

Budget Law

Academic Year: (2023 / 2024)

Review date: 04-06-2018

Department assigned to the subject: Public State Law Department

Coordinating teacher: ESCRIBANO LOPEZ, EVA ALICIA

Type: Electives ECTS Credits : 6.0

Year : Semester :

OBJECTIVES

Knowledge of the juridical classification of the public expenditure in the different levels of the Public Estate: European, state, regions and local.

DESCRIPTION OF CONTENTS: PROGRAMME

The constitutional frame of the public expenditure: the principles of equity and efficiency in the assignment and execution of the public expenditure and the Law of Budgets. Juridical analysis of the different phases of the budgetary cycle: production(elaboration), approval, execution and control. The General Presupuestaria Law and the General Budgets of the State. The Budgetary law of the Autonomous Communities and of the Local Corporations. The Budget of the European Union.

LEARNING ACTIVITIES AND METHODOLOGY

The teaching methodology will be based on theoretical and practical lectures, the discussion of legislation, case law and articles and debates.

ASSESSMENT SYSTEM

Evaluation depending on the quality of the participation of the pupils in the activities described in the previous point (50%). Accomplishment of a final exam (50%)

% end-of-term-examination: 50

% of continuous assessment (assignments, laboratory, practicals...): 50