



## IDENTIFYING DATA

### Budgetary management techniques

Subject	Budgetary management techniques			
Code	P04G091V01605			
Study programme	Grado en Dirección y Gestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	2nd
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Aneiros Pereira, Jaime			
Lecturers	Aneiros Pereira, Jaime Mosquera Pena, Juan Antonio Rodríguez Losada, Soraya			
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General description	(*)La asignatura de Técnicas de Gestión Presupuestaria pertenece al área del derecho financiero y tributario, y es una continuación de las asignaturas de Derecho Financiero Tributario y Gestión Tributaria. Si Gestión Tributaria ponía el acento en la parte del ingreso, esta asignatura lo hace en la parte del gasto público. Se pretende ofrecer al alumno una visión, lo más completa posible, de la disciplina jurídica de los procedimientos a través de los que se desarrolla la actividad financiera pública. Es decir, se trata de abordar, desde una perspectiva jurídica, el estudio de la normativa reguladora de la actividad consistente en la realización del gasto público, en especial todo lo referido al presupuesto, desde su elaboración y aprobación, hasta su ejecución, modificación y control.			

## Skills

Code

## Learning outcomes

Expected results from this subject

Training and Learning Results

## Contents

Topic	
Lesson 1. BUDGET LAW	<ol style="list-style-type: none"> <li>1. Concept</li> <li>2. Legal sources.</li> <li>3. Budgetary management techniques</li> </ol>
Lesson 2.- THE STATE BUDGET: concept, nature and structure.	<ol style="list-style-type: none"> <li>1. Concept.</li> <li>2. Nature.</li> <li>3. Spanish Budget Law. Structure.</li> <li>4. Public sector.</li> <li>5. Structure of the Budget. Classification of revenues and expenditures.</li> <li>6. Financial relations with other Administrations.</li> <li>7. Compensation fund.</li> </ol>
Lesson 3.- THE STATE BUDGET.	<ol style="list-style-type: none"> <li>1. Effects of the Budget on public income.</li> <li>2. Effects of the Budget on public spendings: .</li> <li>3. The Budget and the pecuniary obligations: sources. Enforceability of the obligations.</li> </ol>

#### Lesson 4.- BUDGETARY PRINCIPLES

1. Economic principles and legal principles.
2. Principle of material justice of public expenditure.
3. Principles of efficiency and economy.
4. Principle of legality and reservation of law.
5. Principle of budgetary unit.
6. Principle of universality..
7. Principle of speciality.
8. The budgetary stability.
9. Principle of the annual nature of the budget.

#### Lesson 5.- The BUDGETARY CYCLE (I)

Approving the budget.

#### Lesson 6.- The BUDGETARY CYCLE (II)

Budget changes after adoption.

#### Lesson 7.- CONTROL OF THE FINANCIAL ACTIVITY.

1. The budgetary control: concept.
2. Administrative or internal control. The General Intervention of the State Administration.
3. External control. The Court of Audit.
4. Parliamentary control.
5. Responsibility in the budget field.

#### Lesson 8ª.- THE BUDGETS OF REGIONAL AND INSTITUTIONAL ENTITIES.

1. The Budget of the Autonomous Communities
2. The Budget of the Local Entities
3. The budgetary regime of the institutional Administration.

### Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	29	50	79
Seminars	12	45	57
Essay questions exam	2	5	7
Problem and/or exercise solving	2	5	7

\*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

### Methodologies

	Description
Lecturing	The main issues of each lesson will be explained by the professor. Students must prepare the content of each chapter before the discussion in class.
Seminars	Different activities focused to develop the contents of the subject.

### Personalized assistance

Methodologies	Description
Lecturing	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.
Seminars	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Faitic) or attend to on-site classes.

### Assessment

	Description	Qualification	Training and Learning Results
Seminars	Different activities focused to develop the contents of the subject.	20	
Essay questions exam	Final exam: - Oral exam (theoretical) - And written exam (practical).	60	
Problem and/or exercise solving	Tests	20	

### Other comments on the Evaluation

#### First call:

1.- The students that follow the continuous assessment process shall be evaluated according to the previous criteria: final exam (60%), objective examination of questions (20%) and seminars (20%). In the final exam, the oral exam will carry a weight of 80% and written practical exam will carry a weight of 20%. It is necessary to achieve a 4 out of 10 points in the oral exam in order to take into account the qualifications obtained under the continuous assessment process.

2.- The students that do not follow the continuous assessment process shall be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the

continuous assessment process.

**Second call:**

- 1.- Students must pass a final exam: oral exam + written practical exam.
- 2.- Grades obtained by the students that followed the continuous assessment process will be taken into account.
- 3.- The students that do not follow the continuous assessment process shall be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

**Final call:**

Students shall pass a one-off exam that consists of two parts: exam (80%) and written practical exam (20%).

**BLENDED-LEARNING STUDENTS**

1. Blended-learning students will be able to follow a continuous assessment process, either using digital means or attending to the on-site classes.
2. If blended-learning students follow the continuous assessment process, they will be evaluated according to the previous criteria: final exam (60%), objective examination of questions (20%) and seminars (20%). In the final exam, the oral exam will carry a weight of 80% and written practical exam will carry a weight of 20%. It is necessary to achieve a 4 out of 10 points in the oral exam in order to take into account the qualifications obtained under the continuous assessment process.
3. If blended-learning students do not follow the continuous assessment process, they will be graded in the following way: oral exam (80%) and written practical exam (20%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.

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**Sources of information**

**Basic Bibliography**

Pascual García, José; RODRÍGUEZ CASTAÑO, ANTONIO R., **Régimen Jurídico del Gasto Público. Presupuestación, ejecución y control**, BOE, 2020

Pérez Royo, F., **Derecho Financiero y Tributario**, Tecnos, 2020

**Complementary Bibliography**

Martín Queralt, Lozano Serrano, Tejerizo López, Casado Ollero, **Curso de Derecho Financiero y Tributario**, Tecnos, 2020

Thomson-Aranzadi, Tecnos, McGraw-Hill, Civitas etc., **Textos legales de la parte general del Derecho Financiero y Tributario**, 2020

Iglesias Quintana, J, **Manual Didáctico de los Presupuestos Generales del Estado**, IEF, 2017

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**Recommendations**

**Subjects that continue the syllabus**

Regional and local financing/P04G091V01904

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**Subjects that it is recommended to have taken before**

Tax management/P04G091V01505

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**Contingency plan**

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