

Special Session (SS13) on:
*A Local Public Finance Perspective on Regional
Development: Fiscal Autonomy, Transparency and
Accountability*

Organizers:

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The aim and scope:

This special session aims to examine the role of local governance in promoting regional development. Local governments are often better suited to efficiently allocate resources according to local preferences, which supports the argument for decentralisation. However, this role is strongly conditioned by the degree of financial autonomy, particularly by the ability of local authorities to raise and manage own-source revenues, as opposed to relying predominantly on transfers from government. In Portuguese context, local governments face persistent tensions between the need to strengthen fiscal autonomy and the political, institutional and social constraints associated with the creation, adjustment and collection of local taxes and fees. In a context of growing decentralisation, it is important to understand how local governments mobilise revenues, such as local taxes and fees to ensure regional development.

The session seeks to promote discussion on key challenges related to local financial autonomy, budgetary sustainability, territorial equity, and transparency in public resource management. Contributions are welcome from diverse territorial contexts and comparative perspectives, as well as theoretical and empirical research addressing local fiscal governance and its broader economic and social implications.

Contributions are essential to advancing the debate on the financial capacity of local governments and their role in fostering more effective, sustainable, and accountable public policies. Both theoretical and empirical approaches are accepted.

The main research areas of this special session include, but are not limited to, the following topics:

1. Fiscal autonomy and models of local fiscal governance.
2. Local revenues: local taxes, fees, and alternative revenue sources.
3. Management, allocation, and development impact of local revenues.
4. Transparency, accountability, and citizen participation in local budgeting.
5. Current challenges and future trends in the financial sustainability of municipalities.