

REFORM OF THE INSTITUTIONAL SYSTEM OF THE EUROPEAN UNION AFTER THE LISBON TREATY

Andreea-Nicoleta DRAGOMIR*
Sergiu Gabriel BERINDEA**

Abstract

Over time, what we can define today as the European Union has gone through historical moments that marked nations, united and divided, destroyed and built, but each time the Union has managed to contribute to the fulfilment of the ideals which define it. From Paris to Lisbon it passed through Rome, Maastricht, Amsterdam and Nice - each of these places marking the emergence of a Treaty in the context of the need for a process of adaptation of Member States to the new changes that were taking place.

The entry into force of the Treaty of Lisbon imposed a change not only in terms of the vision on the future of the Union made of 28 states, but also a change of the legal and functional framework of its institutions - composition, competences, role, method of operation are aspects that needed changes in the context of the occurrence of situations such as the last wave of enlargement, not foreseen by other previous Treaties. This means that more than a decade after the entry into force of the Treaty of Lisbon, we will carry out a comparative analysis of the European Union's institutional system with a focus on those changes that mark the reform of each of the seven EU institutions.

Keywords: *Treaty of Lisbon, EU institutional system, European Parliament, European Commission, Council of the European Union.*

1. Introduction

1.1. Treaty of Lisbon

The Treaty of Lisbon, which entered into force on December 1, 2009, gives the Union the necessary attributes in the face of new challenges arising as a result of the fifth wave of enlargement and of the evolution of transformations in areas such as democracy, European protection of human rights, migration, cross-border crime, etc.

There are many divergent views on the origin of this Treaty. Some authors support its emergence following the failure of the Constitutional Treaty draft of 2005, which received a negative vote for ratification from France and the Netherlands. We believe that there are similarities between the provisions of the Treaty of Lisbon and the Constitutional Treaty, in particular as regards the acquisition of legal personality by the European Union, the position of High Representative of the Union for Foreign Affairs and common Security

Policy and the possibility created for Member States to leave the Union; but the main distinguishing feature is the way the effects are produced - the Treaty of Lisbon does not replace the existing treaties, but amends the Treaty on European Union and the Treaty establishing the European Community. The need to design a European constitution was argued¹ as a solution for a predictable future for the European Union; This claim was based on the EU's "democratic deficit" manifested by the lack of loyal support of the political community, but one of the aims of the Treaty of Lisbon is to support a deeper Union between its peoples and its focus is on the values inherent in the human being²: respect for and promotion of citizens' rights, democracy, the rule of law, equality, etc³. The Treaty emphasizes the field of defence and security through the articles introduced in its content, which impose an obligation on states to provide military support to another Member State, if necessary⁴.

Therefore, the intergovernmental structure of the European Union seems to be more predictable than the

* Lecturer, PhD, Faculty of Law, "Lucian Blaga" University of Sibiu (e-mail: andreea.dragomir@ulbsibiu.ro).

** Student, Faculty of Law, "Lucian Blaga" University of Sibiu (e-mail: sergiu.berindea@ulbsibiu.ro).

¹ Nam-Kook Kim, Sa-Rang Jung, Democratic Deficit, European Constitution, and a Vision of the Federal Europe: The EU's Path after the Lisbon Treaty, *Journal of International and Area Studies*, vol. 17, nr.2, 2010, Institute of International Affairs, Graduate School of International Studies, Seoul National University, Seoul, p. 53.

² Moise Bojincă, Gheorghe Marian Bojincă, The European Construction according to the Treaty of Lisbon, *Annals of the "Constantin Brâncuși" University of Târgu Jiu, Seria Științe Juridice*, issue no. 3/2010, "Academica Brâncuși" Publishing House, pp. 176-177.

³ These values are established by art.3 of the Treaty on European Union (consolidated version), *Official Journal of the European Union C 326/13 of 26.10.2012*.

The Union shall offer its citizens an area of freedom, security and justice, without internal frontiers within which the free movement of persons is ensured, in conjunction with appropriate measures on external border control, the right to asylum, immigration and the prevention and combating of crime.

⁴ Art.42 (7) TEU: "If a Member State is the victim of armed aggression on its territory, the other Member States shall have towards it an obligation of aid and assistance by all the means in their power, in accordance with Article 51 of the United Nations Charter. This shall not prejudice the specific character of the security and defence policy of certain Member States."

federal structure in a democracy the virtue of which is the motto "United in diversity".

The Lisbon 2009 moment was the answer to the Union's need to prepare for the increase in the number of Member States⁵ from the perspective of the operation of the European institutions. Due to its role in many areas of the world market, the Union has sought to adapt to the needs of its citizens – which is why the Treaty of Lisbon has been in favour of promoting and defending the rights of citizens of the Union.

Prior to the Treaty of Lisbon, the legal personality belonged to the European Communities, entitled to a separate patrimony and institutions. The European Union becomes a subject of international law after the Treaty of Lisbon, as a result of which it has acquired legal personality⁶. The same Treaty establishes the jurisdiction of the authority between the EU institutions and the national institutions of the Member States and thus establishes three categories:

- exclusive competences⁷;
- shared competences⁸ and
- complementary competences⁹.

Article 4 of the Treaty on European Union defines the equality of Member States before the Treaties, as well as the prohibition of the Union from engaging in matters concerning the national identity, local and regional autonomy of the Member States. National security remains an area assigned exclusively to each Member State.

The Treaty acknowledges the rights, freedoms and principles of the Charter of Fundamental Rights of the European Union and it considers that it has an equal legal value as that of the Treaties¹⁰, the compliance with these provisions becoming mandatory for all areas in which the European Union acts. The Charter does not

fall within the scope of the Treaty, as provided for in the Treaty establishing a Constitution for Europe¹¹.

It should be noted that all the novelties and changes brought about by the Treaty of Lisbon with implications for the Union's democracy have a long-term impact on its functioning. And the influence of the Member States will be manifested by means of their contribution to the composition of the European Parliament in order to maintain the principle of representation.

The Reform Treaty waived the symbolic *acquis* provided by the Maastricht Treaty, which contained the Union's anthem, flag and motto, precisely in order to uphold and promote national values within the Union, to the detriment of the European federalist spirit.

The same text introduces, as a novelty, the right of legislative initiative granted to citizens. By virtue of this, at the request of at least one million citizens from a significant number of states, the European Commission may submit a draft in an area¹². This process aims to ensure coherence and balance in decision-making, depending on the different interests expressed.

We conclude that the Treaty of Lisbon represents a step forward in completing the construction of Europe through the objectives and instruments used, as well as through the introduction of social aspects. To these we can add the need for institutional progress for the functioning thereof for a larger number of Member States¹³.

2. The European Parliament¹⁴

The European Parliament has its primary origin in Article 14 TEU. Each Treaty has contributed to

⁵ The last wave of enlargements before the Treaty of Lisbon took place in 2007 (Bulgaria and Romania), after the Treaty, in 2013, Croatia became an EU Member State and the number of Member States reached 28. Currently, the number has decreased to 27 Member States following the withdrawal of the United Kingdom on January 31, 2020.

⁶ In accordance with Article 47 of the Treaty on the Functioning of the European Union, Official Journal of the European Union C 326/47 of 26.10.2012.

⁷ See Article 3 TFEU.

⁸ See Article 4 TFEU.

⁹ See Article 6 TFEU.

¹⁰ The Charter of Fundamental Rights of the European Union was established at the initiative of the European Council in 1999 and was officially declared in 2000. It contains 54 articles and a series of civil, political, personal, economic and social rights for both citizens of the European Union and for its residents.

¹¹ Andrei Popescu, *Tratatul de la Lisabona – un tratat modificator și reformator al Uniunii Europene* (The Treaty of Lisbon - a treaty amending and reforming the European Union), in *Buletinul de informare legislativă*, no. 1/2018, p. 7.

¹² Article 11 (4) TEU: "Not less than one million citizens who are nationals of a significant number of Member States may take the initiative of inviting the European Commission, within the framework of its powers, to submit any appropriate proposal on matters where citizens consider that a legal act of the Union is required for the purpose of implementing the Treaties."

¹³ Iordan Gheorghe Bărbulescu, Alice Iancu, Oana Andreea Ion, Nicolae Toderaș, *Tratatul de la Lisabona. Implicații asupra instituțiilor și politicilor românești*, (Treaty of Lisbon. Implications on Romanian institutions and policies), European Institut of România, București, 2010, p. 34.

¹⁴ According to Section 13 (1) TEU: "The Union shall have an institutional framework which shall aim to promote its values, advance its objectives, save its interests, those of its citizens and those of Member States, and ensure the consistency, effectiveness and continuity of its policies and actions. The institutions of the Union are:

- European Parliament;
- European Council;
- The Council;
- European Commission (hereinafter referred to as "the Commission");
- Court of Justice of the European Union;
- European Central Bank;
- Court of Auditors."

increasing or strengthening the powers conferred on the European Parliament, but the completion thereof had taken place with the entry into force of the Treaty of Lisbon, which has had a major impact¹⁵.

Since 2009, the legislative power in budgetary and political control matters has been strengthened¹⁶ through the legislative procedure of co-decision, under which the Parliament acquires the status of co-legislator along with the Council¹⁷. By increasing its legislative powers through the ordinary legislative procedure, the Parliament contributes to the adoption of legislation together with the Council in 73 areas¹⁸. According to the Treaty, the European Parliament is made up of representatives of the citizens of the European Union, forming a close link between voters and elected officials¹⁹. The maximum number of MEPs is 751, and the seats of each state are allocated based on a proportionally decreasing basis. The withdrawal of the United Kingdom from the European Union could not fail to bring about changes in the composition of the Parliament, so that from February 1, 2020 the number of MEPs was reduced to 705; of the 73 mandates held by the United Kingdom, 27 were distributed to the other Member States²⁰, and 46 are retained for the completion of the composition of the Parliament in the context of potential accessions of some states to the Union²¹. The Parliament also elects the President of the European Commission.

However, there are also more restricted situations when the European Parliament itself can adopt legislative acts, with the approval of the Council, under the special legislative procedure²².

Some opinions²³ support the hypothesis of the European imbalance, following the increase of the European Parliament's powers and the weakening of the role of the member states, contrary to the theory of intergovernmentalism, according to which the actions belong to the states, depending on the interest of each of them.

Therefore, the Treaty of Lisbon has increased the powers of the European Parliament, both the legislative and budgetary ones, and has continued the reforms of citizens' legitimacy²⁴.

3. The European Council

The meetings of the Heads of State and Government of the Member States, organized at the initiative of French President Charles de Gaulle, determined President Valéry Giscard d'Estaing to create the European Council as a permanent informal structure, bringing together the Heads of State or Government of the Member States²⁵.

The Maastricht Treaty included the organization of a meeting of the European Council in the state holding the six-month presidency and set out how it would function.

The European Council is governed by Article 15 of the TEU. The first paragraph excludes the possibility for this institution to enforce legislative functions and outlines the main directions it follows, namely:

- provides support to the Union for its development and
- defines general policy guidelines and priorities.

The role of the European Council in the process of institutional reform was deeply manifested in December 2001 at the European Council meeting in Laeken, where they laid the foundations for the Treaty establishing a Constitution for Europe, a draft which failed and led to the signing on December 13, 2007 of the Treaty of Lisbon.

As a rule²⁶, the European Council shall act by consensus, a feature assigned as a result of the intended purpose by granting it a stable, well-defined form of EU institution. However, the compromise made to reach consensus may lead to situations that will negatively

¹⁵ Dusan Sidjanski, *Viitorul federalist al Europei (The Federalist Future of Europe)*, Polirom Publishing House, Iași, 2010, p. 396 apud Maria Popescu, *Lisbon Treaty – the architect of a new European institutional structure*, *Juridical Tribune Journal*, vol. 3, no. 1, București, 2013, p. 108

¹⁶ Moise Bojincă, *Gheorghe Marian Bojincă*, op. cit., p. 180.

¹⁷ Article 14 (1) TEU: “The European Parliament shall jointly with the Council, exercise legislative and budgetary functions. It shall exercise functions of political control and consultation as laid down in the Treaties. It shall elect the President of the Commission”

¹⁸ <https://eur-lex.europa.eu/legal-content/RO/TXT/HTML/?uri=LEGISSUM:ai0033>, accessed on 14.03.2021.

¹⁹ Article 14 (2) TUE: “The European Parliament shall be composed of representatives of the Union's citizens. They shall not exceed seven hundred and fifty in number, plus the President. Representation of citizens shall be progressively proportional, with a minimum threshold of six members per Member State. No Member State shall be allocated more than ninety-six seats”.

²⁰ No state has suffered changes in terms of losing seats in the Parliament. Among the countries that have benefited from changes in the number of seats allocated to the European Parliament are: Denmark (1), Estonia (1), Ireland (2), Spain (5), France (5), Croatia (1), Italy (3), The Netherlands (3), Austria (1), Poland (1), Romania (1), Slovakia (1), Finland (1) and Sweden (1). The distribution of offices took into account the under-representation of states that have undergone significant demographic changes, as well as the size of the population and the need for a minimum level of representation for small countries.

²¹ <https://www.europarl.europa.eu/news/ro/press-room/20200130IPR71407/redistribuirea-mandatelor-in-parlamentul-european-dupa-brexit>, accessed on 15.03.2021.

²² Augustin Fuerea, *Legislativul Uniunii Europene – între unicameralism și bicameralism (European Union Legislature - between unicameralism and bicameralism)*, *Dreptul Journal*, no. 7, Lex Expert Publishing House, București, 2017, p. 194.

²³ Baider Al Tal, *Explaining the strengthening role of the European Parliament after the Lisbon Treaty: a liberal intergovernmental perspective*, *Journal of International Relations*, Faculty of International Relations, University of Economics in Bratislava, vol. XIII, issue 3, Bratislava, 2015, p. 225.

²⁴ Iordan Gheorghe Bărbulescu, Alice Iancu, Oana Andreea Ion, Nicolae Toderăș, op. cit., p. 38.

²⁵ Gheorghe Ciascai, *Consiliul European încotro? Reforme și contrareforme instituționale în UE (The European Council Where to? Institutional reforms and counter-reforms in the EU)*, *Sfera politicii*, no. 6 (172), Fundația Societatea Civilă Publishing House, 2012, p. 170.

²⁶ Article 15 para. (4) TEU.

answer to the question *is the role of the European Council that of reforming or counter-reforming the Union after Lisbon?*

The office of President of the European Council was officially established by the Treaty of Lisbon, becoming permanent. Prior to 2009, the unofficial position of President of the European Council was held by the representative of the Member State holding the Presidency of the EU Council. The President is currently elected by the European Council by a qualified majority for a term of two and a half years²⁷. Starting from December 1, 2019, the current president is Charles Michel, preceded by Donald Tusk and Herman Van Rompuy, both holders of two terms each²⁸.

The Treaty establishes the following duties for the President of the European Council²⁹:

- *chairs and promotes the works of the European Council;*
- *ensures the development and continuity of the works of the European Council, in cooperation with the President of the Commission and on the basis of the works of the General Affairs Council;*
- *acts to facilitate cohesion and consensus in the European Council;*
- *submits a report to the European Parliament after each meeting of the European Council.*

With regard to the enlargement of the European Union, the European Council has played a leading role ever since 1993³⁰, continuing to actively participate in the accession stages to the Union. Its most recent action took place in March 2020, culminating in the opening of accession negotiations with Albania and the Republic of Northern Macedonia³¹.

In conclusion, together with the European Parliament, the European Council is among the privileged of the Lisbon Treaty, in particular in terms of institutionalization and the prerogatives conferred.

4. Council of the European Union³²

The novelties brought to the Council by the Reform Treaty were aimed at improving efficiency, given the preparation of the institutions for new waves of states to join the Union.

An element of novelty was represented by the need to change the rotating system of EU Council Presidencies, as a result of the above reason. Following the debates, the presidencies will operate based on a three-state system for a period of eighteen months, with each Member State being allocated six months. The responsibility of EU Council Presidencies lies in setting the agenda for European summits³³.

The Council shall cooperate with the President of the European Council, but also with the Commission, when a Member State takes over the Presidency.

The bicameral character of the European Union legislature³⁴ places the European Parliament in a secondary role, with the Council playing a leading role.

The method of calculating the qualified majority is set out in Article 16 (4) of the TEU *“As from 1 November 2014, a qualified majority shall be defined as at least 55 % of the members of the Council, comprising at least fifteen of them and representing Member States comprising at least 65% of the population of the Union. A blocking minority must include at least four Council members, failing which the qualified majority shall be deemed attained. The other arrangements governing the qualified majority are laid down in Article 238(2) of the Treaty on the Functioning of the European Union”*³⁵. Thus, qualified majority voting became necessary for another 21 areas³⁶, of which we specify: justice and foreign affairs, the union budget, intellectual property, Economic and Monetary Union, etc. Areas such as taxation, security, social protection remained subject to unanimous voting³⁷.

In accordance with Article 16 (8), the Council *shall meet in public when it deliberates and votes on a draft legislative act.*

5. European Commission³⁸

By virtue of Article 11 (3) TEU, the Commission shall carry out broad consultations with parties concerned in order to ensure that the Union's actions are coherent and transparent³⁹.

The Commission has competence in the field of taxation, materialized by the monitoring of Member States' deficits and by the issue of warnings when required.

²⁷ Article 15 para. (5) TEU.

²⁸ <https://www.consilium.europa.eu/ro/history/?filters=2031>, accessed on 15.03.2021.

²⁹ Article 15 para. (6) TEU.

³⁰ In 1993, the Copenhagen European Council established a set of democratic, economic and political criteria for states wishing to join the EU, known as the "Copenhagen criteria", materialized through stable institutions, a functioning market economy, etc.

³¹ <https://www.consilium.europa.eu/ro/policies/enlargement/>, accessed on 14.03.2021.

³² The legal basis can be found in Article 16 TEU.

³³ Cristian Sorin Dumitrescu, Marcela Monica Stoica, Marian Popa, European Institutional Developments and Evolutions Post -Lisbon Treaty, Sfera politicii, no. 4-5 (180-181), Fundația Societate Civilă Publishing House, 2014, p. 132.

³⁴ Augustin Fuerea, op. cit., p. 196.

³⁵ Iordan Gheorghe Bărbulescu, Alice Iancu, Oana Andreea Ion, Nicolae Toderaș, op. cit., p. 41

³⁶ Iordan Gheorghe Bărbulescu, Alice Iancu, Oana Andreea Ion, Nicolae Toderaș, op. cit., p. 28.

³⁷ Moise Bojincă, Gheorghe Marian Bojincă, op. cit., p. 184.

³⁸ The regulation is contained in Article 17 TEU.

³⁹ Francesco Maiani, Citizen participation and the Lisbon Treaty: a legal perspective, Studies in Public Policy, Centre for the Study of Public Policy, Aberdeen, 2011, p. 3, available at: <https://core.ac.uk/download/pdf/77157077.pdf>.

The legislative initiative remains the sole responsibility of the European Commission and is accountable to the European Parliament.

The establishment of the Commission is carried out by virtue of the principle of representativeness, namely one commissioner from each Member State⁴⁰. The Commission is composed, in addition to the European Commissioners, of the President and the High Representative of the Union for Foreign Affairs and Security Policy, a position introduced in 1999 by the Treaty of Amsterdam.

Under Article 18 (2) and (3), the High Representative of the Union for Foreign Affairs and Security Policy “shall contribute by proposals to the development of that policy which he/she shall carry out as mandated by the Council. It shall act in a similar manner with regard to the common security and defence policy” and shall chair the Foreign Affairs Council. He/she shall act as Vice-President of the Commission and shall be responsible for foreign affairs. The appointment shall be made by the European Council by a qualified majority vote, following a vote of approval granted by the European Parliament.

In the performance of his/her duties, the High Representative shall be assisted by the European External Action Service. The EEAS is under the authority of the High Representative and supports his/her actions. The role of the EEAS shall be to assist the President of the European Council, the Commission and its members in matters relating to foreign affairs.

It should be noted that the formation of the Commission takes place after the election of the European Parliament every five years.

6. The Court of Justice of the European Union⁴¹

The first jurisdiction body appeared in 1952, two years after Robert Schuman's Statement, it was called the Court of Justice of the European Coal and Steel Community and was composed of seven lawyers and two Advocates-General. The Court provided the remedy against decisions issued by the High Authority and was based in Luxembourg.

In 1957, following the entry into force of the Treaty establishing the European Atomic Energy Community and the Treaty establishing the European Economic Community, the Court of Justice of the European Communities was established.

Over time, the only jurisdictional institution at EU level has become the Court of Justice of the European Union (CJEU), and according to Article 19 (1) TEU “it shall ensure that in the interpretation and application of the Treaties the law is observed”.

The Treaty of Lisbon provides that the CJEU shall comprise:

- Court of Justice;
- The County Court and
- Specialized courts⁴².

In terms of composition, the Treaty intervened, establishing the existence of one judge for each Member State at the level of the Court of Justice and of at least one judge from each Member State for the County Court⁴³. In addition to the Court of Justice, Advocates-General are also included.

Pursuant to Article 19 (3) TEU, the CJEU decides in accordance with the Treaties:

- a) on actions brought by a Member State, an institution or a natural or legal person;
- b) as a preliminary action, at the request of national courts, on the interpretation of Union law or the validity of acts adopted by the institutions, and
- c) in the other cases provided for in the Treaties.

Although it has increased the powers of the CJEU, the Treaty does not confer powers on the provisions on the common foreign and security policy⁴⁴.

The Court of Justice of the European Union has promoted European integration by creating relevant case law, insofar as it ensures due observance of the national and constitutional rules of the Member States.

Therefore, in carrying out its duties of interpreting and protecting the uniform application of Union law, the Luxembourg Court is the highest judicial institution in the European Union⁴⁵.

7. European Central Bank

Following the Treaty of Lisbon, the European Central Bank has become an official and independent institution with extended jurisdiction over all Member States⁴⁶ and with legal personality. Along with the national central banks, the ECB forms the European System of Central Banks, and together with the central

⁴⁰ This principle worked until 2014, and in the event of a Union of 27 states, the Commission would consist of 18 members.

⁴¹ The Court of Justice of the European Union is governed by Article 19 TEU.

⁴² The Treaty of Nice uses the name of courts, not of specialized county courts. Set up by the Treaty of Nice, this substructure of the CJEU functioned until 2016, after the transfer of disputes to the County Court in 2015; its powers have been integrated into the County Court.

⁴³ From September 1, 2019, the County Court shall operate with two judges from each Member State.

⁴⁴ Maria Popescu, Lisbon Treaty – the architect of a new European institutional structure, *Juridical Tribune Journal*, vol. 3, nr. 1, București, 2013, p. 111.

⁴⁵ Ben Smulders, Katharina Eisele, Reflections on the Institutional Balance, the Community Method and the Interplay between Jurisdictions after Lisbon, *European Legal Studies*, Brugge, 2012, p. 6, available at: https://www.coleurope.eu/system/files_force/research-paper/researchpaper_4_2012_smulderseisele_final.pdf?download=1.

⁴⁶ Nam Kook Kim, Sa-Rang Jung, op. cit., p. 54.

banks of the euro area countries, forms the Eurosystem⁴⁷.

The monetary jurisdiction of the European Central Bank also extends to non-euro area countries, even if the monetary policy towards these states has been postponed until they adopt the euro currency.

Decisions are taken in a qualified majority voting system, which ensures efficiency in solving the identified problems⁴⁸.

The European Central Bank shall be consulted by the European Council with a view to adopting a decision amending the banking rules laid down in the TFEU, as well as on any act falling within its area of competence⁴⁹.

The European Central Bank acts for the security of monetary policy at Union level through multiple actions the role of which is either of prevention or of financial stability, namely the possibility of adapting the financial system to disruptive situations - in this situation, the ECB monitors financial system fluctuations with the aim to identify dangers and uncertainty in order to identify the measures needed to prevent certain risks.

The ECB supports the financial infrastructure, in particular that of the euro area Member States, by developing systems capable of ensuring the safe and rapid transfer of cash, securities and guarantees⁵⁰.

Article 127 TFEU defines the role of the European System of Central Banks and assigns it the duty of maintaining price stability. The role of the Governing Council of the European Central Bank is to maintain the inflation rate, set at 1.2% in 2019, for the Eurozone countries⁵¹.

8. European Court of Auditors⁵²

In order to protect the financial interests of the Union, the European Court of Auditors has been established as an institution.

The Court of Auditors of the EU has no decision-making power, and its duties concern the detection and prevention of fraud by communicating the information to the bodies empowered to act.

The European Court of Auditors shall report annually to the parliaments of the Member States, the European Parliament and the Council. It shall consist of one national from each Member State, who pursues activities in the general interest of the Union.

Although it is not part of the decision-making body of the Union, it is an important institution, and its contribution is materialized by the characteristic autonomy, which guarantees it the fulfilment in good conditions of the duties conferred⁵³.

In its latest annual report⁵⁴, the Court concludes that acts affecting EU spending are at 2.7% level, while high-risk spending accounts for more than half of spending made. As a result of the effects of the COVID-19 epidemic, EU spending will be much higher in the future, which is why the European Council has combined the Union's 2021-2027 budget with an instrument called the Next Generation EU⁵⁵, in order to restore the social and economic effects which will appear.

We conclude that the role of the Court of Auditors is necessary in a Union in which financial actions have developed considerably and are indestructible; on the contrary, the Union's financial and fiscal control would be affected.

9. Conclusions

Reforms of the Union's institutional system have been taking shape since the middle of the twentieth century, when the initiatives of the founders of the European Union began to materialize in concrete forms.

History supports the evolution of man through the way of adapting to what is to happen, based on the experience gained. The Treaty of Lisbon determines the evolution of the institutional framework according to the present time, with a greater predictability, unlike the previous Treaties, but insufficiently current for the times to come. A first Treaty that gives priority to the principles of democracy, to social values and to the rights of European citizens, proven over a decade to be the necessary tool for the strengthening of peace and social order.

⁴⁷ The Eurosystem mission, according to the official website, <https://www.ecb.europa.eu/ecb/orga/escb/eurosystem-mission/html/index.ro.html>, accessed on 15.03.2021: "The Eurosystem, composed of the European Central Bank and the national central banks of the Member States that have adopted the euro, is the monetary authority of the euro area. The main objective of the Eurosystem is to maintain price stability for the general interest. As we also act as the main financial authority, we aim at maintaining financial stability and promoting financial integration at European level.

⁴⁸ *Ibidem*.

⁴⁹ Eduard Dragomir, Dan Niță, *Tratatul de la Lisabona (The Treaty of Lisbon)*, Nomina Lex Publishing House, București, 2009, p. 51 apud Maria Popescu, op. cit., p. 113.

⁵⁰ <https://www.ecb.europa.eu/paym/html/index.ro.html>, accessed on 16.03.2021.

⁵¹ <https://www.ecb.europa.eu/pub/annual/html/ar2019~c199d3633e.ro.html>, accessed on 16.03.2021.

⁵² Its own regulations can be found in Articles 285-287 TFEU.

⁵³ Maria Popescu, op. cit., p. 112.

⁵⁴ See <https://www.eca.europa.eu/ro/Pages/AR2019.aspx>, accessed on 16.03.2021.

⁵⁵ The EU's long-term budget and the Next Generation EU are the largest incentive package in history and will help rebuild a green and digitalized Europe out of a € 1.8 trillion fund. From the fund allocated to the recovery and resilience mechanism, Romania will receive 14.2 billion euro.

References

- Al Tal, Baider, Explaining the strengthening role of the European Parliament after the Lisbon Treaty: a liberal intergovernmental perspective, *Journal of International Relations*, Faculty of International Relations, University of Economics in Bratislava, vol. XIII, issue 3, Bratislava, 2015;
- Bărbulescu, Iordan, Gheorghe; Iancu, Alice; Ion, Andreea, Oana; Toderaș, Nicolae, *Tratatul de la Lisabona. Implicații asupra instituțiilor și politicilor românești* (Treaty of Lisbon. Implications on Romanian institutions and policies), European Institute of România, București, 2010;
- Bojincă, Moise; Bojincă, Gheorghe, Marian, *Construcția Europeană în concepția Tratatului de la Lisabona* (The European Construction according to the Treaty of Lisbon), *The Annals of „Constantin Brâncuși” University from Târgu Jiu, Seria Științe Juridice*, nr. 3/2010, „Academica Brâncuși” Publishing House, Târgu Jiu, 2010;
- Ciascai, Gheorghe, *Consiliul European încotro? Reforme și contrareforme instituționale în UE;*
- *Sfera politicii* (The European Council Where to? Institutional reforms and counter-reforms in the EU), nr. 6 (172), *Fundația Societatea Civilă Publishing House*, 2012;
- Dragomir, Eduard; Niță, Dan, *Tratatul de la Lisabona* (The Treaty of Lisbon), *Nomina Lex Publishing House*, București, 2009, p. 51;
- Dumitrescu, Cristian, Sorin; Stoica, Marcela, Monica; Popa, Marian, *European Institutional Developments and Evolutions Post-Lisbon Treaty, Sfera politicii*, no. 4-5 (180-181), *Fundația Societate Civilă Publishing House*, 2014;
- Fuerea, Augustin, *Legislativul Uniunii Europene – între unicameralism și bicameralism* (European Union Legislature - between unicameralism and bicameralism), *Dreptul Journal*, no. 7, *Lex Expert; Publishing House*, București, 2017;
- Kim, Nam-Kook; Jung, Sa-Rang, *Democratic Deficit, European Constitution, and a Vision of the Federal Europe: The EU's Path after the Lisbon Treaty*, *Journal of International and Area Studies*, vol. 17, no. 2, 2010, *Institute of International Affairs, Graduate School of International Studies, Seoul National University*, Seoul, 2010;
- Maiani, Francesco, *Citizen participation and the Lisbon Treaty: a legal perspective*, *Studies in Public Policy*, Centre for the Study of Public Policy, Aberdeen, 2011, p. 3, available at: <https://core.ac.uk/download/pdf/77157077.pdf>;
- Popescu, Andrei, *Tratatul de la Lisabona – un tratat modificator și reformator al Uniunii Europene*; (The Treaty of Lisbon - a treaty amending and reforming the European Union) in *Buletinul de informare legislativă*, no. 1/2018;
- Popescu, Maria, *Lisbon Treaty – the architect of a new European institutional structure*, *Juridical Tribune Journal*, vol. 3, no. 1, București, 2013;
- Sidjanski, Dusan, *Viitorul federalist al Europei* (The Federalist Future of Europe), *Polirom Publishing House*, Iași, 2010;
- Smulders, Ben; Eisele, Katharina, *Reflections on the Institutional Balance, the Community Method and the Interplay between Jurisdictions after Lisbon*, *European Legal Studies*, Brugge, 2012, p. 6, available at: https://www.coleurope.eu/system/files_force/research-paper/researchpaper_4_2012_smulderseisele_final.pdf?download=1;
- *Treaty on European Union* (consolidated version), *Official Journal of the European Union* C 326/47 din 26.10.2012;
- *Treaty on the Functioning of the European Union*, *Official Journal of the European Union* C 326/13 din 26.10.2012;
- <https://eur-lex.europa.eu/legal-content/RO/TXT/HTML/?uri=LEGISSUM:ai0033>;
- <https://www.consilium.europa.eu/ro/history/?filters=2031>;
- <https://www.consilium.europa.eu/ro/policies/enlargement/>;
- <https://www.eca.europa.eu/ro/Pages/AR2019.aspx>;
- <https://www.ecb.europa.eu/paym/html/index.ro.html>;
- <https://www.ecb.europa.eu/pub/annual/html/ar2019~c199d3633e.ro.html>;
- <https://www.europarl.europa.eu/news/ro/press-room/20200130IPR71407/redistribuirea-mandatelor-in-parlamentul-european-dupa-brexite>.