



## IDENTIFYING DATA

### Regional and local financing

Subject	Regional and local financing			
Code	P04G091V01904			
Study programme	Grado en Dirección y Gestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Optional	4th	1st
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Rodríguez Losada, Soraya			
Lecturers	Rodríguez Losada, Soraya			
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Web				
General description	The agenda aims to answer the essential question of how the regional and local administrations are financed and the characteristics of each of their sources of income.			

## Skills

Code	
A1	Students have demonstrated to possess and understand knowledge in an area of study that starts from the base of general secondary education, and is usually found at a level that, although supported by advanced textbooks, also includes some aspects that imply knowledge coming from the vanguard of his field of study.
A2	Students know how to apply their knowledge to their work or vocation in a professional manner and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.
A3	Students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant social, scientific or ethical issues.
A4	Students can transmit information, ideas, problems and solutions to a specialized and non-specialized audience.
A5	Students develop those skills of necessary learning to undertake back studies with a high degree of autonomy.
B2	Ability to analyze, synthesize and integrate knowledge and planning for the preparation of judgments with limited information
B3	Listening and reading comprehension skills and oral and written communication skills.
B5	Ability to interpret data obtained from observation with regard to their meaning and establish links with the appropriate theories in the field of public management and administration.
C21	To understand the structure, organization and functioning of the different local governments and administrations.
C39	To understand the planning and administrative management of financial-economic resources, the organization and management of public services, and to know the financial legal framework of financing of public administrations.
D1	Capacity of analysis and synthesis for building and defending arguments Know how
D2	Ability to organize, plan and use time efficiently, and self-control skills in situations of pressure.
D5	Capacity for taking autonomous and independent decisions Know be / be
D8	Capacity to cooperate teamwork and open to different points of view and opinions
D9	Capacity to create critical thinking and self-criticism

## Learning outcomes

Expected results from this subject	Training and Learning Results			
To understand the financial legal system and the financing of the different Public Administrations, explain the different mechanisms of planning and management of economic-financial resources, discuss the organization and management of public services, argue logically, update and self-manage one's own knowledge and solve legal problems through the preparation of writs, forms, etc	A1	B2	C21	D1
	A2	B3	C39	D2
	A3	B5		D5
	A4			D8
	A5			D9

<b>Contents</b>	
Topic	
FIRST PART: INTRODUCTION TO THE STUDY OF THE REGIONAL AND LOCAL FINANCING	1. The financial power: concept and limits 2. General regime and special regimes
SECOND PART: REGIONAL FINANCING	1. Sources of income of the Autonomous Communities 2. Taxes 3. Rates, public prices and special contributions 4. The budget of the Autonomous Communities
THIRD PART: LOCAL FINANCING	1. Principles and sources of income of the local entities 2. Taxes 3. Rates, public prices and special contributions 4. The budget of the local entities 5. Income of the deputations of common regime

<b>Planning</b>			
	Class hours	Hours outside the classroom	Total hours
Lecturing	15	30	45
Seminars	8	36	44
Learning-Service	8	36	44
Essay questions exam	1	10	11
Objective questions exam	1	5	6

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

<b>Methodologies</b>	
	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 (Moovi) 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 (Moovi) or attend to on-site classes.
Learning-Service	Doubts of the students will be solved in class. E-learning students will be able either to post their questions using digital means (Moovi) or attend to on-site classes.

### 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. Mentoring sessions may be developed through mail or videocall, following an arrangement between the student and the Professor.
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. Mentoring sessions may be developed through mail or videocall, following an arrangement between the student and the Professor.
Learning-Service	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. Mentoring sessions may be developed through mail or videocall, following an arrangement between the student and the Professor.

<b>Assessment</b>		Qualification	Training and Learning Results			
	Description					
Seminars	Different activities focused on developing the contents of the subject.	10	A1 A2 A3 A4 A5	B2 B3 B5	C21 C39	D1 D2 D5 D8 D9
Learning-Service	The participation in the learning-service project will be evaluated	20	A1 A2 A3 A4 A5	B2 B3 B5	C21 C39	D1 D2 D5 D8 D9
Essay questions exam	Final written exam (theoretical and practical)	60	A1 A2 A3 A4 A5	B2 B3 B5	C21 C39	D1 D2 D5 D8 D9

Objective questions exam	Multiple-choice test or short-answer essay exam.	10	A1	B2	C21	D1
			A2	B3	C39	D2
			A3	B5		D5
			A4			D8
			A5			D9

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### **Other comments on the Evaluation**

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The program included in this guide ("Contents") is a short version of the complete program which will be object of the assessment and deliver to the students when the course will start.

#### **First call:**

- 1.- At the beginning of the course, the students must communicate if they are going to follow the continuous assessment process. To that aim, it would be necessary to send a binding signed document.
- 2.- The students that follow the continuous assessment process shall be evaluated according to the previous criteria: final exam (60%), objective examination of questions (10%) seminars (10%) and learning-service (20%). In the final exam, the theoretical exam will carry a weight of 80% and the practical exam will carry a weight of 20%. It is necessary to achieve 4 out of 10 points in the exam in order to take into account the qualifications obtained under the continuous assessment process. If the students do not reach the minimum score, their final qualification will be the exam result. Regular attendance is required.
- 3.- The students that do not follow the continuous assessment process shall be graded in the following way: theoretical exam (70%) and written practical exam (30%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.
- 4.- The final exam will be held on the date, time and place indicated in the exam calendar for the 2021/2022 academic year, approved by the Faculty Board.

#### **Second call:**

- 1.- Students must pass a final exam: theoretical exam + practical exam.
- 2.- Grades obtained by the students that followed the continuous assessment process will be taken into account. The final exam will represent the 60% of the final score, corresponding the remaining 40% with the qualification obtained through the "continuous evaluation" system. It is necessary to achieve 4 out of 10 points in the theoretical exam in order to take into account the qualifications obtained under the continuous assessment process. If the students do not obtained the minimum score, their final qualification will be the exam result.
- 3.- The students that do not follow the continuous assessment process shall be graded in the following way: theoretical exam (70%) and written practical exam (30%). This final exam will be different that the exam carried out by the students that follow the continuous assessment process.
- 4.- Students who had followed the system of "continuous evaluation", and did not pass the subject at the first opportunity nor at the second one, are entitled to keep the qualification obtained through that system for the following academic year (2022-2023).
- 5.- The final exam will be held on the date, time and place indicated in the exam calendar for the 2021/2022 academic year, approved by the Faculty Board.

#### **FINAL CALL:**

Students shall pass a one-off exam that consists of two parts: theoretical exam (70%) and practical exam (30%).

#### **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 (10%) seminars (10%) and learning-service (20%). In the final exam, the theoretical exam will carry a weight of 80% and practical exam will carry a weight of 20%. It is necessary to

achieve a 4 out of 10 points in the theoretical 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: theoretical exam (70%) and practical exam (30%). 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

Pérez Royo, F., **Derecho Financiero y Tributario**., Civitas - Thomson Reuters, 2021

Moreno González, S., Sánchez Lopez, M.E.; Carrasco Parrilla, P.J.,, **El ordenamiento tributario y presupuestario local: análisis interno y comunitario**, Tirant lo Blanch, 2016

Thomson-Aranzadi, Civitas, McGraw-Hill, **Textos Legales de la Parte General y Especial del Derecho Financiero y Tributario**, 2021

### Complementary Bibliography

FERREIRO LAPATZA, J.J y otros, **Curso de Derecho Tributario**, última edición,

López Martínez, J., **La reforma de la financiación territorial**, Tirant lo Blanch, 2017

Pablos Mateos, F., **Autonomía y suficiencia financiera de la hacienda municipal**, Aranzadi, 2016

Álvarez Dumont, A. (Coord.), **Manual de ordenanzas fiscales e informes económico-financieros**, La Ley Actualidad, 2015

Cubero Truyo, A., **Medidas fiscales de las Comunidades Autónomas aprobadas mediante decretos-leyes : recopilación y análisis crítico**, Dykinson, última edición

Pita Grandal, A.Mª. (Coordinadora), **Textos y casos prácticos de Derecho Financiero y Tributario II**, Tórculo, 2001

SOLER ROCH, M. T., **Tax Law in Spain**, Springer Netherlands, 2001

PISTONE, P. et. al, **Fundamentals of Taxation** □ **An introduction to Tax Policy, Tax Law and Tax Administration**, IBFD, 2019

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## Recommendations

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

Tax management/P04G091V01505

Budgetary management techniques/P04G091V01605

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## Contingency plan

### Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF THE METHODOLOGIES ===

### TEACHING ACTIVITIES

In the case that sanitary reasons prevent on-site teaching activities, classes will be held online (through Campus remoto of the University of Vigo), with the support of Moovi Platform.

By arranging a meeting with Professors (or via mail), students will have the chance to raise issues they might have in relation with the subject. Cases will be available at the Fatic Platform, a week in advance to the Campus remoto class where the Professor will explain the cases and, by listening to the answers given by students, present the guidelines for their resolution. In that way, students have a week to solve the cases. Professors will be able thereof to check whether or not students have achieved the competences and knowledge.

The continuous assessment will be carried out in accordance with the provisions of the teaching guide and the Schedule, and the assessment of competencies will be done through the following activities. The continuous assessment process will be done online, with the support of Moovi Platform as indicated in the Schedule. On the other hand, the submission of the solutions to the practical cases will be made to the Professors and will be evaluated for the purposes of scoring the continuous assessment, in accordance with the provisions of the teaching guide. Active and quality participation of students

will be valued, according to what is established in the teaching guide.

#### EXAMS:

In case that health reasons prevent the holding of on-site exams, the final exam will be carried out as established in the teaching guide and will consist of: (1) a written practical exam for which the moovi platform will be used, with a controlled time system that guarantees that the work is done individually and (2) a theoretical exam for which moovi platform and the remote campus will be used. The continuous evaluation and the exams carried out will be weighted in the final grade as established in the teaching guide.

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