

## An editorial approach regarding the Romanian legal practice in the field of European funds

Nelu NIȚĂ, Ph.D

George Bacovia University, Bacau, Romania

nita\_nelu@yahoo.com

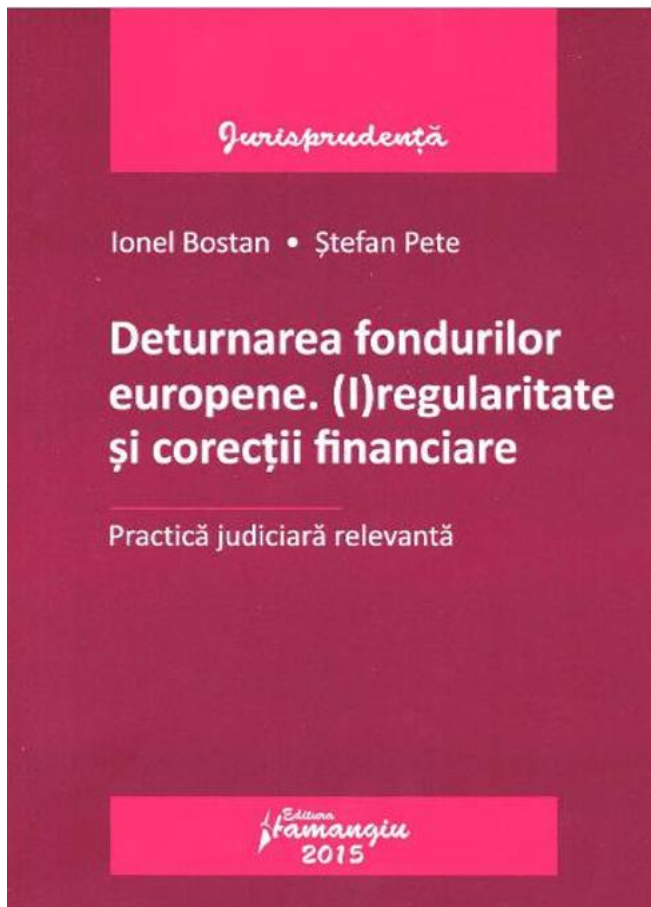
*In most European Union States,  
the protection guaranteed to EU funds  
is greater than the protection provided to national financial resources...*

As is known, Romania fails to attract only a small part of European funds assigned to it. However, the reports of the control of EU figures with a large number of irregularities in the spending of EU funds and major financial corrections. According to art. 3, letter e) of Regulation (EC) No. 1681/94 since 2006, Member States are required to identify, when they notify irregularities to the Commission, whether the irregularities involved "suspected fraud", but whether intentional or unintentional irregularities (fraud), the affected expenditures are excluded from co-financing from the EU budget (Information Note on fraud indicators for the European Regional Development Fund (ERDF), European Social Fund (ESF) and CF, [http://romaniacurata.ro/wp-content/uploads/2012/09/4\\_Nota\\_informativa\\_indicatorii\\_frauda.pdf](http://romaniacurata.ro/wp-content/uploads/2012/09/4_Nota_informativa_indicatorii_frauda.pdf)). Justified by the fact that the control / audit of projects financed from European funds generates multiple contentious issues, it was necessary to design and edit a job like the one we refer to these lines. Issued under the signatures of two professors - **Ionel BOSTAN** and **Stefan PETE** - book entitled "**Misappropriating funds.**

**(I)regularity and financial corrections"** (Hamangiu Publishing House, Bucharest, 2016, **264 p.**) Has special interest for those who manage and access this kind of funding. We have in mind here: contracting authorities, beneficiaries of EU funds, practitioners of audit bodies, auditors, lawyers and consultants in the field. Given that the two authors are themselves specialists working in the sphere of public audit (Court of Accounts of Romania), already known to have various well appreciated by those interested [1-17], we observe a special development structure and content endeavor on which we stop briefly. Thus, the jurisprudence is given some relevant decisions of the High Court of Cassation and Justice - Department of Administrative and Fiscal in connection with processes that starting point derived from the performance of the type mentioned aspects checks. This part, however, to be better understood, it is preceded by two major sections. The first one includes an overview of the terminology established that the two represent an overview of regularity control of EU funds, insisting on the legal framework

(<http://bibliotecahamangiu.ro/deturnarea-fondurilor-europene-i-regularitate-si-corectii-financiare-practica-judiciara-relevanta-ct-7105>). However, clarifications are possible around questions such as:

"What happens after controlling bodies draw up a report finding certain irregularities, a financial correction



note or even a refund decision of the European funds used? Where we submit an application in court to get suspended in the first phase, and cancellation, ultimately, those acts which, once executed, can paralyze any trader? What conditions must be met for the court to grant suspension? What does the case justified the impending loss? What does actual damage or the future, but predictably, brought the EU budget?" (<https://alfalist.ro/deturnarea-fondurilor-europene-iregularitate-si-corectii-financiare-practica-judiciara-relevanta/f83f75e51bf6ae6ad085dbdefdb4f8e5fdb51d0/>). In our opinion, the approach professors **Ionel BOSTAN** and **Stefan PETE** is quite useful and welcome, both for academia - higher education judiciary and economic, as well as the practitioners of audit bodies (audit), and at the forefront of European funds.

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