nations Capital Development Fund
URT	United Republic of Tanzania
VAT	Value Added Tax
ZRT	Zonal Reform Team

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