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**PREPARATION POTENTIALS, EXPENDITURES AND APPLIED FINANCIAL
PERSPECTIVE OF EUROPEAN UNION BUDGET**

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Abstract:

Europe is one of the most important economic actors of 28 European countries in this study on the expenditure budget of the Union, expenditure items are mentioned. Starting from 1988 to date applied, determined by the method of determining the upper limits of annual expenditure as a result of multi-annual financial perspectives in which long and violent discussions took place; determined priority policies, more efficient use of resources and meeting the needs periodic changes in expenditures have been studied.

Key Words:

*European Union Budget, Budget
Expenditures, Financial
Perspective.*

1. Introduction

The European Union is the world's most important form of integration. One of the main determinants. Identifying the policies and activities of the Union and The most important tool for execution is the budget. The budget aims to achieve the objectives of the community and this is the reflection of the current political will in the conduct of its policies. For targeted purposes to be realized for the realization of expenditures and expenditures revenues are organized within the framework of the budget system. From the foundation of the Union to the present a variety of budget system amendments were made (Zülfüoğlu, 2001: 21).

Our work is very important for the functioning of the union and the implementation of policies will try to make over the European Union expense budget. In the light of the findings expenditure items of the unity budget and the periodic changes in these expenditures will be detected.

In the first part of the four-part study; The general budget of the European Union structure, properties and preparation phases will be discussed. In the second part; unity budgetary expenditure items will be evaluated. In the third part; applied multi-year financial perspectives, determined priority policies and the budget of these perspectives and how they affect their expenditures. In the last section; previously the topics covered will be summarized and the findings will be evaluated.

2. European Union Budget and Preparation Phase in General

The European Union (EU) is a supranational entity of 28 European countries. It is organizing. The EU's common policies since the Treaty of Rome (agriculture, trade, competition, social policies, transport, environment, tax, energy, etc.), EU countries help to accelerate the integration process from the political and economic point of view. It is. The EU's founding agreements and subsequent arrangements to implement the common policies put into place and to their economic, social and political objectives. the most important financial tool used to reach the EU budget (Bilge and Çelikay, 2010: 2).

The budget of the European Union, the income and expenses of the Union in the fiscal year. It is a legal saving that anticipates and allows them to be implemented and implemented. Budget. The foundation of the European Coal and Steel Community (ECSC) in 1951. It is based. According to this system, the community budget is calculated through the percentages of the member states funded by contributions. Union budget, European Parliament, Council of Ministers and It reflects the joint decision of the Commission on annual expenditure plans. This

The budget is the text of the financial reconciliation between the institutions of the Union for a specific year. (Wallece and Pollack, 2005: 191).

The Union's budget is one of the economic objectives and policies of the member states. the existence and existence of different Union policies, the result is. Although the EU has not yet become a classic act as a state to implement its own policies formed. Financed by various income items, especially the Gross National Income share with this budget, expenditures are being made to implement common policies and policies are tried to be directed. EU, which is a reflection of the EU's common policies budget expenditures are also made for the realization of these common policies. (Yılmazcan, 1999: 30). EU budget expenditures, the Union's common policies it is important for the continuation of policies.

The volume of the Union budget is approximately 1% of the total national income of all member states It is up. A large part of the budget revenues collected for the financing of expenditures agriculture, fisheries, infrastructure, education and training, culture, labor force, social policy, environment policies, health and consumer protection, research and development activities they are allocated to common policies. In addition, freedom, justice and the development of security, in this way to adopt the idea of European citizenship initiatives are supported. Some of the budget resources are global support to economic development in the plane and to foreign countries affected by natural disasters humanitarian aid.

Expenditure on the said areas is made by the Member States. limited by agreements. As a matter of fact, the open connection is not permitted. So the budget the revenues to be collected on the basis of the expenditures must meet the expenditure. In addition, the budget of the Union is adopted by the member states' governments and parliaments. the upper expenditure limit has been implemented” (European Commission (EC), 2007: 2).

According to this upper limit, which is called as esi Equity Ceiling Tav, the total Union shall not exceed 1.24% of its national income by its expenditure or revenues. (http://ec.europa.eu/budget/budget_glance/index_en.htm (Access: 15.01.2013)).

In order to limit the Union budget in terms of expenditure items, Parliament for several years from 1988 by the Council of Ministers and the Commission financial perspectives are implemented. Finally, the fifth of financial perspectives, 2014 perspektif2020 Financial Perspective was applied.

5 principles that the Community has adopted in terms of understanding the community's budget we need to mention. These; principle of unity, principle of generality, principle of annuality, principle of equality and is the principle of clarity.

- With the principle of being together, income and expenses will be collected in a single document and an effective distribution will be the subject of.
- The principle of generality is based on the principle that all revenues will be financed for all expenditures.
- The annual principle of a fiscal year between 1 January and 31 December is a principle based on budgeting. Long-term investment expenditures they can be said to be an exception to the principle of being 1 year.
- The equality principle emphasizes the concept of equivalent budget. So made with income the principle of equalization of expenditures has been adopted.
- The principle of clarity is a principle created to prevent confusion. Every allowance should be reserved for the purpose. It should not be assigned to any other purpose other than this purpose. Preparation phase of the EU budget Expenditure estimates for the various bodies of the Community starts with. These estimates are notified to the Commission by 1 July at the latest. The Commission prepares the first draft between July and August. Prepared this draft latest 1 September up to the Council. The draft budget is prepared by the Council in September. October 5 The draft budget is submitted to parliament. Budget bill in maximum 45 days is examined by. If parliament approves the budget, the budget becomes final. But the budget if it is changed, it is sent to the council again for the second review. Not more than 15 days here If the Council adopts this amendment by parliament, the budget becomes final. Council If he does not accept the changes in parliament, he is sent to parliament a second time. Parliament If the Council does not accept the bill, the Settlement Procedure is established. On this procedure If the agreement is reached, the budget shall be accepted and entered into force. If parliament rejects the budget The Council prepares the new budget and the procedure starts again (Şahin, 1998: 119).

3. Spending Items of the EU Budget

At the Community level, which expenditures are to be made whether it is more effective at Community or Community level, in other words, substitution is determined by the rule. Budget expenditures Community policies for the purpose of realization (Bilici, 1997: 51). Structure of Community Expenditures the maximum amounts that are generated in financial perspectives Budget expenditures are made for the purpose of realizing community policies. There are two types of budget expenditures: compulsory and non-compulsory expenditure. Compulsory expenses are due to international agreements and EU agreements. expenditures are classified as non-compulsory expenditure. Council of Ministers mandatory non-compulsory expenditure in the European Parliament has the last word on it. The importance of these distinctions is

successful as a result of the agreements decreased. While preparing and implementing budget great importance is given to cooperation (Dura and Atik, 2003: 264).

Until the 1960s, EU spending was very low, while in 1960s It has increased considerably with the introduction of the Agricultural Policy and compliance expenditures in the 1980s. From the 1970s to the 1990s, the EU budget increased in proportion to the EU GNP Since 1994, the ratio of budget to GNP has remained around 1%. (Baldwin and Wyplosz, 2004: 60).

4. Both the perspectives and in its annual implementation budgets

Expenditures are classified under six headings. The first expenditure heading is *üçüncü Sustainable Development İlk*. This with the title, the Union's continuous economic, social and cultural development resources will be transferred to the service areas. *İçin Competitiveness for Growth and Employment “*, this is the first subheading of this expenditure item, activities to be carried out. One of the main objectives of the European Union the importance of this sub-heading is even better understandable. This is the sub-title of the “Lisbon Work and Business Strategy” repetitive The second sub-title of *üçüncü Sustainable Development baş is dür Growth and Adaptation for Employment*. Unity policy of the Union is balanced and sustainable during the enlargement process economic and social welfare among the member states in terms of achieving development aims to be provided. In this respect, *ve Adaptation for Growth and Employment “* to improve the developmental differences between states, regions and rural-urban areas; To achieve a balanced socio-economic distribution within the Union the resources allocated to the activities to be performed.

The second expenditure title of the Union budget *ikinci Protection of Natural Resources and Management "is*. Common Agricultural Policy, rural development policy and fisheries policies directed through the header. *Eler Market Support Aids and Direct Payments “* is the main expenditure area of this title. Outside this basic spending area; rural development, European Fisheries Fund and European environmental program such as FIBERS + It is provided.

The third spending title of the Union budget is, *Citizenship, Freedom, Security and Justice "is*. Ensuring citizenship rights, freedom, justice and security within the Union expenses incurred for the creation of a living space under this heading and *makta Freedom, Security and Justice ”and Güvenlik Citizenship“*. consists of the title. “Freedom, Security and Justice *ğ* sub-heading management of security, security, protection of freedoms, fundamental rights and justice. to establish a link between the steps to be taken and to ensure solidarity in this way transfer is performed. *Iyla Citizenship *ğ* sub-heading, increasing social participation, consumer protection,*

health care, European culture and diversity the steps to be taken in many points such as the exit are provided.

5. Periodic Changes in European Union Budget Expenditures

European Union budget since mid-1988, medium-term fiscal framework or shortly “Financial perspective I It is prepared. Bir The financial perspective is for a certain period of time for a certain budget in the framework of discipline. Expenditures of the EU under the name of al headings ’ consists of categories. The headings should not exceed the maximum the amount is determined (IKV Publications, 2004: .39). According to the determined financial period The expenditure of the EU in that period is classified into headings. Financial perspectives are drafted by the European Commission and unanimously requires approval by the European Parliament and the approval of the Parliament (Fontaine, 2007: 27). The first financial framework of the Community was established on 25 March 1957 the Treaty of Rome (Articles 268-279). The EU budget system is not a one-year process, but in the form of financial plans spanning more than one year. It is prepared. Financial perspectives, the first one for 5 years and the other four for 7 years has been developed to adapt its budget according to changing time and needs.

6. Conclusion and Recommendations

The budget of the European Union has been It is an important tool for determining policies. Budget expenditures are the policies of the union It is extremely important to be able to implement and achieve its goals. the Union expenditure items; ”Sustainable development ve,“ conservation and management of natural resources “, ”Citizenship, freedom, security and justice olarak,” European Union as a global actor, and lik administration lik expenditure can be classified under five main headings. Expense budget is an important “sustainable, which aims to make economic growth and sustain it “development” and also covers the expenditure on agricultural activities. conservation and management of resources i expenditures.

Union budget has been implemented since 1988, in the financial perspective and the method of determining the upper limit of annual expenditure. Financial perspectives limit the union expenditures for the determined years and in order to implement the policies, the share allocated from the budget is allocated. Increasing revenues and its common market in the first financial perspective (1988-1992) aimed at reducing agricultural spending policies for conservation, ensuring stability, structural policies and equity have been priority policies. Monetary in the second financial perspective (1993-1999) provision of unity, cohesion policies, social policies

and common agricultural policy (CAP) reform objectives have gained importance. In the third financial perspective (2000-2006) the focus is on strengthening community policies and the enlargement process. Important of the budget some are devoted to spending on agricultural and structural activities. Fourth financial in perspective (2007-2013) where priority policies change compared to other financial plans Seen. Agricultural and structural activities where a significant portion of the budget is allocated sustainable development and natural resource management. In addition, agriculture expenditure item has been excluded. Elimination of interregional development difference, competitive an economy, unity becoming a global power, economic growth and employment the primary objectives of the plan. In the fifth financial perspective (2014- 2020), the EU's financial outlook for the first time in 2007-2013 It is seen that a decrease by 3.7% compared to the expenditure appropriations. Experienced more effective and qualified resources to survive the impact of economic and financial crisis total expenditure in the budget targeting economic growth and use When we look at the share of different expenditures; sustainable with intelligent and inclusive growth where the growth is a priority policy of the union and a significant part of the budget items.

Five different financial perspectives have been prepared for the first five years. Each budgetary priorities for policies needed and determined in the financial perspective shows. Looking at the EU budget expenditures in the last period; economic growth and making it sustainable; increasing employment and competitiveness; resources are enabled and importance of policies aimed at increasing economic use and the quality of expenditures he won.

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