

BUDGETING ACCOUNTING FOR PUBLIC SECTOR

Degree in Public Management

Code: 1381011

Main Scientific Area: Accounting and Financial Reporting

Lecturer: Agostinha Patrícia da Silva Gomes

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 45h Total Workload: 81h

ECTS: 4,5

Objectives

Considering the profile of a graduate in Public Management as well as the professional skills that they should acquire along their course, it is intended with this curricular unit to provide skills and knowledge essential to the understanding and application of the budget accounting system applicable to Public Administrations, particularly with regard to the implementation of the Public Accounting Standard 26 - Budget Accounting and Reporting under the Sistema de Normalização Contabilística para as Administrações Públicas (SNC-AP). The curricular unit of Budget Accounting for Public Administrations (COAP) is based on the approach which looks to the budget as a public management tool, focusing on the accounting in the different stages of approval, amendment and implementation and respective reporting to different users. The approach of the UC will seek to emphasize the differentiating aspects of budget accounting as well as the understanding of the impact of accounting events in the budgetary performance of public entities.

Learning Outcomes

With this curricular unit it is intended to provide the following knowledge/competences

- Study the framework of the budget as a public management instrument, with particular emphasis on the national and European framework;
- Understand the objectives, scope and characteristics of the NCP 26 under the SNC-AP;
- Study and apply the different budget classifiers, namely the economic classifier of revenues and expenditures and the chart of accounts— classe 0;
- Understand and apply the several accounting operations inherent to the budget cycle, from the budget approval to the amendments and budgetary modifications, until the register of the budgetary execution of revenues and expenditures and the closure of accounts;
- Analyze and understand the structure and contents of the budget statements that integrate the rendering of accounts;
- Understand and discuss, from a critical perspective, problematic aspects of the implementation of the NCP-26.

Course Contents

I. The Budget as a public management tool

1.1 Obligations in the European context (European System of Accounts)

1.2 Obligations in the national context

1.2.1 Structure of the public entities

1.2.2 Budgetary Framework Law (Law no. 151/2015)

1.2.3 Evolution of public accounting reform: from POCP to SNC-AP

II. The Budgetary Accounting in the SNC-AP

2.1 Objectives and elements of the SNC-AP

2.2 Budgetary Accounting and Reporting - NCP- 26

2.2.1 Concepts, objective and scope

2.2.2 Characteristics and terminology

2.2.3 The budgetary cycle

2.2.3.1 Economic classifier of revenue and expenditure (Decree-Law 26/2002)

2.2.3.2 Chart of accounts - Class 0 accounts and explanatory notes

2.2.3 Approval of the budget (revenue and expenditure)

2.2.4 Budget modifications (revenue and expenditure)

III. Execution of the Budget

3.1 Budget execution of revenue

3.2 Budget execution of expenditure

3.3 Extra budgetary operations

IV. Closing of the Period and Rendering of Accounts

4.1 Closing of the Budgetary Accounting

4.2 Budgetary Statement

4.2.1 Forecast statements

4.2.2 Reporting statements

Recommended Bibliography

Carvalho, J.; Silveira, O.; Caiado, P. Simões, V. (2017). Contabilidade Orçamental Pública de acordo com o SNC-AP. Lisboa: Áreas Editora. ISBN: 978-989-8058-93-5;

Classificador económico das receitas e das despesas públicas – decreto lei nº 26/2002;

Decreto-Lei n.º 192/2015 de 11 de setembro, aprova o Sistema de Normalização Contabilística para as Administrações Públicas (NCP 26).

Lei n.º 151/2015 de 11 de setembro, aprova a Lei de enquadramento orçamental.

Lúcia, L. Rodrigues. (2019). SNC-AP: Sistema de Normalização Contabilística para as Administrações Públicas, Almedina.

Manual de Implementação (versão 2 - 2017) do Sistema de Normalização Contabilística para as Administrações Públicas –. Comissão de Normalização Contabilística – pgs. 253-263.

Portaria n.º 218/2016, de 9 de agosto, aprova o regime simplificado do SNC-AP.

Rowan, Jones. (2010). "Public Sector Accounting" (6th Edition). Pearson Education Canada; (June 8, 2010);

Viana, L.C.; Rodrigues, L.; Nunes, A.V.. (2016). "O Sistema de Normalização Contabilística - Administrações Públicas - Teoria e Prática", Almedina.

Learning and Teaching Methods

For the study and framework of the budget as a public management tool, Chapter 1 will study the budget obligations in the European and national context. With emphasis on the approach to the European System of Accounts, the Budgetary Framework Law and the budgetary accounting in the transition from the POCP to the SNC-AP.

The study and application of the normative in force begins in chapter II with the point of budgetary accounting under the SNC-AP. The SNC-AP will be presented in a generic way, emphasizing its objectives and main characteristics and the main instruments of budget accounting. This study will be complemented with a more detailed analysis of the applicable budget classifiers, recording of the budget approval (revenue and expenditure) and of its amendments/modifications.

In order to provide some competences and technical skills in the area subject to study, in chapter III, the study and accounting record of the budget implementation (revenue and expenditure) with the application of the chart of accounts in force and the analysis of the budget amendments maps are further developed. Finally, in chapter IV, the closing operations of the budget period are studied as well as the structure and content of the budget statements that integrate the presentation of accounts.

Assessment Methods

PRESENTIAL REGIME (face-to-face):

Students will be submitted to a continuous evaluation. The final classification will be the result of the following components:

Participation in the different activities (classes, moodle, etc.) - weighting of 10%;

Written test (face-to-face), with a weighting of 60% for the final score and with a minimum score of 9 (the date will be defined by the Director of the Course);

Team-work (2/3 students), with a weighting of 30% for the final score (see detailed information about the work to be done by teacher) with a minimum score of 9 - to be presented until 21.05.2024 (including video/podcast with the presentation of the work by all the team);

The final classification will result from the application of the following formula

$$NF = a) * 10\% + b) * 60\% + c) * 30\%$$

Important note: Students who perform continuous assessment and do not obtain approval for the course, keep the criteria and scores of the continuous evaluation work in the examination period. Students who do not perform continuous assessment will be assessed by final examination (minimum score of 10 values).

E-LEARNING REGIME:

Students will be submitted to a continuous evaluation. The final classification will be the result of the following components:

a) Participation in the activities defined for the UC (synchronous classes, moodle, etc.): weighting of 10%;

b) Mini-test (online, on Moodle platform), with a weighting of 30% for the final score and with a minimum score of 8 values in 20 values (data: to be defined).

c) Final Test, with a weighting of 60% for the final score and with a minimum score of 9 values in 20 values (data: to be defined).

The final classification will be the result of the application of the following formula:

$$NF = a) * 10\% + b) * 30\% + c) * 60\%$$

To be approved in the curricular unit (e-learning regime) it is a condition that in the final test the student obtains at least 9 values and that the final average of all the assessment elements is higher or equal to 10 (on a scale of 0 to 20).

Students who do not pass the continuous assessment will have to take the final exam in the exam period.

Students who do not perform continuous assessment will be assessed by final examination (minimum score of 10 values).