

## **LOCAL PUBLIC FINANCE**

MSc Degree in Municipal Management

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Code: 21702

Main Scientific Area: Public administration and finance

Lecturer: Soraia Marla Ferreira Gonçalves

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 45h Total Workload: 119h

ECTS: 6,0

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### **Objectives**

The main objective of this curricular unit (CU) is to provide students with the study of public finances at the local level, also enhancing their understanding as a public policy instrument at central and local level.

### **Learning Outcomes**

Understanding the structure of Public Administrations and the political and economic rationalities of decentralization;

Analyze the legal framework of local finances;

Knowing the intergovernmental transfer system for local authorities;

Evaluate the budget process, methods, and practices;

To develop a critical spirit in the different areas analyzed, leading to a better understanding of the challenges inherent in the reform of local budgeting.

### **Course Contents**

1. Introduction to Public Finance for institutional subsectors

1.1 Public sector intervention and its functions

1.2. Public intervention for efficiency reasons

1.3. Public intervention for reasons of social justice

2. Fiscal Federalism and decentralization

2.1. Government structure and fiscal federalism

2.2. Efficiency and decentralization

2.3. Equity and decentralization

3. Intergovernmental Grants

4. Local Government Finances

3.1. Budget independence

3.2. Law of Local Finance

4. Local budgetary process

4.1 Budget of Local Government

4.2 Local budget rules

4.3 Local budget cycle

5. Budgetary balances

6. Challenges of local budgeting

5.1 Local financing models in the European context

5.2 Local democracy and participatory budgeting

5.3 Budget Transparency

### **Recommended Bibliography**

Baleiras, R. Nuno (coordenador), R. Dias e M. Almeida, 2018. Finanças Locais: Princípios económicos, instituições e a experiência portuguesa desde 1987. Coleção Livros do CFP, vol. 1.

Cabral, Nazaré Costa, 2013. A Teoria do Federalismo Financeiro, Almedina, Coimbra.

Pereira, P.T. e R. Dias, M. Almeida (ed) 2018. Autarquias Locais: Democracia, Governação e Finanças. Almedina.

Pereira, Paulo Trigo et al., 2016. Economia e Finanças Públicas, Escolar Editora, 5.<sup>a</sup> edição.

Shah, Anwar (ed.), 2011, Local Budgeting. World Bank: Washington.

Tavares, António F, 2022. Governo Local e Administração Autárquica, Edições Sílabo.

### **Learning and Teaching Methods**

The syllabus was defined based on the objectives that are intended to be achieved for this CU, as well as the competencies to be acquired by the students. Still, in the analysis of each content, the development of a critical spirit in the different subjects taught is maintained.

## **Assessment Methods**

The evaluation of the curricular unit will be done through the performance of individual work.

Written report - weighting final grade 70%

Oral presentation (compulsory) - weighting final grade 30%