

## **ABSTRACT**

### **LABILITY OF SPENDING AUTHORITY ARISING FROM PUBLIC HARM ACCORDING TO 5018 NUMBERED LAW ADNAN MENDERES UNIVERSITY SAMPLE**

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In the Law of Public Financial Management and Control (LPMC) numbered as 5018, public resources are defined as every kind of income such as money in the accounts, debt owed, fiscal rights, estates and assets, public revenues including the ones obtained by borrowing. Officials who are authorized to acquire and use all types of public resources are responsible for obtaining public resources efficiently, economically and accordance with law, accounting, reporting them and taking cautions against abuse. Public harm is meant by when officials mentioned above use their power against law, contrary to legislation and cause to prevent an increase or to decrease in public resources. People who are responsible for public harm are mentioned in LPMC numbered as 5018. According to the law, people who are held responsible are ministers, senior executives, authorising officers, accounting officers and officials. It is suggested that authorities who are responsible for spending resources are most important actors of public harm. It is also true that spending authorities are affected the most when hesitations interfere with practice of the regulations about the public harm

**Keywords:** Public Harm, Spending Authority, Legal Responsibility, University, Public Assets.