

MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by MINISTRY OF FINANCE

SUMMARY No. 6 – 2021

ISSN 1582-9774

Chief editor:
Andreea Gabriela Chendi

Editorial staff:
Iulian Ardeleanu
Monica Avram
Monica Bizon
Marioara Diaconescu
Camelia Dobîndă
Doru Petru Dudaş
Alexandra Lazăr
Ciprian Teodor Mihăilescu
Mirela Păunescu
Gheorghita Toma

Issue's Manager:
Florentina Stancu

Editor:
16 Libertății Blvd., 5 Bucharest,
050706

Editorial office:
14 Libertății Blvd.,
5 Bucharest, 3rd floor, 050706
Phone: 021 313 35 60
Phone/Fax: 021 313 35 53
E-mail: revista.finante@mfinante.gov.ro
www.mfinante.gov.ro

CIF 4221306
Account no.:
RO94TREZ70020E330800XXXX
Activity of Treasury
and Public Accountancy
of Bucharest

Printed by: SELADOCOM, Brăila

Alexandrina Teodora Borfoaia	3
Legislative news applicable to certain entities returning to the calendar year as a financial year for the reporting of annual financial statements	
Ileana Monica Julean	6
Accounting record for purchases made through the Scrap Program	
Luminița Iancu-Tomșa	10
The procedure for establishing ex officio the social contributions due for the indemnity provided in art. XV alin. (1), (1 ¹) and (4) of the Government Emergency Ordinance no. 30/2020, with subsequent amendments and supplements	
Orlando Surugiu-Pânzaru	13
Jurisdiction and conflict of jurisdiction in the case of tax authorities – from theoretical to practical aspects	
Arina Dragodan	18
Enforcement of budget receivables resulting from contractual legal relationships – legislation and case law	
Doina Stan, Florina Liliana Dorobanțu	24
Presentation of some cases encountered in the current practice of delegated preventive financial control	
Anca Maria Paraschiv, Tamara-Maria Nae	32
Comprehensive presentation on the European Green Deal	
Elena Fechet, Mihaela Ivan	36
Technical Support Instrument (TSI) – pillar of the Recovery and Resilience Mechanism	
Bogdan Târlea	38
Aspects of European and national legislation and of the Court of Justice of the European Union's case law on the protection of the European Union's financial interests (Part I)	
Dragoș Ionuț Vișan	41
Anti-corruption or pro-integrity?	
***	44
Advertising – a balance between legality and competition	
Iulia Doina Seneșan (Ianc)	48
The rate method used in the balance sheet study	
Taxpayer page	56
***	60
The indicator of materials published in the Public Finance and Accounting Magazine in 2021	

The INDACO systems legislative database
has been consulted when editing the articles.

www.indaco.ro

Phone/Fax: 021.311.97.11; 0758.070.077

E-mail: vanzari@indaco.ro

The authors are fully responsible for both scientific and legal points of view, for the content of the articles signed and published in this magazine.