



IDENTIFYING DATA

Budgetary management techniques

Subject	Budgetary management techniques			
Code	P04G091V01605			
Study programme	(*)Grao en Dirección e Xestión Pública			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	2nd
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Rodriguez Losada, Soraya			
Lecturers	Constenla Vega, Javier Mosquera Pena, Juan Antonio Rodriguez Losada, Soraya			
E-mail	soraya.losada@uvigo.es			
Web				
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.			

Competencies

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.
C29	To acquire knowledge of public expenditure Law, treasury and financial operations, and the systems, techniques and regulations of internal-external control of the public sector.
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.
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
------------------------------------	-------------------------------

Describe and explain how the public spending is realized.

A1 B2 C29 D1
A2 B3 D2
A3 B5 D8
A4 D9
A5

Contents

Topic

Lesson 1. BUDGET LAW	1. Concept 2. Legal sources. 3. Budgetary management techniques
Lesson 2.- THE STATE BUDGET: concept, nature and structure.	1. Concept. 2. Nature. 3. Spanish Budget Law. Structure. 4. Public sector. 5. Structure of the Budget. Classification of revenues and expenditures. 6. Financial relations with other Administrations. 7. Compensation fund.
Lesson 3.- THE STATE BUDGET.	1. Effects of the Budget on public income. 2. Effects of the Budget on public spendings: . 3. The Budget and the pecuniary obligations: sources. Enforceability of the obligations.
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	A1	B2	C29	D1
			A2	B3		D2
			A3	B5		D8
			A4			D9
			A5			
Essay questions exam	Final exam: - Oral exam (theoretical) - And written exam (practical).	60	A1	B2	C29	D1
			A2	B3		D2
			A3	B5		D8
			A4			D9
			A5			
Problem and/or exercise solving	Tests	20	A1	B2	C29	D1
			A2	B3		D2
			A3	B5		D8
			A4			D9
			A5			

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.

Sources of information

Basic Bibliography

Pascual García, José; RODRÍGUEZ CASTAÑO, ANTONIO R., **Régimen Jurídico del Gasto Público. Presupuestación, ejecución y control**, BOE, 2019

Pérez Royo, F., **Derecho Financiero y Tributario**, Tecnos, 2019

Complementary Bibliography

Martín Queral, Lozano Serrano, Tejerizo López, Casado Ollero, **Curso de Derecho Financiero y Tributario**, Tecnos, 2019

Thomson-Aranzadi, Tecnos, McGraw-Hill, Civitas etc., **Textos legales de la parte general del Derecho Financiero y Tributario**, 2019

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

Recommendations**Subjects that continue the syllabus**

Regional and local financing/P04G091V01904

Subjects that it is recommended to have taken before

Financial and taxation law/P04G091V01304

Tax management/P04G091V01505