



THE 17<sup>TH</sup> EDITION OF THE INTERNATIONAL CONFERENCE  
EUROPEAN INTEGRATION  
REALITIES AND PERSPECTIVES

**Fraud of European Structural and Investment  
Funds in the Romanian Context**

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**Abstract:** Is Europe a continent marked by wars? This has been the perception of the ‘old continent’ for more than 1000 years. In any case, it is the desire for peace that has led thinkers from different periods to propose a political unification of countries. Erasmus did so in 1517 (Plea for Peace), Emmanuel Kant in 1795 (Essay on Perpetual Peace) and Victor Hugo in 1849 (Speech to the International Peace Congress in Paris). During the 20th century, the idea of a federal union gained ground. However, it was the Second World War (1939-1945) which, once over, triggered the creation of international structures such as the UN, the Council of Europe and, of course, the European Communities. Considered the birth certificate of the European Union, its declaration (inspired by Jean Monnet) paved the way for the European Coal and Steel Community (ECSC), created in 1951 by six countries: France, West Germany (FRG), Italy, Belgium, the Netherlands and Luxembourg. On May 9th 1950, Robert Schuman, the French Foreign Minister, proposed the pooling of French and German coal and steel to “make war not only inconceivable but materially impossible”. Considered the birth certificate of the European Union, his declaration (inspired by Jean Monnet) paved the way for the European Coal and Steel Community (ECSC), created in 1951 by six countries: France, West Germany (FRG), Italy, Belgium, the Netherlands and Luxembourg. In this regard, we can discuss an instrument that is so popular and well known, but which, in turn, has become a temptation to get rich quick for both natural and legal persons, the European Structural and Investment Funds (ESIF). Originally, the ERDF was essentially economic. It has gradually evolved towards the promotion of social rights and democracy, towards social inclusion in the broadest sense. The present study seeks to analyse the history of these funds, the methods of fraud and the institutions responsible for preventing or, where appropriate, investigating the fraudsters.

**Keywords:** European Union Funds; OLAF; missapplication of funds; structural investment funds

## **Introduction**

Following the establishment of the European Coal and Steel Community (ECSC) in 1951, France, Germany, Italy, Belgium, the Netherlands and Luxembourg signed the Treaty of Rome in 1957, which established the European Economic Community (EEC) and with it the European Social Fund.

The objective of the fund was twofold: to assist workers to retrain through the provision of allowances and to support their mobility through resettlement measures. It focused on managing the migration of workers in Europe, operating in the less-favoured regions of the Community, at that time the Mezzogiorno and the French overseas departments. This tendency towards regionalisation of the

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European Social Fund has been accentuated over the years with the entry of the United Kingdom and Ireland, and later Greece and Spain, into the common market.

The ESF swiftly became a key instrument in the fight against unemployment and targeted specific categories of people, such as low-skilled workers. The work of the Fund is not only to combat structural unemployment, but also to decide on joint employment operations to accompany relevant industrial measures.

Considering the Romanian legislation, we will first of all consider Law no.78/2000<sup>1</sup> on the prevention, detection and punishment of corruption, which states in its Article 5, as amended with subsequent additions by Law No 187 of 24 October 2012<sup>2</sup>, *by Article 79, The provisions of this Act shall also apply to offences against the financial interests of the European Union referred to in Articles 18<sup>1</sup> to 18<sup>5</sup>, the punishment of which ensures the protection of the funds and resources of the European Union.*

As regards our country, in the post-december period as well as in the pre-accession period since 2007, Romania has benefited from PHARE, PHARE CBC, ISPA, SAPARD and CARDS funds.

As from 2007, the above-mentioned funds have been replaced by the Instrument for Pre-Accession Assistance (IPA).

- Simultaneously, since 2007, Romania has had access to European programmes in terms of vocational training, which are divided as follows:

- POSDRU, 2007-2013;

- POCU, 2013-2020;

Rural Development Funds: NRDP (National Rural Development Programme, 2007-2013; 2014-2020)

- European Regional Development Fund (ERDF)

- Cohesion Fund (CF)

- European Social Fund (ESF)

- European Fund for Agriculture and Rural Development (EAFRD)

- European Fisheries Fund (EFF)

Under the Europe 2020 objectives, the EU supports economic development in all EU.

Whilst all regions are eligible for support from the ERDF and ESF, only less developed regions are eligible for support from the Cohesion Fund.

The Structural Funds were designed in the European Union to ensure the take-off process of new members. They have been implemented in some remote regions with profoundly different socio-economic conditions from those for which these European instruments were originally created. However, the implementation of the Structural Funds requires a broad social dialogue between different actors, and in Eastern Europe the main actors of social dialogue are missing. This article clarifies some of the difficulties related to the socio-economic anomalies between the two parts of Europe, highlighting the historical legacy.<sup>3</sup>

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<sup>1</sup> Law no. 78 of May 8, 2000, Published in the Official Gazette no. 219 of May 18, 2000.

<sup>2</sup> Law no. 187 of October 24, 2012, Published in the Official Gazette no. 757 of November 12, 2012.

<sup>3</sup> 12 | 2006: Nouvelles tensions impériales et recompositions en Europe centrale, orientale, et CEI.

Having a budget for the next 5 years of<sup>1</sup>, European Union is the most valuable inter-state entity in the world.

The problem that arises is that, with the advent of the Structural Funds and the methods of accessing them, a new niche has been created for organised crime, that of the fraud of these funds, but we cannot speak of traditional criminal organisations, but of ad hoc groups, created within companies or even national institutions, with or without political help.

Embezzlement consists of the misappropriation of funds obtained from the general budget of the European Union or budgets managed by it or on its behalf, without respecting the legal provisions. The provisions under consideration also criminalise the act of changing, without complying with the legal provisions, the purpose for which a legal benefit has been obtained, if this results in the illegal diminution of resources from the general budget of the European Union or budgets administered by it or on its behalf. If the aforementioned acts have produced particularly serious consequences, the special limits of the penalty shall be increased by half.

Furthermore, we will take into account the provisions of Article 307<sup>2</sup>, Penal Code, which in para. (1) stipulates that Changing the destination of funds or material resources allocated to a public authority or public institution without complying with the legal provisions is punishable by imprisonment from one to five years. By the same article. But in para. (2), we find that attempts are punishable by:

A. Object of the crime. a) The special legal object of the offence is the social relations in relation to budgetary discipline, to the proper implementation of budgetary provisions and to the respect of the rules for the use of funds deriving from public debt or external credits. One can also speak of a secondary (adjacent) legal object consisting of social relations with regard to property, because by committing the offence various damages can be caused to a state body or institution or to another unit referred to in Article 176 of the Criminal Code.

b) The material object consists of money or material resources that have been misappropriated through the action of the active subject, funds in lei and foreign currency obtained from public debt negotiation as well as erroneously submitted data for obtaining authorization or approvals for contracting or guaranteeing foreign loans.

B. Subjects of the offence. a) Although the text of the law does not require any condition regarding the quality of the active subject, given the specificity of the material element, we come to the conclusion that the active subject can only be a person whose duties include the management of money and material resources.

Co-authorship is only possible if all those who carry out the specific activities of the offence have the same capacity as mentioned in the previous paragraph.

Instigators or accomplices can be any other person.

b) The liable party is the State, as the holder of the budget and which has been prejudiced by the acts of misappropriation of funds or resources committed by the active subject of the offence.

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<sup>1</sup> [https://ec.europa.eu/info/strategy/eu-budget/long-term-eu-budget/2021-2027/whats-new\\_ro](https://ec.europa.eu/info/strategy/eu-budget/long-term-eu-budget/2021-2027/whats-new_ro), accessed on 30th of April, 2022.

<sup>2</sup> Law no. 286 of July 17, 2009, regarding the implementation of the Criminal Code, Published in the OFFICIAL GAZETTE no. 510 of July 24, 2009, entered into force on February 1, 2014.

### 3. Constitutive Content

*A. Objective aspect. a) Material element* of the objective side consists in carrying out an action to change the use of money or material resources and directing them towards objectives other than those established by the state budget. The material element will be fulfilled only if the change in the destination of the funds or resources was made without respecting the legal provisions and if the consequences indicated in the incriminating rule were produced. The chief accountant of an institution may commit this offence if he uses some funds for a purpose other than that provided for by the legal rules, thus causing a disturbance to the financial activity of the institution. In one case, it was found that in the period 1994-1997, the defendants, as cashier and accountant, respectively, on several occasions and on the basis of the same criminal resolution, withdrew from the Treasury the sum of 11,224,094 lei, changing their destination and directing it to other objectives than those established by the state budget, without respecting the legal provisions. Also, during the same period, repeatedly and on the basis of the same criminal resolutions, the defendants drew up and used documents that were not in line with reality in order to justify amounts spent for other purposes<sup>1</sup>.

According to Article 307 para. (2) it is also an offence to change, without complying with the legal provisions, the destination of funds obtained or guaranteed by public funds.

*b) The immediate follow-up* of the offence consists in disrupting the economic and financial activity of the state institution or causing harmful consequences or serious consequences. These results are explicitly described in the incriminating rule and without the occurrence of these consequences there is no offence.

*c)* There must be a causal link between the misappropriation of funds or resources and the result.

*B. Subjective side.* The offence of embezzlement is committed with direct or indirect intent.

### 4. Form. Modalities. Sanctions

*A. Forms.* Although the offence is susceptible to imperfect forms, the law does not punish preparatory acts. Attempt is punishable .

The offence is committed only when there has been an effective change in the destination of money or material resources, when funds in lei or currency contracted from the public debt have been used or when erroneous data have been presented to obtain authorisation and approval for contracting and guaranteeing external loans and when the consequences described by the law have been realised.

This involves removing the goods and funds in question from one budget article and transferring them to another article, without complying with the legal provisions and the consequences provided for in the criminal law. The question arises as to what the legal uncertainty is if the change of destination of the funds and material resources does not have the consequences described in Article 454, namely a disruption of economic and financial activity or damage.

In this case we consider that the act is a contravention and will be sanctioned according to the normative act that regulates the financial and budgetary activity.

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<sup>1</sup> C. Ap. Bucharest, s. pen., dec. no. 52/2000, P. Neamţ Electronic Computing Center, Legis computer application, Jurisprudence Module.

*B. Modalities.* The offence is committed by a single normative means (change of destination of funds or resources), but this normative means may be matched by a variety of factual means..

*C. Sanctions.* According to Article 307 para. (1) the penalty is imprisonment from one to five years.

According to Article 307 para. (2) the penalty is imprisonment from one to five years.

(a) Also, having regard to Article 1 of the PFI Convention, 41995A1127(03), (1) *For the purposes of this Convention, it constitutes fraud affecting the financial interests of the European Communities:*

(b) *in matters of expenditure, any intentional act or omission in relation to:*

- *the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the wrongful receipt or retention of funds deriving from the general budget of the European Communities or budgets managed by, or on behalf of, the European Communities;*
- *non-disclosure of information in breach of a specific obligation, with the same effect;*
- *misappropriation of these funds for purposes other than those for which they were originally granted, with the same effect;*<sup>1</sup>

A similarity between the 3 legal regulations can be observed, so that both the Roman and the European legislator wanted to consider the legal material element as well as the legal value protected.

In addition, the immediate consequence is to change the destination of European funds and disrupt the economic and financial activities of the institutions or cause serious consequences.

The Union's action in the area of budgetary control is based on two principles: on the one hand, ensuring the correct implementation of the Union's budget and, on the other, protecting the Union's financial interests and combating fraud. The European Anti-Fraud Office (OLAF) is authorised to investigate fraud against the EU budget, corruption and serious misconduct and develops anti-fraud policy. The European Public Prosecutor's Office is a body made up of magistrates who investigate, prosecute and bring to justice those who commit offences against the EU budget.

Hercule I was launched in 2004, determined to protect the Union's monetary interests by combating anomalies, distortions and devaluation affecting the Union's spending plan. Hercule I was followed by Hercule II (2007-2013) and Hercule III (2014-2020). All Hercule programmes have been supervised by OLAF. For the Multiannual Financial Framework (2021-2027), another EU programme against distortion has been set up. It intends to recreate and further develop the Hercule III programme and to strengthen it with the Anti-Fraud Information System (AFIS), e.g. the specialised foundation for the exchange of false declaration data between public and Union organisations, and the Irregularity Management System (IMS), e.g. the information exchange framework for Union foundations in relation to OLAF examinations, both of which are currently supervised by OLAF.

The EU Parliament supported the Commission's move to strengthen the fight against tax extortion and tax evasion, proposed as part of the package for a fair and efficient tax assessment. This requires an improved and comprehensive technique of participation and coordination between Member States and between Member States and the Commission. Improved counteraction, early detection and observation tools in customs movements require special attention. The Commission has created two new frameworks to combat extortion. One is AFIS, which supports the use of customs and agricultural guidelines by providing data trade apparatus and aid for functional exercises. The next programme is IMS, an

<sup>1</sup> 41995A1127(03) C 316/49, <https://eur-lex.europa.eu/legal-content/RO/TXT/?uri=CELEX%3A41995A1127%2803%29>, accessed on 08th of may 2022.

electronic framework that works with anomaly reporting in different regions. This is the framework accessible to both Member States and recipients. IMS is incorporated with AFIS and is currently used by 35 nations.

At the beginning of 2019, the European Court of Auditors, in its Special Report No 01/2019 entitled “EU-funded expenditure: measures needed to fight fraud”, stressed that the Union must step up its anti-fraud activities and that the Commission must take the lead in this area and reassess OLAF’s role and responsibilities.

The Commission presented a new strategy in April 2019 to update its 2011 anti-fraud strategy. The new strategy aims to improve coherence and coordination in the fight against fraud between the different Commission services. It is also intended to pave the way for more data-driven anti-fraud measures in the coming years. It complements the Commission’s ‘governance package’, adopted at the end of November 2018, which designated OLAF as the lead authority for developing and promoting a European anti-fraud and financial control framework.

OLAF operates autonomously from the Commission and is empowered to investigate fraud against the Union budget, corruption and serious misconduct within the European institutions and to develop an anti-fraud policy for the Commission. The Parliament, the Council and the Commission signed an interinstitutional agreement on internal investigations in 1999 to ensure the smooth running of OLAF investigations. Some of these rules, which are now incorporated in the EU Staff Regulations, oblige staff to cooperate with OLAF and offer some protection to officials who reveal information about possible fraud or corruption.

There are considerable improvements in the new legislation which lead OLAF to emerge as a more efficient and effective agency in the fight against corruption. The new Regulation brings considerable improvements, which have made OLAF a more efficient, effective and accountable body, while preserving its investigative independence. In particular, it provides a clearer definition of the legal basis for anti-fraud investigations. It also defines “irregular activity”, “fraud, corruption and any other illegal activity affecting the financial interests of the Union” and the concept of “economic operator”. The Regulation also contains clear references to certain specific investigative measures laid down in other EU regulations. It refers to the Charter of Fundamental Rights and protects the rights of defence and procedural safeguards, the rights of witnesses and whistleblowers, and the right of access to the file and any other relevant documents during OLAF investigations. In addition, some articles contain specific obligations for Member States, such as the obligation to share with OLAF relevant financial and other information on fraud cases involving the European Union’s finances.

2020 was a year dominated by the global coronavirus epidemic and the work of the European Anti-Fraud Office (OLAF) during the year reflected the new challenges brought by the pandemic. OLAF’s work on combating COVID-19 fraud focused mainly on counterfeit face masks, hand sanitisers and gels, many of which appeared quickly on the EU market at the start of the pandemic as fraudsters sought to take advantage of EU countries rushing to increase their stocks. But the virus did not stop OLAF from continuing its other activities throughout 2020, on topics as diverse as conflicts of interest, collusion and manipulation of public procurement procedures, and the illegal trade in cigarettes or cooling gases<sup>1</sup>.

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<sup>1</sup> The OLAF report 2020 Twenty-first report of the European Anti-Fraud Office, 1 January to 31 December 2020, [https://ec.europa.eu/anti-fraud/system/files/2021-12/olaf\\_report\\_2020\\_en.pdf](https://ec.europa.eu/anti-fraud/system/files/2021-12/olaf_report_2020_en.pdf), accessed on 28th of april 2022.

On the other hand, according to OLAF's latest annual report, our country is unfortunately one of the top countries where the Anti-Fraud Department has carried out and completed the highest number of investigations.

A major feature is to protect European financial interests and to use the funds for the proposed purpose of creating a better life within the European community.

Another novelty is the European Public Prosecutor's Office (EPPO), a newly created independent body of the European Union responsible for investigating, prosecuting and bringing to justice perpetrators of crimes against EU financial interests, including:

- Fraud;
- Corruption;
- Money laundering;
- cross-border VAT fraud.

We will provide a comprehensive overview of fraud-related cases in recent years, starting with cases involving agricultural funds and ending with cases of fraudulent use of these funds in projects granted by Romanian state institutions in the framework of public-private partnerships in Romania.

By indictment no. 99/P/2006 of 16.04.2007, the Public Prosecutor's Office of the High Court of Cassation and Justice - National Anticorruption Directorate - Bucharest Territorial Service sent the defendant S\_\_\_\_\_ M\_\_\_\_\_ to trial for the offences of misappropriation of funds, provided for by Article 302 of the Criminal Code. /1 paragraph 1 of the Criminal Code, and of attempting to commit an offence against the financial interests of the European Community, provided for in Article 20 of the Criminal Code in relation to Article 18/1 paragraph 1 of Law No 78/2000, as amended and supplemented, with the application of Article 33 letter a of the Criminal Code.

The indictment stated that the defendant, in her capacity as President of the National Association of T\_\_\_\_\_ R\_\_\_\_\_, E\_\_\_\_\_ and C\_\_\_\_\_ (ANTREC), in March 2003, embezzled the sum of 9640 Euros (which she used for her personal interest, travelling to several European cities - Madrid, Prague, Munich, etc.), intended for the implementation of the contract - RO/2001/xxxxx/EX - entitled "Training of trainers for the organisation of Romanian tourism in the spirit of European standards", financed by the Community programme "Leonardo da Vinci" II, and on 31. 05. 2003, on the occasion of submitting the final report for the contract RO/2001/xxxxx/EX to the N\_\_\_\_\_ "Leonardo da Vinci" Centre, for the final payment in the amount of 3139,36 Euro, which was approved by the Evaluation Note of 11.07.2003, the defendant made inaccurate statements (regarding the financial data in the report, the number of trainees who participated in the project, etc.). ) and used false documents, namely: fiscal invoice no.xxxxxxxxx-357/13.03.2003, p\_\_\_\_\_ amount of 11.120 Euro, issued by Gîtes de France Vendee, 10 fictitious air tickets on the route Bucharest - Paris and return, issued by \_\_\_\_\_ . Bucharest and a number of 10 copies of certificates issued by the host organisation, falsely indicating that the persons in question had completed a 2-week training course from 1 to 14 March 2003 under the European Leonardo da Vinci Programme.<sup>1</sup>

The defendant changed the destination of the funds that were advanced through ANTREC from the budget of the European Communities, in breach of the provisions of Article 51(2) of Law 500/2002 on public finances (which provides that non-reimbursable external funds ... shall be spent only within the

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<sup>1</sup> Criminal Decision No. 428/A, Public meeting from 13.07.2009.

limits of existing availability and for the purpose for which they were granted) and caused damage in the amount of EUR 9640.

More precisely, the non-reimbursable external funds amounting to EUR 12 560 from the budget of the European Communities were received by the defendant through ANTREC for the purpose of fulfilling the terms of the financing contract No RO/2001/xxxxx/EX , which, as stated above, provided for strict obligations for the beneficiary concerning the number of participants in the training course, the period of the training course, the method of selecting the trainees, the payment to each trainee of EUR 1 470, accommodation, meals, transport, etc.

Admit the appeals filed by the defendant S\_\_\_\_ M\_\_\_\_ and the civilly liable party National Association of T\_\_\_\_ R\_\_\_\_, E\_\_\_\_ and C\_\_\_\_ against the criminal sentence no. 1844 of 29.10.2007 pronounced by the Court of Sector 1 in case no. XXXXXXXXXXXXXXXX.

Sets aside in part the judgment under appeal and, on the merits, remands the case to the Court of First Instance:

Reduces the additional sentence of disqualification provided for in Article 64(1)(a) sentence II a, b and c of the Criminal Code imposed on the defendant S\_\_\_\_ M\_\_\_\_ from 8 years to 3 years.

Cancels the order annulling contract No RO/2001/xxxxx/EX concluded between the N\_\_\_\_ p\_\_\_\_ Leonardo da Vinci Vocational Training Centre and the National Association of T\_\_\_\_ R\_\_\_\_, E\_\_\_\_ and C\_\_\_\_ (A.N.T.R.E.C ).

Retains the other provisions of the criminal judgment under appeal.

Legal expenses shall be borne by the State.

An issue that arises is that the risk of misappropriation of funds is extremely high, whether we are talking about individuals accessing these funds to open a business, legal entities or state institutions, the illusion of getting rich quickly is a negative “attraction” for a lot of individuals.

As far as the situation in Romania is concerned, it can be observed, as mentioned in the previous lines, that countries such as Germany or France had a higher number of cases investigated by the European Anti-Fraud Office, OLAF.

One important contribution that led to this was the fact that the National Anti-Corruption Directorate was exclusively in charge of the prosecution of the files drawn up by the Anti-Fraud Department.<sup>1</sup>

“Criminal prosecution for the offence provided for in Article 18(2) of Law no. 78/2000 is mandatory by the public prosecutor, and criminal proceedings are initiated ex officio. Thus, according to Article 56 of the Criminal Procedure Code - Competence of the public prosecutor - criminal prosecution must be carried out by the public prosecutor, inter alia, in the case of offences for which the Directorate for the Investigation of Organised Crime and Terrorism or the National Anticorruption Directorate is competent to carry out criminal prosecution.”<sup>2</sup>

By concluding this paper, it is considered that the crime of embezzlement is a complex one, mostly carried out by people who have some education, whether we are talking about academics who carry out

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<sup>1</sup> ORDONANȚĂ DE URGENȚĂ nr. 135 din 29 septembrie 2005, privind modificarea Legii nr. 656/2002 pentru prevenirea și sancționarea spălării banilor, precum și pentru instituirea unor măsuri de prevenire și combatere a finanțării actelor de terorism, Publicat în MONITORUL OFICIAL nr. 897 din 7 octombrie 2005

<sup>2</sup> GRADINARU Daniel, Deturnarea de fonduri din bugetele Uniunii Europene, Revista Romana de Drept al Afacerilor 10 din 2016. <https://sintact.ro/#/publication/151010994?keyword=deturnare%20de%20fonduri&cm=STOP> (access: 2022-05-19 10:33)



this embezzlement from projects intended for universities, individuals who own companies or representatives of national institutions, they are aware of the sanctions they risk when discovering these facts, and assume them, so that the culpability cannot be imputed to them.

Since the National Anticorruption Directorate has taken over the total processing of these types of cases, and given the speed with which this institution sends the indictments to court, there is a certain fear induced in the possible perpetrators, which is why the number of cases reported by OLAF for Romania has decreased.

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