



Autonomía Local, equilibrio presupuestario y sostenibilidad financiera. Tendencias y perspectivas contemporáneas en las relaciones de tutela financiera y control presupuestario local en España (2008-2014). [

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Analítica

The purpose of the article is to analyze the multilevel relationships of inter-administrative coordination between state and local entities (LES) in terms of budget control and financial supervision. It aims to assess the impact of the most recent reforms on budgetary balance and financial sustainability on the scope and reach of Local Autonomy in the light of European union law and the reform of article 135 of the Spanish Constitution. The results are grouped in the study of arrangements for approving credit operations, the control and enforcement of the measures of financial sustainability and fiscal stability of the LES, the duty to inform state agencies (Ministry of Finance), and the responsibilities of Local Government officials with state enabling control of budget management and the achievement of financial sustainability of the LES. Finally, the research exposes the technocratic or economicistic component that has presided over the legitimacy of the reforms adopted in the local regime stands, suggesting the need to reinvigorate the democratic and participatory component of the LES in budget management, as part of strengthening the Local Autonomy and facing the growing financial controls

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