EUROPEAN PUBLIC FINANCE

Degree in Public Management

Code: 16511

Main Scientific Area: Public administration and finance

Lecturer: Cristina Paula de Freitas Rocha

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 45h Total Workload: 95h

ECTS: 5,0

Objectives

The fundamental objectives of the Curricular Unit of European Public Finance are to analyze and understand the evolution of the financing system of the European Union (EU) and the whole EU budgetary process including the study of the structure and composition of the General Budget of the EU; with relevance to the relationship between Member State budgets and the EU budget as well as understanding the importance of the European Structural and Investment Funds.

Learning Outcomes

At the end of the semester, students should be able to understand the evolution of the EU funding system, as well as know the nature and characteristics of EU revenues and the different EU expenditures; they should also know and explain the phases of the EU budget process and be able to understand the influence of the European budget on national budgets; and they should have knowledge about the EU Funds.

Course Contents

1. Introduction
1.1. Theconstruction of the European Union
1.2. The functioning of the European Union
1.3. The financing system of the European Union

2. The Community Budget
2.1.Legal framework
2.2.The own resources system
2.3.Budgetary rules and principles
2.4. The budget process
2.5. The powers of budgetary decision-making

3.The Content of the EU Budget
3.1. Analysis of the EU General Budget and the most recent budget proposal.
3.2. Multiannual financial frameworks
3.3 Community revenue
3.4 Community expenditure
3.5. The legal nature of the revenue andexpenditure

3.6. The breakdown of revenue and expenditure by Member State (Report on the Implementation of the EUGB)
3.7. Relations between national budgetsand the EU budget

4. Implementation and control Budgetary
4.1.Presenting accounts
4.2. Internal control
4.3.External control
4.4. Political control
4.5.Protecting the EU's financial interests

5. European Strctural and Investment Funds
5.1. Fund management
5.2. Main Community Programs and Funds
5.3. Context and results

Recommended Bibliography

Franco, José Luciano de Sousaet al. 1992.As Finanças Europeias.Almedina, Coimbra

Porto, Manuel. 2006.O Orçamento da União Europeia: as perspectivas financeiras para 2007-2013
para 2007-2013. Almedina, Coimbra

Gonçalves, José Renato. 2010.O Euro e o Futuro de Portugal na União Europeia
de Portugal na União Europeia. Coimbra Editora

Learning and Teaching Methods

Chapter 1 will help achieve the objective 1 - evolution of the EU financial system. Chapters 2 and 4 go against the objective 2 - The Community budgetary procedure. Chapter 3 will meet the objectives 3 - structure and composition of the EU Budget and 4 - relationship between the budgets of member states and the EU budget. Chapter 5 meets the goal of European structural and investment funds.

Assessment Methods

The continuous assessment methodology includes:
Group written work - weighting factor of 30%. A written report and its presentation will be assessed.
Test - 60% weighting in the final grade, where a minimum score of 8 out of 20 is required. Students who do not obtain a minimum mark (8) will be considered failed, regardless of the mark obtained in the assignment.
Participation - weighting factor of 10%. The active participation of students in class will be assessed.

The assessment methodology in the exam season includes:

Written group work or individual work - weighting factor of 30%. A written report will be subject to evaluation. It is the student's option to submit new work (to improve their grade) or to choose to carry over the grade obtained in the group work in the continuous assessment for assessment in the exam season.
Exam - 70% weighting in the final grade, requiring a minimum grade of (8) on a scale of zero to twenty. Students who do not obtain a minimum mark (8) will be considered to have failed, regardless of the mark obtained in the written work.

OR

Exam - 100% - For students who have not undergone continuous assessment or decide to only undergo final evaluation by exam.