



## DRT

### PUBL2338 Public Finance Law

[30h] 4 credits

This two-yearly course is taught in 2005-2006, 2007-2008,...

**Teacher(s):** Grégoire Brouhns  
**Language:** french  
**Level:** 2nd cycle course

#### Aims

General aim: to explain the main legal rules applicable to a key area of public affairs management.

In particular: to make students aware of the main concerns behind the legal architecture of public finance management, notably against the backdrop of constitutional and administrative law.

#### Main themes

An analysis of public finance management legal rules, outlining their legal (in)-consistencies as well as their links with the conduct of economic policy and politics; introduction to fiscal federalism as well as to the financing of social security and public enterprises; and highlighting of the links between budgetary accounting, economic/general accounting and national accounting; comparing some main features of the Belgian system with those of the EU system.

#### Content and teaching methods

- the financing of public authorities (in the Belgian federal framework), social security and public enterprises;
- the key rules regarding public finance accountability;
- the key rules regarding budget management, including internal control and the role of the Court of Auditors;
- accounting systems (budgetary, economic/general and national accounting systems): main characteristics;
- the key rules regarding the conduct of budgetary policy at Belgian as well as EU (Economic Policy Surveillance and Stability and Growth Pact) levels;
- special issues relating to current events.

Teaching methods: lecture based on legal texts and a set of slides. Interactive exchange of views (depending on the size of the audience).

#### Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)

Entry course requirement: a knowledge of the basics of constitutional, administrative and EU (institutional part) law is an advantage but not compulsory.

Evaluation: the purpose is to check that students understand properly the key legal concepts applicable to public finance management as well as the main legal sources. Moreover students are asked to prepare a public finance law subject with reference to a legal issue of their choice (depending on their own study programme).