

REVIEW

Ioan Lazăr, *Public Financial Law, vol. I – Budgetary Law* *

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The author of the volume which forms the subject of this review can be considered a member of a special category of young professionals in the field of law, who manage to combine with talent and passion two qualities, that of practitioner and law theorist.

In support of the statements above I will mention on the one hand, the double professional quality of Mr. Ioan Lazăr, as lawyer and commercial arbitrator, and on the other hand its quality of associated researcher at the Institute for Legal Research of the Romanian Academy, as well its quality of lecturer (for the discipline Financial Law) and member of the editorial committees of important legal publications from Romania.

Doctor in Law with a thesis entitled “*Administrative Jurisdictions in Financial Matters*”, Mr. Ioan Lazăr has developed as a researcher under the guidance of the eminent professor of law Dr. Ioan Alexandru and was remarked in the field of legal creation, by being the author of several monographs, courses, books, studies and articles, some of which were awarded for their originality and scientific value.

This framework of the legal creation encompasses also the present university course entitled *Public Financial Law. Budgetary Law* – This addresses a current and difficult topic, with several implications for our daily lives. However, we have to mention that it is only a first volume of a publication, which will be followed by a second volume dedicated to the topic of tax law. The present volume includes both substantive elements and procedural law elements of the field researched by the author, containing topics presenting a real scientific and practical interest, such as: public finance, financial law, public sector, state budget, social insurance budget of the state, local budgets, etc.

The volume entitled *Public Financial Law. Budgetary Law* (vol. I) is structured in nine parts that broadly addresses, over several chapters, sections and subsections, the issue of public finance, financial law, budgetary system (i.e. state budget, national social insurance budget, local budgets etc.), public debt, public loan (with a special view on the international financial system), public financial control and last, but not least the financial system of the European Union.

As the author himself confesses, the work is based on a research internship he had in 2011 at the Vienna University of Economics and Business in Vienna,

* Universul Juridic Publishing House, Bucharest, 2013, 365 pages, ISBN 978-606-673-120-1.

thanks to the goodwill of Professor Mr. Georg Lienbacher, the head of the Institute for Austrian and European Public Law from the Vienna University of Economics and Business (*Instituts für Österreichisches und Europäisches Öffentliches Recht*) and Professor Mr. Michael Lang, head of the Institute for Austrian and International Tax Law of the same university (*Institut für Internationales und Österreichisches Steuerrecht*).

The volume was prefaced by a representative of the Craiova School of Law, Mr. Prof. Dr. Dan Claudiu Dănișor, which emphasized in his foreword the importance and the quality of the volume, making a brief analysis of the publications of the Romanian higher education system: *“Romanian higher education in the field of law needs good textbooks. A fairly long period after the Revolution, especially in the field of public law, we had to reinvent publications. Today, these publications are trivialized, being nearly mandatory for every university to have an own publishing house. However, the unprecedented proliferation of the small publishing houses fragmented the publication market to the extent that their quality control has become virtually impossible. So, manuals are published by anyone anyway. Today, we are witnessing a relative awareness of the harmful effects produced by the trivialization of university publishing houses. Great publishing houses start to regain their importance, authors being able to publish nationwide distributed textbooks. These authors manage to gain a special position on the publication market. These authors refuse the editorial sectarianism and assume the risks specific to a national market which is in course to being set up. We are far from the ideal in this field, but the efforts of several editors and young teachers will impose the publications standard of quality “(...) the study of law meant for a long time, due to the events caused by the imposition of an official ideology, only private law. Public law teachers were perceived with reluctance by the public and their subjects were marginalized. This trend has continued also after the return to liberal democracy. If private law teachers continued a tradition and made to their textbooks the necessary changes, public law professors needed to rewrite everything, because from the angle of public law, everything has changed with 180 degrees. Reinventing and re-imposing public law has been in the years after the Revolution an uphill battle. This battle is not over in all areas of law. A public finance is one of them. Dominated by economists for a long period, it was rarely and inconsistently frequented by lawyers. In this area, the struggle of the public law to assert is greater than the civil war and it must confront the Economy. The capital letter used before is not random, because the dominance of economy over the other social sciences is so strong. So, when you read a good manual dedicated to the topic of public finances, written from the point of view of the law, such as the volume written by Mr. Ioan Lazăr, you must realize the temerity of its enterprise”.*

The approach used in the present volume enables us to say that the material covered by this review offers a genuine interpretation in the field of public financial law, that fully justifies its presence in the personal library of law students, students from master degree studies, PhD students, researchers and as well that of the specialists who needs information in this area.