MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by Ministry of Public Finance

Recognized The National University Research Council type "C" ISSN 1582-9774

Chief editor:

Andreea Chendi

Editorial staff:

Lăcrămioara Alexandru
Tanţi Anghel
Camelia Dobândă
Marcel Ghiţă
Doina Ilie
Alexandra Lazăr
Mălina Marica
Georgeta Petre
Paul Soviani
Gheorghiţa Toma
Mariana Vizoli

Issue's Manager:

Florentina Stancu

Editor:

17 Apolodor St., 5 Bucharest 050741

Editorial office:

2-4 Cristian Popişteanu St., 1 Bucharest, 4th floor, 010024 **Phone:** 021 313 35 60

Phone/Fax: 021 313 35 53

E-mail: revista.finante@mfinante.ro
www.mfinante.ro/presa/publicatii

CIF RO4505537
Account no.:
RO25TREZ7005003XXX000105
Activity of Treasury
and Public Accountancy
of Bucharest

Printed by: CONPHYS SRL, Rm. Vâlcea

SUMMARY - OCTOBER 2012

Georgeta Alecu, Viorica Zăblău The monography concerning the accounting registry of the main operations specific public institutions 3 Victor-Bogdan Oprean, Dumitru Oprean Dilemmas of engineering organizations: the complementarity of accountancy-inland revenue connections **Taxpayer page Adriana Ion** Marius-Gabriel Tomoială The importance of the performance audit into the charges which are performed by the auditors....... 44 Gabriela Aurelia Teodorescu The European Union budget – political, financial **Bogdan Târlea** Considerations regarding the multi-yearly frame of 2014-2020 financial appointment...... 58 **Alin Dobre** The european funds absorption...... 61

LEGISLATIVE SUPPLEMENT

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