

Course title: *EU Public Spending Regulation*

Course responsible: *Mihaela Tofan and Ana Maria Bercu*

COURSE SYLLABUS:

Chapter I EU Financial Regulation and Budgetary Rules

- I.1 EU – the most complete form of integration
- I.2 The legal perspective on the financial relation in the EU
- I.3 The EU legal capacity and its patrimony
- I.4 The regulations for current expenses and incomes

Chapter II THE EU BUDGET

- II.1 Concept and importance of EU budget
- II.2 Budgetary principles for the EU central budget
 - II.2.1 The principle of unity and truth
 - II.2.2 Principle of annual budget. The multiannual provisions
 - II.2.3 Principle of equilibrium
 - II.2.4 Unit of account
 - II.2.5 Principle of universality
 - II.2.6 Principle of specification
 - II.2.7 Principle of sound financial management
 - II.2.8 The principle of transparency

Chapter III The EU budgetary execution

- III.1 The structure of the EU budget
- III.2 EU budget incomes
- III.3 EU budget spending
 - III.3.1 Expenses for carrying agricultural policy
 - III.3.2 Structural expenses
 - III.3.3 Internal expenses
 - III.3.4 Administrative expenses
 - III.3.5 Expenses for external actions
- III.4 EU budget implementation incidents and their solving procedure

Chapter IV Monitoring and control of public spending in the EU

- IV.1 The concepts of monitoring and control in the context of the activities of the European Union
- IV.2 Normative base regulating financial control activities at European level
- IV.3 European Court of Auditors
 - IV.3.1 Tasks and Powers
 - IV.3.2 Organization and operation
 - IV.3.3 The principle of separation and budget unit
- IV.4 Powers of other EU institutions in financial controlling