



IDENTIFYING DATA

Budget Law

Subject	Budget Law			
Code	P07G092V01302			
Study programme	Grado en Dirección y Gestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Rodríguez Losada, Soraya			
Lecturers	Constenla Vega, Javier Rodríguez Losada, Soraya			
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Web				

General description The subject Budget Law belongs to the area of Financial and Tax Law, and is a continuation of the subjects Financial and Tax Law I and Financial and Tax Law II. If the latter matters were in charge of the revenue part, Budget Law will place the emphasis on the public expenditure part. It is intended to offer students a vision, as complete as possible, of the legal discipline of the procedures through which public financial activity is carried out. In other words, it is a question of approaching the study of the regulations governing the activity consisting of carrying out public spending from a legal perspective, and especially everything related to the budget, from its approval to its execution, modification and control.

English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.

Training and Learning Results

Code

- A1 Students will have shown they have sufficient knowledge and understanding of an area of study, starting after completion of general secondary education, and normally reaching a level of proficiency that, being mostly based on advanced textbooks, will also include familiarity with some cutting-edge developments within the relevant field of study.
- A2 Students will be able to apply their knowledge and skills in their professional practice or vocation and they will show they have the required expertise through the construction and discussion of arguments and the resolution of problems within the relevant area of study.
- A3 Students will be able to gather and interpret relevant data (normally within their field of study) that will allow them to have a reflection-based considered opinion on important issues of social, scientific and ethical nature.
- A4 Students will be able to present information, ideas, problems and solutions both to specialist and non-specialist audiences.
- A5 That students have developed those learning skills needed to undertake further studies with a high degree of autonomy.
- B1 Analysis, synthesis, problem-solving, decision-making, information- and time-management skills.
- B4 Commitment to ethical values and public service vocation.
- B5 Critical thinking skills.
- B6 To put their knowledge on public management and administration into practice.
- B9 To generate new ideas in the field of public management and administration.
- C5 To describe the structure, organization and functioning of multi-level Public Administrations, analyzing their relationship with the citizenry.
- C8 To identify, interpret, plan and manage the economic and financial resources of public Administrations.
- C9 To be familiar with regulatory framework and apply it to the activities carried out by Public Administrations.
- C14 Ability to use the information and communication technologies (ICT) that can be applied in public management.
- D1 To identify the meaning of, and to put into practice, gender perspectives in the different areas of knowledge and in one's professional practice, with the aim of contributing to the achievement of fairness and equality in society at large.

- D2 To be able to communicate, both orally and in writing, in the two official languages (Spanish and Galician) and in a foreign language.
- D3 Raising awareness about environmental issues.
- D5 To acquire independent learning skills.
- D6 Ability to adapt to new situations.

Expected results from this subject

Expected results from this subject	Training and Learning Results			
Upon completion of the subject, the student will be able to: Upon completion of the subject, the student will be	A1	B1	C5	D1
1. Identify the basic concepts of budget law.	A2	B4	C8	D2
2. Recognize the financial relationships at the different levels of government, deepening the study of own resources, shared and participatory funds.	A3	B5	C9	D3
3. Interpret and apply the budget rules of the different territorial entities.	A4	B6	C14	D5
4. Distinguish the concept and legal meaning of the different budgetary principles regulated in the Spanish system.	A5	B9		D6
5. Identify the concept, nature, content, structure and effects of the budget from a legal perspective.				
6. Recognize the different phases of the budget cycle and their particularities a state, regional and local level.				
7. Execute a budget and apply budget modifications when appropriate				
8. Evaluate the budgetary coordination needs presented by a framework of supranational integration for highly decentralized States such as Spain				

Contents

Topic	
FIRST PART: INTRODUCTION TO THE STUDY OF BUDGET LAW	<ol style="list-style-type: none"> 1. Concept of Budget Law. 2. The sources of the Budget Law. 3. Budget Law: techniques . 4. The budget of the State: concept, nature and structure. 5. Effects of the budget concerning the income and of the public expenditure. 6. The legal regime of the rights of public nature. 7. The budget and the economic obligations. 8. The budgetary principles.
SECOND PART: The BUDGETARY CYCLE	<ol style="list-style-type: none"> 1. Manufacture, approval, extension and modification of the budget. 2. Execution of the budget.
THIRD PART: CONTROL OF THE FINANCIAL ACTIVITY	<ol style="list-style-type: none"> 1. Administrative or internal control. The General Intervention of the Administration of the State. 2. External control: the Court of Accounts. 3. Parliamentary control. 4. Illicit and responsibilities in budgetary and spending subject public.
FOURTH PART: THE BUDGET OF THE TERRITORIAL AND INSTITUTIONAL TREASURIES	<ol style="list-style-type: none"> 1. The budget of the Autonomous Communities. 2. The budget of the Local Treasuries. 3. The budgetary regime of the institutional Administration.

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	29	45	74
Problem solving	4	10	14
Case studies	2	5.5	7.5
Autonomous problem solving	2	9	11
Discussion Forum	2	2	4
Learning-Service	2	7.5	9.5
Objective questions exam	2	10	12
Essay questions exam	2	12	14
Systematic observation	2	2	4

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

Methodologies

	Description
Lecturing	Exhibition by the lecturer of the contents of the subject, theoretical bases and/or guidelines for doing a work, exercise or project to develop by the students

Problem solving	Activity in which problems and/or exercises related to the subject are formulated. It is usually used as a complement to the master class
Case studies	Method through which students learn to apply the appropriate legal rules to solve certain practical problems. Students must choose the correct rules and interpret them properly, for each particular situation. This contributes to show the practical importance of the subject, and helps students to develop the understanding of legal texts
Autonomous problem solving	Students are at the centre of learning, being able to solve certain problems or challenges autonomously. Professors support students on the path to the solution, as a guide or supervisor
Discussion Forum	Spaces for academic discussions that contribute to the development of the strategic critical thinking form dialogue. The professor facilitates, advises and guides to the students so that they know how to work with the appropriate sources of information.
Learning-Service	Through this methodology, the academic curriculum is combined with the provision of a service to the community

Personalized assistance

Methodologies	Description
Lecturing	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning
Problem solving	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning
Case studies	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning
Autonomous problem solving	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning
Discussion Forum	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning
Learning-Service	Students will be able to solve doubts with relation to some aspects of the subject (content, work or cases), as well as attention to their needs and queries related to the study and/or subjects linked to the discipline, providing guidance, support and motivation in the process of learning

Assessment

	Description	Qualification	Training and Learning Results			
			A1	B1	C5	D1
Objective questions exam in the continuous evaluation assessment	Short answer questions or tests shall be done by students	40	A2	B4	C8	D2
			A3	B5	C9	D3
			A4	B6	C14	D5
			A5	B9		D6
Essay questions exam	Final exam that features of two parts: theoretical and practical exam.	40	A1	B1	C5	D1
			A2	B4	C8	D2
			A3	B5	C9	D3
			A4	B6	C14	D5
			A5	B9		D6

Systematic observation	(*)O profesorado, a través das diferentes actividades que propoña ao alumnado que se someta a avaliación continua (casos prácticos, exposición oral dun tema, presentación escrita dun traballo, ApS, tarefa colaborativa na aula, etc.), valorará a participación activa e calidade das intervencións deste tanto nas clases maxistras como, sobre todo, nas clases prácticas. A participación activa e de calidade do alumnado que se somete a avaliación continua representará o 20% da súa cualificación final. Tamén se terá en conta a participación dos estudantes nas actividades organizadas pola área de Dereito Financeiro e Tributario.	20	A1 A2 A3 A4 A5	B1 B4 B5 B6 B9	C5 C8 C9 C14	D1 D2 D3 D5 D6
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Other comments on the Evaluation

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.

1.-As established in the Regulation on the evaluation, qualification and quality of teaching and the student learning process (approved by the Senate of the University of Vigo on April 18, 2023), the student must express his/her intention not to benefit from the continuous evaluation system in accordance with the procedure and on the date established by the competent bodies of the Center. In the event that the Center does not determine a specific date, it will be indicated by the teachers on the first day of class.

2.- The student who accepts the continuous evaluation system will be evaluated according to the following criteria: 1st) First partial test, will be carried out in the middle of the semester (40%), 2nd) Second partial test, will be carried out at the end of the semester (40%), 3rd) Regular attendance, active participation in class and activities organized by the Financial and Tax Law Area (20%). For the purposes of being able to carry out this last evaluation, class attendance and active participation will be controlled.

The two written partial tests are mandatory, both carried out during the school term. Each of these two partial tests is liberating as long as the student achieves a minimum grade of 5 out of 10, so that having passed both tests students will not be obliged to take the final exam or test, as a requirement to pass the subject. If a student only passes one of the two tests, the grade obtained is maintained for both the first and second exam opportunities. The student must take the exam of the subject not passed.

3.- Global evaluation students: their grade will be made up of 100% of the grade obtained in the written exam, which will be different from that taken by continuous evaluation students. In the global assessment exam they will be evaluated on all competencies.

4.- The first and second opportunity final exam will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board for the 2024/2025 academic year.

The final exam grade will be the sum of the grades obtained according to the criteria and percentages previously established:

-Students who follow the continuous evaluation will have to pass the partial tests with a minimum grade of 5 out of 10, and otherwise they must be examined on the first or second opportunity of the subject not passed, and on the part(s) not passed. A student must achieve the minimum grade of 5 out of 10. The grade obtained for attendance, participation in class and in activities organized by the Financial and Tax Law Area will be added to the weighted grade of both tests.

If the two partial tests are not passed with the minimum grade of 5 out of 10, the subject will be deemed not passed and the minutes will reflect only the grade obtained for attendance, active participation in class and activities organized by the Financial and Tax Law area.

Likewise, students who have passed the two continuous evaluation partial tests carried out during the semester will be allowed to attend the first and second chance exams to raise their grade.

-Students with global evaluation: their grade will be made up of 100% of the final exam, being different from that taken by

continuous evaluation students.

SPECIFIC WARNING FOR STUDENTS WHO ATTEND THE END OF DEGREE CALL:

In the End of Degree exam, the final grade will be made up of 100% of the grade obtained in the written exam.

The End of Degree exam will be held on the date, place and time specified in the official calendar approved for this purpose by the Faculty Board.

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**, Civitas, 2024

Thomson-Aranzadi, Tecnos, McGraw-Hill, Civitas etc., **Textos legales de la parte general del Derecho Financiero y Tributario**, 2024

Medrano Perales, Mónica (dir), **Manual Didáctico de los Presupuestos Generales del Estado**, IEF, 2023

Complementary Bibliography

Martín Queralt, Lozano Serrano, Tejerizo López, Casado Ollero, **Curso de Derecho Financiero y Tributario**, Tecnos, 2024

Recommendations

Subjects that continue the syllabus

Electronic Tax Administration/P07G092V01407

Subjects that it is recommended to have taken before

Finance and Tax Law I: Institutions and Sources/P07G092V01204

Finance and Tax Law II: Tax Management and Taxation System/P07G092V01209