Il bilancio dell’Unione Europea: origini, principi ed elementi costitutivi
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The European Union Budget: origins, principles and constituent elements

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Abstract

The European Union Budget is an essential component of its economic and institutional system. It possesses relevance and analytical interest concerning both the juridical-formal aspect and the economic-administrative one. Concerning the first aspect, it represents the official document that every year authorizes the financing of different European activities: through its ratification the European Parliament and the European Council authorize the Commission to spend and to collect the necessary financial resources. Moreover, through the final endorsement, they approve ex post its conduct, ratifying the formal accuracy. Concerning the second aspect, the quali-quantitative composition of the European Budget is strictly connected to the fulfillment of the Union fundamental tasks and of the political and economic priorities. Thus the Budget becomes an operational instrument to support the evolution of the supranational system through the direct spending policies. The European budget possesses also a political meaning: it not only evolved with the integration process, representing an indicator of its deepening degree and health condition, but it represented a negotiation and confrontation field between Member States and European institutions. The determination of its overall volume of resources had to be confronted both with the necessity to find out their correct allocation among MS of the benefits originating from their Union membership and the stress provoked by the pressure to allocate greater responsibilities and financial resources to the European Government, supported by the Parliament and partly by the Commission, and opposed by the Council. Beyond the effective amount of the European financial resources, the opinion of who thinks (Baldwin, Wyplosz, 2005) it is “necessary to know something of the European Budget to understand the EU” seems to be agreed with. The book describes the European Budget structure both from its expenditures and revenues sides. Concerning the expenditure one, after the reference to the fiscal federalism theory, necessary to justify the supranational Government action, and to the historical process explaining its birth and development in the European context, the basic principles, distinguishing between compulsory and non compulsory expenses, and procedures are considered. Then expenses quantitative dimension and composition is described, followed by a deep analysis of the main expenses policies and of their recent reforms. The last topic concerns the analysis and comparison of the European Financial Perspectives 2007-2013 and the Multiannual Financial Framework 2014-2020. The revenues side is analyzed at first from the point of view of its historical evolution, with reference also to its imbalances and to the UK rebate, and then the own resources issue is illustrated with a further consideration concerning the different proposal of their future reforms.
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