

## 27436 - Budgeting and Public Expenditure

### Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	417 - Degree in Economics
ECTS	6.0
Course	3
Period	Second semester
Subject Type	Optional
Module	---

### 1. Basic info

#### 1.1. Recommendations to take this course

#### 1.2. Activities and key dates for the course

### 2. Initiation

#### 2.1. Learning outcomes that define the subject

#### 2.2. Introduction

### 3. Context and competences

#### 3.1. Goals

#### 3.2. Context and meaning of the subject in the degree

#### 3.3. Competences

#### 3.4. Importance of learning outcomes

### 4. Evaluation

### 5. Activities and resources

#### 5.1. General methodological presentation

#### 5.2. Learning activities

#### 5.3. Program

1. Public budget

1. Definition and classification of revenues and expenditures. The regulation of government budget

## 27436 - Budgeting and Public Expenditure

2. The development process
3. The realization phase and budget modifications
4. Internal and external controls
5. The current government Budget
2. Budget balance and public debt
  1. Definition and parts. The debate about the budget stability
  2. The budget balance in Spain and its financing
  3. Public debts: issue and types
3. Growth, incidence and redistributive effects of the public expenditure
  1. Why public expenditure grows?
  2. Efficiency definition and how to measure it
  3. Incidence and redistributive effects.
  4. The welfare state
1. Social protection. Functions and financing
  2. Insurance markets. Necessarily public and obligatory
  3. Social security in Spain
  4. Benefits and types. The Pacto de Toledo
  5. Money benefits and social benefits
1. Public pension system
  2. Temporary illness benefits
  3. Unemployment benefits

## **27436 - Budgeting and Public Expenditure**

4. Reliance benefits
5. Health expenditure

### **5.4.Planning and scheduling**

### **5.5.Bibliography and recommended resources**