

EUROPEAN FUNDS AND THE CRIMINAL LIABILITY IN THEIR ADMINISTRATION AND MANAGEMENT

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ABSTRACT: *Since the entry into force of the Maastricht Treaty regarding European Union, in November 1993, the strengthening of economic and social cohesion has become one of the priority objectives of the European Union. As the European Union expanded, the economic and social cohesion has become increasingly difficult, as Member States became, in their turn, more heterogeneous. In the period 2007-2013, Romania had been allocated Structural and Cohesion Funds totaling 19.668 billion euros. We notice a growing interest from local communities, and from other entities involved in the management of structural instruments in order to find the answer to some relevant questions: What is the impact of the programs financed by the European Union funds, The extent to which programs achieve their objectives, If results of the implemented programs are valued at the lowest possible cost? To answer these questions, it is created a new principle, particularly important for European money management – accountability, which involves the use of funds accessed under the rules in force, in order to avoid any deviation from legality, regularity and compliance, as well as any failure to comply to the provisions of funding memoranda, memoranda of understanding, agreements for of financing regarding the unreimbursable financial assistance provided.*

KEYWORDS: *European funding, assessment, irregularities in the administration and management of the funds, criminal liability*

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