

**COURSE DATA****DATA SUBJECT****Code:** 36820**Name:** Budgetary regulations in public entities**Cycle:** Undergraduate Studies**ECTS Credits:** 4.5**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1933 - Double Degree in Law and Economics_2022	Facultat de Dret	5	Second quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1933 - Double Degree in Law and Economics_2022	Asignaturas de quinto curso	COMPULSORY

COORDINATION

MONTESINOS OLTRA SALVADOR

SUMMARY

The purpose of this course is to study the legal regime of the budgets of public entities. Starting from the concept, content, and effects of the budgetary institution and the constitutional principles related to it (unity, annuality, qualitative and quantitative specialty, and budgetary stability), the course then focuses on the analysis and practical application of the rules regulating the procedures for drafting, approval, execution, and control of the budget, primarily through the General Budget Law, and finally addresses the budgetary regime of regional and local governments.

This elective course is part of the Public Law itinerary and allows for an in-depth study of a highly relevant branch of Financial Law, a discipline that studies the legal regulation of the financial activity of Public Administrations, such as Budgetary Law. To this end, it builds upon the essential knowledge acquired in the compulsory course "Financial and Tax Law I," and allows students to gain a broader vision of the regulatory framework governing the activity of the Public Administration, within the framework of the elective itinerary in which it is inserted.

PREVIOUS KNOWLEDGE**RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.



OTHER REQUIREMENTS

It is recommended to have completed Financial and Tax Law I.

COMPETENCES / LEARNING OUTCOMES

DESCRIPTION OF CONTENTS

1. THE BUDGET: CONCEPT AND FUNCTION. BUDGETARY PRINCIPLES

Historical development of the State Budget. The Budget Law in Spanish law. The principles of unity and universality. The principle of annuality. The principle of specialty: budgetary credits. The principle of budgetary stability.

2. THE GENERAL STATE BUDGETS: CONTENT AND EFFECTS

Content of the General State Budgets. Effects on public expenditure of the Budget Law. Effects on specific legal situations. Effects on public revenues.

3. THE BUDGETARY PROCEDURE: GENERAL ASPECTS

Separation of powers in the budgetary cycle. Stages: drafting, approval, execution. Budget control.

4. THE BUDGET DRAFTING STAGE

Setting the budgetary stability objective. Drafting process of the General State Budgets. Budget classifications of income and expenditure. Budgeting techniques.



5. BUDGET APPROVAL STAGE

Parliamentary procedure. Limitations on parliamentary powers. Approval of expenditure after the Budget Law: credit supplements and extraordinary credits.

6. BUDGET EXECUTION STAGE

Management of the State expenditure budget. Budget credits and their modifications. Expenditure management and payment execution. Revenue budget management.

7. BUDGET CONTROL

Content of the control function. Types of control. Internal control: intervention function. External control by the Court of Auditors. External control by Parliament. Control of compliance with budgetary stability objectives.

8. BUDGETARY AND PUBLIC EXPENDITURE OFFENSES AND LIABILITIES

Accounting liability. Jurisdiction of the Court of Auditors. Sanctioning regime in subsidies. Criminal offenses: embezzlement and subsidy fraud.

9. BUDGETS OF TERRITORIAL AND INSTITUCIONAL ENTITIES



Budgetary regime of Autonomous Communities: Generalitat budgets. Budgetary regime of Local Authorities. Institutional Administration budgets. Social Security budget regime.

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	45,00
Total hours	45,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	0,00
Independent study and work	0,00
Preparation of lessons	0,00
Preparation for assessment activities	0,00
Resolution of case studies	0,00
Total hours	0,00

TEACHING METHODOLOGY

- THEORETICAL TEACHING

The teaching methodology must be adequate to focus, from the beginning, on the problem to be dealt with, presenting its different facets, which will be developed later. To this end, the teacher must make explicit the central problems to be dealt with, as well as the values and normative purposes pursued by the legal system in regulating and attempting to solve such problems. It is not conceivable that the teaching-learning process of law, under the cloak of mere legal technique, would avoid addressing the values that inspire the legal system, the social needs that it must resolve and the criteria on which it is based for the solutions it adopts. For this reason, already in the initial moments, the teacher has the role of previously revealing and explaining these dimensions, in a word, what operative pedagogy summarizes as ¿presentation of the subject¿ and of the values that configure and explain it.

- APPLIED ACTIVITIES

Secondly, due to the theoretical-practical content of the subjects under study, it is advisable to give appropriate weight to the lectures that place them within the framework of the legal system, highlighting



and presenting the most relevant rules and the criteria for applying them to the fundamental problems that will be addressed. All of this aims to prepare students for the applied activities in the classroom, such as the discussion of materials or the resolution of cases, based on materials previously provided to the student.

Thirdly, it is necessary to strengthen the student's ability to use new technologies. Therefore, both in the provision and selection of materials, as well as in their use and in the presentation by the students of the results achieved, the use of tools such as the virtual classroom, the management of databases, electronic consultations, the presentation of posters or slides, etc., must be promoted.

- GUIDED ACTIVITIES AND AUTONOMOUS STUDENT WORK.

In line with the approach of the Study Plan, the teaching methodology must aim to place students in a position to enable them to discover for themselves and to progressively advance in the solution of the problems posed through guided activities and autonomous student work. To this end, as an instrumental requirement, it is essential to instill in them rigor in reasoning, clarity in the separation of different aspects, and the avoidance of logical leaps or "prejudices" regarding the content or interpretation of the relevant rules, and, ultimately, to develop capacities that allow them to achieve and offer their own solution through appropriate technical-legal reasoning based on values and principles.

In an environment that has undergone in recent times such significant changes as those affecting public expenditure, even at the constitutional level, learned solutions may be of little use, and emphasis must instead be placed on the students' ability to extract for themselves, at each moment, from each applicable normative framework, and in the face of each specific problem posed, the most advisable solutions, even within the scope of debate or uncertainty that the legal system often presents, which leads to differing solutions depending on the legal operators or the position they occupy as appliers of the Law.

Finally, the discussion of problems cannot ignore, where appropriate, jurisprudential precedents and the solutions provided by consultative bodies, so the debate and the solutions in the classroom must take into account the entirety of the legal phenomenon, integrating alongside the rules the legal experience, the external effects of such rules, and their impact on the specific situation in which the legal system is to be applied. Therefore, the complementarity of the various legal facets of a problem cannot be ignored by attending solely to one principal aspect without understanding the consequences that may arise in other dimensions or that may reciprocally influence each other, since in reality, practically all legal decisions and options must take into account those various legal facets and their consequences.

EVALUATION

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The final grade is composed of:

- A) **70%** evaluation of theoretical and practical knowledge, which will be carried out through a GLOBAL TEST of comprehension and, where appropriate, application of acquired knowledge.
- B) **30% CONTINUOUS ASSESSMENT.** The continuous assessment of each student will distinguish:



- Continuous assessment based on regular attendance and active participation in proposed contact activities, such as practical exercises or participation in workshops, the preparation and/or submission of assignments, reports/memoranda and/or oral presentations on such activities, individually or collectively, taking into consideration the student's degree of involvement and effort in the teaching-learning process and the skills and attitudes shown during the development of these activities: **20%**
- Continuous assessment based on the student's attendance at seminars, visits to institutions, or other activities proposed by the professor in the annex to the guide; and, where appropriate, submission of assignments, reports/memoranda and/or oral presentations on the activity carried out, individually or collectively, considering the degree of involvement and effort of the student in the learning process and the skills and attitudes shown during the development of this activity: **10%**.

In the continuous assessment, at least TWO EVALUABLE ACTIVITIES will be carried out, detailing their execution in the Annex to the Academic Guide of each professor. The professor of each group may carry out additional continuous assessment activities, which will also be included in the corresponding Annex to the Academic Guide.

- Retake of continuous assessment:

Those who demonstrate, to the corresponding professor, circumstances that prevent them from following continuous assessment will take, in both the first and second calls, an additional test to the final one, consisting of a practical case, provided in advance, on which they will be asked to answer some questions on the day of the exam, and which will have a maximum value of 1.5 points.

- Minimums for the two parts of the evaluation to calculate the average:

To pass the course, the student must obtain, in both continuous assessment and in the final exam, at least 40 percent of the maximum grade corresponding to each part of the evaluation. That is, 1,2 out of 3 points (if continuous assessment represents 30 percent) and 2,8 out of 7 (if the final exam is 70 percent of the final grade).



This minimum of 40 percent will not be required in the second call, given the student's right to pass the course through an exam, in which all recoverable continuous assessment activities will be evaluated, while maintaining the grade for non-recoverable ones.

When, in application of the reglamentary rules foreseen for cases of coinciding exams, there is an obligation to take the test on a different date from the official one, the responsible professor may change the exam modality, maintaining the same level of demand and difficulty as for the exam generally administered to the rest of the group.

Students who have followed the continuous assessment and have been evaluated on it, if they do not attend the final exam on the official date (in both 1st and 2nd calls), will receive a grade of "NO PRESENTADO" (No Show).

REFERENCES