

## Review Paper

# BUDŽET I BUDŽETSKA KONTROLA U EVROPSKOJ UNIJI

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### ABSTRACT:

The budget of the European Union is the most important instrument for financing the expenditure of the European Union. As the budget funds come from collected taxes and other duties, the citizens of the member states of the European Union have the right to be informed about the amount and the purposes for which funds are spent, because those are funds that they set aside from their income and property, paying taxes and other duties for financing the expenditure of the European Union. Therefore, the European Union has a system of budget control, which consists of different forms and models of control over the spending of budget funds. Financial controllers represent a form of internal (inside) and preliminary (preventive) control of the execution of the budget of the European Union. European Court of Auditors is a form of institutional (audit-court), external, professional, objective and independent budgetary control, which is why it is often

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referred as "Financial conscience of Europe". Finally, the European Parliament exercises political budgetary control when it adopts the final account of the European Union budget.

**KEY WORDS:**

Budget; Budget control; Court of Auditors of the EU; European Parliament

**SAŽETAK:**

Budžet Evropske unije je najvažniji instrument finansiranja rashoda Evropske unije. Kako budžetska sredstva potiču od naplaćenih poreza i drugih dažbina, građani država članica Evropske unije imaju pravo da budu blagovemeni i istinito obavješteni u kojem se iznosu i za koje namjene troše sredstva koja su oni izdvojili iz svojih prihoda i imovine, plaćajući poreze i druge dažbine za finansiranje rashoda Evropske unije. U tom cilju Evropska unija ima sistem budžetske kontrole kojeg čine različiti oblici i modeli kontrole trošenja budžetskih sredstava. Finansijski kontrolori predstavljaju oblik unutrašnje (interne) i predhodne (preventivne) kontrole izvršenja budžeta Evropske unije. Računski sud Evropske unije je oblik institucionalne, (računsko- sudske), eksterne, stručne objektivne i nezavisne budžetske kontrole, pa je razumljivo što ga mnogi nazivaju "Finansijska savjest Evrope". Konačno, Evropski parlament vrši političku budžetsku kontrolu kad usvaja završni račun budžeta Evropske unije.

**KLJUČNE RIJEČI:**

Budžet; Budžetska kontrola; Računski sud Evropske unije; Evropski parlament;