

Course: Local Government Finance		ECTS Points: 4
Course Code: 0300-ES1-3FIL#e		
Language: English		
Course description:		
Lecturer: Prof. UwB dr hab. Marzanna Poniatowicz		
Semester: winter/summer	Number of hours: Lecture: 30 Classes: -	
<u>Courses to be completed before enrollment to the course: -</u>		
<u>Substantive content</u>		
Lectures:		Number of hours
1. Why local and regional authorities are important? The economic role of subcentral authorities		2
2. The theory of fiscal federalism: evolution and principles		2
3. Political aspects of decentralisation - subnational government structure (municipal level, intermediary level, regional level)		4
4. Legal and administrative aspects of decentralisation - redistribution of responsibilities across SNG levels; SNG spending		2
5. Fiscal decentralization - SNG revenues		4
6. Focus on SNG tax revenue - tax assignment and local tax competition		2
7. Focus on SNG grants and subsidies - problem of fiscal equalisation		2
8. SNG borrowing		4
9. Fiscal discipline and SNG fiscal rules		2
10. SNG investment activity		2
11. Local finance management – the latest trends and theoretical concepts		4
<u>Aim of the course:</u> This course provides students with a basic understanding of the sources and uses of revenues that are available to local governments to support public services and projects. Special focus will be given to the financial aspects of subnational government in Poland in comparison to other OECD countries.		
<u>Teaching methods:</u> Lecture with class discussion and students presentations, also case studies.		
<u>Literature:</u> 1. R. Bahl, R. M. Bird, Fiscal Decentralization and Local Finance in Developing Countries, Edward Elgar Publishing Limited 2018. 2. D. King, Fiscal Tiers: The Economics of Multi-Level Government, Routledge, 2016. 3. R.C. Fisher, State and Local Public Finance, Routledge, 2016. 4. R. Ebel (ed.), Oxford Handbook of State and Local Government Finance, Oxford University Press 2012. 5. Subnational Governments Around the World: Structure and Finance, OECD/UCLG, 2016. 6. OECD Regions and Cities at Glance 2018, OECD Publishing, Paris, Chapter 5: Subnational government finance and investment.		
<u>Forms and conditions of credit:</u> To validate the course, students are required: 1. to attend lectures and actively participate in classes; 2. to prepare a presentation on a specific topic in the field of local government finance.		