

# Local public finance I

Syllabus Number

8C305

Major Course: Basic

Elective 2 credit

NAIKI, Shigeru

## 1. Course Description

The administration linking closely to the citizen life in various fields, such as welfare, school education, fire defense, road/river management, and other social infrastructures, is conducted in most cases by the local government. So the total amount of expenditures made by local governments is about twice that

of the central government. Regional finance plays an extremely important position, so to speak, as one of the two wheels of a vehicle, together with national finance.

The students can learn fundamental matters such as the relationship between local government finance and the central government finance, distribution of tax sources, local allocation tax, and local bonds. In addition to that, the students will also learn the recent reforms of the regional financial system to promote regional sovereignty reforms.

The students can get the knowledge, accomplishment and attitude of DP(1・2・3).

<Comment>

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The students can learn more about the knowledge, accomplishment and attitude in DP (1,2,3).

## 2. Course Objectives

The professor teaching this course has had a great deal of experience as a senior officer in both central and local governments, such as a diplomat, deputy mayor, general administrative manager of the Ministry of Internal Affairs and Communications, and is an expert in the field of local public finance.

The students will study the fundamental local finance systems of the local governments in Japan through these lectures. Public finance is an essential subject in order to understand "Regional Economy."

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## 3. Grading Policy

Examination(70%)and Reports(30%)

<Comment>

訂正無し

## 4. Textbook and Reference

Textbook

"The real face of the local autonomy in the UK and Japan" Shigeru Naiki, Gyousei, ISBN978-4-324-10126-1

<Comment>

訂正無し

## 5. Requirements(Assignments)

To have interests in the current topics

<Comment>

Students must have the interests in the current topics.

## 6. Note

## 7. Schedule

[1] Guidance

<Comment>

訂正無し

[2] The general matters of the finance in Japan

<Comment>  
訂正無し

[3] The current topics of the local finance

<Comment>  
訂正無し

[4] The current topics of the local tax

<Comment>  
訂正無し

[5] Local tax system in Japan

<Comment>  
訂正無し

[6] Individual tax and Local property tax

<Comment>  
Individual tax and Local property tax  
Local finance Plan

[7] Local finance Plan

<Comment>  
訂正無し

[8] Local allocation Tax

<Comment>  
Local allocation Tax

[9] To calculate the local allocation tax

<Comment>  
To calculate the local allocation tax  
The discussion on the local allocation tax

[10] The discussion on the local allocation tax

<Comment>  
訂正無し

[11] National Subsidiary

<Comment>  
訂正無し

[12] Local Bond

<Comment>  
訂正無し

[13] Rent and Service Charge

<Comment>  
Rent and Service Charge

[14] Finance for the regional development

<Comment>  
訂正無し

[15] Administration Reform

<Comment>  
Administration Reform