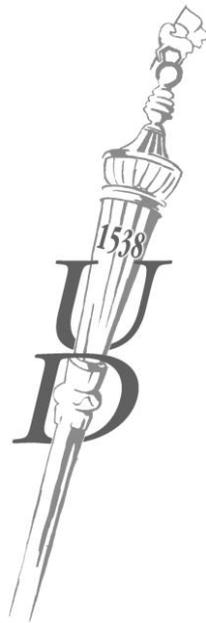


**University Doctoral (PhD) Dissertation Abstract**

**INTERGOVERNMENTAL VERSUS DISTRIBUTIVE FISCAL RELATIONS IN THE  
LOCAL GOVERNMENT SYSTEM**

Péter Bordás

Supervisor: Prof. Dr. Tamás Horváth M. DSc, Head of Department, Professor



University of Debrecen  
Marton Géza Doctoral School of Legal Studies

Debrecen, 2017

## **1. Research background and objectives**

The financial legal status of local governments varies widely in times and space. It means that this system is continuously changing and developing. The realization of financial independence needs a number of instruments in public finances which can be present in various forms stating the nature of the system. It is obvious that we cannot separate the municipal financial issues from the central government's budget given that these are closely linked to each other through the financial connections between the layers of governance. Thanks to the dynamic changes this topic is always actual in financial legal circles and among economists, public finance specialists and experts dealing with this problematic issue. This is even more the case during periods of time when cross border effects produce important reform processes.

In Hungary, the system of regional authorities established during the transition has been working, changing and developing for more than 20 years until it has undergone a process of significant transformation in the early 2010s. This change affected the scope of local public services as well as the main characters of local governments. A certain number of services provided locally has been centralized. The regulation on local management has been changed. Numerous checks and limits have been installed in the system. The revenue structure has been transformed and the system of intergovernmental grants and transfers has been reshaped. At the beginning of this process my professional interest has been awakened by the delivery of public services and by the question of financial issues of local governments.

The evaluation and assessment of these changes are controversial. We can face a large number of arguments and counterarguments concerning the considerations of experts in the fields of Administrative Law, Financial Law and Public Finances. That is precisely the reason that we cannot disregard the exemplary practices and achievements of the previous revenue assignment system even if there are a lot of negative aspects.

The objective of my research project is to give an overview of the development and changes in the financing and management of public services in the local government system together with a comparison to the previous system and putting these questions in an international context. I intend to present the nature and direction of these changes along with the practical experiences of the previous financial system focusing on the analysis of “the

task-based financing”<sup>1</sup> introduced by the Act on Local Governments of Hungary (2011). I put my analysis in the context of the local public services with the goal to highlight the aspect of changes in local management of public services. I rely at the one hand on the theoretical background of fiscal federalism which deals with the financial connections between the layers of governance placing the actual system in the dimension of the solution possibilities. On the other hand, I am supposed to analyse also the international practice questing the answers for the way of the change. Moreover, I have the aim to give a detailed presentation on the Hungarian governmental transfers in order to be able to evaluate the two Hungarian solutions. One of my sub-targets is to define several notions and instruments which has been referred to less in Financial Law and Public Finances.

There are many fundamental issues in the focus of my research. What is the reason for public services being provided on a local level? What are the financial sources which the local management of public services should consist of? Who should finance them? To what extent should the central government intervene in these issues? What are the effects of the new system? I also ask the question how the previous system treated the differences between the local entities and what is the case after the introduction of the new system?

## **2. The hypotheses of my dissertation**

Regarding the objectives of my research I have put forward a certain number of hypotheses as follow:

- *The subnational governmental levels as well as the public services provided on these levels and he trends in the organisation and finance of public services (ex: decentralization and centralisation) show a cyclical process even in the diversified and differing international practices too.*
  
- *The role and the finance of local governments across Europe have been changed due to the economic crises which means that the relations between local and central governance. This is not only a Hungarian trend.*

---

<sup>1</sup> The "tasks-based financing" is a word-to-word translation from Hungarian. In the English literature you can find the notions "distributive financial relation" or "cost reimbursement approach" referring to the same instrument.

- *The system of revenue assignment is a good example for the new solution called “task-based” financing together with their negative aspects.*
- *The new solution called “task-based financing” is not filled with the content which its name suggests. That is the reason why I need to give a thorough clarification of this notion.*
- *The overregulated financial solutions make the system in the one hand more inflexible and in the other hand they decrease the need of savings on a local level.*
- *One of the important elements of the local financial autonomy is the local taxes that is why the intervention with the free way of their use can cause harms to local interests. It is the same logic that the united aid type of subventions can reinforce the financial autonomy in case of the subventions of central government.*
- *Together with the change of financing, the scope of tasks in legislation has been changed in Hungary. It is interesting that the in the reality the real services are different. Therefore, there are several tasks local government-related services which can be provided in a centralized way too but they do not lose their local character.*
- *In the background of the reorganization of the public services among the different layers of governance, there is a sort of centralisation as a desired objective to achieve. This is present also in the financing of public services.*
- *Local governance is a democratic value. It represents more than the local dimension of public services. It is the representation of local interests and it is one of the cornerstones of the development in communities.*

There are many fundamental issues in the focus of my research. What is the reason for public services being provided on a local level? What are the financial sources which the local management of public services should consist of? Who should finance them? To what extent should the central government intervene in these issues? What are the effects of the new system? I also ask the question how the previous system treated the differences between the local entities and what is the case after the introduction of the new system?

### **3. The structure of my dissertation**

My dissertation is divided into three main parts including eight chapters. In the first part, it is about the theoretical basis which contains the financing system of local governments through the fiscal federalism. This part summarizes the standards of the management of local public services giving the foundation to my evaluation of the Hungarian system. The second chapter is dedicated to analyse the local management of public services and its fundamental elements in some European models of governance and to process empirical data concerning the OECD States. The third chapter is focusing on the instruments applied in the financial interconnections between the layers of governance. I describe and structure the governmental transfers and objectives too.

In the second part of my dissertation I go beyond the international and theoretical dimension of the empirical analysis in Hungarian reality. I consider important to divide into two parts the period after the transition so the first part is the period between 1990 and 2010. The reason of the division is that the previous financing system predominates during this period and after the change of government we can see the preparation of the new period. The fourth and fifth chapters I treat the empirical data of the source legislation. Concerning the first one I put the accent on the revenue side and for the last one on the structure of expenditures. I consider that the particularity of my dissertation is that I analyse the aggregated data according to the different types of communities.

In the third part I deal with the changes after 2010. I analyse and evaluate the changes leading to the “task-based financing” system and I attempt to define the notion of the "distributive financial relations" or "cost reimbursement approach".

After this part, I am aiming to analyse the budget support between 2010 and 2016. My objective is to present the direction of the changes through this kind of data and the main characteristics of the new system.

The seventh chapter is about the own revenues of the local governments which is an important element of the revenue structure. I take particular account of systematic and practical approach of the local taxation. In the framework of the last chapter I examine the revaluation of the state roles after 2010. I begin with the general reasons and trigger factors and I address also the paradigms in the Hungarian practice and theory. It means that I examine the effects of the centralisation of the local management of public services on the local budget. I intend to

go into details about the analysis of the decreasing budget of the local governments comparing to the trends in the Member States of the European Union.

#### **4. Methodology of my research**

The dimension of the research comprises the financing of the local government between 1990 and 2017 with regards to the available budgetary data. Referring to the spatial extent of my research, I basically focus on Hungary but in the framework of an international outlook I try to give an overview of the geographic Europe, of the European Union, and of OECD Member States.

The field I deal with in my research is multidisciplinary and interdisciplinary. I examine the financing system with the methods of the Financial Law, Public Finance and Administration Sciences. I consider indispensable to include in my research the asset of other branches of law and of other disciplines in order to be able to prove my hypotheses. Therefore, I give complementary aspects to the above mentioned methodological basis of my research because I also deal with the knowledge of Political Sciences, Economy, Community Finance, Community Studies.

This research work is descriptive, exploratory and explanatory according to the applied fields of disciplines because I make good use of the methods of legal analysis, comparison, interpretation. Following the logic of deduction and induction I analyse and interpret the Hungarian and international budget data, processes, and aspects. Determining the theoretical basis of my work my objective was basically to systematically organize and classify the results of the available literature in this field and to precisely define several notions. I provided unbiased data analyses and applied the methods of comparison used in legal studies to present the ways of financing and providing public services in the different models of local governments.

The accent is on the analysis and evaluation of budgetary data of local governments during the last three decades. I illustrate the results of my analysis with numerous tables and diagrams. During my research work I was always eager to explore new problematics and issues with the goal to contribute to the development of the discipline with new and unique results. It is to be highlighted that the systematic analysis of the relation between revenue/expenditure in the “task-based” legislation and financing has not been undertaken yet.

I took into consideration several inductive and deductive methods of hypotheses to be able to determine the problematic of my research. So, there are experiences as well as general principles and patterns among my starting points.

## **5. New results of my research**

I performed the research which underpins my PhD dissertation, in the field of Local Governments' Financial System. This is a central topic concerning the theoretical issues of "task-based" legislation and financing system. During my analysis, I tried to work in a complex way on the sub-areas of the questions related to local governments.

The detailed description of fiscal federalism and its first-generation theories enables us to see that the local government units have an important role in providing public services. Thus, the financial decentralization is constantly an actual issue. I tried to classify the relevant theories to be able to demonstrate the pros and cons of financial decentralization.

The local interest, a more direct democracy, the problems related to information and data, the Tiebout's hypothesis, the Oates' decentralization theorem, the cost-effectiveness and Leviathan hypothesis stand for the decentralisation. But there are a lot of arguments against the decentralisation for example the spill over effects, Economies of scale, the fiscal illusion, the so-called club goods, the flypaper effect as well as a Critique of Tiebout's hypothesis. After having studied these aspects, it has been obvious that the conclusions of the financial federalism cannot be limited only to the federal States but they can prove useful and applicable on the different layers of governance in unitary states too.

Analysing the development of local government models, I could find out that the Anglo-Saxon and continental methods serving us as models only exist theoretically in a pure form. They cannot exist in practice because they have been subject to important changes in which the financial autonomy and the local services have an important role. Regarding the data of OECD of 2005 and 2014 I can conclude that the local expenses to GDP ratio stagnated or increased in the majority of the countries. There are two exceptions Hungary and Ireland where we can witness a considerable fall. The expenses of local governments decreased by 75%.

The structure of tax revenues is different. In the majority of the examined countries the local taxes have been decreased (in 16 countries), in only one case stagnated and in 7 countries this kind of taxation followed more or less an upward trend. The result of this dynamic can be found in the public-sector debt because except for 4 countries it has increased everywhere. The situation of Hungary is special also from this point of view because it is the only country where the local subsystem debt has radically decreased and almost ceased to exist. Furthermore, we can draw the conclusion that there are no standard solutions for global phenomena therefore not even for a crisis situation because each country respond in a proper way to the division and financing of the different levels of public services.

I tried to underline this neglected topic in the national literature thanks to a review of the calculation of expenditure needs and fiscal capacity. Regarding the expenditure needs I agree with the argument that the expenditure need is supposed to finance the demand so it is a better case if the calculation method is related to the local public service demand. We can distinguish two calculation methods. The first possibility is to determine the price of each element related to the public task with an approximate estimation by the central government. The other possibility is to determine the rate of the subvention on the basis of previous subvention data. The revenue calculation is useful to respond the questions how and to what extent the public services can be provided on local expenses. According to the two approaches the Hungarian solution for source legislation and for the “task-based financing” system can be classified.

Except for the calculation of subsidies, I also classified them. We can separate the forms of subsidies on the basis of six criteria establishing structural connections. These solutions highlight that all these methods have their own role, advantages and disadvantages. It is important how to use them and to how to choose the most appropriate form according to the national needs and circumstances.

The shared public revenues represent a sort of equalisation in the financing system. They are useful to maintain the local interests and concerns and it is recommended to apply them in every country. That is the reason why I consider justified to reintroduce the transfer of the personal income tax because this would affect the local employment and the taxation interests in a positive way.

After a theoretical approach, I focused on the analysis of expenditures and incomes of financing schemes between 1990-2010. In the period of the source legislation the more developed communities had a higher revenue-to-GDP ratio. It means that the increase of community categories increased the expenditures too.

We can justify the statement that the city life is more expensive from the point of view of public services so the expenditure per capita in bigger cities was the highest. In the system, more and more types of subventions have arrived to the local units which made the financing structure dispersed. Among the local incomes, it was the local taxes and especially the business tax which was the most important revenue source. But this favoured the most developed communities that were more competitive and attractive from the business point of view.

We can clearly see that the solution was not absolutely ineffective given that several other factors caused the errors. For example, the tasks conferred to local levels was not accompanied by changes in the financing system. The system could not cope with the difficulty resulting from the fact that these units were widely varying but having the same legal status. The most important weaknesses of the system were the following: the shortcomings in the regulation concerning the credit system and the assignment of tasks as well as the fact that in the expenditure structure the operational expenditures were disproportionately important and the expenditures related to investments were lower.

After the change of government in 2010, it is easy to demonstrate the patters of changes which are related to the local management and finance of public services. The new Communal Law decreased not only the amount of local public services but it is supposed to influence the local budget too. Several grants have been installed in the system. As a consequence, the local autonomy is more limited. However, we can see if we examine the governmental measures that they are solutions to previous issues and their overall impact is more profound.

I analysed subsequently the financing system of public services introduced in 2013. I was aiming to give a sort of definition and to put it in a systematic order because there is a lack of it in the national research literature. I used for these purposes the proposals, the grounds, corrections related to the preparation and adoption of the new Communal Law. I could conclude that the objective of the preparation of the concept was originally not to introduce the current system but to give a solution to the system of financing of public services based on

the above detailed calculation of expenditure needs. It is clear that despite of the same denomination its content has been completely changed after the adoption of the New Municipality Law and its amendment. The reason for the divergence from the original concept could be that the problematic parts of the solution were obvious. For example, it is very time consuming, difficult and expensive to determine the expenditure requirements of local municipalities. From this, I could reach the conclusion that the determination of financing of public services is not the same solution than the same determination in the international literature.

Analysing the financial data after 2010 became clear that the determination of “task-based” subsidies could be discussed in only three local public services and this have not been extended. But after the changes in the new Communal Law the “task-based” financing is only an alternative solution. That is the reason why this shortage cannot be asked back. In the same time the forms of the subventions have not been changed and the techniques of the previous system are being applied. We can highlight two systematic changes. On the one hand the aid schemes have been reduced in scope: there are only 4 today instead of the previous 7-8 and the in the other hand most the subventions have become captive use. Basically, the captive use means that the tasks-based financing is only a kind of financing for certain tasks. This is the clue can be found also in the local taxation system to fill the gap cause by the central financing. I consider the imposition of taxes an important element in the system but the captive use it is more an obligatory element than the possibility of the strengthening of the local financial autonomy.

The impact of new solutions is detectable in the financial system. The local expenditures have decreased by 7,9% to GDP ratio because of the centralisation of providing public services.

It is due to the fact that the primary education, personal social benefits and health care have been connected to the central government. The central management of local services also resulted in the reduction of local autonomy.

After having summarised the results of my research I would like to formulate the responses to my hypotheses.

- The trends in the organisation and financing of public services (ex: decentralisation and centralisation show a kind of cyclical effect, especially regarding the characteristics of the Hungarian system). After the transition the intention appeared to limit the centralisation which was abandoned at the end of the 2000s when problems started to be more and more important due to the inappropriate regulation and financing system. As a matter of fact, we can witness the trend of centralisation again. Regarding the international practice, we can see the cyclical phenomena too but in the majority of the examined countries it was the decentralisation which was the main trend. That is why I am concerned that the decentralisation and centralisation are parts of a cyclical phenomenon.
  
- My presumption can be proved only partially that due to the economic crisis the financing and the role of the local governments have changed almost everywhere in Europe. I presumed that the relation between the central and local government has been reconsidered and that this phenomenon is not only a Hungarian trend. The analysis of the budgetary data that the impact of the crises caused some changes in the financial relations between the governmental levels but this cannot be explained with the same centralisation process which takes place in Hungary. In many cases, it is on the contrary. We can observe the increasing and redistributive role of the local governments in financial affairs. Accordingly, the economic crises affected the local financial affairs but in the European countries the solution was not the budgetary restrictions on the local layer of governance.
  
- The detailed analysis of both sides of revenues and expenditures of the highlighted that I must agree with the standpoint that we had an exemplary model during the period 1990-2010. The previous model should be a reference point concerning the actual or future models but it served also as a model for the new system of tasked-based financing because there are numerous elements of the previous system applied in the new one.

- It follows from the last conclusion that the “task-based financing” system is not the system which the literal meaning of the notion is. This system uses the logic of the source legislation and at the same time the practices show that the calculation of expenditures is not applied. Accordingly, the Hungarian system cannot be identified with the international solutions, at least based on the denomination. Referring to the real practices, we can see that the government tried to realize the financing system based only on the expenditure needs and the normative financing system remains making it a system of captive use.
  
- Because of the theoretical examination of the governmental transfers we can see that the subventions of free use are underpinned by more arguments and I must highlight that they ensure a more elevated level of autonomy for the local governments in a way that it can result in a more effective and reasonable service and that is why this kind of systems are more advantageous. However, there can be some reasons for example the irresponsible management that can prove the necessity of captive use of transfers. I consider that the responsible management should be achieved by the right way of legislation and control. The other way can cause numerous problems that there will not be enough money for some objectives and for others there will be more money than needed. The lack of carry-over of money can have a negative impact on efficiency.
  
- It became visible that the overregulated financing solutions make the system less flexible and decrease the local saving interests. In Hungary, the structure of subventions has been reduced, the regulation has been improved and completed by several supplementary rules. In my opinion, this process results in decreasing importance of local interests. It is actual the opposite of the original intention.
  
- The international data about the revenue structure showed that the local incomes from taxes have a more important role in the financial autonomy. In those countries where the dimension of decentralisation is larger and more services are provided there is a more important role of local incomes and especially of local taxes (it is the case typically in the welfare states). The local taxes are useful to have local incomes for local tasks avoiding the situation when the central subventions cannot provide enough financial background for certain tasks. If local taxes are of captive use, this breaks the logic of local taxation which leads to a loss of local interest. This happened also in

Hungary excluding the fact that the local interests are obligatory with the introduction of local incomes.

- The limits on the local tasks by the legislation is obvious. Parallely to the changes in the financing system, more precisely in response to the overgrowth of local tasks the more important local tasks have been moved towards the central level. I tried to highlight also the fact that we can distinguish between local tasks and tasks with local implications. These services can be provided centrally but they remain local. In my opinion the education, health and social care are this sort of services.
- The hypothesis can also be justified that we can observe the intention of centralisation in the process of reorganisation between the governmental levels. The changes in the governmental roles are not only Hungarian phenomena because this is continuously present in space and time. The centralisation effect can be clearly demonstrated in the reduction of the local budget. This is unique also in a European comparison. This process can also be found in the services of the primary education, of primary and specialized health care, and in the personal social services too. But this process is present in community operation and in the field of network services too. We can find numerous indications for this phenomenon.
- I consider that my hypothesis is also correct that the local financial decentralisation is an intrinsic democratic value. The local management of public services has several efficiency aspects also according to the theoretical experiences and in the same time the requirement of local governance and local financial decentralisation appears among the democratic values. The local governance is a sort of counterweight in the system to the central government in order to achieve a harmonised central power, to treat failures of government and to ensure the transparency.

The overall conclusion is that during the transition period, the objective was the decentralization of centralized power in order to put the local administration units in more powerful position. In the decade of 2010 a sort of reverse procedure unfolded which enhances the centralization of local public services according to the role of “State as good master”. Due to the changes in the financing of local authorities and regulation of local governments there

are a number of limits, checks and elements of stabilization. This process leads us to the question if the local government is independent.

In addition, I think that if the previous local services are provided by the central level, it causes breaches of the accountability and transparency. At the first sight, it seems that the new system has sorted out solutions for the problems but the cost is that the level of autonomy has been decreased which will generate new types of problems. Evaluating the process, according to the analysis of the relevant data I must agree with the standpoint which says that the instruments of fiscal federalism and source legislation are important elements in the local management of public services. If they are abandoned, we can speak about the end of decentralisation.



Registry number: DEENK/113/2017.PL  
Subject: PhD Publikációs Lista

Candidate: Péter Bordás  
Neptun ID: F5OMMZ  
Doctoral School: Géza Marton Doctoral School of Legal Studies  
MTMT ID: 10043608

### List of publications related to the dissertation

#### Articles, studies (10)

- Bordás, P.:** Feladatfinanszírozás-e a feladatfinanszírozás?: A magyar önkormányzatok támogatási rendszerének értékelése.  
*Közjogi Szemle [In apperard]*, [13] (44099 with spaces), 2017. ISSN: 1789-6991.  
Level of HAS Committee on Legal and Political Sciences: B
- Bordás, P.:** A sportfinanszírozás közpénzügyi aspektusai.  
In: A sportjog közpénzügyi alapjai. Írták: Bartha Ildikó, Bordás Péter, Nagy Emilia, Varga Judit, Kapitális, Debrecen, 8-31, 2016. ISBN: 9789631250978
- Bordás, P.:** Pénztelen utas nem tud messze menni: a helyi önkormányzatok költségvetési kiadásai 1993-2010 között, majd 2010 után.  
*Pro Futuro 1*, 79-97, 2016. ISSN: 2063-1987.  
Level of HAS Committee on Legal and Political Sciences: A
- Bordás, P.:** A települési adó rendszertani és gyakorlati kérdései.  
*Pro Publico Bono - Magyar közigazgatás 3*, 4-12, 2015. ISSN: 2063-9058.  
Level of HAS Committee on Legal and Political Sciences: A
- Bordás, P.:** Határtalan hatások a pénzügyi decentralizációban: a forrásszabályozási rendszer értékelése településkategóriák alapján.  
*Miskolci Jogi Szemle 10* (1), 129-147, 2015. ISSN: 1788-0386.  
Level of HAS Committee on Legal and Political Sciences: A
- Bordás, P.:** Ki mint vet, úgy arat - de lesz mit? gondolatok a települési adó bevezetéséről.  
*Közjavak [elektronikus dokumentum]. 1* (1), 29-33, 2015. EISSN: 2498-7190.  
DOI: <http://dx.doi.org/10.21867/KJK/2015.1.7>.





7. **Bordás, P.:** Feladatellátás a testületi működésén keresztül.

In: Gyűrűk és sugarak : Mit nyújt egy magyar város? Szerk.: Horváth M. Tamás, Bartha Ildikó, Dialóg Campus Kiadó, Budapest, Pécs, 229-244, 2014, (Dialóg Campus szakkönyvek, ISSN 1417-7986)(Közszektor-olvasmányok, ISSN 2064-180X) ISBN: 9786155376351

8. **Bordás, P.:** Jelenségek - voltak, vannak, lesznek.

*Közjogi Szemle* 7 (2), 71-74, 2014. ISSN: 1789-6991.

Level of HAS Committee on Legal and Political Sciences: B

9. **Bordás, P.:** Az önkormányzati finanszírozási rendszer átalakítása: a Mötv. pénzügyi rendelkezéseinek tükrében.

In: A magyar önkormányzati rendszer reformja. Szerk.: Bencsik András, Pécsi Tudományegyetem Állam- és Jogtudományi Kar, Pécs, 8-23, 2013. ISBN: 9789636425500

10. Bartha, M., **Bordás, P.**, Révész, Z., Tóth, K.: Közpénz(elj)ünk az Alaptörvényben.

In: Változások a magyar alkotmányjogban : tanulmányok az Alaptörvényről. Szerk.: Balogh Elemér [et al.], Nemz. Közszolgálati és Tankv. K., Budapest, 191-198, 2012, (Hallgatói közjogi dolgozatok, ISSN 2063-7772 ; 1.) ISBN: 9789630855921

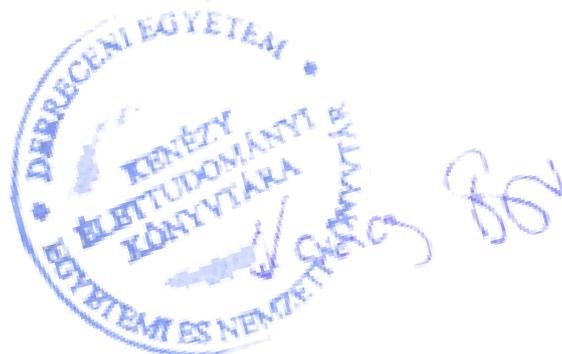
Conference presentations (2)

11. **Bordás, P.:** A helyi közfeladatok finanszírozási reformja.

In: Tavaszi Szél 2014 = Spring Wind 2014. Szerk.: Csiszár Imre, Kőműves Péter Miklós, Doktoranduszok Országos Szövetsége, Debrecen, 337-344, 2014. ISBN: 9789638956064

12. **Bordás, P.:** A helyi közfeladatok átalakult finanszírozása.

In: IX. Jogász Doktoranduszok Országos Szakmai Találkozója, 2013. Szerk.: Rixer Ádám, KRE ÁJK, Budapest, 33-37, 2014, (Jog és állam, ISSN 1787-0607 ; 19. ) ISBN: 9789639808560





## List of other publications

### Articles, studies (4)

13. **Bordás, P.:** A sportfinanszírozás modelljei.  
In: A sportjog közpénzügyi alapjai. Írták: Bartha Ildikó, Bordás Péter, Nagy Emilia, Varga Judit, Kapitális, Debrecen, 32-54, 2016. ISBN: 9789631250978
14. **Bordás, P.:** Közjog és közösség!: Közjogi Albizottság a tudományági együttműködés jegyében.  
*Közjogi Szemle* 9 (2), 70-71, 2016. ISSN: 1789-6991.  
Level of HAS Committee on Legal and Political Sciences: B
15. Bartha, I., **Bordás, P.**, Nagy, E., Varga, J.: A sportjog közpénzügyi alapjai. Campus Kiadó, Debrecen, 192 p., 2015. ISBN: 9789639822559
16. **Bordás, P.:** Közigazgatás-szervezési változások a hajdúk fővárosában.  
*Jegyző és Közigazgatás* 16 (4), 30-31, 2014. ISSN: 1589-3383.

### Periodical publications (2)

17. Szerk. Horváth, M. T., Bartha, I., **Bordás, P.:** Public goods & governance. Debrecen : MTA-DE Public Service Research Group, 2016-
18. Szerk. Horváth, M. T., Bartha, I., **Bordás, P.:** Közjavak. Debrecen : MTA-DE Közszolgáltatási Kutatócsoport, 2015-

**By the directives of HAS Committee on Legal and Political Sciences:**

**Publications in periodicals level „A”: 3, related to the dissertation: 3.**

**Publications in periodicals level „B”: 3, related to the dissertation: 2.**

The Candidate's publication data submitted to the iDEa Tudóstér have been validated by DEENK on the basis of Web of Science, Scopus and Journal Citation Report (Impact Factor) databases.

25 April, 2017

